



**APPROVED**

**ACME TOWNSHIP REGULAR BOARD MEETING  
ACME TOWNSHIP HALL  
6042 Acme Road, Williamsburg MI 49690  
Tuesday, November 13, 2018, 7:00 p.m.**

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

**ROLL CALL: Members present:** C. Dye, D. Nelson, J. Zollinger, D. White, J. Aukerman, A. Jenema, P. Scott

**Members excused:** none

**Staff present:** J. Jocks, Legal Counsel, V. Donn, Recording Secretary

**A. LIMITED PUBLIC COMMENT:** None

**B. APPROVAL OF AGENDA:**

**Motion by Nelson to approve the agenda as presented, supported by Scott. Motion carried unanimously.**

**C. APPROVAL OF BOARD MINUTES:**

The meeting minutes of October 2, 2018 were approved as presented.

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

**E. REPORTS**

- a. Clerk:** Dye reported even despite the rain, there was a high turn-out for the November midterm election with 72% of registered voters coming to the township hall. At one point the hall was so packed, voters had to wait until the lines became shorter. She voiced her concerns that the township space will be too small for the 2020 Presidential election and they may have to consider using another facility.
- b. Parks:** Jenema informed the Conservancy completed the walking path at Saylor Park and wants to put up a kiosk with a sign. Since the property is technically Acme Township's property, it is requested to have both the Conservancy and Acme Township on it. The kiosk that is currently in the park, is falling apart and needs to be replaced in the Spring. The Board approved to move forward with the project.

On November 1, there was a Stakeholders Advisory Group meeting on the Acme to Charlevoix connector trail. Jenema passed out a letter which she received earlier that day from Networks Northwest with an update from that meeting. The letter stated over the past month the engineering consultants have been assessing the challenges and opportunities associated with each of proposed alternative routes. The assessment included analysis of the physical environment, cost of construction, easement acquisition permitting, recreation, transportation experience and funding potential.

Jenema said Bayside Park signage should be cohesive and she will bring examples to the next meeting to discuss. The Parks & Trails will be having a meeting on their plan to be approved and included in the Master Plan.

Zollinger added Bayside Park is closed for the season and Saylor Park will be either this week or next.

- c. **Legal Counsel** – Jocks stated he is working on the answers to the questions from the Planning Commission meeting last month on Recreational marihuana. He is getting with Shawn Winter on reviewing documents for the trails, zoning set-backs and on modifications to the model PDR Farmland project. Every time there is a new grant there are new requirements that need to be done to amend the PDR.
- d. **Sheriff:** No report.
- e. **County:** No report
- f. **Roads:** Zollinger informed sometime before the end of the year, the Road Commission is having a forum on the East West corridor project for citizen’s input. It will be open to the public to anyone who would like to attend. When the date is announced, he will let everyone know. Jim Cook will be retiring from the Grand Traverse Road Commission at the end of the year. There will be a replacement for his position after he leaves.

**E. SPECIAL PRESENTATIONS: Annual Audit-Gabridge & Co**

Robert Klein auditor with Gabridge & Company, gave an overview on the Annual Financial Report and stated Acme Township was in a healthy status. He pointed out at the close of the current fiscal year, the Township’s governmental funds reported combined fund balances of \$2,794,391, an increase of \$421,780 in comparison with the prior year. Approximately 29.6% of this amount (\$826,498) 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 \$826,498, or approximately 105.0% of total general fund expenditures and transfers out. This is about years’ worth of expenses in reserve.

Klein made aware of the Custodial Credit Risk paragraph in the report on deposits. Custodial credit is the risk that in the event of a bank failure, the township’s deposits might not be returned. State law does not require, and the Township does not have a policy for deposit custodial credit risk. As of the year-end, \$4,99,815 of the Township’s bank balance would be exposed to Custodial Credit Risk. As a result, the Township will evaluate each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Klein explained there was a correction on page 11 where the numbers got transposed. The paragraph should read; Unrestricted net position of the sewer fund and water fund at the end of the year was \$2,078,488 and \$1,502 (not \$103,867), respectively. The increase in net position for the sewer fund and water fund was \$235,696 and \$103,867 (not \$1,502), respectively.

**Motion by Jenema to approve the Annual Financial Report Year Ended June 30, 2018 with changes as noted on page 11, supported by Aukerman. Motion carried unanimously.**

**G. CONSENT CALENDAR:**

- 1. **RECEIVE AND FILE:**
  - a. **Treasurer’s Report**
  - b. **Clerk’s Revenue/Expenditure Report and Balance Sheet**
  - c. **North Flight September report**
  - d. **Draft Unapproved meeting minutes**
    - 1. **Planning Commission 10/08/18**
    - 2. **Parks & Trails 09/21/18**
- 2. **APPROVAL:**
  - 1. **Accounts Payable Prepaid of \$137,844.69 and Current to be approved of \$24,478.83. (Recommend approval: Clerk, C. Dye)**

**Motion by White to approve Consent Calendar as presented, supported by Dye. Roll Call motion carried unanimously.**

**H. ITEMS REMOVED FROM THE CONSENT CALENDAR: None**

**I. CORRESPONDENCE:** None

**J. PUBLIC HEARING:** None

**K. NEW BUSINESS:**

**1. Request to Discuss Ordinance Language for Short-Term Rental - Varga**

George Varga, 7801 Woodward Rd., explained he owns two homes in the township located next to each other, one he and his wife live in and the other he would like to rent out as a Short-Term rental. He is aware to do this it would require amending the Short-Term Rental Ordinance and submitted possible wording that might be used to modify the language in the ordinance.

The board discussed the issues that could result from making this change to the ordinance and decided to table this discussion to the next board meeting before making a final decision.

Jocks will review the ordinance for a potential amendment to bring to the board for consideration.

**2. Jocks- Potential New Ordinance for Recreational Marihuana**

Jocks gave an overview of what to expect with the passing of legalizing recreational marihuana, and to help the board decide on which direction they should take for the township. The language in the recreational marihuana is similar to that of the medical marihuana licensing act but does have some significant differences. It allows for establishments, as referred to with medical marihuana as dispensaries, to have licenses in retail establishment, growing, transport, processing and labs. Additionally, it allows for micro businesses where multiple things can be done at one site. It opens the door to allow other type of establishments to form as interest increases. On December 6, recreational use will be legal. People can possess and grow in their home but can't legally sell. There is question if a township allows one recreational marihuana establishment it would allow all. Currently Acme's ordinance is only for medical marihuana. Those with a medical marihuana license can only sell for medical not recreational. In order to sell, one must have a state retail license and it can't be combined with any other type of retail, such as party stores, etc. It must be a marihuana facility only. Rules on visibility of growth and sale will apply for establishment owners. Jock said there are creative ways to handle the opt-in for townships.

The act allows for a municipality to limit the number of marihuana establishments that may be licensed in the municipality pursuant. In this act it can limit or prevent the department from issuing a state license to all applicants who meet the requirements, the municipality shall decide among competing applications by a competitive process intended to select applicants who are best suited to operate in compliance with this act within the municipality.

Jocks let the board know citizens can initiate a petition to vote for or against what the board's decision is on permitting, or not permitting recreational marihuana uses in the township. He also mentioned only recreational marihuana will have proposed state taxes with a percentage going to the township, distributed taxes from medical marihuana will no longer be in effect.

If someone applies to the state for a recreational marihuana license before an ordinance is in place, the state can approve it. Jocks suggested the township might want to opt-out until an ordinance is in place.

**3. 2% Grant Application Discussion**

Aukerman explained Phase 1 plan for Bayside Park went over budget and playground equipment was taken out. This 2% Grant application would be submitted to the Tribe for \$22,000 and this would be used for a singular major base piece of playground equipment for Bayside Park. No match is required. Additional equipment can be added on to the base piece as funds become available. The board approved to have Aukerman proceed with the process for 2% Grant application. She is working on a newsletter that will have updates on Bayside Park with a request for donations to be used for future playground pieces. The newsletter will go out with the winter taxes.

- 4. Resolution R2018-#26 Change in Seasonal Weight Restrictions, Senate Bill 396 - GTCRC**  
Zollinger explained to help stop exemptions for seasonal logging trucks using roads before the seasonal weight restrictions (also known as “frost laws”) are lifted, causing damage to roads. The State is trying to pass a law to allow overweight logging trucks on the roads. Signing this resolution shows that Acme Township strongly opposes B 396 along with Grand Traverse County Road Commission.

**Motion by Scott to approve R2018-#26 Change in Seasonal Weight Restrictions, Senate Bill 396 as presented, supported by Jenema. Motion carried unanimously.**

- 5. Parks/Rec new equipment play area/swing- Jenema**  
Jenema let the board know there was a donation made for a bench swing to be placed in the park. A sample was given at the Parks & Trails meeting to match up with the existing benches. The location of the swing was discussed and will be in a different area than the benches.
- 6. Acme section Tart Trail RFP for Engineering-Jenema**  
Jenema wanted the Board to be aware that design engineering bids are going out for Acme section Tart Trail connector. Acme connector section is located starting at Bunker Hill Road by railroad, behind Holiday Inn, down Hope Road then behind Samaritas and into Dan Kelley property then into Meijer area. Acme Township is responsible for maintaining this trail.
- 7. Tart trail snow removal winter 2018-19-Jay**  
Zollinger explained this is for executing a private contractor to provide snow removal service along the TART and Three Mile trails within East Bay and Acme Townships. The funding is for \$4,000, which is in the budget and would cover estimated costs. Any remaining balance will be carried over to the following winter. This service is contracted through the county.

**Motion by Scott to approve the payment for the snow plowing of \$4,000 to Tart for 2018/19 with any remainder to be carried over to the following winter, supported by Aukerman. Roll call motion carried unanimously.**

**L. OLD BUSINESS:**

**1. Township Hall Bids on remodeling - Jenema**

Jenema informed she is waiting for the written bid to be received and will discuss it at the next board meeting.

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

Dye mentioned it was suggested by some of the voters waiting in line during this November election, “Why doesn’t the Board ask residence for a tax increase for a new township hall?”. Zollinger explained the Board has the right to set up a bond and build a township hall without going to citizens to do that. It is a topic that has been previously discussed several years ago and always comes back to if the township can afford this bond expense with the current tax revenue received. An option to consider would be to put to vote a mileage increase for Roll Back because of Acme ‘s “Headlee”. Currently it is .7259 it could possibly be put to vote for 1.0000 were it was originally before “Headlee”.

**ADJOURN: Meeting adjourn at 9:30 pm**



**ACME TOWNSHIP REGULAR BOARD MEETING  
ACME TOWNSHIP HALL  
6042 Acme Road, Williamsburg MI 49690  
Tuesday, November 13, 2018, 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:**

The meeting minutes of October 2, 2018, are approved unless there are any changes.

**D. INQUIRY AS TO CONFLICTS OF INTEREST:**

**E. REPORTS**

- a. Clerk - Dye**
- b. Parks –**
- c. Legal Counsel – J. Jocks**
- d. Sheriff – Nate Lentz**
- e. County -Carol Crawford**
- f. Roads -**

**F. SPECIAL PRESENTATIONS: Annual Audit- Gabridge & Co**

- 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 September report**
- d. Draft Unapproved meeting minutes**
  - 1. Planning Commission 10/08/18**
  - 2. Parks & Trails 09/21/18**

**2. APPROVAL:**

- 1. Accounts Payable Prepaid of \$137,844.69 and Current to be approved of \$24,478.83 ( Recommend approval: Clerk, C. Dye)**

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

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_

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

**I. CORRESPONDENCE:**

1.

**J. PUBLIC HEARING:**

**K. NEW BUSINESS:**

1. Request to discuss Ordinance language for Short-Term rental-Varga
2. Jocks-Potential New ordinances
3. 2% grant application discussion
4. Resolution Seasonal roads-GTCRC
5. Parks /Rec new equipment play area /swing-Jenema
6. Acme section Tart Trail RFP for Engineering-Jenema
7. Tart snow removal winter 2018-19-Jay

**L. Old Business:**

1. Township Hall Bids on remodeling-Jenema

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

**ADJOURN**



**ACME TOWNSHIP REGULAR BOARD MEETING  
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**CALL TO ORDER WITH PLEDGE OF ALLEGIANCE at 7:00 p.m.**

**ROLL CALL: Members present:** C. Dye, D. Nelson, J. Zollinger, D. White, J. Aukerman, A. Jenema, P. Scott

**Members excused:** none

**Staff present:** V. Donn, Recording Secretary

**A. LIMITED PUBLIC COMMENT:** Open at 7:00 pm

Sue Kelly, Vice President TCAPS Board of Education, introduced herself. She is a running candidate for TCAPS board trustee.

Captain Shaul with METRO announced they will be having an open house Saturday, October 13 from 11:00 – 2:00 pm at Station 8 in Acme, focusing on fire prevention and education.

Limited Public Comment closed at 7:05 pm

**B. APPROVAL OF AGENDA:**

Zollinger requested two items to be added under K. NEW BUSINESS, 1. Charter Billing Issue and 2. Community Growth Grant for Tart Trail.

**Motion by Aukerman to approve the agenda with the additions to K. NEW BUSINESS, 1. Charter Billing Issue and 2. Community Growth Grant for Tart Trail, supported by Nelson. Motion carried unanimously.**

**C. APPROVAL OF BOARD MINUTES:**

Dye asked to make corrections in the Draft Board meetings minutes for September 4, 2018, under C. APPROVAL OF BOARD MINUTES and in the motion, it should have Saylor Park not Bayside Park, and under K. NEW BUSINESS, 2. Memorandum from Shawn Winter RE: Park Maintenance and Revenue Plans should have been Bayside Park not Bayshore Park.

**Motion by White to approve draft board meeting minutes of September 4, 2018 with correction to C. APPROVAL OF BOARD MINUTES and in the motion, it should have Saylor Park not Bayside Park and under K. NEW BUSINESS, 2. Memorandum from Shawn Winter RE: Park Maintenance and Revenue Plans should have Bayside Park not Bayshore Park, supported by Nelson. Motion carried unanimously.**

**D. INQUIRY AS TO CONFLICTS OF INTEREST:**

White recused himself from L. OLD BUSINESS, 1. Renewal of Contract for Farmland services with GTRLC.

**E. REPORTS**

**a. Clerk:** Dye reported October 9 is the last day to register to vote for the November 6th election. Straight ticket voting is not an option on the November 6th ballot, people will need to select each candidate individually. This will take more time to vote, some may want to do Absentee voting instead. The clerk's office is currently working on mailing out the absentee ballot requests.

**b. Parks:** Zollinger informed all the work at Bayside Park has been completed with exception of signage. There is a process to follow for bidding out on the signs. The bid information needs to be sent to the State for the DNR to approve before the township can send to contractors,

once bids are received, those need to go back to the state to approve a contractor.

Some projects still need to be completed that are not part of the grant, one is the beach wall needs blocks added, estimated cost is \$1,100 to \$1,200. The erosion from Shell property was completed and will come out of the park's maintenance budget around \$2,900. Zollinger proposed that in June 2019 as the year's budget closes, to set aside \$15,000 for park work in case the township doesn't get an additional grant to cover inflation for construction costs that have occurred since the grant was requested.

Zollinger looked at the number of visitors to the township website and what areas were being viewed. Over 20% of viewers were searching for the form's category on the site.

- c. **Legal Counsel - J. Jocks:** No report
- d. **Sheriff:** Nate Lentz reported traffic has slowed down and the rash of car break-ins have decreased from the summer months.
- e. **County:** Carol Crawford informed Easling Pool is now open and all the renovations costs were paid for by community donations. It was jointly decided by the county and city commission to rebuild the Traverse City Senior Center. It was also decided to dissolve the county planning commission, and possibility hiring a Community Development Coordinator. The first version of the balance budget has been completed and will be proposed at this week's commission meeting.
- f. **Roads:** No report

**F. SPECIAL PRESENTATIONS:** None

**G. CONSENT CALENDAR:**

**1. RECEIVE AND FILE:**

- a. **Treasurer's Report**
- b. **Clerk's Revenue/Expenditure Report and Balance Sheet**
- c. **North Flight August report**
- d. **Draft Unapproved meeting minutes**
  - 1. **Planning Commission 09/10/18**

**2. APPROVAL:**

- 1. **Accounts Payable Prepaid of \$190,733.38 and Current to be approved of \$73,213.52. (Recommend approval: Clerk, C. Dye)**

Dye requested to remove under 2. APPROVAL, 1. Accounts Payable Prepaid of \$190,733.38 and current to be approved of \$70,892.52.

**Motion by Nelson to approve Consent Calendar with removal of 2. APPROVAL, 1. Accounts Payable Prepaid of \$190,733.38 and Current to be approved of \$70,892.52, supported by White. Roll Call motion carried unanimously.**

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

- 2. APPROVAL, 1. Accounts Payable Prepaid of \$190,733.38 and Current to be approved of \$70,892.52.

Dye explained \$2,321.00 needed to be added to Current to be approved totaling \$73,213.52 for payment to Brickhouse (\$1,491.00) and Gosling & Czubak (\$830.00).

**Motion by White to approve Consent Calendar with addition to Current to be approved of \$73,213.52, supported by Nelson. Roll Call motion carried unanimously.**

**I. CORRESPONDENCE:**

- 1. **2018 Inspection report of Storm Water Management System/Grand Traverse Town Center September 2018.**
- 2. **9/6/18 Annual monitoring of the Acme PDR program properties from the Grand Traverse**

**Regional Land Conservancy**

**J. PUBLIC HEARING:** None

**K. NEW BUSINESS:**

**1. Charter Billing Issue**

Zollinger informed Charter offered a special rate for two years that would decrease the township's internet bill by \$50 a month. It gives an internet upgrade and taps into a TV receiver if needed.

**Motion by Scott to go with Charter's special rate for internet upgrade and do a review before the offer expires, supported by Aukerman, Motion carried unanimously.**

**2. Community Growth Grant for Tart Trail**

Jenema informed the township was approved for a \$20,000 grant from Networks Northwest to use for the design and engineering on the Acme Connector Trail (Holiday Inn to Williamsburg Dinner Theater). Discussed the license agreement with Holiday Inn Express has been completed by Jeff Jocks and other grants received for this project. This Grant Agreement needs to be signed to proceed.

**Motion by Jenema to approve the Grant agreement by Networks Northwest as presented and have Zollinger sign, supported by Dye. Roll call motion carried unanimously.**

**L. OLD BUSINESS:**

**1. Renewal of Contract for Farmland Services with GTRLC**

Chris Sullivan and Laura Rigan with the Grand Traverse Regional Land Conservancy were present for any questions on the Renewal: Contract for Services Agreement January 2019-December 2022.

**Motion by Jenema to renew the Contract for Services Agreement January 2019-December 2022, supported by Scott. Roll Call Motion carried by 6 (Nelson, Aukerman, Dye, Zollinger, Scott and Jenema), recused by 1 (White).**

**2. Correction of Metro Fire Budget Resolution**

Zollinger explained the wrong resolution number was given on the Emergency Services Assessment Levy for 2018, it should have been Resolution #2018-25 instead of #2018-21.

**Motion by Nelson to replace the vote for the Emergency Services Assessment Levy for 2018, to Resolution #2018-25 instead of #2018-21, supported by White. Motion carried unanimously.**

**3. Update on Hope Village water**

Zollinger pointed out the rate table study that will be used for Hope Village. The Board then discussed the future of the Hope Village Water System.

**Motion by Jenema to approve the recommended water rate schedule as presented, supported by Scott. Motion carried unanimously.**

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

Jenema met with a landscaping architect at Bayside Park who suggested using filter fabric, rocks and water plants to help with the water gathering at the basin. Volunteers will help with finishing this project.

**ADJOURN: Meeting adjourned at 8:12 pm**



To: Acme Township Board of Trustees

From: Elizabeth Calcutt, Networks Northwest, [ecalcutt@networksnorthwest.org](mailto:ecalcutt@networksnorthwest.org)  
Chris Kushman, TART Trails, [ckushman@traversetrails.org](mailto:ckushman@traversetrails.org)

Date: November 13, 2018

Subject: Project Update for the Traverse City ↔ Charlevoix Trail, Acme through Elk Rapids Segment

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Preliminary design of the Traverse City ↔ Charlevoix Trail continues to move forward for the Acme through Elk Rapids segment. Over the past month, the engineering consultants have been assessing the challenges and opportunities associated with each of the proposed alternative routes. The assessment includes analysis of the physical environment, cost of construction, easement acquisition, permitting, recreation and transportation experience, and funding potential. Public and stakeholder input are helping to identify additional challenges and opportunities for consideration in identifying a preferred route.

In addition to input collected through the community engagement activities in August and September, the Local Agency Group meeting in October, and continued meetings with landowners and community members, the first Stakeholder Advisory Group meeting was held on November 1, 2018 in the Old Council Chamber in Elk Rapids. Representatives attended from Antrim County, Antrim County Road Commission, Elk Rapids Township, Village of Elk Rapids, Elk Rapids DDA, Grand Traverse County Road Commission, Acme Township, Michigan Department of Transportation, Michigan Department of Natural Resources, and stakeholders representing agriculture, business, conservation, and recreation. The goal of the meeting was to assess issues and opportunities that may inform trail design and to identify plans, projects, activities or services that may relate to the trail's use, design, and development. The meeting included a project update from TART Trails, an assessment of the proposed alternative routes by the engineering consultant, and breakout discussions. Input from the meeting will help inform selection of a preferred trail alignment.

The goal of this preliminary design process is to identify a preferred trail alignment and the costs associated with its construction and maintenance. Project partners will continue to work with the consultants on identifying this alignment based on the findings of the engineering assessment and the input and discussions that have taken place throughout this process. A priority over the coming month is to update and meet with adjacent landowners. A public open house will be held to present a proposed preferred alignment following this landowner engagement and after meeting with the Local Agency Group.

Community input summaries, updates on project activities, and general information on the proposed trail continue to be posted at [www.traversecitytocharlevoixtrail.org](http://www.traversecitytocharlevoixtrail.org), and distributed via a project specific e-newsletter to stakeholders and all interested parties.

**TOWNSHIP OF ACME, MICHIGAN**

**ANNUAL FINANCIAL REPORT**

**YEAR ENDED JUNE 30, 2018**

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## INDEPENDENT AUDITOR'S REPORT

To the Township Board  
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, 2018, 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. 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, 2018, 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, as listed in the table of contents, 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 nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements 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. Such 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 combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in cursive script that reads "Gabridge & Company". The signature is written in dark ink and is positioned above the typed name of the firm.

Gabridge & Company, PLC  
Grand Rapids, Michigan  
November 5, 2018

## **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, 2018. 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 \$26,971,857 (net position). Of this amount, \$4,311,578 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 \$2,794,391, an increase of \$421,780 in comparison with the prior year. Approximately 29.6% of this amount (\$826,498) 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 \$826,498, or approximately 105.0% 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).

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.

**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 several 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, farm land preservation, Holiday Hills improvement, and the Bayside Park Capital funds, which are considered to be major funds. Data from the other 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 enterprises 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 are presented as separated funds of the Township.

**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.

**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.

**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.

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.

## 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 \$26,971,857 at the close of the most recent fiscal year.

### Township of Acme's Net Position

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
<b>ASSETS</b>						
<i>Current Assets</i>						
Cash and Investments	\$ 2,813,206	\$ 2,201,295	\$ 2,018,572	\$ 2,738,665	\$ 4,831,778	\$ 4,939,960
Receivables	713,590	767,591	76,986	75,346	790,576	842,937
Prepaid Items	10,870	15,933	-	-	10,870	15,933
Due from County	121,358	128,288	-	-	121,358	128,288
Due from State	140,486	58,549	-	-	140,486	58,549
<b>Total Current Assets</b>	<b>3,799,510</b>	<b>3,171,656</b>	<b>2,095,558</b>	<b>2,814,011</b>	<b>5,895,068</b>	<b>5,985,667</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	659,965	493,003	7,131,217	6,217,036	7,791,182	6,710,039
<b>Total Assets</b>	<b>19,412,310</b>	<b>18,617,494</b>	<b>9,226,775</b>	<b>9,031,047</b>	<b>28,639,085</b>	<b>27,648,541</b>
<b>LIABILITIES</b>						
<i>Current Liabilities</i>						
Accounts Payable	189,476	38,405	12,372	54,118	201,848	92,523
Accrued Liabilities	14,867	15,412	-	-	14,867	15,412
Accrued Interest	3,772	3,809	3,196	3,021	6,968	6,830
Unearned Revenue	109,930	-	-	-	109,930	-
Current Portion of Long-term Debt	55,000	50,000	105,217	98,718	160,217	148,718
<b>Total Current Liabilities</b>	<b>373,045</b>	<b>107,626</b>	<b>120,785</b>	<b>155,857</b>	<b>493,830</b>	<b>263,483</b>
<i>Noncurrent Liabilities</i>						
Compensated Absences	1,785	418	-	-	1,785	418
Long-term Debt	810,000	865,000	361,613	470,376	1,171,613	1,335,376
<b>Total Liabilities</b>	<b>1,184,830</b>	<b>973,044</b>	<b>482,398</b>	<b>626,233</b>	<b>1,667,228</b>	<b>1,599,277</b>
<b>NET POSITION</b>						
Net Investment in Capital Assets	14,747,800	15,445,838	6,664,387	5,647,942	21,412,187	21,093,780
Restricted	1,248,092	1,065,000	-	-	1,248,092	1,065,000
Unrestricted	2,231,588	1,133,612	2,079,990	2,756,872	4,311,578	3,890,484
<b>Total Net Position</b>	<b>\$ 18,227,480</b>	<b>\$ 17,644,450</b>	<b>\$ 8,744,377</b>	<b>\$ 8,404,814</b>	<b>\$ 26,971,857</b>	<b>\$ 26,049,264</b>

The largest portion of the Township's net position (\$21,412,187, or 79.4%) 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 (\$1,248,092, or 4.6%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$4,311,578, or 16.0%, is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

Unearned revenues increased by \$109,930 during the year because the Township received capital grant funds in advance of the underlying project costs for the Bayside Park improvement project. Accordingly, these funds will be recognized as revenues in the subsequent year as the project costs continue to be incurred.

Also, capital assets increased from \$21,662,874 as of June 30, 2017 to \$22,744,017 as of June 30, 2018. This increase was a result of \$210,121 of Bayside Park improvement costs that were capitalized and another \$1,159,360 of sewer system upgrades.

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 \$922,593 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

**Governmental Activities.** During the current fiscal year, net position for governmental activities increased \$583,030 from the prior fiscal year for an ending balance of \$18,227,480.

Property tax revenues increased from \$1,373,228 during the prior year to \$1,430,622 during FYE 6/30/2018. The increase is primarily a result of an approximate 3.6% increase in taxable values within the Township compared to the prior year.

Governmental activities expenses stayed relatively consistent with the prior year, showing a decrease of \$83,125 across all functions.

**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 \$339,563, increasing overall net position to \$8,744,377. Charges for services remained consistent compared to 2017.

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

**Township of Acme's Changes in Net Position**

	Governmental		Business-type		Total	
	2018	2017	2018	2017	2018	2017
<b>Revenue</b>						
<b>Program Revenues</b>						
Charges for Services	\$ 187,443	\$ 185,984	\$ 936,043	\$ 958,556	\$ 1,123,486	\$ 1,144,540
Operating Grants and Contributions	34,872	45,993	-	-	34,872	45,993
Capital Grants and Contributions	210,121	226,776	-	-	210,121	226,776
<b>Total Program Revenues</b>	432,436	458,753	936,043	958,556	1,368,479	1,417,309
<b>General Revenues</b>						
Property Taxes	1,430,622	1,373,228	-	-	1,430,622	1,373,228
State Revenue Sharing	363,689	351,912	-	-	363,689	351,912
Other	-	-	-	-	-	-
Interest Income	28,905	5,119	4,401	9,977	33,306	15,096
<b>Total General Revenues</b>	1,823,216	1,730,259	4,401	9,977	1,827,617	1,740,236
<b>Total Revenues</b>	2,255,652	2,189,012	940,444	968,533	3,196,096	3,157,545
<b>Expenses</b>						
General Government	488,330	507,707	-	-	488,330	507,707
Public Safety	866,597	876,534	-	-	866,597	876,534
Public Works	11,386	49,354	-	-	11,386	49,354
Community and Economic Development	163,904	166,561	-	-	163,904	166,561
Recreation and Culture	118,087	131,651	-	-	118,087	131,651
Water and Sewer	-	-	601,881	775,909	601,881	775,909
Interest on Long-term Debt	23,318	22,940	-	-	23,318	22,940
<b>Total Expenses</b>	1,671,622	1,754,747	601,881	775,909	2,273,503	2,530,656
<b>Change in Net Position Before Transfers</b>	584,030	434,265	338,563	192,624	922,593	626,889
Transfers	(1,000)	(20,145)	1,000	20,145	-	-
<b>Change in Net Position</b>	583,030	414,120	339,563	212,769	922,593	626,889
<i>Net Position at Beginning of Period</i>	17,644,450	17,230,330	8,404,814	8,192,045	26,049,264	25,422,375
<b>Net Position at End of Period</b>	\$ 18,227,480	\$ 17,644,450	\$ 8,744,377	\$ 8,404,814	\$ 26,971,857	\$ 26,049,264

**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, 2018, the Township's governmental funds reported combined fund balances of \$2,794,391, an increase of \$421,780 in comparison with the prior year. Approximately 29.6% of this amount (\$826,498) 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 (\$1,248,092), 2) not in a spendable form (\$132,228), or 3) committed for particular purposes (\$587,573).

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 \$826,498, while total fund balance increased to \$1,423,387. 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 105.0% of total general fund expenditures and transfers out, while total fund balance represents approximately 180.9% percent of that same amount.

The fund balance of the Township's general fund increased by \$114,175 during the current fiscal year which put the overall fund balance at \$1,423,387.

The fire fund, a major fund, had a \$3,029 decrease in fund balance during the current fiscal year which put the overall fund balance at \$55,686. This decrease in fund balance is related to the decreased transfers from the general fund to subsidize its operations.

The farm land preservation fund, a major fund, had a \$196,565 increase in fund balance during the current fiscal year which put the overall fund balance at \$785,521. This increase in fund balance is related to the decreased farm land development activities in the current year.

The Holiday Hills improvement fund, a major fund, had a \$5,454 increase in fund balance during the current fiscal year which put the overall fund balance at \$308,297. The entire fund balance is restricted and will be expended on future road improvements and debt service payments on the 2015 transportation bond.

The Bayside Park capital fund, a new major fund, had a \$100,000 increase in fund balance during the current fiscal year which put the overall fund balance at \$100,000. This increase in fund balance is related to transfers in for the Bayside park capital improvement project.

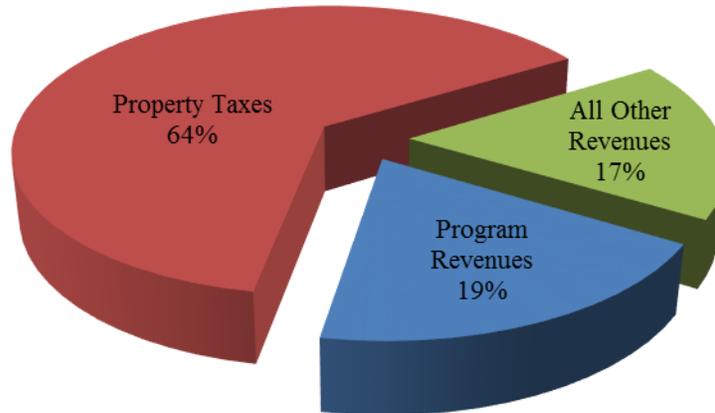
***Proprietary Funds.*** The Township's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the sewer fund and water fund at the end of the year was \$2,078,488 and \$1,502, respectively. The increase in net position for the sewer fund and water fund was \$235,696 and \$103,867, respectively.

## Governmental Activities

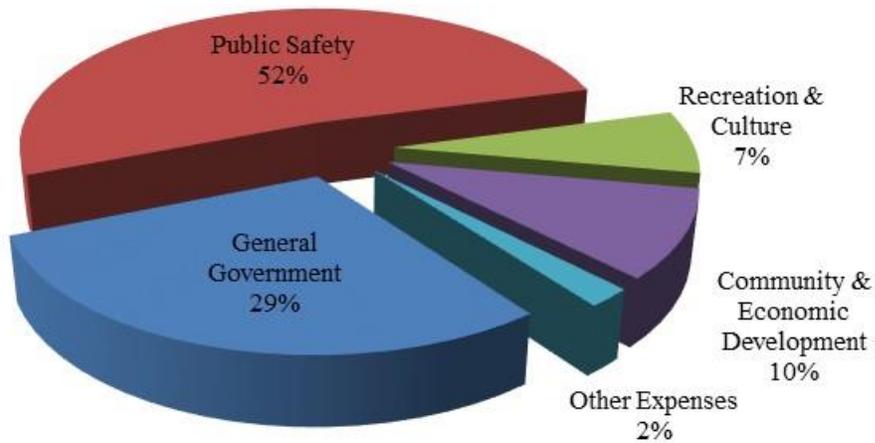
The following chart summarizes the revenue sources for the governmental activities of the Township for the most recent fiscal year end.

### 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.* The Township did not significantly amend the original budget during the year.

*Final budget compared to actual results.* The Township had the following expenditures in excess of the amount appropriated during the year ended June 30, 2018:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>General Fund</b>			
Parks and Recreation	\$ 65,432	\$ 66,489	\$ (1,057)

## Capital Assets and Debt Administration

### *Capital Assets*

At June 30, 2018, the Township had \$22,744,017 invested in capital assets. The following table represents the Townships investment in capital assets:

Land and Development Rights	\$ 14,952,835
Equipment	14,255
Building and Improvements	622,274
Vehicles	23,436
Water and Sewer System	<u>7,131,217</u>
<b>Capital Assets, Net</b>	<u>\$ 22,744,017</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 \$1,331,830, exclusive of compensated absences. The Township continued to pay down its debt, retiring \$152,264 of outstanding debt principal during the year.

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, 2018.

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 \$920,000 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 2018. 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 2019, 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

## **Basic Financial Statements**

**Township of Acme  
Statement of Net Position  
June 30, 2018**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>ASSETS</b>			
<i>Current Assets</i>			
Cash and Investments	\$ 2,813,206	\$ 2,018,572	\$ 4,831,778
Due from County	121,358	76,986	198,344
Accounts Receivable	72,090	--	72,090
Special Assessments Receivable	641,500	--	641,500
Due from State	140,486	--	140,486
Prepaid Items	10,870	--	10,870
<b>Total Current Assets</b>	<u>3,799,510</u>	<u>2,095,558</u>	<u>5,895,068</u>
<i>Noncurrent Assets</i>			
Non-depreciable Capital Assets	14,952,835	--	14,952,835
Depreciable Capital Assets (net)	659,965	7,131,217	7,791,182
<b>Total Assets</b>	<u>19,412,310</u>	<u>9,226,775</u>	<u>28,639,085</u>
<b>LIABILITIES</b>			
<i>Current Liabilities</i>			
Accounts Payable	189,476	12,372	201,848
Accrued Payroll and Related Liabilities	14,867	--	14,867
Accrued Interest	3,772	3,196	6,968
Unearned Revenue	109,930	--	109,930
Current Portion of Long-term Debt	55,000	103,478	158,478
Current Portion of Contract Payable	--	1,739	1,739
<b>Total Current Liabilities</b>	<u>373,045</u>	<u>120,785</u>	<u>493,830</u>
<i>Noncurrent Liabilities</i>			
Long-term Debt	810,000	359,802	1,169,802
Compensated Absences	1,785	--	1,785
Contract Payable	--	1,811	1,811
<b>Total Liabilities</b>	<u>1,184,830</u>	<u>482,398</u>	<u>1,667,228</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	14,747,800	6,664,387	21,412,187
<i>Restricted for:</i>			
Public Safety	147,316	--	147,316
Capital Projects	6,864	--	6,864
Other Functions	1,093,912	--	1,093,912
<i>Unrestricted</i>	2,231,588	2,079,990	4,311,578
<b>Total Net Position</b>	<u>\$ 18,227,480</u>	<u>\$ 8,744,377</u>	<u>\$ 26,971,857</u>

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

**Township of Acme  
Statement of Activities  
For the Year Ended June 30, 2018**

<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>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Governmental Activities:</b>							
General Government	\$ 488,330	\$ 126,546	\$ 9,864	\$ --	\$ (351,920)	\$ --	\$ (351,920)
Public Safety	866,597	--	10,115	--	(856,482)	--	(856,482)
Public Works	11,386	--	--	--	(11,386)	--	(11,386)
Recreation and Culture	118,087	70	14,893	210,121	106,997	--	106,997
Community and Economic Development	163,904	60,827	--	--	(103,077)	--	(103,077)
Interest on Long-term Debt	23,318	--	--	--	(23,318)	--	(23,318)
<b>Total Governmental Activities</b>	<b>1,671,622</b>	<b>187,443</b>	<b>34,872</b>	<b>210,121</b>	<b>(1,239,186)</b>	<b>--</b>	<b>(1,239,186)</b>
<b>Business-type Activities:</b>							
Sewer Fund	587,581	924,781	--	--	--	337,200	337,200
Water Fund	14,300	11,262	--	--	--	(3,038)	(3,038)
<b>Total Business-type Activities</b>	<b>601,881</b>	<b>936,043</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>334,162</b>	<b>334,162</b>
<b>Total</b>	<b>\$ 2,273,503</b>	<b>\$ 1,123,486</b>	<b>\$ 34,872</b>	<b>\$ 210,121</b>	<b>\$ (1,239,186)</b>	<b>\$ 334,162</b>	<b>\$ (905,024)</b>

**General Purpose Revenues and Transfers:**

**Revenues**

State Revenue Sharing	363,689	--	363,689
Interest Income	28,905	4,401	33,306
Property Taxes	1,430,622	--	1,430,622

**Transfers**

	(1,000)	1,000	--
<b>Total General Revenues and Transfers</b>	<b>1,822,216</b>	<b>5,401</b>	<b>1,827,617</b>

**Change in Net Position**

<b>Change in Net Position</b>	<b>583,030</b>	<b>339,563</b>	<b>922,593</b>
<i>Net Position at Beginning of Period</i>	17,644,450	8,404,814	26,049,264
<b>Net Position at End of Period</b>	<b>\$ 18,227,480</b>	<b>\$ 8,744,377</b>	<b>\$ 26,971,857</b>

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

**Township of Acme  
Balance Sheet  
Governmental Funds  
June 30, 2018**

	<u>Special Revenue</u>			<u>Debt Service</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	<u>Fire Fund</u>	<u>Farm Land Preservation</u>	<u>Holiday Hills Improvement</u>	<u>Bayside Park Capital Fund</u>		
<b>ASSETS</b>							
Cash and Investments	\$ 1,060,291	\$ 63,120	\$ 785,521	\$ 319,612	\$ 462,160	\$ 122,502	\$ 2,813,206
Due from County	121,358	--	--	--	--	--	121,358
Accounts Receivable	72,090	--	--	--	--	--	72,090
Special Assessments Receivable	--	--	--	641,500	--	--	641,500
Due from State	63,504	--	--	--	76,982	--	140,486
Prepaid Items	10,672	--	--	--	--	198	10,870
Due from Other Funds	185,000	--	--	--	--	--	185,000
<b>Total Assets</b>	<b>\$ 1,512,915</b>	<b>\$ 63,120</b>	<b>\$ 785,521</b>	<b>\$ 961,112</b>	<b>\$ 539,142</b>	<b>\$ 122,700</b>	<b>\$ 3,984,510</b>
<b>LIABILITIES</b>							
Accounts Payable	\$ 25,315	\$ 7,434	\$ --	\$ 11,315	\$ 144,212	\$ 1,200	\$ 189,476
Accrued Payroll & Related Liabilities	14,867	--	--	--	--	--	14,867
Unearned Revenue	--	--	--	--	109,930	--	109,930
Due to Other Funds	--	--	--	--	185,000	--	185,000
<b>Total Liabilities</b>	<b>40,182</b>	<b>7,434</b>	<b>--</b>	<b>11,315</b>	<b>439,142</b>	<b>1,200</b>	<b>499,273</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenues	49,346	--	--	641,500	--	--	690,846
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>89,528</b>	<b>7,434</b>	<b>--</b>	<b>652,815</b>	<b>439,142</b>	<b>1,200</b>	<b>1,190,119</b>
<b>FUND BALANCE</b>							
Nonspendable	132,030	--	--	--	--	198	132,228
Restricted	6,958	55,686	785,521	308,297	--	91,630	1,248,092
Committed	457,901	--	--	--	100,000	29,672	587,573
Unassigned	826,498	--	--	--	--	--	826,498
<b>Total Fund Balance</b>	<b>1,423,387</b>	<b>55,686</b>	<b>785,521</b>	<b>308,297</b>	<b>100,000</b>	<b>121,500</b>	<b>2,794,391</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 1,512,915</b>	<b>\$ 63,120</b>	<b>\$ 785,521</b>	<b>\$ 961,112</b>	<b>\$ 539,142</b>	<b>\$ 122,700</b>	<b>\$ 3,984,510</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, 2018**

Total Fund Balance - Governmental Funds	\$ 2,794,391
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest expenditures are reported when due.	(3,772)
General government capital assets of \$15,995,391, net of accumulated depreciation of \$382,591, are not financial resources and accordingly are not reported in the funds.	15,612,800
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(865,000)
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.	690,846
Compensated absences are not due and payable in the current period, and therefore, are not reported in the funds.	(1,785)
<b>Total Net Position - Governmental Funds</b>	<b>\$ <u>18,227,480</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, 2018**

	Special Revenue			Debt Service	Capital Projects		Other Governmental Funds	Total Governmental Funds
	General	Fire Fund	Farm Land Preservation	Holiday Hills Improvement	Bayside Park Capital Fund			
<b>Revenues</b>								
Property Taxes	\$ 344,466	\$ 822,992	\$ 240,103	\$ --	\$ --	\$ 23,061	\$ 1,430,622	
Special Assessments	--	--	--	54,382	--	--	54,382	
License & Permits	92,054	--	--	--	--	10,115	102,169	
Local Contributions	9,864	--	--	--	--	14,893	24,757	
Grants	--	--	--	--	120,051	--	120,051	
State Revenue Sharing	363,689	--	--	--	--	--	363,689	
Charges for Services	62,276	--	--	--	--	7,700	69,976	
Other	25,413	--	--	--	90,070	--	115,483	
Interest Income	3,281	--	1,192	24,427	--	5	28,905	
<b>Total Revenues</b>	901,043	822,992	241,295	78,809	210,121	55,774	2,310,034	
<b>Expenditures</b>								
General Government	472,657	--	--	--	--	8,564	481,221	
Public Safety	--	826,021	--	--	--	40,576	866,597	
Public Works	11,386	--	--	--	--	--	11,386	
Community & Economic Development	119,174	--	44,730	--	--	--	163,904	
Recreation & Culture	66,489	--	--	--	--	1,019	67,508	
Capital Outlay	13,162	--	--	--	210,121	--	223,283	
Debt Service - Principal	--	--	--	50,000	--	--	50,000	
Debt Service - Interest	--	--	--	23,355	--	--	23,355	
<b>Total Expenditures</b>	682,868	826,021	44,730	73,355	210,121	50,159	1,887,254	
<b>Excess of Revenues Over (Under) Expenditures</b>	218,175	(3,029)	196,565	5,454	--	5,615	422,780	
<b>Other Financing Sources (Uses)</b>								
Transfers In	--	--	--	--	100,000	12,282	112,282	
Transfers Out	(104,000)	--	--	--	--	(9,282)	(113,282)	
<b>Net Other Financing Sources (Uses)</b>	(104,000)	--	--	--	100,000	3,000	(1,000)	
<b>Net Change in Fund Balance</b>	<b>114,175</b>	<b>(3,029)</b>	<b>196,565</b>	<b>5,454</b>	<b>100,000</b>	<b>8,615</b>	<b>421,780</b>	
<i>Fund Balance at Beginning of Period</i>	1,309,212	58,715	588,956	302,843	--	112,885	2,372,611	
<b>Fund Balance at End of Period</b>	<b>\$ 1,423,387</b>	<b>\$ 55,686</b>	<b>\$ 785,521</b>	<b>\$ 308,297</b>	<b>\$ 100,000</b>	<b>\$ 121,500</b>	<b>\$ 2,794,391</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, 2018**

Total Net Change in Fund Balances - Governmental Funds	\$	421,780
<p>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. This is the amount by which capital outlay of \$223,283 is in excess of depreciation expense of \$56,321.</p>		
		166,962
<p>Increase in accrued interest expense.</p>		
		37
<p>Repayment of bond principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the statement of net position.</p>		
		50,000
<p>Unavailable 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.</p>		
		(54,382)
<p>Changes to compensated absences are not shown in the fund financial statements. The net effect of the current year is to decrease net position.</p>		
		(1,367)
<b>Changes in Net Position - Governmental Funds</b>	<b>\$</b>	<b><u>583,030</u></b>

**Township of Acme  
Statement of Net Position  
Proprietary Funds  
June 30, 2018**

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Sewer Fund</b>	<b>Water Fund (Nonmajor)</b>	<b>Total Enterprise Funds</b>
<b>ASSETS</b>			
<i>Current Assets</i>			
Cash and Investments	\$ 2,018,237	\$ 335	\$ 2,018,572
Due from County	75,819	1,167	76,986
<b>Total Current Assets</b>	<b>2,094,056</b>	<b>1,502</b>	<b>2,095,558</b>
<i>Noncurrent Assets</i>			
Depreciable Capital Assets (net)	7,028,852	102,365	7,131,217
<b>Total Assets</b>	<b>9,122,908</b>	<b>103,867</b>	<b>9,226,775</b>
<b>LIABILITIES</b>			
<i>Current Liabilities</i>			
Accounts Payable	12,372	--	12,372
Accrued Interest	3,196	--	3,196
Current Portion of Long-term Debt	103,478	--	103,478
Current Portion of Contract Payable	1,739	--	1,739
<b>Total Current Liabilities</b>	<b>120,785</b>	<b>--</b>	<b>120,785</b>
<i>Noncurrent Liabilities</i>			
Long-term Debt	359,802	--	359,802
Contract Payable	1,811	--	1,811
<b>Total Liabilities</b>	<b>482,398</b>	<b>--</b>	<b>482,398</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	6,562,022	102,365	6,664,387
<i>Unrestricted</i>	2,078,488	1,502	2,079,990
<b>Total Net Position</b>	<b>\$ 8,640,510</b>	<b>\$ 103,867</b>	<b>\$ 8,744,377</b>

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

**Township of Acme**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2018**

**Business-type Activities - Enterprise Funds**

	<u>Sewer Fund</u>	<u>Water Fund (Nonmajor)</u>	<u>Total Enterprise Funds</u>
<b>Operating Revenues</b>			
Charges for Services	\$ 924,781	\$ 11,262	\$ 936,043
<b><i>Total Operating Revenues</i></b>	<u>924,781</u>	<u>11,262</u>	<u>936,043</u>
<b>Operating Expenses</b>			
Contractual Services	334,119	10,760	344,879
Depreciation	241,639	3,540	245,179
<b><i>Total Operating Expenses</i></b>	<u>575,758</u>	<u>14,300</u>	<u>590,058</u>
<b><i>Operating Income (Loss)</i></b>	<u>349,023</u>	<u>(3,038)</u>	<u>345,985</u>
<b>Non-Operating Revenues (Expenses)</b>			
Interest Income	4,401	--	4,401
Interest Expense	(11,823)	--	(11,823)
<b><i>Net Non-Operating Revenues (Expenses)</i></b>	<u>(7,422)</u>	<u>--</u>	<u>(7,422)</u>
<b><i>Income Before Contributions and Transfers</i></b>	<u>341,601</u>	<u>(3,038)</u>	<u>338,563</u>
Transfers In	--	106,905	106,905
Transfers Out	(105,905)	--	(105,905)
<b><i>Change In Net Position</i></b>	<u>235,696</u>	<u>103,867</u>	<u>339,563</u>
<i>Net Position at Beginning of Period</i>	8,404,814	--	8,404,814
<b><i>Net Position at End of Period</i></b>	<u>\$ 8,640,510</u>	<u>\$ 103,867</u>	<u>\$ 8,744,377</u>

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

**Township of Acme  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2018**

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Sewer Fund</b>	<b>Water Fund (Nonmajor)</b>	<b>Total Enterprise Funds</b>
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$ 924,308	\$ 10,095	\$ 934,403
Cash Payments to Contractors	(375,865)	(10,760)	(386,625)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>548,443</u>	<u>(665)</u>	<u>547,778</u>
<b>Cash Flows from Non-capital and Related Financing Activities</b>			
Transfer In	-	1,000	1,000
<b>Net Cash Provided by Non-capital and Related Financing Activities</b>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Interest Paid on Long-term Debt	(11,648)	-	(11,648)
Principal Payments on Long-term Debt	(102,264)	-	(102,264)
Purchase of Capital Assets	(1,159,360)	-	(1,159,360)
<b>Net Cash Used by Capital and Related Financing Activities</b>	<u>(1,273,272)</u>	<u>-</u>	<u>(1,273,272)</u>
<b>Cash Flows from Investing Activities</b>			
Interest on Investments	4,401	-	4,401
<b>Net Cash Provided by Investing Activities</b>	<u>4,401</u>	<u>-</u>	<u>4,401</u>
<b>Net Increase (Decrease) in Cash and Equivalents</b>	(720,428)	335	(720,093)
<i>Cash and Equivalents - Beginning of Year</i>	2,738,665	-	2,738,665
<b>Cash and Equivalents - End of Year</b>	<u>\$ 2,018,237</u>	<u>\$ 335</u>	<u>\$ 2,018,572</u>
<b>Reconciliation of Operating Income (Loss) to</b>			
<b>Net Cash Provided (Used) by Operating Activities</b>			
<b>Operating Income (Loss)</b>	\$ 349,023	\$ (3,038)	\$ 345,985
<b>Adjustments to Reconcile Operating Income to Net Cash</b>			
<b>Provided by Operating Activities:</b>			
Depreciation Expense	241,639	3,540	245,179
<b>Changes in Assets and Liabilities</b>			
Due from County	(473)	(1,167)	(1,640)
Accounts Payable	(41,746)	-	(41,746)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 548,443</u>	<u>\$ (665)</u>	<u>\$ 547,778</u>

The Township had a non-cash transfer of \$105,905 from the Sewer Fund to the Water Fund in order to properly allocate capital assets.

**Township of Acme**  
**Statement of Fiduciary Assets and Liabilities**  
**Fiduciary Funds**  
**June 30, 2018**

	<b>Agency</b>	
	<b>Current Tax</b>	<b>Agency</b>
<b>ASSETS</b>		
Cash and Investments	\$ 25,410	\$ 5,600
<i>Total Assets</i>	25,410	5,600
<b>LIABILITIES</b>		
Due to Other Governments	25,410	5,600
<i>Total Liabilities</i>	\$ 25,410	\$ 5,600

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

## **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. During the year ended June 30, 2018, the Township paid \$93,252 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 \$723,015 and \$103,006, to Metro Emergency Services Authority during the year ended June 30, 2018 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 ***farm land preservation fund*** accounts for the Township's development of farm land. Financing is provided by a 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).

## Township of Acme

### Notes to the Financial Statements

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The ***Bayside Park capital fund*** accounts for costs associated with the Bayside Park capital project. Financing is provided by transfers in from other funds, contributions, and state and local grants.

The Township reports the following major proprietary funds:

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

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

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.

***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.

## Township of Acme

### Notes to the Financial Statements

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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.
4. 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, 2018. 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.

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.

## Township of Acme

### Notes to the Financial Statements

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- Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- External investment pools as authorized by Public Act 20 as amended through December 31, 1997.

#### *Investments*

Investments are stated at fair market value. Investments are exposed to various risks, such as significant external events, interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of net position.

#### *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 uncollectable.

#### *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 acquisition 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.

## Township of Acme

### Notes to the Financial Statements

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

#### ***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.

## Township of Acme

### Notes to the Financial Statements

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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.

#### ***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).

## Township of Acme

### Notes to the Financial Statements

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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 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 2017 tax was levied and collectible on December 1, 2017 and was recognized as revenue in the year ended June 30, 2018, 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.

# Township of Acme

## Notes to the Financial Statements

### *Subsequent Events*

The Township has evaluated subsequent events and transactions for potential recognition and disclosure through November 5, 2018, the date the financial statements were available to be issued.

### **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 the amount appropriated during the year ended June 30, 2018:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>General Fund</b>			
Parks and Recreation	\$ 65,432	\$ 66,489	\$ (1,057)
<b>Fire Fund</b>			
Public Safety	823,260	826,021	(2,761)

### **Note 3 - Cash and Investments**

The Township maintains pooled and individual fund demand deposits, certificates of deposit, and short-term investment accounts.

Following is a reconciliation of deposit and investment balances as of June 30, 2018:

Statement of Net Position	
Cash and Investments	\$ 4,831,778
Statement of Fiduciary Assets and Liabilities	
Cash and Investments	<u>31,010</u>
Total Deposits and Investments	<u>\$ 4,862,788</u>
Deposits and Investments	
Checking and Savings Accounts	\$ 4,862,588
Cash on Hand	<u>200</u>
Total	<u>\$ 4,862,788</u>

***Custodial Credit Risk - Deposits.*** Custodial credit risk is the risk that, in the event of a bank failure, the Township's deposits might not be returned. State law does not require and the Township does not have a policy for deposit custodial credit risk. As of year-end, \$4,399,815 of the Township's

## Township of Acme

### Notes to the Financial Statements

bank balance of \$4,899,815 was exposed to custodial credit risk because it was uninsured and uncollateralized. Due to the dollar amounts of cash deposits and the limits of FDIC insurance, the Township believes it is impractical to insure all bank deposits. As a result, the Township evaluates each financial institution with which it deposits Township funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

#### Note 4 - Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2018 was as follows:

<b>Governmental Activities</b>	Beginning Balance	Additions	Reductions	Ending Balance
<b>Capital assets not being depreciated</b>				
Land and Development Rights	\$ 14,952,835	\$ -	\$ -	\$ 14,952,835
<b>Capital assets being depreciated</b>				
Buildings and Improvements	661,516	210,121	-	871,637
Vehicles	97,342	-	-	97,342
Equipment	86,348	13,162	25,933	73,577
<b>Total capital assets being depreciated</b>	<u>845,206</u>	<u>223,283</u>	<u>25,933</u>	<u>1,042,556</u>
<b>Less accumulated depreciation</b>				
Buildings and Improvements	202,058	47,305	-	249,363
Vehicles	67,393	6,513	-	73,906
Equipment	82,752	2,503	25,933	59,322
<b>Total accumulated depreciation</b>	<u>352,203</u>	<u>56,321</u>	<u>25,933</u>	<u>382,591</u>
<b>Total capital assets being depreciated, net</b>	<u>493,003</u>	<u>166,962</u>	<u>-</u>	<u>659,965</u>
<b>Total capital assets, net</b>	<u>\$ 15,445,838</u>	<u>\$ 166,962</u>	<u>\$ -</u>	<u>\$ 15,612,800</u>

Capital asset activity for business-type activities for the year ended June 30, 2018 was as follows:

<b>Business-type Activities</b>	Beginning Balance	Additions	Reductions	Ending Balance
<b>Capital assets being depreciated</b>				
Sewer System	\$ 12,081,956	\$ 1,159,360	\$ -	\$ 13,241,316
Water System	177,000	-	-	177,000
<b>Total capital assets being depreciated</b>	<u>12,258,956</u>	<u>1,159,360</u>	<u>-</u>	<u>13,418,316</u>
<b>Less accumulated depreciation</b>				
Sewer System	5,970,825	241,639	-	6,212,464
Water System	71,095	3,540	-	74,635
<b>Total accumulated depreciation</b>	<u>6,041,920</u>	<u>245,179</u>	<u>-</u>	<u>6,287,099</u>
<b>Total capital assets, net</b>	<u>\$ 6,217,036</u>	<u>\$ 914,181</u>	<u>\$ -</u>	<u>\$ 7,131,217</u>

## Township of Acme

### Notes to the Financial Statements

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Depreciation expense was charged to the Township as follows:

<b>Governmental Activities</b>	
General Government	\$ 6,221
Recreation and Culture	50,100
<b>Total Governmental Activities</b>	<b>\$ 56,321</b>
<b>Business-type Activities</b>	
Sewer	\$ 241,639
Water	3,540
<b>Total Business-type Activities</b>	<b>\$ 245,179</b>

#### Note 5 - Long-term Debt

Long-term debt at June 30, 2018 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)

**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 \$433,754 as of June 30, 2018.

## Township of Acme

### Notes to the Financial Statements

#### *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, a long-term liability 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 \$367,448 as of June 30, 2018.

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

	<u>6/30/2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>6/30/2018</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
2015 Transportation Bonds	\$ 915,000	\$ -	\$ 50,000	\$ 865,000	\$ 55,000
Compensated Absences	418	1,367	-	1,785	-
<b>Total Governmental Activities</b>	<u>915,418</u>	<u>1,367</u>	<u>50,000</u>	<u>866,785</u>	<u>55,000</u>
<b>Business-type Activities:</b>					
2011 Refunding Bonds	527,006	-	93,252	433,754	103,478
Unamortized Bond Premium	36,908	-	7,382	29,526	-
Contract Payable	5,180	-	1,630	3,550	1,739
<b>Total Business-type Activities</b>	<u>569,094</u>	<u>-</u>	<u>102,264</u>	<u>466,830</u>	<u>105,217</u>
<b>Total Long-term Debt</b>	<u>\$ 1,484,512</u>	<u>\$ 1,367</u>	<u>\$ 152,264</u>	<u>\$ 1,333,615</u>	<u>\$ 160,217</u>

**Township of Acme**

Notes to the Financial Statements

Future debt service maturity payments, excluding bond premiums and compensated absences, at June 30, 2018 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>
2019	\$ 55,000	\$ 22,286	\$ 77,286	\$ 103,478	\$ 17,194	\$ 120,672
2020	55,000	21,530	76,530	107,365	13,124	120,489
2021	55,000	20,637	75,637	109,369	8,902	118,271
2022	65,000	19,489	84,489	113,542	4,528	118,070
2023	65,000	18,075	83,075	-	-	-
2024-2027	275,000	55,181	330,181	-	-	-
2028-2031	295,000	20,667	315,667	-	-	-
<b>Total</b>	<b>\$ 865,000</b>	<b>\$ 177,865</b>	<b>\$ 1,042,865</b>	<b>\$ 433,754</b>	<b>\$ 43,748</b>	<b>\$ 477,502</b>

**Note 6 – Interfund Balances and Transfers**

The Township had the following interfund balances as of June 30, 2018:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Bayside Park	\$ 185,000

Interfund balances resulted primarily from the time lag between the dates that: 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made.

Interfund transfers during the year were as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Bayside Park	General Fund	\$ 100,000
Nonmajor Governmental Funds	Nonmajor Governmental Funds	9,282
Nonmajor Governmental Funds	General Fund	3,000
Water Fund	Sewer Fund	105,905
Water Fund	General Fund	1,000

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.

## Township of Acme

### Notes to the Financial Statements

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#### **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 contributions for each employee. Employer contributions plus interest allocated to the employee's accounts are fully vested upon plan participation.

The current year contribution was calculated on covered payroll of \$257,465, resulting in an employer contribution of \$25,747. Employee contributions were \$7,166 during the year.

#### **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.

# Township of Acme

## Notes to the Financial Statements

### 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, 2018, the total cost of the project has not been estimated and no expenditures have been made.

#### *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, 2018 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.

	General Fund	Fire Fund	Farmland Preservation	Holiday Hills Improvement	Bayside Park	Nonmajor Funds	Total
Nonspendable:							
Long-term Receivable	\$ 121,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,358
Prepaid Items	10,672	-	-	-	-	198	10,870
Total Nonspendable	<u>132,030</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>198</u>	<u>132,228</u>
Restricted for:							
Farmland Preservation Fund	-	-	785,521	-	-	-	785,521
Public Act 48 Metro Fund	94	-	-	-	-	-	94
Fire Fund	-	55,686	-	-	-	-	55,686
Police Protection Fund	-	-	-	-	-	81,995	81,995
Liquor Fund	-	-	-	-	-	9,635	9,635
Holiday Hills Improvement	-	-	-	308,297	-	-	308,297
Capital Projects	6,864	-	-	-	-	-	6,864
Total Restricted	<u>6,958</u>	<u>55,686</u>	<u>785,521</u>	<u>308,297</u>	<u>-</u>	<u>91,630</u>	<u>1,248,092</u>
Committed for:							
Self Funded Accts	388,125	-	-	-	-	-	388,125
Cemetery	-	-	-	-	-	12,874	12,874
Shoreline Preservation Fund	-	-	-	-	-	1,382	1,382
Parks	-	-	-	-	-	15,416	15,416
Saylor Park Boat Launch	-	-	-	-	100,000	-	100,000
GTTC Engineer Project Mgmt	32,000	-	-	-	-	-	32,000
Township Hall / Community Center	30,000	-	-	-	-	-	30,000
Septage Plant Bond Buyout	7,776	-	-	-	-	-	7,776
Total Committed	<u>457,901</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>29,672</u>	<u>587,573</u>
Unassigned	<u>826,498</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>826,498</u>
<b>Total Fund Balances - Governmental Funds</b>	<b><u>\$ 1,423,387</u></b>	<b><u>\$ 55,686</u></b>	<b><u>\$ 785,521</u></b>	<b><u>\$ 308,297</u></b>	<b><u>\$ 100,000</u></b>	<b><u>\$ 121,500</u></b>	<b><u>\$ 2,794,391</u></b>

## Township of Acme

### Notes to the Financial Statements

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#### **Note 12 - Related Party Transactions**

The Township Treasurer has ownership in an assessing company. During the year ended June 30, 2018, the Township paid this company \$38,497 for services provided.

## **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, 2018**

	<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	\$ 340,555	\$ 340,555	\$ 344,466	\$ 3,911
License and Permits	83,500	83,500	92,054	8,554
Local Contributions	35,000	35,000	9,864	(25,136)
State Revenue Sharing	340,695	340,695	363,689	22,994
Charges for Services	55,960	55,960	62,276	6,316
Other	54,500	54,500	25,413	(29,087)
Interest Income	2,966	2,966	3,281	315
<b>Total Revenues</b>	<u>913,176</u>	<u>913,176</u>	<u>901,043</u>	<u>(12,133)</u>
<b>Other Financing Sources</b>				
Transfers In	25,000	25,000	--	(25,000)
<b>Total Revenues and Other Financing Sources</b>	<u>938,176</u>	<u>938,176</u>	<u>901,043</u>	<u>(37,133)</u>
<b>Expenditures</b>				
<b>General Government</b>				
Township Board	189,800	189,800	142,952	46,848
Supervisor	53,215	53,215	51,766	1,449
Elections	16,750	16,750	2,588	14,162
Assessing	56,700	56,700	52,404	4,296
Clerk	87,533	87,533	84,210	3,323
Board of Review	955	955	771	184
Treasurer	74,278	74,278	73,164	1,114
Building and Grounds	56,450	56,450	49,859	6,591
Other	15,000	15,000	14,943	57
<b>Total General Government</b>	<u>550,681</u>	<u>550,681</u>	<u>472,657</u>	<u>78,024</u>
<b>Public Works</b>	11,595	11,595	11,386	209
<b>Community and Economic Development</b>	183,896	184,696	119,174	65,522
<b>Recreation and Culture</b>				
Parks and Recreation	65,432	65,432	66,489	(1,057)
<b>Capital Outlay</b>	<u>30,000</u>	<u>30,000</u>	<u>13,162</u>	<u>16,838</u>
<b>Total Expenditures</b>	<u>841,604</u>	<u>842,404</u>	<u>682,868</u>	<u>159,536</u>
<b>Other Financing Uses</b>				
Transfers Out	--	104,000	104,000	--
<b>Total Expenditures and Other Financing Uses</b>	<u>841,604</u>	<u>946,404</u>	<u>786,868</u>	<u>159,536</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>96,572</u>	<u>(8,228)</u>	<u>114,175</u>	<u>122,403</u>
<b>Net Change in Fund Balance</b>	<u>96,572</u>	<u>(8,228)</u>	<u>114,175</u>	<u>122,403</u>
<b>Fund Balance at Beginning of Period</b>	1,309,212	1,309,212	1,309,212	--
<b>Fund Balance at End of Period</b>	<u>\$ 1,405,784</u>	<u>\$ 1,300,984</u>	<u>\$ 1,423,387</u>	<u>\$ 122,403</u>

**Township of Acme**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Fire Fund**  
**For the Year Ended June 30, 2018**

	<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	\$ 825,000	\$ 825,000	\$ 822,992	\$ (2,008)
<i>Total Revenues</i>	<u>825,000</u>	<u>825,000</u>	<u>822,992</u>	<u>(2,008)</u>
<b>Expenditures</b>				
Public Safety	823,260	823,260	826,021	(2,761)
<i>Total Expenditures</i>	<u>823,260</u>	<u>823,260</u>	<u>826,021</u>	<u>(2,761)</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over Expenditures</i>	<u>1,740</u>	<u>1,740</u>	<u>(3,029)</u>	<u>(4,769)</u>
<i>Net Change in Fund Balance</i>	<b>1,740</b>	<b>1,740</b>	<b>(3,029)</b>	<b>(4,769)</b>
<i>Fund Balance at Beginning of Period</i>	58,715	58,715	58,715	--
<i>Fund Balance at End of Period</i>	<u>\$ 60,455</u>	<u>\$ 60,455</u>	<u>\$ 55,686</u>	<u>\$ (4,769)</u>

**Township of Acme**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Farm Land Preservation**  
**For the Year Ended June 30, 2018**

	<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	\$ 230,800	\$ 230,800	\$ 240,103	\$ 9,303
Interest Income	100	100	1,192	1,092
<b><i>Total Revenues</i></b>	<u>230,900</u>	<u>230,900</u>	<u>241,295</u>	<u>10,395</u>
<b>Expenditures</b>				
Community and Economic Development	334,500	334,500	44,730	289,770
<b><i>Total Expenditures</i></b>	<u>334,500</u>	<u>334,500</u>	<u>44,730</u>	<u>289,770</u>
<b><i>Excess (Deficiency) of Revenues</i></b>				
<b><i>Over Expenditures</i></b>	<u>(103,600)</u>	<u>(103,600)</u>	<u>196,565</u>	<u>300,165</u>
<b><i>Net Change in Fund Balance</i></b>	<u>(103,600)</u>	<u>(103,600)</u>	<u>196,565</u>	<u>300,165</u>
<i>Fund Balance at Beginning of Period</i>	588,956	588,956	588,956	--
<b><i>Fund Balance at End of Period</i></b>	<u>\$ 485,356</u>	<u>\$ 485,356</u>	<u>\$ 785,521</u>	<u>\$ 300,165</u>

**Combining and Individual Fund Statements and Schedules**

**Township of Acme  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2018**

	<u>Special Revenue</u>					<u>Total Nonmajor Governmental Funds</u>
	<u>Police Protection</u>	<u>Cemetery Fund</u>	<u>Liquor Fund</u>	<u>Shoreline Preservation</u>	<u>Park Fund</u>	
<b>ASSETS</b>						
Cash and Investments	\$ 81,995	\$ 14,074	\$ 9,635	\$ 1,382	\$ 15,416	\$ 122,502
Prepaid Items	--	198	--	--	--	198
<b>Total Assets</b>	<b>\$ 81,995</b>	<b>\$ 14,272</b>	<b>\$ 9,635</b>	<b>\$ 1,382</b>	<b>\$ 15,416</b>	<b>\$ 122,700</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ --	\$ 1,200	\$ --	\$ --	\$ --	\$ 1,200
<b>Total Liabilities</b>	<b>--</b>	<b>1,200</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>1,200</b>
<b>FUND BALANCE</b>						
Nonspendable	--	198	--	--	--	198
Restricted	81,995	--	9,635	--	--	91,630
Committed	--	12,874	--	1,382	15,416	29,672
Unassigned	--	--	--	--	--	--
<b>Total Fund Balance</b>	<b>81,995</b>	<b>13,072</b>	<b>9,635</b>	<b>1,382</b>	<b>15,416</b>	<b>121,500</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 81,995</b>	<b>\$ 14,272</b>	<b>\$ 9,635</b>	<b>\$ 1,382</b>	<b>\$ 15,416</b>	<b>\$ 122,700</b>

**Township of Acme**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2018**

	Special Revenue					Capital Projects	Total Nonmajor Governmental Funds
	Police Protection	Cemetery Fund	Liquor Fund	Shoreline Preservation	Park Fund	Sayler Park Boat Launch	
<b>Revenues</b>							
Property Taxes	\$ 23,061	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 23,061
License and Permits	--	--	10,115	--	--	--	10,115
Local Contributions	--	--	--	--	14,893	--	14,893
Charges for Services	--	7,700	--	--	--	--	7,700
Interest Income	--	--	2	3	--	--	5
<b>Total Revenues</b>	<u>23,061</u>	<u>7,700</u>	<u>10,117</u>	<u>3</u>	<u>14,893</u>	<u>--</u>	<u>55,774</u>
<b>Expenditures</b>							
General Government	--	8,564	--	--	--	--	8,564
Public Safety	40,576	--	--	--	--	--	40,576
Recreation and Culture	--	--	--	--	1,019	--	1,019
<b>Total Expenditures</b>	<u>40,576</u>	<u>8,564</u>	<u>--</u>	<u>--</u>	<u>1,019</u>	<u>--</u>	<u>50,159</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(17,515)</u>	<u>(864)</u>	<u>10,117</u>	<u>3</u>	<u>13,874</u>	<u>--</u>	<u>5,615</u>
<b>Other Financing Sources (Uses)</b>							
Transfers In	8,600	3,000	--	--	682	--	12,282
Transfers Out	--	--	(8,600)	--	--	(682)	(9,282)
<b>Net Other Financing Sources (Uses)</b>	<u>8,600</u>	<u>3,000</u>	<u>(8,600)</u>	<u>--</u>	<u>682</u>	<u>(682)</u>	<u>3,000</u>
<b>Net Change in Fund Balance</b>	<u>(8,915)</u>	<u>2,136</u>	<u>1,517</u>	<u>3</u>	<u>14,556</u>	<u>(682)</u>	<u>8,615</u>
<i>Fund Balance at Beginning of Period</i>	90,910	10,936	8,118	1,379	860	682	112,885
<b>Fund Balance at End of Period</b>	<u>\$ 81,995</u>	<u>\$ 13,072</u>	<u>\$ 9,635</u>	<u>\$ 1,382</u>	<u>\$ 15,416</u>	<u>\$ --</u>	<u>\$ 121,500</u>

November 5, 2018

To the Township Board  
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 (the "Township") for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted 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 August 28, 2018. 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. No new accounting policies were adopted and the application of existing policies was not changed during 2018. We noted no transactions entered into by the Township 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 which is based on the length of time it is believed those assets will provide some economic benefit in the future. We evaluated the key factors and assumptions used to develop the estimate and have determined that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

### *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 clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the applicable opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is 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 5, 2018.

### *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 Township'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 Issue*

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 Township'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 & analysis and 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.

We were engaged to report on combining 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.

## **Communication Regarding Internal Control**

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township as of and for the year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of the inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we have identified deficiencies in internal control that we consider to be material weaknesses.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency to be a material weakness:

***Financial statement preparation:***

*Criteria:* All governmental units in Michigan are required to prepare financial statements in accordance with generally accepted accounting principles (GAAP). This is the responsibility of the management. The preparation of financial statements in accordance with GAAP requires internal controls over both: 1) recording, processing, and summarizing accounting data (i.e. maintaining internal accounting records), and 2) reporting government-wide and fund financial statements, including the related notes to the financial statements (i.e. external financial reporting).

*Condition:* As is the case with many small and medium-sized governmental units, the Township has historically relied on its independent external auditor to assist with the preparation of the financial statements, the related notes, and the management's discussion and analysis as part of its external financial reporting process. Accordingly, the Township's ability to prepare financial statements in accordance with GAAP is based, in part, on its reliance on its external auditor, who cannot, by definition, be considered part of the Township's internal controls. Having the auditor draft the annual financial statements is allowable under current auditing standards and ethical guidelines and may be the most efficient and effective method for preparation of the Township's financial statements. However, when an entity (on its own) lacks the ability to produce financial statements that conform to GAAP, or when material audit adjustments are identified by the auditor, auditing standards require that such conditions be communicated in writing as material weaknesses.

*Cause:* This condition was caused by the Township's decision to outsource the preparation of its annual financial statements to the external auditor rather than incur the costs of obtaining the necessary training and expertise required for the Township to perform this task internally because outsourcing the task is considered more cost effective.

*Effect:* The Township lacks complete internal controls over the preparation of its financial statements in accordance with GAAP, and, instead, relies, at least in part, on assistance from its external auditor for assistance with this task.

*Auditor's Recommendation:* We recommend that management continue to monitor the relative costs and benefits of securing the internal or other external resources necessary to prepare a draft of the Township's annual financial statements versus contracting with its auditor for these services.

*Management Response:* Management has made an ongoing evaluation of the respective costs and benefits of obtaining internal or external resources, specifically for the preparation of financial statements, and has determined that the additional benefits derived from implementing such a system would not outweigh the costs incurred to do so. Management will continue to review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation.

### **The Township's Response to Findings**

We did not audit the Township's response to the internal control findings described above and, accordingly, we express no opinion on it.

### **Restriction on Use**

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

Very truly yours,

A handwritten signature in cursive script that reads "Gabridge & Company". The signature is written in dark ink and is positioned above the printed name of the company.

Gabridge & Company, PLC  
Grand Rapids, Michigan

CASH SUMMARY BY BANK FOR ACME TOWNSHIP  
 FROM 09/01/2018 TO 09/30/2018

Bank Code	Description	Beginning Balance 09/01/2018	Total Debits	Total Credits	Ending Balance 09/30/2018
CHASE	GENERAL FUND				
101	GENERAL FUND	439,213.05	64,320.77	57,623.81	445,910.01
206	FIRE FUND	48,253.06	0.00	7,433.60	40,819.46
207	POLICE PROTECTION	81,995.46	0.00	19,537.75	62,457.71
208	PARK FUND	17,204.06	530.55	0.00	17,734.61
209	CEMETERY FUND	16,701.85	300.00	425.00	16,576.85
212	LIQUOR FUND	2,637.40	0.00	0.00	2,637.40
	GENERAL FUND	<u>606,004.88</u>	<u>65,151.32</u>	<u>85,020.16</u>	<u>586,136.04</u>
FARM	FARMLAND PRESERVATION				
225	FARMLAND PRESERVATION	773,056.32	106.71	0.00	773,163.03
	FARMLAND PRESERVATION	<u>773,056.32</u>	<u>106.71</u>	<u>0.00</u>	<u>773,163.03</u>
FARMM	FARMLAND PRESERVATION - MONEY MARKET				
225	FARMLAND PRESERVATION	5,206.00	0.21	0.00	5,206.21
	FARMLAND PRESERVATION - MONEY MARKET	<u>5,206.00</u>	<u>0.21</u>	<u>0.00</u>	<u>5,206.21</u>
GENHY	GENERAL FUND - HIGH YIELD				
101	GENERAL FUND	157,289.01	19.39	0.00	157,308.40
	GENERAL FUND - HIGH YIELD	<u>157,289.01</u>	<u>19.39</u>	<u>0.00</u>	<u>157,308.40</u>
GENMM	GENERAL FUND - MONEY MARKET				
101	GENERAL FUND	298,402.68	49.05	0.00	298,451.73
	GENERAL FUND - MONEY MARKET	<u>298,402.68</u>	<u>49.05</u>	<u>0.00</u>	<u>298,451.73</u>
LIQ	LIQUOR MONEY MARKET				
212	LIQUOR FUND	6,998.84	0.29	0.00	6,999.13
	LIQUOR MONEY MARKET	<u>6,998.84</u>	<u>0.29</u>	<u>0.00</u>	<u>6,999.13</u>
PARKS	BAYSIDE PARK				
402	BAYSIDE PARK CAPITAL FUND	261,605.16	10,950.00	107,894.75	164,660.41
	BAYSIDE PARK	<u>261,605.16</u>	<u>10,950.00</u>	<u>107,894.75</u>	<u>164,660.41</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>
SADH	HOLIDAY 818				
811	HOLIDAY HILLS AREA IMPROVEMENT	323,418.01	0.00	11,315.00	312,103.01
	HOLIDAY 818	<u>323,418.01</u>	<u>0.00</u>	<u>11,315.00</u>	<u>312,103.01</u>

CASH SUMMARY BY BANK FOR ACME TOWNSHIP  
 FROM 09/01/2018 TO 09/30/2018

Bank Code Fund	Description	Beginning Balance 09/01/2018	Total Debits	Total Credits	Ending Balance 09/30/2018
SEWER	ACME RELIEF SEWER				
590	ACME RELIEF SEWER	1,871,063.08	257.53	39,846.54	1,831,474.07
591	WATER FUND- HOPE VILLAGE	1,016.91	0.00	926.65	90.26
	ACME RELIEF SEWER	<u>1,872,079.99</u>	<u>257.53</u>	<u>40,773.19</u>	<u>1,831,564.33</u>
SEWMM	ACME RELIEF SEWER MONEY MARKET				
590	ACME RELIEF SEWER	197,608.92	24.34	0.00	197,633.26
	ACME RELIEF SEWER MONEY MARKET	<u>197,608.92</u>	<u>24.34</u>	<u>0.00</u>	<u>197,633.26</u>
SHORE	SHORELINE PRESERVATION				
296	SHORELINE PPRESERVATION	1,382.36	0.19	0.00	1,382.55
	SHORELINE PRESERVATION	<u>1,382.36</u>	<u>0.19</u>	<u>0.00</u>	<u>1,382.55</u>
TAX	CURRENT TAX COLLECTION				
703	CURRENT TAX COLLECTION	1,296,254.97	5,511,621.28	6,293,365.24	514,511.01
	CURRENT TAX COLLECTION	<u>1,296,254.97</u>	<u>5,511,621.28</u>	<u>6,293,365.24</u>	<u>514,511.01</u>
TRUST	TRUST & AGENCY				
701	TRUST AND AGENCY	5,600.00	0.00	0.00	5,600.00
	TRUST & AGENCY	<u>5,600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,600.00</u>
	TOTAL - ALL FUNDS	<u>5,805,107.14</u>	<u>5,588,180.31</u>	<u>6,538,368.34</u>	<u>4,854,919.11</u>

*Sarah Lawrence*  
 Deputy Treasurer  
 11-5-18

PERIOD ENDING 09/30/2018

GL NUMBER	DESCRIPTION	2018-19	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDG USED
		AMENDED BUDGET	09/30/2018 (NORMAL (ABNORMAL))	MONTH 09/30/2018 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
<b>Fund 101 - GENERAL FUND</b>						
<b>Revenues</b>						
<b>Dept 000</b>						
101-000-402.000	CURRENT PROPERTY TAXES	234,075.00	0.00	0.00	234,075.00	0.00
101-000-412.000	PERSONAL PROP TAXES	15,000.00	0.00	0.00	15,000.00	0.00
101-000-445.020	PENALTIES& INTEREST	2,200.00	0.00	0.00	2,200.00	0.00
101-000-447.000	ADMINISTRATIVE FEE 1%	99,800.00	77,178.48	61,979.50	22,621.52	77.33
101-000-448.000	CABLE TV FEE	85,500.00	0.00	0.00	85,500.00	0.00
101-000-465.000	PASSPORT FEES	1,600.00	549.45	0.00	1,050.55	34.34
101-000-574.000	ST SHARED SALES TAX	361,106.00	0.00	0.00	361,106.00	0.00
101-000-577.000	SWAMP TAX	1,420.00	0.00	0.00	1,420.00	0.00
101-000-602.000	GRANTS	30,000.00	10,000.00	0.00	20,000.00	33.33
101-000-602.004	ENDOWMENT	8,500.00	0.00	0.00	8,500.00	0.00
101-000-607.000	CHARGES FOR SERVICES	1,000.00	359.86	167.36	640.14	35.99
101-000-608.001	Zoning Fees	15,160.00	3,180.00	1,530.00	11,980.00	20.98
101-000-610.000	Revenues for Escrow Account	20,000.00	1,300.00	0.00	18,700.00	6.50
101-000-631.000	CONS INDUSTRY ANNUAL MAINT FE	7,850.00	0.00	0.00	7,850.00	0.00
101-000-665.000	INTEREST ON INVESTMENTS	375.00	209.86	68.44	165.14	55.96
101-000-665.001	INTEREST SEPTAGE RECEIVED	2,400.00	0.00	0.00	2,400.00	0.00
101-000-667.000	RENT-PARKS	200.00	60.00	0.00	140.00	30.00
101-000-671.000	MISC REVENUES	5,000.00	0.00	0.00	5,000.00	0.00
101-000-676.000	REIMBURSEMENTS	40,680.00	2,074.86	643.91	38,605.14	5.10
<b>Total Dept 000</b>		<b>931,866.00</b>	<b>94,912.51</b>	<b>64,389.21</b>	<b>836,953.49</b>	<b>10.19</b>
<b>TOTAL REVENUES</b>		<b>931,866.00</b>	<b>94,912.51</b>	<b>64,389.21</b>	<b>836,953.49</b>	<b>10.19</b>
<b>Expenditures</b>						
<b>Dept 000</b>						
101-000-465.001	POSTAGE FOR PASSPORTS	460.00	143.21	0.00	316.79	31.13
101-000-992.000	CONTINGENCY	70,000.00	0.00	0.00	70,000.00	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	400.00	0.00	0.00	400.00	0.00
101-000-998.000	GT COUNTY ROAD COMMISSION TART	4,500.00	5,120.00	5,120.00	(620.00)	113.78
101-000-999.000	TRANSFER TO OTHER FUNDS	100,000.00	0.00	0.00	100,000.00	0.00
<b>Total Dept 000</b>		<b>176,360.00</b>	<b>5,263.21</b>	<b>5,120.00</b>	<b>171,096.79</b>	<b>2.98</b>
<b>Dept 101 - TOWNSHIP BOARD OF TRUSTEES</b>						
101-101-702.000	SALARIES	27,200.00	6,692.28	2,230.76	20,507.72	24.60
101-101-703.001	SECRETARY	32,200.00	7,594.59	2,576.00	24,605.41	23.59
101-101-705.001	PER DIEM TRUSTEES	300.00	0.00	0.00	300.00	0.00
101-101-714.000	FICA LOCAL SHARE	4,758.00	1,163.53	391.24	3,594.47	24.45
101-101-726.000	SUPPLIES & POSTAGE	1,850.00	624.64	507.17	1,225.36	33.76
101-101-801.000	ACCOUNTING & AUDIT	10,000.00	5,050.00	5,050.00	4,950.00	50.50
101-101-801.001	INTERNAL ACCOUNTANT	600.00	0.00	0.00	600.00	0.00
101-101-802.001	ATTORNEY SERVICES LITIGATION	2,000.00	0.00	0.00	2,000.00	0.00
101-101-802.002	ATTORNEY SERVICES	12,000.00	1,568.90	480.00	10,431.10	13.07
101-101-802.005	CONTRACTED COMMUNITY SERVICES	6,000.00	0.00	0.00	6,000.00	0.00
101-101-803.003	ENGINEERING SERVICES	20,000.00	570.00	570.00	19,430.00	2.85
101-101-804.000	SOFTWARE SUPPORT & PROCESSIN	25,300.00	5,326.69	2,525.39	19,973.31	21.05
101-101-860.000	TRAVEL & MILEAGE	250.00	0.00	0.00	250.00	0.00
101-101-874.000	RETIREMENT/PENSION	3,580.00	871.03	291.46	2,708.97	24.33
101-101-900.000	PUBLICATIONS	1,200.00	568.75	456.00	631.25	47.40
101-101-910.000	INSURANCE	6,700.00	1,443.80	307.70	5,256.20	21.55
101-101-958.000	EDUCATION/TRAINING/CONVENTION	300.00	0.00	0.00	300.00	0.00

PERIOD ENDING 09/30/2018

GL NUMBER	DESCRIPTION	2018-19	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2018 NORMAL (ABNORMAL)	MONTH 09/30/2018 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
101-101-960.000	dues subscriptions	5,900.00	5,787.57	0.00	112.43	98.09
Total Dept 101 - TOWNSHIP BOARD OF TRUSTEES		160,138.00	37,261.78	15,385.72	122,876.22	23.27
Dept 171 - SUPERVISOR EXPENDITURES						
101-171-702.000	SALARIES	40,000.00	9,230.76	3,076.92	30,769.24	23.08
101-171-714.000	FICA LOCAL SHARE	3,500.00	776.81	258.94	2,723.19	22.19
101-171-726.000	SUPPLIES & POSTAGE	50.00	0.00	0.00	50.00	0.00
101-171-860.000	TRAVEL & MILEAGE	300.00	0.00	0.00	300.00	0.00
101-171-874.000	RETIREMENT/PENSION	4,750.00	1,015.38	338.46	3,734.62	21.38
101-171-910.000	INSURANCE	4,000.00	923.10	307.70	3,076.90	23.08
101-171-958.000	EDUCATION/TRAINING/CONVENTION	400.00	0.00	0.00	400.00	0.00
Total Dept 171 - SUPERVISOR EXPENDITURES		53,000.00	11,946.05	3,982.02	41,053.95	22.54
Dept 191 - ELECTION EXPENDITURES						
101-191-702.000	SALARIES	10,500.00	3,333.21	0.00	7,166.79	31.74
101-191-714.000	FICA LOCAL SHARE	0.00	23.81	0.00	(23.81)	100.00
101-191-726.000	SUPPLIES & POSTAGE	5,500.00	800.96	226.12	4,699.04	14.56
101-191-900.000	PUBLICATIONS	200.00	81.00	0.00	119.00	40.50
Total Dept 191 - ELECTION EXPENDITURES		16,200.00	4,238.98	226.12	11,961.02	26.17
Dept 209 - ASSESSOR'S EXPENDITURES						
101-209-702.000	SALARIES	5,025.00	1,250.01	416.67	3,774.99	24.88
101-209-714.000	FICA LOCAL SHARE	400.00	95.63	31.88	304.37	23.91
101-209-726.000	SUPPLIES & POSTAGE	4,000.00	1.62	0.47	3,998.38	0.04
101-209-803.002	ASSESSING CONTRACT SERVICES	42,864.00	14,288.00	3,572.00	28,576.00	33.33
101-209-803.004	ASSESSOR'S EVALUATION SERVICES	3,000.00	0.00	0.00	3,000.00	0.00
101-209-804.000	SOFTWARE SUPPORT & PROCESSIN	2,700.00	1,467.00	0.00	1,233.00	54.33
Total Dept 209 - ASSESSOR'S EXPENDITURES		57,989.00	17,102.26	4,021.02	40,886.74	29.49
Dept 215 - CLERK'S EXPENDITURES						
101-215-702.000	SALARIES	40,008.00	9,232.62	3,077.54	30,775.38	23.08
101-215-703.000	WAGES DEPUTY/SEC/PRT TIME	18,720.00	4,553.10	997.20	14,166.90	24.32
101-215-714.000	FICA LOCAL SHARE	4,495.00	872.48	244.99	3,622.52	19.41
101-215-726.000	SUPPLIES & POSTAGE	700.00	120.26	10.65	579.74	17.18
101-215-804.000	SOFTWARE SUPPORT & PROCESSIN	2,300.00	2,163.00	0.00	137.00	94.04
101-215-860.000	TRAVEL & MILEAGE	2,000.00	0.00	0.00	2,000.00	0.00
101-215-874.000	RETIREMENT/PENSION	5,875.00	1,378.59	407.48	4,496.41	23.47
101-215-910.000	INSURANCE	12,500.00	1,975.70	987.85	10,524.30	15.81
101-215-958.000	EDUCATION/TRAINING/CONVENTION	2,100.00	0.00	0.00	2,100.00	0.00
Total Dept 215 - CLERK'S EXPENDITURES		88,698.00	20,295.75	5,725.71	68,402.25	22.88
Dept 247 - BOARD OF REVIEW						
101-247-702.000	SALARIES	750.00	0.00	0.00	750.00	0.00
101-247-714.000	FICA LOCAL SHARE	60.00	0.00	0.00	60.00	0.00
101-247-900.000	PUBLICATIONS	75.00	0.00	0.00	75.00	0.00
101-247-956.000	MISCELLANEOUS	135.00	0.00	0.00	135.00	0.00

PERIOD ENDING 09/30/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	YTD BALANCE 09/30/2018 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2018 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDDT USED
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 247 - BOARD OF REVIEW		1,020.00	0.00	0.00	1,020.00	0.00
Dept 253 - TREASURER'S EXPENDITURES						
101-253-702.000	SALARIES	25,159.00	5,805.90	1,935.30	19,353.10	23.08
101-253-703.000	WAGES DEPUTY/SEC/PRT TIME	28,159.00	6,498.24	2,166.08	21,660.76	23.08
101-253-714.000	FICA LOCAL SHARE	4,052.00	1,011.89	337.29	3,040.11	24.97
101-253-726.000	SUPPLIES & POSTAGE	5,500.00	45.86	16.92	5,454.14	0.83
101-253-804.000	SOFTWARE SUPPORT & PROCESSIN	1,700.00	1,932.00	0.00	(232.00)	113.65
101-253-860.000	TRAVEL & MILEAGE	200.00	0.00	0.00	200.00	0.00
101-253-874.000	RETIREMENT/PENSION	5,700.00	1,322.70	440.90	4,377.30	23.21
101-253-910.000	INSURANCE	4,000.00	923.10	307.70	3,076.90	23.08
101-253-958.000	EDUCATION/TRAINING/CONVENTION	500.00	0.00	0.00	500.00	0.00
Total Dept 253 - TREASURER'S EXPENDITURES		74,970.00	17,539.69	5,204.19	57,430.31	23.40
Dept 265 - TOWNHALL EXPENDITURES						
101-265-726.000	SUPPLIES & POSTAGE	2,500.00	333.91	126.47	2,166.09	13.36
101-265-851.000	CABLE INTERNET SERVICES	5,200.00	950.12	320.78	4,249.88	18.27
101-265-920.000	ELECTRIC UTILITIES TOWNHALL	22,000.00	3,160.51	890.74	18,839.49	14.37
101-265-921.000	STREET LIGHTS	11,100.00	2,231.61	712.62	8,868.39	20.10
101-265-922.000	DTE GAS	4,000.00	76.25	38.06	3,923.75	1.91
101-265-923.000	SEWER TOWNSHIP HALL	800.00	120.00	60.00	680.00	15.00
101-265-930.000	REPAIRS & MAINT	10,000.00	1,570.67	972.23	8,429.33	15.71
Total Dept 265 - TOWNHALL EXPENDITURES		55,600.00	8,443.07	3,120.90	47,156.93	15.19
Dept 410 - PLANNING & ZONING EXPENDITURES						
101-410-702.002	ZONING ADMIN SALARY	65,000.00	15,000.00	5,000.00	50,000.00	23.08
101-410-705.000	PER DIEM PLANNING/ZBA	15,000.00	200.00	200.00	14,800.00	1.33
101-410-714.000	FICA LOCAL SHARE	6,384.00	1,233.42	421.34	5,150.58	19.32
101-410-726.000	SUPPLIES & POSTAGE	1,000.00	22.40	0.94	977.60	2.24
101-410-726.001	POSTAGE T & A	100.00	5.76	5.76	94.24	5.76
101-410-802.001	ATTORNEY SERVICES LITIGATION	3,000.00	0.00	0.00	3,000.00	0.00
101-410-802.002	ATTORNEY SERVICES	12,500.00	1,431.10	1,020.00	11,068.90	11.45
101-410-802.003	ATTORNEY T & A	3,000.00	0.00	0.00	3,000.00	0.00
101-410-803.000	PLANNER SERVICES	8,000.00	0.00	0.00	8,000.00	0.00
101-410-803.001	PLANNING CONSULTANT	12,000.00	314.30	314.30	11,685.70	2.62
101-410-803.004	ENGINEERING SERVICES T&A	3,000.00	0.00	0.00	3,000.00	0.00
101-410-803.005	PLANNING & CONSULTANT T & A	3,000.00	1,616.25	1,071.25	1,383.75	53.88
101-410-803.006	STAFF REVIEW T & A	2,000.00	161.60	161.60	1,838.40	8.08
101-410-804.000	SOFTWARE SUPPORT & PROCESSIN	1,000.00	1,491.00	0.00	(491.00)	149.10
101-410-860.000	TRAVEL & MILEAGE	600.00	0.00	0.00	600.00	0.00
101-410-874.000	RETIREMENT/PENSION	6,900.00	1,592.34	530.78	5,307.66	23.08
101-410-900.000	PUBLICATIONS	2,000.00	441.50	0.00	1,558.50	22.08
101-410-900.001	PUBLICATIONS T & A	2,000.00	107.75	0.00	1,892.25	5.39
101-410-910.000	INSURANCE	4,000.00	923.10	307.70	3,076.90	23.08
101-410-949.000	RENTAL OF SPACE	300.00	0.00	0.00	300.00	0.00
101-410-956.000	MISCELLANEOUS	100.00	30.65	30.65	69.35	30.65
101-410-958.000	EDUCATION/TRAINING/CONVENTION	2,500.00	905.00	220.00	1,595.00	36.20
101-410-960.000	dues subcriptions	650.00	0.00	0.00	650.00	0.00

PERIOD ENDING 09/30/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	YTD BALANCE 09/30/2018 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2018 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 410 - PLANNING & ZONING EXPENDITURES		154,034.00	25,476.17	9,284.32	128,557.83	16.54
Dept 750 - MAINT & PARKS EXPENDITURES						
101-750-703.000	WAGES DEPUTY/SEC/PRT TIME	18,700.00	6,999.75	2,154.75	11,700.25	37.43
101-750-714.000	FICA LOCAL SHARE	1,500.00	535.48	164.83	964.52	35.70
101-750-726.000	SUPPLIES & POSTAGE	1,000.00	146.97	146.97	853.03	14.70
101-750-860.000	TRAVEL & MILEAGE	250.00	0.00	0.00	250.00	0.00
101-750-930.000	REPAIRS & MAINT	38,500.00	6,145.87	2,572.80	32,354.13	15.96
101-750-956.000	MISCELLANEOUS	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 750 - MAINT & PARKS EXPENDITURES		61,950.00	13,828.07	5,039.35	48,121.93	22.32
Dept 865 - INSURANCE						
101-865-910.000	INSURANCE	15,000.00	789.00	0.00	14,211.00	5.26
Total Dept 865 - INSURANCE		15,000.00	789.00	0.00	14,211.00	5.26
Dept 970 - CAPITAL IMPROVEMENTS						
101-970-750.000	MAINT & PARKS EXPENDITURES	4,500.00	0.00	0.00	4,500.00	0.00
101-970-974.000	ELECTIONS CAPITAL IMPROVEMENT	1,000.00	0.00	0.00	1,000.00	0.00
101-970-975.000	TWNHALL CAPITAL IMPROVE	8,900.00	0.00	0.00	8,900.00	0.00
Total Dept 970 - CAPITAL IMPROVEMENTS		14,400.00	0.00	0.00	14,400.00	0.00
TOTAL EXPENDITURES		929,359.00	162,184.03	57,109.35	767,174.97	17.45
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		931,866.00	94,912.51	64,389.21	836,953.49	10.19
TOTAL EXPENDITURES		929,359.00	162,184.03	57,109.35	767,174.97	17.45
NET OF REVENUES & EXPENDITURES		2,507.00	(67,271.52)	7,279.86	69,778.52	2,683.35
Fund 206 - FIRE FUND						
Revenues						
Dept 000						
206-000-402.000	CURRENT PROPERTY TAXES	747,963.00	0.00	0.00	747,963.00	0.00
206-000-402.002	CURRENT PROPERTY TAX AMBULANCE	104,824.00	0.00	0.00	104,824.00	0.00
Total Dept 000		852,787.00	0.00	0.00	852,787.00	0.00
TOTAL REVENUES		852,787.00	0.00	0.00	852,787.00	0.00
Expenditures						
Dept 000						
206-000-802.004	CONTRACTED EMPLOYEE SERVICES	103,200.00	14,867.20	7,433.60	88,332.80	14.41
206-000-805.000	METRO FIRE CONTRACT	747,963.00	0.00	0.00	747,963.00	0.00
Total Dept 000		851,163.00	14,867.20	7,433.60	836,295.80	1.75

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP  
 PERIOD ENDING 09/30/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	YTD BALANCE 09/30/2018 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2018 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 206 - FIRE FUND						
Expenditures						
TOTAL EXPENDITURES		851,163.00	14,867.20	7,433.60	836,295.80	1.75
Fund 206 - FIRE FUND:						
TOTAL REVENUES		852,787.00	0.00	0.00	852,787.00	0.00
TOTAL EXPENDITURES		851,163.00	14,867.20	7,433.60	836,295.80	1.75
NET OF REVENUES & EXPENDITURES		1,624.00	(14,867.20)	(7,433.60)	16,491.20	915.47
Fund 207 - POLICE PROTECTION						
Revenues						
Dept 000						
207-000-402.000	CURRENT PROPERTY TAXES	48,380.00	0.00	0.00	48,380.00	0.00
207-000-671.000	MISC REVENUES	27,600.00	0.00	0.00	27,600.00	0.00
207-000-699.000	TRANSFER IN	8,600.00	0.00	0.00	8,600.00	0.00
Total Dept 000		84,580.00	0.00	0.00	84,580.00	0.00
TOTAL REVENUES		84,580.00	0.00	0.00	84,580.00	0.00
Expenditures						
Dept 000						
207-000-802.000	COMMUNITY POLICING CONTRACT	81,000.00	19,537.75	19,537.75	61,462.25	24.12
207-000-956.000	MISCELLANEOUS	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 000		82,500.00	19,537.75	19,537.75	62,962.25	23.68
TOTAL EXPENDITURES		82,500.00	19,537.75	19,537.75	62,962.25	23.68
Fund 207 - POLICE PROTECTION:						
TOTAL REVENUES		84,580.00	0.00	0.00	84,580.00	0.00
TOTAL EXPENDITURES		82,500.00	19,537.75	19,537.75	62,962.25	23.68
NET OF REVENUES & EXPENDITURES		2,080.00	(19,537.75)	(19,537.75)	21,617.75	939.31
Fund 208 - PARK FUND						
Revenues						
Dept 000						
208-000-600.000	CONTRIBUTIONS FROM RESIDENTS	5,300.00	2,318.55	530.55	2,981.45	43.75
Total Dept 000		5,300.00	2,318.55	530.55	2,981.45	43.75
TOTAL REVENUES		5,300.00	2,318.55	530.55	2,981.45	43.75
Expenditures						
Dept 000						
208-000-930.005	SHORELINE REDEVELOPMENT	4,000.00	0.00	0.00	4,000.00	0.00
208-000-999.000	TRANSFER TO OTHER FUNDS	10,950.00	10,950.00	10,950.00	0.00	100.00

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

PERIOD ENDING 09/30/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	YTD BALANCE 09/30/2018 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2018 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 208 - PARK FUND						
Expenditures						
Total Dept 000		14,950.00	10,950.00	10,950.00	4,000.00	73.24
TOTAL EXPENDITURES		14,950.00	10,950.00	10,950.00	4,000.00	73.24
Fund 208 - PARK FUND:						
TOTAL REVENUES		5,300.00	2,318.55	530.55	2,981.45	43.75
TOTAL EXPENDITURES		14,950.00	10,950.00	10,950.00	4,000.00	73.24
NET OF REVENUES & EXPENDITURES		(9,650.00)	(8,631.45)	(10,419.45)	(1,018.55)	89.45
Fund 209 - CEMETERY FUND						
Revenues						
Dept 000						
209-000-643.000	CEMETARY lot & plots	3,400.00	2,000.00	0.00	1,400.00	58.82
209-000-646.000	BURIAL FEE PAYMENTS	6,000.00	1,200.00	300.00	4,800.00	20.00
Total Dept 000		9,400.00	3,200.00	300.00	6,200.00	34.04
TOTAL REVENUES		9,400.00	3,200.00	300.00	6,200.00	34.04
Expenditures						
Dept 000						
209-000-726.000	SUPPLIES & POSTAGE	300.00	470.20	0.00	(170.20)	156.73
209-000-802.004	CONTRACTED EMPLOYEE SERVICES	6,000.00	425.00	425.00	5,575.00	7.08
209-000-930.000	REPAIRS & MAINT	3,000.00	0.00	0.00	3,000.00	0.00
Total Dept 000		9,300.00	895.20	425.00	8,404.80	9.63
TOTAL EXPENDITURES		9,300.00	895.20	425.00	8,404.80	9.63
Fund 209 - CEMETERY FUND:						
TOTAL REVENUES		9,400.00	3,200.00	300.00	6,200.00	34.04
TOTAL EXPENDITURES		9,300.00	895.20	425.00	8,404.80	9.63
NET OF REVENUES & EXPENDITURES		100.00	2,304.80	(125.00)	(2,204.80)	2,304.80
Fund 212 - LIQUOR FUND						
Revenues						
Dept 000						
212-000-443.000	LIQUOR LICENSE FEES	10,200.00	0.00	0.00	10,200.00	0.00
212-000-665.000	INTEREST ON INVESTMENTS	4.00	0.88	0.29	3.12	22.00
Total Dept 000		10,204.00	0.88	0.29	10,203.12	0.01
TOTAL REVENUES		10,204.00	0.88	0.29	10,203.12	0.01

PERIOD ENDING 09/30/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	YTD BALANCE 09/30/2018 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2018 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
<b>Fund 212 - LIQUOR FUND</b>						
Expenditures						
Dept 000						
212-000-999.000	TRANSFER TO OTHER FUNDS	8,600.00	0.00	0.00	8,600.00	0.00
Total Dept 000		8,600.00	0.00	0.00	8,600.00	0.00
TOTAL EXPENDITURES		8,600.00	0.00	0.00	8,600.00	0.00
<b>Fund 212 - LIQUOR FUND:</b>						
TOTAL REVENUES		10,204.00	0.88	0.29	10,203.12	0.01
TOTAL EXPENDITURES		8,600.00	0.00	0.00	8,600.00	0.00
NET OF REVENUES & EXPENDITURES		1,604.00	0.88	0.29	1,603.12	0.05
<b>Fund 225 - FARMLAND PRESERVATION</b>						
Revenues						
Dept 000						
225-000-402.000	CURRENT PROPERTY TAXES	234,646.00	0.00	0.00	234,646.00	0.00
225-000-665.000	INTEREST ON INVESTMENTS	550.00	348.38	106.92	201.62	63.34
225-000-671.000	MISC REVENUES	175,000.00	0.00	0.00	175,000.00	0.00
Total Dept 000		410,196.00	348.38	106.92	409,847.62	0.08
TOTAL REVENUES		410,196.00	348.38	106.92	409,847.62	0.08
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	30,000.00	7,500.00	0.00	22,500.00	25.00
225-000-941.000	PDR PYMT TO LANDOWNERS	250,000.00	0.00	0.00	250,000.00	0.00
225-000-942.000	APPRAISAL EXPENSES	8,000.00	0.00	0.00	8,000.00	0.00
Total Dept 000		289,500.00	7,500.00	0.00	282,000.00	2.59
TOTAL EXPENDITURES		289,500.00	7,500.00	0.00	282,000.00	2.59
<b>Fund 225 - FARMLAND PRESERVATION:</b>						
TOTAL REVENUES		410,196.00	348.38	106.92	409,847.62	0.08
TOTAL EXPENDITURES		289,500.00	7,500.00	0.00	282,000.00	2.59
NET OF REVENUES & EXPENDITURES		120,696.00	(7,151.62)	106.92	127,847.62	5.93
<b>Fund 296 - SHORELINE PPRESERVATION</b>						
Revenues						
Dept 000						
296-000-665.000	INTEREST ON INVESTMENTS	0.00	0.62	0.19	(0.62)	100.00
Total Dept 000		0.00	0.62	0.19	(0.62)	100.00

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP  
 PERIOD ENDING 09/30/2018

GL NUMBER	DESCRIPTION	2018-19	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2018 NORMAL (ABNORMAL)	MONTH 09/30/2018 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 296 - SHORELINE PPRESERVATION						
Revenues						
TOTAL REVENUES		0.00	0.62	0.19	(0.62)	100.00
Fund 296 - SHORELINE PPRESERVATION:						
TOTAL REVENUES		0.00	0.62	0.19	(0.62)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.62	0.19	(0.62)	100.00
Fund 402 - BAYSIDE PARK CAPITAL FUND						
Revenues						
Dept 000						
402-000-600.000	CONTRIBUTIONS FROM RESIDENTS	6,000.00	0.00	0.00	6,000.00	0.00
402-000-602.002	TRUST FUND DEVELOPMENT GRANT-MDNR	300,000.00	0.00	0.00	300,000.00	0.00
402-000-671.000	MISC REVENUES	100,000.00	0.00	0.00	100,000.00	0.00
402-000-699.000	TRANSFER IN	10,950.00	10,950.00	10,950.00	0.00	100.00
Total Dept 000		416,950.00	10,950.00	10,950.00	406,000.00	2.63
TOTAL REVENUES		416,950.00	10,950.00	10,950.00	406,000.00	2.63
Expenditures						
Dept 000						
402-000-803.000	PLANNER SERVICES	10,000.00	0.00	0.00	10,000.00	0.00
402-000-803.003	ENGINEERING SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
402-000-930.002	PARKS & RECREATION EXPENDITURE	450,000.00	314,238.17	107,894.75	135,761.83	69.83
402-000-999.000	TRANSFER TO OTHER FUNDS	75,000.00	0.00	0.00	75,000.00	0.00
Total Dept 000		540,000.00	314,238.17	107,894.75	225,761.83	58.19
TOTAL EXPENDITURES		540,000.00	314,238.17	107,894.75	225,761.83	58.19
Fund 402 - BAYSIDE PARK CAPITAL FUND:						
TOTAL REVENUES		416,950.00	10,950.00	10,950.00	406,000.00	2.63
TOTAL EXPENDITURES		540,000.00	314,238.17	107,894.75	225,761.83	58.19
NET OF REVENUES & EXPENDITURES		(123,050.00)	(303,288.17)	(96,944.75)	180,238.17	246.48
Fund 590 - ACME RELIEF SEWER						
Revenues						
Dept 000						
590-000-460.000	USAGE&CONNECTION FEES	890,500.00	73,103.29	0.00	817,396.71	8.21
590-000-633.000	REPLACEMENT	2,500.00	0.00	0.00	2,500.00	0.00
590-000-634.000	IMPROVEMENTS	22,580.00	0.00	0.00	22,580.00	0.00
590-000-665.000	INTEREST ON INVESTMENTS	2,500.00	1,101.87	281.87	1,398.13	44.07
Total Dept 000		918,080.00	74,205.16	281.87	843,874.84	8.08

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP  
 PERIOD ENDING 09/30/2018

GL NUMBER	DESCRIPTION	2018-19	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDG USED
		AMENDED BUDGET	09/30/2018 NORMAL (ABNORMAL)	MONTH 09/30/2018 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 590 - ACME RELIEF SEWER						
Revenues						
TOTAL REVENUES		918,080.00	74,205.16	281.87	843,874.84	8.08
Expenditures						
Dept 000						
590-000-802.002	ATTORNEY SERVICES	4,000.00	0.00	0.00	4,000.00	0.00
590-000-803.003	ENGINEERING SERVICES	30,000.00	309.50	310.00	29,690.50	1.03
590-000-956.001	OPERATING & MAINT EXP	450,200.00	121,478.25	38,046.11	328,721.75	26.98
590-000-956.003	HOCH ROAD #697 EXP	1,200.00	79.08	15.43	1,120.92	6.59
590-000-995.001	INTEREST on BONDS	21,052.00	0.00	0.00	21,052.00	0.00
590-000-995.002	PRINCIPAL ON JOINT VENTURE	94,882.00	0.00	0.00	94,882.00	0.00
Total Dept 000		601,334.00	121,866.83	38,371.54	479,467.17	20.27
TOTAL EXPENDITURES		601,334.00	121,866.83	38,371.54	479,467.17	20.27
Fund 590 - ACME RELIEF SEWER:						
TOTAL REVENUES		918,080.00	74,205.16	281.87	843,874.84	8.08
TOTAL EXPENDITURES		601,334.00	121,866.83	38,371.54	479,467.17	20.27
NET OF REVENUES & EXPENDITURES		316,746.00	(47,661.67)	(38,089.67)	364,407.67	15.05
Fund 591 - WATER FUND- HOPE VILLAGE						
Revenues						
Dept 550 - HOPE VILLAGE- WATER						
591-550-460.000	USAGE&CONNECTION FEES	15,500.00	1,166.77	0.00	14,333.23	7.53
Total Dept 550 - HOPE VILLAGE- WATER		15,500.00	1,166.77	0.00	14,333.23	7.53
TOTAL REVENUES		15,500.00	1,166.77	0.00	14,333.23	7.53
Expenditures						
Dept 550 - HOPE VILLAGE- WATER						
591-550-956.001	OPERATING & MAINT EXP	15,200.00	2,578.49	926.65	12,621.51	16.96
Total Dept 550 - HOPE VILLAGE- WATER		15,200.00	2,578.49	926.65	12,621.51	16.96
TOTAL EXPENDITURES		15,200.00	2,578.49	926.65	12,621.51	16.96
Fund 591 - WATER FUND- HOPE VILLAGE:						
TOTAL REVENUES		15,500.00	1,166.77	0.00	14,333.23	7.53
TOTAL EXPENDITURES		15,200.00	2,578.49	926.65	12,621.51	16.96
NET OF REVENUES & EXPENDITURES		300.00	(1,411.72)	(926.65)	1,711.72	470.57
Fund 703 - CURRENT TAX COLLECTION						
Expenditures						
Dept 000						

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

PERIOD ENDING 09/30/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	YTD BALANCE 09/30/2018 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2018 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 703 - CURRENT TAX COLLECTION						
Expenditures						
703-000-876.000	REFUNDS & OVERPAYMENTS	0.00	4.94	5.55	(4.94)	100.00
Total Dept 000		0.00	4.94	5.55	(4.94)	100.00
TOTAL EXPENDITURES		0.00	4.94	5.55	(4.94)	100.00
Fund 703 - CURRENT TAX COLLECTION:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	4.94	5.55	(4.94)	100.00
NET OF REVENUES & EXPENDITURES		0.00	(4.94)	(5.55)	4.94	100.00
Fund 811 - HOLIDAY HILLS AREA IMPROVEMENT						
Revenues						
Dept 000						
811-000-671.000	MISC REVENUES	5,000.00	0.00	0.00	5,000.00	0.00
811-000-672.000	ASSESSMENTS CURRENT	68,000.00	0.00	0.00	68,000.00	0.00
811-000-672.020	PREPAID ASSESSMENTS	4,000.00	3,805.75	0.00	194.25	95.14
Total Dept 000		77,000.00	3,805.75	0.00	73,194.25	4.94
TOTAL REVENUES		77,000.00	3,805.75	0.00	73,194.25	4.94
Expenditures						
Dept 000						
811-000-956.000	MISCELLANEOUS	1,000.00	0.00	0.00	1,000.00	0.00
811-000-995.001	INTEREST on BONDS	33,986.00	11,315.00	11,315.00	22,671.00	33.29
811-000-997.000	DEBT PAYMENT TO COUNTY	55,000.00	0.00	0.00	55,000.00	0.00
Total Dept 000		89,986.00	11,315.00	11,315.00	78,671.00	12.57
TOTAL EXPENDITURES		89,986.00	11,315.00	11,315.00	78,671.00	12.57
Fund 811 - HOLIDAY HILLS AREA IMPROVEMENT:						
TOTAL REVENUES		77,000.00	3,805.75	0.00	73,194.25	4.94
TOTAL EXPENDITURES		89,986.00	11,315.00	11,315.00	78,671.00	12.57
NET OF REVENUES & EXPENDITURES		(12,986.00)	(7,509.25)	(11,315.00)	(5,476.75)	57.83
TOTAL REVENUES - ALL FUNDS		3,731,863.00	190,908.62	76,559.03	3,540,954.38	5.12
TOTAL EXPENDITURES - ALL FUNDS		3,431,892.00	665,937.61	253,969.19	2,765,954.39	19.40
NET OF REVENUES & EXPENDITURES		299,971.00	(475,028.99)	(177,410.16)	774,999.99	158.36

Fund 101 GENERAL FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
101-000-001.000	CASH-CHECKING	606,040.87	445,910.01
101-000-002.000	CASH ON HAND (PETTY CASH)	200.00	200.00
101-000-004.000	3735-MONEY MARKET	298,301.33	298,451.73
101-000-005.000	1886-HIGH YIELD	157,248.94	157,308.40
101-000-018.000	MISC RECEIVABLE (IMMANUAL/BATES ACCT)	49,346.27	49,346.27
101-000-072.000	G.T. COUNTY SEPTAGE BOND/LOAN	121,357.88	121,357.88
101-000-084.402	DUE FROM 402 CAPITAL IMPROVEMENT	185,000.00	335,000.00
<b>Total Assets</b>		<b>1,514,414.90</b>	<b>1,407,574.29</b>
*** Liabilities ***			
101-000-231.200	OTHER PAYROLL DEDUCTIONS	653.89	612.90
101-000-339.000	DEFERRED REVENUE	49,346.27	49,346.27
<b>Total Liabilities</b>		<b>89,528.26</b>	<b>49,959.17</b>
*** Fund Balance ***			
101-000-378.000	PA48 METRO FUND-RESTRICTED	94.00	94.00
101-000-378.001	PUBLIC BROADCAST EQUIP FUND-RESTRICTED	6,864.00	6,864.00
101-000-382.000	SELF FUND ACCTS (PAYABLE 6 MONTHS)-COM	388,125.00	388,125.00
101-000-382.003	SEPTAGE PLANT BOND BUYOUT-COMMITTED	7,776.12	7,776.12
101-000-382.004	TOWNSHIP HALL/COMMUNITY CTR-COMMITTED	30,000.00	30,000.00
101-000-382.005	GTTC ENGINEER PROJECT MNGT-COMMITTED	32,000.00	32,000.00
101-000-390.000	Fund Balance	844,353.82	844,353.82
<b>Total Fund Balance</b>		<b>1,309,212.94</b>	<b>1,309,212.94</b>
<b>Beginning Fund Balance - 17-18</b>			<b>1,309,212.94</b>
<b>Net of Revenues VS Expenditures - 17-18</b>			<b>115,673.70</b>
<b>*17-18 End FB/18-19 Beg FB</b>		<b>1,424,886.64</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>			<b>(67,271.52)</b>
<b>Ending Fund Balance</b>			<b>1,357,615.12</b>
<b>Total Liabilities And Fund Balance</b>			<b>1,407,574.29</b>

\* Year Not Closed

Fund 206 FIRE FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
206-000-001.000	CASH-CHECKING	63,120.26	40,819.46
<b>Total Assets</b>		<b>63,120.26</b>	<b>40,819.46</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>7,433.60</b>	<b>0.00</b>
*** Fund Balance ***			
206-000-390.000	Fund Balance	58,715.08	58,715.08
<b>Total Fund Balance</b>		<b>58,715.08</b>	<b>58,715.08</b>
Beginning Fund Balance - 17-18			58,715.08
Net of Revenues VS Expenditures - 17-18			(3,028.42)
*17-18 End FB/18-19 Beg FB		55,686.66	
Net of Revenues VS Expenditures - Current Year			(14,867.20)
Ending Fund Balance			40,819.46
Total Liabilities And Fund Balance			40,819.46

\* Year Not Closed

Fund 207 POLICE PROTECTION

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
207-000-001.000	CASH-CHECKING	81,995.46	62,457.71
<b>Total Assets</b>		<b>81,995.46</b>	<b>62,457.71</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
207-000-390.000	Fund Balance	90,910.03	90,910.03
<b>Total Fund Balance</b>		<b>90,910.03</b>	<b>90,910.03</b>
Beginning Fund Balance - 17-18			90,910.03
Net of Revenues VS Expenditures - 17-18			(8,914.57)
*17-18 End FB/18-19 Beg FB		81,995.46	
Net of Revenues VS Expenditures - Current Year			(19,537.75)
Ending Fund Balance			62,457.71
Total Liabilities And Fund Balance			62,457.71

\* Year Not Closed

Fund 208 PARK FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
208-000-001.000	CASH-CHECKING	15,416.06	6,784.61
<b>Total Assets</b>		<b>15,416.06</b>	<b>6,784.61</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
208-000-390.000	Fund Balance	860.46	860.46
<b>Total Fund Balance</b>		<b>860.46</b>	<b>860.46</b>
Beginning Fund Balance - 17-18			860.46
Net of Revenues VS Expenditures - 17-18			14,555.60
*17-18 End FB/18-19 Beg FB		15,416.06	
Net of Revenues VS Expenditures - Current Year			(8,631.45)
Ending Fund Balance			6,784.61
Total Liabilities And Fund Balance			6,784.61

\* Year Not Closed

Fund 209 CEMETERY FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
209-000-001.000	CASH-CHECKING	14,073.65	16,576.85
209-000-123.000	PREPAID EXPENSE	194.40	194.40
<b>Total Assets</b>		<b>14,268.05</b>	<b>16,771.25</b>
*** Liabilities ***			
209-000-202.000	ACCOUNTS PAYABLE	1,196.00	1,394.40
<b>Total Liabilities</b>		<b>1,196.00</b>	<b>1,394.40</b>
*** Fund Balance ***			
209-000-390.000	Fund Balance	10,935.79	10,935.79
<b>Total Fund Balance</b>		<b>10,935.79</b>	<b>10,935.79</b>
Beginning Fund Balance - 17-18			10,935.79
Net of Revenues VS Expenditures - 17-18			2,136.26
*17-18 End FB/18-19 Beg FB		13,072.05	
Net of Revenues VS Expenditures - Current Year			2,304.80
Ending Fund Balance			15,376.85
Total Liabilities And Fund Balance			16,771.25

\* Year Not Closed

Fund 212 LIQUOR FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
212-000-001.000	CASH-CHECKING	2,637.40	2,637.40
212-000-004.000	0650-MONEY MARKET	6,998.25	6,999.13
<b>Total Assets</b>		<b>9,635.65</b>	<b>9,636.53</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
212-000-390.000	Fund Balance	8,117.62	8,117.62
<b>Total Fund Balance</b>		<b>8,117.62</b>	<b>8,117.62</b>
<b>Beginning Fund Balance - 17-18</b>			<b>8,117.62</b>
<b>Net of Revenues VS Expenditures - 17-18</b>			<b>1,518.03</b>
*17-18 End FB/18-19 Beg FB		9,635.65	
<b>Net of Revenues VS Expenditures - Current Year</b>			<b>0.88</b>
<b>Ending Fund Balance</b>			<b>9,636.53</b>
<b>Total Liabilities And Fund Balance</b>			<b>9,636.53</b>

\* Year Not Closed

Fund 225 FARMLAND PRESERVATION

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
225-000-001.000	9937-CASH-CHECKING	780,315.31	773,163.03
225-000-004.000	4319-MONEY MARKET	5,205.55	5,206.21
<b>Total Assets</b>		<b>785,520.86</b>	<b>778,369.24</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
225-000-390.000	Fund Balance	588,956.34	588,956.34
<b>Total Fund Balance</b>		<b>588,956.34</b>	<b>588,956.34</b>
Beginning Fund Balance - 17-18			588,956.34
Net of Revenues VS Expenditures - 17-18			196,564.52
*17-18 End FB/18-19 Beg FB		785,520.86	
Net of Revenues VS Expenditures - Current Year			(7,151.62)
Ending Fund Balance			778,369.24
Total Liabilities And Fund Balance			778,369.24

\* Year Not Closed

Fund 296 SHORELINE PPRESERVATION

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
296-000-001.000	CASH-CHECKING	1,381.93	1,382.55
Total Assets		1,381.93	1,382.55
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
296-000-390.000	Fund Balance	1,379.30	1,379.30
Total Fund Balance		1,379.30	1,379.30
Beginning Fund Balance - 17-18			1,379.30
Net of Revenues VS Expenditures - 17-18			2.63
*17-18 End FB/18-19 Beg FB		1,381.93	
Net of Revenues VS Expenditures - Current Year			0.62
Ending Fund Balance			1,382.55
Total Liabilities And Fund Balance			1,382.55

\* Year Not Closed

Fund 401 SAYLER PARK BOAT LAUNCH CAPITAL 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 ***			
401-000-390.000	Fund Balance	682.45	682.45
	<b>Total Fund Balance</b>	<u>682.45</u>	<u>682.45</u>
	Beginning Fund Balance - 17-18		682.45
	Net of Revenues VS Expenditures - 17-18		(682.45)
	*17-18 End FB/18-19 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 402 BAYSIDE PARK CAPITAL FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
402-000-001.000	CASH-CHECKING	462,160.25	164,660.41
402-000-078.000	DUE FROM THE STATE OF MI	76,982.09	76,982.09
<b>Total Assets</b>		<b>539,142.34</b>	<b>241,642.50</b>
*** Liabilities ***			
402-000-214.101	DUE TO GENERAL FUND	185,000.00	335,000.00
<b>Total Liabilities</b>		<b>329,211.67</b>	<b>335,000.00</b>
*** Fund Balance ***			
<b>Total Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
Beginning Fund Balance - 17-18			0.00
Net of Revenues VS Expenditures - 17-18			209,930.67
*17-18 End FB/18-19 Beg FB		209,930.67	
Net of Revenues VS Expenditures - Current Year			(303,288.17)
Ending Fund Balance			(93,357.50)
Total Liabilities And Fund Balance			241,642.50

\* Year Not Closed

Fund 590 ACME RELIEF SEWER

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
590-000-001.000	9945-CASH-CHECKING	1,820,875.22	1,831,474.07
590-000-004.000	0651-MONEY MARKET	197,362.10	197,633.26
590-000-132.000	SEPTIC PLANT	470,853.00	470,853.00
590-000-133.000	ACCUMULATED DEPRECIATION	(93,988.24)	(93,988.24)
590-000-154.000	SEWER SYSTEMS	11,611,103.07	11,611,103.07
590-000-155.000	ACCUMULATED DEPREC-SEWER	(5,876,837.24)	(5,876,837.24)
590-000-158.000	CONSTRUCTION IN PROGRESS	1,063,541.03	1,068,456.03
<b>Total Assets</b>		<b>9,268,727.62</b>	<b>9,208,693.95</b>
*** Liabilities ***			
590-000-250.000	BONDS PAYABLE LONG TERM	429,846.00	429,846.00
590-000-250.001	ACCR.INTEREST ON BONDS	3,021.00	3,021.00
590-000-250.100	Current portion of Bonds	97,160.00	97,160.00
590-000-251.002	PREMIUM OF REFUNDED BONDS	36,908.00	36,908.00
590-000-310.000	CONTRACTS PAYABLE-COUNTY DPW	5,180.00	5,180.00
<b>Total Liabilities</b>		<b>584,487.00</b>	<b>572,115.00</b>
*** Fund Balance ***			
590-000-382.000	OPERATION & MAINTENANCE	370,210.00	370,210.00
590-000-382.001	REPLACEMENT	246,807.00	246,807.00
590-000-382.002	IMPROVEMENT	509,150.00	509,150.00
590-000-390.000	Fund Balance	7,278,645.53	7,278,645.53
<b>Total Fund Balance</b>		<b>8,404,812.53</b>	<b>8,404,812.53</b>
<b>Beginning Fund Balance - 17-18</b>			<b>8,404,812.53</b>
<b>Net of Revenues VS Expenditures - 17-18</b>			<b>279,428.09</b>
<b>*17-18 End FB/18-19 Beg FB</b>		<b>8,684,240.62</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>			<b>(47,661.67)</b>
<b>Ending Fund Balance</b>			<b>8,636,578.95</b>
<b>Total Liabilities And Fund Balance</b>			<b>9,208,693.95</b>

\* Year Not Closed

Fund 591 WATER FUND- HOPE VILLAGE

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
591-000-001.000	CASH-CHECKING	334.97	90.26
591-000-152.000	WATER SYSTEMS	177,000.00	177,000.00
591-000-153.000	ACCUMULATED DEPRECIATION-WATER	(71,095.00)	(71,095.00)
<b>Total Assets</b>		<b>107,406.98</b>	<b>105,995.26</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
<b>Total Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
Beginning Fund Balance - 17-18			0.00
Net of Revenues VS Expenditures - 17-18			107,406.98
*17-18 End FB/18-19 Beg FB		107,406.98	
Net of Revenues VS Expenditures - Current Year			(1,411.72)
Ending Fund Balance			105,995.26
Total Liabilities And Fund Balance			105,995.26

\* Year Not Closed

Fund 701 TRUST AND AGENCY

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
701-000-001.000	CASH-CHECKING	5,600.00	5,600.00
Total Assets		5,600.00	5,600.00
*** Liabilities ***			
701-400-282.423	POW/WINDWARD RIDGE	5,600.00	5,600.00
Total Liabilities		5,600.00	5,600.00
*** Fund Balance ***			
Total Fund Balance		0.00	0.00
Beginning Fund Balance - 17-18			0.00
Net of Revenues VS Expenditures - 17-18			0.00
*17-18 End FB/18-19 Beg FB		0.00	
Net of Revenues VS Expenditures - Current Year			0.00
Ending Fund Balance			0.00
Total Liabilities And Fund Balance			5,600.00

\* Year Not Closed

Fund 703 CURRENT TAX COLLECTION

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
703-000-001.000	CASH-CHECKING	25,410.23	514,511.01
<b>Total Assets</b>		<b>25,410.23</b>	<b>514,511.01</b>
*** Liabilities ***			
703-000-273.000	UNDISTRIBUTED TAX	25,410.23	514,515.95
<b>Total Liabilities</b>		<b>25,410.23</b>	<b>514,515.95</b>
*** Fund Balance ***			
<b>Total Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
Beginning Fund Balance - 17-18			0.00
Net of Revenues VS Expenditures - 17-18			0.00
*17-18 End FB/18-19 Beg FB		0.00	
Net of Revenues VS Expenditures - Current Year			(4.94)
Ending Fund Balance			(4.94)
Total Liabilities And Fund Balance			514,511.01

\* Year Not Closed

Fund 811 HOLIDAY HILLS AREA IMPROVEMENT

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
811-000-001.000	CASH-CHECKING	319,612.26	312,103.01
811-000-045.000	RECEIVABLE-CURRENT	695,882.25	695,882.25
<b>Total Assets</b>		<b>1,015,494.51</b>	<b>1,007,985.26</b>
*** Liabilities ***			
811-000-202.000	ACCOUNTS PAYABLE	11,315.00	11,315.00
811-000-339.000	DEFERRED REVENUE	695,882.25	695,882.25
<b>Total Liabilities</b>		<b>707,197.25</b>	<b>707,197.25</b>
*** Fund Balance ***			
811-000-390.000	Fund Balance	302,842.80	302,842.80
<b>Total Fund Balance</b>		<b>302,842.80</b>	<b>302,842.80</b>
Beginning Fund Balance - 17-18			302,842.80
Net of Revenues VS Expenditures - 17-18			5,454.46
*17-18 End FB/18-19 Beg FB		308,297.26	
Net of Revenues VS Expenditures - Current Year			(7,509.25)
Ending Fund Balance			300,788.01
Total Liabilities And Fund Balance			1,007,985.26

\* Year Not Closed

# Trip List - Dispatch (Short)

Company IS NORTH FLIGHT INC; AND Trip Date IS BETWEEN 09/01/2018 AND 09/30/2018; AND Call Types IS Community Benefit OR Contract OR ERT OR Flight OR Intercept OR Interfacility OR MEI OR NICU OR Personnel and Equipment OR Prehospital OR Transf...

Run # or Trip #	TripDate	Veh/Unit	Time	Call Type	Customer Name	PickUp Location	DropOff Location
<b>NORTH FLIGHT INC</b>							
<b>Dispatched</b>							
14613	9/1/2018	NF 5: NF 5	04:11:07	Prehospital		5377 BATES RD	MUNSON MEDICAL CENTER ER
14619	9/1/2018	NF 5: NF 5	10:24:11	Prehospital		US HIGHWAY 31 N & 5 MILE RD	
14620	9/1/2018	NF 15: NF 15	10:24:11	Prehospital	CANCEL, PREHOSPITAL	US HIGHWAY 31 N & 5 MILE RD	
14623	9/1/2018	NF 15: NF 15	11:21:00	Transfer		US HIGHWAY 31 N & 5 MILE RD	MUNSON MEDICAL CENTER Morgue
14625	9/1/2018	NF 8: NF 8	12:02:47	Prehospital	<Unknown>	3855 HAVEN HILL LN	
14687	9/3/2018	NF 5: NF 5	02:25:20	Prehospital		SAMARITAS SR CARE - ACME	MUNSON MEDICAL CENTER ER
14700	9/3/2018	NF 8: NF 8	10:39:00	Prehospital	CANCEL, PREHOSPITAL	MEIJER ACME	
14724	9/3/2018	NF 8: NF 8	13:13:42	Prehospital	CANCEL, PREHOSPITAL	MEIJER ACME TOWN CENTER	
14730	9/3/2018	NF 8: NF 8	13:13:42	Prehospital	CANCEL, PREHOSPITAL	MEIJER ACME TOWN CENTER	
14759	9/3/2018	NF 8: NF 8	20:24:08	Prehospital		GRAND TRAVERSE RESORT 859	MUNSON MEDICAL CENTER ER
15103	9/8/2018	NF 8: NF 8	12:51:02	Prehospital		3159 SCENIC HILLS DR	MUNSON MEDICAL CENTER ER
15119	9/8/2018	NF 8: NF 8	17:50:04	Prehospital	CANCEL, PREHOSPITAL	2032 US-31 N	
15124	9/8/2018	NF 8: NF 8	19:50:13	Prehospital	CANCEL, PREHOSPITAL	5356 US HIGHWAY 31 N	
15246	9/11/2018	NF 8: NF 8	07:20:45	Prehospital	CANCEL, PREHOSPITAL	SAMARITAS SR CARE - ACME 209	
15385	9/12/2018	NF 8: NF 8	20:53:19	Prehospital		SAMARITAS SR CARE - ACME 101	MUNSON MEDICAL CENTER ER
15428	9/13/2018	NF 8: NF 8	21:09:41	Prehospital		4784 BARTLETT RD	MUNSON MEDICAL CENTER ER
15454	9/14/2018	NF 8: NF 8	16:24:56	Prehospital		2504 US-31 N	MUNSON MEDICAL CENTER ER
15471	9/14/2018	NF 8: NF 8	22:27:55	Prehospital		2032 US-31 N	MUNSON MEDICAL CENTER ER
15482	9/15/2018	NF 8: NF 8	08:02:26	Prehospital		4851 BARTLETT RD	MUNSON MEDICAL CENTER ER
15483	9/15/2018	NF 3: NF 3	08:23:27	Prehospital		3800 PLEASANT RIDGE DR	MUNSON MEDICAL CENTER ER
15646	9/17/2018	NF 8: NF 8	18:00:52	Prehospital		SAMARITAS SR CARE - ACME INDEPENDANT SIDE	MUNSON MEDICAL CENTER ER
15647	9/17/2018	NF 8: NF 8	19:08:23	Prehospital		4658 BARTLETT RD	4658 BARTLETT RD
15666	9/18/2018	NF 8: NF 8	10:32:35	Prehospital		3951 EMILY LN	3951 EMILY LN
15710	9/19/2018	NF 15: NF 15	10:19:46	Prehospital		WATERS EDGE ASSISTED LIVING 106	MUNSON MEDICAL CENTER ER
15850	9/20/2018	NF 8: NF 8	18:54:56	Prehospital		4341 E M 72	MUNSON MEDICAL CENTER ER
15875	9/21/2018	NF 8: NF 8	09:49:13	Prehospital		GRAND TRAVERSE RESORT tennis court	MUNSON MEDICAL CENTER ER
16026	9/24/2018	NF 8: NF 8	08:57:46	Community Benefit		FIRE, STANDBY WATERS EDGE ASSISTED LIVING	
16118	9/24/2018	NF 8: NF 8	16:37:42	Prehospital	CANCEL, PREHOSPITAL	DOCK RD & DEEPWATER POINT RD EAST BAY AREA	
16124	9/24/2018	NF 8: NF 8	17:38:32	Prehospital		SAMARITAS SR CARE - ACME PARKING LOT BROWN PICKUP	MUNSON MEDICAL CENTER ER
16190	9/26/2018	NF 8: NF 8	09:26:52	Prehospital	<Unknown>	7831 TURNBERRY CIR	
16203	9/26/2018	NF 8: NF 8	10:25:55	Community Benefit		FIRE, STANDBY 1624 BUSINESS PARK DR	
16215	9/26/2018	NF 8: NF 8	15:08:48	Prehospital	CANCEL, PREHOSPITAL	4341 E M 72 MCGEES	
16230	9/26/2018	NF 8: NF 8	19:41:36	Prehospital		2504 US-31 N Burger King Playground	MUNSON MEDICAL CENTER ER
16296	9/27/2018	NF 8: NF 8	18:32:12	Prehospital		MI-72 & US-31 S	MUNSON MEDICAL CENTER ER

\* Shaded records indicate that trip has been cancelled

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## Trip List - Dispatch (Short)

Company IS NORTH FLIGHT INC; AND Trip Date IS BETWEEN 09/01/2018 AND 09/30/2018; AND Call Types IS Community Benefit OR Contract OR ERT OR Flight OR Intercept OR Interfacility OR MEI OR NICU OR Personnel and Equipment OR Prehospital OR Transf...

Run # or

Trip #

TripDate

Veh/Unit

Time

Call Type

Customer Name

PickUp Location

DropOff Location

### NORTH FLIGHT INC (cont.)

#### Dispatched (cont.)

16307	9/28/2018	NF 3: NF 3	04:22:47	Prehospital	WINTON, CYNTHIA	3455 BLACKWOOD DR	MUNSON MEDICAL CENTER ER
16316	9/28/2018	NF 8: NF 8	14:48:27	Community Benefit		FIRE, STANDBY4500 US HIGHWAY 31 N	
16339	9/28/2018	NF 3: NF 3	23:45:59	Prehospital	<Unknown>	SAMARITAS SR CARE - ACME 202	
16345	9/29/2018	NF 8: NF 8	10:00:00	Community Benefit		SERVICE, OTHERFLINTFIELDS EVENT PARK	
16359	9/29/2018	NF 8: NF 8	18:01:54	Community Benefit		FIRE, STANDBYYUBA RD & US-31 S	
16383	9/30/2018	NF 8: NF 8	15:36:09	Prehospital		US HIGHWAY 31 N & DOCK RD	
16384	9/30/2018	NF 8: NF 8	15:36:09	Prehospital		US HIGHWAY 31 N & DOCK RD	
16385	9/30/2018	NF 8: NF 8	15:36:09	Prehospital		US HIGHWAY 31 N & DOCK RD	
16386	9/30/2018	NF 8: NF 8	15:36:09	Prehospital		US HIGHWAY 31 N & DOCK RD	

Total Calls Dispatched: 43

Total Transports: 21

### NORTH FLIGHT INC (cont.)

#### Not Dispatched

0037-A	9/24/2018		17:38:28	Prehospital	<Unknown>	SAMARITAS SR CARE - ACME	
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Total Calls Not Dispatched: 1

Total Transports: 0

Total Calls for NORTH FLIGHT INC: 44

Total Transports: 21

\* 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**  
**October 8<sup>th</sup>, 2018 7:00 p.m.**

**CALL TO ORDER WITH PLEDGE OF ALLEGIANCE at 7:00 pm**

**ROLL CALL: Members present:** K. Wentzloff (Chair), S. Feringa (Vice Chair), B. Balentine, D. Rosa, M. Timmins (Secretary), D. VanHouten, D. White

**Members excused:** None

**Staff present:** S. Winter, Planning & Zoning Administrator, J. Jocks, Legal Counsel, Claire Karner, Associate Planner, V. Donn, Recording Secretary

- A. LIMITED PUBLIC COMMENT:** Open at 7:01 pm  
Brian Kelley, 4893 Ridgecrest, stated his concerns regarding the Master Plan.  
(Written comments submitted)

Limited Public Comment Closed at 7:04 pm

**B. APPROVAL OF AGENDA:**

**Motion by Timmins to approve agenda as presented supported by Balentine. Motion carried unanimously.**

**C. INQUIRY AS TO CONFLICTS OF INTEREST:**

White recused from I. New Business, PD 2018-02 – Engle Ridge Farm Pre-Application and Review of Qualifications.

**D. SPECIAL PRESENTATIONS:**

- 1. PD 2018-01 Windward Group – Paul Bandrowski, CEO North Bay Capital**  
Winter explained the pre-application and review of qualifications for PD of the former Kmart property on US-31. The proposed plan would bring the redevelopment of the existing structure into a research and development center and headquarters for Inphastos, a construction technology start-up company. The proposed plan includes new construction of mixed-use buildings along US-31, site improvements to the parking lot and pedestrian/vehicular circulation. An article from the Traverse City Ticker dated September 28, 2018 was included in the packet for reference.

Paul Bandrowski, CEO of North Bay Capital, the parent company of Inphastos, and CEO/Founder of Inphastos, was present for the Planning Commission to ask questions and bring transparency of their intentions. He explained their long-term vision is to build a world-class company in Acme. He provided an overview of how their company intends to use the Kmart building as a research and development facility and provided a detailed explanation of those practices and working environment.

**E. CONSENT CALENDAR:**

- 1. RECEIVE AND FILE**  
a. None
- 2. ACTION:**  
a. Adopt Planning Commission Meeting Draft Minutes 09.10.18

**Motion by Timmins to approve the Adopt Planning Commission Meeting Draft Minutes 09.10.18 as presented, supported by Rosa. Motion carried unanimously.**

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

G. **CORRESPONDENCE:**

1. **Barr Engineering – August 2018 Results, Post-Construction Monitoring Grand Traverse Town Center**
2. **Barr Engineering – 2018 Inspection Report of Storm Water Management System, Grand Traverse Town Center**

H. **PUBLIC HEARINGS:** None

I. **NEW BUSINESS:**

1. **PD 2018-02 – Engle Ridge Farm Pre-Application and Review of Qualifications (S. Kever, Applicant; S. Winter, Staff)**

Winter informed an application has been received from Sarah Kever of Northview 22, on behalf of Ken & Janet Engle, for a PD pre-application review. The PD request is to create 12-unit residential site condo development at 8114 Saylor Rd in Phase 1, and a future winery in Phase 2. The lots would be approximately 1-acre each with 10 acres earmarked for the winery. The balance of the property would be conserved for continued agricultural operations and to protect sensitive wetlands. The applicant is proposing to transfer four dwelling units from the owners' Bates Rd property utilizing the TDR option. The Bates Rd property would in return be protected with a conservation easement. The plan will be completed in Phases, with Phase 1 projected for Spring - Fall, 2019, proposed 12-unit residential site condominium and future winery as Phase 2, time to be determined.

Information outlining the required standard for a project to qualify for a PD, along with the corresponding analysis is enclosed in the packet.

Sarah Kever showed on the proposed drawing, the plan for the project including dedicated open space, stormwater detention basins, wetland setback and land buffers.

Ken Engle was present for questions and felt he was proposing a plan that put the lease pressure on the surrounding farm land.

**Motion by Timmins to approve the pre-application for PD 2018-02 Engle Ridge Farm located at 8114 Saylor Rd for a residential site condo development consisting of ten to twelve residential lots, to be determined by a boundary survey, a future phase with a winery, and continued agricultural operations, based on the materials submitted by the Applicant and recommended by Township staff, supported by Rosa. Motion carried by six (Wentzloff, Feringa, Balentine, Rosa, Timmins, VanHouten), recused by one White.**

J. **OLD BUSINESS:**

1. **Master Plan Update Kick-Off Discussion (Claire Karner, Beckett & Raeder)**

Claire Karner, Associate Planner at Beckett & Raeder Traverse City, was the project lead for the township master plan update. There was a brainstorming session to determine the PC's focus, and the public's engagement including the process of the current community survey input. The timeline for the update was included in the packet for reference.

Changes in the Township in the past 5 years were discussed.

1. Meijer built, that area is possibly going into Trust
2. Kmart closed
3. Tiny house planned development approved – microflats - 20 acres at 4240 M-72
4. Numerous new retail and commercial closings
  - a. Overall, openings seemed to have out-paced closings
5. Zoning amendments
  - a. Adopted police power short term rental ordinance and related zoning amendments

- b. Solar farm ordinance
  - c. Form based code adopted
  - d. Medical marijuana ordinance
  - e. Planned development ordinance adopted
  - f. Provisions for temporary outdoor sales
  - g. Winter is working on a complete rewrite of the zoning ordinance based on the 2013 adopted master plan. Any changes to the master plan should be reflected as possible in the new zoning ordinance
6. A site plan review committee was established
  7. Flintfields Horse Park (home of GT Equestrian Festival) changing of hands
  8. RV park – phase 3 is complete, more planned
  9. CIP is in process-almost complete
  10. Many improvements in trails and parks
    - a. Bayside Park important community asset
  11. New roundabouts have been constructed on M-72 and Lautner Road
  12. Acme Creek restoration project – led by the Tribe
  13. Bunker Hill reconstruction
  14. Wintergreen park – 20-acre parcel acquired by GTRLC
    - a. New trails, autumn olive control

There was also discussion on the future land use map for the master plan

1. Original Acme plat – this could be developed as a traditional neighborhood, mixed use walkable development
  - a. Currently zoned commercial and single family
2. Bertha Vos (closed elementary school) opportunity to serve as a community asset – whether the school reopens, or it is converted into a community center. Owned by TCAPS.
3. Refocus on mixed use development options
4. Township owned assets: opportunity for a new Township Hall – either at current location or elsewhere. New fire station is needed, maybe an Acme Branch of the Traverse Area District Library network.
5. Limited active recreation opportunities in the township
6. Currently no public water available in the commercial area. County sewer exists throughout much of the commercial district. Public water is a higher priority than sanitary sewer expansion. Water is a limiting factor on new development
7. Stormwater ordinance needs to be updated
  - a. Current one is adopted from GT County, very long and clunky to use. Some green infrastructure standards have been integrated into FBC
8. Huge housing shortage in the township.
  - a. Look at a PILOT ordinance
  - b. Barriers to workforce housing:
    - i. Septic and well in much of the residential areas
    - ii. Time required to get a develop approved.
9. Township may be interested in RRC certification through MEDC. Will need to discuss further with Board.

## 2. **Recreational Marihuana Update (J. Jocks, Counsel)**

Jocks explained the State Proposal 1 on the November election ballot will allow voters to decide if recreational marijuana should be legalized in Michigan. If the proposal passes, there may be some necessary actions the Township would need to take to opt-in or opt-out of the program. Should the proposal be elected, there is an excise tax that municipalities will receive a percentage of only if a recreational marihuana facility is located within the municipality. If the township doesn't want marihuana facilities, it is best to opt-out after the election if the proposal passes. The PC Committee and Board will need to decide if they want to opt-in or out. There

is a limit on the number of facilities and the township would need to determine who within the received applications would receive a recreation license. Medical and recreation marijuana are treated separately and are not to be in the same facility.

The Planning Commission decided to wait until after the November 6<sup>th</sup> election to see if the vote passes and discuss at that time.

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

Public Comment open at 9:35 pm

Brian Kelley stated he felt the township should preserve the agriculture properties and he's concerned of these properties turning to high density properties.

Public comment closed at 9:37 pm

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

Winter informed Metro is having an open house on Saturday, October 13, from 11:00 – 2:00 pm at the Acme Fire Station.

The Water Shed Center is working on updating their protection plan. They had the first meeting last week and went through what they are looking for in the process.

Metro will be doing training exercises on October 9, from 7:00-8:00 pm by the Meijer roundabouts.

The township received a \$20,000 growth grant to go toward the engineering for the Acme connector trail from Bunker Road up to town center.

There is a site plan review committee meeting on Monday, October 22<sup>nd</sup> at 4:00 pm in the Township Hall. This meeting will be to review the application submitted by Wolverine Power Cooperative to construct a second substation on their property located at 6033 Arnold Rd.

Winter reminded everyone the Township Hall will be closed for regular business on Tuesday, November 6<sup>th</sup> for the election.

He attended the annual Planning Michigan Conference held in conjunction with the annual Michigan Municipal League conference and shared some of the key takeaways from select sessions.

**2. Planning Consultant Report – John Iacoangeli: No Report**

**3. Township Board Report – Doug White: No Report**

**4. Parks & Trails Committee Report – Marcie Timmins: Reported ABA Makers Market has been contacted for the park's opening celebration next May.**

**ADJOURN: Motion to adjourn by Timmins, supported by VanHouten. Meeting adjourned at 9:48**

**ACME TOWNSHIP PARKS & TRAILS MEETING  
ACME TOWNSHIP HALL  
6042 Acme Road, Williamsburg MI 49690  
September 21, 2018 8:30 a.m.**

**ROLL CALL:**

<b>Committee:</b>	x	Feringa	Excused	Heflin	x	Heffner	x	Jenema
	x	Smith	x	Timmins	x	Wentzloff		
<b>Advisory:</b>		Heinert		Krogulecki	x	Kushman		
<b>Staff:</b>	<b>Excused</b>	Winter						

- A. **PUBLIC COMMENT:** none
- B. **APPROVAL OF AGENDA:** Motion to approve the agenda Timmins 2nd. By Feringa, motion carries.
- C. **INQUIRY AS TO CONFLICTS OF INTEREST:** none
- D. **CORRESPONDENCE:** Read Heffner’s email about the playground.
- E. **ACTION:**
  - 1. Approve Draft Parks & Trails Minutes 08.17.18 Motion by Timmins 2nd. By Heffner to approve the park and trails minutes from 8/17/18. Motion carries
- F. **OLD BUSINESS:**
  - 1. **Bayside Park Updates**
    - a. *Directional Signage* - according to DNR requirements the sign package went out to bid. Still working on the main park sign design. Heffner brought up the TART trail/driveway area off Shore rd. that needs better distinction so that cars don’t mistake the trail for the driveway. Discussion followed all were in agreement that a better distinction was needed.
    - b. *Bike Racks-*
    - c. *Basin Planting Plans-* Some confusion on the planting plan for where the area of the where there is standing water artesian well. A wetland garden is needed. Jenema had heard that Sharma was working on a plan but was not sure how that plan was going. Discussion followed as the planting needs to happen soon. Wentzloff offered to reach out to a friend of hers who is a landscape architect. Heffner talked to the friendly garden club in Traverse City they are interested in helping in the park and have grant money available. Aukerman discussed playground ideas with the committee- She brought pictures from a playground Heffner had recommended looking at for ideas. Discussed poured rubber vs. wood fiber for the playground surface.
  - 2. **Trail Updates**
    - a. *Acme Connector Trail* Kushman talked about the letters of commitment that TART and the township have in hand; Peace of victory church, Dan Kelly and Samaritas.
      - i. Holiday Inn Express License Holiday Inn has approved a 20 year license. The township is waiting on Jeff Jocks to review the document. Jenema will bring it up at the Oct. board meeting.
      - ii. Community Growth Grant- Winter submitted the grant, the money the township received from the 2% grant and TART will serve as the match. The grant was

written for the connector trail from the railroad tracks to the VGT property.

- b. *TVC 2 CHX Trail* - Kushman- the August open house had a big turn out. Prein and Newhof have completed the preliminary assessment and are putting together a presentation.

Jenema talked about traffic calming measures like striping crosswalks, the crosswalks in front of the Cincinnati museum were referenced.

Feringa said the township would have to talk to MDOT about options.

3. **Park System Signage** - no action

4. **Art In The Park** - Smith encouraged the committee to go online and check out the pearl street mall in Boulder, CO. to see ideas on how fountains are used as art.

5. **Bayside Park Dedication Ceremony**- Winter reached out to the ABA to discuss the “makers market” idea. He will be talking to them more after the fall festival.

**G. NEW BUSINESS:**

1. **Parks Master Plan Update** – Survey Distributed- Discussed putting it in the ticker,

2. **GTRLC Trail Building Workshops**- happening now at the wintergreen trail by Saylar park, in Oct. they will be working on the Yuba overlook trail.

3. **Park Maintenance Plan and Revenue Options**- Jenema is working with Ryan and Shawn. Discussion of a written document for daily/weekly responsibility checklist. Discussion on best future funding will also be discussed.

**H. PUBLIC COMMENT** Jean Aukerman introduced Claudia Fry to the committee.

**ADJOURN: 10:35** Motion to adjourn Timmins 2nd. By Heffner. Motion carries

*Prepaid*

Check Date	Bank	Check #	Payee	Description	GL #	Amount
10/03/2018	CHAS	24968	ACE HARDWARE	REPAIRS & MAINT	101-750-930.000	52.89
10/03/2018	CHAS	24969	CHARTER COMMUNICATIONS/SPECTRUM	CABLE INTERNET SERVICES	101-265-851.000	320.78
10/03/2018	CHAS	24970	CHERRYLAND RURAL ELECTRIC	ELECTRIC UTILITIES TOWNHALL/SAYLER P	101-265-920.000	19.50
		24970		ELECTRIC UTILITIES TOWNHALL/ YUBA CE	101-265-920.000	50.32
		24970		ELECTRIC UTILITIES TOWNHALL/SAYLERPK	101-265-920.000	80.50
		24970		STREET LIGHTS/YUBA PK RD & US 31 N	101-265-921.000	23.97
		24970		STREET LIGHTS/PEACEFUL VAL.NEAR 7791	101-265-921.000	11.53
		24970		STREET LIGHTS/US 31 N-11 LIGHTS	101-265-921.000	172.75
		24970		STREET LIGHTS/SAYLOR PK	101-265-921.000	10.43
		24970		STREET LIGHTS/BAY VALLEY ST LITE	101-265-921.000	11.53
		24970		STREET LIGHTS/5 MILE NEAR ADD 4782	101-265-921.000	10.43
		24970		STREET LIGHTS/BUNKER HILL AND WHITE	101-265-921.000	18.87
		24970		STREET LIGHTS/FIVE MILE & HOLIDAY HL	101-265-921.000	20.86
		24970		STREET LIGHTS/YUBA HERITAGE	101-265-921.000	10.23
		24970		STREET LIGHTS/ HOLIDAY RD/HOLIDAY PI	101-265-921.000	71.21
						512.13
10/03/2018	CHAS	24971	DTE ENERGY	DTE GAS	101-265-922.000	37.51
10/03/2018	CHAS	24972	SOS ANALYTICAL	REPAIRS & MAINT	101-265-930.000	20.00
10/03/2018	CHAS	24973	WYANT COMPUTER SERVICES	SOFTWARE SUPPORT & PROCESSIN	101-101-804.000	1,089.00
10/15/2018	FARM	188	SONDEE, RACINE & DOREN, P.L.C.	ATTORNEY SERVICES	225-000-802.002	315.00
10/15/2018	CHAS	24974	AMERICAN WASTE	REPAIRS & MAINT	101-265-930.000	250.00
10/15/2018	CHAS	24975	CONSUMERS ENERGY	ELECTRIC UTILITIES TOWNHALL	101-265-920.000	623.31
10/15/2018	CHAS	24976	CULLIGAN WATER, MCCARDEL	REPAIRS & MAINT	101-265-930.000	32.50
10/15/2018	CHAS	24977	ELK RAPIDS NEWS LLC	PUBLICATIONS	101-410-900.000	40.50
10/15/2018	CHAS	24978	ESCH LAWN	REPAIRS & MAINT	101-750-930.000	1,135.00
10/15/2018	CHAS	24979	GRAND TRAVERSE COUNTY	COMMUNITY POLICING CONTRACT	207-000-802.000	19,537.75
10/15/2018	CHAS	24980	GRAND TRAVERSE COUNTY -DPW	SEWER TOWNSHIP HALL	101-265-923.000	60.00
10/15/2018	CHAS	24981	GRAND TRAVERSE METRO ESA	CONTRACTED EMPLOYEE SERVICES	206-000-802.004	11,150.41
10/15/2018	CHAS	24982	INTEGRITY BUSINESS SOLUTIONS	SUPPLIES & POSTAGE	101-265-726.000	94.33

CHECK DISBURSEMENT REPORT FOR ACME TOWNSHIP  
 CHECK DATE FROM 10/03/2018 - 11/05/2018  
 Banks: CHASE, FARM, PARKS, SEWER

Check Date	Bank	Check #	Payee	Description	GL #	Amount
10/15/2018	CHAS	24983	KOPY SALES INC.	REPAIRS & MAINT	101-265-930.000	179.50
10/15/2018	CHAS	24984	PETTY CASH	PASSPORT FEES	101-000-465.000	4.80
		24984		POSTAGE FOR PASSPORTS	101-000-465.001	111.04
		24984		SUPPLIES & POSTAGE	101-101-726.000	26.00
		24984		SUPPLIES & POSTAGE	101-191-726.000	6.24
		24984		SUPPLIES & POSTAGE	101-265-726.000	33.87
						181.95
10/15/2018	CHAS	24985	SHELL OIL COMPANY	REPAIRS & MAINT	101-750-930.000	240.41
10/15/2018	CHAS	24986	SONDEE, RACINE & DOREN, P.L.C.	ATTORNEY SERVICES	101-101-802.002	945.00
		24986		ATTORNEY SERVICES	101-410-802.002	555.00
						1,500.00
10/15/2018	CHAS	24987	SOS ANALYTICAL	REPAIRS & MAINT	101-265-930.000	20.00
		24987		REPAIRS & MAINT	101-750-930.000	120.00
						140.00
10/15/2018	CHAS	24988	TRAVERSE CITY RECORD EAGLE	PUBLICATIONS-TOWNSHIP BOARD	101-101-900.000	166.75
10/15/2018	SEWE	296	GRAND TRAVERSE COUNTY	INTEREST on BONDS	590-000-995.001	8,251.10
10/15/2018	PARK	396	AMOR SIGN STUDIOS	PARKS & RECREATION EXPENDITURE	402-000-930.002-087	500.00
10/15/2018	PARK	397	MICHIGAN LAKE PRODUCTS	PARKS & RECREATION EXPENDITURE	402-000-930.002-087	3,675.50
10/25/2018	CHAS	24989	BECKETT & RAEDER	PLANNING CONSULTANT	101-410-803.001	512.52
10/25/2018	CHAS	24990	BECKETT & RAEDER	PLANNING CONSULTANT	101-410-803.001	3,498.67
10/25/2018	CHAS	24991	BECKETT & RAEDER	PLANNING CONSULTANT	101-410-803.001	580.00
10/25/2018	CHAS	24992	CHASE CARD SERVICES	TRAVEL & MILEAGE	101-215-860.000	28.30
		24992		SUPPLIES & POSTAGE	101-265-726.000	49.37
		24992		TRAVEL & MILEAGE	101-410-860.000	553.36
						631.03
10/25/2018	CHAS	24993	CINTAS CORP #729	REPAIRS & MAINT	101-265-930.000	70.99
10/25/2018	CHAS	24994	CONSUMERS ENERGY	ELECTRIC UTILITIES TOWNHALL-5827	101-265-920.000	54.81
		24994		ELECTRIC UTILITIES TOWNHALL-5875	101-265-920.000	28.43

CHECK DISBURSEMENT REPORT FOR ACME TOWNSHIP  
 CHECK DATE FROM 10/03/2018 - 11/05/2018  
 Banks: CHASE, FARM, PARKS, SEWER

Check Date	Bank	Check #	Payee	Description	GL #	Amount
		24994		ELECTRIC UTILITIES TOWNHALL-6042	101-265-920.000	777.89
		24994		STREET LIGHTS	101-265-921.000	82.99
						944.12
10/25/2018	CHAS	24995	ELECTION SYSTEMS & SOFTWARE	SUPPLIES & POSTAGE	101-191-726.000	19.77
10/25/2018	CHAS	24996	GREATAMERICA FINANCIAL SVCS	SOFTWARE SUPPORT & PROCESSIN	101-101-804.000	311.65
10/25/2018	CHAS	24997	SOS ANALYTICAL	REPAIRS & MAINT	101-265-930.000	20.00
10/25/2018	SEWE	297	GRAND TRAVERSE COUNTY	OPERATING & MAINT EXP	590-000-956.001	24,674.04
		297		HOCH ROAD #697 EXP	590-000-956.003	32.76
		297		OPERATING & MAINT EXP	591-550-956.001	1,108.60
						25,815.40
10/25/2018	PARK	398	SIGNPLICITY	PARKS & RECREATION EXPENDITURE	402-000-930.002-087	2,391.75
11/05/2018	CHAS	24998	A & D ASSESSING	ASSESSING CONTRACT SERVICES	101-209-803.002	3,572.00
11/05/2018	CHAS	24999	ACE HARDWARE	REPAIRS & MAINT	101-750-930.000	61.97
11/05/2018	CHAS	25000	AMERICAN WASTE	REPAIRS & MAINT-5949 YUBA	101-265-930.000	195.00
		25000		REPAIRS & MAINT-6042 ACME RD	101-265-930.000	55.00
						250.00
11/05/2018	CHAS	25001	CHARTER COMMUNICATIONS/SPECTRUM	CABLE INTERNET SERVICES	101-265-851.000	309.90
11/05/2018	CHAS	25002	CHERRYLAND RURAL ELECTRIC	ELECTRIC UTILITIES TOWNHALL/SAYLER P	101-265-920.000	19.50
		25002		ELECTRIC UTILITIES TOWNHALL/ YUBA CE	101-265-920.000	47.02
		25002		ELECTRIC UTILITIES TOWNHALL/SAYLERPK	101-265-920.000	65.73
		25002		STREET LIGHTS/YUBA PK RD & US 31 N	101-265-921.000	23.97
		25002		STREET LIGHTS/PEACEFUL VAL.NEAR 7791	101-265-921.000	11.53
		25002		STREET LIGHTS/US 31 N-11 LIGHTS	101-265-921.000	172.75
		25002		STREET LIGHTS/SAYLOR PK	101-265-921.000	10.43
		25002		STREET LIGHTS/BAY VALLEY ST LITE	101-265-921.000	11.53
		25002		STREET LIGHTS/5 MILE NEAR ADD 4782	101-265-921.000	10.43
		25002		STREET LIGHTS/BUNKER HILL AND WHITE	101-265-921.000	18.87
		25002		STREET LIGHTS/FIVE MILE & HOLIDAY HL	101-265-921.000	20.86
		25002		STREET LIGHTS/YUBA HERITAGE	101-265-921.000	10.23
		25002		STREET LIGHTS/ HOLIDAY RD/HOLIDAY PI	101-265-921.000	71.21
						494.06

Check Date	Bank	Check #	Payee	Description	GL #	Amount
11/05/2018	CHAS	25003	CULLIGAN WATER, MCCARDEL	REPAIRS & MAINT	101-265-930.000	32.50
11/05/2018	CHAS	25004	DTE ENERGY	DTE GAS	101-265-922.000	121.95
11/05/2018	CHAS	25005	GRAND TRAVERSE COUNTY -DPW	SEWER TOWNSHIP HALL	101-265-923.000	60.00
11/05/2018	CHAS	25006	KOPY SALES INC.	REPAIRS & MAINT	101-265-930.000	133.28
11/05/2018	CHAS	25007	WYANT COMPUTER SERVICES	SOFTWARE SUPPORT & PROCESSIN	101-101-804.000	1,089.00
11/05/2018	PARK	399	ELMERS CRANE & DOZER	PARKS & RECREATION EXPENDITURE	402-000-930.002-087	46,817.81
TOTAL - ALL FUNDS				TOTAL OF 47 CHECKS		137,844.69

--- GL TOTALS ---

101-000-465.000	PASSPORT FEES	4.80
101-000-465.001	POSTAGE FOR PASSPORTS	111.04
101-101-726.000	SUPPLIES & POSTAGE	26.00
101-101-802.002	ATTORNEY SERVICES	945.00
101-101-804.000	SOFTWARE SUPPORT & PROCESSIN	2,489.65
101-101-900.000	PUBLICATIONS	166.75
101-191-726.000	SUPPLIES & POSTAGE	26.01
101-209-803.002	ASSESSING CONTRACT SERVICES	3,572.00
101-215-860.000	TRAVEL & MILEAGE	28.30
101-265-726.000	SUPPLIES & POSTAGE	177.57
101-265-851.000	CABLE INTERNET SERVICES	630.68
101-265-920.000	ELECTRIC UTILITIES TOWNHALL	1,767.01
101-265-921.000	STREET LIGHTS	806.61
101-265-922.000	DTE GAS	159.46
101-265-923.000	SEWER TOWNSHIP HALL	120.00
101-265-930.000	REPAIRS & MAINT	1,008.77
101-410-802.002	ATTORNEY SERVICES	555.00
101-410-803.001	PLANNING CONSULTANT	4,591.19
101-410-860.000	TRAVEL & MILEAGE	553.36
101-410-900.000	PUBLICATIONS	40.50
101-750-930.000	REPAIRS & MAINT	1,610.27
206-000-802.004	CONTRACTED EMPLOYEE SERVICES	11,150.41
207-000-802.000	COMMUNITY POLICING CONTRACT	19,537.75
225-000-802.002	ATTORNEY SERVICES	315.00
402-000-930.002-087	PARKS & RECREATION EXPENDITURE	53,385.06
590-000-956.001	OPERATING & MAINT EXP	24,674.04
590-000-956.003	HOCH ROAD #697 EXP	32.76
590-000-995.001	INTEREST on BONDS	8,251.10
591-550-956.001	OPERATING & MAINT EXP	1,108.60
	TOTAL	137,844.69

To Be Approved

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
11/13/2018	AP	ACME TOWNSHIP STAFF REVIEW T & A POSTAGE T & A Vnd: ACME Invoice: OCTOBER 2018	Invoice: OCTOBER 2018 Ref#: 9145(GJ'S PIZZA & MARKET-TRUST & AGENCY ACC 101-410-803.006-084 101-410-726.001-084 101-000-202.000	128.60 14.72	143.32
		Expected Check Run: 11/13/2018			
				143.32	143.32
11/13/2018	AP	ACME TOWNSHIP STAFF REVIEW T & A POSTAGE T & A Vnd: ACME Invoice: OCTOBER 2018	Invoice: OCTOBER 2018 Ref#: 9147(FRAN GINGRAS- TRUST & AGENCY) 101-410-803.006-081 101-410-726.001-081 101-000-202.000	117.84 41.53	159.37
		Expected Check Run: 11/13/2018			
				159.37	159.37
11/13/2018	AP	ACME TOWNSHIP STAFF REVIEW T & A Vnd: ACME Invoice: OCTOBER 2018	Invoice: OCTOBER 2018 Ref#: 9149(URBAN DIVERSIONS - TRUST & AGENCY) 101-410-803.006-091 101-000-202.000	150.00	150.00
		Expected Check Run: 11/13/2018			
				150.00	150.00
11/13/2018	AP	CLUFF WILL DRILLING REPAIRS & MAINT Vnd: 0000003050 Invoice: 16330	Invoice: 16330 Ref#: 9167(CHLORINATED WLL 6042 ACME RD) 101-265-930.000 101-000-202.000	150.00	150.00
		Expected Check Run: 11/13/2018			
				150.00	150.00
11/13/2018	AP	CONSUMERS ENERGY ELECTRIC UTILITIES TOWNHALL Vnd: 0000003300 Invoice: OCTOBER2018	Invoice: OCTOBER2018 Ref#: 9168(ELECTRIC - STREET LIGHTS) 101-265-920.000 101-000-202.000	617.06	617.06
		Expected Check Run: 11/13/2018			
				617.06	617.06
11/13/2018	AP	DALE CAMPBELL REIMBURSEMENTS Vnd: CAMPBELL D Invoice: OCTOBER 2018	Invoice: OCTOBER 2018 Ref#: 9150(URBAN DIVERSIONS - TRUST & AGENCY) 101-410-964.000-091 101-000-202.000	325.25	325.25
		Expected Check Run: 11/13/2018			
				325.25	325.25
11/13/2018	AP	ESCH LAWN REPAIRS & MAINT Vnd: ESCH Invoice: 4759	Invoice: 4759 Ref#: 9166(LAWN MOWING) 101-750-930.000 101-000-202.000	4,800.00	4,800.00
		Expected Check Run: 11/13/2018			
				4,800.00	4,800.00

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
11/13/2018	AP	FRAN GINGRAS REIMBURSEMENTS Vnd: GINGRAS Invoice: OCTOBER 2018	Invoice: OCTOBER 2018 Ref#: 9148 (FRAN GINGRAS - TRUST & AGENCY) 101-410-964.000-081 101-000-202.000	41.13	41.13
		Expected Check Run: 11/13/2018		<u>41.13</u>	<u>41.13</u>
11/13/2018	AP	GOSLING CZUBAK ENGR ENGINEERING SERVICES Vnd: 0000007675 Invoice: 81459	Invoice: 81459 Ref#: 9154 (ACME PS#1 FM-ACO REVIEW CAPACITY) 590-000-803.003 590-000-202.000	750.00	750.00
		Expected Check Run: 11/13/2018		<u>750.00</u>	<u>750.00</u>
11/13/2018	AP	GOSLING CZUBAK ENGR ENGINEERING SERVICES Vnd: 0000007675 Invoice: 81460	Invoice: 81460 Ref#: 9155 (ACME TWP-HOPE VILLAGE) 101-101-803.003 101-000-202.000	325.00	325.00
		Expected Check Run: 11/13/2018		<u>325.00</u>	<u>325.00</u>
11/13/2018	AP	GOVERNMENTAL BUSINESS SYS GBS SUPPLIES & POSTAGE Vnd: 0000007720 Invoice: 18-34492, 18-34	Invoice: 18-34492, 18-34574 Ref#: 9151 (RETURN ENVELOPES, OUTGOING ENVEL 101-191-726.000 101-000-202.000	683.51	683.51
		Expected Check Run: 11/13/2018		<u>683.51</u>	<u>683.51</u>
11/13/2018	AP	GRAND TRAVERSE CONSERVATION DISTRICT REPAIRS & MAINT Vnd: GT CONSERV Invoice: ID8187	Invoice: ID8187 Ref#: 9169 (PHRAGMITES-DEEP WATER POINT) 101-750-930.000 101-000-202.000	60.00	60.00
		Expected Check Run: 11/13/2018		<u>60.00</u>	<u>60.00</u>
11/13/2018	AP	GRAND TRAVERSE COUNTY REPAIRS & MAINT Vnd: 7890 Invoice: 95404	Invoice: 95404 Ref#: 9118 (SPRING 2018 YARD WASTE PROGRAM) 101-265-930.000 101-000-202.000	296.00	296.00
		Expected Check Run: 11/13/2018		<u>296.00</u>	<u>296.00</u>
11/13/2018	AP	INTEGRITY BUSINESS SOLUTIONS SUPPLIES & POSTAGE Vnd: 0000010300 Invoice: 1819206-0	Invoice: 1819206-0 Ref#: 9170 (PENS, ENVELOPES, PLANNER, TAPE) 101-265-726.000 101-000-202.000	97.35	97.35
		Expected Check Run: 11/13/2018		<u>97.35</u>	<u>97.35</u>

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
11/13/2018	AP	JASON FRANCISCO REIMBURSEMENTS Vnd: FRANCISCO Invoice: OCTOBER 2018	Invoice: OCTOBER 2018 Ref#: 9146(GJ'S PIZZA & MARKET TRUST & AGENCY) 101-410-964.000-084 101-000-202.000	57.43	57.43
		Expected Check Run: 11/13/2018			
				<u>57.43</u>	<u>57.43</u>
11/13/2018	AP	MICHIGAN ASSOCIATION OF CLERKS EDUCATION/TRAINING/CONVENTION Vnd: 0000013975 Invoice: ANNUAL MEMBERSH	Invoice: ANNUAL MEMBERSHIP Ref#: 9116(ANNUAL MEMBERSHIP JANUARY 2019-DE) 101-215-958.000 101-000-202.000	120.00	120.00
		Expected Check Run: 11/13/2018			
				<u>120.00</u>	<u>120.00</u>
11/13/2018	AP	MICHIGAN ELECTION RESOURCES SUPPLIES & POSTAGE Vnd: 0000013984 Invoice: 40779	Invoice: 40779 Ref#: 9156(ELECTION- BALLOT MARKING INSTRUCTIONS, S) 101-191-726.000 101-000-202.000	36.41	36.41
		Expected Check Run: 11/13/2018			
				<u>36.41</u>	<u>36.41</u>
11/13/2018	AP	MICHIGAN MUNICIPAL LEAGUE INSURANCE Vnd: 0000014000 Invoice: 4481205	Invoice: 4481205 Ref#: 9108(PPOOL RENEWAL 11/01/2017-11/01/2018) 101-865-910.000 101-000-202.000	11,954.00	11,954.00
		Expected Check Run: 11/13/2018			
				<u>11,954.00</u>	<u>11,954.00</u>
11/13/2018	AP	MICHIGAN MUNICIPAL LEAGUE INSURANCE Vnd: 0000014000 Invoice: 4403205	Invoice: 4403205 Ref#: 9139(PAYROLL AUDIT 7/1/2017-7/1/2018) 101-101-910.000 101-000-202.000	424.00	424.00
		Expected Check Run: 11/13/2018			
				<u>424.00</u>	<u>424.00</u>
11/13/2018	AP	NORTHSHORE DOCK REPAIRS & MAINT Vnd: NORTHS Invoice: 2712	Invoice: 2712 Ref#: 9153(YUBA PARK LAUNCH DOCK REMOVAL) 101-750-930.000 101-000-202.000	300.00	300.00
		Expected Check Run: 11/13/2018			
				<u>300.00</u>	<u>300.00</u>
11/13/2018	AP	SVEC CONSTRUCTION COMPANY PARK EQUIP MAINT Vnd: SVEC Invoice: 2018-2169	Invoice: 2018-2169 Ref#: 9136(BAYSIDE PARK) 101-750-930.001 101-000-202.000	2,989.00	2,989.00
		Expected Check Run: 11/13/2018			
				<u>2,989.00</u>	<u>2,989.00</u>
				<u>24,478.83</u>	<u>24,478.83</u>
Cash/Payable Account Totals:		ACCOUNTS PAYABLE	101-000-202.000		23,728.83

11/07/2018 04:10 PM

User: CATHY DYE

DB: ACME TOWNSHIP

INVOICE JOURNAL PROOF REPORT FOR ACME TOWNSHIP

CHECK RUN DATES 11/13/2018 - 11/13/2018

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
		ACCOUNTS PAYABLE	590-000-202.000		750.00
			TOTAL INCREASE IN PAYABLE:		24,478.83

## Jay Zollinger

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**From:** George Varga <George.Varga@charter.net>  
**Sent:** Monday, November 05, 2018 12:06 PM  
**To:** Jay Zollinger; Jay Zollinger  
**Subject:** Request to discuss Ordinance Language with Acme Township Board of Trustees at November 13 meeting  
**Attachments:** Varga Exhibit.pdf

Dear Jay,

We have lived in Williamsburg for the last 14 years. As we have discussed, we also own the home immediately adjacent to our primary residence at 7801 Woodward Rd. While permitting short term-rental in our R-2 zoning, the current Tourist Home provisions of the Acme Township Short-Term Rental Ordinance do not allow us to rent the home out on a short-term basis because we do not physically occupy that home.

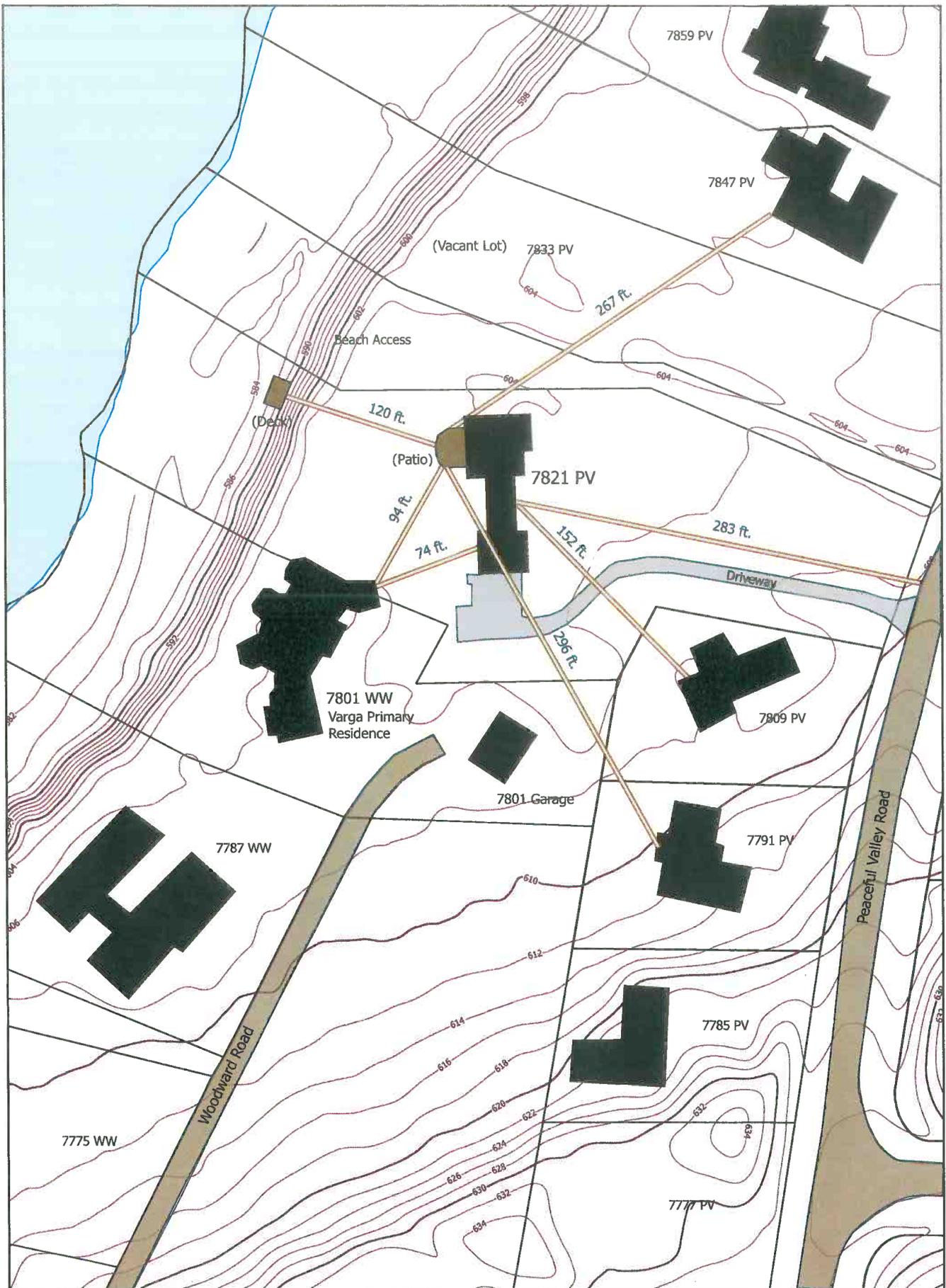
We would like to appear before the Board at their next meeting to request consideration that we be allowed to rent the house on a short-term basis under a modification of the Short-Term Rental Ordinance's Tourist Home provisions.

We believe that our situation, where our primary residence is immediately adjacent to the home, is unique, and satisfies the intent of the Ordinance that the homeowner be present during the short-term rental period. In addition, our primary residence is by far the closest to the house, with the next closest neighbors being approximately 150' and 260', respectively, from the house, which we believe is also unique, and satisfies the intent of the Ordinance to insulate adjacent property owners from any potentially disruptive activity.

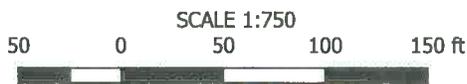
I have attached a map which shows the house, 7821 Peaceful Valley, in relation to our primary residence and other nearby homes.

Thank you for considering this request.

George and Lauri Varga  
7801 Woodward Rd.  
Williamsburg



**Legend**  
 WW = Woodward Rd  
 PV = Peaceful Valley  
 □ Parcel Boundaries



Map prepared by  
 Contour Geographic, 2018

**contour geographic**

Property boundaries and measurements are approximate. This is not a legal survey. Building footprints were traced from satellite imagery, and may not reflect accurate position relative to property boundaries due to image accuracy and parallax. Elevation contours derived from QL2 LIDAR for Grand Traverse County (USGS, 2015). Contour lines were smoothed for cartographic quality.

**Precinct 1 (south of M-72)**

Yes – 597

NO – 504

**Precinct 2 (north of M-72)**

Yes – 285

No – 284

**Absentee Ballots**

Yes – 410

No – 574

**Total**

Yes – 1,295

No – 1,362

State Proposal 18-1

Recreational Marijuana

Acme Results

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**Resolution of The Acme Township Board of Trustees**

**Resolution R2018-**

**November 13, 2018**

**Acme Township Michigan, Grand Traverse County**

**RESOLUTION ON SENATE BILL 396, Change in Seasonal Weight restrictions**

**WHEREAS**, Roads are the backbone of the social, cultural and economic stability of Grand Traverse County and our region, and particularly Acme Township which makes significant annual contributions to preservation, maintenance and other activities on the local road system; and

**WHEREAS**, Senate Bill (SB) 396 (S-5) passed and reported out of the Senate Transportation Committee on September 6, 2018, allows exemptions from seasonal weight restrictions (also known as “frost laws”) to the forest product industry during the spring thaw when roads are the most vulnerable to damage from heavy loads; and

**WHEREAS**, It is a fact in Acme Township and throughout all Northern states that all roads become soft in the spring as frost melts, and applying unrestricted 164,000-pound truck loading and traffic on soft roads, whether paved or unpaved, is poor public policy that defies common sense when it comes to road preservation, and will lead to significant damage to the road system, economic damage in \_\_\_ Township and increased risk to drivers in our region; and

**WHEREAS**, SB-396 also grants exemptions to the forest industry that will allow the hauling of forest products and transport of equipment on the public road system without obtaining proper permits from road authorities at all times of the year; and

**WHEREAS**, the provisions of SB 396 *will result in costly damage to the public road system which is the opposite of what the Michigan Legislature and the people of Michigan called for in the 2015 Michigan Transportation Package*; and

**WHEREAS**, the provisions of SB 396 *will negatively impact the traveling public* accessing the road system, burdening road authorities with expensive reactive maintenance repairs and significantly increased taxpayer costs, as well as increased county and township contributions to maintain the public road system; and

**WHEREAS**, the provisions in SB 396 and subsequent impacts to the local road system will negatively impact the health, safety and welfare of Acme Township residents and the traveling public; and

\_\_\_\_\_

**WHEREAS**, the AcmeTownship works closely with the Grand Traverse County Road Commission to maintain our vital local road network and to accommodate the logging industry wherever possible to also maintain the economic vitality of our region;

**THEREFORE, BE IT RESOLVED**, that Acme Township hereby **strongly opposes** SB 396 (S-5); and

**BE IT FURTHER RESOLVED**, that a roll call vote hereon be taken and included the minutes of the Board.

Now therefor be it resolved that the Acme township Board approves this resolution:

Township Board members present:

Absent:

The following vote was cast:

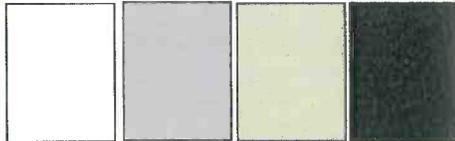
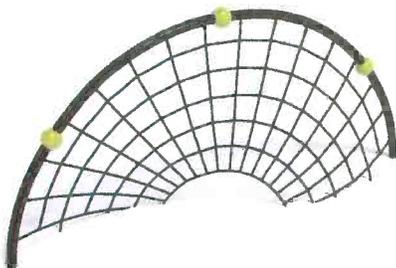
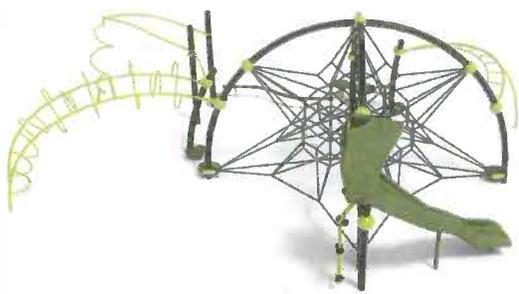
Aye:

Nay:

\_\_\_\_\_  
Jay B. Zollinger, Acme township Supervisor

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

11/ 3/2018



**REQUEST FOR PROPOSALS**

**For**

**TRAIL DESIGN ENGINEERING & CONSTRUCTION DOCUMENT  
SERVICES**

**ACME CONNECTOR TRAIL**

**Acme Township  
November 13, 2018**

**Acceptance Date:  
Thursday – 12:00 PM  
December 13, 2018**

**Acceptance Location:  
Acme Township Hall  
6042 Acme Rd  
Williamsburg, MI 49690**

**Request for Proposals for Engineering Services  
For The  
“Acme Connector Trail”**

**1.0 PURPOSE**

Acme Township is requesting the submission of proposals from consulting Civil Engineering & Landscape Architecture firms to provide professional design engineering services for the development of the Acme Connector Trail located between Bunker Hill Road and The Village at Grand Traverse property within Acme Township, Grand Traverse County, MI. One firm will be selected to provide design engineering services for the project.

**2.0 PROJECT DESCRIPTION**

The Acme Connector Trail is located in Acme Township, and consists of a non-motorized multi-use trail project approximately 1.2 miles in length connecting existing TART Trail at Bunker Hill Road to the Grand Traverse Band’s Village at Grand Traverse property and future multi-use development. The trail shall be a paved surface designed to AASHTO and ADA guidelines. It will have multiple connections with the roadway system, including shared-road trail, as well as a connection with existing trails. Funding for the construction of this project has yet to be determined.

Preliminary design has been completed for this project and design engineering will be based on the preliminary design. The consultant will continue to work with the stakeholder group formed at the onset of the project. Traverse Area Recreation & Transportation (TART) Trails, in partnership with Acme Township, will coordinate and facilitate all stakeholder and public meetings. The consultant will be expected to provide necessary visuals (for the meetings and website) and be present to discuss any issues or questions that arise.

The estimated construction budget for the project is \$336,000. All design and engineering fees are outside that budget.

*Note: Acme Township reserves the right to award contracts on any, all or none of the projects for which firms are selected under this RFP. Acme Township further reserves the right to reduce the scope of work of a consultant and re-assign projects to other selected consultants and to terminate the professional services contract of selected consultants based on consultant non-performance (i.e. schedule, responsiveness, quality of design, accuracy of documents, etc.) and on the consulting firm’s workload and availability of the staff included in the design team as described in the firm’s submittal or proposal. Acme Township reserves the right to remove any or all work described above in this RFP and issue a new RFP for any portion of the work. Acme Township reserves the right to use any of the firms selected for any of the above work. Assignment of projects to selected consultant shall be contingent on availability of funds.*

**3.0 SCOPE OF SERVICES**

Preliminary design has been completed for the trail. Engineering will build on the design work completed to date. Consultants shall provide complete design engineering services. Work will include, but not be limited to, trail

design engineering and construction cost estimates. Consultants will work with key representatives of Acme Township and the established community stakeholder group throughout all phases of project development.

**Deliverables:**

**A. 50% Construction Document plan set**

Submit two (2) sets of full size and half size plan sets at 50% Contract Documents to Acme Township and TART Trails for review. The construction document plan sets will be presented to the stakeholder group and presented at a public hearing. Consultant will attend both meetings and incorporate public feedback as necessary into the final plan set

**B. Draft Final (90%) and Final Construction Document plan set**

Submit two (2) sets of full size and half size plan sets at Draft Final and 100% completion of the Contract Documents to Acme Township and TART Trails for review. The 90% construction document plan will be presented to the stakeholder group and presented at a public hearing.

**C. Development of Trail Signage** The project will include regulatory and directional signage and include kiosk locations. The signage plan will be included as part of the construction document plan set.

**D. Coordinate and Obtain Necessary Permits (i.e., DEQ, building permits, grading easements, etc.)**

**E. Opinion of Probable Construction Cost (OPCC)**

**F. Bid-Phase** - preparation of Bid Advertisement, attend pre-bid meeting, review of all bids in consultation with Acme Township, and determination if low bidder is properly licensed to perform the Work (if consultant will be conducting construction administration).

**G. Additional Services**

- a) **Coordination with private property owners for work on their property**
- b) **Utility relocation and coordination**
- c) **Boardwalk and/or pedestrian bridge design**
- d) **Any necessary wetland mitigation services**
- e) **Coordination with neighboring property owners**
- f) **Meetings and workshops beyond those described above**
- g) **Landscape improvements**

#### **4.0 SELECTION PROCESS / SCHEDULE**

The selection process and schedule will be as follows:

**4.1 Advertisement** - An advertisement for the Request for Proposals (RFP) will be published in the Record Eagle and Ticker, and posted on the following websites:

- Acme Township: <http://www.acmetownship.org/>
- TART Trails: <http://www.traversetrails.org>

Also, a copy of the RFP and any addendum may be obtained by writing or sending an e-mail to Shawn Winter.

All questions regarding this project should be directed to Shawn Winter in writing or by email. In order to maintain equal access to information, firm representatives are not to contact anyone other than the individual named above.

**4.2 Notification of Interest, and Inquiries/Questions**

**4.2.1 Notification of Interest / Addenda** - Upon receipt of this RFP Consultants interested in submitting qualifications must immediately notify Shawn Winter by mail or email

(see 4.1) in order to place the firm's name, address and contact information (including e-mail address) on a Notification of Interest list for distribution of possible addenda to this RFP.

- 4.2.2 Inquiries/Questions and Deadline** - All inquires/questions regarding this RFP must be directed to Shawn Winter, by mail or email (see 4.1) and must reach the office by 12:00 PM on December 6, 2018 in order to be considered for a response. Any changes or additions to the RFP information will be emailed to each Consultant who has submitted a "Notification of Interest". Any other contact in reference to this RFP prior to the time an award decision has been made will result in disqualification of the firm.
- 4.3 Proposal Submittal** - Written submittals must be received by Acme Township no later than 12:00PM on December 13, 2018. Submittals received after this deadline will not be considered.
- 4.3.1 Submittal Material** - Consultants interested in providing services as described in this RFP shall submit two (2) originals of the submittal in a sealed envelope labeled on the outside "RFP for Acme Connector Trail" along with the firm name. Send or deliver submittals to:
- Acme Township  
6042 Acme Road  
Traverse City, MI 49690  
Attn: Shawn Winter
- 4.4 Selection** –One firm will be selected with a second firm being selected as an alternate. The alternate shall be used only in the event that negotiation with the first firm is unsuccessful. Firms will be notified after selection is made.
- 4.5 Board Approval** – The Acme Township Board will approve the final selection based on recommendations.
- 4.6 Contract Agreements** - A contract agreement with the selected firm will be negotiated and executed at the time the project is started.

## 5.0 SELECTION CRITERIA

The selection of a firm will be based on the qualification information exhibited in both written and graphic form in the Consultant's Submittal and reference checks. Acme Township may require interviews and reserves the right to interview or not interview firms as it determines to be necessary. Consultant firms will be evaluated on the following criteria:

Criteria for selection:

- 5.1 Project Team:** The make-up/description of the firm's project team. The preferred team will have trail design and construction experience. A local presence is also an important consideration in the selection process. The names of the individuals involved and the roles they will perform (principal-in-charge, project manager, project designer, planner/designer, engineer, etc.) will be listed. Provide a description of the qualifications and experience of the specific individuals that will be involved in the work described in this RFP, including the staff

of other professional firms. Identify their experience with similar type projects. Include registration numbers of landscape architects and engineers.

- 5.2 **Design Ability, Design Excellence, and Similar Project Experience:** While construction funding hasn't been determined, firms must have experience in providing full design and construction engineering services for state funded projects and their required design specifications. Identify any projects in the last five years with government contracting procedures. Provide a brief description of the firm's role in the project and provide a client contact person for each project.
- 5.3 **Construction Cost Control and Scheduling:** Consultants shall demonstrate their ability to prepare construction documents based on the construction budget set forth by the Owner at the beginning of project. Acme Township seeks to utilize sustainable design concepts and principles. The trail will be designed and constructed so that future maintenance costs are minimized. Consultants are required to demonstrate understanding of design criteria and construction techniques that might address these concerns. Describe your firm's approach/method for cost control and keeping design and construction projects on schedule. Briefly explain how costs might be controlled during design and construction. Describe how the design will reflect the need to reduce future maintenance costs.
- 5.4 **Fee for Services**

## 6.0 SUBMITTAL DOCUMENT REQUIREMENTS

Submittals should be printed on recycled paper, copied front and back. Submittals should be limited to 8.5 x 11 sheet size and should be bound with one staple in top left corner. No three ring notebooks, spiral bindings, plastic covers. A sheet printed on both sides will count as two pages. Prospective Consultants shall submit two (2) copies of their proposals. Each submittal should follow the requested format and be organized with tabs according to the following major categories. Addenda to submittals will not be considered.

- 6.1 **Firm Information and Project Team** – Briefly provide firm information including a description of the project team, listing key individuals involved and the role they will perform (principal-in-charge, project manager, consulting architect/engineer, etc.) Indicate how the work described in this RFP will fit into the total workload of the firm and provide hourly rates for all team members. List license and/or certification of each individual. List any sub-consultants intended to be used and the qualifications, expertise, licensing, and/or certification.
- 6.2 **Similar Project Experience (Graphics & Narrative)** – List projects completed during the last five (5) years that demonstrate experience with projects of similar character and scope. Briefly describe each project, including function, size and scope, and current status. For each project list the key individuals, such as principal-in-charge, project manager, consulting engineer, etc., who were responsible for the work.
- 6.3 **Construction Cost Control and Scheduling** - Consultants shall demonstrate their ability to prepare design documents based on the construction budget set forth by the Owner at the beginning of project. Describe your firm's approach/method for cost control and keeping design

and construction projects on schedule. Briefly explain how costs might be controlled during design and construction. Long-term maintenance is an issue, describe how the design will reduce future maintenance costs.

6.4 **Experience with State/Federal Funding** The selected firm must have experience in full service design of state and/or federally funded projects. Submit a list of the most recent projects in the last five (5) years and provide a client contact for each project.

6.5 **Line Item Costs** – Provide line item amounts

Geotechnical Services \$ \_\_\_\_\_

Topographic Surveying and Mapping Services \$ \_\_\_\_\_

Public Input and Coordination \$ \_\_\_\_\_  
(Includes 2 public hearings and 2 stakeholder meetings)

Design Development Phase Services \$ \_\_\_\_\_  
(Includes obtaining all necessary permits)

Construction Document Phase Services \$ \_\_\_\_\_

Bidding and Award Phase Services \$ \_\_\_\_\_

Total not to Exceed Design Services Costs \$ \_\_\_\_\_

6.6 **Timeline** - Provide an estimated timeline for design and construction phases.

## 7.0 GENERAL PROVISIONS

7.1 **Submittal Ownership / Costs.** Upon submission, all information becomes the property of Acme Township which has the right to use any or all ideas presented in any submission in response to this RFP, whether or not the submittal results in a contract with the submitting Consultant. All costs for development of the written submittal and the oral presentation are entirely the obligation of the Consultant and shall not be remunerated in any manner by Acme Township.

7.2 **Non-Warranty of Request for Qualifications** – Due care and diligence has been used in preparing this RFP. However, Acme Township shall not be responsible for any error or omission in this RFP, nor for the failure on the part of the Consultants to ensure that they have all information necessary to affect their submittals.

7.3 **Request for Clarification** – Acme Township reserves the right to request clarification of information submitted and to request additional information of one or more Consultants, either orally or in writing.

7.4 **Acceptance/Rejection of Submittals** – Acme Township reserves the right to accept or reject any or all submittals in whole or in part, with or without cause, to waive technicalities, or to accept submittals or portions thereof which, in Acme Township's judgment, best serve the

interest of the Township.

Acme Township reserves the right to allow alterations, modifications, or revisions to individual elements of the Scope of Services any time during the period of contracts which result from this RFP.

- 7.5 **Collusion** – The Consultant, by submitting a proposal, declares that the submission is made without any previous understanding, agreement, or connections with any persons, Consultants, or corporations making a competing submission on the same project, and that it is in all respects, fair, and in good faith without any outside control, collusion, or fraud.
- 7.6 **Consideration of Proposals** – Proposals will be considered from firms/consultants normally engaged in providing and performing services as specified in this RFP. The firm must have adequate organization, facilities, equipment and personnel to ensure prompt and efficient service to Acme Township. Acme Township reserves the right to inspect the facilities and organization or to take any other action necessary to determine ability to perform in accordance with specifications, terms and conditions before recommending any award.
- 7.7 **Americans with Disabilities Act (ADA) Compliance** – Acme Township will comply with the Americans with Disabilities Act (ADA) which prohibits discrimination on the basis of a disability. Acme Township will make reasonable accommodations in all programs to enable participation by an individual with a disability who meets essential eligibility requirements. If any accommodations are necessary, participants are encouraged to notify Acme Township staff.
- 7.8 **Minority/Women/Small Business Enterprise** – Acme Township does not discriminate against any person or business in pursuit of these opportunities on the basis of race, color, national origin, religion, sex, age, disability, or veteran’s status.
- 7.9 **Insurance and Indemnity Requirements** - The Consultant shall indemnify, defend, and save harmless Acme Township, its officers, appointees, volunteers, agents, employees and assigns and TART Trails, its board, employees and agents from and against all claims, losses, costs, damages, expense, and liability for bodily injury, sickness, disease, or death, or injury to or destruction of property, real or personal, arising from any work including for all negligent or intentional acts, errors, or omissions of the Consultant, or any subcontractor, supplier, employee, agent, etc. in the performance of professional services provided to Acme Township.

The Consultant further agrees to purchase and maintain during the life of any contracts entered into with Acme Township the following insurance with an insurance company acceptable to Acme Township and authorized to do business in the State of Michigan:  
Automobile: Bodily injury and property damage liability covering all owned, non-owned, and hired automobiles for limits of not less than \$1,000,000 each person/ \$1,000,000 each occurrence.

Comprehensive General Liability: Bodily injury and property damage liability insurance as shall protect the Consultant from claim of bodily injury or property damage which arises from operations of this contract. The amounts of such insurance shall not be less than \$1,000,000 bodily injury and property damage liability each occurrence/aggregate. This insurance shall include coverage for product/completed operations and contractual liability assumed under the indemnity provision of this contract. Acme Township, its officers, appointees, volunteers,

employees and agents shall be listed as an "Additional Insured"

Consultant's Professional Liability: In a limit of not less than \$1,000,000.

Workers' Compensation and Occupational Disease Insurance:

Coverage A - Worker's Compensation: Meeting the statutory requirements of the State of Michigan

Coverage B - Employer's Liability: \$100,000 each accident / \$100,000 disease - each employee / \$500,000 disease - policy limits.

Certificates of such insurance will be furnished to Acme Township and shall contain the provision that Acme Township be given thirty days written notice of any intent to amend or terminate by either the Consultant or the insuring company.

**END OF REQUEST FOR PROPOSALS**

## Jay Zollinger

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**From:** Chris Kushman <ckushman@traversetrails.org>  
**Sent:** Thursday, October 25, 2018 12:38 PM  
**To:** Jay Zollinger  
**Subject:** Trail Snow Removal Funding Request

Good afternoon Jay,

On behalf of Traverse Area Recreation & Transportation (TART) Trails, we are grateful for Acme Township's support for snow removal efforts over the past several winters. Over the seasons, we have heard positive feedback from trail users and surrounding businesses both during the season and immediately after the winter season ended. We saw a 28% increase in trail use during the winter months from the previous year. Year-round maintenance of the trail network provides residents and visitors access to valued non-motorized transportation and outdoor recreation opportunities.

There is a contract extension ready to be executed with Grand Traverse County for a private contractor to provide snow removal services along the TART and Three Mile trails within East Bay and Acme Townships. TART Trails is requesting Acme Township consider funding \$4,000 to cover estimated costs for snow removal on the TART Trail in Acme Township this winter (2018/2019) with any remaining balance to be carried over to the following winter.

Thank you for your consideration of this request. We look forward to partnering with Acme Township and Grand Traverse County to support snow removal for the trail network as an important part of ensuring reliable and important access to a valued non-motorized trail system.

Sincerely,

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Chris Kushman  
Planning and Management Director  
TART Trails  
PO Box 252  
Traverse City, MI 49685  
231.941.4300  
[ckushman@traversetrails.org](mailto:ckushman@traversetrails.org)