



**ACME TOWNSHIP BOARD MEETING  
ACME TOWNSHIP HALL  
6042 Acme Road, Williamsburg MI 49690  
Tuesday, December 6, 2016, 7:00 p.m.**

**CALL TO ORDER WITH PLEDGE OF ALLEGIANCE at 7:00 p.m.**

**Members present:** J. Aukerman, C. Dye, A. Jenema, D. Nelson, P. Scott, D.White, J. Zollinger  
**Members excused:** None  
**Staff present:** N. Edwardson, Recording Secretary

**A. LIMITED PUBLIC COMMENT: None**

**B. APPROVAL OF AGENDA:**

Zollinger requested that two new items be added under New Business: #8 Hope Village water and #9 Tart Trails snow removal, and one under Old Business: #3 Unemployment claim.

**Motion by Aukerman seconded by White to approve the agenda with the additional items to New Business: #8 Hope Village water and 9# Tart Trails snow removal and Old Business: #3 Unemployment claim. Motion carried by unanimous vote.**

**C. APPROVAL OF BOARD MINUTES 11/01/16**

Aukerman made a correction under Old Business #2 Boat launch status report. The minutes state a “final report for the Waterway grant”. Aukerman stated it should read Great Lakes Fishery grant.

**Motion by White, seconded by Scott to approve the 11/01/16 Board minutes with the correction under Old Business #2 Boat launch status report stating it is the Great Lakes Fishery grant instead of the Waterway grant. Motion carried by unanimous vote.**

**D. INQUIRY AS TO CONFLICTS OF INTEREST: None**

**E. REPORTS:**

**1. Clerk – Dye**

Dye reported a 77% turnout at the November election. Recount is to begin this weekend. There will be a May election for BATA.

**2. Parks - Zollinger**

Zollinger stated the parks are “Button up” for the winter. The skid dock is pulled at Saylor and all signs are up.

**3. Legal Counsel - Jocks**

To be covered under New Business

**4. County - Received and filed**

**5. Roads – Marc McKeller No report**

**F. SPECIAL PRESENTATIONS/DISCUSSIONS:**

**1. Annual Audit 2015-2016**

Robert Kline from Gabridge & Company, PLC, presented the audit report to the Board. Internal controls and compliance with laws and regulations were examined and there were no discrepancies to report. All Budget-Department funds were in balance-budget to actuals. Overall the auditors have issued an “unqualified” rating, the highest possible audit rating.

**Motion by Scott, seconded by Aukerman to approve the 2015-2016 Annual Audit as presented. Motion carried by unanimous roll call vote.**

**G. CONSENT CALENDAR:** The purpose is to expedite business by grouping non-controversial items together one Board motion (roll call vote) without discussion. A request to remove any item for discussion later in the a

agenda from any member of the Board, staff or public shall be granted.

**1. RECEIVE AND FILE:**

- a. **Treasurer's Report**
- b. **Clerks Revenue/Expenditure Report and Balance Sheet**
- c. **North Flight report**
- d. **Draft unapproved meeting minutes**
  - 1. **Planning Commission 11/14/16**
  - 2. **Parks & Trails 10/21/16**

**2. APPROVAL:**

- a. **Accounts Payable Prepaid of \$79,853.19 and Current to be approved of \$82,773.27 (Recommend approval: Cathy Dye, Clerk)**

**H. ITEMS REMOVED FROM THE CONSENT CALENDAR:**

Dye asked for the current bills report to be removed.

**Motion by Jenema seconded by Dye to approve the Consent Calendar with the removal of the Current Bills to be paid. Motion carried by unanimous roll call vote.**

Dye has three new invoices totaling \$12,856.12 to add to the \$82,773.27 presented tonight. This would make the Current bills \$95,630.39.

**Motion by Scott, seconded by Nelson to approve the additional invoices of \$12,856.12 to the Current bills thus making the total \$95,630.39. Motion carried by unanimous roll call vote.**

**I. CORRESPONDENCE:**

- 1. **Email dated 11/21/16 from Dale Cobb, 5028 Lautner Rd regarding Bayside Park being more accessible**
- 2. **Email dated 12/05/16 from Karrie A. Zeits, Attorney with Smith Haughey Rice & Roegge regarding marihuana facilities permitted under PA81 within the Township and regulations for these facilities.**

**J. PUBLIC HEARING: None**

**K. NEW BUSINESS:**

- 1. **Review of Opening meetings Act and FOIA process – Jocks**

Jocks reminded all Board members of our responsibility under Open Meetings and FOIA request.
- 2. **Review of Michigan Marijuana laws – Jocks**

Jocks reviewed some updates to Michigan Marijuana Law's and how they could effect Acme Township's need for a Police Power Ordinance. The new law allows for license at state and local levels. The township will need to decide what direction it will take.
- 3. **Acme housing rental discussion – Jocks**

We reviewed issues on housing short term rentals. We will be having a public forum on Thursday, January 19<sup>th</sup>, 7:00 pm at the Williamsburg Dinner Theatre. This will be a joint meeting with the Board and the Planning Commission to obtain public input on this issues.
- 4. **GTTC/In Tribal trust procedures – Jocks**

Jocks reviewed the basic process of how land is put into tribal trust, Acme Township would receive official notification from the Bureau of Indian Affairs (BIA), with a period in which Acme can provide comments back to the BIA. Land into trust once approved by the BIA will no longer be taxed both real estate and personal property by Acme Township. Even though the Tribe will make mention in the Trust application of them following our Special Use Permit on the GTTC which is good. We need to remember our zoning laws don't apply to land in trust.

**5. Supervisor Appointments recommendations – Zollinger**

In a memo provided to the Board the following appointments has been recommended.

Board Ex Officio Planning Commission: Doug White

Metro Fire Board: Paul Scott, Jay Zollinger, Alternate: Darryl Nelson

DPW member: Jay Zollinger

Farmland to County Farmland Board: Doug White

Parks and Cemetary Maintenance: Amy Jenema, Jay Zollinger, Darryl Nelson

Personnel Committee: Cathy Dye, Jay Zollinger, Jean Aukerman

**Motion by Jenema, seconded by Nelson to approve the appointments to various boards as presented in memo by Zollinger. Motion carried by unanimous vote.**

**6. Approval of 2017 Board meeting dates**

Clerk, Dye, stated that there will be an election in May so meeting date will need to change from May 2 to May 9.

**Motion by Aukerman, seconded by White, to approve the 2017 Board meeting schedule with the correction to the May meeting from the 2<sup>nd</sup> to the 9<sup>th</sup>. Motion carried by unanimous vote.**

**7. Parks Tribal 2% grant application – Jenema**

Jenema is seeking Board approval to submit a December Tribal 2% grant for engineering and design for the Tart Trail connector at Bunker Hill Rd to the GTTC for \$35,000.00.

**Motion by White, seconded by Aukerman to approve the submission of a 2% Tribal grant for the December cycle for \$35,000.00. Motion carried by unanimous vote.**

**8. Resolution for proposal for the repair of pump at Hope Village 2 South.**

Zollinger presented the proposal for the repair of pump. Discussion.

**Motion by Jenema, seconded by White to approve Resolution R-2016-40 moving monies from general fund 101 to 590 for the repair of pump at Hope Village 2 South. Motion carried by unanimous roll call vote.**

**9. Tart Trails removal for 2016-2017**

In previous years the Township maintenance department plowed the Tart Trail from Bunker Hill to Five Mile. Zollinger is proposing that the Township pay Tart Trails to do it for \$3,000.00 for 2016-2017. Discussion.

**Motion by Jenema, seconded by Aukerman, to approve spending \$3,000.00 for snow removal on the Tart Trail from Bunker Hill Rd to Five Mile. Motion carried by a vote of 6 (Aukerman, Dye, Jenema, Nelson, Scott, Zollinger) in favor and 1 (White) opposing.**

**L. OLD BUSINESS:**

**1. Status of Saylor Park Boat launch - Zollinger**

**a. Actual cost to date**

Zollinger provided a summary of all expenses for the project. Discussion.

**b. Paving cost Yuba Park Road**

Spreadsheet provided for the Yuba Park Road repair paving. Discussion.

**c. Resolution for payment of road work**

**Motion by Jenema, seconded by White to approve Resolution R-2016-41 to move monies from 401 and Metro48 funds to the GTCRC funds to reflect money spent for paving Yuba Park Road road as part of the Saylor Park Boat launch project. Motion carried by unanimous roll call vote.**

**2. Bayside Park Phase 1**

**APPROVED**

Zollinger provided spreadsheet for review of dollars spent. Zollinger mentioned all work was complete And that the extra dirt pile will be removed from the parking lot in the Spring.

- 3. Unemployment Appeal** the state has cancelled the appeal for November 22, 2016 and they want to reschedule hearing downstate Lansing or Saginaw. This would create additional cost, does the board want to pursue the hearing or drop the unemployment claim?

**Motion by Scott, seconded by White to drop pursuing the unemployment claim. Motion carried by unanimous roll call vote.**

Parks & Trails draft minutes from 11/18/16.

**Motion by Zollinger, seconded by Jenema to add Parks & Trails draft minutes 11/18/16 to Receive and File. Motion carried by unanimous vote.**

**PUBLIC COMMENT & OTHER BUSINESS THAT MAY COME BEFORE THE BOARD:**

**ADJOURN AT 10:00 pm**



**ACME TOWNSHIP REGULAR BOARD MEETING  
ACME TOWNSHIP HALL  
6042 Acme Road, Williamsburg MI 49690  
Tuesday, December 6, 2016, 7:00 p.m.**

**GENERAL TOWNSHIP MEETING POLICIES**

- A. All cell phones shall be switched to silent mode or turned off.**
- B. Any person may make a video, audio or other record of this meeting. Standing equipment, records, or portable microphones must be located so as not to block audience view.**

**CALL TO ORDER WITH PLEDGE OF ALLEGIANCE  
ROLL CALL**

- A. LIMITED PUBLIC COMMENT:**  
Public Comment periods are provided at the beginning and end of each meeting agenda. Members of the public may address the Board regarding any subject of community interest during these periods. Comment during other portions of the agenda may or may not be entertained at the moderator's discretion.
- B. APPROVAL OF AGENDA:**
- C. APPROVAL OF BOARD MINUTES 11/01/16**
- D. INQUIRY AS TO CONFLICTS OF INTEREST:**
- E. REPORTS**
  - a. Clerk - Dye**
  - b. Parks –**
  - c, Legal Counsel – J. Jocks**
  - d. Sheriff – Brian Potter**
  - e. County -Carol Crawford**
  - f. Roads - Marc Mc Keller**
- F. SPECIAL PRESENTATIONS:**
  - 1. Annual Audit 2015-2016 Review**
- G. CONSENT CALENDAR:** The purpose is to expedite business by grouping non-controversial items together for one Board motion (roll call vote) without discussion. A request to remove any item for discussion later in the agenda from any member of the Board, staff or public shall be granted.
  - 1. RECEIVE AND FILE:**
    - a. Treasurer's Report**
    - b. Clerk's Revenue/Expenditure Report and Balance Sheet**
    - c. North Flight report**
    - d. Draft Unapproved meeting minutes**
      - 1. Planning Commission 11/14/16**
      - 2. Parks & Trails 10/21/16**
  - 2. APPROVAL:**
    - 1. Accounts Payable Prepaid of \$79,853.19 and Current to be approved of \$82,773.27 (Recommend approval: Clerk, C. Dye)**
- H. ITEMS REMOVED FROM THE CONSENT CALENDAR:**
  - 1. \_\_\_\_\_**

2. \_\_\_\_\_
3. \_\_\_\_\_

**I. CORRESPONDENCE:**

- e. Email dated 11/21/16 from Dale Cobb, 5028 Lautner Rd regarding Bayside Park being more accessible

**J. PUBLIC HEARING:**

**K. NEW BUSINESS:**

1. Review of Opening meetings Act and FOLA Process- J. Jocks
2. New Michigan Marijuana Laws – J. Jocks
3. Acme Housing Rental Discussion-J. Jocks
4. GTTC /In Tribal trust Procedures-J. Jocks
5. Supervisor Appointments Recommendations-Supervisor
6. Approval of 2017 Board meeting dates
7. Parks 2% grant application-Jenema

**L. OLD BUSINESS:**

1. Status of Saylor park Boat Launch.
  - a. Actual cost to date.
  - b. Paving Cost Yuba Road
  - c. Resolution for payment of road work -Zollinger
2. Bayside Park Phase 1

**PUBLIC COMMENT & OTHER BUSINESS THAT MAY COME BEFORE THE BOARD:**

**ADJOURN**



**ACME TOWNSHIP BOARD MEETING**  
**ACME TOWNSHIP HALL**  
**6042 Acme Road, Williamsburg MI 49690**  
**Tuesday, November 1, 2016, 7:00 p.m.**

**CALL TO ORDER WITH PLEDGE OF ALLEGIANCE at 7:00 p.m.**

**Members present:** J. Aukerman, C. Dye, A. Jenema, G.LaPointe, P. Scott, D.White, J. Zollinger  
**Members excused:** None  
**Staff present:** N. Edwardson, Recording Secretary

**A. LIMITED PUBLIC COMMENT:**

J. Heffner, 4050 Bayberry Ln, expressed gratitude for the recent road work repair on Bunker Hill/Bartlett Rds and completion of the first phase of Bayside Park. He expressed concerns about the Bunker Hill boat launch closing.

Trustee, LaPointe, took the podium during public comment and said that he was disappointed in reading the Ticker that the GT Band has applied to put the Grand Traverse Town Center property, that they currently own, into trust status. That means that once the property is put into trust status the Township and the County will lose significant tax revenues as the property is further developed. In addition, the Township will lose much control of the project as the Band will not be obligated to adhere to many of the township ordinances that pertain to the development of this 160 acre parcel. That being said, based on what the GT Band has done on other projects in the area, most notably the GT Resort, he was confident that they will do the right thing for the community. This potential loss of significant tax revenue and local control, brought about by the recent sale of the property by the original developer to the GT Band is totally understandable. Clearly the sale to the GT Band can be attributed directly to the actions of some individuals and a CCAT organization that chose to sue the Township in an attempt to stop this project some 12 years ago that resulted in a legal quagmire that not only delayed the project for years but cost the original developer of the property an untold sum of money, probably well in the millions, in both legal fees and costly construction cost overruns that in all probability was a major factor in his exit from this project and the sale to the parcel to the GT Band resulting in the real possibility that the entire 160 acre parcel will now be taken off the tax rolls. A fine example of unintended consequences resulting in a loss of current and future tax revenue and local participation in the development of the Grand Traverse Town Center.

**B. APPROVAL OF AGENDA:**

**Motion by Jenema, seconded by Aukerman to approve the agenda as presented. Motion carried by unanimous vote.**

**C. APPROVAL OF BOARD MINUTES 10/04/16**

**Motion by White, seconded by Dye to approve the 10/04/16 Board minutes as presented. Motion carried by unanimous vote.**

**D. INQUIRY AS TO CONFLICTS OF INTEREST: None**

**E. REPORTS:**

**1. Clerk – Dye**

Dye said that she will be taking the current health insurance offered as discussed in the October Board meeting. The Clerk's office is VERY busy with the upcoming election. Dye said that over 900 absentee ballots have gone out with 65% having been returned. Discussion on selecting a date for swearing in of the Township officials after the November 8<sup>th</sup> election.

**2. Parks**

Zollinger stated that our current Parks worker, Gary, is working 3 days a week. He will be gone January-March. Zollinger said the bathrooms/water have all been shut down in the Parks. Zollinger reported some recent vandalism at Saylor Park.

**3. Legal Counsel**

Report on table. Jocks will be at the December Board meeting

**4. Sherriff – Porter**

Porter commented that Halloween was uneventful. He reminded the residents again to lock homes and cars.

**5. County - Received and filed****6. Roads – Marc McKeller****F. SPECIAL PRESENTATIONS/DISCUSSIONS: Yuba Historical Society-Supervisor**

Zollinger commented that when the contractors were digging for the Saylor Boat launch they uncovered an old wheel wagon that is believed to be from a wagon coming to Yuba in the early 1900's. Zollinger presented to Roy Challender, 3885 Bunker Hill Rd, a member of the Yuba Historical Society. Also a postcard from 1879 that was sent to Yuba, Michigan was given to the society. The postcard was given to the Township by Andy Andres, Jr, 4946 E M 72, also a Acme Township resident.

**G. CONSENT CALENDAR:** The purpose is to expedite business by grouping non-controversial items together one Board motion (roll call vote) without discussion. A request to remove any item for discussion later in the agenda from any member of the Board, staff or public shall be granted.**1. RECEIVE AND FILE:**

- a. **Treasurer's Report**
- b. **Clerk's Revenue/Expenditure Report and Balance Sheet**
- c. **North Flight report**
- d. **Draft unapproved meeting minutes**
  1. **Planning Commission 10/10/16**
  2. **Parks & Trails 08/26/16 and 09/16/16**

**2. APPROVAL:**

- a. **Accounts Payable Prepaid of \$14,351.64 and Current to be approved of \$45,089.34 (Recommend approval: Cathy Dye, Clerk)**

**H. ITEMS REMOVED FROM THE CONSENT CALENDAR:**

Dye requested the Current bills to be removed.

**Motion by Dye, seconded by White to approve the Consent Calendar with the removal of the Current Bills to be paid. Motion carried by unanimous roll call vote.**

Dye had three new invoices to be paid totaling \$15,861.09. Current Bills would go from \$45,089.34 to \$60,950.43.

**Motion by Jenema, seconded by Scott to approve the Current Bills of \$60,950.43. Motion carried by unanimous roll call vote.**

**I. CORRESPONDENCE: None****J. PUBLIC HEARING: None****K. NEW BUSINESS:****1. Acme Sewer force main by-pass Part 41 application to DEQ - Supervisor**

Zollinger stated that the application for the sewer force by-pass has been submitted. We will partner with East Bay township in sharing the cost.

**2. Acme Township phone system replacement**

Zollinger commented that the current phone system is not always accurate and have trouble with the

recordings. Our current system has been in place for over 12 years. Board said to go ahead and get bids and come back to the Board.

**3. Annual MDOT Right away permit resolution form 2207B**

Zollinger said this performance resolution is required by the Michigan Department of Transportation for purposes of issuing to a municipal utility an individual permit for use of State Highway right of way.

**Motion by Scott, seconded by Jenema to approve Resolution R-2016-39 as presented. Motion carried unanimously.**

**L. OLD BUSINESS:**

**1. Acme Sewer/Septage Bond – Supervisor**

Zollinger stated that in the recent Township Audit it was pointed out that we did not have a detailed system of tracking sewer bonds. Divozzo from DPW and Zollinger created some new spreadsheets to explain our outstanding obligations and loan payback for septage plant.

**2. Boat launch status report - Supervisor**

Zollinger said the painting on the pavement is completed Signage completed. Aukerman has sent the final report for the Waterway grant.

Work at Bayside is completed for November.

**Motion by White, seconded by Scott, to pay outstanding bills as long as they do not exceed the approved amount for the Bayside project. Motion carried by unanimous roll call vote.**

**PUBLIC COMMENT & OTHER BUSINESS THAT MAY COME BEFORE THE BOARD:**

Zollinger introduced Jesse Wolff, from the Grand Traverse Regional Land Conservancy. Jeff is replacing Matt McDonough.

R. Challenger, 3885 Bunker Hill Rd, commented that the horseshoe pits at Sayler Park have sidewalks covering them. Zollinger stated that the pits will be replaced next Summer.

**ADJOURN AT 8:30 pm**

Grand Traverse County Sheriff  
Daily Officer Summary  
10/1/2016 - 10/31/2016

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11/16/16 09:41:27

Officer	Location	Activity	Hours
Potter, Brian	39	acme	
		23003 larceny building	4.00
		23005 larceny from auto	2.75
		29000 damage to property	1.25
		54003 traffic violation	3.75
		55000 health and safety	1.00
		911 hangups	1.00
		93001 accident, traffic pda	1.50
		93001 accident, traffic pia	1.75
		93002 accident, private prop	1.00
		93006 Traffic Policing/Assist	3.50
		98003 property checks	19.25
		98004 Other Inspections	5.00
		98006 civil matter	0.50
		99006 public relations	1.00
		99008 assist	1.25
		accident, pda followup/report	1.50
		accident, pia followup/report	0.50
		administrative	7.50
		breaks	0.50
		maintenance equip/vehicle	2.25
		paper service completed	0.50
		Residential Patrol	31.00
		ticket issued	0.00
		Traffic Patrol	26.25
		warning issued	3.00
			<u>121.50</u>
		east bay	
		57000 trespassing	0.50
		93001 accident, traffic pda	0.50
		94002 false alarm	0.50
		98006 civil matter	0.50
		98007 suspicious situation	1.00
		99006 public relations	1.25
		99008 assist	1.25
		breaks	8.00
			<u>13.50</u>
		fife lake	
		training	3.00
			<u>3.00</u>
		garfield	
		57000 trespassing	0.50
		98003 property checks	0.50
		99006 public relations	1.50
		maintenance equip/vehicle	2.00
			<u>4.50</u>
		jail	
		23003 larceny building	1.25
		54002 OWI/OUID	1.25
		54003 traffic violation	1.50
		99008 assist	1.25
			<u>5.25</u>
		lec	
		23003 larceny building	0.75
		23005 larceny from auto	1.00
		54003 traffic violation	1.00
		93006 Traffic Policing/Assist	0.50
		99006 public relations	1.00
		administrative	12.50
		maintenance equip/vehicle	0.75
			<u>17.50</u>

Grand Traverse County Sheriff  
Daily Officer Summary  
10/1/2016 - 10/31/2016

Page 2 of 2  
11/16/16 09:41:27

Officer	Location	Activity	Hours
Potter, Brian	39	off duty	
		off duty	0.00
			<u>0.00</u>
		recreational vehicle building	
		maintenance equip/vehicle	2.50
			<u>2.50</u>
		traverse city	
		54003 traffic violation	0.50
		99006 public relations	4.00
		administrative	0.25
			<u>4.75</u>
		whitewater	
		93006 Traffic Policing/Assist	0.25
			<u>0.25</u>
		Potter, Brian	<u>172.75</u>
		Total	172.75



## County Staff Report November 2016

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### Strategic Goals

1. Maintain financial strength and stability
2. Strengthen and expand the County's use of technology
3. Address infrastructure needs
4. Continue community engagement and access to information
5. Ensure that County is viewed as a fair and equitable employer
6. Expand the capabilities of the Board of Commissioners
7. Advance the health and quality of life of the region
8. Protect and preserve County's water resources, forests, natural areas and scenic beauty

### Administration/Board of Commissioners/Resource Recovery (1, 2, 4, 7, 8)

- The last day of operation of the Brush Drop Off Site will be Saturday, November 19, weather permitting. Hours of operation are Tuesdays noon to dusk and Thursdays and Saturdays 9:00 a.m. to 3:00 p.m.
- County Administrator, Tom Menzel, spoke at the Builders Exchange Annual Meeting and also the Grand Traverse County Chapter of the Michigan Townships Association and the Grand Traverse County Planning Commission regarding the "State of the County." The presentation highlighted the work that has been done over the past year that has benefitted taxpayers and citizens.

### Central Dispatch/911 (7)

- No report provided.

### Circuit Court

- No report provided.

### Circuit Court - Family Division

- No report provided.

### Commission on Aging (7)

- The Commission on Aging is preparing for the winter months ahead. Clients receiving snow removal service can call the weather hotline 231-922-2301 to get an update on the regional sequence the COA crews are plowing for the day.
- The annual Baskets of Bounty drive is in full swing for the 2016 Holiday season. The number of recipients averages 100. Our criteria is a resident 60 or older who will be alone for the Holidays. Donations are accepted through Friday, December 2. Deliveries of the festive "baskets" begins December 9th. We are always looking for volunteers to drive and deliver a bit of holiday magic.

- The annual Medicare open enrollment for Part D Prescription Drug Plans or Medicare Advantage Plans is underway. For those with lower incomes, Financial Assistance is available through the Michigan Health Endowment Fund. The deadline is December 7, 2016. Given the complexity of over 30 Medicare plans and 10 Medigap plans to choose from, the COA recommends calling a MMAP Counselor for free assistance. The number is 800-803-7174.
- By the end of September the total number of clients the COA has served this year is 1,657. In October we will pass the total number of clients served in 2015, 1665.

#### **County Clerk (4)**

- Stats for month of October
  - New Circuit and Family Court Cases filed: 40 civil, 51 domestic, 9 felony, and 11 juvenile.
  - Five (5) jury pool sent out for Circuit Court trials.
  - Clerked two (2) trials which lasted a total of 6 days.
  - Clerked 2 County Commission meetings.
  - Vital Records filed: 138 births, 100 deaths, and 44 marriage licenses.
  - DBAs filed: 88
  - Concealed Pistol applications filed: 97
  - Concealed Pistol fingerprints done: 66
  - Concealed Pistol Licenses issued: 127
  - Passport Photos taken: 167
  - Certified Copies: 516 customers (this could be 1 or many copies per customer)
  - Wedding Ceremonies: 8
  - Voter Registrations: 1012
- Since taking over administration of Hauler Licensing/Reporting in the beginning of October, we have collected \$130,497.57 in Landfill Surcharge Fees and have 92% compliance in reporting for 3rd quarter.
- Trained an additional 38 election inspectors for the upcoming November 8th Election.

#### **County Drain Commissioner (3,7,8)**

- No report provided.

#### **District Court**

- No report provided.

#### **Equalization/GIS (1, 4)**

- No report provided.

#### **Facilities Management (3)**

- The Facilities management department is currently evaluating main facilities to gather a baseline assessment of the County's infrastructure so that appropriate planning for any necessary maintenance and capital improvement can be made.

### Friend of the Court

- No report provided.

### Health Department (7)

#### ADMINISTRATION and FINANCE DIVISION

- Michigan Department of Health and Human Services Director's Award - The Grand Traverse County Health Department (GTCHD) was recently chosen as the winner of the 2016 Michigan Department of Health and Human Services (MDHHS) Director's Award for local public health. The MDHHS Director's Award is presented annually to a Local Health Department (LHD) in recognition of excellence in public health. This year's award recognizes LHDs that have implemented and/or are currently implementing innovative programs, interventions or policies that:
  - o Contribute to a positive outcome in the health status of community residents;
  - o Demonstrate a spirit of collaboration, integration and sharing;
  - o Demonstrate evidence-based decision models that ensure effectiveness;
  - o Are sustainable and replicable in other communities; and
  - o Demonstrate a new or innovative public health initiative.

GTCHD was specifically recognized for its leadership of the Northern Michigan Regional Public Health Emergency Preparedness (NMPHEP) team and program. The NMPHEP program was developed to provide a fully integrated approach to emergency preparedness that unifies local training and planning, as well as more efficiently leverages grant funding, in order to increase public health's visibility in local communities across the region. The multi-jurisdictional team of Health Department Emergency Preparedness professionals, led by Mike Lahey of the GTCHD, also includes LHD partners from the Health Department of Northwest Michigan and the Benzie-Leelanau District Health Department. Mike Lahey, the NMPHEP Regional Director, was also individually awarded the Public Health Preparedness Professional of the year for 2016.

- Northern Michigan Community Health Innovation Region
  - o Finalizing key operational documents including: Local Operations Plan, 4- Year Practical Vision, Memorandum of Understanding for participating organizations and an organizational Charter
  - o Wendy Trute was appointed to the executive committee and elected chair
  - o Formally establish two key workgroups: 1) Community Health Assessment and Improvement Plan and 2) Clinical Community Linkages
- Public Health Outreach Summary
  - o 2015 Annual Report was completed and made available.
  - o Press Releases for Walk In Flu Shots and Directors Awards news were submitted to press, resulting in multiple positive media interviews; IPR (10/4), Record-Eagle (10/4), WTCM (10/5), 9&10 (10/12 & 10/26), TC Ticker (10/28).

- o Participation in State Zika conference calls from key staff (Health Officer, Public Information Officer, Communicable Disease Nurses, Environmental Health Director, Emergency Preparedness Director).
  - o Public Information Officer participates in the State Public Information Officer and the Northern Michigan Public Health Alliance monthly meetings.
  - o Working on new branding, including outdoor sign design for K-Town Youth Care, and new brochure designs for both K-Town and Youth Health & Wellness Center.
  - o For third quarter, Medicaid Outreach Reporting, Website and Social Media metrics have increased by 12,226 “views” from the same quarter as last year (organic reach).
  - o Health Officer Trute presented on vaccine preventable diseases and recent outbreaks at the Northern Michigan Pediatric Coalition annual conference.
  - o Community Health Director participated in the monthly Perinatal Regional Initiative/Northern Michigan Perinatal Coalition.
  - o Completed and submitted 4th quarter Medicaid Outreach report to the State.
- Finance
- o Completed and submitted our Health Innovation Grant to the Michigan Department of Health and Human Services. This grant was to transform Public Health Emergency Preparedness from individualized local programs to one regional program to enhance and improve local capacity.
  - o Completed and submitted Adolescent Clinics (Youth Health and Wellness Center and K-Town Youth Care) final grant reports for the fiscal year ending September 30, 2016.
  - o Finalizing our Comprehensive Planning, Budgeting and Contracting (CPBC) grants with the Michigan Department of Health and Human Services with fiscal years ending September 30, 2016.

#### MEDICAL EXAMINER DIVISION

- Submitted a Health Innovation Grant proposal for 2017 that would assist with medical examiner investigator training and development of a telemedicine model for certain medical examiner deaths.
- Continuing to explore options for future medical examiner operations.
- Participating in Carfentanil Awareness in Michigan conference call and local substance abuse coalition with a goal increasing awareness of these deadly substances and preventing deaths due to drug overdoses.

#### ENVIRONMENTAL HEALTH and ANIMAL CONTROL DIVISION

- MDEQ Evaluation of Private Water Well Program - The Michigan Department of Environmental Quality (MDEQ) conducted a review of our Private Water Well Program on October 11. The evaluation included reviews of department policies & procedures, enforcement, as well as field reviews. We are awaiting confirmation of their final report; however, we were told at the conclusion of the review that we had met all mandatory program requirements.
- ServSafe Certification- Tom Buss recently successfully renewed his instructor/proctor certification through the National Restaurant Association, Educational Foundation. This certification allows him to instruct Management Certification Classes and proctor exams for the National Restaurant Association. Under State law, all food service establishments must have at least one (1) certified food manager on staff who has taken an approved food managers certification course and successfully passed the certification exam.
- New Animal Control Officer Hired - We are pleased to announce that Deb Zerafa has been hired as Grand Traverse County Animal Control Officer. Deb earned a Bachelor of Science Degree from Madonna University with a major in Pre-Law and a minor in Physical Education. She also has a Certified Legal Assistant Degree through the American Bar Association. Deb received her approval from the Michigan Department of Agriculture & Rural Development (MDARD) in September of this year certifying that she met the 100 instructional hours of training as required under the Michigan Dog Law, Act 339 of 1919 to become an Animal Control Officer.
- Dog Bite Followup and Rabies Quarantines - With the assistance of Tom Buss, Communicable Disease nurses took on the role of quarantining animals involved in bite incidents. A ten-day period of confinement and observation ("quarantine") is used for dogs, cats and ferrets that bite humans as a way to prevent human rabies (a longer quarantine may be issued for animals other than dogs, cats and ferrets) . All quarantines, including investigation and follow-up, are performed via phone; each case takes approximately 45 minutes to investigate and complete necessary paperwork. Communicable Disease Nurses are also responsible for investigating bat exposures, and making recommendations to an individual about whether to receive Rabies Post-Exposure Prophylaxis based on if the bat can be submitted to the state laboratory for testing. Over the past 5 months, Communicable Disease Nurses have investigated 132 bite incidents and bat exposures: June (24), July (24), August (47), September (22) and October (15).

#### EMERGENCY MANAGEMENT and PUBLIC HEALTH PREPAREDNESS DIVISION

- Emergency Management
  - October 1 started the new federal fiscal year and new grant requirements. EM staff spent the beginning of the month navigating these new/different reporting requirements.
  - The annual Michigan Emergency Management Association fall conference was held Oct. 6-8. EM staff presented to over 150 statewide EM professionals our process and policy for developing large event Incident Action Plans (IAP).

- o EM hosted two (2) large classes this past month. National Incident Command System - ICS-300 and MGT-324 - Campus Emergencies and Preparedness. Both of these recent classes had over 35 participants and drew excellent reviews from the instructors.
- Emergency Preparedness
- o The Grand Traverse County Health Department and Northern Michigan Public Health Emergency Preparedness (NMPHEP) Director was awarded the Public Health Emergency Preparedness (PHEP) Professional of the year in the state of Michigan through Michigan Emergency Management Association.
- o The NMPHEP Director presented on the establishment, collaboration, and operations of NMPHEP at the Premier Public Health Conference in Kalamazoo to public health and state officials. This work introduced NMPHEP and the PHEP work out of GTCHD to the entire state and placed this innovative work on the map in the state of Michigan as a potential gold standard of this approach to PHEP delivery.
- o NMPHEP concluded the construction of a critical NMPHEP Mobile Medical Unit resource that now exists in the jurisdiction of GTCHD. This resource enables public health entities to respond in real time to a public health threat as well as efficiently operate dispensing of any public health prophylaxis.
- o GTCHD exercised the NMPHEP Mobile Medical Unit on October 27th during a full scale Point of Dispensing operation that successfully vaccinated City and County employees. This event was coordinated through the PHEP and Immunization programs in an effort to streamline PHEP operations when establishing mass vaccination clinics.

#### COMMUNITY HEALTH DIVISION

##### *DISEASE CONTROL AND PREVENTION PROGRAMS:*

- Communicable Disease Program - Communicable Disease staff investigated 56 communicable diseases and animal bites/exposures for the month of October.
  - o Staff continue to receive updates from the Michigan Department of Health and Human Services regarding the emerging epidemiology of Zika virus via bi-monthly conference calls. These calls provide up-to-date information regarding prevention, testing and travel recommendations for individuals that have been exposed or plan travel to an area with ongoing Zika virus transmission.
  - o Supervisor participated in an interview with 9&10 News regarding flu vaccination and the importance of receiving an annual flu shot.
  - o Supervisor attended the National Incident Command System Forms Review Class and ICS-300 October 18-20, which provided valuable insight into how to manage a large-scale incident (such as a mass vaccination clinic).
- Reproductive Health – Reproductive Health staff provided services for 115 men and women, of which 52 were new clients to the program.

- o Quarterly reporting completed and submitted to the Michigan Department of Health and Human Services.
- o Continued involvement in the Tobacco Dependence Grant via conference calls, as we work to develop a protocol for integrating tobacco cessation tools and nicotine replacement therapy into our clinic.
- o Staff provided insight into the Communicable Disease and Reproductive Health programs during a presentation to an "Introduction to Healthcare" class from Grand Valley State University.

➤ Immunizations

- o Co-sponsored with northern region local health departments and MSU a Pediatric and Adult Influenza Webinar on October 5th presented by Joshua Meyerson, MD, MPH, Medical Director of two local health departments and Board Certified in Pediatrics.
- o Co-sponsored with northern region local health departments and MSU an Human Papilloma Virus recommendations webinar presented by Ahdi Amer, MD Associate Professor of Pediatrics at Wayne State University School of Medicine, with expertise in the field of pediatrics and pediatric infectious disease.
- o Received the Alliance for Immunization in Michigan Outstanding Organizational Achievement award on behalf of the Northern Michigan Vaccine Preventable Disease Task Force in recognition of the community collaboration between area local health departments, providers, schools, and Great Start to address our high waiver rates and low immunization rates by working to inform, educate, and support policy change.
- o Recently updated County Immunization Report Card ranked Grand Traverse County as #1 for adult pneumococcal, #2 for adult Zoster, #3 for Flu ages 6 months to 8 years, #4 for Flu for 6 months to 17 years, and # 6 in the State (out of 84 counties) for adult Flu.
- o Grand Traverse County continues to see improvements in teen population vaccination rates, including Tdap, Meningococcal, and HPV for both females and males.
- o Over the last quarter we provided just over 740 immunization clinic appointments, nearly a 13% increase from the previous quarter due to waiver appointments and walk-in flu shots.
- o Health Department team participated in a successful employee Flu Clinic held at the Governmental Center, while at the same time completed an important emergency preparedness exercise.
- o Grand Traverse County Health Department is continuing to provide walk-in adult flu vaccinations Monday-Friday 8am-12noon and 1pm-4:30pm.

## MATERNAL AND CHILD HEALTH PROGRAMS:

### > Maternal Infant Health Program (MIHP)

- o Over the last quarter, we provided 830 home or office visits for our moms and babies, an increase of 4% from the previous quarter.
- o Admissions to the program over the past quarter were up slightly by 3%.
- o Clinicians in both MIHP and WIC continue to perfect their program explanations both in clinic and during outreach to increase the number of eligible moms to accept this evidence-based program.

### > Healthy Futures and Maternal Child Health Outreach

- o Laura Barrett, Public Health Nurse who has worked our Healthy Futures program over the last year will be leaving us on 11/04/16. A temporary assignment plan has been implemented to help bridge services until we can hire and train a replacement Public Health Nurse.
- o Over the last quarter, we provided 38 breastfeeding support visits and 360 outreach contacts, a decrease of about 6% from the previous quarter.
- o Community Health Director participated in monthly regional Maternal Child Health CQI committee, agenda focused primarily on expansion of BCBS billing to other local health departments in the region for reimbursement of non-MIHP moms and babies for breastfeeding support and high risk follow-up.
- o We submitted interest to Michigan Department of Health and Human Services for one time funding opportunity to assist in the completion of a more comprehensive Maternal Child Health assessment and prioritization process aimed at improving performance measures of breastfeeding, infant mortality, and immunizations as part of the federal Title V funding.

### > Children's Special Health Care Services

- o Over the past quarter, our team provided 200 client encounters, an increase by nearly 40%, primarily attributed to completing training for a new public health nurse to the program.
- o Children's Special Health Care Services Year End report is being submitted to the State. Highlighted successes include:
  - Provided services to over 293 clients
  - Continued positive working relationships with Medicaid Health Plans
  - Provided quality collaboration with all internal services at the Health Department, such as, Communicable Diseases, Immunizations, Vision and Hearing Clinics.

#### Challenges include:

- Travel assistance continues to be challenging for clients on Medicaid Health Plans who need lodging while traveling downstate for medical appointments.
- Decrease in mileage reimbursement for qualified families

- Families are choosing not to renew due to annual cost of Children's Special Health Care copays and /or deductibles.

➤ Women, Infant and Children (WIC)

- Two registered nurses and two dietitians attended the WIC Record Review Training on October 24 in Bay City, which focused on 22 MI-WIC Reports for Management Evaluation.
- WIC Program Director and Supervisor attended the yearly Michigan WIC Coordinator Training October 25-26 in Bay City. Nationally WIC participation is down. In Michigan, participation has been declining since 2012. This trend holds true for Grand Traverse County WIC as well. The National WIC association plans a WIC Promotion and Retention Campaign with a new National WIC Logo, including a visual language and color scheme. The new tag line for the WIC campaign is "WIC...Strong, Healthy, and Happy."
- All Maternal Child Health employees received Fluoride Training on October 18th in preparation to initiate fluoride application to children seen through our WIC program who are eligible/due.

➤ Hearing and Vision Our final candidate for the vision and hearing technician position is completing her pre employment process.

➤ Blood Lead Amy Leiva, Public Health Nurse, will take on leadership of our blood lead follow-up and outreach program, assuming caseload responsibility following Laura Barrett's exit.

*CHILD AND ADOLESCENT HEALTH PROGRAMS:*

➤ Kingsley (KTOWN) and Traverse City (YHWC)

- Completed Fiscal Year End reports for the Child and Adolescent Health Center grant funding requirements.
- The beginning of the new Fiscal Year is busy with sports physicals and immunizations.
- Clinic supervisor attended conference in Atlanta for our Electronic Health Record (EHR) provider (Mitchell & McCormick) for education regarding expanded role for EHR Clinical Informatics Lead for Adolescent Health.
- Clinic supervisor attended annual Coordinators Conference for the Child and Adolescent Health Center for education and programmatic updates.
- Internal Social Work qualified employees assumed mental health provider assignments for both child and adolescent sites to meet minimum program requirements. KTown welcomed Jen Pedroza, LMSW, and YHWC welcomed Lindsay King, LMSW, both who also work in our Maternal Infant Health Program.

- Attended TC Cares event for a local church for outreach regarding their one day health & wellness clinic.
- K-Town welcomed a student Nurse Practitioner to work in conjunction with clinic staff.
- Both Carolyn Kristof (Public Health Technician) and Kim Michels (Nurse Practitioner) were recognized at the making a difference event for excellence at their job and going above and beyond in their role at K-Town Youth Care.
- Freshman Girls Empowerment Group sponsored by a Zonta grant began meeting again this year. Group is co-ran by Kim Michels our Nurse Practitioner.
- K-Town staff in conjunction with Kingsley High School completed a program sponsored by the Zonta group - this program was called Coaching Boys Into Men and targeted the Kingsley HS Football team. Additional grants were funded by the Zonta group including Sand Therapy trays for our Mental Health Provider, the Freshman Girls empowerment group, and a guy's group at Traverse City HS.
- YHWC Completed TB Testing 2-step process for over 50 Career Tech Center students for their classes for Allied Health and Early Childhood Education.
- Held first meeting of the Student Advisory Committee for YHWC, a group of students who provides peer input regarding outreach to our clinic target audience.

#### **MSU Extension (7, 8)**

- The 9th Annual Freshwater Summit was held at the Hagerty Center October 28, 2016 with over 160 people in attendance. The Freshwater Summit is a product of the Freshwater Roundtable and is organized by The Watershed Center, NMC's Water Studies Institute, Michigan Sea Grant Extension, Great Lakes Environmental Center, Inland Seas Education Association, NOAA's Office for Coastal Management, and Grand Traverse Conservation District. Sea Grant Extension Educator Mark Breederland gave an update on fisheries and lake levels. Nikki Rothwell, Coordinator at the MSU Northwest MI Horticulture Research Center, along with NMC's Director of Aviation Alex Bloye, gave an update on agricultural sustainability and impacts on water quality. Other topics included updates on the Brown Bridge area 4 years post dam removal, and updates regarding invasive species such as asian carp, invasive weeds, and newly discovered New Zealand mudsnails confirmed in the Boardman River.
- MSU Extension Program Instructor, Michelle Smith RD, will provide a six-week series of Cooking Matters for Teens at Traverse High School starting in November. Cooking Matters for Teens is a nutrition program that teaches teens how to make healthy food choices and prepare healthy meals and snacks on a limited budget.
- Nutrition Program Instructors Michelle Smith and Jane Rapin will be representing MSU Extension with their knowledge and helping hands on November 5 at *Moving Ahead...A Journey into Adulthood*, a free workshop for communities supporting youth with

disabilities held at the TBAISD Career Tech Center, and again on November 6 at Food Rescue of Northwest Michigan's annual *Empty Bowls* event at the Hagerty Center.

#### **Parks and Recreation (7)**

- No report provided.

#### **Parks and Recreation/Senior Center Network (7)**

- 51 new members joined the Senior Center in October
- 1,383 seniors participated in 6,324 units of service in October
- Ongoing programming: Exercise classes, daily lunches, hiking group, golf league, cycling club, yoga, pilates, tropi-fitness, grief support, legal assistance, Parkinsons support, blood pressure and glucose monitoring, massages, reflexology, foot care, technology assistance, cards games, board games, Wii bowling, art classes, ethical discussion group, Girl and Guy Friends Groups.
- Special Events:
  - 2017 Travel Show had nearly 300 attend at TC West Senior High. We have logged 311 reservations for tours in 2017.
  - The Hometown Heroes Ride celebrating veterans was a huge success. Veterans were taken around town compliments of BATA and shown various veteran memorials. At the end, they were treated to a lunch prepared and served by the United States Coast Guard personnel at the hangar. Special tributes took place recognizing the sacrifice made and being made today.
  - Educational Programming included: geocaching, cybersecurity, probate courts, fraud prevention, Sights and Sounds of Cuba and What's in the Bay with NMC Extended Education.
  - Community Events - Seniors made over a dozen bowls to be donated to the Empty Bowls project. LifeStory Funeral Homes donated the supplies. Grand Traverse Academy's Pay it Forward program brought in volunteers who prepared favors for our holiday functions.
  - HereSay Workshop and presentation held giving seniors the opportunity to tell their story on stage.
  - Halloween celebrations held at all locations.

#### **Planning & Development (1, 3, 4, 7, 8)**

##### ➤ PLANNING

Retreat with Grand Traverse County and Grand Traverse Band of Ottawa & Chippewa Indians - Staff facilitated a meeting between the County and the Band to learn about each other's organization, establish lines of communication, and to identify issues where there is common interest. A follow up discussion is planned for January 2017.

##### ➤ BROWNFIELD REDEVELOPMENT

- Boardman River Dam Removal and River Restoration Project – The Brownfield Redevelopment Authority (BRA) approved a Brownfield Plan providing a \$500,000 grant from the Local Site Fund to support one of the largest public projects undertaken, being the Boardman River Restoration. The Brownfield grant provides

two main components; pays for the required due care activities related to the River Restoration Project and secondly, allows County and City general fund dollars to no longer be required for this publically funded project.

The brownfield plan will be brought forward requesting concurrence from Garfield Township and Approval by the County Board of Commissioners in November.

For more information about the Boardman River Restoration, visit [www.theboardman.org](http://www.theboardman.org).

- o Park Place Project - Staff has been working with identifying eligible activities for the demolition activities for the dome as well as public infrastructure activities. Brownfield Plan is anticipated to be presented at the December Brownfield meeting.
- CONSTRUCTION CODE DIVISION (7)
  - o Monthly Building Permit reports are now being completed and distributed electronically to City and County Equalization as well as all Township Assessors. This modification streamlines the process and saves time, paper and wear and tear of printers.
  - o With the City approving the hiring of an inspector, Metro Fire will no longer be reviewing plans on behalf of the City. We believe this will assist in inspection process, allowing the City Fire review from the start to the finish of projects.
  - o Work has started on the large developments throughout the community, including Costco, NMC and Munson Medical Center.
  - o Applications for residential development continues, with overall numbers coming in consistent with 2015 numbers.
  - o Staff attended both the Home Builders and Builders Exchange annual dinner the week of October 24<sup>th</sup>, with Tom Menzel being the speaker at the Builders Exchange dinner. Grand Traverse County is fortunate to have the great building professionals, invest and stay in our community.
- SOIL EROSION PROGRAM (8) The month of October realized an increase in permit applications, with staff keeping up with a 7 to 10 day turnaround. Staff is working on a business plan that builds on from our short-term goal of identifying and improving our customer service and implementing policies and procedures for continued review of each and every permit. Now we are ready to look and develop the long range business plan for the community. This Plan will identify the best operational benefits and implementation of services that meet ordinance standards for Soil Erosion.
- SPECIAL PROJECTS Project Cherry Tree Update. Organizing of Project Cherry Tree is taking place with two new subcommittees being established: Housing and Education/Jobs. Both committees have met and started developing their individual action plans. The "All Hands" Project Cherry Tree committee met and, with presentations from the Traverse City Vet Center and Michael's Place, had an opportunity to hear firsthand

the mental health challenges faced by Veterans. This issue may create an opportunity to address mental health needs by both Veterans and the community at large.

#### **Probate Court**

- No report provided.

#### **Prosecuting Attorney (7)**

- **Prosecution** - As the County's Chief Law Enforcement Officer, the Prosecuting Attorney is responsible for the prosecution of crimes including juvenile, misdemeanor and felony offenses, protection of abused and neglected children, and establishment of child support for needy children. For the month of October, we engaged in the following:
  - o Authorized 150 misdemeanor warrants
  - o Authorized 32 felony warrants
  - o Authorized 12 juvenile petitions
  - o Initiated 2 neglect/abuse case
  - o Handled the following matters in Family Court:
    - o 9 allegedly mentally ill cases
    - o 18 referrals from Office of Child Support
    - o 4 Judgments obtained from Family Court
- **Civil Counsel**
- **Contract Drafting and Review** - As the County's civil counsel, we assist various County departments in reviewing and drafting contracts and other agreements. Our involvement ranges from reviewing a contract and approving it "as to form," to negotiating the terms and conditions of the contract with the other party. For the month of October, we reviewed seven contracts for the following departments:
  - o Health: two
  - o Commission on Aging: one
  - o Parks and Recreation: three
  - o Administration: one
- **FOIA Coordination** - In 1997, the County Board of Commissioners designated the Prosecuting Attorney as the FOIA coordinator for Grand Traverse County. As the coordinator, we ensure that the various county departments are complying with Michigan's FOIA law including determining whether the requested information should be exempt from disclosure. For the month of October, we reviewed four requests, and provided advice and consultation to the following departments:
  - o Sheriff: two
  - o Planning: one
  - o Commission on Aging: one
- **Board of Commissioners/Staff Questions** - Part of our duties as Civil Counsel involves answering questions and/or preparing opinion memoranda for the Board of Commissioners and County staff related to a wide variety of issues, ranging from compliance with state and federal statutes to advising on exposure to liability. For the

month of October, we answered questions/prepared memos for the Board of Commissioners and various departments including:

- o Veterans Affairs
  - o Parks and Recreation
  - o Clerk
- Ordinance Drafting - As you know, under MCL 46.11, a county board of commissioners has the authority to adopt ordinances related to county affairs. One of our responsibilities is to prepare, amend or repeal ordinances when requested by the Board of Commissioners. For October, we did not prepare any ordinances.
  - Litigation - We represent the County in civil actions filed in the Grand Traverse County District and Circuit Courts as well as the Federal District Courts. For the month of October, we did not represent the County in any civil actions.
  - Board of Commissioners' Meetings - We attend every Board meeting, committee meeting and any special meetings. For the month of October, Chris Forsyth attended the regular board meetings.

**Public Works (7, 8)**

- No report provided.

**Register of Deeds (2, 4)**

- No report provided.

**Sheriff (7)**

- No report provided.

**Treasurer (1)**

- Posted almost all forfeited properties; no major issues. Talked to many of the homeowners and explained the foreclosure process and payment plan options.
- Settled with both Fife Lake and Kingsley Villages; we are now collecting 2016 delinquent village taxes.
- Had our second no minimum bid auction; sold remaining parcel that did not sell at first auction. Worked with the neighbor of last small Lank Bank parcel to facilitate sale through side lot program.
- Processed 127 regular service, 15 expedited and 1 hand carry passports in September, 118 regular service, 14 expedited and 1 hand carry passports in October.

**Veterans Affairs (7)**

- On November 8, 2016 voters approved a dedicated millage to provide funding for Veteran's services. This dedicated funding assures that services can be enhanced and maintained to honor our Veterans.

**Draft**

**TOWNSHIP OF ACME, MICHIGAN**

**ANNUAL FINANCIAL REPORT**

**YEAR ENDED JUNE 30, 2016**

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## INDEPENDENT AUDITOR'S REPORT

To the Township Board of Trustees  
Township of Acme, Michigan

### *Report on the Financial Statements*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township of Acme, Michigan (the "Township") as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township, as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Other Matters*

#### *Required Supplementary Information*

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

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

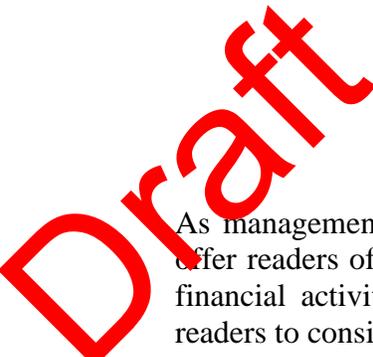
In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2016, on our consideration of the Township's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Township's internal control over financial reporting and compliance.

*Gabridge & Company*

Gabridge & Company, PLC  
Grand Rapids, Michigan  
November 16, 2016

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**Management's Discussion and Analysis**



## Management's Discussion and Analysis

As management of the Township of Acme, Michigan (The "Township" or "government") we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended June 30, 2016. We encourage readers to consider the information presented here in conjunction with the financial statements.

### Financial Highlights

- The assets of the Township exceeded its liabilities at the close of the most recent fiscal year by \$25,454,881 (net position). Of this amount, \$3,616,853 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- At the close of the current fiscal year, the Township's governmental funds reported combined fund balances of \$2,329,536, an increase of \$299,418 in comparison with the prior year. Approximately 40% of this amount (\$942,695) is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$942,695, or approximately 90% of total general fund expenditures and transfers out.

### Overview of the Financial Statements

The discussion and analysis provided here is intended to serve as an introduction to the Township's basic financial statements. The Township's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

**Government-wide Financial Statements.** The government-wide financial statements are designed to provide readers with a broad overview of the Township's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the Township's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Township is improving or deteriorating.

The *statement of activities* presents information showing how the Township's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., capital asset activity and special assessment receivables).

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Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Township include general government, public safety, recreation and culture, community and economic development, and public works. The business-type activities of the Township include water and sewer services.

The government-wide financial statements can be found as listed in the table of contents.

**Fund Financial Statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Township can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Township maintains 11 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, fire, and holiday hills improvement funds, which are considered to be major funds. Data from the other eight governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The Township adopts an annual appropriated budget for the general fund and each special revenue fund. A budgetary comparison schedule for the general fund and each major special revenue fund has been provided to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found as listed in the table of contents.

**Proprietary Funds.** The Township maintains one type of proprietary fund, which is an enterprise fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Township uses enterprise funds to account for its water and sewer operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the water and sewer operations, which is considered to be a major fund of the Township.

The basic proprietary fund financial statements can be found as listed in the table of contents.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the Township's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The Township maintains one type of fiduciary fund known as an agency fund type. The agency fund reports resources held by the Township in a custodial capacity for individuals, private organizations, and other governments.

The fiduciary fund financial statement can be found as listed in the table of contents.

**Notes to the Financial Statements.** The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found as listed in the table of contents.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* demonstrating the Township's compliance with its operating budgets by providing budgetary comparison schedules.

Required supplementary information can be found as listed in the table of contents.

This report also presents other supplementary information which includes the nonmajor fund combining and individual statements. The combining statements are presented immediately following the required supplementary information.

Combining and individual fund statements and schedules can be found as listed in the table of contents.

## Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the Township, assets exceeded liabilities by \$25,454,881 at the close of the most recent fiscal year.

	Governmental Activities		Business-type Activities		Total Primary Government	
	2016	2015	2016	2015	2016	2015
<b>ASSETS</b>						
<i>Current Assets</i>						
Cash & Equivalents	\$ 2,152,804	\$ 1,844,924	\$ 2,278,300	\$ 1,383,757	\$ 4,431,104	\$ 3,228,681
Accounts Receivable	828,519	22,087	151,696	194,014	980,215	216,101
Prepaid Items	14,360	-	-	-	14,360	-
Due from County	133,056	140,048	-	-	133,056	140,048
Due from State	60,057	115,730	-	-	60,057	115,730
Advance to Agency Fund	-	56,261	-	-	-	56,261
<b>Total Current Assets</b>	<b>3,188,796</b>	<b>2,179,050</b>	<b>2,429,996</b>	<b>1,577,771</b>	<b>5,618,792</b>	<b>3,756,821</b>
<i>Noncurrent Assets</i>						
Non-depreciable Capital Assets	14,952,835	14,952,835	-	-	14,952,835	14,952,835
Depreciable Capital Assets, Net	98,766	112,989	6,462,215	6,707,394	6,560,981	6,820,383
<b>Total Assets</b>	<b>18,240,397</b>	<b>17,244,874</b>	<b>8,892,211</b>	<b>8,285,165</b>	<b>27,132,608</b>	<b>25,530,039</b>
<b>LIABILITIES</b>						
<i>Current Liabilities</i>						
Accounts Payable	39,782	61,285	55,353	78,393	95,135	139,678
Accrued Liabilities	12,958	31,386	-	-	12,958	31,386
Accrued Interest	3,879	-	3,754	8,156	7,633	8,156
Current Portion of Long-term Debt	30,000	-	86,092	170,272	116,092	170,272
<b>Total Current Liabilities</b>	<b>86,619</b>	<b>92,671</b>	<b>145,199</b>	<b>256,821</b>	<b>231,818</b>	<b>349,492</b>
<i>Noncurrent Liabilities</i>						
Compensated Absences	2,876	3,224	-	-	2,876	3,224
Long-term Debt	915,000	-	528,033	524,303	1,443,033	524,303
<b>Total Liabilities</b>	<b>1,004,495</b>	<b>95,895</b>	<b>673,232</b>	<b>781,124</b>	<b>1,677,727</b>	<b>877,019</b>
<b>NET POSITION</b>						
Net Investment in Capital Assets	15,051,601	15,065,824	5,848,090	6,012,819	20,899,691	21,078,643
Restricted	967,425	640,156	-	-	967,425	640,156
Unrestricted	1,216,876	1,442,999	2,370,889	1,491,222	3,587,765	2,934,221
<b>Total Net Position</b>	<b>\$ 17,235,902</b>	<b>\$ 17,148,979</b>	<b>\$ 8,218,979</b>	<b>\$ 7,504,041</b>	<b>\$ 25,454,881</b>	<b>\$ 24,653,020</b>

By far, the largest portion of the Township's net position (\$20,899,691, or 82%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The Township uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the Township's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Township's net position (\$967,425, or 4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$3,587,765, or 14%, is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

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at the end of the current fiscal year, the Township is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The Township's overall net position increased \$801,861 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

The Township is reporting three significant changes in assets and liabilities as of June 30, 2016 when compared to the prior year. First, cash increased from \$3,228,681 as of June 30, 2015 to \$4,431,104 as of June 30, 2016. This is largely attributable to the increase in fund balances of the governmental funds of \$299,418 during the year an increase of another \$715,118 of net position in the business-type funds during the year. Second, accounts receivable increased by \$764,114 as of year-end because of a new \$750,259 special assessment receivable issued to finance the road improvements within Holiday Hills. And thirdly, long-term debt increased by \$864,550 as a result of a \$945,000 transportation bond issued during the year. This transportation bond will also be used to finance the costs related to the road improvements within Holiday Hills.

**Governmental Activities.** During the current fiscal year, net position for governmental activities increased \$86,923 from the prior fiscal year for an ending balance of \$17,235,902.

Charges for services increased from \$245,010 during the year ended June 30, 2015 to \$1,115,353 during the year ended June 30, 2016. This is largely the result of recognizing special assessment revenues received during 2016 by the Township to finance road improvements within Holiday Hills. Capital grants were down \$782,548 during the year ended June 30, 2016 due to one-time grants for property acquisition being received in 2015. Operating grants increased from \$82,677 during the year ended June 30, 2015 to \$281,026 for the year ended June 30, 2016; this increase is due to a contribution from the Grand Traverse County Road Commission for the Holiday Hills Improvement road improvement project.

General government expenses stayed relatively consistent with the prior year. Public works expenses increased by approximately \$1,146,288 during the year as a result of road improvements (mentioned above related to the special assessments and contributions from the Road Commission). Recreation and culture expenses increased by \$161,241 during the year as a result of the boat launch project and additional repairs and maintenance.

**Business-type Activities.** The results of the Township's business-type activities during the current fiscal year show an increase in overall net position of \$715,118, increasing overall net position to \$8,218,979. The increase was attributable to increased revenues. The primary reason for increased revenues is construction resulting in new users of the system, including significant new revenues related to the Meijer store construction.

The following page shows a two-year comparison of the changes in net position for both the governmental and business-type activities.

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	Governmental Activities		Business-type Activities		Total Government	
	2016	2015	2016	2015	2016	2015
<b>Revenue</b>						
<b>Program Revenues</b>						
Charges for Services	\$ 1,115,353	\$ 245,010	\$ 1,420,514	\$ 972,382	\$ 2,535,867	\$ 1,217,392
Operating Grants & Contributions	281,026	82,677	-	-	281,026	82,677
Capital Grants & Contributions	36,854	819,402	-	-	36,854	819,402
<b>Total Program Revenues</b>	<u>1,433,233</u>	<u>1,147,089</u>	<u>1,420,514</u>	<u>972,382</u>	<u>2,853,747</u>	<u>2,119,471</u>
<b>General Revenues</b>						
Property Taxes	1,344,328	1,279,306	-	-	1,344,328	1,279,306
State Revenue Sharing	327,873	336,099	-	-	327,873	336,099
Other	3,886	4,724	-	-	3,886	4,724
Interest Income	2,468	5,025	8,508	7,861	10,976	12,886
<b>Total General Revenues</b>	<u>1,678,555</u>	<u>1,625,154</u>	<u>8,508</u>	<u>7,861</u>	<u>1,687,063</u>	<u>1,633,015</u>
<b>Total Revenues</b>	<u>3,111,788</u>	<u>2,772,243</u>	<u>1,429,022</u>	<u>980,243</u>	<u>4,540,810</u>	<u>3,752,486</u>
<b>Expenses</b>						
General Government	527,340	536,806	-	-	527,340	536,806
Public Safety	830,786	805,447	-	-	830,786	805,447
Public Works	1,156,350	10,062	-	-	1,156,350	10,062
Community & Economic Development	190,216	149,370	-	-	190,216	149,370
Recreation & Culture	302,088	140,847	-	-	302,088	140,847
Water & Sewer	-	-	713,904	665,143	713,904	665,143
Interest on Long-term Debt	18,085	-	-	-	18,085	-
<b>Total Expenses</b>	<u>3,024,865</u>	<u>1,642,532</u>	<u>713,904</u>	<u>665,143</u>	<u>3,738,769</u>	<u>2,307,675</u>
<b>Change in Net Position</b>	86,923	1,129,711	715,118	315,100	802,041	1,444,811
<i>Net Position at Beginning of Period</i>	17,148,979	16,019,268	7,503,861	7,188,761	24,652,840	23,208,029
<b>Net Position at End of Period</b>	<u>\$ 17,235,902</u>	<u>\$ 17,148,979</u>	<u>\$ 8,218,979</u>	<u>\$ 7,503,861</u>	<u>\$ 25,454,881</u>	<u>\$ 24,652,840</u>

## Financial Analysis of Governmental Funds

As noted earlier, the Township uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the Township's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Township's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the Township itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the Township's Board.

At June 30, 2016, the Township's governmental funds reported combined fund balances of \$2,329,536, an increase of \$299,418 in comparison with the prior year. Approximately 41% of this amount (\$942,695) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable*, *restricted*, *committed*, or *assigned* to indicate that it is; 1) restricted for particular purposes (\$967,425), 2) not in a spendable form (\$147,416), or 3) assigned for particular purposes (\$272,000).

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The general fund is the chief operating fund of the Township. At the end of the current fiscal year, unassigned fund balance of the general fund was \$942,695, while total fund balance decreased to \$1,362,111. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Unassigned fund balance represents approximately 90 percent of total general fund expenditures and transfers out, while total fund balance represents approximately 131 percent of that same amount.

The fund balance of the Township's general fund decreased by \$60,092 during the current fiscal year which put the overall fund balance at \$1,362,111.

The fire fund, a major fund, had a \$13,974 decrease in fund balance during the current fiscal year which put the overall fund balance at \$32,492. This decrease in fund balance is related to the increased activity within the fire fund and the related costs.

The holiday hills improvement fund, a major fund, had an \$84,615 increase in fund balance during the current fiscal year which put the overall fund balance at \$275,150. This increase is a result of the Township receiving \$945,000 of transportation bond proceeds during the year, along with \$308,581 of other revenues, but only having incurred \$1,168,966 of total road improvement costs during the year. The entire fund balance of \$275,150 is restricted, and will be expended on, future road improvements.

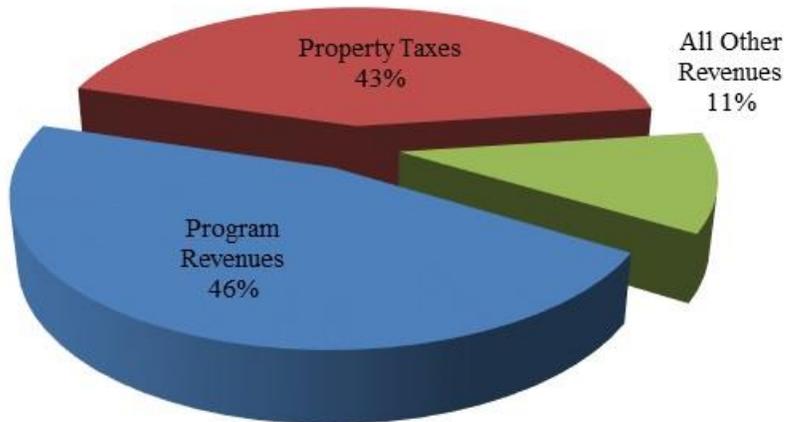
**Proprietary Funds.** The Township's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the water & sewer fund at the end of the year was \$2,370,889. The increase in net position for the fund was \$715,118. The increase in net position was up from prior years as a result system expansion to new users, most notably a new Meijer location within the Township.

## Governmental Activities

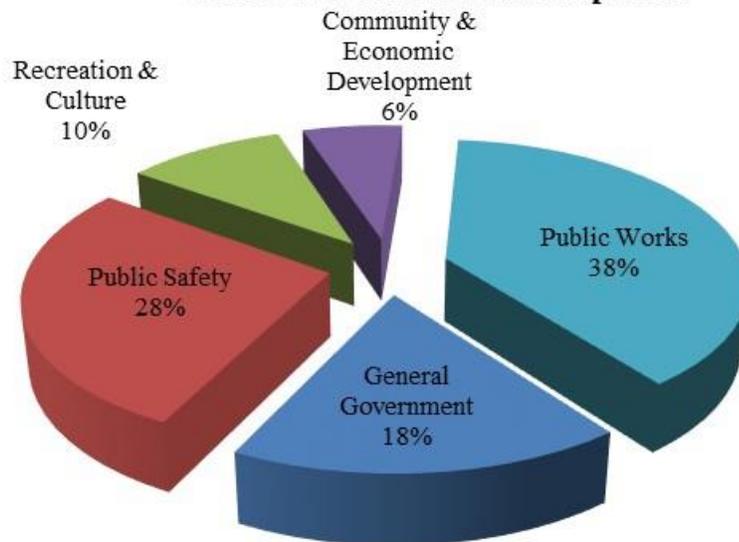
The following chart summarizes the revenue sources for the governmental activities of the Township for the most recent fiscal year end.

### Governmental Activities Revenues



The following chart summarizes the expenses for the governmental activities of the Township for the most recent fiscal year end.

### Governmental Activities Expenses



## General Fund Budgetary Highlights

*Original budget compared to final budget.* During the year there was a need for a significant budget amendment to increase the original estimated budgeted appropriations in its general fund in the parks & recreation department to provide for needed repairs and maintenance within Township parks and for a boat ramp project.

*Final budget compared to actual results.* During the current fiscal year the Township had no significant expenditures in excess of appropriations in the general fund.

## Capital Assets and Debt Administration

### *Capital Assets*

At June 30, 2016, the Township had \$21,513,816 invested in capital assets. The following table represents the Townships investment in capital assets:

#### **Township of Acme Capital Assets as of June 30, 2016**

Land & Development Rights	\$ 14,952,835
Equipment	4,844
Building & Improvements	57,461
Vehicles	36,461
Water & Sewer System	6,462,215
<i>Net Capital Assets</i>	<u>\$ 21,513,816</u>

More detailed information about the Township's capital assets can be found in the notes to the financial statements section of this document.

### *Long-term Debt*

At year end the Township had total long-term debt of \$1,559,125. The Township continued to pay down its debt, retiring \$90,593 of outstanding debt principal during the year. The Township also issued a \$945,000 transportation bond during the year to finance road improvements.

The State limits the amount of general obligation debt that a local unit can issue to 10 percent of the assessed value of all taxable property within a Township's boundaries. The Township is well under the State limit as of June 30, 2016.

More detailed information about the Township's long-term debt can be found in the notes to the financial statements section of this document.



## **Economic Condition and Outlook**

Management estimates that approximately \$930,000 of revenues will be available for appropriation in the general fund in the upcoming year. Expenditures are expected to change by small amounts compared to 2016. The Township continues to review all budget line items for opportunities to reduce expenditures when possible. The budget will be monitored during the year to identify any necessary amendments. In 2017, the Township plans again to use current revenues to provide essential services and to maintain the Township's financial reserves at similar levels. Property tax revenues are expected to change minimally reflecting fairly stable property values. The ongoing costs of providing essential services for the citizens of the Township will again need to be monitored in order to maintain the financial condition of the Township.

## **Contacting the Township**

This financial report is designed to provide a general overview of the Township's finances to its citizens, customers, investors, and creditors and to demonstrate the Township's accountability for the resources it receives. Questions regarding any information provided in this report or requests for additional financial information should be addressed to:

Township of Acme  
602 Acme Road  
Williamsburg, MI 49690

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**Basic Financial Statements**

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**Township of Acme  
Statement of Net Position  
June 30, 2016**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
<i>Current Assets</i>			
Cash & Cash Equivalents	\$ 2,152,804	\$ 2,278,300	\$ 4,431,104
Due from County	133,056	--	133,056
Accounts Receivable	78,260	151,696	229,956
Special Assessments Receivable	750,259	--	750,259
Due from State	60,057	--	60,057
Prepaid Items	14,360	--	14,360
<b>Total Current Assets</b>	<b>3,188,796</b>	<b>2,429,996</b>	<b>5,618,792</b>
<i>Noncurrent Assets</i>			
Non-depreciable Capital Assets	14,952,835	--	14,952,835
Depreciable Capital Assets (net)	98,766	6,462,215	6,560,981
<b>Total Assets</b>	<b>18,240,397</b>	<b>8,892,211</b>	<b>27,132,608</b>
<b>LIABILITIES</b>			
<i>Current Liabilities</i>			
Accounts Payable	39,782	55,353	95,135
Accrued Payroll & Related Liabilities	12,958	--	12,958
Accrued Interest	3,879	3,754	7,633
Current Portion of Long-term Debt	30,000	86,092	116,092
<b>Total Current Liabilities</b>	<b>86,619</b>	<b>145,199</b>	<b>231,818</b>
<i>Noncurrent Liabilities</i>			
Long-term Debt	915,000	528,033	1,443,033
Compensated Absences	2,876	--	2,876
<b>Total Liabilities</b>	<b>1,004,495</b>	<b>673,232</b>	<b>1,677,727</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	15,051,601	5,848,090	20,899,691
<i>Restricted for:</i>			
Public Safety	140,343	--	140,343
Cemetery	9,407	--	9,407
Capital Projects	275,150	--	275,150
Parks & Recreation	32,440	--	32,440
Other Functions	510,085	--	510,085
<i>Unrestricted</i>	1,216,876	2,370,889	3,587,765
<b>Total Net Position</b>	<b>\$ 17,235,902</b>	<b>\$ 8,218,979</b>	<b>\$ 25,454,881</b>

The Notes to the Financial Statements are an integral part of these Financial Statements

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**Township of Acme  
Statement of Activities  
For the Year Ended June 30, 2016**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>		
					<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Primary Government</b>							
<b>Governmental Activities:</b>							
General Government	\$ 527,340	\$ 214,060	\$ --	\$ --	\$ (313,280)	\$ --	\$ (313,280)
Public Safety	830,786	--	9,105	--	(821,681)	--	(821,681)
Public Works	1,156,350	808,840	250,000	--	(97,510)	--	(97,510)
Recreation & Culture	302,088	150	21,921	36,854	(243,163)	--	(243,163)
Interest on Long-term Debt	18,085	--	--	--	(18,085)	--	(18,085)
Community & Economic Development	190,216	92,303	--	--	(97,913)	--	(97,913)
<b>Total Governmental Activities</b>	<b>3,024,865</b>	<b>1,115,353</b>	<b>281,026</b>	<b>36,854</b>	<b>(1,591,632)</b>	<b>--</b>	<b>(1,591,632)</b>
<b>Business-type Activities:</b>							
Water & Sewer	713,904	1,420,514	--	--	--	706,610	706,610
<b>Total Business-type Activities</b>	<b>713,904</b>	<b>1,420,514</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>706,610</b>	<b>706,610</b>
<b>Total Primary Government</b>	<b>\$ 3,738,769</b>	<b>\$ 2,535,867</b>	<b>\$ 281,026</b>	<b>\$ 36,854</b>	<b>\$ (1,591,632)</b>	<b>\$ 706,610</b>	<b>\$ (885,022)</b>
<b>General Purpose Revenues and Transfers:</b>							
<b>Revenues</b>							
					327,873	--	327,873
State Revenue Sharing					3,886	--	3,886
Other					2,468	8,508	10,976
Interest Income					1,344,328	--	1,344,328
Property Taxes					--	--	--
<b>Transfers</b>					<b>1,678,555</b>	<b>8,508</b>	<b>1,687,063</b>
<b>Total General Revenues and Transfers</b>					<b>86,923</b>	<b>715,118</b>	<b>802,041</b>
<b>Change in Net Position</b>					<b>17,148,979</b>	<b>7,503,861</b>	<b>24,652,840</b>
<i>Net Position at Beginning of Period</i>					<b>\$ 17,235,902</b>	<b>\$ 8,218,979</b>	<b>\$ 25,454,881</b>
<i>Net Position at End of Period</i>					<b>\$ 17,235,902</b>	<b>\$ 8,218,979</b>	<b>\$ 25,454,881</b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**Township of Acme  
Balance Sheet  
Governmental Funds  
June 30, 2016**

	<u>Special Revenue</u>				
	<u>General</u>	<u>Fire Fund</u>	<u>Holiday Hills Improvement</u>	<u>Other Governmental Funds</u>	
<b>ASSETS</b>					
Cash & Cash Equivalents	\$ 1,159,969	\$ 39,581	\$ 287,471	\$ 665,783	\$ 2,152,804
Due from County	133,056	--	--	--	133,056
Accounts Receivable	78,260	--	--	--	78,260
Special Assessments Receivable	--	--	750,259	--	750,259
Due from State	60,057	--	--	--	60,057
Prepaid Items	14,360	--	--	--	14,360
<i>Total Assets</i>	<b><u>\$ 1,445,702</u></b>	<b><u>\$ 39,581</u></b>	<b><u>\$ 1,037,730</u></b>	<b><u>\$ 665,783</u></b>	<b><u>\$ 3,188,796</u></b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 14,372	\$ 7,089	\$ 12,321	\$ 6,000	\$ 39,782
Accrued Payroll & Related Liabilities	12,958	--	--	--	12,958
<i>Total Liabilities</i>	27,330	7,089	12,321	6,000	52,740
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenues	56,261	--	750,259	--	806,520
<i>Total Liabilities and Deferred Inflows of Resources</i>	83,591	7,089	762,580	6,000	859,260
<b>FUND BALANCE</b>					
Nonspendable	147,416	--	--	--	147,416
Restricted	--	32,492	275,150	617,936	967,425
Assigned	272,000	--	--	--	272,000
Unassigned	942,695	--	--	--	942,695
<i>Total Fund Balance</i>	1,362,111	32,492	275,150	659,783	2,329,536
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	<b><u>\$ 1,445,702</u></b>	<b><u>\$ 39,581</u></b>	<b><u>\$ 1,037,730</u></b>	<b><u>\$ 665,783</u></b>	<b><u>\$ 3,188,796</u></b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**Township of Acme**  
**Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position**  
**June 30, 2016**

Total Fund Balance - Governmental Funds	\$ 2,329,536
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest expenditures are reported when due.	(3,879)
General government capital assets of \$15,378,610, net of accumulated depreciation of \$327,009, are not financial resources and accordingly are not reported in the funds.	15,051,601
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds. This amount represents long-term debt of \$945,000.	(945,000)
Receivables not collected within 60 days of year-end are not available to cover current period expenditures and, therefore, are reported as unavailable revenue in the funds.	806,520
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(2,876)
<b>Total Net Position - Governmental Funds</b>	<b>\$ <u>17,235,902</u></b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**Township of Acme**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Funds**  
**For the Year Ended June 30, 2016**

Draft

	Special Revenue			Other Governmental Funds	Total Governmental Funds
	General	Fire Fund	Holiday Hills Improvement		
<b>Revenues</b>					
Property Taxes	\$ 334,184	\$ 739,309	\$ --	\$ 270,835	\$ 1,344,328
Special Assessments	--	--	58,581	--	58,581
License & Permits	88,363	--	--	9,105	97,468
Local Contributions	--	--	250,000	470	250,470
Grants	21,451	--	--	36,854	58,305
State Revenue Sharing	327,873	--	--	--	327,873
Charges for Services	92,355	--	--	8,600	100,955
Rental Income	150	--	--	--	150
Other	117,045	--	--	3,886	120,931
Interest Income	2,286	--	--	182	2,468
<b>Total Revenues</b>	<b>983,707</b>	<b>739,309</b>	<b>308,581</b>	<b>329,932</b>	<b>2,361,529</b>
<b>Expenditures</b>					
General Government	515,910	--	--	3,998	519,908
Public Safety	--	753,283	--	77,503	830,786
Public Works	1,590	--	1,154,760	--	1,156,350
Community & Economic Development	167,626	--	--	22,590	190,216
Recreation & Culture	222,017	--	--	73,628	295,645
Debt Service - Interest	--	--	14,206	--	14,206
<b>Total Expenditures</b>	<b>907,143</b>	<b>753,283</b>	<b>1,168,966</b>	<b>177,719</b>	<b>3,007,111</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>76,564</b>	<b>(13,974)</b>	<b>(860,385)</b>	<b>152,213</b>	<b>(645,582)</b>
<b>Other Financing Sources (Uses)</b>					
Transportation Bonds Issued	--	--	945,000	--	945,000
Transfers In	--	--	--	179,546	179,546
Transfers Out	(136,656)	--	--	(42,890)	(179,546)
<b>Net Other Financing Sources (Uses)</b>	<b>(136,656)</b>	<b>--</b>	<b>945,000</b>	<b>136,656</b>	<b>945,000</b>
<b>Net Change in Fund Balance</b>	<b>(60,092)</b>	<b>(13,974)</b>	<b>84,615</b>	<b>288,869</b>	<b>299,418</b>
<i>Fund Balance at Beginning of Period</i>	1,422,203	46,466	190,535	370,914	2,030,118
<b>Fund Balance at End of Period</b>	<b>\$ 1,362,111</b>	<b>\$ 32,492</b>	<b>\$ 275,150</b>	<b>\$ 659,783</b>	<b>\$ 2,329,536</b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**Township of Acme**  
**Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance with Statement of Activities**  
**For the Year Ended June 30, 2016**

Total Net Change in Fund Balances - Governmental Funds	\$ 299,418
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Depreciation expense for the year amounted to \$14,223.	(14,223)
Increase in accrued interest expense.	(3,879)
Bond proceeds provide current financial resources to governmental funds in the period issued, but issuing bonds increases long-term liabilities in the statement of net position.	(945,000)
Revenues not collected within 60 days of year-end are not included as revenues in the funds. However, they are reported as revenues in the statement of activities as soon as they are collectible. This represents the change in unavailable revenues during the year.	750,259
Changes to compensated absences are not shown in the fund financial statements. The net effect of the current year is to increase net position.	348
<b>Changes in Net Position - Governmental Funds</b>	<b>\$ <u>86,923</u></b>

The Notes to the Financial Statements are an integral part of these Financial Statements

Draft

Township of Acme  
Statement of Net Position  
Proprietary Funds  
June 30, 2016

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Water &amp; Sewer</u>
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash & Cash Equivalents	\$ 2,278,300
Accounts Receivable	151,696
<b>Total Current Assets</b>	<u>2,429,996</u>
<i>Noncurrent Assets</i>	
Depreciable Capital Assets (net)	6,462,215
<b>Total Assets</b>	<u>8,892,211</u>
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Accounts Payable	55,353
Accrued Interest	3,754
Current Portion of Long-term Debt	86,092
<b>Total Current Liabilities</b>	<u>145,199</u>
<i>Noncurrent Liabilities</i>	
Long-term Debt	528,033
<b>Total Liabilities</b>	<u>673,232</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	5,848,090
<i>Unrestricted</i>	2,370,889
<b>Total Net Position</b>	<u>\$ 8,218,979</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

Draft

**Township of Acme**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2016**

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Water &amp; Sewer</u>
<b>Operating Revenues</b>	
Charges for Services	\$ 1,420,514
<i>Total Operating Revenues</i>	<u>1,420,514</u>
<b>Operating Expenses</b>	
Contractual Services	443,448
Depreciation	245,179
<i>Total Operating Expenses</i>	<u>688,627</u>
<i>Operating Income (Loss)</i>	<u>731,887</u>
<b>Non-Operating Revenues (Expenses)</b>	
Interest Income	8,508
Interest Expense	(25,277)
<i>Net Non-Operating Revenues (Expenses)</i>	<u>(16,769)</u>
<i>Change In Net Position</i>	<b>715,118</b>
<i>Net Position at Beginning of Period</i>	7,503,861
<i>Net Position at End of Period</i>	<u><b>\$ 8,218,979</b></u>

The Notes to the Financial Statements are an integral part of these Financial Statements

Draft

**Township of Acme  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2016**

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Water &amp; Sewer</u>
<b>Cash Flows from Operating Activities</b>	
Cash Received from Customers	\$ 1,462,832
Cash Payments to Employees for Services and Fringe Benefits	(466,488)
<b><i>Total Cash Flows from Operating Activities</i></b>	<u>996,344</u>
<b>Cash Flows from (used by) Capital and Related Financing Activities</b>	
Interest Paid	(29,679)
Principal Payments on Long-term Debt	(80,630)
<b><i>Total Cash Flows from (used by) Capital and Related Financing Activities</i></b>	<u>(110,309)</u>
<b>Cash Flows from Investing Activities</b>	
Interest on Investments	8,508
<b><i>Total Cash Flows from Investing Activities</i></b>	<u>8,508</u>
<b><i>Net Increase (Decrease) in Cash and Equivalents</i></b>	894,543
<i>Cash and Equivalents - Beginning of Year</i>	1,383,757
<b><i>Cash and Equivalents - End of Year</i></b>	<u>\$ 2,278,300</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>	
<b>Operating Income</b>	\$ 731,887
Adjustments to Reconcile Operating Income to Net Cash <b>Provided by Operating Activities</b>	
Depreciation Expense	245,179
<b>Changes in Assets &amp; Liabilities</b>	
Receivables	42,318
Accounts Payable	(23,040)
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 996,344</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

Draft

**Township of Acme  
Statement of Fiduciary Net Position  
Fiduciary Funds  
June 30, 2016**

	<u>Agency</u>
	<u>Current Tax</u>
<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 1,609
<i>Total Assets</i>	<u>1,609</u>
<b>LIABILITIES</b>	
Due to Other Governments	1,609
<i>Total Liabilities</i>	<u>1,609</u>
<b>NET POSITION</b>	
Held in Trust	<u>\$ --</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

**Draft**

**Notes to the Financial Statements**

## Township of Acme

### Notes to the Financial Statements

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#### **Note 1 – Summary of Significant Accounting Policies**

The accounting policies of the Township of Acme, Michigan (the “Township” or “government”), have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Township’s accounting policies are described below.

#### ***Reporting Entity***

The Township is located in Grand Traverse County, Michigan, and provides services to its residents in many areas including police and fire protection, community enrichment and development, water and sewer services, recreation and culture, and human services. The Township is a general law township governed by a seven-member board elected by the citizens of the Township. The Township Board consists of the supervisor, clerk, treasurer and four trustees.

In accordance with generally accepted accounting principles and Governmental Accounting Standards Board (GASB) Statement No. 61, "*The Financial Reporting Entity*," these financial statements present the Township. The criteria established by GASB for determining the reporting entity includes oversight responsibility, fiscal dependency, and whether the financial statements would be misleading if data were not included. There are no other units that should be included in the financial statements.

The following entities are not included in the Township’s financial statements but do represent an ongoing financial interest or responsibility:

#### **Joint Ventures**

##### ***Master Sewer Agreement***

The Township entered into a master sewer agreement effective July 1, 1987 through June 30, 2041 with the City of Traverse City, the Townships of Peninsula and Garfield in Grand Traverse County, the Township of Elmwood in Leelanau County, and Grand Traverse County. This master sewer agreement defines the allocation of costs and establishes certain rights and responsibilities with respect to the wastewater treatment plant and sewer system. Grand Traverse County is the owner of the treatment plant and the City of Traverse City is the owner of all multi-user facilities. The townships have the option to purchase the facility when certain bonds issued by Grand Traverse County are retired.

The City of Traverse City is the exclusive manager of the plant for the benefit to itself and the townships. As the exclusive manager, the City of Traverse City has the obligation to fully inform and advise townships as to the treatment plant's operation and the townships shall have the right to comment on all matters connected with the administration of the plant.

## Township of Acme

### Notes to the Financial Statements

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Each participant in the joint venture pays an amount sufficient to cover its pro rata share of treatment plant costs. Each participant's pro rata share is determined by its volume of sewage treated in relation to total sewage treated at the plant.

The Township is responsible for debt service on the sewer system debt issues listed in Note 5 as determined biannually based upon the percentage of the Township's flow to the total flow through the treatment plant.

The Township is also responsible for lease payments to the Grand Traverse County Department of Public Works for the Township's portion of the Sewage Treatment Facility costs as listed in Note 5. In the year ended June 30, 2016, the Township paid \$81,762 to payoff sewage treatment plant bonds.

#### ***Metro Emergency Services Authority***

The Township participates jointly in the operation of the Metro Emergency Services Authority with the charter townships of East Bay and Garfield in Grand Traverse County. The Township paid \$669,366 and \$77,503, to Metro Emergency Services Authority during the year ended June 30, 2016 for fire department and EMS services, respectively.

#### ***Government-wide and Fund Financial Statements***

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

## Township of Acme

### Notes to the Financial Statements

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#### ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period or within one year for expenditure-driven grants. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service and compensated absences expenditures are recorded only when payment is due.

Property taxes, state revenue sharing, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Township.

The Township reports the following major governmental funds:

The ***general fund*** is the Township's primary operating fund. It accounts for all financial resources of the Township, except those required to be accounted for in another fund. Revenues are primarily derived from property taxes and state shared revenue.

The ***fire fund*** accounts for the Township's portion of operation of the Metro Emergency Services Authority. Financing is provided by a special property tax levy.

The ***holiday hills improvement fund*** accounts for costs of improving roads in holiday hills. Financing is provided by a special assessment and a transportation bond (which will also be repaid with special assessments).

The Township reports the following major proprietary fund:

The ***water & sewer fund*** accounts for the results of operations that provide water and sewer services to residents, financed primarily by a user charge for the provision of those services.

## Township of Acme

### Notes to the Financial Statements

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Additionally, the Township reports the following fund types:

*Special revenue funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

*Capital projects funds* account for the accumulation and disbursement of resources for the construction of governmental fund capital projects.

*Debt service funds* account for the accumulation of resources for and the repayment of debt.

*Agency funds* account for the collection and disbursements of taxes and other monies due to other units of government and individuals.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the Township's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges for services. Operating expenses for the enterprise funds include depreciation on capital assets, labor, supplies and contracted services. All revenues and expenses are not meeting this definition are reported as nonoperating revenues and expenses.

#### ***Budgetary Basis of Accounting***

Budgets presented in the financial statements were prepared on the same basis as the accounting basis used to reflect actual results. The general fund and special revenue funds are subject to legal budgetary accounting controls and all are budgeted annually. The Township follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Township Supervisor submits to the Township Board a proposed operating budget for the fiscal year commencing the following July 1.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to the first day of the following fiscal year, the budget is legally enacted through passage of a resolution.

## Township of Acme

### Notes to the Financial Statements

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The Township Supervisor is authorized to make budget transfers to or from any one appropriation category during the fiscal year within dollar limits established by the Township Board. The legal level of budgetary control is at the activity level in the general fund and the functional level for special revenue funds.

5. Formal budgetary integration is employed as a management control device during the year for all funds except agency funds. Budget appropriations lapse at year-end.
6. Adoption and amendments of all budgets used by the Township are governed by Public Act 621, which was followed for the year ended June 30, 2016. Expenditures may not exceed appropriations. The appropriations resolutions are based on the projected expenditures budget of the department heads of the Township. Any amendment to the original budget must meet the requirements of Public Act 621. Any revisions that alter the total expenditures of any fund must be approved by the Township Board.

#### *Assets, Liabilities, and Equity*

##### *Cash and Cash Equivalents*

The Township's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash deposits are reported at carrying amounts which reasonably estimate fair value.

State statutes and Township policy authorize the Township to invest in:

- Bonds, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.
- Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- Bankers' acceptances of United States banks.
- Obligations of the State of Michigan and its political subdivisions, that, at the time of purchase are rated as investment grade by at least one standard rating service.
- Mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

**Township of Acme**

Notes to the Financial Statements

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***Receivables and Payables***

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year and all other outstanding balances between funds are referred to as “due to/from other funds” (i.e., the current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

All trade and property tax receivables are shown net of an allowance for uncollectibles, as applicable. All amounts deemed to be uncollectible are charged against the allowance for doubtful accounts in the period that determination is made. No amounts have been deemed uncollectible.

***Capital Assets***

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, water and sewer lines, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Donated capital assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Interest incurred during the construction of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. During the current year, there was no interest expense capitalized as part of the cost of assets under construction.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

<u>Description</u>	<u>Years</u>
Road Improvements	15-20
Water & Sewer Infrastructure	50
Buildings & Building Improvements	40-50
Vehicles	3-5
Equipment	3-7

## Township of Acme

### Notes to the Financial Statements

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#### *Conservation Easements*

A conservation easement is a legal agreement between a landowner and a qualified conservation organization that permanently limits a property's use in order to protect its conservation values. Conservation easements, either purchased or donated, are initially valued at their appraised value. The difference between the purchase price and appraised value is reflected as capital grants and contributions in the statement of activities. This value is capitalized as a non-depreciable capital asset as it is recognized as an intangible asset providing value to the residents of the Township.

#### *Deferred Inflows of Resources / Unavailable Revenue*

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: special assessment receivables for revenues that are not considered to be available to liquidate liabilities of the current period. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

#### *Long-term Obligations*

In the government-wide financial statements and proprietary fund types in the fund financial statements, the long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. For new bond issuances of governmental funds after the implementation of GASB Statement No. 34 and all proprietary fund bond issues, bond premiums and discounts, are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are treated as a current period expense.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### *Compensated Absences (Paid Time Off)*

The Township's policy for compensated absences allows unused time to carry over to the following year at a maximum of 24 hours per year, with a maximum accumulation of 120 hours.

## Township of Acme

### Notes to the Financial Statements

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#### *Net Position Flow Assumption*

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

#### *Fund Balance Flow Assumptions*

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

#### *Fund Balance Policies*

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. Governmental funds report *nonspendable fund balance* for amounts that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact. *Restricted fund balance* is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Township Board is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Township Board has authorized any two of the following to assign fund balance: the Township Supervisor, Clerk, or Treasurer. The Township Board may also assign fund balance as it does when

## Township of Acme

### Notes to the Financial Statements

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appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

*Unassigned fund balance* is the residual classification for the Township's general fund and includes all spendable amounts not contained in the other classifications and is therefore available to be spent as determined by the Township's Board.

The Township intends to maintain a fund balance of 50% of the Township's general fund annual operating expenditures. If a fund balance declines below 50%, it shall be recovered at a rate of 1%, at a minimum, each year.

### **Revenues and Expenditures / Expenses**

#### ***Property Tax Revenue Recognition***

Property taxes are levied on each December 1 on the taxable valuation of property as of the preceding December 31. Taxes are considered delinquent on March 1 of the following year, at which time penalties and interest are assessed.

The Township's 2015 tax is levied and collectible on December 1, 2015 and is recognized as revenue in the year ended June 30, 2016, when the proceeds of the levy are budgeted and available for the financing of operations.

#### ***Use of Estimates***

The process of preparing financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

#### ***Subsequent Events***

The Township has evaluated subsequent events and transactions for potential recognition and disclosure through November 16, 2016, the date the financial statements were available to be issued.

#### ***New Accounting Standards Adopted***

For June 30, 2016, the Township adopted Government Accounting Standards Board ("GASB") Statement No. 72, *Fair Value Measurement and Application*. GASB 72 requires the funds to use valuation techniques which are appropriate under the circumstances and are either a market

**Township of Acme**

Notes to the Financial Statements

approach, a cost approach, or income approach. GASB 72 establishes a hierarchy of inputs used to measure fair value consisting of three levels. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly. Level 3 inputs are unobservable inputs, and typically reflect management’s estimates of assumptions that market participants would use in pricing the asset or liability. GASB 72 also contains note disclosure requirements regarding the hierarchy of valuation inputs and valuation techniques that was used for the fair value measurements. There was no material impact on the funds’ financial statements as a result of the implementation of GASB 72.

**Note 2 - Stewardship, Compliance, and Accountability**

P.A. 621 of 1978, as amended, provides that a local unit shall not incur expenditures in excess of the amount appropriated during the year. Budget appropriations are considered to be spent once the goods are delivered or the services rendered.

The Township had the following expenditures in excess of appropriations during the current year:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Fire Fund</b>			
Public Safety	\$ 736,747	\$ 753,283	\$ (16,536)
<b>Holiday Hills Improvement Fund</b>			
Public Works	500	1,154,760	(1,154,260)

**Note 3 - Cash and Investments**

A reconciliation of cash & cash equivalents to the Township’s deposits and investments, as shown in the government-wide financial statements and in the statement of fiduciary net position, is as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Fiduciary Funds</u>	<u>Total Primary Government</u>
<b>Statement of Net Position</b>				
Cash & Cash Equivalents	\$ 2,152,804	\$ 2,278,300	\$ 1,609	\$ 4,432,713

**Deposits**

Deposits are carried at cost and are maintained at various financial institutions in the name of the Township. Michigan Compiled Laws, Section 129.91, authorizes the Township to deposit and invest in the accounts of federally-insured banks, credit unions, and savings and loan associations. The Township’s deposits are in accordance with statutory authority.

**Township of Acme**

Notes to the Financial Statements

***Custodial Credit Risk***

In the event of bank failure, the Township's uninsured deposits may not be returned to it. As of June 30, 2016, \$3,651,643 of the Township's deposits were exposed to custodial credit risk because they were uninsured and uncollateralized.

The Township held no investments as of June 30, 2016.

**Note 4 - Capital Assets**

Capital asset activity for governmental activities for the year ended June 30, 2016 was as follows:

<b>Governmental Activities</b>	<u>June 30, 2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2016</u>
<b>Capital assets not being depreciated</b>				
Land	\$ 14,952,835	\$ -	\$ -	\$ 14,952,835
<b>Capital assets being depreciated</b>				
Buildings & Improvements	233,201	-	-	233,201
Vehicles	97,342	-	-	97,342
Equipment	95,232	-	-	95,232
<b>Total capital assets being depreciated</b>	<u>425,775</u>	<u>-</u>	<u>-</u>	<u>425,775</u>
<b>Less accumulated depreciation</b>				
Buildings & Improvements	170,837	4,903	-	175,740
Vehicles	54,367	6,514	-	60,881
Equipment	87,582	2,806	-	90,388
<b>Total accumulated depreciation</b>	<u>312,786</u>	<u>14,223</u>	<u>-</u>	<u>327,009</u>
<b>Total capital assets, net</b>	<u>\$ 15,065,824</u>	<u>\$ (14,223)</u>	<u>\$ -</u>	<u>\$ 15,051,601</u>

Capital asset activity for business-type activities for the year ended June 30, 2016 was as follows:

<b>Business-type Activities</b>	<u>June 30, 2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2016</u>
<b>Capital assets being depreciated</b>				
Water & Sewer System	\$ 12,258,956	\$ -	\$ -	\$ 12,258,956
<b>Less accumulated depreciation</b>				
Water & Sewer System	5,551,562	245,179	-	5,796,741
<b>Total capital assets, net</b>	<u>\$ 6,707,394</u>	<u>\$ 245,179</u>	<u>\$ -</u>	<u>\$ 6,462,215</u>

Township of Acme

Notes to the Financial Statements

Depreciation expense was charged to the Township as follows:

<b>Governmental Activities</b>	
General Government	\$ 6,954
Recreation & Culture	7,269
<b>Total Governmental Activities</b>	<u>\$ 14,223</u>
<b>Business-type Activities</b>	
Water & Sewer	<u>\$ 245,179</u>

**Note 5 - Long-term Debt**

Long-term debt at June 30, 2016 was composed of the following individual issues:

**General Obligation Limited Tax Bonds (Governmental Activities)**

*Michigan Transportation Fund Bonds, Series 2015*; \$945,000 issued dated July 1, 2015 used to finance road improvement projects within the Holiday Hills Area Subdivision Road Improvement Special Assessment Project with its authority under Act No. 51. Interest is paid semi-annually commencing March 1, 2016 with annual principal payments due September 1. Principal payments range annually from \$30,000 to \$75,000 with interest rates ranging from 0.65% to 3.50%. Maturity is scheduled for September 1, 2030. Payments on this long-term debt will be made entirely from special assessments collected within the Township’s Holiday Hills Improvement fund.

**General Obligation Bonds (Business-type activities)**

*1995 Traverse City Wastewater Treatment Plant Sewer General Obligation Bond (#328)*; remaining annual installments of \$21,460 to \$23,964 through April 2015; interest rate of 5.60% to 5.70%.

*2011 Traverse City Wastewater Treatment Plant - Upgrade Refunding General Obligation Bond (#334)*; remaining annual installments of \$137,054 to \$194,853 through April 2022; interest rate of 3.00% to 4.00%.

The above business-type activities contractual obligations to Grand Traverse County (the "County") are the result of the County issuance of bonds on the Township's behalf. The Township has pledged substantially all revenue of the water and sewer fund, net of operating expenses, to repay the obligations; in addition, it has pledged to raise property taxes, to the extent permitted by law, if necessary to fund the obligation to repay the County. The Township's portion of County bonds are adjusted annually based on plant flows. Proceeds from the County bonds provided financing for the construction of the sewer facilities and assets. All agreements provide for the Township to use, operate and maintain the systems, at its own expense, subject to the terms and conditions of the agreement. The remaining principal to be paid on the bonds total

## Township of Acme

### Notes to the Financial Statements

\$563,097 as of June 30, 2016. During the current year, net revenues of the system were \$1,420,514 compared to the annual debt requirements of \$110,309.

#### *Leases Payable*

The Grand Traverse County Department of Public Works has entered into various lease agreements with Acme Township to issue bonded debt and to manage the construction and operation of the Septage Treatment Plant joint venture. These agreements generally terminate with the retirement of the related bond issues. Leases payable are reported at an amount equal to the outstanding bond principal. Annual lease payments under these agreements are equal to the related bond principal and interest due each year. At termination of a lease, members of the joint venture have the option to purchase the facility.

Under the accrual basis of accounting, the leases are classified as sales leases. As a result, lease payable is recognized in the accompanying statement of net position.

Assets capitalized under the lease have a cost of \$470,853 and a net book value of \$395,699 as of June 30, 2015.

The following is a summary of long-term debt of the Township:

	<u>6/30/2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>6/30/2016</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
2015 Transportation Bonds	\$ -	\$ 945,000	\$ -	\$ 945,000	\$ 30,000
Compensated Absences	3,224	-	348	2,876	-
<b>Total Governmental Activities</b>	<u>3,224</u>	<u>945,000</u>	<u>348</u>	<u>947,876</u>	<u>30,000</u>
<b>Business-type Activities:</b>					
2011 Refunding Bonds	644,859	-	81,762	563,097	84,534
Unamortized Bond Premium	51,672	-	7,382	44,290	-
Contract Payable	8,187	-	1,449	6,738	1,558
<b>Total Business-type Activities</b>	<u>704,718</u>	<u>-</u>	<u>90,593</u>	<u>614,125</u>	<u>86,092</u>
<b>Total Long-term Debt</b>	<u>\$ 707,942</u>	<u>\$ 945,000</u>	<u>\$ 90,941</u>	<u>\$ 1,562,001</u>	<u>\$ 116,092</u>

**Township of Acme**

Notes to the Financial Statements

Future debt service maturity payments, excluding bond premiums and compensated absences, at June 30, 2016 were as follows:

	<b>Governmental Activities</b>			<b>Business-type Activities</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2017	\$ 30,000	\$ 23,178	\$ 53,178	\$ 86,091	\$ 21,731	\$ 107,822
2018	50,000	22,855	72,855	89,859	18,127	107,986
2019	55,000	22,286	77,286	94,125	14,359	108,484
2020	55,000	21,530	76,530	97,662	10,432	108,094
2021	55,000	20,637	75,637	99,316	6,360	105,676
2022-2025	335,000	81,822	416,822	102,780	2,144	104,924
2026-2030	365,000	31,590	396,590	-	-	-
Total	<u>\$ 945,000</u>	<u>\$ 223,898</u>	<u>\$ 1,168,898</u>	<u>\$ 569,834</u>	<u>\$ 73,152</u>	<u>\$ 642,986</u>

**Advance Refunding**

During the year ended June 30, 2012, the County issued general obligation City of Traverse City Treatment Plan Series 2011 bonds of \$20,385,000 (par value) with interest rates ranging from 3.00% to 4.00% to advance refund \$21,300,000 of the County Series 2002 bonds. The remaining Series 2002 bonds mature in fiscal years 2014 through 2022 in the amount of \$19,750,000 with interest rates of 4.10% to 5.00%. Acme Township's portion of the remaining maturities is \$563,097 as of June 30, 2016.

**Note 6 - Interfund Transfers**

Interfund transfers during the year were as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Nonmajor Governmental Funds	General Fund	\$ 136,656

Transfers are used to: 1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, 2) moves receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and 3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**Note 7 - Defined Contribution Pension Plan**

The Township provides pension benefits to all of its full-time employees through a defined contribution plan through Wells Fargo. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate after 12 months of employment with a minimum age of 21. As established by the Board of Trustees, the Township contributes 10 percent of employees' gross earnings and employee

## Township of Acme

### Notes to the Financial Statements

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contributions for each employee. Employer contributions plus interest allocated to the employee's account are fully vested after four years of service.

The current year contribution was calculated on covered payroll of \$211,683, resulting in an employer contribution of \$21,168. No contributions from employees are required.

#### **Note 8 - Development Rights**

Development rights typically are donated through the gift of a conservation easement. The donation of a perpetual conservation easement which preserves the conservation values of a property deemed to be in the public benefit, such as prime agricultural land, scenic views, wetlands, forests, and unique wildlife habitats, is recognized in the Federal Tax Code and may result in substantial income and estate tax benefits to the donor/landowner.

In situations where charitable tax benefits do not provide sufficient incentives, development rights are purchased rather than donated. This is often the case with farmland preservation programs. The amount paid to the landowner is determined by a "before and after" appraisal of the fair market value of the subject land.

#### **Note 9 - Risk Management**

The Township is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. The Township has purchased commercial insurance for medical claims and participates in the Michigan Townships Participating Plan for all other claims. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The Michigan Municipal League operates its public entity risk pool and group self insurance program as common risk management and insurance programs for various municipalities throughout the State. The plan purchases commercial insurance on behalf of its members at a lower cost than would be available on an individual basis. The plan includes the land use liability coverage, the shoreline park property, and buildings on the park property. The coverage under the current Michigan Municipal League policy, which covers all risks under the same policy-wide limit, is \$5 million.

#### **Note 10 - Commitments and Contingencies**

##### ***Septage Treatment Facility***

The Township is a participant in the Septage Treatment Facility. Being a participant requires the Township to contribute funding to the planning of a new facility. As of June 30, 2016, the total cost of the project has not been estimated and no expenditures have been made.

**Township of Acme**

Notes to the Financial Statements

**Grant Programs**

The Township participates in state and federally assisted grant programs. The programs are subject to economy and efficiency, and program result audits by the grantors or their representatives. The audits of the programs for, or including, the year ended June 30, 2016 have not yet been conducted. Accordingly, the Township's compliance with applicable grant requirements will be established at some future date.

**Note 11 - Fund Balances – Governmental Funds**

The Township reports fund balance in governmental funds based on the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

	<u>General Fund</u>	<u>Fire Fund</u>	<u>Holiday Hills Improvement</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Nonspendable:					
Long-term Receivable	\$ 133,056	\$ -	\$ -	\$ -	\$ 133,056
Prepaid Items	14,360	-	-	-	14,360
Total Nonspendable	<u>147,416</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>147,416</u>
Restricted for:					
Fire Fund	-	32,492	-	-	32,492
Cemetery	-	-	-	9,407	9,407
Farmland Preservation Fund	-	-	-	393,288	393,288
Shoreline Preservation Fund	-	-	-	1,378	1,378
Parks & Recreation	-	-	-	32,440	32,440
Police Protection Fund	-	-	-	100,722	100,722
Liquor Fund	-	-	-	7,129	7,129
Holiday Hills Improvement	-	-	275,150	-	275,150
Capital Improvements	-	-	-	115,419	115,419
Total Restricted	<u>-</u>	<u>32,492</u>	<u>275,150</u>	<u>659,783</u>	<u>967,425</u>
Assigned for:					
GTTC Engineer Project Management	40,000	-	-	-	40,000
BS&A	30,000	-	-	-	30,000
Septage Plant Bond Buyout	202,000	-	-	-	202,000
Total Assigned	<u>272,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>272,000</u>
Unassigned	<u>942,695</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>942,695</u>
<b>Total Fund Balances - Governmental Funds</b>	<u>\$ 1,362,111</u>	<u>\$ 32,492</u>	<u>\$ 275,150</u>	<u>\$ 659,783</u>	<u>\$ 2,329,536</u>

Restricted fund balance of \$967,425 in the funds equals the amount restricted in the statement of net position in the government-wide financial statements.

**Township of Acme**

Notes to the Financial Statements

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**Note 12 - Prior Period Adjustment**

Beginning net equity was adjusted as of July 1, 2015 as follows:

- Net position of the business-type activities and the water & sewer fund was increased by \$890,538, while long-term debt was decreased by the same amount, to account for a semi-annual reconciliation of bonds payable to Grand Traverse County based on pro-rated usage of the system by the Township.

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**REQUIRED SUPPLEMENTARY INFORMATION**

**Township of Acme**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**General Fund**  
**For the Year Ended June 30, 2016**

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative) Final to Actual
<b>Revenues</b>				
Property Taxes	\$ 333,600	\$ 333,600	\$ 335,565	\$ 1,965
License & Permits	85,700	85,700	88,363	2,663
Grants	50,000	50,000	20,070	(29,930)
State Revenue Sharing	344,895	344,895	327,873	(17,022)
Charges for Services	81,100	81,100	92,355	11,255
Other	30,200	30,200	117,045	86,845
Interest Income	2,000	2,000	2,436	436
<b>Total Revenues</b>	<b>927,495</b>	<b>927,495</b>	<b>983,707</b>	<b>56,212</b>
<b>Expenditures</b>				
<b>General Government</b>				
Township Board	214,964	249,379	209,796	39,583
Supervisor	49,640	49,640	48,907	733
Elections	16,180	16,180	8,675	7,505
Assessing	51,383	51,383	50,622	761
Clerk	84,281	84,281	75,449	8,832
Board of Review	1,161	1,161	767	394
Treasurer	69,375	69,375	67,121	2,254
Building & Grounds	39,300	39,300	39,529	(229)
<b>Total General Government</b>	<b>526,284</b>	<b>560,699</b>	<b>500,866</b>	<b>59,833</b>
<b>Public Works</b>	1,530	1,530	1,590	(60)
<b>Community and Economic Development</b>	203,760	211,760	167,626	44,134
<b>Parks &amp; Recreation</b>	106,975	227,475	222,017	5,458
<b>Capital Outlay</b>	400	400	--	400
<b>Contingency</b>	65,000	6,401	--	6,401
<b>Other</b>	13,200	16,299	15,044	1,255
<b>Total Expenditures</b>	<b>917,149</b>	<b>1,024,564</b>	<b>907,143</b>	<b>117,421</b>
<b>Other Financing Uses</b>				
Transfers Out	--	136,658	136,656	2
<b>Total Expenditures and Other Financing Uses</b>	<b>917,149</b>	<b>1,161,222</b>	<b>1,043,799</b>	<b>117,423</b>
<b>Excess (Deficiency) of Revenues Over Expenditures and Other Uses</b>				
<b>Net Change in Fund Balance</b>	<b>10,346</b>	<b>(233,727)</b>	<b>(60,092)</b>	<b>173,635</b>
<i>Fund Balance at Beginning of Period</i>	1,422,203	1,422,203	1,422,203	--
<b>Fund Balance at End of Period</b>	<b>\$ 1,432,549</b>	<b>\$ 1,188,476</b>	<b>\$ 1,362,111</b>	<b>\$ 173,635</b>

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**Township of Acme**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Fire Fund**  
**For the Year Ended June 30, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance</b>
	<u>Original</u>	<u>Final</u>		<b>Positive (Negative) Final to Actual</b>
<b>Revenues</b>				
Property Taxes	\$ 733,463	\$ 733,463	\$ 739,309	\$ 5,846
<i>Total Revenues</i>	<u>733,463</u>	<u>733,463</u>	<u>739,309</u>	<u>5,846</u>
<b>Other Financing Sources</b>				
Transfers In	<u>4,000</u>	<u>4,000</u>	<u>--</u>	<u>(4,000)</u>
<i>Total Revenues and Other Financing Sources</i>	<u>737,463</u>	<u>737,463</u>	<u>739,309</u>	<u>1,846</u>
<b>Expenditures</b>				
Public Safety	<u>736,747</u>	<u>736,747</u>	<u>753,283</u>	<u>(16,536)</u>
<i>Total Expenditures</i>	<u>736,747</u>	<u>736,747</u>	<u>753,283</u>	<u>(16,536)</u>
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures</i>	<u>716</u>	<u>716</u>	<u>(13,974)</u>	<u>(14,690)</u>
<i>Net Change in Fund Balance</i>	<u>716</u>	<u>716</u>	<u>(13,974)</u>	<u>(14,690)</u>
<i>Fund Balance at Beginning of Period</i>	<u>46,466</u>	<u>46,466</u>	<u>46,466</u>	<u>--</u>
<i>Fund Balance at End of Period</i>	<u>\$ 47,182</u>	<u>\$ 47,182</u>	<u>\$ 32,492</u>	<u>\$ (14,690)</u>

**Township of Acme**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Holiday Hills Improvement**  
**For the Year Ended June 30, 2016**

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	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance</b>
	<u>Original</u>	<u>Final</u>		<b>Positive (Negative) Final to Actual</b>
<b>Revenues</b>				
Special Assessments	\$ 55,610	\$ 55,610	\$ 58,581	\$ 2,971
Local Contributions	--	--	250,000	250,000
Other	2,560	2,560	--	(2,560)
Interest Income	150	150	--	(150)
<b>Total Revenues</b>	<u>58,320</u>	<u>58,320</u>	<u>308,581</u>	<u>250,261</u>
<b>Other Financing Sources</b>				
Transportation Bonds Issued	--	--	945,000	945,000
<b>Total Revenues and Other Financing Sources</b>	<u>58,320</u>	<u>58,320</u>	<u>1,253,581</u>	<u>1,195,261</u>
<b>Expenditures</b>				
Public Works	500	500	1,154,760	(1,154,260)
Debt Service - Interest	22,819	22,819	14,206	8,613
<b>Total Expenditures</b>	<u>23,319</u>	<u>23,319</u>	<u>1,168,966</u>	<u>(1,145,647)</u>
<b>Other Financing Uses</b>				
<b>Total Expenditures</b>	<u>23,319</u>	<u>23,319</u>	<u>1,168,966</u>	<u>(1,145,647)</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>35,001</u>	<u>35,001</u>	<u>84,615</u>	<u>49,614</u>
<b>Net Change in Fund Balance</b>	<u>35,001</u>	<u>35,001</u>	<u>84,615</u>	<u>49,614</u>
<i>Fund Balance at Beginning of Period</i>	190,535	190,535	190,535	--
<b>Fund Balance at End of Period</b>	<u>\$ 225,536</u>	<u>\$ 225,536</u>	<u>\$ 275,150</u>	<u>\$ 49,614</u>

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**OTHER SUPPLEMENTARY INFORMATION**

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**Township of Acme  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2016**

	Special Revenue						Capital Projects	Total Nonmajor Governmental Funds	
	Police Protection	Cemetery Fund	Liquor Fund	Shoreline Preservation	Farm Land Preservation	New Urbanist Town Center	Park Fund		Sayler Park Boat Launch
<b>ASSETS</b>									
Cash & Cash Equivalents	\$ 100,722	\$ 9,407	\$ 7,129	\$ 1,378	\$ 393,288	\$ --	\$ 38,440	\$ 115,419	\$ 665,783
<i>Total Assets</i>	<u>\$ 100,722</u>	<u>\$ 9,407</u>	<u>\$ 7,129</u>	<u>\$ 1,378</u>	<u>\$ 393,288</u>	<u>\$ --</u>	<u>\$ 38,440</u>	<u>\$ 115,419</u>	<u>\$ 665,783</u>
<b>LIABILITIES</b>									
Accounts Payable	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 6,000	\$ --	\$ 6,000
<i>Total Liabilities</i>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>6,000</u>	<u>--</u>	<u>6,000</u>
<b>FUND BALANCE</b>									
Restricted	100,722	9,407	7,129	1,378	393,288	--	32,440	115,419	659,783
Unassigned	--	--	--	--	--	--	--	--	--
<i>Total Fund Balance</i>	<u>100,722</u>	<u>9,407</u>	<u>7,129</u>	<u>1,378</u>	<u>393,288</u>	<u>--</u>	<u>32,440</u>	<u>115,419</u>	<u>659,783</u>
<i>Total Liabilities and Fund Balance</i>	<u>\$ 100,722</u>	<u>\$ 9,407</u>	<u>\$ 7,129</u>	<u>\$ 1,378</u>	<u>\$ 393,288</u>	<u>\$ --</u>	<u>\$ 38,440</u>	<u>\$ 115,419</u>	<u>\$ 665,783</u>

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**Township of Acme  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2016**

	Special Revenue						Capital Projects	Total Nonmajor Governmental Funds	
	Police Protection	Cemetery Fund	Liquor Fund	Shoreline Preservation	Farm Land Preservation	New Urbanist Town Center	Park Fund		Sayler Park Boat Launch
<b>Revenues</b>									
Property Taxes	\$ 43,915	\$ --	\$ --	\$ --	\$ 226,920	\$ --	\$ --	\$ --	\$ 270,835
License & Permits	--	--	9,105	--	--	--	--	--	9,105
Local Contributions	--	--	--	--	--	--	470	--	470
Grants	--	--	--	--	--	--	--	36,854	36,854
Charges for Services	--	8,600	--	--	--	--	--	--	8,600
Other	--	--	--	--	1,386	--	--	2,500	3,886
Interest Income	--	--	5	1	158	1	14	3	182
<b>Total Revenues</b>	<b>43,915</b>	<b>8,600</b>	<b>9,110</b>	<b>1</b>	<b>228,464</b>	<b>1</b>	<b>484</b>	<b>39,357</b>	<b>329,932</b>
<b>Expenditures</b>									
General Government	--	3,998	--	--	--	--	--	--	3,998
Public Safety	77,503	--	--	--	--	--	--	--	77,503
Community & Economic Development	--	--	--	--	22,590	--	--	--	22,590
Recreation & Culture	--	--	--	--	--	--	6,000	67,628	73,628
<b>Total Expenditures</b>	<b>77,503</b>	<b>3,998</b>	<b>--</b>	<b>--</b>	<b>22,590</b>	<b>--</b>	<b>6,000</b>	<b>67,628</b>	<b>177,719</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(33,588)</b>	<b>4,602</b>	<b>9,110</b>	<b>1</b>	<b>205,874</b>	<b>1</b>	<b>(5,516)</b>	<b>(28,271)</b>	<b>152,213</b>
<b>Other Financing Sources (Uses)</b>									
Transfers In	15,000	--	--	--	--	--	20,856	143,690	179,546
Transfers Out	--	--	(15,000)	--	--	(27,890)	--	--	(42,890)
<b>Net Other Financing Sources (Uses)</b>	<b>15,000</b>	<b>--</b>	<b>(15,000)</b>	<b>--</b>	<b>--</b>	<b>(27,890)</b>	<b>20,856</b>	<b>143,690</b>	<b>136,656</b>
<b>Net Change in Fund Balance</b>	<b>(18,588)</b>	<b>4,602</b>	<b>(5,890)</b>	<b>1</b>	<b>205,874</b>	<b>(27,889)</b>	<b>15,340</b>	<b>115,419</b>	<b>288,869</b>
<i>Fund Balance at Beginning of Period</i>	119,310	4,805	13,019	1,377	187,414	27,889	17,100	--	370,914
<b>Fund Balance at End of Period</b>	<b>\$ 100,722</b>	<b>\$ 9,407</b>	<b>\$ 7,129</b>	<b>\$ 1,378</b>	<b>\$ 393,288</b>	<b>\$ --</b>	<b>\$ 32,440</b>	<b>\$ 115,419</b>	<b>\$ 659,783</b>

November 16, 2016

To the Township Board of the  
Township of Acme, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township of Acme, Michigan (the "Township") for the year ended June 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 1, 2016. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Township are described in Note 1 to the financial statements. As discussed in Note 1 to the Financial Statements, the Township adopted Governmental Accounting Standards Board Statement No. 72 during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Township's financial statements was:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.

#### ***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.



***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

***Disagreements with Management***

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated November 16, 2016.

***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

***Other Matters***

We applied certain limited procedures to management's discussion and analysis and the budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

**Draft**

We were engaged to report on the combining and individual nonmajor fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

***Restriction on Use***

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

*Gabridge & Company*

Gabridge & Company, PLC  
Grand Rapids, MI

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

November 16, 2016

To the Township Board of Trustees  
Township of Acme, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Township of Acme, Michigan (the "Township") as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise The Township's basic financial statements, and have issued our report thereon dated November 16, 2016.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered The Township's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

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

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Best regards,



Gabridge & Company, PLC  
Grand Rapids, MI

## ACME TOWNSHIP - Addendum to Treasurer's Report

		FUND #	September 30, 2016 Account Balance	NET CHANGE	October 31, 2016 Account Balance
<b>Chase Bank</b>			\$ 657,849	\$ 74,559	\$ 732,408
<b>Chemical Bank - High Yield</b>		101-206	\$ 156,884	\$ 13	\$ 156,898
<b>Chemical Bank - Money Market Plus</b>		207-209			
<b>Chemical Bank - Liquor Fund</b>		212-246	\$ 297,439	\$ 26	\$ 297,465
		212	\$ 6,992	\$ 0	\$ 6,992
<b>A TOTAL BANK ACCOUNTS FOR GENERAL FUND</b>			\$ 1,119,164	\$ 74,599	\$ 1,193,763
Self Funded Accts Payable 6 Months	Committed	101	\$ 361,177	\$ -	\$ 361,177
Saylor Park Boat Launch Imp	Motion	101	\$ 4,262	\$ -	\$ 4,262
Septage Plant Bond Buyout	Committed	101	\$ 179,546	\$ -	\$ 179,546
GTTC Engineer Project Management	Committed	101	\$ 32,000	\$ -	\$ 32,000
Public Broadcast Equipment Fund	Restricted	101	\$ 6,864	\$ -	\$ 6,864
PA48 Metro Fund	Restricted	101	\$ 39,038	\$ (7,928.54)	\$ 46,967
Park Match \$25,000 Per Yr (Start 15/16, 16/17 Yr)	Motion	101	\$ 50,000	\$ -	\$ 50,000
Township Hall/Community Center (R 2016-32)	Committed	101	\$ 30,000		\$ 30,000
<b>B Sub-Total Assigned From GENERAL FUND</b>			\$ 672,887	\$ 37,929	\$ 710,816
<b>Funds within General Fund Bank Account (Restricted or Committed)</b>					
Fire Fund <i>Special Assessment</i>	Restricted	206	\$ 11,214	\$ -	\$ 11,214
Police Fund <i>Special Assessment</i>	Restricted	207	\$ 100,723	\$ -	\$ 100,723
Parks Fund	Committed	208	\$ 62,670	\$ (3,046.25)	\$ 59,624
Cemetery Fund	Committed	209	\$ 9,211	\$ (1,710)	\$ 7,501
Liquor Fund	Restricted	212	\$ 16,702	\$ (0)	\$ 16,702
Township Improvement (SAD)	Committed	246	\$ -	\$ -	\$ -
<b>SUB-TOTAL (Restricted or Committed)</b>			\$ 200,520	\$ (4,757)	\$ 195,763
<b>C BALANCE 101-206-207-208-209-212-246 Checking Acct</b>			\$ 245,758		\$ 287,185
			Note ((A)-(B+C))		Note ((A)-(B+C))
<b>RESTRICTED BY BOARD RESOLUTION ACCOUNTS ( Separate Checking Accounts ):</b>					
Shoreline Preserv. Fund	Committed	224	\$ 1,378	\$ 0.09	\$ 1,378
Saylor Park Boat Launch Imp	Committed	401	\$ 110,548	\$ (1,464.00)	\$ 109,084
<b>SUB-TOTAL</b>			\$ 111,926		\$ 110,462
<b>D RESTRICTED BY MILLAGE:</b>					
Farmland <i>Millage Chemical Bank</i>	Restricted	225	\$ 5,201	\$ 0.22	\$ 5,201
Farmland <i>Millage Chase Bank</i>	Restricted	225	\$ 373,164	\$ 25.33	\$ 373,190
<b>Farmland Totals</b>			\$ 378,365	\$ 25.55	\$ 378,391
Tax Collection	Temporary Funds	703	\$ 408,778	\$ (222,576)	\$ 186,202
			\$ 787,143		\$ 564,593
<b>E RESTRICTED BY REVENUE SOURCE ACCOUNTS:</b>					
Sewer Fund Chemical Bank	Restricted	590	\$ 196,905	\$ 17	\$ 196,921
Sewer Fund Chase Bank	Restricted	590	\$ 2,251,369	\$ 28,812	\$ 2,280,181
<b>Sewer Fund Totals</b>			\$ 2,448,274	\$ 28,829	\$ 2,477,102
<i>Hope Village Water -Fund Balance</i>			\$ 6,156	\$ -	\$ 6,156
<i>Operation &amp; Maintenance-Fund Balance</i>			\$ 242,043	\$ -	\$ 242,043
<i>Replacement-Fund Balance</i>			\$ 161,362	\$ -	\$ 161,362
<i>Improvement -Fund Balance</i>			\$ 1,210,217	\$ -	\$ 1,210,217
Planning Review Fees (Trust & Agency) Escrow	Restricted	701	\$ -	\$ -	\$ -
Holiday Hills Special Assessment	Restricted	818	\$ 192,773	\$ 52,561	\$ 245,334
<b>ACME TOWNSHIP RESTRICTED FUNDS</b>			\$ 2,641,046		\$ 2,722,436
<b>F ACME TOWNSHIP ALL ACCOUNT BALANCES</b>			\$ 4,659,281.2		\$ 4,591,255
			NOTE: (A+D+E+F)		NOTE: (A+D+E+F)

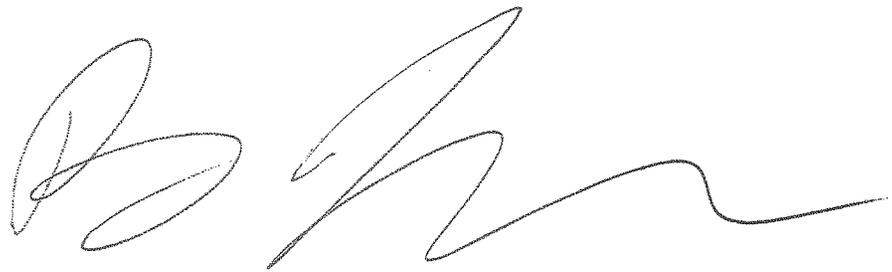
Notes: Committed = Board Resolution    Restricted= Law or Outside Agency Controls Use of Funds

CASH SUMMARY BY BANK FOR ACME TOWNSHIP  
 FROM 10/01/2016 TO 10/31/2016

Bank Code Fund	Description	Beginning Balance 10/01/2016	Total Debits	Total Credits	Ending Balance 10/31/2016
CHASE	GENERAL FUND				
101	GENERAL FUND	459,324.00	134,457.76	52,127.66	541,654.10
206	FIRE FUND	11,213.54	0.00	0.00	11,213.54
207	POLICE PROTECTION	100,723.06	0.00	0.00	100,723.06
208	PARK FUND	62,669.98	0.00	3,046.25	59,623.73
209	CEMETERY FUND	9,210.92	900.00	2,610.00	7,500.92
212	LIQUOR FUND	9,709.15	0.00	0.00	9,709.15
	GENERAL FUND	<u>652,850.65</u>	<u>135,357.76</u>	<u>57,783.91</u>	<u>730,424.50</u>
FARM	FARMLAND PRESERVATION				
225	FARMLAND PRESERVATION	373,164.29	25.33	0.00	373,189.62
	FARMLAND PRESERVATION	<u>373,164.29</u>	<u>25.33</u>	<u>0.00</u>	<u>373,189.62</u>
FARMM	FARMLAND PRESERVATION - MONEY MARKET				
225	FARMLAND PRESERVATION	5,201.04	0.22	0.00	5,201.26
	FARMLAND PRESERVATION - MONEY MARKET	<u>5,201.04</u>	<u>0.22</u>	<u>0.00</u>	<u>5,201.26</u>
GENHY	GENERAL FUND - HIGH YIELD				
101	GENERAL FUND	156,884.37	13.29	0.00	156,897.66
	GENERAL FUND - HIGH YIELD	<u>156,884.37</u>	<u>13.29</u>	<u>0.00</u>	<u>156,897.66</u>
GENMM	GENERAL FUND - MONEY MARKET				
101	GENERAL FUND	297,439.01	25.19	0.00	297,464.20
	GENERAL FUND - MONEY MARKET	<u>297,439.01</u>	<u>25.19</u>	<u>0.00</u>	<u>297,464.20</u>
LIQ	LIQUOR MONEY MARKET				
212	LIQUOR FUND	6,992.08	0.30	0.00	6,992.38
	LIQUOR MONEY MARKET	<u>6,992.08</u>	<u>0.30</u>	<u>0.00</u>	<u>6,992.38</u>
PARKS	SAYLER PARK BOAT LAUNCH				
401	SAYLER PARK BOAT LAUNCH CAPITAL FUND	110,548.01	0.00	1,464.00	109,084.01
	SAYLER PARK BOAT LAUNCH	<u>110,548.01</u>	<u>0.00</u>	<u>1,464.00</u>	<u>109,084.01</u>
PETTY	PETTY CASH				
101	GENERAL FUND	200.00	0.00	0.00	200.00
	PETTY CASH	<u>200.00</u>	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>

CASH SUMMARY BY BANK FOR ACME TOWNSHIP  
FROM 10/01/2016 TO 10/31/2016

Bank Code Fund	Description	Beginning Balance 10/01/2016	Total Debits	Total Credits	Ending Balance 10/31/2016
SADH 818	HOLIDAY 818 HOLIDAY HILLS AREA IMPROVEMENT	192,772.67	52,561.10	0.00	245,333.77
	HOLIDAY 818	<u>192,772.67</u>	<u>52,561.10</u>	<u>0.00</u>	<u>245,333.77</u>
SEWER 590	ACME RELIEF SEWER ACME RELIEF SEWER	2,251,369.01	147,242.74	47,304.30	2,351,307.45
	ACME RELIEF SEWER	<u>2,251,369.01</u>	<u>147,242.74</u>	<u>47,304.30</u>	<u>2,351,307.45</u>
SEWMM 590	ACME RELIEF SEWER MONEY MARKET ACME RELIEF SEWER	196,904.81	16.68	0.00	196,921.49
	ACME RELIEF SEWER MONEY MARKET	<u>196,904.81</u>	<u>16.68</u>	<u>0.00</u>	<u>196,921.49</u>
SHORE 224	SHORELINE PRESERVATION SHORELINE PPRESERVATION	1,378.36	0.09	0.00	1,378.45
	SHORELINE PRESERVATION	<u>1,378.36</u>	<u>0.09</u>	<u>0.00</u>	<u>1,378.45</u>
TAX 703	CURRENT TAX COLLECTION CURRENT TAX COLLECTION	464,702.34	191,904.73	519,173.79	137,433.28
	CURRENT TAX COLLECTION	<u>464,702.34</u>	<u>191,904.73</u>	<u>519,173.79</u>	<u>137,433.28</u>
	TOTAL - ALL FUNDS	<u>4,710,406.64</u>	<u>527,147.43</u>	<u>625,726.00</u>	<u>4,611,828.07</u>



11/28/16

Amy Jernema

User: CATHY DYE  
DB: Acme Township

PERIOD ENDING 10/31/2016

GL NUMBER	DESCRIPTION	2016-17	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2016	MONTH 10/31/2016	BALANCE	
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Revenues						
Dept 000						
101-000-402.000	CURRENT PROPERTY TAXES	219,000.00	0.00	0.00	219,000.00	0.00
101-000-412.000	PERSONAL PROP TAXES	17,250.00	0.00	0.00	17,250.00	0.00
101-000-445.020	PENALTIES& INTEREST	1,200.00	0.00	0.00	1,200.00	0.00
101-000-447.000	ADMINISTRATIVE FEE 1%	106,000.00	76,154.71	3,082.58	29,845.29	71.84
101-000-448.000	CABLE TV FEE	82,500.00	0.00	0.00	82,500.00	0.00
101-000-465.000	PASSPORT FEES	2,700.00	291.20	47.60	2,408.80	10.79
101-000-574.000	ST SHARED SALES TAX	340,496.00	60,788.00	58,929.00	279,708.00	17.85
101-000-577.000	SWAMP TAX	1,300.00	0.00	0.00	1,300.00	0.00
101-000-602.000	GRANTS	40,250.00	142,519.41	52,744.76	(102,269.41)	354.09
101-000-607.000	CHARGES FOR SERVICES	0.00	1.80	0.00	(1.80)	100.00
101-000-608.001	Zoning Fees	12,000.00	2,970.00	340.00	9,030.00	24.75
101-000-610.000	Revenues for Escrow Account	70,000.00	5,000.00	0.00	65,000.00	7.14
101-000-631.000	CONS INDUSTRY ANNUAL MAINT FE	6,500.00	0.00	0.00	6,500.00	0.00
101-000-665.000	INTEREST ON INVESTMENTS	350.00	152.67	38.48	197.33	43.62
101-000-665.001	INTEREST SEPTAGE RECEIVED	1,350.00	1,321.10	1,321.10	28.90	97.86
101-000-667.000	RENT-PARKS	150.00	0.00	0.00	150.00	0.00
101-000-671.000	MISC REVENUES	2,000.00	7,014.77	6,914.77	(5,014.77)	350.74
101-000-671.010	CIVIL INFRACTION FEES	200.00	0.00	0.00	200.00	0.00
101-000-676.000	REIMBURSEMENTS	24,500.00	10,069.45	8,602.61	14,430.55	41.10
Total Dept 000		927,746.00	306,283.11	132,020.90	621,462.89	33.01
TOTAL Revenues		927,746.00	306,283.11	132,020.90	621,462.89	33.01
Expenditures						
Dept 000						
101-000-465.001	POSTAGE FOR PASSPORTS	650.00	274.00	79.86	376.00	42.15
101-000-992.000	CONTINGENCY	65,000.00	0.00	0.00	65,000.00	0.00
101-000-994.000	TC TALUS CONTRACT SERVICES	1,000.00	0.00	0.00	1,000.00	0.00
101-000-997.300	FOURTH OF JULY FIREWORKS	300.00	0.00	0.00	300.00	0.00
101-000-998.000	GT COUNTY ROAD COMMISION TART	2,800.00	1,589.63	0.00	1,210.37	56.77
101-000-999.000	TRANSFER TO OTHER FUNDS	131,322.83	131,322.83	0.00	0.00	100.00
Total Dept 000		201,072.83	133,186.46	79.86	67,886.37	66.24
Dept 101-TOWNSHIP BOARD OF TRUSTEES						
101-101-702.000	SALARIES	27,000.00	8,923.04	2,230.76	18,076.96	33.05
101-101-703.001	SECRETARY	30,100.00	9,113.21	2,244.05	20,986.79	30.28
101-101-705.001	PER DIEM TRUSTEES	250.00	0.00	0.00	250.00	0.00
101-101-714.000	FICA LOCAL SHARE	4,650.00	1,429.40	365.85	3,220.60	30.74
101-101-726.000	SUPPLIES & POSTAGE	2,500.00	552.51	195.63	1,947.49	22.10
101-101-801.000	ACCOUNTING & AUDIT	11,000.00	4,950.00	0.00	6,050.00	45.00
101-101-801.001	INTERNAL ACCOUNTANT	1,250.00	0.00	0.00	1,250.00	0.00
101-101-802.001	ATTORNEY SERVICES LITIGATION	500.00	52.50	0.00	447.50	10.50
101-101-802.002	ATTORNEY SERVICES	12,000.00	787.31	0.00	11,212.69	6.56
101-101-802.005	CONTRACTED COMMUNITY SERVICES	20,000.00	0.00	0.00	20,000.00	0.00
101-101-803.003	ENGINEERING SERVICES	23,000.00	6,157.50	0.00	16,842.50	26.77
101-101-804.000	SOFTWARE SUPPORT & PROCESSIN	19,300.00	7,268.66	2,064.35	12,031.34	37.66
101-101-860.000	TRAVEL & MILEAGE	1,000.00	0.00	0.00	1,000.00	0.00
101-101-874.000	RETIREMENT/PENSION	3,270.00	1,221.76	268.26	2,048.24	37.36
101-101-900.000	PUBLICATIONS	2,000.00	501.25	95.25	1,498.75	25.06
101-101-910.000	INSURANCE	4,000.00	1,157.30	307.70	2,842.70	28.93
101-101-946.001	SUPPLIES/POSTAGE	150.00	0.00	0.00	150.00	0.00

User: CATHY DYE

PERIOD ENDING 10/31/2016

DB: Acme Township

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 10/31/2016 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2016 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
101-101-958.000	EDUCATION/TRAINING/CONVENTION	500.00	0.00	0.00	500.00	0.00
101-101-960.000	dues subscriptions	5,700.00	5,689.92	16.99	10.08	99.82
Total Dept 101-TOWNSHIP BOARD OF TRUSTEES		168,170.00	47,804.36	7,788.84	120,365.64	28.43
Dept 171-SUPERVISOR EXPENDITURES						
101-171-702.000	SALARIES	37,000.00	11,384.64	2,846.16	25,615.36	30.77
101-171-714.000	FICA LOCAL SHARE	3,040.00	934.74	241.29	2,105.26	30.75
101-171-726.000	SUPPLIES & POSTAGE	100.00	0.00	0.00	100.00	0.00
101-171-860.000	TRAVEL & MILEAGE	500.00	0.00	0.00	500.00	0.00
101-171-874.000	RETIREMENT/PENSION	4,000.00	1,419.21	315.38	2,580.79	35.48
101-171-910.000	INSURANCE	4,000.00	1,230.80	307.70	2,769.20	30.77
101-171-958.000	EDUCATION/TRAINING/CONVENTION	500.00	0.00	0.00	500.00	0.00
Total Dept 171-SUPERVISOR EXPENDITURES		49,140.00	14,969.39	3,710.53	34,170.61	30.46
Dept 191-ELECTION EXPENDITURES						
101-191-702.000	SALARIES	11,000.00	3,475.25	0.00	7,524.75	31.59
101-191-726.000	SUPPLIES & POSTAGE	3,000.00	1,898.78	468.53	1,101.22	63.29
101-191-900.000	PUBLICATIONS	500.00	167.60	89.60	332.40	33.52
Total Dept 191-ELECTION EXPENDITURES		14,500.00	5,541.63	558.13	8,958.37	38.22
Dept 209-ASSESSOR'S EXPENDITURES						
101-209-702.000	SALARIES	5,000.00	1,666.68	416.67	3,333.32	33.33
101-209-714.000	FICA LOCAL SHARE	383.00	127.51	31.88	255.49	33.29
101-209-726.000	SUPPLIES & POSTAGE	3,000.00	136.09	1.60	2,863.91	4.54
101-209-803.002	ASSESSING CONTRACT SERVICES	40,800.00	13,600.01	3,400.00	27,199.99	33.33
101-209-803.004	ASSESSOR'S EVALUATION SERVICES	3,000.00	1,220.00	650.00	1,780.00	40.67
101-209-804.000	SOFTWARE SUPPORT & PROCESSIN	1,800.00	2,022.87	0.00	(222.87)	112.38
Total Dept 209-ASSESSOR'S EXPENDITURES		53,983.00	18,773.16	4,500.15	35,209.84	34.78
Dept 215-CLERK'S EXPENDITURES						
101-215-702.000	SALARIES	37,008.00	11,387.04	2,846.76	25,620.96	30.77
101-215-703.000	WAGES DEPUTY/SEC/PRT TIME	16,400.00	4,784.00	1,472.00	11,616.00	29.17
101-215-714.000	FICA LOCAL SHARE	4,104.00	1,057.55	285.72	3,046.45	25.77
101-215-726.000	SUPPLIES & POSTAGE	1,000.00	300.75	144.32	699.25	30.08
101-215-804.000	SOFTWARE SUPPORT & PROCESSIN	3,000.00	0.00	0.00	3,000.00	0.00
101-215-860.000	TRAVEL & MILEAGE	2,000.00	37.31	0.00	1,962.69	1.87
101-215-874.000	RETIREMENT/PENSION	5,365.00	1,772.66	376.68	3,592.34	33.04
101-215-910.000	INSURANCE	10,900.00	4,131.96	1,032.99	6,768.04	37.91
101-215-958.000	EDUCATION/TRAINING/CONVENTION	2,200.00	0.00	0.00	2,200.00	0.00
Total Dept 215-CLERK'S EXPENDITURES		81,977.00	23,471.27	6,158.47	58,505.73	28.63
Dept 247-BOARD OF REVIEW						
101-247-702.000	SALARIES	900.00	0.00	0.00	900.00	0.00
101-247-714.000	FICA LOCAL SHARE	61.00	0.00	0.00	61.00	0.00
101-247-900.000	PUBLICATIONS	100.00	0.00	0.00	100.00	0.00
101-247-956.000	MISCELLANEOUS	200.00	0.00	0.00	200.00	0.00

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PERIOD ENDING 10/31/2016

DB: Acme Township

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 10/31/2016 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2016 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 247-BOARD OF REVIEW		1,261.00	0.00	0.00	1,261.00	0.00
Dept 253-TREASURER'S EXPENDITURES						
101-253-702.000	SALARIES	25,159.00	7,741.20	1,935.30	17,417.80	30.77
101-253-703.000	WAGES DEPUTY/SEC/PRT TIME	25,159.00	7,741.20	1,935.30	17,417.80	30.77
101-253-714.000	FICA LOCAL SHARE	3,825.00	1,143.74	287.78	2,681.26	29.90
101-253-726.000	SUPPLIES & POSTAGE	5,800.00	48.75	11.16	5,751.25	0.84
101-253-804.000	SOFTWARE SUPPORT & PROCESSIN	1,000.00	1,325.00	0.00	(325.00)	132.50
101-253-860.000	TRAVEL & MILEAGE	500.00	0.00	0.00	500.00	0.00
101-253-874.000	RETIREMENT/PENSION	5,032.00	1,741.86	387.08	3,290.14	34.62
101-253-910.000	INSURANCE	1,300.00	395.24	98.81	904.76	30.40
101-253-958.000	EDUCATION/TRAINING/CONVENTION	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 253-TREASURER'S EXPENDITURES		68,775.00	20,136.99	4,655.43	48,638.01	29.28
Dept 265-TOWNHALL EXPENDITURES						
101-265-726.000	SUPPLIES & POSTAGE	2,200.00	510.03	193.54	1,689.97	23.18
101-265-851.000	CABLE INTERNET SERVICES	4,000.00	1,348.32	335.92	2,651.68	33.71
101-265-920.000	ELECTRIC UTILITIES TOWNHALL	11,500.00	4,033.97	800.67	7,466.03	35.08
101-265-921.000	STREET LIGHTS	9,000.00	2,727.84	912.05	6,272.16	30.31
101-265-922.000	MICH CON GAS	3,800.00	169.96	93.61	3,630.04	4.47
101-265-923.000	SEWER TOWNSHIP HALL	400.00	90.00	0.00	310.00	22.50
101-265-930.000	REPAIRS & MAINT	6,000.00	4,854.56	1,083.63	1,145.44	80.91
Total Dept 265-TOWNHALL EXPENDITURES		36,900.00	13,734.68	3,419.42	23,165.32	37.22
Dept 410-PLANNING & ZONING EXPENDITURES						
101-410-702.002	ZONING ADMIN SALARY	52,000.00	15,092.97	3,769.24	36,907.03	29.02
101-410-705.000	PER DIEM PLANNING/ZBA	17,900.00	2,975.00	0.00	14,925.00	16.62
101-410-714.000	FICA LOCAL SHARE	5,210.00	1,468.61	311.89	3,741.39	28.19
101-410-726.000	SUPPLIES & POSTAGE	400.00	181.23	0.47	218.77	45.31
101-410-726.001	POSTAGE T & A	100.00	0.00	0.00	100.00	0.00
101-410-802.001	ATTORNEY SERVICES LITIGATION	0.00	150.00	150.00	(150.00)	100.00
101-410-802.002	ATTORNEY SERVICES	19,000.00	2,212.69	1,500.00	16,787.31	11.65
101-410-802.003	ATTORNEY T & A	15,000.00	855.00	450.00	14,145.00	5.70
101-410-803.000	PLANNER SERVICES	10,000.00	5,770.25	0.00	4,229.75	57.70
101-410-803.001	PLANNING CONSULTANT	20,000.00	5,360.00	750.00	14,640.00	26.80
101-410-803.004	ENGINEERING SERVICES T&A	22,000.00	0.00	0.00	22,000.00	0.00
101-410-803.005	PLANNING & CONSULTANT T & A	30,000.00	4,615.25	630.00	25,384.75	15.38
101-410-804.000	SOFTWARE SUPPORT & PROCESSIN	1,720.00	0.00	0.00	1,720.00	0.00
101-410-860.000	TRAVEL & MILEAGE	500.00	72.89	72.89	427.11	14.58
101-410-874.000	RETIREMENT/PENSION	5,200.00	1,622.76	203.85	3,577.24	31.21
101-410-900.000	PUBLICATIONS	2,500.00	434.50	0.00	2,065.50	17.38
101-410-900.001	PUBLICATIONS T & A	800.00	0.00	0.00	800.00	0.00
101-410-910.000	INSURANCE	4,000.00	1,230.80	307.70	2,769.20	30.77
101-410-949.000	RENTAL OF SPACE	300.00	0.00	0.00	300.00	0.00
101-410-958.000	EDUCATION/TRAINING/CONVENTION	2,500.00	415.00	415.00	2,085.00	16.60
101-410-960.000	dues subscriptions	500.00	282.00	0.00	218.00	56.40
Total Dept 410-PLANNING & ZONING EXPENDITURES		209,630.00	42,738.95	8,561.04	166,891.05	20.39

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PERIOD ENDING 10/31/2016

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GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 10/31/2016 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2016 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
Dept 750-MAINT & PARKS EXPENDITURES						
101-750-702.000	SALARIES	47,600.00	17,331.75	0.00	30,268.25	36.41
101-750-703.000	WAGES DEPUTY/SEC/PRT TIME	5,400.00	5,160.00	1,458.00	240.00	95.56
101-750-714.000	FICA LOCAL SHARE	4,100.00	1,581.79	111.55	2,518.21	38.58
101-750-726.000	SUPPLIES & POSTAGE	2,000.00	1,308.77	157.23	691.23	65.44
101-750-860.000	TRAVEL & MILEAGE	90.00	806.82	194.93	(716.82)	896.47
101-750-874.000	RETIREMENT/PENSION	4,760.00	1,985.20	0.00	2,774.80	41.71
101-750-910.000	INSURANCE	12,500.00	3,087.93	0.00	9,412.07	24.70
101-750-930.000	REPAIRS & MAINT	30,810.00	19,948.22	9,394.02	10,861.78	64.75
101-750-930.001	PARK EQUIP MAINT	0.00	57.26	57.26	(57.26)	100.00
101-750-956.000	MISCELLANEOUS	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 750-MAINT & PARKS EXPENDITURES		109,260.00	51,267.74	11,372.99	57,992.26	46.92
Dept 861-RETIREMENT/PENSION						
101-861-874.000	RETIREMENT/PENSION	2,100.00	575.00	0.00	1,525.00	27.38
Total Dept 861-RETIREMENT/PENSION		2,100.00	575.00	0.00	1,525.00	27.38
Dept 865-INSURANCE						
101-865-910.000	INSURANCE	12,300.00	5,555.32	0.00	6,744.68	45.17
Total Dept 865-INSURANCE		12,300.00	5,555.32	0.00	6,744.68	45.17
TOTAL Expenditures		1,009,068.83	377,754.95	50,804.86	631,313.88	37.44
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		927,746.00	306,283.11	132,020.90	621,462.89	33.01
TOTAL EXPENDITURES		1,009,068.83	377,754.95	50,804.86	631,313.88	37.44
NET OF REVENUES & EXPENDITURES		(81,322.83)	(71,471.84)	81,216.04	(9,850.99)	87.89

PERIOD ENDING 10/31/2016

GL NUMBER	DESCRIPTION	2016-17	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	10/31/2016 NORMAL (ABNORMAL)	MONTH 10/31/2016 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 206 - FIRE FUND						
Revenues						
Dept 000						
206-000-402.000	CURRENT PROPERTY TAXES	754,196.00	0.00	0.00	754,196.00	0.00
206-000-699.000	TRANS IN FRM OTHER FUNDS	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 000		756,196.00	0.00	0.00	756,196.00	0.00
TOTAL Revenues		756,196.00	0.00	0.00	756,196.00	0.00
Expenditures						
Dept 000						
206-000-802.004	CONTRACTED EMPLOYEE SERVICES	96,000.00	21,267.36	0.00	74,732.64	22.15
206-000-805.000	METRO FIRE CONTRACT	657,122.00	10.71	0.00	657,111.29	0.00
Total Dept 000		753,122.00	21,278.07	0.00	731,843.93	2.83
TOTAL Expenditures		753,122.00	21,278.07	0.00	731,843.93	2.83
Fund 206 - FIRE FUND:						
TOTAL REVENUES		756,196.00	0.00	0.00	756,196.00	0.00
TOTAL EXPENDITURES		753,122.00	21,278.07	0.00	731,843.93	2.83
NET OF REVENUES & EXPENDITURES		3,074.00	(21,278.07)	0.00	24,352.07	692.19

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PERIOD ENDING 10/31/2016

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GL NUMBER	DESCRIPTION	2016-17	YTD BALANCE	ACTIVITY FOR		AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2016	MONTH 10/31/2016	INCREASE (DECREASE)	BALANCE	
Fund 207 - POLICE PROTECTION							
Revenues							
Dept 000							
207-000-402.000	CURRENT PROPERTY TAXES	44,803.00	0.00	0.00		44,803.00	0.00
207-000-671.000	MISC REVENUES	26,500.00	0.00	0.00		26,500.00	0.00
207-000-699.000	TRANS IN FRM OTHER FUNDS	8,600.00	0.00	0.00		8,600.00	0.00
Total Dept 000		79,903.00	0.00	0.00		79,903.00	0.00
TOTAL Revenues		79,903.00	0.00	0.00		79,903.00	0.00
Expenditures							
Dept 000							
207-000-802.000	COMMUNITY POLICING CONTRACT	78,500.00	0.00	0.00		78,500.00	0.00
Total Dept 000		78,500.00	0.00	0.00		78,500.00	0.00
TOTAL Expenditures		78,500.00	0.00	0.00		78,500.00	0.00
<hr/>							
Fund 207 - POLICE PROTECTION:							
TOTAL REVENUES		79,903.00	0.00	0.00		79,903.00	0.00
TOTAL EXPENDITURES		78,500.00	0.00	0.00		78,500.00	0.00
NET OF REVENUES & EXPENDITURES		1,403.00	0.00	0.00		1,403.00	0.00

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PERIOD ENDING 10/31/2016

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 10/31/2016 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2016 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 208 - PARK FUND						
Revenues						
Dept 000						
208-000-665.000	INTEREST ON INVESTMENTS	8.00	0.00	0.00	8.00	0.00
208-000-699.000	TRANS IN FRM OTHER FUNDS	37,950.00	0.00	0.00	37,950.00	0.00
Total Dept 000		37,958.00	0.00	0.00	37,958.00	0.00
TOTAL Revenues		37,958.00	0.00	0.00	37,958.00	0.00
Expenditures						
Dept 000						
208-000-930.005	SHORELINE REDEVELOPMENT	36,500.00	3,035.75	1,266.25	33,464.25	8.32
Total Dept 000		36,500.00	3,035.75	1,266.25	33,464.25	8.32
TOTAL Expenditures		36,500.00	3,035.75	1,266.25	33,464.25	8.32
Fund 208 - PARK FUND:						
TOTAL REVENUES		37,958.00	0.00	0.00	37,958.00	0.00
TOTAL EXPENDITURES		36,500.00	3,035.75	1,266.25	33,464.25	8.32
NET OF REVENUES & EXPENDITURES		1,458.00	(3,035.75)	(1,266.25)	4,493.75	208.21

PERIOD ENDING 10/31/2016

GL NUMBER	DESCRIPTION	2016-17	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2016 NORMAL (ABNORMAL)	MONTH 10/31/2016 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 209 - CEMETERY FUND						
Revenues						
Dept 000						
209-000-643.000	CEMETARY lot &plots	2,800.00	0.00	0.00	2,800.00	0.00
209-000-646.000	BURIAL FEE PAYMENTS	3,000.00	2,600.00	900.00	400.00	86.67
Total Dept 000		<u>5,800.00</u>	<u>2,600.00</u>	<u>900.00</u>	<u>3,200.00</u>	<u>44.83</u>
TOTAL Revenues		<u>5,800.00</u>	<u>2,600.00</u>	<u>900.00</u>	<u>3,200.00</u>	<u>44.83</u>
Expenditures						
Dept 000						
209-000-726.000	SUPPLIES & POSTAGE	300.00	179.95	0.00	120.05	59.98
209-000-802.004	CONTRACTED EMPLOYEE SERVICES	2,400.00	2,610.00	2,610.00	(210.00)	108.75
209-000-930.000	REPAIRS & MAINT	3,080.00	1,716.54	0.00	1,363.46	55.73
Total Dept 000		<u>5,780.00</u>	<u>4,506.49</u>	<u>2,610.00</u>	<u>1,273.51</u>	<u>77.97</u>
TOTAL Expenditures		<u>5,780.00</u>	<u>4,506.49</u>	<u>2,610.00</u>	<u>1,273.51</u>	<u>77.97</u>
Fund 209 - CEMETERY FUND:						
TOTAL REVENUES		<u>5,800.00</u>	<u>2,600.00</u>	<u>900.00</u>	<u>3,200.00</u>	<u>44.83</u>
TOTAL EXPENDITURES		<u>5,780.00</u>	<u>4,506.49</u>	<u>2,610.00</u>	<u>1,273.51</u>	<u>77.97</u>
NET OF REVENUES & EXPENDITURES		<u>20.00</u>	<u>(1,906.49)</u>	<u>(1,710.00)</u>	<u>1,926.49</u>	<u>9,532.45</u>

PERIOD ENDING 10/31/2016

GL NUMBER	DESCRIPTION	2016-17	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	10/31/2016 NORMAL (ABNORMAL)	MONTH 10/31/2016 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 212 - LIQUOR FUND						
Revenues						
Dept 000						
212-000-443.000	LIQUOR LICENSE FEES	9,100.00	9,571.65	0.00	(471.65)	105.18
212-000-665.000	INTEREST ON INVESTMENTS	0.00	1.19	0.30	(1.19)	100.00
Total Dept 000		9,100.00	9,572.84	0.30	(472.84)	105.20
TOTAL Revenues		9,100.00	9,572.84	0.30	(472.84)	105.20
Expenditures						
Dept 000						
212-000-999.000	TRANSFER TO OTHER FUNDS	8,500.00	0.00	0.00	8,500.00	0.00
Total Dept 000		8,500.00	0.00	0.00	8,500.00	0.00
TOTAL Expenditures		8,500.00	0.00	0.00	8,500.00	0.00
Fund 212 - LIQUOR FUND:						
TOTAL REVENUES		9,100.00	9,572.84	0.30	(472.84)	105.20
TOTAL EXPENDITURES		8,500.00	0.00	0.00	8,500.00	0.00
NET OF REVENUES & EXPENDITURES		600.00	9,572.84	0.30	(8,972.84)	1,595.47

PERIOD ENDING 10/31/2016

GL NUMBER	DESCRIPTION	2016-17	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDT USED
		AMENDED BUDGET	10/31/2016 NORMAL (ABNORMAL)	MONTH 10/31/2016 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 224 - SHORELINE PPRESERVATION						
Revenues						
Dept 000						
224-000-665.000	INTEREST ON INVESTMENTS	0.00	0.37	0.09	(0.37)	100.00
Total Dept 000		0.00	0.37	0.09	(0.37)	100.00
TOTAL Revenues		0.00	0.37	0.09	(0.37)	100.00
Fund 224 - SHORELINE PPRESERVATION:						
TOTAL REVENUES		0.00	0.37	0.09	(0.37)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.37	0.09	(0.37)	100.00

PERIOD ENDING 10/31/2016

GL NUMBER	DESCRIPTION	2016-17	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2016 NORMAL (ABNORMAL)	MONTH 10/31/2016 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 225 - FARMLAND PRESERVATION						
Revenues						
Dept 000						
225-000-402.000	CURRENT PROPERTY TAXES	236,022.00	0.00	0.00	236,022.00	0.00
225-000-665.000	INTEREST ON INVESTMENTS	60.00	102.84	25.55	(42.84)	171.40
Total Dept 000		236,082.00	102.84	25.55	235,979.16	0.04
TOTAL Revenues		236,082.00	102.84	25.55	235,979.16	0.04
Expenditures						
Dept 000						
225-000-802.002	ATTORNEY SERVICES	1,500.00	0.00	0.00	1,500.00	0.00
225-000-802.004	CONTRACTED EMPLOYEE SERVICES	20,000.00	15,000.00	0.00	5,000.00	75.00
225-000-941.000	PDR PYMT TO LANDOWNERS	200,000.00	0.00	0.00	200,000.00	0.00
225-000-942.000	APPRASAL EXPENSES	2,500.00	0.00	0.00	2,500.00	0.00
Total Dept 000		224,000.00	15,000.00	0.00	209,000.00	6.70
TOTAL Expenditures		224,000.00	15,000.00	0.00	209,000.00	6.70
Fund 225 - FARMLAND PRESERVATION:						
TOTAL REVENUES		236,082.00	102.84	25.55	235,979.16	0.04
TOTAL EXPENDITURES		224,000.00	15,000.00	0.00	209,000.00	6.70
NET OF REVENUES & EXPENDITURES		12,082.00	(14,897.16)	25.55	26,979.16	123.30

PERIOD ENDING 10/31/2016

GL NUMBER	DESCRIPTION	2016-17	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2016 NORMAL (ABNORMAL)	MONTH 10/31/2016 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 226 - PARK and RECREATION FUND						
Revenues						
Dept 000						
226-000-600.000	CONTRIBUTIONS FROM RESIDENTS	0.00	100.00	0.00	(100.00)	100.00
226-000-601.000	BOAT LAUNCH CONTRIBUTIONS	0.00	(100.00)	0.00	100.00	100.00
Total Dept 000		0.00	0.00	0.00	0.00	0.00
TOTAL Revenues		0.00	0.00	0.00	0.00	0.00
Fund 226 - PARK and RECREATION FUND:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 10/31/2016

GL NUMBER	DESCRIPTION	2016-17	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2016 NORMAL (ABNORMAL)	MONTH 10/31/2016 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 401 - SAYLER PARK BOAT LAUNCH CAPITAL FUND						
Revenues						
Dept 000						
401-000-600.000	CONTRIBUTIONS FROM RESIDENTS	50,000.00	50,100.00	0.00	(100.00)	100.20
401-000-602.002	WATERWAYS GRANT	160,000.00	81,222.83	0.00	78,777.17	50.76
401-000-602.003	FISHERIES GRANT	70,000.00	58,273.00	0.00	11,727.00	83.25
401-000-699.000	TRANS IN FRM OTHER FUNDS	131,322.83	0.00	0.00	131,322.83	0.00
Total Dept 000		411,322.83	189,595.83	0.00	221,727.00	46.09
TOTAL Revenues		411,322.83	189,595.83	0.00	221,727.00	46.09
Expenditures						
Dept 000						
401-000-803.000	PLANNER SERVICES	0.00	6,736.00	1,464.00	(6,736.00)	100.00
401-000-930.002	PARKS & RECREATION EXPENDITURE	380,195.00	318,383.48	0.00	61,811.52	83.74
Total Dept 000		380,195.00	325,119.48	1,464.00	55,075.52	85.51
TOTAL Expenditures		380,195.00	325,119.48	1,464.00	55,075.52	85.51
Fund 401 - SAYLER PARK BOAT LAUNCH CAPITAL FUND:						
TOTAL REVENUES		411,322.83	189,595.83	0.00	221,727.00	46.09
TOTAL EXPENDITURES		380,195.00	325,119.48	1,464.00	55,075.52	85.51
NET OF REVENUES & EXPENDITURES		31,127.83	(135,523.65)	(1,464.00)	166,651.48	435.38

PERIOD ENDING 10/31/2016

GL NUMBER	DESCRIPTION	2016-17	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2016 NORMAL (ABNORMAL)	MONTH 10/31/2016 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 590 - ACME RELIEF SEWER						
Revenues						
Dept 000						
590-000-460.000	USAGE&CONNECTION FEES	915,110.00	300,266.60	144,756.85	614,843.40	32.81
590-000-633.000	REPLACEMENT	15,120.00	0.00	0.00	15,120.00	0.00
590-000-634.000	IMPROVEMENTS	60,480.00	0.00	0.00	60,480.00	0.00
590-000-665.000	INTEREST ON INVESTMENTS	712.00	653.46	170.14	58.54	91.78
Total Dept 000		991,422.00	300,920.06	144,926.99	690,501.94	30.35
Dept 550-HOPE VILLAGE- WATER						
590-550-450.000	USAGE FEES	15,500.00	7,000.16	2,332.43	8,499.84	45.16
Total Dept 550-HOPE VILLAGE- WATER		15,500.00	7,000.16	2,332.43	8,499.84	45.16
TOTAL Revenues		1,006,922.00	307,920.22	147,259.42	699,001.78	30.58
Expenditures						
Dept 000						
590-000-802.002	ATTORNEY SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
590-000-803.003	ENGINEERING SERVICES	167,980.00	35,000.00	8,500.00	132,980.00	20.84
590-000-956.001	OPERATING & MAINT EXP	360,300.00	50,354.21	26,768.46	309,945.79	13.98
590-000-956.003	HOCH ROAD #697 EXP	2,250.00	36.42	36.42	2,213.58	1.62
590-000-995.001	INTEREST on BONDS	315,950.00	11,262.27	11,262.27	304,687.73	3.56
Total Dept 000		851,480.00	96,652.90	46,567.15	754,827.10	11.35
Dept 550-HOPE VILLAGE- WATER						
590-550-956.001	OPERATING & MAINT EXP	12,771.00	1,568.44	737.15	11,202.56	12.28
Total Dept 550-HOPE VILLAGE- WATER		12,771.00	1,568.44	737.15	11,202.56	12.28
TOTAL Expenditures		864,251.00	98,221.34	47,304.30	766,029.66	11.36
Fund 590 - ACME RELIEF SEWER:						
TOTAL REVENUES		1,006,922.00	307,920.22	147,259.42	699,001.78	30.58
TOTAL EXPENDITURES		864,251.00	98,221.34	47,304.30	766,029.66	11.36
NET OF REVENUES & EXPENDITURES		142,671.00	209,698.88	99,955.12	(67,027.88)	146.98

PERIOD ENDING 10/31/2016

GL NUMBER	DESCRIPTION	2016-17	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2016 NORMAL (ABNORMAL)	MONTH 10/31/2016 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 818 - HOLIDAY HILLS AREA IMPROVEMENT						
Revenues						
Dept 000						
818-000-671.000	MISC REVENUES	40,000.00	0.00	0.00	40,000.00	0.00
818-000-672.000	ASSESSMENTS CURRENT	64,832.00	0.00	0.00	64,832.00	0.00
818-000-676.000	REIMBURSEMENTS	0.00	52,561.10	52,561.10	(52,561.10)	100.00
Total Dept 000		104,832.00	52,561.10	52,561.10	52,270.90	50.14
TOTAL Revenues		104,832.00	52,561.10	52,561.10	52,270.90	50.14
Expenditures						
Dept 000						
818-000-997.000	DEBT PAYMENT TO COUNTY	60,212.50	12,137.50	0.00	48,075.00	20.16
Total Dept 000		60,212.50	12,137.50	0.00	48,075.00	20.16
TOTAL Expenditures		60,212.50	12,137.50	0.00	48,075.00	20.16
Fund 818 - HOLIDAY HILLS AREA IMPROVEMENT:						
TOTAL REVENUES		104,832.00	52,561.10	52,561.10	52,270.90	50.14
TOTAL EXPENDITURES		60,212.50	12,137.50	0.00	48,075.00	20.16
NET OF REVENUES & EXPENDITURES		44,619.50	40,423.60	52,561.10	4,195.90	90.60
TOTAL REVENUES - ALL FUNDS						
TOTAL EXPENDITURES - ALL FUNDS						
NET OF REVENUES & EXPENDITURES		3,575,861.83	868,636.31	332,767.36	2,707,225.52	24.29
		3,420,129.33	857,053.58	103,449.41	2,563,075.75	25.06
		155,732.50	11,582.73	229,317.95	144,149.77	7.44

Fund 101 GENERAL FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
101-000-001.000	CASH-CHECKING	676,560.14	539,874.10
101-000-002.000	CASH ON HAND (PETTY CASH)	200.00	200.00
101-000-004.000	3735-MONEY MARKET	297,364.25	297,464.20
101-000-005.000	1886-HIGH YIELD	156,844.94	156,897.66
101-000-018.000	MISC RECEIVABLE (IMMANUAL/BATES ACCT)	56,261.04	49,346.27
101-000-072.000	G.T. COUNTY SEPTAGE BOND/LOAN	133,056.00	126,756.00
101-000-101.000	DUE FROM STATE OF MICHIGAN	60,056.59	8,161.18
101-000-102.401	DUE FROM CAPITAL IMPROVEMENT	0.00	129,727.00
<b>Total Assets</b>		<b>1,416,701.98</b>	<b>1,308,426.41</b>
*** Liabilities ***			
101-000-202.000	ACCOUNTS PAYABLE	22,406.41	1,135.00
101-000-231.000	DUE TO LOVASCO RETIREMENT	0.31	2,970.56
101-000-231.200	OTHER PAYROLL DEDUCTIONS	0.00	1,370.57
101-000-339.000	DEFERRED REVENUE	56,261.04	49,346.27
<b>Total Liabilities</b>		<b>91,626.13</b>	<b>54,822.40</b>
*** Fund Balance ***			
101-000-390.000	Fund Balance	1,422,201.84	1,422,201.84
<b>Total Fund Balance</b>		<b>1,422,201.84</b>	<b>1,422,201.84</b>
Beginning Fund Balance - 15-16			1,422,201.84
Net of Revenues VS Expenditures - 15-16			(97,125.99)
*15-16 End FB/16-17 Beg FB		1,325,075.85	
Net of Revenues VS Expenditures - Current Year			(71,471.84)
Ending Fund Balance			1,253,604.01
Total Liabilities And Fund Balance			1,308,426.41

\* Year Not Closed

Fund 206 FIRE FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
206-000-001.000	CASH-CHECKING	39,580.73	11,213.54
<b>Total Assets</b>		<b>39,580.73</b>	<b>11,213.54</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>7,089.12</b>	<b>0.00</b>
*** Fund Balance ***			
206-000-390.000	Fund Balance	46,466.28	46,466.28
<b>Total Fund Balance</b>		<b>46,466.28</b>	<b>46,466.28</b>
Beginning Fund Balance - 15-16			46,466.28
Net of Revenues VS Expenditures - 15-16			(13,974.67)
*15-16 End FB/16-17 Beg FB		32,491.61	
Net of Revenues VS Expenditures - Current Year			(21,278.07)
Ending Fund Balance			11,213.54
Total Liabilities And Fund Balance			11,213.54

\* Year Not Closed

Fund 207 POLICE PROTECTION

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
207-000-001.000	CASH-CHECKING	100,723.06	100,723.06
<b>Total Assets</b>		<b>100,723.06</b>	<b>100,723.06</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
207-000-390.000	Fund Balance	119,310.07	119,310.07
<b>Total Fund Balance</b>		<b>119,310.07</b>	<b>119,310.07</b>
Beginning Fund Balance - 15-16			119,310.07
Net of Revenues VS Expenditures - 15-16			(18,587.01)
*15-16 End FB/16-17 Beg FB		100,723.06	
Net of Revenues VS Expenditures - Current Year			0.00
Ending Fund Balance			100,723.06
Total Liabilities And Fund Balance			100,723.06

\* Year Not Closed

Fund 208 PARK FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
208-000-001.000	CASH-CHECKING	67,439.48	61,403.73
<b>Total Assets</b>		<b>67,439.48</b>	<b>61,403.73</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>3,000.00</b>	<b>0.00</b>
*** Fund Balance ***			
<b>Total Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
Beginning Fund Balance - 15-16			0.00
Net of Revenues VS Expenditures - 15-16			64,439.48
*15-16 End FB/16-17 Beg FB		64,439.48	(3,035.75)
Net of Revenues VS Expenditures - Current Year			61,403.73
Ending Fund Balance			61,403.73
Total Liabilities And Fund Balance			61,403.73

\* Year Not Closed

Fund 209 CEMETERY FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
209-000-001.000	CASH-CHECKING	9,407.41	7,500.92
<b>Total Assets</b>		<b>9,407.41</b>	<b>7,500.92</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
209-000-390.000	Fund Balance	4,805.27	4,805.27
<b>Total Fund Balance</b>		<b>4,805.27</b>	<b>4,805.27</b>
Beginning Fund Balance - 15-16			4,805.27
Net of Revenues VS Expenditures - 15-16			4,602.14
*15-16 End FB/16-17 Beg FB		9,407.41	
Net of Revenues VS Expenditures - Current Year			(1,906.49)
Ending Fund Balance			7,500.92
Total Liabilities And Fund Balance			7,500.92

\* Year Not Closed

Fund 212 LIQUOR FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
212-000-001.000	CASH-CHECKING	137.50	9,709.15
212-000-004.000	0650-MONEY MARKET	6,991.19	6,992.38
<b>Total Assets</b>		<b>7,128.69</b>	<b>16,701.53</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
212-000-390.000	Fund Balance	13,019.33	13,019.33
<b>Total Fund Balance</b>		<b>13,019.33</b>	<b>13,019.33</b>
<b>Beginning Fund Balance - 15-16</b>			<b>13,019.33</b>
<b>Net of Revenues VS Expenditures - 15-16</b>			<b>(5,890.64)</b>
<b>*15-16 End FB/16-17 Beg FB</b>		<b>7,128.69</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>			<b>9,572.84</b>
<b>Ending Fund Balance</b>			<b>16,701.53</b>
<b>Total Liabilities And Fund Balance</b>			<b>16,701.53</b>

\* Year Not Closed

Fund 224 SHORELINE PPRESERVATION

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
224-000-001.000	6244-CASH-CHECKING	1,378.08	1,378.45
<b>Total Assets</b>		<b>1,378.08</b>	<b>1,378.45</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
224-000-390.000	Fund Balance	1,377.38	1,377.38
<b>Total Fund Balance</b>		<b>1,377.38</b>	<b>1,377.38</b>
Beginning Fund Balance - 15-16			1,377.38
Net of Revenues VS Expenditures - 15-16			0.70
*15-16 End FB/16-17 Beg FB		1,378.08	
Net of Revenues VS Expenditures - Current Year			0.37
Ending Fund Balance			1,378.45
Total Liabilities And Fund Balance			1,378.45

\* Year Not Closed

Fund 225 FARMLAND PRESERVATION

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
225-000-001.000	9937-CASH-CHECKING	388,087.65	373,189.62
225-000-004.000	4319-MONEY MARKET	5,200.39	5,201.26
<b>Total Assets</b>		<b>393,288.04</b>	<b>378,390.88</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
225-000-390.000	Fund Balance	187,413.69	187,413.69
<b>Total Fund Balance</b>		<b>187,413.69</b>	<b>187,413.69</b>
<b>Beginning Fund Balance - 15-16</b>			<b>187,413.69</b>
<b>Net of Revenues VS Expenditures - 15-16</b>			<b>205,874.35</b>
<b>*15-16 End FB/16-17 Beg FB</b>		<b>393,288.04</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>			<b>(14,897.16)</b>
<b>Ending Fund Balance</b>			<b>378,390.88</b>
<b>Total Liabilities And Fund Balance</b>			<b>378,390.88</b>

\* Year Not Closed

Fund 226 PARK and RECREATION FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
	<b>Total Assets</b>	<u>0.00</u>	<u>0.00</u>
*** Liabilities ***			
	<b>Total Liabilities</b>	<u>0.00</u>	<u>0.00</u>
*** Fund Balance ***			
226-000-390.000	Fund Balance	17,100.09	17,100.09
	<b>Total Fund Balance</b>	<u>17,100.09</u>	<u>17,100.09</u>
	Beginning Fund Balance - 15-16		17,100.09
	Net of Revenues VS Expenditures - 15-16		<u>(17,100.09)</u>
	*15-16 End FB/16-17 Beg FB	0.00	
	Net of Revenues VS Expenditures - Current Year		0.00
	Ending Fund Balance		0.00
	Total Liabilities And Fund Balance		0.00

\* Year Not Closed

Fund 227 NEW URBANIST TOWN CENTER

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
	<b>Total Assets</b>	<u>0.00</u>	<u>0.00</u>
*** Liabilities ***			
	<b>Total Liabilities</b>	<u>0.00</u>	<u>0.00</u>
*** Fund Balance ***			
227-000-390.000	Fund Balance	27,889.03	27,889.03
	<b>Total Fund Balance</b>	<u>27,889.03</u>	<u>27,889.03</u>
	<b>Beginning Fund Balance - 15-16</b>		<u>27,889.03</u>
	<b>Net of Revenues VS Expenditures - 15-16</b>		<u>(27,889.03)</u>
	*15-16 End FB/16-17 Beg FB	0.00	
	<b>Net of Revenues VS Expenditures - Current Year</b>		<u>0.00</u>
	<b>Ending Fund Balance</b>		<u>0.00</u>
	<b>Total Liabilities And Fund Balance</b>		<u>0.00</u>

\* Year Not Closed

Fund 401 SAYLER PARK BOAT LAUNCH CAPITAL FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
401-000-001.000	CASH-CHECKING	115,419.41	109,084.01
<b>Total Assets</b>		<b>115,419.41</b>	<b>109,084.01</b>
*** Liabilities ***			
401-000-214.101	DUE TO GENERAL FUND	0.00	129,727.00
<b>Total Liabilities</b>		<b>538.75</b>	<b>129,727.00</b>
*** Fund Balance ***			
<b>Total Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
Beginning Fund Balance - 15-16			0.00
Net of Revenues VS Expenditures - 15-16			114,880.66
*15-16 End FB/16-17 Beg FB		114,880.66	
Net of Revenues VS Expenditures - Current Year			(135,523.65)
Ending Fund Balance			(20,642.99)
Total Liabilities And Fund Balance			109,084.01

\* Year Not Closed

Fund 590 ACME RELIEF SEWER

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
590-000-001.000	9945-CASH-CHECKING	2,081,445.04	2,351,307.45
590-000-004.000	0651-MONEY MARKET	196,855.33	196,921.49
590-000-132.000	SEPTIC PLANT	470,853.00	470,853.00
590-000-133.000	ACCUMULATED DEPRECIATION	(84,571.18)	(84,571.18)
590-000-152.000	WATER SYSTEMS	177,000.00	177,000.00
590-000-153.000	ACCUMULATED DEPRECIATION-WATE	(67,555.00)	(67,555.00)
590-000-154.000	SEWER SYSTEMS	11,611,103.07	11,611,103.07
590-000-155.000	ACCUMULATED DEPREC-SEWER	(5,644,615.18)	(5,644,615.18)
<b>Total Assets</b>		<b>8,892,210.70</b>	<b>9,010,443.65</b>
*** Liabilities ***			
590-000-250.000	BONDS PAYABLE LONG TERM	469,384.49	469,384.49
590-000-250.001	ACCR.INTEREST ON BONDS	3,754.00	3,754.00
590-000-250.100	Current portion of Bonds	86,092.00	86,092.00
590-000-251.002	PREMIUM OF REFUNDED BONDS	44,290.00	44,290.00
590-000-310.000	CONTRACTS PAYABLE-COUNTY DPW	5,180.00	5,180.00
<b>Total Liabilities</b>		<b>700,166.42</b>	<b>608,700.49</b>
*** Fund Balance ***			
590-000-390.000	Fund Balance	7,503,861.36	7,503,861.36
<b>Total Fund Balance</b>		<b>7,503,861.36</b>	<b>7,503,861.36</b>
Beginning Fund Balance - 15-16			7,503,861.36
Net of Revenues VS Expenditures - 15-16			688,182.92
*15-16 End FB/16-17 Beg FB		8,192,044.28	
Net of Revenues VS Expenditures - Current Year			209,698.88
Ending Fund Balance			8,401,743.16
Total Liabilities And Fund Balance			9,010,443.65

\* Year Not Closed

Fund 703 CURRENT TAX COLLECTION

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
703-000-001.000	CASH-CHECKING	1,609.03	144,269.84
<b>Total Assets</b>		<b>1,609.03</b>	<b>144,269.84</b>
*** Liabilities ***			
703-000-202.000	ACCOUNTS PAYABLE	181.03	181.03
703-000-273.000	UNDISTRIBUTED TAX	1,428.00	144,087.89
703-000-274.000	EARNED INTEREST UNDISTRIBUTED	0.00	0.92
<b>Total Liabilities</b>		<b>1,609.03</b>	<b>144,269.84</b>
*** Fund Balance ***			
<b>Total Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
Beginning Fund Balance - 15-16			0.00
Net of Revenues VS Expenditures - 15-16			0.00
*15-16 End FB/16-17 Beg FB		0.00	
Net of Revenues VS Expenditures - Current Year			0.00
Ending Fund Balance			0.00
Total Liabilities And Fund Balance			144,269.84

\* Year Not Closed

Fund 818 HOLIDAY HILLS AREA IMPROVEMENT

GL Number	Description	Current Year Beg. Balance	Balance
<b>*** Assets ***</b>			
818-000-001.000	9307-CASH-CHECKING	234,910.17	245,333.77
818-000-045.000	RECEIVABLE-CURRENT	750,259.32	750,259.32
<b>Total Assets</b>		<b>985,169.49</b>	<b>995,593.09</b>
<b>*** Liabilities ***</b>			
818-000-202.000	ACCOUNTS PAYABLE	12,320.66	12,320.66
818-000-250.000	BOND 2015 PAYABLE LONG TERM	0.00	(30,000.00)
818-000-339.000	DEFERRED REVENUE	750,259.32	750,259.32
<b>Total Liabilities</b>		<b>762,579.98</b>	<b>732,579.98</b>
<b>*** Fund Balance ***</b>			
818-000-390.000	Fund Balance	190,534.93	190,534.93
<b>Total Fund Balance</b>		<b>190,534.93</b>	<b>190,534.93</b>
<b>Beginning Fund Balance - 15-16</b>			<b>190,534.93</b>
<b>Net of Revenues VS Expenditures - 15-16</b>			<b>32,054.58</b>
<b>*15-16 End FB/16-17 Beg FB</b>		<b>222,589.51</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>			<b>40,423.60</b>
<b>Ending Fund Balance</b>			<b>263,013.11</b>
<b>Total Liabilities And Fund Balance</b>			<b>995,593.09</b>

\* Year Not Closed

## Trip List - Dispatch (Short)

Company IS NORTH FLIGHT INC; AND Trip Date IS BETWEEN 10/01/2016 AND 10/31/2016; AND Call Types IS Community Benefit OR Contract OR ERT OR Intercept OR Interfacility OR MEI OR NICU OR Personnel and Equipment OR Prehospital OR Transfer OR zCHA...

Run # or Trip #	TripDate	Veh/Unit	Time	Call Type	Customer Name	PickUp Location	DropOff Location
<b>NORTH FLIGHT INC</b>							
<b>Dispatched</b>							
15986	10/1/2016	NF 8: NF 8	18:14:52	Prehospital		SAMARITAS SR CARE - ACME	MUNSON MEDICAL CENTER ER
16023	10/2/2016	NF 8: NF 8	20:46:06	Prehospital		4121 FIVE MILE RD	
16099	10/4/2016	NF 5: NF 5	01:25:39	Prehospital		GRAND TRAVERSE RESORT	MUNSON MEDICAL CENTER ER
16191	10/5/2016	NF 5: NF 5	05:46:09	Prehospital	CANCEL, PREHOSPITAL	SAMARITAS SR CARE - ACME 1108	
16346	10/6/2016	NF 8: NF 8	20:10:03	Prehospital	CANCEL, PREHOSPITAL	6034 BATES RD	
16430	10/9/2016	NF 5: NF 5	00:31:40	Prehospital	<Unknown>	7150 DEEPWATER POINT RD	
16451	10/9/2016	NF 8: NF 8	19:27:08	Community Benefit		FIRE, STANDBY4102 WILLIAMSTON CT	
16506	10/10/2016	NF 8: NF 8	18:05:11	Prehospital		6105 BRACKETT RD	MUNSON MEDICAL CENTER ER
16569	10/11/2016	NF 8: NF 8	10:18:30	Prehospital		4921 S WHITE RD	MUNSON MEDICAL CENTER ER
16589	10/11/2016	NF 8: NF 8	13:30:47	Prehospital	CANCEL, PREHOSPITAL	LAUTNER RD & MI-72	
16597	10/11/2016	NF 8: NF 8	16:01:59	Prehospital		4946 M 72 E	MUNSON MEDICAL CENTER ER
16720	10/13/2016	NF 8: NF 8	07:20:15	Prehospital		4122 WINDWARD WAY	MUNSON MEDICAL CENTER ER
16740	10/13/2016	NF 8: NF 8	17:52:28	Prehospital	CANCEL, PREHOSPITAL	5778 US HIGHWAY 31 N	
16840	10/15/2016	NF 8: NF 8	19:36:20	Community Benefit		FIRE, STANDBY5632 BUNKER HILL RD	
16903	10/17/2016	NF 8: NF 8	09:12:02	Prehospital		2014 US 31 NORTH	MUNSON MEDICAL CENTER ER
16936	10/17/2016	NF 8: NF 8	11:31:51	Prehospital	CANCEL, PREHOSPITAL	6000 HOLT RD 2	
16965	10/18/2016	NF 3: NF 3	06:40:58	Prehospital		6774 BATES RD	
16966	10/18/2016	NF 3: NF 3	06:42:35	Prehospital	<Unknown>	6774 BATES RD	
16967	10/18/2016	NF 8: NF 8	06:55:47	Prehospital		6774 BATES RD	MUNSON MEDICAL CENTER
16976	10/18/2016	NF 3: NF 3	08:50:03	Prehospital	*	5575 BUNKER HILL RD	MUNSON MEDICAL CENTER ER
17016	10/19/2016	NF 8: NF 8	10:45:26	Prehospital		3679 DOCK RD	MUNSON MEDICAL CENTER ER

\* Shaded records indicate that trip has been cancelled

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## Trip List - Dispatch (Short)

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Run # or Trip #	TripDate	Veh/Unit	Time	Call Type	Customer Name	PickUp Location	DropOff Location
17042	10/20/2016	NF 10: NF 10	05:16:27	Prehospital		SAMARITAS SR CARE - ACME 210	MUNSON MEDICAL CENTER ER
17078	10/21/2016	NF 3: NF 3	01:25:27	Prehospital	CANCEL, PREHOSPITAL	3536 MOUNT HOPE RD RM 211	
17117	10/21/2016	NF 8: NF 8	20:04:36	Prehospital		GRAND TRAVERSE RESORT RM 1051	MUNSON MEDICAL CENTER ER
17132	10/22/2016	NF 10: NF 10	11:38:36	Prehospital		1964 US-31 N	
17213	10/24/2016	NF 8: NF 8	11:24:53	Prehospital		5169 LAUTNER RD	
17245	10/25/2016	NF 8: NF 8	07:52:00	Prehospital		5169 S LAUTNER	MUNSON MEDICAL CENTER ER
17252	10/25/2016	NF 8: NF 8	10:25:15	Prehospital		3627 DOCK RD	MUNSON MEDICAL CENTER ER
17266	10/25/2016	NF 8: NF 8	22:07:53	Prehospital		4802 5 MILE RD	
17274	10/26/2016	NF 10: NF 10	06:16:01	Prehospital		3740 SHORES BEACH LN APT A	MUNSON MEDICAL CENTER ER
17276	10/26/2016	NF 8: NF 8	07:15:05	Prehospital		4802 5 MILE RD	MUNSON MEDICAL CENTER ER
17344	10/27/2016	NF 8: NF 8	22:11:20	Prehospital		8160 US HIGHWAY 31 N	MUNSON MEDICAL CENTER ER
17360	10/28/2016	NF 8: NF 8	09:52:15	Prehospital		<DOA SITE>	5075 BUNKERHILL DR
17384	10/28/2016	NF 8: NF 8	15:38:00	MEI		5075 BUNKER HILL RD	

## NORTH FLIGHT INC (cont.)

### Dispatched (cont.)

17386	10/28/2016	NF 3: NF 3	15:38:00	Transfer		5075 BUNKERHILL DR	MUNSON MEDICAL CENTER Morgue
17438	10/29/2016	NF 8: NF 8	12:41:03	Prehospital		GRAND TRAVERSE RESORT REGISTRATION	MUNSON MEDICAL CENTER ER
17448	10/29/2016	NF 8: NF 8	20:30:44	Community Benefit		FIRE, STANDBYBIRCHWOOD DR	
17482	10/30/2016	NF 8: NF 8	20:37:53	Prehospital		4327 BARTLETT RD	MUNSON MEDICAL CENTER ER
17523	10/31/2016	NF 8: NF 8	09:25:58	Prehospital		8641 US 31	MUNSON MEDICAL CENTER ER

Total Calls Dispatched: 39

Total Transports: 23

\* Shaded records indicate that trip has been cancelled

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Page 1

## Trip List - Dispatch (Short)

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Run # or Trip #	TripDate	Veh/Unit	Time	Call Type	Customer Name	PickUp Location	DropOff Location
<b>Total Calls for NORTH FLIGHT INC: 39</b>						<b>Total Transports: 23</b>	

\* Shaded records indicate that trip has been cancelled

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**ACME TOWNSHIP PLANNING COMMISSION MEETING  
ACME TOWNSHIP HALL  
6042 Acme Road, Williamsburg MI 49690  
November 14<sup>th</sup>, 2016 7:00 p.m.**

**CALL TO ORDER WITH PLEDGE OF ALLEGIANCE: 7:0**

**ROLL CALL:**

**Members present:** D. Rosa, B. Balentine, D. White, T. Forgette (Secretary), S. Feringa (Vice-Chair),  
K. Wentzloff (Chair), M. Timmins

**Staff present:** S. Winter, Zoning Administrator  
J. Iacoangeli, Township Planner  
J. Jocks, Township Counsel

**A. LIMITED PUBLIC COMMENT: Open 7:01, Close 7:03**

Jim Heffner – 4050 Bayberry Lane

Attended TART appreciation event on Wednesday, November 9. TART presented a plaque to Jim on behalf of Acme Township for their appreciation of Acme's governmental cooperation and efforts, not only on the Bayside Park improvements but also for the unanimous support of extending the existing trail system through the Acme Connector Trail and Traverse City to Charlevoix Trail. Also received an email from Glen Chown, Grand Traverse Regional Land Conservancy, appreciating the efforts of and partnership with Acme Township and Gosling Czubak to improve Bayside Park. Jim also spoke with friends on Old Mission Peninsula who rent the upstairs of their home on AirBNB. They lost their principle residency exemption, which was challenged in the Tax Tribunal and Peninsula Township lost since only a portion of the house was rented and still owner occupied.

**B. APPROVAL OF AGENDA:**

Motion by Timmins to move items under J. New Business ahead of I. Old Business. Support by Balentine. Motion passes unanimously.

**C. INQUIRY AS TO CONFLICTS OF INTEREST: none**

**D. SPECIAL PRESENTATION**

**1. John Sych –Director of Planning and Development, Grand Traverse County**

John Sych and Russ Soyring, Planning Director for the City of Traverse City were in attendance to present John Iacoangeli of Beckett & Raeder with the Roger Williams Planner Award from the annual Grand Traverse County Planning Awards Banquet. John Sych read the script for John Iacoangeli's award presentation, who was not able to attend the banquet. Russ Soyring nominated John Iacoangeli for the award.

**E. CONSENT CALENDAR:**

**1. RECEIVE AND FILE**

- a.** Township Board Minutes 10/04/2016
- b.** Draft Parks & Trails Committee Minutes 10/21/16

**2. ACTION:**

- a.** Approve Draft Planning Commission Minutes 10/10/16

Motion by Balentine to approve the Consent Calendar as presented. Support by White. Motion passes unanimously.

**F. ITEMS REMOVED FROM THE CONSENT CALENDAR:** none

**G. CORRESPONDENCE:** none

**H. PUBLIC HEARINGS:** none

**I. NEW BUSINESS:**

**1. *Kelly Planned Development Pre-Application Review – Iacoangeli***

Dan Kelly, owner of The Williamsburg and Catering by Kellys, was on hand to present an overview of his Planned Development (PD) for the pre-application review. This part of the process is to have the Planning Commission determine if the project qualifies for a PD. Kelly has been exploring opportunity to develop the property, consisting of approximately 13 acres. The initial idea was to create a resort community consisting of 40 cottages, to be developed in phases. The cottages would be designed for weekly and nightly rentals.

Kelly presented a development overview that included greater detail on the resort concept. The TART Trail extension (Acme Connector Trail), is a strong asset to his future development plans. Kelly discussed existing sewer, extending water from the Tribe, excavation, and landscaping that he is anticipating being part of the development. The intent is to keep all the old growth pines and hardwoods. Poplars would be removed to site the cabins, which would contain stoves, laundry facilities, and be approximately 450-500 square feet. The facility would include a pools and tiki bar. Commercial opportunities have been considered and Kelly would like to reduce the size of the existing parking lot to allow additional commercial uses, along with renovations and patio to The Williamsburg. The commercial uses would be sited up front near the road, but would be developed in a later phase. Kelly wants to ensure the commercial uses fit the concept and existing development on the property, keeping in mind that the future development of the neighboring Town Center will dictated the commercial uses. Kelly felt the concept plan submitted in the pre-application did not fully capture the complete development he was envisioning.

Iacoangeli's review of the Criteria for Qualification determined that the project, as presented in the pre-application did not qualify for a PD. The plan presented by Kelly at the meeting moved more towards the goals and objectives of a PD. It was recommended that instead of starting with an engineer, to begin by working with a landscape architect or land planner to develop an overall master plan for the PD, engineering to follow at a later date. Iacoangeli wanted to see a plan that more fully captured the development potential of the site.

Wentzloff asked about the current zoning. Winter stated that it is Corridor Commercial in the front, Mixed Housing Neighborhood in the rear. These zoning districts do qualify for a PD. Timmins asked if Mixed Housing Neighborhood allows the cabin development by right, Winter noted that it does not, but would be allowed through a PD. Kelly stated that he wants paved drives, not gravel, and to establish a more upscale facility, as opposed to a rustic up-north cabin feel.

Wentzloff asked staff what is needed by the Commission to move forward. Iacoangeli suggested Kelly come back with refined plan complete with phasing that shows the integration of uses. Wentzloff asked about phasing, and sequencing. Iacoangeli informed the PC that they have the right to establish conditions that facilitate proportionality, ensuring components of different uses get implemented. Steve Feringa gave an example that the storm water system may need to be completed in its entirety before Phase I can start.

Kelly will revise the plan to create a holistic conceptual plan and come back to the PC.

**2. *Planning Commission Bylaws Review – Wentzloff***

Discussion on holding special meetings and posting notices for them. Questions on the defined order of business. The bylaws do not state that they have to follow the prescribed order. No changes to be made at this time.

**J. OLD BUSINESS:**

**1. *Medical Marihuana Legislative Changes***

The previous model of primary caregiver/qualified patient(s) is still in effect. Each of the new five uses require a license: grower, processor, provisioning center, secure transporter, and safety compliance facility. Township may decide if any or all of the new facilities are to be allowed in the jurisdiction, and how many of each. If provisioning centers are to be allowed, may want to get rid of our currently adopted dispensary model. This change may affect the way any existing dispensaries, under the current model, operates if licensed provisioning centers are allowed. They wouldn't be considered a grandfathered use. May want to speak with existing dispensary to determine their future plans.

The new law becomes effective December 20, 2016 and the state will start accepting applications December 16, 2017. The state still needs to develop the guidelines and rules, along with the tracking database, before applications can be processed. One of the goals of the legislative change is to clarify how these facilities are to operate and aid law enforcement.

The first step is to determine which of the five facilities are to be allowed. It's two-part: planning commission to determine the zoning, and township board to determine the licensing. Counsel suggested it may be worth getting an idea from the township board which direction they're willing to head before investing resources on writing zoning and licensing ordinances. Wentzloff asked if it is worth waiting for the state's license procedure to be completed before we move too far forward. Counsel clarified that local licensing regulations can add on to the state's mandates, but couldn't conflict with requirements from the law. Some communities are moving quickly on implementing local ordinances to take advantage of the potential revenue from the excise tax and licensing fees. Wentzloff supports not rushing into these changes and sending the topic to the township board to feel out their level of support. Iacoangeli emphasized that the law has made medical marihuana a regulated commodity. Balentine had questions clarifying the role of each new facility. The facilities were explained and examples were provided.

Motion by White to send medical marihuana legislative change the township board to see if they what uses they would allow. Support by Timmins. Motion passes unanimously.

**K. PUBLIC COMMENT & OTHER PC BUSINESS**

**1. Zoning Administrator Report – Shawn Winter**

Seven land use permits issued, including the one for the Gokey apartments just today. Two sign permits were issued. Attended the Walkability Workshop hosted by the MSU extension. Good information, but nothing too groundbreaking that hasn't been discussed at the PC level before.

**2. Planning Consultant Report – John Iacoangeli**

Zoning Committee met last week, working on a new framework. Progress is continuing to move forward. The committee is thinning out unnecessary sections and trimming down other sections.

**3. Township Board Report – Doug White**

Darryl Nelson was elected as the new Trustee.

**4. Parks & Trails Committee Report – Marcie Timmins**

Phase I at Bayside Park is complete, Blue Star Memorial sign has been installed at Bayside, Saylor Park Boat Launch is done except for the parking signs.

**5. Planning Commission Report – Karly Wentzloff**

Attending the housing summit hosted by Networks Northwest. Accessory Dwelling Units (ADU's) and short term rentals were discussed at length. Problems abound everywhere, but no one has a solid solution at this point.

6. Public Comment – opened at 8:22. No comment. Closed at 8:22.

**ADJOURN:**

**ACME TOWNSHIP PARKS & TRAILS MEETING  
ACME TOWNSHIP HALL  
6042 Acme Road, Williamsburg MI 49690  
October 21<sup>st</sup>, 2016 10:00 a.m.**

**ROLL CALL:**

<b>Committee:</b>	abs ent	Feringa	X	Heffner	X	Heflin	X	Jenema
	X	LaPointe	X	Timmins	X	Wentzloff		
<b>Advisory:</b>	X	Heinert	X	Kushman				
<b>Staff:</b>	X	Winter	x	Clark				

**A. PUBLIC COMMENT:**

**B. APPROVAL OF AGENDA: LaPointe added Bunkerhill boat launch to Old business #4  
Motion: By Wentzloff 2nd. By Timmins Motion to approve agenda with addition of Bunkerhill boat launch to old business #4 .  
Motion carries**

**C. INQUIRY AS TO CONFLICTS OF INTEREST: none**

**D. CORRESPONDENCE:**

**E. ACTION:**

1. Approve Parks & Trails Minutes 09/16/2016  
Motion by Lapointe 2nd. By Heflin to approve the Park and Trail minutes from 9/16/16.  
Motion carries

**F. OLD BUSINESS:**

1. Bayside Park Project Update Klaus- Discussed obstacles that the work crew ran into. Heffner questioned the cap and unpaved portion. Klaus explained the cap and the area that was left to be poured. Lapointe questioned the grade change it was lower than he expected. Klaus discussed the need to make it low enough for barrier free access, there was a 5ft. Grade change. It will all be blended back in. Lapointe questioned the grass planting. Klaus explained the cover crop process that will be done this fall. North Bay Side should be finished the week of October 24th, weather cooperating. Saylor park boat launch project is mostly finished all that is left is restoring nature and signs. Trees were being planted today (10/21/16). Paint striping and signs- still need State police approval for placement of signs, to guarantee they will enforce the parking rules with tickets. Discussed how to best mark parking spots at the boat launch. Klaus discussed the different types available, will get it figured out and do something in the spring, Klaus gave no firm date. Briefly discussed resubmittal of the Michigan trust fund grant in hopes of picking up more points.

2. Park Inventory Reports- Jenema discussed the park forms. The forms will be kept in a book for the maintenance committee to access. Talked about using them to make lists of jobs that need to be accomplished. Also make it easier to pinpoint jobs for volunteers.

3. Trail Funding Strategies- Discussed TAP Grant, what within the townships would qualify. 20% match is needed for the grant, 25%-40% is a more realistic match to be competitive. Grants can be applied for quarterly, trails must be to Federal AASHTO standards. Money would initially go to County

Road Commission as they would need to sponsor the township's grant.

Discussed the CZM grant to look at engineering of the trail. Deadline to apply is in December.

Amy (from TAP) will be coming up in early November to look at possible projects that meet TAP requirements. Shawn and TART will meet with her.

**G. NEW BUSINESS:**

1. Gilroy Park- Lapointe talked about the township purchasing and connecting to the conservancy land next door. It has 25 parking spots, bathrooms, water pump, grills and tables. Recommends using that for parking and use the trail to connect it to the other pieces of property with signage directing users. Had a prepared list of pro's and con's for the board. Also feels it is safer to get in and out of Gilroy park than it is to turn out of the Bunkerhill Rd. end.

Discussed the two boaters that want to try to redesign the parking at Bunkerhill. The committee feels that those individuals should work with the Park and Trail committee or it may be a waste of everyone's time. Committee wants to make sure those individuals know all the requirements for that space. Board has given these individuals time to come up with a design.

Gilroy park discussion continues.

Winter recommends that the township pursues ownership of Gilroy park and not a long term lease, so that MDOT doesn't need to be involved with all the township planning.

Committee is in consensus that Gilroy park would fit into the township's plans.

Discussed time frame of the CZM grant - apply in Dec. answer comes the following October.

Discussed the 2% grant. To use the 2% and or the CZM to look at getting engineering on an area of trail, to be determined after meeting with the TAP representative. Going to the board to talk about applying for the 2% at the Nov. 1st. Board meeting.

TART has match money, the amount will be determined by the scope of the project.

TAP is able to match a DNR grant.

2. Adopt-A-Bench Program -Discussed sending out a letter in the December tax bills.

Talked about building the maintenance cost into the price of the original Adopt-A-Bench price, will discuss the idea of setting a time the bench "expires" or to fund them in perpetuity. Discussed allowing each bench to have a commemorative plaque. The committee needs to decide on bench price and design.

**H. PUBLIC COMMENT** Linda Weeks- 5734 Apple Valley Rd.

Would like to donate a swing on the beach at one of our parks in memory of her late husband, she choose Acme because this is where she lives.

**ADJOURN: Motion to adjourn Timmins 2nd. Wentzloff.**

**Motion carries**

Prepaid

Check Date	Bank	Check #	Payee	Description	GL #	Amount
11/14/2016	CHAS	23973	AMERICAN WASTE	REPAIRS & MAINT	101-265-930.000	115.00
11/14/2016	CHAS	23974	BALOG, CAROLYN	SALARIES	101-191-702.000	214.50
11/14/2016	CHAS	23975	BASSETT CHRISTINE	SALARIES	101-191-702.000	110.00
11/14/2016	CHAS	23976	BELLA CONCRETE CONSTRUCTION LLC	SHORELINE REDEVELOPMENT		** VOIDED **
		23976		SHORELINE REDEVELOPMENT		** VOIDED **
		23976		SHORELINE REDEVELOPMENT		** VOIDED **
		23976		SHORELINE REDEVELOPMENT		** VOIDED **
11/14/2016	CHAS	23977	BERNARD P. HEETHUIS	SALARIES	101-191-702.000	110.00
11/14/2016	CHAS	23978	BETHANY CAMERON		101-191-702.000	22.00
11/14/2016	CHAS	23979	CONSUMERS ENERGY	STREET LIGHTS	101-265-921.000	520.65
11/14/2016	CHAS	23980	DAVID RANSOM	SALARIES	101-191-702.000	129.25
11/14/2016	CHAS	23981	EDWARDSON, NANCY	SALARIES	101-191-702.000	104.50
11/14/2016	CHAS	23982	GRAND TRAVERSE COUNTY -DPW	REPAIRS & MAINT	101-265-930.000	60.00
11/14/2016	CHAS	23983	JENNY PIKE	SALARIES	101-191-702.000	279.25
11/14/2016	CHAS	23984	JOHNSON, PHYLLIS	SALARIES	101-191-702.000	121.00
11/14/2016	CHAS	23985	JONES THOMAS	SALARIES	101-191-702.000	101.75
11/14/2016	CHAS	23986	KATHLEEN MARTIN	SALARIES	101-191-702.000	22.00
11/14/2016	CHAS	23987	KATHRYN SMALL	SALARIES	101-191-702.000	22.00
11/14/2016	CHAS	23988	KIPLEY A JILL	SALARIES	101-191-702.000	257.25
11/14/2016	CHAS	23989	LARRY NORTON	SALARIES	101-191-702.000	115.50
11/14/2016	CHAS	23990	LAURA CAMERON	SALARIES	101-191-702.000	22.00
11/14/2016	CHAS	23991	MAASBERG SUSAN	SALARIES	101-191-702.000	129.25
11/14/2016	CHAS	23992	MARIE THERESA BAK	SALARIES	101-191-702.000	121.00
11/14/2016	CHAS	23993	MINICK H. KATHERINE	SALARIES	101-191-702.000	101.75

Check Date	Bank	Check #	Payee	Description	GL #	Amount
11/14/2016	CHAS	23994	OLOSKY BETH	SALARIES	101-191-702.000	257.25
11/14/2016	CHAS	23995	PETTY CASH	PASSPORT FEES	101-000-465.000	3.60
		23995		POSTAGE FOR PASSPORTS	101-000-465.001	62.63
		23995		SUPPLIES & POSTAGE	101-215-726.000	7.25
		23995		SUPPLIES & POSTAGE	101-265-726.000	9.50
		23995		SUPPLIES & POSTAGE	101-410-726.000	10.00
		23995		REPAIRS & MAINT	101-750-930.000	17.97
						<hr/> 110.95
11/14/2016	CHAS	23996	RYAN, MARY	SALARIES	101-191-702.000	112.75
11/14/2016	CHAS	23997	SCHLEGEL SONIA	SALARIES	101-191-702.000	177.50
11/14/2016	CHAS	23998	SUSAN EWING	SALARIES	101-191-702.000	279.25
11/14/2016	CHAS	23999	VALERIE DONN	SALARIES	101-191-702.000	236.50
11/14/2016	CHAS	24000	WILLIAMS, CHERYL	SALARIES	101-191-702.000	99.00
11/14/2016	CHAS	24001	WILLIS, ANGELA	SALARIES	101-191-702.000	126.50
11/14/2016	CHAS	24002	YAMAGUCHI PATRICIA	SALARIES	101-191-702.000	110.00
11/16/2016	CHAS	24003	BELLA CONCRETE CONSTRUCTION LLC	SHORELINE REDEVELOPMENT	208-000-930.005	35,072.64
11/16/2016	CHAS	24004	N.W. MICHIGAN CONTRACTING	SHORELINE REDEVELOPMENT	208-000-930.005	15,970.00
11/22/2016	CHAS	24005	CHASE CARD SERVICES	SUPPLIES & POSTAGE	101-191-726.000	189.84
		24005		SUPPLIES & POSTAGE	101-215-726.000	16.93
		24005		TRAVEL & MILEAGE	101-215-860.000	9.06
		24005		EDUCATION/TRAINING/CONVENTION	101-410-958.000	55.00
						<hr/> 270.83
11/22/2016	CHAS	24006	CONSUMERS ENERGY	ELECTRIC UTILITIES TOWNHALL	101-265-920.000	747.52
11/22/2016	CHAS	24007	KOPY SALES INC.	REPAIRS & MAINT	101-265-930.000	141.15
11/22/2016	CHAS	24008	MAPLE RIVER DIRECT MAIL	SUPPLIES & POSTAGE	101-253-726.000	1,504.00
11/22/2016	CHAS	24009	NEOFUNDS BY NEOPOST	SUPPLIES & POSTAGE-ELECTIONS	101-191-726.000	400.00
11/22/2016	CHAS	24010	SHELL OIL COMPANY	REPAIRS & MAINT	101-750-930.000	42.20

Check Date	Bank	Check #	Payee	Description	GL #	Amount
11/28/2016	PARK	118	GOSLING CZUBAK ENGR	PLANNER SERVICES	401-000-803.000	1,619.50
11/28/2016	PARK	119	TNT OUTDOOR SERVICES LLC	PARKS & RECREATION EXPENDITURE	401-000-930.002	9,012.00
11/28/2016	CHAS	24011	MICHIGAN MUNICIPAL LEAGUE LIAB	INSURANCE	101-865-910.000	10,885.00
TOTAL - ALL FUNDS				TOTAL OF 41 CHECKS (1 voided)		79,853.19

--- GL TOTALS ---

101-000-465.000	PASSPORT FEES	3.60
101-000-465.001	POSTAGE FOR PASSPORTS	62.63
101-191-702.000	SALARIES	3,381.75
101-191-726.000	SUPPLIES & POSTAGE	589.84
101-215-726.000	SUPPLIES & POSTAGE	24.18
101-215-860.000	TRAVEL & MILEAGE	9.06
101-253-726.000	SUPPLIES & POSTAGE	1,504.00
101-265-726.000	SUPPLIES & POSTAGE	9.50
101-265-920.000	ELECTRIC UTILITIES TOWNHALL	747.52
101-265-921.000	STREET LIGHTS	520.65
101-265-930.000	REPAIRS & MAINT	316.15
101-410-726.000	SUPPLIES & POSTAGE	10.00
101-410-958.000	EDUCATION/TRAINING/CONVENTION	55.00
101-750-930.000	REPAIRS & MAINT	60.17
101-865-910.000	INSURANCE	10,885.00
208-000-930.005	SHORELINE REDEVELOPMENT	51,042.64
401-000-803.000	PLANNER SERVICES	1,619.50
401-000-930.002	PARKS & RECREATION EXPENDITURE	9,012.00

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
Inv Ref#	Description	Entered By					Post Date

Vendor 0000000520 - A & D ASSESSING:

DECEMBER 2016

7956	A & D ASSESSING	12/06/2016	12/06/2016	3,400.00	3,400.00	Open	N
	ASSESSING	CRISTY DANCA					12/06/2016
	101-209-803.002	ASSESSING CONTRACT SERVICES		3,400.00			
	Total for vendor 0000000520 - A & D ASSESSING:			3,400.00	3,400.00		

Vendor 0000001660 - BECKETT & RAEDER:

2016617 & 2016618

7961	BECKETT & RAEDER	12/06/2016	12/06/2016	990.00	990.00	Open	N
	PLANNING SERVICES AND RETAINER FEE	CRISTY DANCA					12/06/2016
	101-410-803.001	PLANNING CONSULTANT		990.00			
	Total for vendor 0000001660 - BECKETT & RAEDER:			990.00	990.00		

Vendor 0000002900 - CHERRYLAND RURAL ELECTRIC:

10/20/16 - 11/20/16

7979	CHERRYLAND RURAL ELECTRIC	12/06/2016	12/06/2016	461.27	461.27	Open	N
	ELECTRIC	CRISTY DANCA					12/06/2016
	101-265-921.000	STREET LIGHTS/ HOLIDAY RD/HOLIDAY PINE		70.80			
	101-265-920.000	ELECTRIC UTILITIES TOWNHALL/SAYLER PK B		17.50			
	101-265-920.000	ELECTRIC UTILITIES TOWNHALL/ YUBA CEMET		25.48			
	101-265-920.000	ELECTRIC UTILITIES TOWNHALL/SAYLERPK/BA		30.84			
	101-265-921.000	STREET LIGHTS/YUBA PK RD & US 31 N		32.36			
	101-265-921.000	STREET LIGHTS/PEACEFUL VAL.NEAR 7791		11.47			
	101-265-921.000	STREET LIGHTS/US 31 N-11 LIGHTS		186.41			
	101-265-921.000	STREET LIGHTS/SAYLOR PK		10.37			
	101-265-921.000	STREET LIGHTS/BAY VALLEY ST LITE		11.47			
	101-265-921.000	STREET LIGHTS/5 MILE NEAR ADD 4782		13.64			
	101-265-921.000	STREET LIGHTS/BUNKER HILL AND WHITE		18.72			
	101-265-921.000	STREET LIGHTS/FIVE MILE & HOLIDAY HLS		20.74			
	101-265-921.000	STREET LIGHTS/YUBA HERITAGE		11.47			
	Total for vendor 0000002900 - CHERRYLAND RURAL ELECTRIC:			461.27	461.27		

Vendor 0000002990 - CINTAS CORP #729:

729834544

7957	CINTAS CORP #729	12/06/2016	12/06/2016	48.72	48.72	Open	N
	RUGS	CRISTY DANCA					12/06/2016
	101-265-930.000	REPAIRS & MAINT		48.72			
	Total for vendor 0000002990 - CINTAS CORP #729:			48.72	48.72		

Vendor 0000003300 - CONSUMERS ENERGY:

INVOICE REGISTER REPORT FOR ACME TOWNSHIP  
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 BOTH JOURNALIZED AND UNJOURNALIZED  
 OPEN

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
OCT/NOV 2016 7982	CONSUMERS ENERGY 5741 LAUTNER RD 101-265-920.000	12/06/2016 CATHY DYE	12/06/2016	95.02	95.02	Open	N 12/06/2016
	ELECTRIC UTILITIES TOWNHALL			95.02			
	Total for vendor 0000003300 - CONSUMERS ENERGY:			95.02	95.02		

Vendor 0000003400 - CULLIGAN WATER, MCCARDEL:

27-7353 7964	CULLIGAN WATER, MCCARDEL WATER DELIVERY & DELIVERY FEE, NOV 101-265-930.000	12/06/2016 CRISTY DANCA	12/06/2016	31.50	31.50	Open	N 12/06/2016
	REPAIRS & MAINT			31.50			
	Total for vendor 0000003400 - CULLIGAN WATER, MCCARDEL:			31.50	31.50		

Vendor 0000004460 - DTE ENERGY:

4546 351 0001 8 7976	DTE ENERGY TOWNSHIP HALL - GAS 101-265-922.000	12/06/2016 CRISTY DANCA	12/06/2016	183.06	183.06	Open	N 12/06/2016
	MICH CON GAS			183.06			
	Total for vendor 0000004460 - DTE ENERGY:			183.06	183.06		

Vendor ELE - ELECTIONSOURCE:

35287 7969	ELECTIONSOURCE CANVAS BALLOT BAGS 101-191-726.000	12/06/2016 CRISTY DANCA	12/06/2016	90.79	90.79	Open	N 12/06/2016
	SUPPLIES & POSTAGE			90.79			
	Total for vendor ELE - ELECTIONSOURCE:			90.79	90.79		

Vendor GARY - GARY LAMOTT:

4720 7952	GARY LAMOTT HACKSAW BLADES, SCREWS, ETC 101-750-930.000	12/06/2016 CRISTY DANCA	12/06/2016	26.92	26.92	Open	N 12/06/2016
	REPAIRS & MAINT			26.92			
	Total for vendor GARY - GARY LAMOTT:			26.92	26.92		

Vendor 0000007250 - GINOP SALES:

13651 7960	GINOP SALES KUBOTA TRACTOR - FULL SERVICE 101-750-930.000	12/06/2016 CRISTY DANCA	12/06/2016	1,880.78	1,880.78	Open	N 12/06/2016
	REPAIRS & MAINT			1,880.78			
	Total for vendor 0000007250 - GINOP SALES:			1,880.78	1,880.78		

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
Vendor 0000007675 - GOSLING CZUBAK ENGR:							
76552							
7970	GOSLING CZUBAK ENGR	12/06/2016	12/06/2016	4,118.38	4,118.38	Open	N 12/06/2016
	PHASE 1 PARK IMPLEMENTATION . . .	CRISTY DANCA					
	208-000-930.005	SHORELINE REDEVELOPMENT		4,118.38			
	Total for vendor 0000007675 - GOSLING CZUBAK ENGR:			4,118.38	4,118.38		

Vendor 0000007720 - GOVERNMENTAL BUSINESS SYS GBS:							
16-28459, 16-29148							
7977	GOVERNMENTAL BUSINESS SYS GBS	12/06/2016	12/06/2016	879.30	879.30	Open	N 12/06/2016
	MEM CARD CODING 11/8/16 ELECTION,	CRISTY DANCA					
	101-191-726.000	SUPPLIES & POSTAGE		879.30			
	Total for vendor 0000007720 - GOVERNMENTAL BUSINESS SYS GBS:			879.30	879.30		

Vendor 7890 - GRAND TRAVERSE COUNTY:							
92479							
7962	GRAND TRAVERSE COUNTY	12/06/2016	12/06/2016	19,604.25	19,604.25	Open	N 12/06/2016
	SHERIFF-COUNTY PATROL: CONTRACT LA	CRISTY DANCA					
	207-000-802.000	COMMUNITY POLICING CONTRACT		19,604.25			
92480							
7963	GRAND TRAVERSE COUNTY	12/06/2016	12/06/2016	273.00	273.00	Open	N 12/06/2016
	HOUSEHOLD HAZARDOUS WASTE COLLECTI	CRISTY DANCA					
	101-750-930.000	REPAIRS & MAINT		273.00			
92566, 92567							
7971	GRAND TRAVERSE COUNTY	12/06/2016	12/06/2016	24,145.10	24,145.10	Open	N 12/06/2016
	ACME SEWER, ACME WATER-HOPE VILLAG	CATHY DYE					
	590-000-956.001	OPERATING & MAINT EXP		23,739.10			
	590-550-956.001	OPERATING & MAINT EXP		406.00			
	Total for vendor 7890 - GRAND TRAVERSE COUNTY:			44,022.35	44,022.35		

Vendor 0000007950 - GRAND TRAVERSE METRO ESA:							
846							
7978	GRAND TRAVERSE METRO ESA	12/06/2016	12/06/2016	7,089.12	7,089.12	Open	N 12/06/2016
	PART-TIME EMS STAFFING OCTOBER 201	CRISTY DANCA					
	206-000-802.004	CONTRACTED EMPLOYEE SERVICES		7,089.12			
	Total for vendor 0000007950 - GRAND TRAVERSE METRO ESA:			7,089.12	7,089.12		

Vendor GREAT - GREATAMERICA FINANCIAL SVCS:							
19715439							
7951	GREATAMERICA FINANCIAL SVCS	12/06/2016	12/06/2016	311.65	311.65	Open	N 12/06/2016
	COMPUTERS	CRISTY DANCA					

INVOICE REGISTER REPORT FOR ACME TOWNSHIP  
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 OPEN

Inv Num Inv Ref#	Vendor Description	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
	GL Distribution						
	101-101-804.000	SOFTWARE SUPPORT & PROCESSIN		311.65			
	Total for vendor GREAT - GREATAMERICA FINANCIAL SVCS:			311.65	311.65		

Vendor 0000009850 - HURON ELECTRIC:

4316 7974	HURON ELECTRIC	12/06/2016	12/06/2016	352.58	352.58	Open	N 12/06/2016
	INSTALL NEW LIGHTS IN MEN'S BATHRO	CATHY DYE					
	101-265-930.000	REPAIRS & MAINT		352.58			
	Total for vendor 0000009850 - HURON ELECTRIC:			352.58	352.58		

Vendor 0000010300 - INTEGRITY BUSINESS SOLUTIONS:

1470242-0 7965	INTEGRITY BUSINESS SOLUTIONS	12/06/2016	12/06/2016	102.51	102.51	Open	N 12/06/2016
	PAPER, PLANNER, LABELS	CRISTY DANCA					
	101-215-726.000	SUPPLIES & POSTAGE		12.98			
	101-265-726.000	SUPPLIES & POSTAGE		89.53			
1470746-0 7975	INTEGRITY BUSINESS SOLUTIONS	12/06/2016	12/06/2016	40.97	40.97	Open	N 12/06/2016
	PENCILS, PENS	CATHY DYE					
	101-265-726.000	SUPPLIES & POSTAGE		40.97			
	Total for vendor 0000010300 - INTEGRITY BUSINESS SOLUTIONS:			143.48	143.48		

Vendor NETWORKS N - NETWORKS NORTHWEST:

NOVEMBER 2016 7983	NETWORKS NORTHWEST	12/06/2016	12/06/2016	1,000.00	1,000.00	Open	N 12/06/2016
	2017 ACME TOWNSHIP TTCI DUES	CATHY DYE					
	101-000-994.000	TC TALUS CONTRACT SERVICES		1,000.00			
	Total for vendor NETWORKS N - NETWORKS NORTHWEST:			1,000.00	1,000.00		

Vendor 0000016245 - OLSON, BZDOK & HOWARD, P.C:

NOV 3, 2016 7966	OLSON, BZDOK & HOWARD, P.C	12/06/2016	12/06/2016	2,925.00	2,925.00	Open	N 12/06/2016
	LEGAL FEES	CRISTY DANCA					
	101-101-802.002	ATTORNEY SERVICES		736.72			
	101-410-802.002	ATTORNEY SERVICES		779.92			
	101-101-802.001	ATTORNEY SERVICES LITIGATION		1,363.36			
	101-209-803.004	ASSESSOR'S EVALUATION SERVICES		45.00			
	Total for vendor 0000016245 - OLSON, BZDOK & HOWARD, P.C:			2,925.00	2,925.00		

Vendor SHAWN - SHAWN WINTER:

INVOICE REGISTER REPORT FOR ACME TOWNSHIP  
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 OPEN

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
NOV 7, 2016 7968	SHAWN WINTER MAP CONFERENCE, & TRAVEL EXPENSES 101-410-860.000	12/06/2016 CRISTY DANCA	12/06/2016	368.38	368.38	Open	N 12/06/2016
	TRAVEL & MILEAGE			368.38			
	Total for vendor SHAWN - SHAWN WINTER:			<u>368.38</u>	<u>368.38</u>		

Vendor 0000021050 - STATE OF MICHIGAN:

-7726, -7727, -7728 7955	STATE OF MICHIGAN DRINKING WATER 101-750-930.000	12/06/2016 CRISTY DANCA	12/06/2016	407.61	407.61	Open	N 12/06/2016
	REPAIRS & MAINT-SAYLOR PARK/ACME TWP PK			135.87			
	REPAIRS & MAINT-BAYSIDE PK BATH HOUSE			135.87			
	REPAIRS & MAINT-TOWN HALL 6042 ACME ST			135.87			
	Total for vendor 0000021050 - STATE OF MICHIGAN:			<u>407.61</u>	<u>407.61</u>		

Vendor SVEC - SVEC CONSTRUCTION COMPANY:

2016-0358 7973	SVEC CONSTRUCTION COMPANY SAYLER BOAT LAUNCH DOCK REMOVAL 101-750-930.000	12/06/2016 CATHY DYE	12/06/2016	250.00	250.00	Open	N 12/06/2016
	REPAIRS & MAINT			250.00			
	Total for vendor SVEC - SVEC CONSTRUCTION COMPANY:			<u>250.00</u>	<u>250.00</u>		

Vendor TNT - TNT OUTDOOR SERVICES LLC:

713 7953	TNT OUTDOOR SERVICES LLC LAWNCARE: BAYSIDE PARK & BOTH CEME 101-750-930.000	12/06/2016 CRISTY DANCA	12/06/2016	2,370.00	2,370.00	Open	N 12/06/2016
	REPAIRS & MAINT			2,370.00			
800 7972	TNT OUTDOOR SERVICES LLC LAWNCARE 101-750-930.000	12/06/2016 CATHY DYE	12/06/2016	4,980.00	4,980.00	Open	N 12/06/2016
	REPAIRS & MAINT			4,980.00			
	Total for vendor TNT - TNT OUTDOOR SERVICES LLC:			<u>7,350.00</u>	<u>7,350.00</u>		

Vendor 0000022000 - TRAVERSE CITY RECORD EAGLE:

10166 7980	TRAVERSE CITY RECORD EAGLE PUBLICATIONS 101-101-900.000	12/06/2016 CRISTY DANCA	12/06/2016	470.25	470.25	Open	N 12/06/2016
	PUBLICATIONS-TOWNSHIP BOARD			177.75			
	PUBLICATIONS-PLANNING & ZONING			215.50			
	PUBLICATIONS-ELECTIONS			77.00			
	Total for vendor 0000022000 - TRAVERSE CITY RECORD EAGLE:			<u>470.25</u>	<u>470.25</u>		

INVOICE REGISTER REPORT FOR ACME TOWNSHIP  
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 OPEN

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
Vendor TRAVERSE O - TRAVERSE OUTDOOR:							
L16-0306 7981	TRAVERSE OUTDOOR INSTALL ROSETTA DIMENSIONAL STEP C CATHY DYE 208-000-930.005	12/06/2016	12/06/2016	5,735.00	5,735.00	Open	N 12/06/2016
	SHORELINE REDEVELOPMENT			5,735.00			
	Total for vendor TRAVERSE O - TRAVERSE OUTDOOR:			<u>5,735.00</u>	<u>5,735.00</u>		
Vendor 0000022050 - TRI-GAS DISTRIBUTING CO:							
138053 7967	TRI-GAS DISTRIBUTING CO PROPANE FILL AT 9750 OLD US 31 N CRYSTY DANCA 101-750-930.000	12/06/2016	12/06/2016	142.11	142.11	Open	N 12/06/2016
	REPAIRS & MAINT			142.11			
	Total for vendor 0000022050 - TRI-GAS DISTRIBUTING CO:			<u>142.11</u>	<u>142.11</u>		

INVOICE REGISTER REPORT FOR ACME TOWNSHIP  
 EXP CHECK RUN DATES 12/06/2016 - 12/06/2016  
 BOTH JOURNALIZED AND UNJOURNALIZED  
 OPEN

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
Inv Ref#	Description	Entered By					Post Date
GL Distribution							
# of Invoices:	30	# Due:	30	Totals:	82,773.27		82,773.27
# of Credit Memos:	0	# Due:	0	Totals:	0.00		0.00
Net of Invoices and Credit Memos:					<u>82,773.27</u>		<u>82,773.27</u>

--- TOTALS BY BANK ---

CHASE	GENERAL FUND	58,628.17
SEWER	ACME RELIEF SEWER	24,145.10

--- TOTALS BY GL DISTRIBUTION ---

101-000-994.000	TC TALUS CONTRACT SERVICES	1,000.00
101-101-802.001	ATTORNEY SERVICES LITIGATION	1,363.36
101-101-802.002	ATTORNEY SERVICES	736.72
101-101-804.000	SOFTWARE SUPPORT & PROCESSIN	311.65
101-101-900.000	PUBLICATIONS	177.75
101-191-726.000	SUPPLIES & POSTAGE	970.09
101-191-900.000	PUBLICATIONS	77.00
101-209-803.002	ASSESSING CONTRACT SERVICES	3,400.00
101-209-803.004	ASSESSOR'S EVALUATION SERVICES	45.00
101-215-726.000	SUPPLIES & POSTAGE	12.98
101-265-726.000	SUPPLIES & POSTAGE	130.50
101-265-920.000	ELECTRIC UTILITIES TOWNHALL	168.84
101-265-921.000	STREET LIGHTS	387.45
101-265-922.000	MICH CON GAS	183.06
101-265-930.000	REPAIRS & MAINT	568.67
101-410-802.002	ATTORNEY SERVICES	779.92
101-410-803.001	PLANNING CONSULTANT	990.00
101-410-860.000	TRAVEL & MILEAGE	368.38
101-410-900.000	PUBLICATIONS	215.50
101-750-930.000	REPAIRS & MAINT	10,194.55
206-000-802.004	CONTRACTED EMPLOYEE SERVICES	7,089.12
207-000-802.000	COMMUNITY POLICING CONTRACT	19,604.25
208-000-930.005	SHORELINE REDEVELOPMENT	9,853.38
590-000-956.001	OPERATING & MAINT EXP	23,739.10
590-550-956.001	OPERATING & MAINT EXP	406.00

INVOICE REGISTER REPORT FOR ACME TOWNSHIP  
EXP CHECK RUN DATES 12/06/2016 - 12/06/2016  
BOTH JOURNALIZED AND UNJOURNALIZED  
OPEN

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
Inv Ref#	Description	Entered By					Post Date
	GL Distribution						
--- TOTALS BY FUND ---							
	101 - GENERAL FUND			22,081.42	22,081.42		
	206 - FIRE FUND			7,089.12	7,089.12		
	207 - POLICE PROTECTION			19,604.25	19,604.25		
	208 - PARK FUND			9,853.38	9,853.38		
	590 - ACME RELIEF SEWER			24,145.10	24,145.10		
--- TOTALS BY DEPT/ACTIVITY ---							
	000 -			61,285.85	61,285.85		
	101 - TOWNSHIP BOARD OF TRUSTEES			2,589.48	2,589.48		
	191 - ELECTION EXPENDITURES			1,047.09	1,047.09		
	209 - ASSESSOR'S EXPENDITURES			3,445.00	3,445.00		
	215 - CLERK'S EXPENDITURES			12.98	12.98		
	265 - TOWNHALL EXPENDITURES			1,438.52	1,438.52		
	410 - PLANNING & ZONING EXPENDITU			2,353.80	2,353.80		
	550 - HOPE VILLAGE- WATER			406.00	406.00		
	750 - MAINT & PARKS EXPENDITURES			10,194.55	10,194.55		

## Jay Zollinger

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**From:** Dale Cobb <cobbwebs1@me.com>  
**Sent:** Monday, November 21, 2016 11:37 AM  
**To:** Jay Zollinger  
**Cc:** Nelson Darryl & Cathy  
**Subject:** Bayside Park

Mr. Zollinger, Just a note to say nice job on getting Bayside Park more accessible to people with special needs. This now makes it more user friendly. It is such a great part of our township. Have a good winter and see you in the park this coming spring.

Dale & Nancy Cobb



SMITH HAUGHEY

ATTORNEYS AT LAW

101 N. Park St., Ste. 200  
Traverse City, MI 49684  
Phone: 231-929-4878 Fax: 231-929-4182

Karrie A. Zeits  
Direct: 231-486-4521  
kzeits@shrr.com

December 5, 2016

*Via email transmission:*  
[cdye@acmetownship.org](mailto:cdye@acmetownship.org)

Acme Township Board  
6042 Acme Road  
Williamsburg, MI 49690

RE: PA 281  
Our File No. 202969

Dear Members of the Board:

It is my understanding that the Acme Township Board is considering or will be considering whether to allow any of the five marihuana facilities permitted by PA 281 within the Township and regulations for these facilities in the event that they are permitted. A client is actively working to put together a business plan and capital to satisfy the requirements for obtaining a grower license under PA 281. A necessary component of the business plan is acquisition of property suitable for a grower facility as permitted under PA 281. A necessary requirement for obtaining a license to operate a grower facility or any other facility permitted under PA 281 is that the municipality in which the facility is intended to operate has adopted a zoning ordinance or other ordinance permitting the facility in question.

The client is currently looking at properties that are suitable for its facility. This process involves identifying municipalities that will allow the facility within its jurisdiction. The client has identified Acme Township as a jurisdiction where suitable property exists for its proposed facility. As a result, I and the client would like to work with the Township in developing an ordinance allowing a grower facility and other facilities permitted by PA 281 within its jurisdiction. The client would like to be a resource for the Township with respect to the mechanics and operation of such facilities.

The client understands that the facilities allowed under PA 281 are emerging businesses that generate many questions from the public and Township officials. We think it would be helpful if the Township is considering allowing some or all of these facilities for the Township to establish a working committee with interested stakeholders, including Township residents, officials, and industry representatives, to generate draft ordinances for the Township's consideration. The client would like to be a part of this committee and assist with the development of ordinances that meet the needs and concerns of all involved.

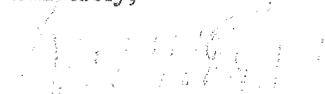
December 5, 2016

Page 2

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Thank you for the opportunity to provide input on this matter.

Sincerely,



Karrie A. Zeits

cc: Mr. Jeff Jocks (via email)

Shawn Winters  
October 5, 2016  
Page 2 of 4

The five facility types are more specifically:

**a. Grower**

A grower is licensed to cultivate, dry, trim, cure and package marihuana for sale to a processor or provisioning center. There are three classes of growers based on the maximum number of plants – Class A - 500, Class B – 1,000, and Class C – 1,500. A grower can sell seeds, but only to other growers. A grower can sell marihuana, other than seeds, but only to a processor or provisioning center. A grower cannot have an interest in a secure transporter or a safety compliance facility. All marihuana or seeds that are sold may only be transported by a secured transporter. A grower must enter all transactions, current inventory and other information into the statewide monitoring system that is created by the Marihuana Tracking Act.

**b. Processor**

A processor is a commercial entity that purchases marihuana from a grower and that extracts resin from the marihuana or creates a marihuana-infused product for sale and transfer in a packaged form to a provisioning center. A processor can purchase marihuana only from a grower. A processor may sell marihuana-infused products or marihuana, but only to a provisioning center. All transfers must be done by means of a secure transporter. A processor must enter all transactions, current inventory and other information into the statewide monitoring system that is created by the Marihuana Tracking Act.

**c. Secure Transporter**

A secure transporter is a commercial entity that stores marihuana and transports marihuana between marihuana facilities for a fee. A secure transporter license does not authorize transport to a registered qualifying patient or registered primary caregiver. A secure transporter must enter all transactions, current inventory and other information into the statewide monitoring system that is created by the Marihuana Tracking Act.

**d. Provisioning Center**

A provisioning center is a commercial entity that purchases marihuana from a grower or processor and sells, supplies, or provides marihuana at retail to registered qualifying patients, directly or through the patients' registered primary care givers. A provisioning center may only purchase marihuana from a grower or processor. It may only sell to registered qualifying patients or registered primary caregivers. A provisioning center may transfer marihuana to a safety compliance facility for testing, but only by a secure transporter. Retail sales may only be of tested and properly labeled products. A provisioning center must enter all transactions, current inventory and other information into the statewide monitoring system that is created by the Marihuana Tracking Act. A provisioning center cannot allow a physician to conduct examinations or issue certifications on the premises.

Shawn Winters  
October 5, 2016  
Page 3 of 4

**e. Safety Compliance Facility**

A safety compliance facility is a commercial entity that receives marihuana from a marihuana facility or registered primary caregiver, tests it for contaminants and for tetrahydrocannabinol and other cannabinoids, returns the test results, and may return the marihuana to the marihuana facility. It must be accredited by a certain date. A safety compliance facility must enter all transactions, current inventory and other information into the statewide monitoring system that is created by the Marihuana Tracking Act.

Some additional rules and limitations apply to some or all of the facility types. Growers, processors and provisioning centers may not have any interest in secure transporters or safety compliance facilities. A person may apply for any of the facility types to the Licensing Board beginning 360 days after the effective date of the Acts. Each application must have detailed information concerning the business, identities of owners, identities of other businesses involved in any marihuana activities and of spouses and relatives of owners that have an interest in such businesses. Applications must further state whether applicants have been indicted, charged, arrested, or convicted of felonies or controlled substance violations; a description of the facilities; a list of employees, and the expected profits; and, a notice to the municipality of the application.

Among other things, the Licensing Board may not issue a license if: 1) the applicant has been convicted or released from incarceration for a felony within the last 10 years, or convicted of a controlled substance felony within the last 10 years, and 2) the applicant has been convicted of a misdemeanor involving a controlled substance, theft, dishonesty or fraud within the last 5 year

An important point of consideration in determining which, if any, of the marihuana facilities should be allowed in a municipality is the taxes that will be derived from the operation of a provisioning center. Three percent of the gross retail receipts of a provisioning center will be collected as an excise tax. Some of that money will return to municipalities as follows: 1) 25% to municipalities in which a marihuana facility is located and which will be allocated based on proportion of facilities in the municipality, 2) 30% will go to counties in which a marihuana facility is located and which will be allocated based on proportion of facilities in the municipality, and 3) 5% to the same counties exclusively for county sheriffs.

The determination you, as a municipality, must make is what, if any, of the above marihuana facilities you'd like to allow within your borders. Currently, you allow by zoning ordinance, dispensaries and cultivation operations. However, you have not adopted a licensing ordinance which is now required under the Acts. Therefore, upon the effective date of the new Acts, December 21, 2016, you will need to have a licensing ordinance in place to continue to

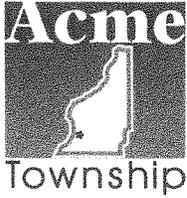
Shawn Winters  
October 5, 2016  
Page 4 of 4

allow these uses.<sup>1</sup> In addition, changes to your zoning ordinance should be made to make it consistent with the amended laws.

It is my recommendation that the first step in moving forward under the new Acts is to determine which of the five marihuana facilities should be allowed. Then the next step will be to amend the zoning ordinance and draft a licensing ordinance accordingly.

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<sup>1</sup> Note that technically the uses will not be legal until the State Licensing Board issues a license to the facility.



# Memo

To: Acme Township Board

From: Jay B Zollinger,

Date: 11/15/2016

Re: Supervisor Appointments

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Below are my recommendations to the Acme Board for Appointments to various boards.

Board Ex Officio Planning Commission-Doug White

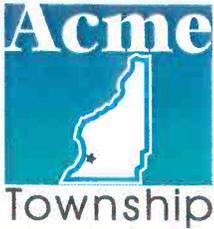
Acme Board Member to MESA (Metro Fire) board- Paul Scott, Supervisor Jay Zollinger  
alternate Darryl Nelson.

DPW member -Supervisor Jay Zollinger

Farmland represented to County Farmland Preservation Board-Doug White

Board member to Parks and Cemetery Maintenance Committee' Jenema, Zollinger, Nelson

Personnel Committee-Dye, Zollinger. Aukerman



6042 Acme Road, Williamsburg, MI 49690 Tel. 231-938-1350 Fax 231-938-1510 [www.acmetownship.org](http://www.acmetownship.org)

## ACME TOWNSHIP BOARD OF TRUSTEES

### 2017 Proposed Meeting Dates

**January 3**  
**February 7**  
**March 7**  
**April 4**  
**May 2**  
**June 6**  
**July 11**  
**August 1\*\*\***  
**September 5**  
**October 3**  
**November 14\*\*\***  
**December 5**

The Acme Township Board **normally** holds its regular meetings on the first Tuesday of each month at 7:00 p.m. at the Acme Township Hall.

Other Special Meetings will be posted separately as required

\*\*\* Denotes meeting dates changed due to a holiday, election or other schedule conflict.

If you are planning to attend and are physically challenged, requiring any special assistance, please notify Cathy Dye, Clerk, within 24 hours of the meeting at 938-1350.

December 2016 Board report						
Summary of all Expenses for Project						
Sayler park Boat launch 401 account				Total funds available All sources	\$ 459,820.68	
				Final cost all areas	\$ 406,293.73	
				Remaining 401 Funds	\$ 53,526.95	
Yuba Road Paving/Repair				Launch loop And Parking lot Aprons	\$ 36,172.50	\$21,172.50 to be paid from Boat Launch funds/\$32354.45,- \$15,000 to be paid from Metro 48 funds/\$791.85
				Paving from Loop to East of Parking area	\$ 31,175.15	Pay from Metro 48 funds/\$46,967
				To be paid to GTCRC	\$ 67,347.65	
						11/28/2016

## YUBA ROAD

### AGREEMENT TO FUND CONSTRUCTION COST

This Agreement is dated this 6 day of September, 2016, by and between the Grand Traverse County Road Commission, a quasi-municipal corporation, of 1881 LaFranier Road, Traverse City, Michigan, (the "Road Commission"), Acme Township, a Michigan township, of 6042 Acme Road, Williamsburg, MI 49690 ("Acme").

WHEREAS, Yuba Road is a road under the jurisdiction of the Road Commission and located within Acme Township; and

WHEREAS, the Road Commission and Acme desire that Yuba Road be improved; and

WHEREAS, the Township desires the Road Commission to engage Elmer's for the purpose of constructing a portion of Yuba Road, the total scope to be determined as agreed between the Township and the Road Commission, (the "Construction Contract"); and

WHEREAS, Acme has agreed to reimburse the Road Commission for the Construction Contract in an amount of 100% of cost as set forth in the Construction Contract, which is estimated to be in the amount of \$67,347.65; and

WHEREAS, this Agreement is authorized under the Intergovernmental Contracts between Municipal Corporations Act, MCL 124.1 *et seq* and MCL 247.670;

NOW THEREFORE, the parties in consideration of \$1.00, receipt of which is hereby acknowledged, and the mutual benefits and promises set forth herein, the parties agree as follows:

1. Costs. Acme Township shall provide sufficient funds to the county road fund for the Construction Contract in the amount of 100% of the Construction Contract under the terms and conditions contained within the Construction Contract. The funds will be provided to the Road Commission within 30 days from the date that the Road Commission approves the pay application by Elmer's.

2. Termination and Breach. Following the Road Commission's execution of the Design Contract, this Agreement may not be terminated by Acme Township. In the event that the Township fails to provide the funds as set forth in this Agreement, in addition to other remedies or damages available by law or equity, the Township shall be responsible for all costs and damages incurred by the Road Commission as a result of the Township's breach of this Agreement, including reasonable attorney fees and costs incurred in enforcing this Agreement.

3. Not a Joint Venture. The parties do not intend this Agreement to be a joint venture.
4. Third Party Beneficiaries. This Agreement confers no rights or remedies on any third party, other than the parties to this Agreement and their respective successors and permitted assigns.
5. Execution in Counterparts. This Contract may be executed in counterparts, each of which shall be an original and all of which shall constitute the same instrument.
6. Entire Agreement. This Agreement, together with all items incorporated herein by reference, constitutes the entire Agreement of the parties and there are no valid promises, conditions or understandings which are not contained herein.

Dated: 8.25-16

GRAND TRAVERSE COUNTY ROAD  
COMMISSION

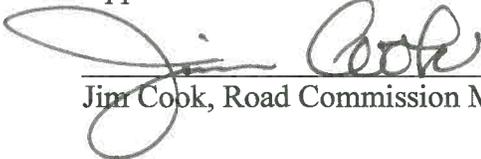


Carl Brown, Chairperson



Debra J.M. Hunt, Clerk

Approved as to Substance:



Jim Cook, Road Commission Manager

Approved as to Form:



Karrie A. Zeits, Road Commission Attorney

ACME TOWNSHIP



Jay B. Zollinger, Supervisor



Cathy Dye, Clerk

Dated:

Sayler Park Boat Launch Cost tracking												
	Engineering Planning	Construction	Misc Signs Landscaping tree removal	Final Engineering /ConstructionEst	Original est Project cost No Road repair	Short fall Original EST to Final Actual cost		Grants/DNR waterways/GLFT	Acme Matching Money	Total Funds available	Money to do Loop paving	Yuba Rd Paving
Base line	\$43,647.00	\$327,020.81	\$41,900.00	432,567.81	\$382,195	(\$50,373)		\$263,630.00	\$ 196,190.68	\$459,820.68		
Change order		\$12,012.50										
		\$339,033.31										
bid change Dollars removed for road		\$22,610.00		\$421,969.81		(\$27,763)					\$ 36,172.50	\$31,175.15
											401 money	Metro 48 Money
Spent to date	\$ 39,612.92	\$159,831.39	\$ 30,500.00	\$ 229,944.31	\$ (152,250.69)							
8/19/2016		\$ 102,292.48	\$ 4,297.00	\$ 106,589.48	\$ (45,661.21)							
		\$ 56,179.44		\$ 56,179.44								
10/27/2016			\$ 9,012.00	\$ 9,012.00								
9/30/2016	\$ 1,464.00			\$ 1,464.00			Date	Grants Reimbursement Received				
10/28/2016	\$ 1,619.50											
11/30/2016	\$ 1,485.00									\$53,526.95	\$17,354.45	
Balance	\$ 44,181.42	\$318,303.31	\$ 43,809.00	\$ 406,293.73			2/22/2016	\$ 8,593.75	WATERWAYS			
	(\$534.42)	\$20,730.00	(\$1,909.00)	\$15,676.08			4/1/2016	\$ 11,656.00	GLFT			
				0			4/28/2016	\$ 16,604.00	WATERWAYS			
							9/6/2016	\$ 8,551.83	WATERWAYS			
							9/12/2016	\$ 60,697.42	WATERWAYS			
							9/12/2016	\$ 20,525.41	WATERWAYS			
							8/24/2016	\$ 58,273.00	GLFT			
								\$ 52,744.76	Waterways			
									Waterways	\$ 18,214.83		
									GLFT	\$ 7,769.00		
								\$ 237,646.17				

Yuba Road repair Paving										
Cost Data							First Bid- Molon/Sub	Second Bid Rieth/Reley	Road commission bid Elmors	
Yuba Road repair from Boat launch Circle to End of new parking Lot							\$ 46,889.00	\$ 52,474.00	\$ 41,175.15	
									\$ 31,175.15	Cost to Acme Twp from M48 Funds
Launch and Parking lot apron							\$ 22,610.00		\$ 36,172.50	\$21,172.50 to be paid from Boat Launch funds,\$15,000 to be paid from Metro 48 funds
original est for yuba road G&C							\$ 22,141.00			
									\$ 67,347.65	Total to be paid to GTCRC

**RESOLUTION OF THE ACME TOWNSHIP BOARD OF TRUSTEES**  
**RESOLUTION #R-2016-**  
*Resolution on Budget Amendments*  
*Various fund moves adjustments 2016/2017 Township Budget*  
*November 29, 2016*

At a Board meeting of the Acme Township Board of Trustees, held on December 6 ,2016, the Acme Township Board of Trustees, on a motion made by \_\_\_\_\_ and seconded by \_\_\_\_\_ .

The following resolution:

Whereas, at the Acme Township Board meeting held December 6, 2016, Resolution R-2016- \_\_\_\_\_ was approved to make fund moves to bring the 2016-17 Budget in balance and improve our 2016-17 audit.

Whereas; The Fund's listed below have a budget correction to be made. The following Funds have budget amounts which need moved to Reflect Money spent for the paving Yuba road as part of Our Saylor Park Boat Launch project. Please refer to the following data below.

Transaction	Description	Fund	Dept.	Line	Amend Amount	Beginning Balance	New Balance
From	PA48 metro road funds	101	000		\$46,175.15	\$46,967.00	\$ 791.85
To	GT Road Commission Fund 101	101	000	998.000	\$46,175.15	\$1210.37	\$47,385.52
From			000	000			
To			000	000			
From							
To							
From							
To							

Now therefore be it resolved that the Acme Township Board approves this request.

Township Board members present :

ABSENT:

Upon roll call, the following vote was cast:

Nay: 0

Abstaining: 0

\_\_\_\_\_  
Jay B. Zollinger Acme Township Supervisor

\_\_\_\_\_  
Cathy Dye Acme Township Clerk

11/29/16

