



APPROVED

ACME TOWNSHIP REGULAR BOARD MEETING
6042 Acme Rd., Williamsburg MI 49690
Tuesday, November 12, 2019 7:00 p.m.

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

ROLL CALL: Members present: D. White, C. Dye, A. Jenema, J. Aukerman, D. Nelson,
D. Hoxsie

Members excused: P. Scott

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

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

Greg Klinger, Redbud Roots, 6669 E. M-72, would like the township to revisit the decision of opting-out of adult use marijuana.

John Pulcipher, Acme resident, is in support of adult use marijuana in the township.

Limited Public Comment closed at 7:05 pm

B. APPROVAL OF AGENDA:

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

C. APPROVAL OF BOARD MINUTES: 10/01/19, Special Meetings 10/09/19, 10/16/19 and 10/23/19

Motion by Nelson to approve all four of the Board meeting minutes of 10/01/19, Special Meetings 10/09/19, 10/16/19 and 10/23/19 as presented, supported by Dye. Motion carried unanimously.

D. INQUIRY AS TO CONFLICTS OF INTEREST:

Nelson recused from K. New Business, 1. Approval of MLCC Liquor permit Obligatory, due to business relationship with the applicant.

E. REPORTS

a. County: G. LaPointe reported:

- There was a presentation by Wellpath who provides healthcare to those incarcerated in jails. Mental health is a big issue and is still being discussed for solutions.
- The county board declared to oppose the extension of the TIFF 97 and felt it should end at the 30-year period.
- Plans to redevelop the Pugsley Correctional Facility is underway. Of the 179-acre site, 85 acres would be used for manufactured housing. Inphastos said they will help create lower-cost housing through their production of affordable building materials. 20 acres has been planned for use for the Sheriff department and additional 20 for future activities. The project is being mediated by Brownfield funding and will be given a fifteen-year tax break.
- Discussions have been made on redoing the airport agreement to change from commission to authority since it is a regional one and not city or county.
- Working on a proposed budget which has been a very complex process.
- Requests received for part of the 2% grant from the tribe were evaluated and it was decided the funds will be going to municipalities.

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b. Clerk: Dye reported:

- She has been working on the annual audit for the board to review and approve.
- The cemetery will be closed as of December 1st. If anyone should have a burial after that, they would have to pay for the extra fees for snow removal and taking care of the ground area. So far this season there has been eight burials.

c. Parks: Jenema reported:

- The donated swings have been installed in Bayside Park.
- Looking at additional grants for the Tart Trail
- Plantings by the Shell Station have been put on hold. The garden club wanted other options for their donation to consider.
- The signs for the park and the art in the park projects are both being worked on.

d. Sheriff: Brian Abbring introduced himself as the new immediate officer covering the area.

e. Supervisor: White No report

F. SPECIAL PRESENTATIONS: Gabridge & Company Annual Audit

Richard Neihardt with Gabridge & Company, gave an overall review of the draft Annual Financial Report year ended June 30, 2019. The summary on the report was the township's financials were well-kept and was given an unmodified opinion which is the highest rating given by auditors.

- The financial highlights were, the assets of the Township exceeded its liabilities at the close of the most recent fiscal year by \$27,833, 094.
- At the close of the current fiscal year, the Township's government funds reported combined fund balances of \$2,967,560, an increase of \$173,169 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$920,535, or approximately 104.2% of total general fund expenditures and transfers out.

Motion by Jenema to approve the draft of Annual Financial Audit year ended June 30, 2019 as presented, supported by Nelson. Motion carried unanimously.

G. CONSENT CALENDAR:

1. RECEIVE AND FILE:

- a. Treasurer's Report**
- b. Clerk's Revenue/Expenditure Report and Balance Sheet**
- c. Draft Unapproved meeting minutes**
 - 1. Planning Commission Special meeting 09/23/19**
 - 2. Parks & Trails 09/20/19**

2. APPROVAL:

- 1. Accounts Payable Prepaid of \$79,434.62 and Current to be approved of \$80,541.91 (Recommend approval: Clerk, C. Dye)**

Jenema requested to remove under 2. Approval, 1. Current to be approved of \$78,839.91.

Motion by Jenema to approve the Consent Calendar with the removal of 2. Approval, 1. Current to be approved of \$78,434.62, supported by Dye. Roll Call motion carried unanimously.

H. ITEMS REMOVED FROM THE CONSENT CALENDAR:

Jenema explained that the amount of \$1,702 for postage to mail the township tax bills was not added in. It should be \$80,541.91.

Motion by Nelson to approve the Consent Calendar adding in \$1,702 for postage to 2. Approval, 1. Current to be approved of \$80,541.91, supported by Aukerman. Roll Call motion carried unanimously.

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I. **CORRESPONDENCE:** None

J. **PUBLIC HEARING:** None

K. **NEW BUSINESS:**

1. **Approval of MLCC Liquor permit Obligatory LLC, for on-premises Tasting Room Permit**
Brent Faber, Obligatory LLC, requested approval by the board for an on-premise tasting room permit to be located at 3593 Bunker Hill Road. It will be a microbrewery and kitchen with a limited menu.

Motion by Aukerman on local government approval for on-premise tasting room permit for Obligatory LLC, supported by Dye. Motion carried by 5 (Aukerman, Dye, Hoxsie, Jenema, White) recused by 1 (Nelson).

2. **Tart snow removal winter 2019-20 - White**

White explained this is an annual budgeted item of \$4,000 that is given for snow removal on the TART Trails for the 2019/2020 season.

Motion by Nelson to approve \$4,000 to TART Trail for Acme Township's share of snow removal supported by Jenema. Roll Call Motion carried unanimously.

3. **Schedule of Fees: PD Preapplication Review Escrow Deposit**

Jenema explained that Lindsey Wolf recommended adding \$1000 Escrow deposit to the PD Preapplication Review because of all the work that is involved.

Motion by Jenema to add escrow deposit of \$1000 to PD Preapplication Review, supported by Aukerman. Motion carried unanimously.

4. **TART Trails' Grand Traverse Band 2% Application**

Casey Ressi, Development Director, TART Trails informed this is for a 2% grant for the TART trail connector from Bunker Hill to Acme. The application currently is in TART's name and felt it should be changed to be in Acme Townships instead. Aukerman informed the application should have the budget and narrative expense reporting given before the deadline.

Motion by Aukerman to approve 2% grant with signature of Supervisor White and submittal in Acme Township's name not TART with a couple of edits to the application, supported by Hoxsie. Motion carried unanimously.

5. **Michigan Indian Legal Services Grand Traverse Band 2% Application**

Cameron Fraser, Director of Michigan Indian Legal Services was requesting to have Acme Township apply for a Tribal Council Allocation of 2% Funds for them to use to help families in child welfare projects. Jeff Jocks said he believed that this legitimately could not be put in the township's name and he would need to research it further.

Motion by Nelson to have Legal Counsel clarify grant funding requests on what the Township can and can't accepted, supported by Hoxsie. Motion carried unanimously.

The board decided to decline the application submitted.

Motion by Jenema to decline Michigan Indian Legal Services submitting for a GT Band 2% Tribal Council application with the recommendation of legal counsel that funds can not be run through Acme Township as requested on their application, supported by Aukerman. Motion carried unanimously.

6. **Metro Fire Lease Agreement**

Nelson informed each township involved with Metro has their own lease agreement. The agreement presented for Acme has been reviewed by the Metro attorney and should also be looked at by Acme's legal counsel Jeff Jocks. Jocks will look over the lease agreement to include

APPROVED

an edit given by Nelson to change in paragraph 6 the word from shall instead of may and bring it back to the board at the December meeting for approval.

7. Approval of Resolution #R-2019-33 Adjustments to Park Fund

White stated this a budget amendment of \$5,500 revenue brought in from the donated swings for the park and added to the Park Fund.

Motion by Nelson to approve Resolution #R-2019-33 on budget adjustment to park fund 2019-2020 Township budget, supported by Dye. Roll call motion carried unanimously.

8. Approval of Resolution Transfer 101 FB to 403 Fund

White informed this resolution was to transfer 2% Tribal grant funds from the 101 fund into the 403 Traverse City To Charlevoix Trail Capital fund for the starting of the TART trail extension.

Motion by Jenema to approve Resolution #R-2019-34 to move \$15,000 Tribal Grant from the 101 fund to the 403 Traverse City to Charlevoix capital fund for TART extension engineering, supported by Nelson. Roll call motion carried unanimously.

L. OLD BUSINESS:

1. Township hall offices overhead lighting - Dye

Dye reported the brightness of the new lighting in the offices has been causing headaches and difficulty concentrating with some of the staff. The lights operate by sensor so there is not the option of turning off or on the lights. The completion of remodeling the hall came under budget and she is asking permission to have the lights redone. Bids have been received from Huron Electric and Windemuller to install dimmer switches with the ability to turn lights on and off. Huron Electric came in at a lower rate at \$1,585 for sixteen lights. Also needed is to have outlets installed in the meeting room for the elections estimated around \$500.

Motion by Hoxsie to contract Huron Electric for lights and outlets not to exceed \$2300, supported by Jenema. Roll Call motion carried unanimously.

2. Tax Tribunal on the former Kmart property – Jenema

Jenema informed the former Kmart property filed a tax tribunal. They would like an assessment taxable value of 1.4 million. After doing some comparisons with other properties in the area the Assessor felt that amount would be reasonable. They would like a motion from the board to accept that evaluation.

Motion by Nelson for the board to accept the recommendation of the Assessor's evaluation to be 1.4 million for the former Kmart property, supported by Aukerman. Motion carried unanimously.

3. Part time Zoning Administrator update – Jenema

Jenema gave a job description for a part time Zoning Administrator who would report to the Township Treasurer and Zoning Administrator. The Zoning Administrator Assistant is needed to support the duties of the Zoning Administrator and code enforcement. An ad will be put out for potential applicants. The census of the board was to move forward with filling this position.

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

Personnel from Redbud Roots were in attendance and stated they hope that Acme Township will decide to opt-in for adult use marijuana. Their facility will be opening on December 15.

Jenema informed there has been a request from TART trail to have an open joint meeting with them, the board, planning commission, and the parks & trails committee for feedback on the Acme Connector Trail. A place to accommodate everyone and date to be set in December will be determined.

ADJOURN: Motion by Nelson to adjourn, supported by White. Meeting adjourned at 10:05 pm

APPROVED

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a document from the official records of the township.


Cathy Dye, CMMC, Acme Township Clerk



ACME TOWNSHIP REGULAR BOARD MEETING
6042 Acme Rd
Williamsburg, Michigan 49690
Tuesday, November 12, 2019, 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: 10/01/19, Special Meetings 10/09/19, 10/16/19 and 10/23/19

D. INQUIRY AS TO CONFLICTS OF INTEREST:

E. REPORTS

- a. Clerk - Dye**
- b. Parks –**
- c. Sheriff – Brian Abbring**
- d. County – G. LaPointe**
- e. Supervisor-**

F. SPECIAL PRESENTATIONS: Gabridge & Company Annual Audit

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. Draft Unapproved meeting minutes**
 - 1. Planning Commission Special meeting 9/23/19**
 - 2. Parks & Trails 09/20/19**

2. APPROVAL:

- 1. Accounts Payable Prepaid of \$79,434.62 and Current to be approved of \$78,839.91 (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. Approval of MLCC Liquor permit Obligatory, LLC, for on-premises Tasting Room Permit**
- 2. Tart snow removal winter 2019-20 – White**
- 3. Schedule of Fees: PD Preapplication Review Escrow Deposit**
- 4. TART Trails' Grand Traverse Band 2% Application**
- 5. Michigan Indian Legal Services Grand Traverse Band 2% Application**
- 6. Metro Fire Lease Agreement**
- 7. Approval of Resolution Adjustments to Park fund**
- 8. Approval of Resolution Transfer 101 FB to 403 Fund**

L. OLD BUSINESS:

- 1. Township hall offices overhead lighting –Dye**
- 2. Tax Tribunal on the former Kmart property - Jenema**
- 3. Part time Zoning Administrator update - Jenema**

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

ADJOURN



DRAFT UNAPPROVED

ACME TOWNSHIP REGULAR BOARD MEETING 6042 Acme Rd., Williamsburg MI 49690 Tuesday, October 1, 2019 7:00 p.m.

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

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

Members excused: None

Staff present: V. Donn, Recording Secretary

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

Charlene Abernethy, 4312 Westridge, voiced her concerns on the selection criteria for the Board of Trustees position. (written letter submitted)

Brian Kelley, Acme resident, commented on the process for appointing a board trustee.

John Roth, Long Lake Township, introduced himself. He will be running in the November 2020 election for the 104th district seat in the State House of Representatives.

Limited Public Comment closed at 7:06 pm

B. **APPROVAL OF AGENDA:**

Motion by White to approve the agenda as presented with the addition to L. Old Business, 1. Motions to accept letters of resignation for Zollinger as township supervisor and White as board trustee, supported by Jenema. Motion carried unanimously.

C. **APPROVAL OF BOARD MINUTES: 09/03/19**

Motion by Scott to approve the Board meeting minutes of 09/03/19 as presented with the revision to K. New Business 1. Amendment to Medical Marijuana Ordinance 2017-02 Scotts vote should have been stated as no not recused and under 4. Recommendation to fill planning commission spot should have been noted as recommended by Zollinger and motion by Jenema, supported by Nelson. Motion carried unanimously.

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

White on K. New Business, 1. Farmland PDR Board Approval of Sale

E. **REPORTS**

a. **Clerk:** Dye reported:

- She and Cristy Danca went to the retention shed at Sayler Park and reviewed 1,582 pounds of records that met the retention disposal schedule for the Michigan Clerk's Retention Schedule. It was all taken to shredding.
- On September 26 she went to a 2020 Census meeting at the governmental center and received information on the process of the count committee and training. Rick Holle with the 2020 Census, came to the township office to discuss scheduling three workshops on October 16, November 20 and December 11 at the township hall. He will be creating awareness and recruiting people for part time census takers and office help. The census will roll out in February with the final date for the head count of April 1. The form will be available online and for those that are not able to go online there will be census takers going to homes.

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b. Parks: Jenema reported:

- They have been working on the grant to increase the chances of receiving it from 310 points system that was given to 350. The outcome of receiving the grant will depend on what other projects are in consideration that were submitted by others.
- The two swings came in for the park unexpectedly and locations for their placement will need to be determined.
- Lindsey Wolf is looking at a new sign company for the park plaques since the other one has not been working out.

Zollinger reported:

- The dock will be taken out from Saylor the last week of October.
- The autumn olive has been mowed down to prevent spreading at the Yuba Natural area.

c. Legal Counsel – J. Jocks: No report

d. Sheriff: Nate Lentz reported speed has been a problem for most of the accidents in the area. Grand Traverse County has hired two new officers which will now give them a full staff to be able to respond in a timelier matter.

e. County: G. LaPointe reported:

- A resolution for the TIFF 97 with the DDA's concerns will be discussed tomorrow. He will be recommending an amendment to have money earmarked for a new county jail.
- The County is looking at the mental health issues of those incarcerated. There has been a request to bring in a national organization called Well Path, which is a company that administers health needs. They will be coming to the board meeting for a presentation.
- There is a high priority to streamline the process for construction permits. A consultant has been involved to assist with improving the procedure.
- Training on sexual harassment and the ethic policies will be held.

f. Supervisor: Zollinger reported:

He noted each township has different policies in their ordinances. This is his last board meeting And he thanked everyone for their support.

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. RecycleSmart September 2019**
- d. Draft Unapproved meeting minutes**
 - 1. Planning Commission/Regular meeting cancelled**

2. APPROVAL:

- 1. Accounts Payable Prepaid of \$13,317.14 and Current to be approved of \$74,219.34 (Recommend approval: Clerk, C. Dye)**

Motion by Jenema to approve the Consent Calendar as presented, supported by Scott. Roll Call motion carried unanimously.

H. ITEMS REMOVED FROM THE CONSENT CALENDAR: None

I. CORRESPONDENCE:

- 1. Letter dated 09/10/19 from Redbud Roots Lab X, LLC re: Revisit decision to opt-out of adult use marijuana**

Zollinger informed there is no scheduled plan to opt-in, we are still trying to understand the rules that the State of Michigan has released.

J. PUBLIC HEARING: None

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K. NEW BUSINESS:

1. **Farmland PDR Board Approval of Sale – Resolution #R2019-30**

Zollinger explained this is a resolution to support the purchase of the PDR rights for the Jack and Barbara White Farm on Bates and Yuba roads. In addition to the 25% contribution of \$157,000 Acme Township will also be responsible for half of the cost of preparation of the closing documents, half the cost of any escrow or closing fees, and the cost of any customary recording fees which will come from the township farmland fund. The township is working with Federal Government for a “waiver of reimbursement” for \$314,000, in preparation for the closing. If denied the township would pay the \$314,000 at closing, then get reimbursed from Federal Government. Total value of development rights on the property is \$628,000.

Motion by Scott to approve Resolution #R-2019-30 on Farmland PDR purchase Jack & Barbara White, supported by Aukerman. Roll call motion carried by 6 (Scott, Aukerman, Zollinger, Dye, Jenema, Nelson) abstained by White.

2. **Bayside Park, Parks & Trails Request - Jenema**

Jenema explained Parks & Trails received three bids for new trees that are needed by the Shell station. Zimmerman Landscape came in with the best bid \$1,960. Jenema went to the Sweetwater Garden Club and they agreed to give a donation to help pay for the trees.

Motion by White to approve the Parks & Trails recommendation to purchase trees from Zimmerman Landscaping for \$1,960, supported by Nelson. Motion carried unanimously.

3. **Resolution #R-2019-31 on Budget change 101.171**

Zollinger explained this is a budget change for the 101 contingency supervisor expenditure.

White has elected not to take a stipend on the insurance and the budget sheet has been updated to \$9,000 moving it out of the contingency.

Motion by Dye to approve Resolution #R-2019-31 to amend the budget in the supervisor department, supported by Jenema. Motion carried by 6 (Scott, Aukerman, Zollinger, Dye, Jenema, Nelson) abstained by White.

4. **Resolution #R-2019-32 Payback Loan from 402 to 101 Fund including budget changes**

Zollinger informed this is to move from the 402 fund \$5,000 into 403 fund for TC to Charlevoix Trail which is a capital improvement fund for engineering on the parks trail. This will supersede the #R-2019-28 that had been previously approved for 402 fund loan to be paid back to 101 fund.

Motion by Aukerman to approve resolution #R-2019-32 as presented superseding #R-2019-28, supported by White. Roll Call motion carried unanimously.

5. **Discussion on possible New Zoning Enforcement position**

Zollinger said he is proposing for a new zoning enforcement position to assist the needs in the Planning and Zoning department. A list was put together by Lindsey Wolf the Planning & Zoning Administrator, of duties that need to be completed. The implementation of a Zoning Enforcement Office would allow Wolf more flexibility to do site plan reviews that are currently being handled by the planning consultant at a rate of \$100 hour. This would save the township money.

Aukerman suggested a gentleman who has done these types of tasks for other townships and could be hired as a contractor.

The board discussed getting with legal counsel on an agreement and whether it would be an hourly or contracted position. The census was to do further research on the amount of pay for the position, insurance requirements and qualifications.

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Motion by Aukerman to move forward on the research and investigation for the position, supported by Nelson. Motion carried unanimously.

6. Acme Township benefits possible changes – Clerk

Dye gave an overview of health insurance renewal options. A comparison of three policies showed Priority Health gave the best coverage and the in-network deductible amount was lower for the enrollment fee.

Motion by Scott to go with the Priority Health Insurance plan, supported by Aukerman. Roll call carried unanimously.

L. OLD BUSINESS:

1. Motions required for Supervisor resignation letter from Zollinger and Board of Trustee resignation letter from White.

Motion by Jenema to accept Zollinger’s resignation letter as Supervisor effective October 11, supported by Aukerman. Motion carried unanimously.

White read his Trustee resignation letter to the board.

Motion by Jenema to accept White’s resignation letter as Board Trustee effective October 11, supported by Nelson. Motion carried unanimously.

2. Acme Township Personnel Committee – Trustee interviews recommendation

Zollinger informed the board that the personnel committee reviewed the nine applications received for the board of trustee position and narrowed it down to four applicants for Board approval. Aukerman noted the ad that posted had the selection criteria requirements needed such as interpersonal skills, leadership abilities, policy making and knowledge of current issues in Acme Township.

Each member of the personnel committee reviewed the applications independently and then met as a group. The four candidates that are being recommended to the board are Ryan Lamott, Dave Hoxsie, Dan Rosa and Wayne Mervau II. The candidates are required to reside in township and be a registered voter.

Aukerman explained the scoring used to review and narrowing down the candidates was done by looking at their resume with cover letter and seeing if they met the posted requirements.

Concerns of Rosa’s involvement with the past Meijer situation were discussed.

A meeting for the board to interview the candidates is scheduled for October 9 at 4 pm and is open to the public.

Motion by Nelson to accept the recommendations of the four candidates by the personnel committee, supported by Dye. Roll call motion carried by 5 (Zollinger, Nelson, Dye, Jenema, Aukerman) no by Scott. with White abstained.

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

Open at 8:50 pm

Brian Kelley, Acme resident, commented that the names of the other trustee applicants that were not recommended should have been given to the community.

Charlene Abernethy voiced her concerns on the consideration of Rosa’s application.

ADJOURN: Meeting adjourned at 8:55 pm

DRAFT UNAPPROVED

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a document from the official records of the township.

Cathy Dye, CMMC, Acme Township Clerk



DRAFT UNAPPROVED

ACME TOWNSHIP SPECIAL BOARD MEETING
ACME TOWNSHIP HALL
6042 Acme Rd, Williamsburg, Michigan 49690
Wednesday, October 9, 2019, 4:00 pm

CALL TO ORDER WITH PLEDGE OF ALLEGIANCE at 4:00 p.m.

ROLL CALL: Members present: Aukerman, Dye, Jenema, Scott, White, Zollinger (excused Nelson,)

A. LIMITED PUBLIC COMMENT:

Brian Kelley, Acme resident, commented on the process for appointing a Trustee (written letter submitted).

Paul Brink, 9617 Winter Rd, commented on the process for appointing a Trustee.

B. APPROVAL OF AGENDA:

Motion by White to approve agenda as presented, supported by Aukerman. Motion carried unanimously.

C. INQUIRY AS TO CONFLICTS OF INTEREST: Discussion regarding conflict of interest that any member of the board may have with any of the candidates to be interviewed. Dave Hoxsie gave his clarification of relationship with board members mentioned on his application. There were no conflicts of interest found.

D. ADMINISTER THE OATH OF OFFICE TO DOUG WHITE, SUPERVISOR – Clerk Cathy Dye

D. NEW BUSINESS:

Interviews for the four candidates for open Trustee position.

Zollinger introduced the four candidates to be interviewed Dave Hoxsie, Ryan LaMott, Wayne Mervau II and Dan Rosa. Discussion on the interview process including the scoring of each candidate with one number, 4 being top choice and 1 being least. Doug White would be recused from voting. Interview questions were asked of each candidate.

Board discussion and decision of new Trustee.

The board members scored each candidate and gave their scoring to White who then tallied the grand total for each candidate. Dave Hoxsie was the highest scoring candidate and announced as the new Trustee.

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

Chuck Walter, Acme Resident, Thanked Supervisor Jay Zollinger for his service.

ADJOURN: 5:23 p.m.

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a document from the official records of the township.

Cathy Dye, CMMC
Acme Township Clerk



DRAFT UNAPPROVED

ACME TOWNSHIP **SPECIAL BOARD MEETING**
ACME TOWNSHIP HALL
6042 Acme Rd, Williamsburg, Michigan 49690
Wednesday, October 16, 2019, **10:00 am**

CALL TO ORDER WITH PLEDGE OF ALLEGIANCE

ROLL CALL: Members present: Aukerman, Dye, Jenema, Nelson, White
Members excused: Scott

A. LIMITED PUBLIC COMMENT:

Brian Kelley, Acme resident, commented on the process for appointing a Trustee (written letter submitted).

B. APPROVAL OF AGENDA:

Motion by Nelson to approve agenda as presented supported by Aukerman. Motion carried unanimously

C. INQUIRY AS TO CONFLICTS OF INTEREST: None

D. NEW BUSINESS:

1. Approval of the appointment of Dave Hoxsie as Trustee.

The Board discussed the process from the previous Board meeting on how each candidate being interviewed were scored and ranked.

Motion by Aukerman to appoint Dave Hoxsie as Trustee supported by Jenema. Roll call vote carried by four (Jenema, Dye, Aukerman, Nelson) recused White.

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

None

ADJOURN 10:10 a.m.

Motion by Jenema to adjourn meeting supported by Nelson. Motion carried unanimously.

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a document from the official records of the township.

Cathy Dye, CMMC
Acme Township Clerk



DRAFT UNAPPROVED

ACME TOWNSHIP SPECIAL BOARD MEETING
ACME TOWNSHIP HALL
6042 Acme Rd, Williamsburg, Michigan 49690
Wednesday, October 23, 2019, 8:00 a.m.

CALL TO ORDER WITH PLEDGE OF ALLEGIANCE at 8:00 a.m.

ROLL CALL: Members present: Aukerman, Jenema, Hoxsie, White

Members excused: Dye, Nelson, Scott

Staff present: L. Wolf Zoning and Planning

N. Edwardson, Recording Secretary

Casey Ressler, Development Director from Tart Trails was also present.

A. LIMITED PUBLIC COMMENT: Open at 8:00 a.m and closed at 8:01 a.m.

B. APPROVAL OF AGENDA:

Motion by Jenema to approve the Agenda as presented, supported by Aukerman, Motion carried unanimously.

C. INQUIRY AS TO CONFLICTS OF INTEREST: None

D. NEW BUSINESS:

1. Board Approval for 2020 Rural Development Fund Grant Application

White stated that Acme Township is seeking funding to complete the Traverse City to Charlevoix Trail: Bunker Hill Road to Bayside Park with a section running east toward the Meijer store and Grand Traverse Town Center development. This project will complete the first segment of Traverse City to Charlevoix Trail, providing critical rural infrastructure to support transportation, tourism and economic development.

Motion was made by Ackerman to approve submittal of this grant with refinements.

Hoxsie asked for discussion on the refinements being offered. Discussion followed.

Motion seconded by Jenema. Motion carried by unanimous roll call vote.

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

Jenema commented that Tart Trails are currently doing a road survey in the right-of-way laying the groundwork for a trail.

ADJOURN: Meeting adjourned 8:38 a.m.

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a document from the official records of the township.

Cathy Dye, CMMC
Acme Township Clerk

Grand Traverse Sheriff's Office Citation, Accident & Arrest Statistics

September 2019

Location	Citations	Traffic Crashes			Arrests		Traffic Crash Totals
		Fatal	PIA	PDA	OWI	Criminal	
01 Acme	12	0	2	17	1	2	19
02 Blair	36	0	1	27	2	17	28
03 East Bay	76	0	3	34	2	17	37
04 Fife Lake	11	0	3	2	0	5	5
05 Garfield	90	0	6	60	6	64	66
06 Grant	0	0	0	6	0	2	6
07 Green Lake	12	0	5	6	1	6	11
08 Long Lake	3	0	0	5	0	0	5
09 Mayfield	5	0	0	7	0	0	7
10 Peninsula	6	0	3	4	0	1	7
11 Paradise	16	0	2	12	0	6	14
12 Union	3	0	1	1	0	2	2
13 Whitewater	7	0	3	7	1	1	10
29 Fife Lake Vlg	3	0	0	0	0	0	0
30 Kingsley Vlg	1	0	0	1	0	5	1
66 Traverse City	4	0	0	3	0	117	3
84 Out of County	0	0	0	0	0	36	0
Totals	285	0	29	192	13	281	221

Ticket stats are based on what District Court has entered as of 10/21/19.

Arrest stats are as of 10/07/19.

Grand Traverse Sheriff's Office Citation, Accident & Arrest Statistics

Third Quarter Totals July - September 2019

Location	Citations	Traffic Crashes			Arrests		Traffic Crash Totals
		Fatal	PIA	PDA	OWI	Criminal	
01 Acme	48	1	7	62	7	15	70
02 Blair	134	0	20	83	16	88	103
03 East Bay	169	1	16	96	11	44	113
04 Fife Lake	37	0	6	16	0	11	22
05 Garfield	259	0	17	218	28	215	235
06 Grant	0	0	0	7	0	10	7
07 Green Lake	45	0	9	27	2	25	36
08 Long Lake	19	0	2	19	0	14	21
09 Mayfield	14	0	2	21	3	1	23
10 Peninsula	17	0	7	17	0	2	24
11 Paradise	28	0	7	24	0	14	31
12 Union	27	0	1	3	0	17	4
13 Whitewater	17	0	5	15	1	4	20
29 Fife Lake Vlg	11	0	0	0	0	0	0
30 Kingsley Vlg	6	0	1	5	0	19	6
66 Traverse City	22	0	0	7	3	252	7
84 Out of County	0	0	0	0	1	88	0
Totals	853	2	100	620	72	819	722

Ticket stats are based on what District Court has entered as of 10/21/19.

Arrest stats are as of 10/07/19.

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TOWNSHIP OF ACME, MICHIGAN

ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 2019

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TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS	
<hr/>	
Government-wide Financial Statements	
Statement of Net Position	15
Statement of Activities	16
Fund Financial Statements	
Governmental Funds	
Balance Sheet	17
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	18
Statement of Revenues, Expenditures, and Changes in Fund Balance	19
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance with the Statement of Activities	20
Proprietary Fund	
Statement of Net Position	21
Statement of Revenues, Expenses, and Changes in Net Position	22
Statement of Cash Flows	23
Fiduciary Funds	
Statement of Fiduciary Assets and Liabilities	24
Notes to the Financial Statements	26
REQUIRED SUPPLEMENTARY INFORMATION	
<hr/>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
General Fund	43
Fire Fund	44
Farm Land Preservation	45
OTHER SUPPLEMENTARY INFORMATION	
<hr/>	
Nonmajor Governmental Funds	
Combining Balance Sheet	47
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	48

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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, 2019, 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

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fund and the aggregate remaining fund information of the Township, as of June 30, 2019, 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.

Gabridge & Company

Gabridge & Company, PLC
Grand Rapids, Michigan
November 6, 2019

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Management's Discussion and Analysis

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**Township of Acme
Management's Discussion and Analysis
June 30, 2019**

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, 2019. 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 \$27,833,094 (*net position*). Of this amount, \$4,574,810 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 \$2,967,560, an increase of \$173,169 in comparison with the prior year. Approximately \$920,535, or 31.0%, of this amount 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 \$920,535, or approximately 104.2% of total general fund expenditures and transfers out.

Overview of the Financial Statements

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

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

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

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

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Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Township include general government, police and fire protection services, 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.

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.

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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.

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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 \$27,833,094 at the close of the most recent fiscal year.

Township of Acme's Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
ASSETS						
<i>Current Assets</i>						
Cash and Investments	\$ 2,826,405	\$ 2,813,206	\$ 2,399,520	\$ 2,018,572	\$ 5,225,925	\$ 4,831,778
Receivables	649,439	713,590	76,532	76,986	725,971	790,576
Prepaid Items	3,985	10,870	-	-	3,985	10,870
Due from County	111,209	121,358	-	-	111,209	121,358
Due from State	95,416	140,486	-	-	95,416	140,486
Total Current Assets	3,686,454	3,799,510	2,476,052	2,095,558	6,162,506	5,895,068
<i>Noncurrent Assets</i>						
Non-depreciable Capital Assets	15,106,867	14,952,835	-	-	15,106,867	14,952,835
Depreciable Capital Assets, Net	998,986	659,965	6,862,850	7,131,217	7,861,836	7,791,182
Total Assets	19,792,307	19,412,310	9,338,902	9,226,775	29,131,209	28,639,085
LIABILITIES						
<i>Current Liabilities</i>						
Accounts Payable	77,522	189,476	48,290	12,372	125,812	201,848
Accrued Liabilities	14,375	14,867	-	-	14,375	14,867
Accrued Interest	3,657	3,772	2,755	3,196	6,412	6,968
Unearned Revenue	-	109,930	-	-	-	109,930
Current Portion of Long-term Debt	55,000	55,000	105,212	105,217	160,212	160,217
Total Current Liabilities	150,554	373,045	156,257	120,785	306,811	493,830
<i>Noncurrent Liabilities</i>						
Compensated Absences	1,500	1,785	-	-	1,500	1,785
Long-term Debt	755,000	810,000	234,804	361,613	989,804	1,171,613
Total Liabilities	907,054	1,184,830	391,061	482,398	1,298,115	1,667,228
NET POSITION						
Net Investment in Capital Assets	15,295,853	14,747,800	6,524,645	6,664,387	21,820,498	21,412,187
Restricted	1,437,786	1,248,092	-	-	1,437,786	1,248,092
Unrestricted	2,151,614	2,231,588	2,423,196	2,079,990	4,574,810	4,311,578
Total Net Position	\$ 18,885,253	\$ 18,227,480	\$ 8,947,841	\$ 8,744,377	\$ 27,833,094	\$ 26,971,857

The largest portion of the Township's net position (\$21,820,498, or 78.4%) 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 (\$1,437,786, or 5.2%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$4,574,810, or 16.4%, is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

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Cash and investments increased by \$394,147 primarily due to a similar increase in net position. Capital assets had a net increase of \$224,686, increasing by \$569,023 through the purchase of the Bayside Park improvement project and the beginning of town hall improvements, net of depreciation expense of \$344,337.

Unearned revenues decreased by \$109,930 during the year because the Township received capital grant funds in advance in the prior year that was recognized as revenues during this year. Long-term debt decreased by the scheduled principal repayments in the amount of \$181,814.

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 \$861,237 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 \$657,773 from the prior fiscal year for an ending balance of \$18,885,253. Property tax revenues increased by \$68,738 to \$1,499,360. The increase is primarily a result of an approximate 3.9% increase in taxable values within the Township compared to the prior year. Governmental activities expenses stayed relatively consistent with the prior year, showing an increase of \$112,810 across all functions. Public safety expenses showed the most significant increase, approximately \$40,000 of the increased public safety expenses can be attributed to increased police services used by the Township.

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 \$203,464, increasing overall net position to \$8,947,841. Revenues remained consistent with overall expenses increasing by \$148,412. Expenses increased largely as a result of emergency repairs in the sewer fund totaling \$116,392, as well as increased depreciation expense of approximately \$23,000 associated with sewer infrastructure assets placed in service during the year.

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 Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues						
Charges for Services	\$ 179,179	\$ 187,443	\$ 949,685	\$ 936,043	\$ 1,128,864	\$ 1,123,486
Operating Grants and Contributions	53,853	34,872	-	-	53,853	34,872
Capital Grants and Contributions	304,880	210,121	-	-	304,880	210,121
Total Program Revenues	<u>537,912</u>	<u>432,436</u>	<u>949,685</u>	<u>936,043</u>	<u>1,487,597</u>	<u>1,368,479</u>
General Revenues						
Property Taxes	1,499,360	1,430,622	-	-	1,499,360	1,430,622
State Revenue Sharing	377,704	363,689	-	-	377,704	363,689
Interest Income	27,229	28,905	4,072	4,401	31,301	33,306
Total General Revenues	<u>1,904,293</u>	<u>1,823,216</u>	<u>4,072</u>	<u>4,401</u>	<u>1,908,365</u>	<u>1,827,617</u>
Total Revenues	<u>2,442,205</u>	<u>2,255,652</u>	<u>953,757</u>	<u>940,444</u>	<u>3,395,962</u>	<u>3,196,096</u>
Expenses						
General Government	496,284	488,330	-	-	496,284	488,330
Public Safety	940,625	866,597	-	-	940,625	866,597
Public Works	12,512	11,386	-	-	12,512	11,386
Community and Economic Development	172,198	163,904	-	-	172,198	163,904
Recreation and Culture	140,642	118,087	-	-	140,642	118,087
Water and Sewer	-	-	750,293	601,881	750,293	601,881
Interest on Long-term Debt	22,171	23,318	-	-	22,171	23,318
Total Expenses	<u>1,784,432</u>	<u>1,671,622</u>	<u>750,293</u>	<u>601,881</u>	<u>2,534,725</u>	<u>2,273,503</u>
Change in Net Position Before Transfers	<u>657,773</u>	<u>584,030</u>	<u>203,464</u>	<u>338,563</u>	<u>861,237</u>	<u>922,593</u>
Transfers, Net	-	(1,000)	-	1,000	-	-
Change in Net Position	<u>657,773</u>	<u>583,030</u>	<u>203,464</u>	<u>339,563</u>	<u>861,237</u>	<u>922,593</u>
Net Position at Beginning of Period	18,227,480	17,644,450	8,744,377	8,404,814	26,971,857	26,049,264
Net Position at End of Period	<u>\$ 18,885,253</u>	<u>\$ 18,227,480</u>	<u>\$ 8,947,841</u>	<u>\$ 8,744,377</u>	<u>\$ 27,833,094</u>	<u>\$ 26,971,857</u>

Financial Analysis of Governmental Funds

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

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

At June 30, 2019, the Township's governmental funds reported combined fund balances of \$2,967,560, an increase of \$173,169 in comparison with the prior year. Approximately 31.0%, or \$920,535, of this amount 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 (\$1,437,786, or 48.5%), 2) not in a spendable form (\$3,985, or 0.1%), or 3) committed for particular purposes (\$605,254, or 20.4%).

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The general fund is the chief operating fund of the Township. At the end of the current fiscal year, unassigned fund balance of the general fund was \$920,535, while total fund balance increased \$61,141 to \$1,484,528. 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 104.2% of total general fund expenditures and transfers out, while total fund balance represents approximately 168.0% percent of that same amount. The reason for the increase is a result of decreased transfers out during the year when compared to the prior year. Capital outlay expenditures increased significantly as described in an earlier section of this report.

The fire fund, a major fund, had a \$5,957 increase in fund balance during the current fiscal year which put the overall fund balance at \$61,643. This increase in fund balance is related to the increase in property tax revenue as described in an earlier section of this report.

The farm land preservation fund, a major fund, had a \$226,288 increase in fund balance during the current fiscal year which put the overall fund balance at \$1,011,809. 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 \$3,095 increase in fund balance during the current fiscal year which put the overall fund balance at \$311,392. 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 major fund, had a \$79,161 decrease in fund balance during the current fiscal year which put the overall fund balance at \$20,839. This decrease in fund balance is related to increased capital outlay expenditures for the completion of the Bayside Park capital improvement project, as described in an earlier section of this report.

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

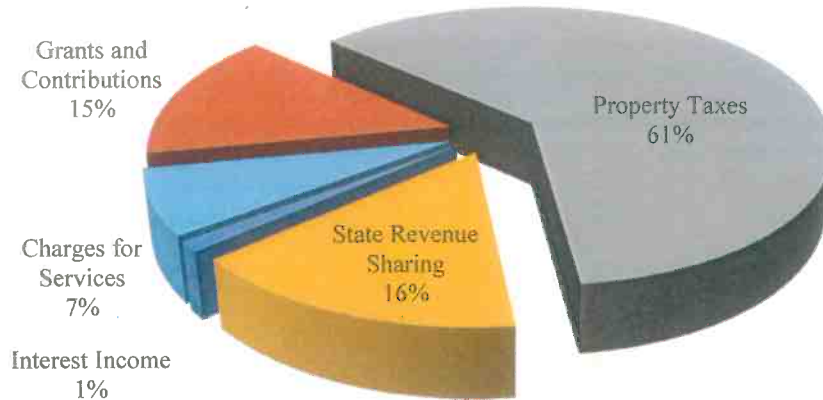
Unrestricted net position of the sewer fund and water fund at the end of the year was \$2,420,205 and \$2,991, respectively. The increase and decrease in net position for the sewer fund and water fund was \$205,515 and \$(2,051), respectively.

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Governmental Activities

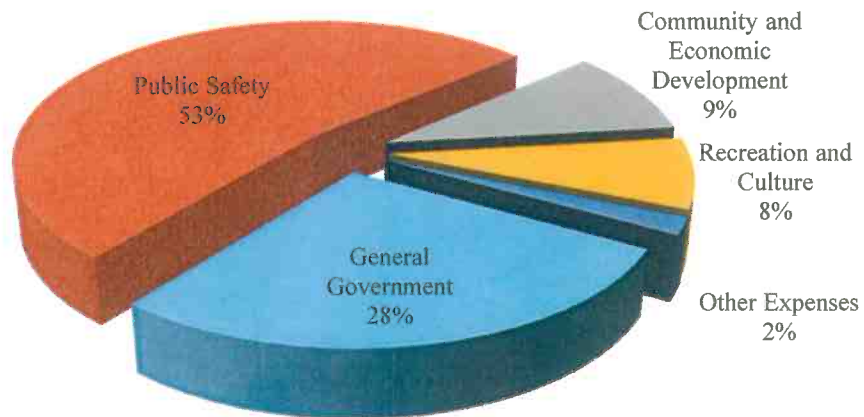
The following chart summarizes the revenue sources for the governmental activities of the Township for the most recent fiscal year-end.

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 had one significant amendment to original budgeted appropriations: capital outlay expenditures budgeted appropriation increased from \$14,400 to \$214,400 to account for the start of town hall improvements. There were no significant amendments to original estimated revenues.

Final budget compared to actual results. The Township had no expenditures in excess of the amount appropriated during the year ended June 30, 2019.

Capital Assets and Debt Administration

Capital Assets

At June 30, 2019, the Township had \$22,968,703 invested in capital assets. The following table represents the Townships investment in capital assets:

Land and development rights	\$ 14,952,835
Construction in progress	154,032
Buildings and improvements	970,284
Vehicles	16,921
Equipment	11,781
Water and sewer system	6,862,850
Capital assets, net	<u>\$ 22,968,703</u>

Capital asset additions totaled \$569,023 during the year and included the following:

- Bayside Park Improvements \$414,992
- Township Hall Improvements \$154,031

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 \$1,150,016, exclusive of compensated absences. The Township continued to pay down its debt, retiring \$181,814 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, 2019.

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 \$940,000 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 2019. 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 2020, the Township plans again to use current revenues to provide essential services **and to maintain the Township's financial reserves at similar levels.** Property tax revenues are expected to change minimally reflecting fairly stable property values. The ongoing costs of providing essential services for the citizens of the Township will again need to be monitored in order to maintain the financial condition of the Township.

Contacting the Township

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

Township of Acme
602 Acme Road
Williamsburg, MI 49690

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Basic Financial Statements

Draft

Township of Acme
Statement of Net Position
June 30, 2019

	Governmental Activities	Business-type Activities	Total
ASSETS			
<i>Current Assets</i>			
Cash and Investments	\$ 2,826,405	\$ 2,399,520	\$ 5,225,925
Due from County	111,209	73,865	185,074
Accounts Receivable	65,773	2,667	68,440
Special Assessments Receivable	583,666	--	583,666
Due from State	95,416	--	95,416
Prepaid Items	3,985	--	3,985
Total Current Assets	3,686,454	2,476,052	6,162,506
<i>Noncurrent Assets</i>			
Non-depreciable Capital Assets	15,106,867	--	15,106,867
Depreciable Capital Assets (net)	998,986	6,862,850	7,861,836
Total Assets	19,792,307	9,338,902	29,131,209
LIABILITIES			
<i>Current Liabilities</i>			
Accounts Payable	77,522	48,290	125,812
Accrued Payroll and Related Liabilities	14,375	--	14,375
Accrued Interest	3,657	2,755	6,412
Current Portion of Long-term Debt	55,000	103,401	158,401
Current Portion of Contract Payable	--	1,811	1,811
Total Current Liabilities	150,554	156,257	306,811
<i>Noncurrent Liabilities</i>			
Long-term Debt	755,000	234,804	989,804
Compensated Absences	1,500	--	1,500
Total Liabilities	907,054	391,061	1,298,115
NET POSITION			
Net Investment in Capital Assets	15,295,853	6,524,645	21,820,498
<i>Restricted for:</i>			
Public Safety	107,627	--	107,627
Capital Projects	6,864	--	6,864
Other Functions	1,323,295	--	1,323,295
<i>Unrestricted</i>	2,151,614	2,423,196	4,574,810
Total Net Position	\$ 18,885,253	\$ 8,947,841	\$ 27,833,094

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

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**Township of Acme
Statement of Activities
For the year Ended June 30, 2019**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General Government	\$ 496,284	\$ 133,733	\$ 32,831	\$ --	\$ (329,720)	\$ --	\$ (329,720)
Public Safety	940,625	67	11,230	--	(929,328)	--	(929,328)
Public Works	12,512	--	--	--	(12,512)	--	(12,512)
Recreation and Culture	140,642	120	9,792	304,880	174,150	--	174,150
Interest on long-term Debt	22,171	--	--	--	(22,171)	--	(22,171)
Community and Economic Development	172,198	45,259	--	--	(126,939)	--	(126,939)
<i>Total Governmental Activities</i>	<u>1,784,432</u>	<u>179,179</u>	<u>53,853</u>	<u>304,880</u>	<u>(1,246,520)</u>	<u>--</u>	<u>(1,246,520)</u>
Business-type Activities:							
Sewer Fund	733,683	935,129	--	--	--	201,446	201,446
Water Fund	16,610	14,556	--	--	--	(2,054)	(2,054)
<i>Total Business-type Activities</i>	<u>750,293</u>	<u>949,685</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>199,392</u>	<u>199,392</u>
Total	<u>\$ 2,534,725</u>	<u>\$ 1,128,864</u>	<u>\$ 53,853</u>	<u>\$ 304,880</u>	<u>\$ (1,246,520)</u>	<u>\$ 199,392</u>	<u>\$ (1,047,128)</u>
General Purpose Revenues:							
State Revenue Sharing					377,704	--	377,704
Interest Income					27,229	4,072	31,301
Property Taxes					1,499,360	--	1,499,360
<i>Total General Revenues</i>					<u>1,904,293</u>	<u>4,072</u>	<u>1,908,365</u>
<i>Change in Net Position</i>					<u>657,773</u>	<u>203,464</u>	<u>861,237</u>
<i>Net Position at Beginning of Period</i>					<u>18,227,480</u>	<u>8,744,377</u>	<u>26,971,857</u>
<i>Net Position at End of Period</i>					<u>\$ 18,885,253</u>	<u>\$ 8,947,841</u>	<u>\$ 27,833,094</u>

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

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Township of Acme
Balance Sheet
Governmental Funds
June 30, 2019

	Special Revenue			Debt Service	Capital Projects	Other	Total
	General	Fire Fund	Farm Land Preservation	Holiday Hills Improvement	Bayside Park Capital Fund	Governmental Funds	Governmental Funds
ASSETS							
Cash and Investments	\$ 1,195,177	\$ 78,016	\$ 1,011,809	\$ 322,363	\$ 141,499	\$ 77,541	\$ 2,826,405
Due from County	111,209	--	--	--	--	--	111,209
Accounts Receivable	65,594	--	--	--	--	179	65,773
Special Assessments Receivable	--	--	--	583,666	--	--	583,666
Due from State	65,416	--	--	--	30,000	--	95,416
Prepaid Items	3,985	--	--	--	--	--	3,985
Due from Other Funds	150,000	--	--	--	--	--	150,000
<i>Total Assets</i>	<u>\$ 1,591,381</u>	<u>\$ 78,016</u>	<u>\$ 1,011,809</u>	<u>\$ 906,029</u>	<u>\$ 171,499</u>	<u>\$ 77,720</u>	<u>\$ 3,836,454</u>
LIABILITIES							
Accounts Payable	\$ 49,147	\$ 16,373	\$ --	\$ 10,971	\$ 660	\$ 371	\$ 77,522
Accrued Payroll and Related Liabilities	14,375	--	--	--	--	--	14,375
Due to Other Funds	--	--	--	--	150,000	--	150,000
<i>Total Liabilities</i>	<u>63,522</u>	<u>16,373</u>	<u>--</u>	<u>10,971</u>	<u>150,660</u>	<u>371</u>	<u>241,897</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	43,331	--	--	583,666	--	--	626,997
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>106,853</u>	<u>16,373</u>	<u>--</u>	<u>594,637</u>	<u>150,660</u>	<u>371</u>	<u>868,894</u>
FUND BALANCE							
Nonspendable	3,985	--	--	--	--	--	3,985
Restricted	6,958	61,643	1,011,809	311,392	--	45,984	1,437,786
Committed	553,050	--	--	--	20,839	31,365	605,254
Unassigned	920,535	--	--	--	--	--	920,535
<i>Total Fund Balance</i>	<u>1,484,528</u>	<u>61,643</u>	<u>1,011,809</u>	<u>311,392</u>	<u>20,839</u>	<u>77,349</u>	<u>2,967,560</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</i>	<u>\$ 1,591,381</u>	<u>\$ 78,016</u>	<u>\$ 1,011,809</u>	<u>\$ 906,029</u>	<u>\$ 171,499</u>	<u>\$ 77,720</u>	<u>\$ 3,836,454</u>

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

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Township of Acme
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2019

Total Fund Balance - Governmental Funds	\$ 2,967,560
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest expenditures are reported when due.	(3,657)
General government capital assets of \$16,564,414, net of accumulated depreciation of \$458,561, are not financial resources and, accordingly, are not reported in the funds.	16,105,853
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(810,000)
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.	626,997
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(1,500)
Total Net Position - Governmental Activities	\$ <u>18,885,253</u>

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Township of Acme
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the year Ended June 30, 2019

	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		
Revenues							
Property Taxes	\$ 360,442	\$ 865,450	\$ 249,217	\$ --	\$ --	\$ 24,251	\$ 1,499,360
Special Assessments	--	--	--	57,834	--	--	57,834
License and Permits	91,497	--	--	--	--	11,230	102,727
Local Contributions	32,831	--	--	--	--	9,792	42,623
Grants	--	--	--	--	304,880	--	304,880
State Revenue Sharing	377,704	--	--	--	--	--	377,704
Charges for Services	49,541	--	--	--	--	8,425	57,966
Other	29,716	--	--	--	--	--	29,716
Interest Income	3,144	--	1,531	22,547	--	7	27,229
Total Revenues	944,875	865,450	250,748	80,381	304,880	53,705	2,500,039
Expenditures							
General Government	485,246	--	--	--	--	5,774	491,020
Public Safety	--	859,493	--	--	--	81,132	940,625
Public Works	6,497	--	--	--	--	--	6,497
Community and Economic Development	147,738	--	24,460	--	--	--	172,198
Recreation and Culture	70,221	--	--	--	--	--	70,221
Capital Outlay	154,032	--	--	--	414,991	--	569,023
Debt Service - Principal	--	--	--	55,000	--	--	55,000
Debt Service - Interest	--	--	--	22,286	--	--	22,286
Total Expenditures	863,734	859,493	24,460	77,286	414,991	86,906	2,326,870
Excess of Revenues Over (Under) Expenditures	81,141	5,957	226,288	3,095	(110,111)	(33,201)	173,169
Other Financing Sources (Uses)							
Transfers In	--	--	--	--	30,950	8,600	39,550
Transfers Out	(20,000)	--	--	--	--	(19,550)	(39,550)
Net Other Financing Sources (Uses)	(20,000)	--	--	--	30,950	(10,950)	--
Net Change in Fund Balance	61,141	5,957	226,288	3,095	(79,161)	(44,151)	173,169
Fund Balance at Beginning of Period	1,423,387	55,686	785,521	308,297	100,000	121,500	2,794,391
Fund Balance at End of Period	\$ 1,484,528	\$ 61,643	\$ 1,011,809	\$ 311,392	\$ 20,839	\$ 77,349	\$ 2,967,560

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

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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, 2019

Total Net Change in Fund Balances - Governmental Funds \$ 173,169

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 \$569,023 exceeds depreciation expense of \$75,970. 493,053

Changes to accrued interest are not shown in the fund financial statements. The net effect of the current year decrease in accrued interest is to increase net position. 115

Repayment of bond principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the statement of net position. 55,000

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. (63,849)

Changes to compensated absences are not shown in the fund financial statements. The net effect of the current year decrease in compensated absences is to increase net position. 285

Changes in Net Position - Governmental Activities \$ 657,773

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Township of Acme
Statement of Net Position
Proprietary Funds
June 30, 2019

	<u>Business-type Activities - Enterprise Funds</u>		
	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Total Enterprise Funds</u>
ASSETS			
<i>Current Assets</i>			
Cash and Investments	\$ 2,398,107	\$ 1,413	\$ 2,399,520
Due from County	71,284	2,581	73,865
Accounts Receivable	2,667	--	2,667
Total Current Assets	2,472,058	3,994	2,476,052
<i>Noncurrent Assets</i>			
Depreciable Capital Assets (net)	6,764,025	98,825	6,862,850
Total Assets	9,236,083	102,819	9,338,902
LIABILITIES			
<i>Current Liabilities</i>			
Accounts Payable	47,287	1,003	48,290
Accrued Interest	2,755	--	2,755
Current Portion of Long-term Debt	103,401	--	103,401
Current Portion of Contract Payable	1,811	--	1,811
Total Current Liabilities	155,254	1,003	156,257
<i>Noncurrent Liabilities</i>			
Long-term Debt	234,804	--	234,804
Total Liabilities	390,058	1,003	391,061
NET POSITION			
Net Investment in Capital Assets	6,425,820	98,825	6,524,645
<i>Unrestricted</i>	2,420,205	2,991	2,423,196
Total Net Position	\$ 8,846,025	\$ 101,816	\$ 8,947,841

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Township of Acme
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the year Ended June 30, 2019

	Business-type Activities - Enterprise Funds		
	Sewer Fund	Water Fund	Total Enterprise Funds
Operating Revenues			
Charges for Services	\$ 905,602	\$ 14,556	\$ 920,158
Other	2,667	--	2,667
Total Operating Revenues	908,269	14,556	922,825
Operating Expenses			
Contractual Services	455,095	13,070	468,165
Depreciation	264,827	3,540	268,367
Total Operating Expenses	719,922	16,610	736,532
Operating Income (Loss)	188,347	(2,054)	186,293
Non-Operating Revenues (Expenses)			
Interest Income	4,069	3	4,072
Other Nonoperating Revenues	26,860	--	26,860
Interest Expense	(13,761)	--	(13,761)
Net Non-Operating Revenues (Expenses)	17,168	3	17,171
Change In Net Position	205,515	(2,051)	203,464
<i>Net Position at Beginning of Period</i>	8,640,510	103,867	8,744,377
Net Position at End of Period	\$ 8,846,025	\$ 101,816	\$ 8,947,841

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

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Township of Acme
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2019

	Business-type Activities - Enterprise Funds		
	Sewer Fund	Water Fund	Total Enterprise Funds
Cash Flows from Operating Activities			
Cash Received from Customers	\$ 910,137	\$ 13,142	\$ 923,279
Cash Payments to Contractors	(420,180)	(12,067)	(432,247)
Net Cash Provided by Operating Activities	<u>489,957</u>	<u>1,075</u>	<u>491,032</u>
Cash Flows from Capital and Related Financing Activities			
Interest Paid on Long-term Debt	(14,202)	-	(14,202)
Principal Payments on Long-term Debt	(99,954)	-	(99,954)
Net Cash Used by Capital and Related Financing Activities	<u>(114,156)</u>	<u>-</u>	<u>(114,156)</u>
Cash Flows from Investing Activities			
Interest on Investments	4,069	3	4,072
Net Cash Provided by Investing Activities	<u>4,069</u>	<u>3</u>	<u>4,072</u>
Net Increase in Cash and Equivalents	379,870	1,078	380,948
<i>Cash and Equivalents - Beginning of Year</i>	2,018,237	335	2,018,572
Cash and Equivalents - End of Year	<u>\$ 2,398,107</u>	<u>\$ 1,413</u>	<u>\$ 2,399,520</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities			
Operating Income (Loss)	\$ 188,347	\$ (2,054)	\$ 186,293
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation Expense	264,827	3,540	268,367
Changes in Assets and Liabilities			
Due from County	4,535	(1,414)	3,121
Accounts Receivable	(2,667)	-	(2,667)
Accounts Payable	34,915	1,003	35,918
Net Cash Provided by Operating Activities	<u>\$ 489,957</u>	<u>\$ 1,075</u>	<u>\$ 491,032</u>

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

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Township of Acme
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2019

	<u>Agency</u>
ASSETS	
Cash and Investments	\$ 13,125
<i>Total Assets</i>	<u>13,125</u>
LIABILITIES	
Accounts Payable	169
Due to Other Governments	12,956
<i>Total Liabilities</i>	<u>\$ 13,125</u>

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

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Notes to the Financial Statements

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Township of Acme

Notes to the Financial Statements

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.

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Township of Acme

Notes to the Financial Statements

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, 2019, the Township paid \$117,693 to reduce its balance of the 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 \$757,963 and \$101,530, to Metro Emergency Services Authority during the year ended June 30, 2019 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.

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Township of Acme

Notes to the Financial Statements

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).

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Township of Acme

Notes to the Financial Statements

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.

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Township of Acme

Notes to the Financial Statements

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, 2019. 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.

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Township of Acme

Notes to the Financial Statements

- 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.

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Township of Acme

Notes to the Financial Statements

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.

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Township of Acme

Notes to the Financial Statements

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).

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Township of Acme

Notes to the Financial Statements

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 2018 tax was levied and collectible on December 1, 2018 and was recognized as revenue in the year ended June 30, 2019, 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.

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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 6, 2019, 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 expenditure in excess of the amount appropriated during the year ended June 30, 2019:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Fire Fund			
Public Safety	\$ 851,163	\$ 859,493	\$ (8,330)

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, 2019:

Statement of Net Position	
Cash and Investments	\$ 5,225,925
Statement of Fiduciary Assets and Liabilities	
Cash and Investments	13,125
Total Deposits and Investments	<u>\$ 5,239,050</u>
Deposits and Investments	
Checking and Savings Accounts	\$ 5,238,850
Cash on Hand	200
Total	<u>\$ 5,239,050</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, \$4,696,127 of the Township's bank balance of \$5,196,127 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

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Township of Acme

Notes to the Financial Statements

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, 2019 was as follows:

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets not being depreciated				
Land and development rights	\$ 14,952,835	\$ -	\$ -	\$ 14,952,835
Construction in progress	-	154,032	-	154,032
<i>Subtotal</i>	<u>14,952,835</u>	<u>154,032</u>	<u>-</u>	<u>15,106,867</u>
Capital assets being depreciated				
Buildings and improvements	871,637	414,991	-	1,286,628
Vehicles	97,342	-	-	97,342
Equipment	73,577	-	-	73,577
<i>Subtotal</i>	<u>1,042,556</u>	<u>414,991</u>	<u>-</u>	<u>1,457,547</u>
Less accumulated depreciation				
Buildings and improvements	249,363	66,981	-	316,344
Vehicles	73,906	6,515	-	80,421
Equipment	59,322	2,474	-	61,796
<i>Subtotal</i>	<u>382,591</u>	<u>75,970</u>	<u>-</u>	<u>458,561</u>
Capital assets being depreciated, net	<u>659,965</u>	<u>339,021</u>	<u>-</u>	<u>998,986</u>
Capital Assets, net	<u>\$ 15,612,800</u>	<u>\$ 493,053</u>	<u>\$ -</u>	<u>\$ 16,105,853</u>

Capital asset activity for business-type activities for the year ended June 30, 2019 was as follows:

Business-type Activities	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets being depreciated				
Sewer system	\$ 13,241,316	\$ -	\$ -	\$ 13,241,316
Water system	177,000	-	-	177,000
<i>Subtotal</i>	<u>13,418,316</u>	<u>-</u>	<u>-</u>	<u>13,418,316</u>
Less accumulated depreciation				
Sewer system	6,212,464	264,827	-	6,477,291
Water system	74,635	3,540	-	78,175
<i>Subtotal</i>	<u>6,287,099</u>	<u>268,367</u>	<u>-</u>	<u>6,555,466</u>
Capital assets, net	<u>\$ 7,131,217</u>	<u>\$ (268,367)</u>	<u>\$ -</u>	<u>\$ 6,862,850</u>

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Township of Acme

Notes to the Financial Statements

Depreciation expense was charged to the Township as follows:

Governmental Activities	
General government	\$ 4,857
Recreation and culture	71,113
<i>Total</i>	<u>\$ 75,970</u>
Business-type Activities	
Sewer	\$ 264,827
Water	3,540
<i>Total</i>	<u>\$ 268,367</u>

Note 5 - Long-term Debt

Long-term debt at June 30, 2019 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)

2019 Traverse City Wastewater Treatment Plant - Upgrade Refunding General Obligation Bond (#334); remaining annual installments of \$103,401 to \$107,258 through April 2022; interest rate of 2.36%.

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 \$316,061 as of June 30, 2019.

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Township of Acme

Notes to the Financial Statements

Lease 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 \$358,031 as of June 30, 2019.

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
2015 Transportation Bonds	\$ 865,000	\$ -	\$ (55,000)	\$ 810,000	\$ 55,000
Compensated Absences	1,785	-	(285)	1,500	-
Total Governmental Activities	866,785	-	(55,285)	811,500	55,000
Business-type Activities:					
2011 Refunding Bonds	433,754	-	(117,693)	316,061	103,401
Unamortized Bond Premium	29,526	-	(7,382)	22,144	-
Contract Payable	3,550	-	(1,739)	1,811	1,811
Total Business-type Activities	466,830	-	(126,814)	340,016	105,212
Total Long-term Debt	\$ 1,333,615	\$ -	\$ (182,099)	\$ 1,151,516	\$ 160,212

Future debt service maturity payments, excluding bond premiums and compensated absences, at June 30, 2019 were as follows:

	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2020	\$ 55,000	\$ 21,530	\$ 76,530	\$ 105,212	\$ 8,164	\$ 113,376
2021	55,000	20,637	75,637	105,402	5,019	110,421
2022	65,000	19,489	84,489	107,258	2,531	109,789
2023	65,000	18,075	83,075	-	-	-
2024	65,000	16,532	81,532	-	-	-
2025-2028	280,000	47,419	327,419	-	-	-
2029-2031	225,000	11,897	236,897	-	-	-
Total	\$ 810,000	\$ 155,579	\$ 965,579	\$ 317,872	\$ 15,714	\$ 333,586

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Township of Acme

Notes to the Financial Statements

Note 6 - Interfund Balances and Transfers

The Township had the following interfund balances as of June 30, 2019:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Bayside Park Capital Fund	\$ 150,000

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>
Police Protection Fund	Liquor Fund	\$ 8,600
Bayside Park Capital Fund	Park Fund	10,950
Bayside Park Capital Fund	General Fund	20,000

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.

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 \$265,907, resulting in an employer contribution of \$26,449. Employee contributions were \$9,834 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.

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Township of Acme

Notes to the Financial Statements

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.

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, 2019, 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, 2019 have not yet been conducted. Accordingly, the Township's compliance with applicable grant requirements will be established at some future date.

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Township of Acme

Notes to the Financial Statements

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:							
Prepaid Expenditures	\$ 3,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,985
Total Nonspendable	3,985	-	-	-	-	-	3,985
Restricted for:							
Farmland Preservation Fund	-	-	1,011,809	-	-	-	1,011,809
Public Act 48 Metro Fund	94	-	-	-	-	-	94
Fire Fund	-	61,643	-	-	-	-	61,643
Police Protection Fund	-	-	-	-	-	33,714	33,714
Liquor Fund	-	-	-	-	-	12,270	12,270
Holiday Hills Improvement	-	-	-	311,392	-	-	311,392
Capital Projects	6,864	-	-	-	-	-	6,864
Total Restricted	6,958	61,643	1,011,809	311,392	-	45,984	1,437,786
Committed for:							
Self Funded Accts	388,125	-	-	-	-	-	388,125
Cemetery	-	-	-	-	-	15,723	15,723
Shoreline Preservation Fund	-	-	-	-	-	1,384	1,384
Parks	-	-	-	-	-	14,258	14,258
Saylor Park Boat Launch	-	-	-	-	20,839	-	20,839
GTTC Engineer Project Mgmt	32,000	-	-	-	-	-	32,000
Township Hall / Community Center	30,000	-	-	-	-	-	30,000
Septage Plant Bond Buyout	102,925	-	-	-	-	-	102,925
Total Committed	553,050	-	-	-	20,839	31,365	605,254
Unassigned	920,535	-	-	-	-	-	920,535
Total Fund Balances - Governmental Funds	\$ 1,484,528	\$ 61,643	\$ 1,011,809	\$ 311,392	\$ 20,839	\$ 77,349	\$ 2,967,560

Note 12 - Related Party Transactions

The Township Treasurer has ownership in an assessing company. During the year ended June 30, 2019, the Township paid this company \$46,793 for services provided.

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Required Supplementary Information

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Township of Acme
 Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
 General Fund
 For the year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative) Final to Actual
Revenues				
Property Taxes	\$ 352,495	\$ 352,495	\$ 360,442	\$ 7,947
License and Permits	87,100	87,100	91,497	4,397
Local Contributions	38,500	38,500	32,831	(5,669)
State Revenue Sharing	361,106	361,106	377,704	16,598
Charges for Services	44,010	44,010	49,541	5,531
Other	45,880	45,880	29,716	(16,164)
Interest Income	2,775	2,775	3,144	369
Total Revenues	931,866	931,866	944,875	13,009
Expenditures				
General Government				
Township Board	160,138	160,138	145,426	14,712
Supervisor	53,000	53,000	51,820	1,180
Elections	16,660	16,660	13,405	3,255
Assessing	57,989	57,989	52,907	5,082
Clerk	88,698	88,698	86,789	1,909
Board of Review	1,020	1,020	683	337
Treasurer	74,970	74,970	74,294	676
Building and Grounds	55,600	55,600	51,164	4,436
Other	13,000	13,000	8,758	4,242
Total General Government	521,075	521,075	485,246	35,829
Public Works	6,500	6,500	6,497	3
Community and Economic Development	155,034	155,034	147,738	7,296
Parks and Recreation	62,350	74,350	70,221	4,129
Capital Outlay	14,400	214,400	154,032	60,368
Total Expenditures	759,359	971,359	863,734	107,625
Other Financing Uses				
Transfers Out	100,000	100,000	20,000	80,000
Total Expenditures and Other Financing Uses	859,359	1,071,359	883,734	187,625
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	72,507	(139,493)	61,141	200,634
Net Change in Fund Balance	72,507	(139,493)	61,141	200,634
Fund Balance at Beginning of Period	1,423,387	1,423,387	1,423,387	--
Fund Balance at End of Period	\$ 1,495,894	\$ 1,283,894	\$ 1,484,528	\$ 200,634

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Township of Acme
 Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
 Fire Fund
 For the year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative) Final to Actual
Revenues				
Property Taxes	\$ 852,787	\$ 852,787	\$ 865,450	\$ 12,663
<i>Total Revenues</i>	<u>852,787</u>	<u>852,787</u>	<u>865,450</u>	<u>12,663</u>
Expenditures				
Public Safety	851,163	851,163	859,493	(8,330)
<i>Total Expenditures</i>	<u>851,163</u>	<u>851,163</u>	<u>859,493</u>	<u>(8,330)</u>
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	<u>1,624</u>	<u>1,624</u>	<u>5,957</u>	<u>4,333</u>
<i>Net Change in Fund Balance</i>	<u>1,624</u>	<u>1,624</u>	<u>5,957</u>	<u>4,333</u>
<i>Fund Balance at Beginning of Period</i>	55,686	55,686	55,686	--
<i>Fund Balance at End of Period</i>	<u>\$ 57,310</u>	<u>\$ 57,310</u>	<u>\$ 61,643</u>	<u>\$ 4,333</u>

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Township of Acme
 Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
 Farm Land Preservation
 For the year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative) Final to Actual
Revenues				
Property Taxes	\$ 234,646	\$ 234,646	\$ 249,217	\$ 14,571
Other	175,000	175,000	--	(175,000)
Interest Income	550	550	1,531	981
Total Revenues	<u>410,196</u>	<u>410,196</u>	<u>250,748</u>	<u>(159,448)</u>
Expenditures				
Community and Economic Development	289,500	289,500	24,460	265,040
Total Expenditures	<u>289,500</u>	<u>289,500</u>	<u>24,460</u>	<u>265,040</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>120,696</u>	<u>120,696</u>	<u>226,288</u>	<u>105,592</u>
Net Change in Fund Balance	<u>120,696</u>	<u>120,696</u>	<u>226,288</u>	<u>105,592</u>
Fund Balance at Beginning of Period	785,521	785,521	785,521	--
Fund Balance at End of Period	<u>\$ 906,217</u>	<u>\$ 906,217</u>	<u>\$ 1,011,809</u>	<u>\$ 105,592</u>

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Combining and Individual Fund Statements and Schedules

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Township of Acme
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2019

	Special Revenue					Total Nonmajor Governmental Funds
	Police Protection	Cemetery Fund	Liquor Fund	Shoreline Preservation	Park Fund	
ASSETS						
Cash and Investments	\$ 33,714	\$ 16,094	\$ 12,270	\$ 1,384	\$ 14,079	\$ 77,541
Accounts Receivable	--	--	--	--	179	179
<i>Total Assets</i>	<u>\$ 33,714</u>	<u>\$ 16,094</u>	<u>\$ 12,270</u>	<u>\$ 1,384</u>	<u>\$ 14,258</u>	<u>\$ 77,720</u>
LIABILITIES						
Accounts Payable	\$ --	\$ 371	\$ --	\$ --	\$ --	\$ 371
<i>Total Liabilities</i>	<u>--</u>	<u>371</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>371</u>
FUND BALANCE						
Restricted	33,714	--	12,270	--	--	45,984
Committed	--	15,723	--	1,384	14,258	31,365
Unassigned	--	--	--	--	--	--
<i>Total Fund Balance</i>	<u>33,714</u>	<u>15,723</u>	<u>12,270</u>	<u>1,384</u>	<u>14,258</u>	<u>77,349</u>
<i>Total Liabilities and Fund Balance</i>	<u>\$ 33,714</u>	<u>\$ 16,094</u>	<u>\$ 12,270</u>	<u>\$ 1,384</u>	<u>\$ 14,258</u>	<u>\$ 77,720</u>

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Township of Acme
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Governmental Funds
 For the year Ended June 30, 2019

	Special Revenue					Total Nonmajor Governmental Funds
	Police Protection	Cemetery Fund	Liquor Fund	Shoreline Preservation	Park Fund	
Revenues						
Property Taxes	\$ 24,251	\$ --	\$ --	\$ --	\$ --	\$ 24,251
License and Permits	--	--	11,230	--	--	11,230
Local Contributions	--	--	--	--	9,792	9,792
Charges for Services	--	8,425	--	--	--	8,425
Interest Income	--	--	5	2	--	7
Total Revenues	<u>24,251</u>	<u>8,425</u>	<u>11,235</u>	<u>2</u>	<u>9,792</u>	<u>53,705</u>
Expenditures						
General Government	--	5,774	--	--	--	5,774
Public Safety	81,132	--	--	--	--	81,132
Total Expenditures	<u>81,132</u>	<u>5,774</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>86,906</u>
Excess of Revenues Over (Under) Expenditures	<u>(56,881)</u>	<u>2,651</u>	<u>11,235</u>	<u>2</u>	<u>9,792</u>	<u>(33,201)</u>
Other Financing Sources (Uses)						
Transfers In	8,600	--	--	--	--	8,600
Transfers Out	--	--	(8,600)	--	(10,950)	(19,550)
Net Other Financing Sources (Uses)	<u>8,600</u>	<u>--</u>	<u>(8,600)</u>	<u>--</u>	<u>(10,950)</u>	<u>(10,950)</u>
Net Change in Fund Balance	<u>(48,281)</u>	<u>2,651</u>	<u>2,635</u>	<u>2</u>	<u>(1,158)</u>	<u>(44,151)</u>
Fund Balance at Beginning of Period	81,995	13,072	9,635	1,382	15,416	121,500
Fund Balance at End of Period	<u>\$ 33,714</u>	<u>\$ 15,723</u>	<u>\$ 12,270</u>	<u>\$ 1,384</u>	<u>\$ 14,258</u>	<u>\$ 77,349</u>

November 6, 2019

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, 2019. 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 7, 2019. 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 2019. 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

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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 6, 2019.

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, 2019, 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,



Gabridge & Company, PLC
Grand Rapids, Michigan

CASH SUMMARY BY BANK FOR ACME TOWNSHIP
 FROM 09/01/2019 TO 09/30/2019

Bank Code Fund	Description	Beginning Balance 09/01/2019	Total Debits	Total Credits	Ending Balance 09/30/2019
CHASE	GENERAL FUND				
101	GENERAL FUND				
206	FIRE FUND	737,082.40	222,067.23	143,109.46	816,040.17
207	POLICE PROTECTION	53,457.00	0.00	0.00	53,457.00
208	PARK FUND	13,061.03	0.00	0.00	13,061.03
209	CEMETERY FUND	21,104.92	397.00	3,485.00	18,016.92
212	LIQUOR FUND	16,093.53	400.00	0.00	16,493.53
		16,714.45	0.00	0.00	16,714.45
	GENERAL FUND	<u>857,513.33</u>	<u>222,864.23</u>	<u>146,594.46</u>	<u>933,783.10</u>
FARM	FARMLAND PRESERVATION				
225	FARMLAND PRESERVATION	991,663.10	151.56	0.00	991,814.66
	FARMLAND PRESERVATION	<u>991,663.10</u>	<u>151.56</u>	<u>0.00</u>	<u>991,814.66</u>
FARMM	FARMLAND PRESERVATION - MONEY MARKET				
225	FARMLAND PRESERVATION	5,208.60	0.21	0.00	5,208.81
	FARMLAND PRESERVATION - MONEY MARKET	<u>5,208.60</u>	<u>0.21</u>	<u>0.00</u>	<u>5,208.81</u>
GENHY	GENERAL FUND - HIGH YIELD				
101	GENERAL FUND	157,525.23	19.57	0.00	157,544.80
	GENERAL FUND - HIGH YIELD	<u>157,525.23</u>	<u>19.57</u>	<u>0.00</u>	<u>157,544.80</u>
GENMM	GENERAL FUND - MONEY MARKET				
101	GENERAL FUND	299,000.04	49.15	0.00	299,049.19
	GENERAL FUND - MONEY MARKET	<u>299,000.04</u>	<u>49.15</u>	<u>0.00</u>	<u>299,049.19</u>
LIQ	LIQUOR MONEY MARKET				
212	LIQUOR FUND	7,002.34	0.29	0.00	7,002.63
	LIQUOR MONEY MARKET	<u>7,002.34</u>	<u>0.29</u>	<u>0.00</u>	<u>7,002.63</u>
PARKS	BAYSIDE PARK				
402	BAYSIDE PARK CAPITAL FUND	140,453.69	30,000.00	150,000.00	20,453.69
	BAYSIDE PARK	<u>140,453.69</u>	<u>30,000.00</u>	<u>150,000.00</u>	<u>20,453.69</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	311,392.00	66,971.25	133,442.50	244,920.75
	HOLIDAY 818	<u>311,392.00</u>	<u>66,971.25</u>	<u>133,442.50</u>	<u>244,920.75</u>

CASH SUMMARY BY BANK FOR ACME TOWNSHIP
 FROM 09/01/2019 TO 09/30/2019

Bank Code Fund	Description	Beginning Balance 09/01/2019	Total Debits	Total Credits	Ending Balance 09/30/2019
SEWER	ACME RELIEF SEWER				
590	ACME RELIEF SEWER	2,272,686.09	347.82	0.00	2,273,033.91
591	WATER FUND- HOPE VILLAGE	3,431.70	0.00	0.00	3,431.70
	ACME RELIEF SEWER	<u>2,276,117.79</u>	<u>347.82</u>	<u>0.00</u>	<u>2,276,465.61</u>
SEWMM	ACME RELIEF SEWER MONEY MARKET				
590	ACME RELIEF SEWER	197,708.63	24.38	0.00	197,733.01
	ACME RELIEF SEWER MONEY MARKET	<u>197,708.63</u>	<u>24.38</u>	<u>0.00</u>	<u>197,733.01</u>
SHORE	SHORELINE PRESERVATION				
296	SHORELINE PPRESERVATION	1,384.83	0.21	0.00	1,385.04
	SHORELINE PRESERVATION	<u>1,384.83</u>	<u>0.21</u>	<u>0.00</u>	<u>1,385.04</u>
TAX	CURRENT TAX COLLECTION				
703	CURRENT TAX COLLECTION	875,469.87	6,352,719.50	5,969,949.60	1,258,239.77
	CURRENT TAX COLLECTION	<u>875,469.87</u>	<u>6,352,719.50</u>	<u>5,969,949.60</u>	<u>1,258,239.77</u>
TRUST	TRUST & AGENCY				
701	TRUST AND AGENCY	4,000.00	51,700.00	0.00	55,700.00
	TRUST & AGENCY	<u>4,000.00</u>	<u>51,700.00</u>	<u>0.00</u>	<u>55,700.00</u>
	TOTAL - ALL FUNDS	<u>6,124,639.45</u>	<u>6,724,848.17</u>	<u>6,399,986.56</u>	<u>6,449,501.06</u>

Sarah Lawrence
 Deputy Treasurer
 10/31/19

User: CATHY DYE

DB: Acme Township

PERIOD ENDING 09/30/2019

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDG USED
		AMENDED BUDGET	09/30/2019 NORMAL (ABNORMAL)	MONTH 09/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Revenues						
Dept 000						
101-000-402.000	CURRENT PROPERTY TAXES	241,700.00	0.00	0.00	241,700.00	0.00
101-000-412.000	PERSONAL PROP TAXES	15,400.00	0.00	0.00	15,400.00	0.00
101-000-445.020	PENALTIES& INTEREST	2,000.00	175.90	0.00	1,824.10	8.80
101-000-447.000	ADMINISTRATIVE FEE 1%	104,060.00	73,620.96	67,771.82	30,439.04	70.75
101-000-448.000	CABLE TV FEE	86,400.00	0.00	0.00	86,400.00	0.00
101-000-465.000	PASSPORT FEES	1,500.00	556.25	315.00	943.75	37.08
101-000-574.000	ST SHARED SALES TAX	380,564.00	305.00	0.00	380,259.00	0.08
101-000-577.000	SWAMP TAX	1,450.00	0.00	0.00	1,450.00	0.00
101-000-602.000	GRANTS	15,000.00	0.00	(30,000.00)	15,000.00	0.00
101-000-602.004	ENDOWMENT	9,465.00	0.00	0.00	9,465.00	0.00
101-000-607.000	CHARGES FOR SERVICES	3,010.00	189.66	7.83	2,820.34	6.30
101-000-608.001	Zoning Fees	17,600.00	4,500.00	1,110.00	13,100.00	25.57
101-000-610.000	Revenues for Escrow Account	6,200.00	4,000.00	(51,700.00)	2,200.00	64.52
101-000-631.000	CONS INDUSTRY ANNUAL MAINT FE	7,800.00	0.00	0.00	7,800.00	0.00
101-000-665.000	INTEREST ON INVESTMENTS	510.00	210.52	68.72	299.48	41.28
101-000-665.001	INTEREST SEPTAGE RECEIVED	2,450.00	0.00	0.00	2,450.00	0.00
101-000-667.000	RENT-PARKS	120.00	180.00	0.00	(60.00)	150.00
101-000-671.010	CIVIL INFRACTION FEES	100.00	0.00	0.00	100.00	0.00
101-000-676.000	REIMBURSEMENTS	30,100.00	4,319.71	2,862.58	25,780.29	14.35
Total Dept 000		925,429.00	88,058.00	(9,564.05)	837,371.00	9.52
TOTAL REVENUES		925,429.00	88,058.00	(9,564.05)	837,371.00	9.52
Expenditures						
Dept 000						
101-000-465.001	POSTAGE FOR PASSPORTS	450.00	76.85	0.00	373.15	17.08
101-000-992.000	CONTINGENCY	65,000.00	0.00	0.00	65,000.00	0.00
101-000-994.000	TC TALUS CONTRACT SERVICES	1,000.00	0.00	0.00	1,000.00	0.00
101-000-997.300	FOURTH OF JULY FIREWORKS	350.00	0.00	0.00	350.00	0.00
101-000-998.000	GT COUNTY ROAD COMMISSON TART	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 000		71,800.00	76.85	0.00	71,723.15	0.11
Dept 101 - TOWNSHIP BOARD OF TRUSTEES						
101-101-702.000	SALARIES	35,300.00	8,700.00	2,900.00	26,600.00	24.65
101-101-703.001	SECRETARY	33,078.00	8,110.41	2,736.80	24,967.59	24.52
101-101-705.001	PER DIEM TRUSTEES	300.00	0.00	0.00	300.00	0.00
101-101-714.000	FICA LOCAL SHARE	5,116.00	1,350.24	452.41	3,765.76	26.39
101-101-726.000	SUPPLIES & POSTAGE	1,800.00	676.55	154.17	1,123.45	37.59
101-101-801.000	ACCOUNTING & AUDIT	11,000.00	5,150.00	5,150.00	5,850.00	46.82
101-101-801.001	INTERNAL ACCOUNTANT	600.00	375.00	375.00	225.00	62.50
101-101-802.001	ATTORNEY SERVICES LITIGATION	1,200.00	30.00	30.00	1,170.00	2.50
101-101-802.002	ATTORNEY SERVICES	12,000.00	2,148.05	646.15	9,851.95	17.90
101-101-802.005	CONTRACTED COMMUNITY SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
101-101-803.003	ENGINEERING SERVICES	25,000.00	2,255.84	2,255.84	22,744.16	9.02
101-101-804.000	SOFTWARE SUPPORT & PROCESSIN	27,500.00	4,483.82	0.00	23,016.18	16.30
101-101-860.000	TRAVEL & MILEAGE	200.00	0.00	0.00	200.00	0.00
101-101-874.000	RETIREMENT/PENSION	3,808.00	973.38	324.46	2,834.62	25.56
101-101-900.000	PUBLICATIONS	1,800.00	844.95	650.90	955.05	46.94
101-101-910.000	INSURANCE	6,100.00	1,525.90	342.35	4,574.10	25.01
101-101-958.000	EDUCATION/TRAINING/CONVENTION	300.00	0.00	0.00	300.00	0.00
101-101-960.000	dues subscriptions	5,970.00	5,990.59	0.00	(20.59)	100.34

PERIOD ENDING 09/30/2019

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDTG USED
		AMENDED BUDGET	09/30/2019 NORMAL (ABNORMAL)	MONTH 09/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND Expenditures						
Total Dept 101 - TOWNSHIP BOARD OF TRUSTEES		176,072.00	42,614.73	16,018.08	133,457.27	24.20
Dept 171 - SUPERVISOR EXPENDITURES						
101-171-702.000	SALARIES	40,000.00	10,298.03	4,144.19	29,701.97	25.75
101-171-714.000	FICA LOCAL SHARE	3,600.00	858.43	340.57	2,741.57	23.85
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	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 171 - SUPERVISOR EXPENDITURES		54,200.00	13,094.94	5,130.92	41,105.06	24.16
Dept 191 - ELECTION EXPENDITURES						
101-191-702.000	SALARIES	9,000.00	0.00	0.00	9,000.00	0.00
101-191-714.000	FICA LOCAL SHARE	50.00	0.00	0.00	50.00	0.00
101-191-726.000	SUPPLIES & POSTAGE	5,000.00	122.39	0.00	4,877.61	2.45
101-191-900.000	PUBLICATIONS	200.00	0.00	0.00	200.00	0.00
Total Dept 191 - ELECTION EXPENDITURES		14,250.00	122.39	0.00	14,127.61	0.86
Dept 209 - ASSESSOR'S EXPENDITURES						
101-209-702.000	SALARIES	5,500.00	1,250.01	416.67	4,249.99	22.73
101-209-714.000	FICA LOCAL SHARE	400.00	95.63	31.88	304.37	23.91
101-209-726.000	SUPPLIES & POSTAGE	3,500.00	15.15	0.00	3,484.85	0.43
101-209-803.002	ASSESSING CONTRACT SERVICES	44,150.00	11,037.50	0.00	33,112.50	25.00
101-209-803.004	ASSESSOR'S EVALUATION SERVICES	3,000.00	324.20	89.30	2,675.80	10.81
101-209-804.000	SOFTWARE SUPPORT & PROCESSIN	1,700.00	1,497.00	0.00	203.00	88.06
Total Dept 209 - ASSESSOR'S EXPENDITURES		58,250.00	14,219.49	537.85	44,030.51	24.41
Dept 215 - CLERK'S EXPENDITURES						
101-215-702.000	SALARIES	41,508.00	9,578.76	3,192.92	31,929.24	23.08
101-215-703.000	WAGES DEPUTY/SEC/PRT TIME	21,164.00	4,185.64	1,549.38	16,978.36	19.78
101-215-714.000	FICA LOCAL SHARE	4,880.00	876.70	298.19	4,003.30	17.97
101-215-726.000	SUPPLIES & POSTAGE	700.00	244.48	0.00	455.52	34.93
101-215-804.000	SOFTWARE SUPPORT & PROCESSIN	2,300.00	2,215.00	0.00	85.00	96.30
101-215-860.000	TRAVEL & MILEAGE	1,000.00	0.00	0.00	1,000.00	0.00
101-215-874.000	RETIREMENT/PENSION	6,267.00	1,376.48	474.24	4,890.52	21.96
101-215-910.000	INSURANCE	12,500.00	1,917.80	958.90	10,582.20	15.34
101-215-958.000	EDUCATION/TRAINING/CONVENTION	1,700.00	0.00	0.00	1,700.00	0.00
Total Dept 215 - CLERK'S EXPENDITURES		92,019.00	20,394.86	6,473.63	71,624.14	22.16
Dept 247 - BOARD OF REVIEW						
101-247-702.000	SALARIES	746.00	48.00	0.00	698.00	6.43
101-247-714.000	FICA LOCAL SHARE	60.00	3.66	0.00	56.34	6.10
101-247-900.000	PUBLICATIONS	50.00	0.00	0.00	50.00	0.00
101-247-956.000	MISCELLANEOUS	160.00	0.00	0.00	160.00	0.00

PERIOD ENDING 09/30/2019

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDG USED
		AMENDED BUDGET	09/30/2019 NORMAL (ABNORMAL)	MONTH 09/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 247 - BOARD OF REVIEW		1,016.00	51.66	0.00	964.34	5.08
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	4,553.00	1,011.89	337.31	3,541.11	22.22
101-253-726.000	SUPPLIES & POSTAGE	5,600.00	72.50	0.00	5,527.50	1.29
101-253-804.000	SOFTWARE SUPPORT & PROCESSIN	2,700.00	1,979.00	0.00	721.00	73.30
101-253-860.000	TRAVEL & MILEAGE	200.00	0.00	0.00	200.00	0.00
101-253-874.000	RETIREMENT/PENSION	5,531.00	1,322.70	440.90	4,208.30	23.91
101-253-910.000	INSURANCE	4,000.00	923.10	307.70	3,076.90	23.08
101-253-958.000	EDUCATION/TRAINING/CONVENTION	400.00	0.00	0.00	400.00	0.00
Total Dept 253 - TREASURER'S EXPENDITURES		76,302.00	17,613.33	5,187.29	58,688.67	23.08
Dept 265 - TOWNHALL EXPENDITURES						
101-265-726.000	SUPPLIES & POSTAGE	2,200.00	317.28	72.84	1,882.72	14.42
101-265-851.000	CABLE INTERNET SERVICES	4,290.00	995.97	331.99	3,294.03	23.22
101-265-920.000	ELECTRIC UTILITIES TOWNHALL	18,200.00	3,107.84	802.42	15,092.16	17.08
101-265-921.000	STREET LIGHTS	12,000.00	1,369.27	347.83	10,630.73	11.41
101-265-922.000	DTE GAS	3,800.00	70.60	34.66	3,729.40	1.86
101-265-923.000	SEWER TOWNSHIP HALL	720.00	120.00	60.00	600.00	16.67
101-265-930.000	REPAIRS & MAINT	20,000.00	7,996.93	5,754.47	12,003.07	39.98
101-265-970.000	CAPITAL OUTLAY	34,000.00	24,396.86	7,141.56	9,603.14	71.76
Total Dept 265 - TOWNHALL EXPENDITURES		95,210.00	38,374.75	14,545.77	56,835.25	40.31
Dept 410 - PLANNING & ZONING EXPENDITURES						
101-410-702.001	PLANNING & ZONING ASSISTANT	30,160.00	0.00	0.00	30,160.00	0.00
101-410-702.002	PLANNING & ZONING ADMINISTRATOR	65,000.00	13,038.48	4,346.16	51,961.52	20.06
101-410-705.000	PER DIEM PLANNING/ZBA	11,000.00	100.00	100.00	10,900.00	0.91
101-410-714.000	FICA LOCAL SHARE	8,530.00	996.50	335.82	7,533.50	11.68
101-410-726.000	SUPPLIES & POSTAGE	200.00	0.00	0.00	200.00	0.00
101-410-726.001	POSTAGE T & A	120.00	0.00	0.00	120.00	0.00
101-410-802.001	ATTORNEY SERVICES LITIGATION	500.00	0.00	0.00	500.00	0.00
101-410-802.002	ATTORNEY SERVICES	10,500.00	930.00	855.00	9,570.00	8.86
101-410-802.003	ATTORNEY T & A	1,000.00	0.00	0.00	1,000.00	0.00
101-410-803.000	PLANNER SERVICES	7,000.00	0.00	0.00	7,000.00	0.00
101-410-803.001	PLANNING CONSULTANT	12,500.00	0.00	0.00	12,500.00	0.00
101-410-803.003	ENGINEERING SERVICES	3,000.00	0.00	0.00	3,000.00	0.00
101-410-803.004	ENGINEERING SERVICES T&A	3,000.00	55.00	0.00	2,945.00	1.83
101-410-803.005	PLANNING & CONSULTANT T & A	3,000.00	0.00	0.00	3,000.00	0.00
101-410-803.006	STAFF REVIEW T & A	1,800.00	0.00	0.00	1,800.00	0.00
101-410-804.000	SOFTWARE SUPPORT & PROCESSIN	2,850.00	0.00	0.00	2,850.00	0.00
101-410-860.000	TRAVEL & MILEAGE	700.00	0.00	0.00	700.00	0.00
101-410-874.000	RETIREMENT/PENSION	6,750.00	(217.31)	0.00	6,967.31	(3.22)
101-410-900.000	PUBLICATIONS	2,100.00	706.50	200.25	1,393.50	33.64
101-410-900.001	PUBLICATIONS T & A	1,000.00	0.00	0.00	1,000.00	0.00
101-410-910.000	INSURANCE	10,500.00	636.74	318.98	9,863.26	6.06
101-410-949.000	RENTAL OF SPACE	300.00	0.00	0.00	300.00	0.00
101-410-956.000	MISCELLANEOUS	100.00	0.00	0.00	100.00	0.00
101-410-958.000	EDUCATION/TRAINING/CONVENTION	2,000.00	0.00	0.00	2,000.00	0.00
101-410-960.000	dues subscriptions	500.00	0.00	0.00	500.00	0.00

PERIOD ENDING 09/30/2019

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2019 NORMAL (ABNORMAL)	MONTH 09/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
101-410-964.000	REIMBURSEMENTS	0.00	2,785.00	0.00	(2,785.00)	100.00
Total Dept 410 - PLANNING & ZONING EXPENDITURES		184,110.00	19,030.91	6,156.21	165,079.09	10.34
Dept 750 - MAINT & PARKS EXPENDITURES						
101-750-703.000	WAGES DEPUTY/SEC/PRT TIME	21,600.00	8,315.25	2,832.75	13,284.75	38.50
101-750-714.000	FICA LOCAL SHARE	1,750.00	636.13	216.71	1,113.87	36.35
101-750-726.000	SUPPLIES & POSTAGE	1,000.00	0.00	0.00	1,000.00	0.00
101-750-860.000	TRAVEL & MILEAGE	150.00	0.00	0.00	150.00	0.00
101-750-930.000	REPAIRS & MAINT	40,615.00	7,553.00	4,310.26	33,062.00	18.60
101-750-930.001	PARK EQUIP MAINT	1,500.00	0.00	0.00	1,500.00	0.00
101-750-956.000	MISCELLANEOUS	2,400.00	0.00	0.00	2,400.00	0.00
Total Dept 750 - MAINT & PARKS EXPENDITURES		69,015.00	16,504.38	7,359.72	52,510.62	23.91
Dept 865 - INSURANCE						
101-865-910.000	INSURANCE	15,000.00	4,716.00	0.00	10,284.00	31.44
Total Dept 865 - INSURANCE		15,000.00	4,716.00	0.00	10,284.00	31.44
Dept 970 - CAPITAL IMPROVEMENTS						
101-970-750.000	MAINT & PARKS EXPENDITURES	5,000.00	0.00	0.00	5,000.00	0.00
101-970-975.000	TWNHALL CAPITAL IMPROVE	8,900.00	1,986.82	0.00	6,913.18	22.32
Total Dept 970 - CAPITAL IMPROVEMENTS		13,900.00	1,986.82	0.00	11,913.18	14.29
TOTAL EXPENDITURES		921,144.00	188,801.11	61,409.47	732,342.89	20.50
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		925,429.00	88,058.00	(9,564.05)	837,371.00	9.52
TOTAL EXPENDITURES		921,144.00	188,801.11	61,409.47	732,342.89	20.50
NET OF REVENUES & EXPENDITURES		4,285.00	(100,743.11)	(70,973.52)	105,028.11	2,351.06
BEG. FUND BALANCE		1,423,386.64	1,423,386.64			
NET OF REVENUES/EXPENDITURES - 2018-19			61,141.61		61,141.61	
END FUND BALANCE		1,427,671.64	1,383,785.14			
Fund 206 - FIRE FUND						
Revenues						
Dept 000						
206-000-402.000	CURRENT PROPERTY TAXES	780,566.00	0.00	0.00	780,566.00	0.00
206-000-402.002	CURRENT PROPERTY TAX AMBULANCE	115,273.00	0.00	0.00	115,273.00	0.00
Total Dept 000		895,839.00	0.00	0.00	895,839.00	0.00
TOTAL REVENUES		895,839.00	0.00	0.00	895,839.00	0.00
Expenditures						

PERIOD ENDING 09/30/2019

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2019 (NORMAL (ABNORMAL))	MONTH 09/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 206 - FIRE FUND						
Expenditures						
Dept 000						
206-000-802.004	CONTRACTED EMPLOYEE SERVICES	106,425.00	8,186.36	0.00	98,238.64	7.69
206-000-805.000	METRO FIRE CONTRACT	778,000.00	0.00	0.00	778,000.00	0.00
Total Dept 000		884,425.00	8,186.36	0.00	876,238.64	0.93
TOTAL EXPENDITURES		884,425.00	8,186.36	0.00	876,238.64	0.93
Fund 206 - FIRE FUND:						
TOTAL REVENUES		895,839.00	0.00	0.00	895,839.00	0.00
TOTAL EXPENDITURES		884,425.00	8,186.36	0.00	876,238.64	0.93
NET OF REVENUES & EXPENDITURES		11,414.00	(8,186.36)	0.00	19,600.36	71.72
BEG. FUND BALANCE		55,686.66	55,686.66			
NET OF REVENUES/EXPENDITURES - 2018-19			5,956.70		5,956.70	
END FUND BALANCE		67,100.66	53,457.00			
Fund 207 - POLICE PROTECTION						
Revenues						
Dept 000						
207-000-402.000	CURRENT PROPERTY TAXES	54,126.00	0.00	0.00	54,126.00	0.00
207-000-671.000	MISC REVENUES	18,300.00	0.00	0.00	18,300.00	0.00
207-000-699.000	TRANSFER IN	9,500.00	0.00	0.00	9,500.00	0.00
Total Dept 000		81,926.00	0.00	0.00	81,926.00	0.00
TOTAL REVENUES		81,926.00	0.00	0.00	81,926.00	0.00
Expenditures						
Dept 000						
207-000-802.000	COMMUNITY POLICING CONTRACT	81,000.00	20,653.25	0.00	60,346.75	25.50
207-000-956.000	MISCELLANEOUS	800.00	0.00	0.00	800.00	0.00
Total Dept 000		81,800.00	20,653.25	0.00	61,146.75	25.25
TOTAL EXPENDITURES		81,800.00	20,653.25	0.00	61,146.75	25.25
Fund 207 - POLICE PROTECTION:						
TOTAL REVENUES		81,926.00	0.00	0.00	81,926.00	0.00
TOTAL EXPENDITURES		81,800.00	20,653.25	0.00	61,146.75	25.25
NET OF REVENUES & EXPENDITURES		126.00	(20,653.25)	0.00	20,779.25	16,391.4
BEG. FUND BALANCE		81,995.46	81,995.46			
NET OF REVENUES/EXPENDITURES - 2018-19			(48,281.18)		(48,281.18)	
END FUND BALANCE		82,121.46	13,061.03			
Fund 208 - PARK FUND						
Revenues						

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP
 PERIOD ENDING 09/30/2019

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2019 NORMAL (ABNORMAL)	MONTH 09/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 208 - PARK FUND						
Revenues						
Dept 000						
208-000-600.000	CONTRIBUTIONS FROM RESIDENTS	5,400.00	7,243.30	397.00	(1,843.30)	134.14
Total Dept 000		5,400.00	7,243.30	397.00	(1,843.30)	134.14
TOTAL REVENUES		5,400.00	7,243.30	397.00	(1,843.30)	134.14
Expenditures						
Dept 000						
208-000-930.000	REPAIRS & MAINT	4,000.00	3,485.00	3,485.00	515.00	87.13
208-000-930.005	SHORELINE REDEVELOPMENT	4,000.00	0.00	0.00	4,000.00	0.00
Total Dept 000		8,000.00	3,485.00	3,485.00	4,515.00	43.56
TOTAL EXPENDITURES		8,000.00	3,485.00	3,485.00	4,515.00	43.56
Fund 208 - PARK FUND:						
TOTAL REVENUES		5,400.00	7,243.30	397.00	(1,843.30)	134.14
TOTAL EXPENDITURES		8,000.00	3,485.00	3,485.00	4,515.00	43.56
NET OF REVENUES & EXPENDITURES		(2,600.00)	3,758.30	(3,088.00)	(6,358.30)	144.55
BEG. FUND BALANCE		15,416.06	15,416.06			
NET OF REVENUES/EXPENDITURES - 2018-19			(1,157.44)		(1,157.44)	
END FUND BALANCE		12,816.06	18,016.92			
Fund 209 - CEMETERY FUND						
Revenues						
Dept 000						
209-000-643.000	CEMETARY lot & plots	3,500.00	400.00	400.00	3,100.00	11.43
209-000-646.000	BURIAL FEE PAYMENTS	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 000		8,500.00	400.00	400.00	8,100.00	4.71
TOTAL REVENUES		8,500.00	400.00	400.00	8,100.00	4.71
Expenditures						
Dept 000						
209-000-726.000	SUPPLIES & POSTAGE	400.00	0.00	0.00	400.00	0.00
209-000-802.004	CONTRACTED EMPLOYEE SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
209-000-930.000	REPAIRS & MAINT	3,000.00	(371.04)	0.00	3,371.04	(12.37)
Total Dept 000		8,400.00	(371.04)	0.00	8,771.04	(4.42)
TOTAL EXPENDITURES		8,400.00	(371.04)	0.00	8,771.04	(4.42)
Fund 209 - CEMETERY FUND:						

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP
 PERIOD ENDING 09/30/2019

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2019 (NORMAL (ABNORMAL))	MONTH 09/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 209 - CEMETERY FUND						
TOTAL REVENUES		8,500.00	400.00	400.00	8,100.00	4.71
TOTAL EXPENDITURES		8,400.00	(371.04)	0.00	8,771.04	4.42
NET OF REVENUES & EXPENDITURES		100.00	771.04	400.00	(671.04)	771.04
BEG. FUND BALANCE		13,072.05	13,072.05			
NET OF REVENUES/EXPENDITURES - 2018-19			2,650.44		2,650.44	
END FUND BALANCE		13,172.05	16,493.53			
Fund 212 - LIQUOR FUND						
Revenues						
Dept 000						
212-000-443.000	LIQUOR LICENSE FEES	12,500.00	11,446.60	0.00	1,053.40	91.57
212-000-665.000	INTEREST ON INVESTMENTS	3.10	0.88	0.29	2.22	28.39
Total Dept 000		12,503.10	11,447.48	0.29	1,055.62	91.56
TOTAL REVENUES		12,503.10	11,447.48	0.29	1,055.62	91.56
Expenditures						
Dept 000						
212-000-999.000	TRANSFER TO OTHER FUNDS	9,500.00	0.00	0.00	9,500.00	0.00
Total Dept 000		9,500.00	0.00	0.00	9,500.00	0.00
TOTAL EXPENDITURES		9,500.00	0.00	0.00	9,500.00	0.00
Fund 212 - LIQUOR FUND:						
TOTAL REVENUES		12,503.10	11,447.48	0.29	1,055.62	91.56
TOTAL EXPENDITURES		9,500.00	0.00	0.00	9,500.00	0.00
NET OF REVENUES & EXPENDITURES		3,003.10	11,447.48	0.29	(8,444.38)	381.19
BEG. FUND BALANCE		9,635.65	9,635.65			
NET OF REVENUES/EXPENDITURES - 2018-19			2,633.95		2,633.95	
END FUND BALANCE		12,638.75	23,717.08			
Fund 225 - FARMLAND PRESERVATION						
Revenues						
Dept 000						
225-000-402.000	CURRENT PROPERTY TAXES	260,779.00	0.00	0.00	260,779.00	0.00
225-000-665.000	INTEREST ON INVESTMENTS	600.00	464.12	151.77	135.88	77.35
225-000-671.000	MISC REVENUES	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 000		263,379.00	464.12	151.77	262,914.88	0.18
TOTAL REVENUES		263,379.00	464.12	151.77	262,914.88	0.18
Expenditures						
Dept 000						
225-000-802.002	ATTORNEY SERVICES	2,000.00	0.00	0.00	2,000.00	0.00
225-000-802.004	CONTRACTED EMPLOYEE SERVICES	30,750.00	15,250.00	0.00	15,500.00	49.59
225-000-941.000	PDR PYMT TO LANDOWNERS	224,000.00	0.00	0.00	224,000.00	0.00

PERIOD ENDING 09/30/2019

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2019 NORMAL (ABNORMAL)	MONTH 09/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 225 - FARMLAND PRESERVATION						
Expenditures						
225-000-942.000	APPRAISAL EXPENSES	8,200.00	0.00	0.00	8,200.00	0.00
Total Dept 000		264,950.00	15,250.00	0.00	249,700.00	5.76
TOTAL EXPENDITURES		264,950.00	15,250.00	0.00	249,700.00	5.76
Fund 225 - FARMLAND PRESERVATION:						
TOTAL REVENUES		263,379.00	464.12	151.77	262,914.88	0.18
TOTAL EXPENDITURES		264,950.00	15,250.00	0.00	249,700.00	5.76
NET OF REVENUES & EXPENDITURES		(1,571.00)	(14,785.88)	151.77	13,214.88	941.18
BEG. FUND BALANCE		785,520.86	785,520.86			
NET OF REVENUES/EXPENDITURES - 2018-19			226,288.49		226,288.49	
END FUND BALANCE		783,949.86	997,023.47			
Fund 296 - SHORELINE PPRESERVATION						
Revenues						
Dept 000						
296-000-665.000	INTEREST ON INVESTMENTS	0.00	0.64	0.21	(0.64)	100.00
Total Dept 000		0.00	0.64	0.21	(0.64)	100.00
TOTAL REVENUES		0.00	0.64	0.21	(0.64)	100.00
Fund 296 - SHORELINE PPRESERVATION:						
TOTAL REVENUES		0.00	0.64	0.21	(0.64)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.64	0.21	(0.64)	100.00
BEG. FUND BALANCE		1,381.93	1,381.93			
NET OF REVENUES/EXPENDITURES - 2018-19			2.47		2.47	
END FUND BALANCE		1,381.93	1,385.04			
Fund 402 - BAYSIDE PARK CAPITAL FUND						
Revenues						
Dept 000						
402-000-600.000	CONTRIBUTIONS FROM RESIDENTS	2,500.00	0.00	0.00	2,500.00	0.00
402-000-602.002	TRUST FUND DEVELOPMENT GRANT-MDNR	30,000.00	0.00	30,000.00	30,000.00	0.00
Total Dept 000		32,500.00	0.00	30,000.00	32,500.00	0.00
TOTAL REVENUES		32,500.00	0.00	30,000.00	32,500.00	0.00
Expenditures						
Dept 000						
402-000-803.003	ENGINEERING SERVICES	1,000.00	385.00	0.00	615.00	38.50
402-000-930.002	PARKS & RECREATION EXPENDITURE	15,000.00	0.00	0.00	15,000.00	0.00

PERIOD ENDING 09/30/2019

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2019 NORMAL (ABNORMAL)	MONTH 09/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 402 - BAYSIDE PARK CAPITAL FUND						
Expenditures						
Total Dept 000		16,000.00	385.00	0.00	15,615.00	2.41
TOTAL EXPENDITURES		16,000.00	385.00	0.00	15,615.00	2.41
Fund 402 - BAYSIDE PARK CAPITAL FUND:						
TOTAL REVENUES		32,500.00	0.00	30,000.00	32,500.00	0.00
TOTAL EXPENDITURES		16,000.00	385.00	0.00	15,615.00	2.41
NET OF REVENUES & EXPENDITURES		16,500.00	(385.00)	30,000.00	16,885.00	2.33
BEG. FUND BALANCE		100,000.67	100,000.67			
NET OF REVENUES/EXPENDITURES - 2018-19			(79,161.98)		(79,161.98)	
END FUND BALANCE		116,500.67	20,453.69			
Fund 590 - ACME RELIEF SEWER						
Revenues						
Dept 000						
590-000-460.000	USAGE&CONNECTION FEES	902,640.00	72,389.22	0.00	830,250.78	8.02
590-000-633.000	REPLACEMENT	2,500.00	0.00	0.00	2,500.00	0.00
590-000-634.000	IMPROVEMENTS	21,500.00	0.00	0.00	21,500.00	0.00
590-000-665.000	INTEREST ON INVESTMENTS	2,600.00	1,103.71	372.20	1,496.29	42.45
Total Dept 000		929,240.00	73,492.93	372.20	855,747.07	7.91
TOTAL REVENUES		929,240.00	73,492.93	372.20	855,747.07	7.91
Expenditures						
Dept 000						
590-000-802.002	ATTORNEY SERVICES	1,000.00	0.00	0.00	1,000.00	0.00
590-000-803.003	ENGINEERING SERVICES	34,500.00	2,242.50	0.00	32,257.50	6.50
590-000-956.001	OPERATING & MAINT EXP	425,000.00	25,208.74	0.00	399,791.26	5.93
590-000-956.003	HOCH ROAD #697 EXP	1,200.00	45.42	0.00	1,154.58	3.79
590-000-995.001	INTEREST on BONDS	22,500.00	0.00	0.00	22,500.00	0.00
590-000-995.002	PRINCIPAL ON JOINT VENTURE	103,402.00	0.00	0.00	103,402.00	0.00
Total Dept 000		587,602.00	27,496.66	0.00	560,105.34	4.68
TOTAL EXPENDITURES		587,602.00	27,496.66	0.00	560,105.34	4.68
Fund 590 - ACME RELIEF SEWER:						
TOTAL REVENUES		929,240.00	73,492.93	372.20	855,747.07	7.91
TOTAL EXPENDITURES		587,602.00	27,496.66	0.00	560,105.34	4.68
NET OF REVENUES & EXPENDITURES		341,638.00	45,996.27	372.20	295,641.73	13.46
BEG. FUND BALANCE		8,640,509.62	8,640,509.62			
NET OF REVENUES/EXPENDITURES - 2018-19			205,514.62		205,514.62	
END FUND BALANCE		8,982,147.62	8,892,020.51			
Fund 591 - WATER FUND- HOPE VILLAGE						
Revenues						

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP
 PERIOD ENDING 09/30/2019

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	09/30/2019 NORMAL (ABNORMAL)	MONTH 09/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 591 - WATER FUND- HOPE VILLAGE						
Revenues						
Dept 550 - HOPE VILLAGE- WATER						
591-550-460.000	USAGE&CONNECTION FEES	14,749.00	1,231.94	0.00	13,517.06	8.35
Total Dept 550 - HOPE VILLAGE- WATER		14,749.00	1,231.94	0.00	13,517.06	8.35
TOTAL REVENUES		14,749.00	1,231.94	0.00	13,517.06	8.35
Expenditures						
Dept 550 - HOPE VILLAGE- WATER						
591-550-956.001	OPERATING & MAINT EXP	12,700.00	791.93	0.00	11,908.07	6.24
Total Dept 550 - HOPE VILLAGE- WATER		12,700.00	791.93	0.00	11,908.07	6.24
TOTAL EXPENDITURES		12,700.00	791.93	0.00	11,908.07	6.24
Fund 591 - WATER FUND- HOPE VILLAGE:						
TOTAL REVENUES		14,749.00	1,231.94	0.00	13,517.06	8.35
TOTAL EXPENDITURES		12,700.00	791.93	0.00	11,908.07	6.24
NET OF REVENUES & EXPENDITURES		2,049.00	440.01	0.00	1,608.99	21.47
BEG. FUND BALANCE		103,866.98	103,866.98			
NET OF REVENUES/EXPENDITURES - 2018-19			(2,050.29)		(2,050.29)	
END FUND BALANCE		105,915.98	102,256.70			
Fund 703 - CURRENT TAX COLLECTION						
Expenditures						
Dept 000						
703-000-876.000	REFUNDS &OVERPAYMENTS	0.00	(1.47)	(2.57)	1.47	100.00
Total Dept 000		0.00	(1.47)	(2.57)	1.47	100.00
TOTAL EXPENDITURES		0.00	(1.47)	(2.57)	1.47	100.00
Fund 703 - CURRENT TAX COLLECTION:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	(1.47)	(2.57)	1.47	100.00
NET OF REVENUES & EXPENDITURES		0.00	1.47	2.57	(1.47)	100.00
BEG. FUND BALANCE						
NET OF REVENUES/EXPENDITURES - 2018-19			(362.56)		(362.56)	
END FUND BALANCE			(361.09)			
Fund 811 - HOLIDAY HILLS AREA IMPROVEMENT						
Revenues						
Dept 000						
811-000-672.000	ASSESSMENTS CURRENT	68,000.00	0.00	0.00	68,000.00	0.00
811-000-672.020	PREPAID ASSESSMENTS	6,000.00	0.00	0.00	6,000.00	0.00

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP
 PERIOD ENDING 09/30/2019

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2019 NORMAL (ABNORMAL)	MONTH 09/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 811 - HOLIDAY HILLS AREA IMPROVEMENT						
Revenues						
Total Dept 000		74,000.00	0.00	0.00	74,000.00	0.00
TOTAL REVENUES		74,000.00	0.00	0.00	74,000.00	0.00
Expenditures						
Dept 000						
811-000-995.001	INTEREST on BONDS	17,000.00	500.25	11,471.25	16,499.75	2.94
811-000-997.000	DEBT PAYMENT TO COUNTY	55,000.00	55,000.00	55,000.00	0.00	100.00
Total Dept 000		72,000.00	55,500.25	66,471.25	16,499.75	77.08
TOTAL EXPENDITURES		72,000.00	55,500.25	66,471.25	16,499.75	77.08
Fund 811 - HOLIDAY HILLS AREA IMPROVEMENT:						
TOTAL REVENUES		74,000.00	0.00	0.00	74,000.00	0.00
TOTAL EXPENDITURES		72,000.00	55,500.25	66,471.25	16,499.75	77.08
NET OF REVENUES & EXPENDITURES		2,000.00	(55,500.25)	(66,471.25)	57,500.25	2,775.01
BEG. FUND BALANCE		308,297.26	308,297.26			
NET OF REVENUES/EXPENDITURES - 2018-19			3,094.74		3,094.74	
END FUND BALANCE		310,297.26	255,891.75			
TOTAL REVENUES - ALL FUNDS						
TOTAL REVENUES - ALL FUNDS		3,243,465.10	182,338.41	21,757.42	3,061,126.69	5.62
TOTAL EXPENDITURES - ALL FUNDS						
TOTAL EXPENDITURES - ALL FUNDS		2,866,521.00	320,177.05	131,363.15	2,546,343.95	11.17
NET OF REVENUES & EXPENDITURES		376,944.10	(137,838.64)	(109,605.73)	514,782.74	36.57
BEG. FUND BALANCE - ALL FUNDS		11,538,769.84	11,538,769.84			
END FUND BALANCE - ALL FUNDS		11,915,713.94	11,777,200.77			

Fund 101 GENERAL FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
101-000-001.000	CASH-CHECKING	738,593.67	816,040.17
101-000-002.000	CASH ON HAND (PETTY CASH)	200.00	200.00
101-000-004.000	3735-MONEY MARKET	298,898.49	299,049.19
101-000-005.000	1886-HIGH YIELD	157,484.98	157,544.80
101-000-018.000	MISC RECEIVABLE (IMMANUAL/BATES ACCT)	43,331.38	43,331.38
101-000-072.000	G.T. COUNTY SEPTAGE BOND/LOAN	111,209.26	111,209.26
Total Assets		1,591,381.39	1,427,374.80
*** Liabilities ***			
101-000-231.200	OTHER PAYROLL DEDUCTIONS	649.89	258.28
101-000-339.000	DEFERRED REVENUE	43,331.38	43,331.38
Total Liabilities		106,853.14	43,589.66
*** 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	102,924.74	102,924.74
101-000-382.004	TOWNSHIP HALL/COMMUNITY CTR-COMMITTED	30,000.00	30,000.00
101-000-382.005	G TTC ENGINEER PROJECT MNGT-COMMITTED	32,000.00	32,000.00
101-000-390.000	Fund Balance	863,378.90	863,378.90
Total Fund Balance		1,423,386.64	1,423,386.64
Beginning Fund Balance - 18-19			1,423,386.64
Net of Revenues VS Expenditures - 18-19			61,141.61
*18-19 End FB/19-20 Beg FB		1,484,528.25	
Net of Revenues VS Expenditures - Current Year			(100,743.11)
Ending Fund Balance			1,383,785.14
Total Liabilities And Fund Balance			1,427,374.80

* Year Not Closed

Fund 206 FIRE FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
206-000-001.000	CASH-CHECKING	78,016.08	53,457.00
Total Assets		78,016.08	53,457.00
*** Liabilities ***			
Total Liabilities		16,372.72	0.00
*** Fund Balance ***			
206-000-390.000	Fund Balance	55,686.66	55,686.66
Total Fund Balance		55,686.66	55,686.66
Beginning Fund Balance - 18-19			55,686.66
Net of Revenues VS Expenditures - 18-19			5,956.70
*18-19 End FB/19-20 Beg FB		61,643.36	
Net of Revenues VS Expenditures - Current Year			(8,186.36)
Ending Fund Balance			53,457.00
Total Liabilities And Fund Balance			53,457.00

* Year Not Closed

Fund 207 POLICE PROTECTION

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
207-000-001.000	CASH-CHECKING	33,714.28	13,061.03
Total Assets		33,714.28	13,061.03
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
207-000-390.000	Fund Balance	81,995.46	81,995.46
Total Fund Balance		81,995.46	81,995.46
Beginning Fund Balance - 18-19			81,995.46
Net of Revenues VS Expenditures - 18-19			(48,281.18)
*18-19 End FB/19-20 Beg FB		33,714.28	
Net of Revenues VS Expenditures - Current Year			(20,653.25)
Ending Fund Balance			13,061.03
Total Liabilities And Fund Balance			13,061.03

* Year Not Closed

Fund 208 PARK FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
208-000-001.000	CASH-CHECKING	14,079.24	18,016.92
Total Assets		14,258.62	18,016.92
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
208-000-390.000	Fund Balance	15,416.06	15,416.06
Total Fund Balance		15,416.06	15,416.06
Beginning Fund Balance - 18-19			15,416.06
Net of Revenues VS Expenditures - 18-19			(1,157.44)
*18-19 End FB/19-20 Beg FB		14,258.62	
Net of Revenues VS Expenditures - Current Year			3,758.30
Ending Fund Balance			18,016.92
Total Liabilities And Fund Balance			18,016.92

* Year Not Closed

Fund 209 CEMETERY FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
209-000-001.000	CASH-CHECKING	16,093.53	16,493.53
Total Assets		16,093.53	16,493.53
*** Liabilities ***			
Total Liabilities		371.04	0.00
*** Fund Balance ***			
209-000-390.000	Fund Balance	13,072.05	13,072.05
Total Fund Balance		13,072.05	13,072.05
Beginning Fund Balance - 18-19			13,072.05
Net of Revenues VS Expenditures - 18-19			2,650.44
*18-19 End FB/19-20 Beg FB		15,722.49	
Net of Revenues VS Expenditures - Current Year			771.04
Ending Fund Balance			16,493.53
Total Liabilities And Fund Balance			16,493.53

* Year Not Closed

Fund 212 LIQUOR FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
212-000-001.000	CASH-CHECKING	5,267.85	16,714.45
212-000-004.000	0650-MONEY MARKET	7,001.75	7,002.63
Total Assets		12,269.60	23,717.08
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
212-000-390.000	Fund Balance	9,635.65	9,635.65
Total Fund Balance		9,635.65	9,635.65
Beginning Fund Balance - 18-19			9,635.65
Net of Revenues VS Expenditures - 18-19			2,633.95
*18-19 End FB/19-20 Beg FB		12,269.60	
Net of Revenues VS Expenditures - Current Year			11,447.48
Ending Fund Balance			23,717.08
Total Liabilities And Fund Balance			23,717.08

* Year Not Closed

Fund 225 FARMLAND PRESERVATION

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
225-000-001.000	9937-CASH-CHECKING	1,006,601.19	991,814.66
225-000-004.000	4319-MONEY MARKET	5,208.16	5,208.81
Total Assets		1,011,809.35	997,023.47
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
225-000-390.000	Fund Balance	785,520.86	785,520.86
Total Fund Balance		785,520.86	785,520.86
Beginning Fund Balance - 18-19			785,520.86
Net of Revenues VS Expenditures - 18-19			226,288.49
*18-19 End FB/19-20 Beg FB		1,011,809.35	
Net of Revenues VS Expenditures - Current Year			(14,785.88)
Ending Fund Balance			997,023.47
Total Liabilities And Fund Balance			997,023.47

* Year Not Closed

Fund 296 SHORELINE PPRESERVATION

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
296-000-001.000	CASH-CHECKING	1,384.40	1,385.04
Total Assets		1,384.40	1,385.04
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
296-000-390.000	Fund Balance	1,381.93	1,381.93
Total Fund Balance		1,381.93	1,381.93
Beginning Fund Balance - 18-19			1,381.93
Net of Revenues VS Expenditures - 18-19			2.47
*18-19 End FB/19-20 Beg FB		1,384.40	
Net of Revenues VS Expenditures - Current Year			0.64
Ending Fund Balance			1,385.04
Total Liabilities And Fund Balance			1,385.04

* Year Not Closed

Fund 402 BAYSIDE PARK CAPITAL FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
402-000-001.000	CASH-CHECKING	141,498.69	20,453.69
Total Assets		171,498.69	20,453.69
*** Liabilities ***			
Total Liabilities		150,660.00	0.00
*** Fund Balance ***			
402-000-390.000	FUND BALANCE	100,000.67	100,000.67
Total Fund Balance		100,000.67	100,000.67
Beginning Fund Balance - 18-19			100,000.67
Net of Revenues VS Expenditures - 18-19			(79,161.98)
*18-19 End FB/19-20 Beg FB		20,838.69	
Net of Revenues VS Expenditures - Current Year			(385.00)
Ending Fund Balance			20,453.69
Total Liabilities And Fund Balance			20,453.69

* Year Not Closed

Fund 590 ACME RELIEF SEWER

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
590-000-001.000	9945-CASH-CHECKING	2,200,448.90	2,273,033.91
590-000-004.000	0651-MONEY MARKET	197,658.27	197,733.01
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	12,770,463.07	12,770,463.07
590-000-155.000	ACCUMULATED DEPREC-SEWER	(6,383,303.24)	(6,383,303.24)
Total Assets		9,236,082.72	9,234,791.51
*** Liabilities ***			
590-000-250.000	BONDS PAYABLE LONG TERM	212,660.00	212,660.00
590-000-250.001	ACCR.INTEREST ON BONDS	2,755.00	2,755.00
590-000-250.100	Current portion of Bonds	105,212.00	105,212.00
590-000-251.002	PREMIUM OF REFUNDED BONDS	22,144.00	22,144.00
Total Liabilities		390,058.48	342,771.00
*** 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	7,514,342.62	7,514,342.62
Total Fund Balance		8,640,509.62	8,640,509.62
Beginning Fund Balance - 18-19			8,640,509.62
Net of Revenues VS Expenditures - 18-19			205,514.62
*18-19 End FB/19-20 Beg FB		8,846,024.24	
Net of Revenues VS Expenditures - Current Year			45,996.27
Ending Fund Balance			8,892,020.51
Total Liabilities And Fund Balance			9,234,791.51

* Year Not Closed

Fund 591 WATER FUND- HOPE VILLAGE

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
591-000-001.000	CASH-CHECKING	1,413.29	3,431.70
591-000-152.000	WATER SYSTEMS	177,000.00	177,000.00
591-000-153.000	ACCUMULATED DEPRECIATION-WATER	(78,175.00)	(78,175.00)
Total Assets		102,819.54	102,256.70
*** Liabilities ***			
Total Liabilities		1,002.85	0.00
*** Fund Balance ***			
591-000-390.000	Fund Balance	103,866.98	103,866.98
Total Fund Balance		103,866.98	103,866.98
Beginning Fund Balance - 18-19			103,866.98
Net of Revenues VS Expenditures - 18-19			(2,050.29)
*18-19 End FB/19-20 Beg FB		101,816.69	
Net of Revenues VS Expenditures - Current Year			440.01
Ending Fund Balance			102,256.70
Total Liabilities And Fund Balance			102,256.70

* 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	55,700.00
Total Assets		5,600.00	55,700.00
*** Liabilities ***			
701-000-255.000	ESCROW DEPOSITS	0.00	51,700.00
701-400-282.423	POW/WINDWARD RIDGE	5,600.00	4,000.00
Total Liabilities		5,600.00	55,700.00
*** Fund Balance ***			
Total Fund Balance		0.00	0.00
Beginning Fund Balance - 18-19			0.00
Net of Revenues VS Expenditures - 18-19			0.00
*18-19 End FB/19-20 Beg FB		0.00	
Net of Revenues VS Expenditures - Current Year			0.00
Ending Fund Balance			0.00
Total Liabilities And Fund Balance			55,700.00

* Year Not Closed

Fund 703 CURRENT TAX COLLECTION

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
703-000-001.000	CASH-CHECKING	8,525.06	1,258,239.77
Total Assets		8,525.06	1,258,239.77
*** Liabilities ***			
703-000-273.000	UNDISTRIBUTED TAX	8,887.62	1,258,600.86
Total Liabilities		8,887.62	1,258,600.86
*** Fund Balance ***			
Total Fund Balance		0.00	0.00
Beginning Fund Balance - 18-19			0.00
Net of Revenues VS Expenditures - 18-19			(362.56)
*18-19 End FB/19-20 Beg FB		(362.56)	
Net of Revenues VS Expenditures - Current Year			1.47
Ending Fund Balance			(361.09)
Total Liabilities And Fund Balance			1,258,239.77

* Year Not Closed

Fund 811 HOLIDAY HILLS AREA IMPROVEMENT

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
811-000-001.000	CASH-CHECKING	322,363.25	244,920.75
811-000-045.000	RECEIVABLE-CURRENT	695,882.25	695,882.25
Total Assets		1,018,245.50	940,803.00
*** Liabilities ***			
811-000-202.000	ACCOUNTS PAYABLE	10,971.25	(10,971.00)
811-000-339.000	DEFERRED REVENUE	695,882.25	695,882.25
Total Liabilities		706,853.50	684,911.25
*** Fund Balance ***			
811-000-390.000	Fund Balance	308,297.26	308,297.26
Total Fund Balance		308,297.26	308,297.26
Beginning Fund Balance - 18-19			308,297.26
Net of Revenues VS Expenditures - 18-19			3,094.74
*18-19 End FB/19-20 Beg FB		311,392.00	
Net of Revenues VS Expenditures - Current Year			(55,500.25)
Ending Fund Balance			255,891.75
Total Liabilities And Fund Balance			940,803.00

* Year Not Closed



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ACME TOWNSHIP PLANNING COMMISSION
SPECIAL MEETING
ACME TOWNSHIP HALL
6042 Acme Road Williamsburg, MI 49690
September 23rd, 2019 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), M. Timmins, D. White, D. VanHouten, B. Balentine

Members excused: D. Rosa

Staff present: L. Wolf, Planning & Zoning Administrator, S. Winter, Planning Consultant Beckett & Raeder, V. Donn, Recording Secretary

- A. **LIMITED PUBLIC COMMENT:** None
- B. **APPROVAL OF AGENDA:** Motion by Timmins to approve the agenda as presented, supported by White. Motion carried unanimously.
- C. **INQUIRY AS TO CONFLICTS OF INTEREST:** None
- D. **SPECIAL PRESENTATIONS:** None
- E. **CONSENT CALENDAR:**
 - 1. **RECEIVE AND FILE:** none
 - 2. **ACTION:** none
- F. **ITEMS REMOVED FROM THE CONSENT CALENDAR:** None
- G. **CORRESPONDENCE:** None
- H. **PUBLIC HEARINGS:** None
- I. **OLD BUSINESS:**
 - 1. **PD 2019-01: Lormax Stern Pre-Application and Review of Qualifications**

Daniel Stern with Lormax, gave an overview on the proposed planned development of the former Kmart property he has purchased. He is proposing to divide the old Kmart building partly as an indoor storage facility and the remainder as retail space. The conceptual site plan shows the construction of new buildings on the existing property's parking lot close to US-31 with a public park, pedestrian walkways, office and/or other township uses, a potential daycare, and retail businesses with the opportunity for residential attached townhomes on the north part of the property. They plan to maintain the existing wetlands, retention ponds, woods and a stormwater infrastructure to improve water quality. They also hope to network with a pedestrian walkway and bike path with connectivity to the TART trail system

Winter stated this is a revised pre-application for a planned development on the zoning ordinance. There is a list of objectives and standards the applicant would need to demonstrate satisfying before they would be approved to apply. At this point it is conceptual plan of their vision. Approval of a pre-application does not guarantee final approval of the PD, there is a whole new set of standards that needs to be satisfied through that phase. Winter included in his review this pre-application does meet the standards and gave recommendations to inform the applicant what would be needed moving forward.

- A proposed phasing plan
- 10-foot width for the non-motorized trail;
- Preservation of mature trees along US-31;
- Future cross access location on the north property line
- New buildings and the renovated façade of the Kmart building will need to adhere to the architectural standards of the district, including but not limited to minimum ground floor transparency, defined customer entrances on the front facades, offsets, building materials, façade ornamentation, etc.
- LID stormwater management techniques for all future needs
- Limiting uses in the Kmart building to those allowed in the CF District, and any others specifically approved. Although there are a number of similarities between the CF and B-3 districts, there are a number of more auto-centric uses in the B-3 that are not consistent the of the CF district of the property's future land use category. Plus, allowing all uses in the B-4 district would essentially a small industrial district within the CF, which is highly incompatible. A list is included in the packet.

Stern said the residential units would be either for sale or rent. It was discussed for him to have a list of potential uses on the property, so he knows his flexibility when going toward the planned development. The committee wants to make sure there are described phases in the plan to guarantee the end process will be completed.

Motion by Timmins to approve the pre-application for PD 2019-01 submitted by Daniel Stern of Lormax Stern LLC for a mixed used planned development at 6455 US-31 N. The findings of fact submitted in Planning & Zoning Report 2019-15 support the pre-application dated July 10, 2019, and subsequently revised, meets the minimum standards under Section 19.3 of the Acme Township Zoning Ordinance to qualify for a formal planned development application submission, supported by Balentine. Motion carried unanimously.

J. NEW BUSINESS: None

K. PUBLIC COMMENT & OTHER PC BUSINESS: Open at 7:32 pm

Various questions were asked by community members in attendance.

Asked on the parking in the site plan layout. Winter informed it was a conceptual plan for now, but when the formal application is submitted it will be looked at for what the zoning ordinance requires.

Stern was asked on the amount of potential residential attached townhouses, he answered approximately 10-15.

Closed public comment at 7:49 pm

1. **Planning & Zoning Administrator Report** – No report
2. **Township Board Report:** White informed this was his last planning commission meeting, Jean Aukerman from the board will be taking his place starting in October.
3. **Parks & Trails Committee Report:** No report

ADJOURN: Motion by Timmins to adjourn, seconded by Balentine. Meeting adjourned at 7:50 pm



**ACME TOWNSHIP PARKS & TRAILS MEETING
ACME TOWNSHIP HALL
6042 Acme Rd., Williamsburg MI 49690
September 20, 2019 8:30 a.m.**

ROLL CALL:

Committee:

x	Heflin	x	Heffner	x	Jenema
x	Smith	x	Timmins	x	Wentzloff
x	Kushman	x	Lamott		
x	Wolf	x	Donn		

Advisory:

Staff:

- A. PUBLIC COMMENT:** Open at 8:33 am
 Brian Kelley, Acme resident, wondered if the warranty given when purchasing the plants and trees for Bayside Park could be used to replace the failing trees by the Shell Station. He thought it would be helpful to mark on the township website the water access sites at Deepwater Point.

Public Comment closed at 8:34 am

- B. APPROVAL OF AGENDA:** Motion by Timmins to approve the agenda with the addition to **G. New Business, 3. Veliquette Proposed Campground and 4. Election of Officers, seconded by Wentzloff. Motion carries.**

- C. INQUIRY AS TO CONFLICTS OF INTEREST:** None

- D. CORRESPONDENCE:** None

E. ACTION:

- 1. Approve Draft Parks & Trails Minutes 08.16.19.**

Motion by Timmins to approve the minutes from 08.16.19, seconded by Heflin. Motion carries.

F. OLD BUSINESS:

- 1. Trail Updates**

a. Michigan Natural Resources Trust Fund Grant

- Kushman informed the preliminary scoring on the grant came back as 305, which is on the low end. It was determined there were some areas that could be adjusted to the application to increase the points by the October 1 deadline. Items to be adjusted will be to specify the full match of funds and clarify the demographics. The goal is to get the scoring up to 350.
- There will be a Stakeholders meeting on the tart trail October 9 at the Township Hall. MDOT, the road commission and property owners will be at the meeting. The engineering part should be completed in about six months.
- Last week there was a meeting with Larry Fox from C2AE out of Gaylord for the design and engineering on the trail, to discuss the connection from Acme to Elk Rapids, on to Charlevoix, to Fisherman’s Island and to Norwood.
- Elk Rapids held a public meeting for input on two proposed routes through the village. There were over 30 in attendance that gave their feedback. C2AE will review the favored route and get back to the village board.
- There is a VASA Trail showcase Saturday, October 12 on the development of two new loops totaling two miles.

- 2. Adoption Program Swing Updates: Location of Swings**

Wolf informed the money for the two swings has been received and they have been ordered.

DRAFT MINUTES

They will be installed either yet this year or in the spring. After discussing different locations, it was suggested to have the committee walk Bayside Park to decide on suitable spots for placement overlooking the water.

3. Park System Signage

Jenema informed the signs will not be put up until spring. She asked the committee to look at areas in the park for setting the signs.

4. Art In The Park – Locations & Committee Updates

- Smith reported the Art In The Park committee met on September 13 to discuss the process of funding the project. A donation of \$500 has been pledged by CCAP. Jenema said a fund needs to be set up to keep track of donations, give a tax receipt to the donator and thank them for their support. Donations are tax deductible.
- A new member was added to the committee, Eric Campbell, a graphic designer with Proof Positive Design.
- The committee is doing research on foundations that give grants for these types of art projects and on visual works to present that are maintenance free.
- The possibility of changes to the ordinance to accommodate certain artwork was discussed.
- Insurance was discussed for artwork brought into the park. If the art becomes owned by the township, it will be covered under their policy.

5. Information for Township Website: boat launches, memorial sites, maps, etc.

- a. What to include – Wolf requested to compile all the information on park rules, boat launches, maps, amenities, pavilion rental in Saylor Park and a list of park supporters for her to place online.
- b. Who's responsible – Wolf will work on putting the information online this winter to be launched by spring with the assistance of Wentzloff.

6. Bayside Berm Quotations

Lamott compared price quotes he received from Barker Creek, Zimmerman Landscaping and Pine Hill Nursey for cedar trees to plant by the Shell Station. Zimmerman Landscaping came in with the best quote.

Jenema said the Sweetwater Garden Club is looking into giving funds for the trees.

Motion by Timmins to recommend to the township board the Parks & Trails Committee recommends Zimmerman Landscaping for purchasing the cedar trees, seconded by Smith. Motion carried unanimously.

Lamott said people have been driving into the park from the Shell parking lot and thought placing large boulders at the area they enter would prevent them from driving through.

Jemena suggested having painted screened words on the sidewalks to use as directions through the park instead of signs.

G. NEW BUSINESS:

1. Bayside Park Memorials

a. Type/Location(s) New Additions

Wolf stated there has been requests for donated memorials in the park. One of the memorial donators is not satisfied with the bench their plaque is on. It was the last bench available when their form was submitted. The committee suggested since there is not an alternative bench to offer, they could either withdraw their application and receive a refund or contribute to one of the other memorials still available.

Jenema informed items still available are, a drinking fountain, water bottle filler, playground equipment and foot wash.

DRAFT MINUTES

b. Memorial Signage proof Takayama Rock

Wolf said the proofs she has received for the plaque to go on the rock, are not consistent with the others in the park. She will work with the sign company.

2. Meeting Day/Time

The Parks and Trails Committee decided to change the meeting day to the third Monday of the month at 4:00 pm starting in October.

Motion by Timmins to change the meeting date and time to the third Monday of the month at 4:00 pm starting in October, seconded by Heflin. Motion carried.

3. Veliquette Proposed Campground

Jenema informed Mr. Veliquette has inquired about donating 21 acres of the wetland portion of the proposed Brackett Road campground to the conservancy. The census of the committee was his request needed to go through the Planning Commission.

4. Election of Officers

Wentzloff nominated Jenema for the Parks & Trails Committee Chair, supported by Heflin. Jenema accepted the nominated. Motion carries.

Wentzloff nominated Timmins for the Parks & Trails Committee Vice-Chair, supported by Jenema. Timmins accepted the nominated. Motion carries.

Wentzloff nominated Heflin for the Parks & Trails Committee Secretary, supported by Timmins. Heflin accepted the nominated. Motion carries.

H. PUBLIC COMMENT: None

ADJOURN: Motion by Timmins to adjourn, seconded by Heflin. Meeting adjourned at 10:41 am

Prepaid

Check Date	Bank	Check #	Payee	Description	GL #	Amount
10/10/2019	CHAS	25475	ACE HARDWARE	REPAIRS & MAINT	101-750-930.000	65.67
10/10/2019	CHAS	25476	AMERICAN WASTE	REPAIRS & MAINT-6042 ACME RD	101-265-930.000	55.00
		25476		REPAIRS & MAINT-5875 HWY 31 N	101-265-930.000	80.00
		25476		REPAIRS & MAINT-5949 YUBA PARK RD	101-265-930.000	240.00
						375.00
10/10/2019	CHAS	25477	BECKETT & RAEDER	PLANNING CONSULTANT	101-410-803.001	750.00
		25477		PLANNING & CONSULTANT T & A	101-410-803.005-107	200.00
						950.00
10/10/2019	CHAS	25478	CHERRYLAND RURAL ELECTRIC	ELECTRIC UTILITIES TOWNHALL/SAYLER P	101-265-920.000	19.82
		25478		ELECTRIC UTILITIES TOWNHALL/ YUBA CE	101-265-920.000	42.99
		25478		ELECTRIC UTILITIES TOWNHALL/SAYLERPK	101-265-920.000	62.96
		25478		STREET LIGHTS/YUBA PK RD & US 31 N	101-265-921.000	23.97
		25478		STREET LIGHTS/PEACEFUL VAL.NEAR 7791	101-265-921.000	11.53
		25478		STREET LIGHTS/US 31 N-11 LIGHTS	101-265-921.000	158.67
		25478		STREET LIGHTS/SAYLOR PK	101-265-921.000	10.43
		25478		STREET LIGHTS/BAY VALLEY ST LITE	101-265-921.000	10.23
		25478		STREET LIGHTS/5 MILE NEAR ADD 4782	101-265-921.000	10.43
		25478		STREET LIGHTS/BUNKER HILL AND WHITE	101-265-921.000	18.87
		25478		STREET LIGHTS/FIVE MILE & HOLIDAY HL	101-265-921.000	20.86
		25478		STREET LIGHTS/YUBA HERITAGE	101-265-921.000	10.23
		25478		STREET LIGHTS/ HOLIDAY RD/HOLIDAY PI	101-265-921.000	72.61
						473.60
10/10/2019	CHAS	25479	CINTAS	REPAIRS & MAINT	101-265-930.000	91.19
10/10/2019	CHAS	25480	CONSUMERS ENERGY	STREET LIGHTS	101-265-921.000	678.68
10/10/2019	CHAS	25481	CULLIGAN WATER, MCCARDEL	REPAIRS & MAINT	101-265-930.000	26.50
10/10/2019	CHAS	25482	DTE ENERGY	DTE GAS	101-265-922.000	44.17
10/10/2019	CHAS	25483	ELK RAPIDS NEWS LLC	PUBLICATIONS	101-101-900.000	56.00
10/10/2019	CHAS	25484	ESCH LAWN	REPAIRS & MAINT	101-750-930.000	1,550.00
10/10/2019	CHAS	25485	GOVERNMENTAL BUSINESS SYS GBS	SUPPLIES & POSTAGE	101-191-726.000	57.24
		25485		SUPPLIES & POSTAGE	101-265-726.000	44.24
						101.48
10/10/2019	CHAS	25486	GRAND TRAVERSE COUNTY -DPW	SEWER TOWNSHIP HALL	101-265-923.000	60.00
10/10/2019	CHAS	25487	GRAND TRAVERSE METRO ESA	CONTRACTED EMPLOYEE SERVICES	206-000-802.004	8,186.36
10/10/2019	CHAS	25488	INTEGRITY BUSINESS SOLUTIONS	SUPPLIES & POSTAGE	101-265-726.000	100.47
10/10/2019	CHAS	25489	KOPY SALES INC.	REPAIRS & MAINT	101-265-930.000	131.55

CHECK DISBURSEMENT REPORT FOR ACME TOWNSHIP
 CHECK DATE FROM 10/02/2019 - 11/11/2019
 Banks: CHASE, FARM, PARKS, SEWER

Check Date	Bank	Check #	Payee	Description	GL #	Amount
10/10/2019	CHAS	25490	PETTY CASH	POSTAGE FOR PASSPORTS	101-000-465.001	35.74
		25490		SUPPLIES & POSTAGE	101-101-726.000	9.45
		25490		SUPPLIES & POSTAGE	101-191-726.000	20.00
		25490		SUPPLIES & POSTAGE	101-410-726.000	21.19
		25490		REPAIRS & MAINT	101-750-930.000	3.14
						89.52
10/10/2019	CHAS	25491	SHELL OIL COMPANY	REPAIRS & MAINT	101-750-930.000	200.97
10/10/2019	CHAS	25492	SOS ANALYTICAL	REPAIRS & MAINT	101-750-930.000	80.00
10/10/2019	CHAS	25493	TRAVERSE CITY RECORD EAGLE	PUBLICATIONS-TOWNSHIP BOARD	101-101-900.000	173.40
		25493		PUBLICATIONS-PLANNING & ZONING	101-410-900.000	109.55
						282.95
10/10/2019	CHAS	25494	TRAVERSE OUTDOOR	REPAIRS & MAINT	101-750-930.000	106.00
10/10/2019	CHAS	25495	WYANT COMPUTER SERVICES	REPAIRS & MAINT	101-265-930.000	240.00
10/17/2019	CHAS	25496	CHARTER COMMUNICATIONS/SPECTRUM	CABLE INTERNET SERVICES	101-265-851.000	334.11
10/17/2019	CHAS	25497	CHASE CARD SERVICES	POSTAGE FOR PASSPORTS	101-000-465.001	11.74
		25497		SUPPLIES & POSTAGE	101-191-726.000	42.38
		25497		SUPPLIES & POSTAGE	101-215-726.000	20.00
		25497		TRAVEL & MILEAGE	101-215-860.000	37.63
		25497		SUPPLIES & POSTAGE	101-265-726.000	687.57
		25497		SUPPLIES & POSTAGE	101-410-726.000	82.70
		25497		REPAIRS & MAINT	101-750-930.000	78.05
						960.07
10/17/2019	CHAS	25498	GABRIDGE & COMPANY, PLC	ACCOUNTING & AUDIT	101-101-801.000	5,150.00
10/17/2019	CHAS	25499	INTEGRITY BUSINESS SOLUTIONS	SUPPLIES & POSTAGE	101-265-726.000	138.96
10/17/2019	CHAS	25500	SONDEE, RACINE & DOREN, P.L.C.	ATTORNEY SERVICES	101-101-802.002	735.00
		25500		ASSESSOR'S EVALUATION SERVICES	101-209-803.004	165.15
		25500		ATTORNEY SERVICES	101-410-802.002	600.00
		25500		PLANNING & CONSULTANT T & A	101-410-803.005-080	165.00
						1,665.15
10/17/2019	SEWE	321	GRAND TRAVERSE COUNTY	INTEREST on BONDS	590-000-995.001	4,433.98
10/29/2019	CHAS	25501	BECKETT & RAEDER	PLANNING CONSULTANT	101-410-803.001	750.00
10/29/2019	CHAS	25502	CHERRYLAND RURAL ELECTRIC	ELECTRIC UTILITIES TOWNHALL/SAYLER P	101-265-920.000	19.50
		25502		ELECTRIC UTILITIES TOWNHALL/ YUBA CE	101-265-920.000	39.16
		25502		ELECTRIC UTILITIES TOWNHALL/SAYLERPK	101-265-920.000	70.51
		25502		STREET LIGHTS/YUBA PK RD & US 31 N	101-265-921.000	23.97
		25502		STREET LIGHTS/PEACEFUL VAL.NEAR 7791	101-265-921.000	11.53

Check Date	Bank	Check #	Payee	Description	GL #	Amount
		25502		STREET LIGHTS/US 31 N-11 LIGHTS	101-265-921.000	158.67
		25502		STREET LIGHTS/SAYLOR PK	101-265-921.000	10.43
		25502		STREET LIGHTS/BAY VALLEY ST LITE	101-265-921.000	10.23
		25502		STREET LIGHTS/5 MILE NEAR ADD 4782	101-265-921.000	10.43
		25502		STREET LIGHTS/BUNKER HILL AND WHITE	101-265-921.000	18.87
		25502		STREET LIGHTS/FIVE MILE & HOLIDAY HL	101-265-921.000	20.86
		25502		STREET LIGHTS/YUBA HERITAGE	101-265-921.000	10.23
		25502		STREET LIGHTS/ HOLIDAY RD/HOLIDAY PI	101-265-921.000	72.61
						477.00
10/29/2019	CHAS	25503	CONSUMERS ENERGY	ELECTRIC UTILITIES TOWNHALL	101-265-920.000	1,021.88
10/29/2019	CHAS	25504	CONSUMERS ENERGY	ELECTRIC UTILITIES TOWNHALL	101-265-920.000	82.15
10/29/2019	CHAS	25505	GRAND TRAVERSE COUNTY	COMMUNITY POLICING CONTRACT	207-000-802.000	20,653.25
10/29/2019	CHAS	25506	MICHIGAN MUNICIPAL LEAGUE	INSURANCE	101-865-910.000	351.00
10/29/2019	CHAS	25507	TRI-GAS DISTRIBUTING CO	REPAIRS & MAINT	101-750-930.000	110.88
10/29/2019	CHAS	25508	WYANT COMPUTER SERVICES	SOFTWARE SUPPORT & PROCESSIN	101-101-804.000	1,089.00
10/29/2019	CHAS	25509	WYANT COMPUTER SERVICES	SOFTWARE SUPPORT & PROCESSIN	101-101-804.000	243.50
10/29/2019	SEWE	322	GOSLING CZUBAK ENGR	ENGINEERING SERVICES	590-000-803.003	485.00
10/29/2019	SEWE	323	GRAND TRAVERSE COUNTY	OPERATING & MAINT EXP	590-000-956.001	21,680.88
		323		HOCH ROAD #697 EXP	590-000-956.003	27.54
		323		OPERATING & MAINT EXP	591-550-956.001	555.49
						22,263.91
11/05/2019	CHAS	25510	A & D ASSESSING	ASSESSING CONTRACT SERVICES	101-209-803.002	3,679.17
11/05/2019	CHAS	25511	ACE HARDWARE	REPAIRS & MAINT	101-750-930.000	34.74
11/05/2019	CHAS	25512	DTE ENERGY	DTE GAS	101-265-922.000	75.76
11/05/2019	CHAS	25513	ESCH LAWN	REPAIRS & MAINT	101-750-930.000	630.00
11/05/2019	CHAS	25514	GOSLING CZUBAK ENGR	PLANNING & CONSULTANT T & A	101-410-803.005-108	715.00
11/05/2019	CHAS	25515	SOS ANALYTICAL	REPAIRS & MAINT	101-750-930.000	200.00
			TOTAL - ALL FUNDS	TOTAL OF 44 CHECKS		79,434.62
--- GL TOTALS ---						
		101-000-465.001		POSTAGE FOR PASSPORTS		47.48
		101-101-726.000		SUPPLIES & POSTAGE		9.45
		101-101-801.000		ACCOUNTING & AUDIT		5,150.00
		101-101-802.002		ATTORNEY SERVICES		735.00
		101-101-804.000		SOFTWARE SUPPORT & PROCESSIN		1,332.50
		101-101-900.000		PUBLICATIONS		229.40

CHECK DISBURSEMENT REPORT FOR ACME TOWNSHIP
CHECK DATE FROM 10/02/2019 - 11/11/2019
Banks: CHASE, FARM, PARKS, SEWER

Check Date	Bank	Check #	Payee	Description	GL #	Amount
101-191-726.000				SUPPLIES & POSTAGE		119.62
101-209-803.002				ASSESSING CONTRACT SERVICES		3,679.17
101-209-803.004				ASSESSOR'S EVALUATION SERVICES		165.15
101-215-726.000				SUPPLIES & POSTAGE		20.00
101-215-860.000				TRAVEL & MILEAGE		37.63
101-265-726.000				SUPPLIES & POSTAGE		971.24
101-265-851.000				CABLE INTERNET SERVICES		334.11
101-265-920.000				ELECTRIC UTILITIES TOWNHALL		1,358.97
101-265-921.000				STREET LIGHTS		1,374.34
101-265-922.000				DTE GAS		119.93
101-265-923.000				SEWER TOWNSHIP HALL		60.00
101-265-930.000				REPAIRS & MAINT		864.24
101-410-726.000				SUPPLIES & POSTAGE		103.89
101-410-802.002				ATTORNEY SERVICES		600.00
101-410-803.001				PLANNING CONSULTANT		1,500.00
101-410-803.005-080				PLANNING & CONSULTANT T & A		165.00
101-410-803.005-107				PLANNING & CONSULTANT T & A		200.00
101-410-803.005-108				PLANNING & CONSULTANT T & A		715.00
101-410-900.000				PUBLICATIONS		109.55
101-750-930.000				REPAIRS & MAINT		3,059.45
101-865-910.000				INSURANCE		351.00
206-000-802.004				CONTRACTED EMPLOYEE SERVICES		8,186.36
207-000-802.000				COMMUNITY POLICING CONTRACT		20,653.25
590-000-803.003				ENGINEERING SERVICES		485.00
590-000-956.001				OPERATING & MAINT EXP		21,680.88
590-000-956.003				HOCH ROAD #697 EXP		27.54
590-000-995.001				INTEREST on BONDS		4,433.98
591-550-956.001				OPERATING & MAINT EXP		555.49
				TOTAL		79,434.62

*To Be
 Approved*

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
11/12/2019	AP	ACME TOWNSHIP STAFF REVIEW T & A POSTAGE T & A Vnd: ACME Invoice: OCTOBER 23, 2019	Invoice: OCTOBER 23, 2019 Ref#: 9736(V. LARRY HEBERT PROJECT 110- STAFF 101-410-803.006-110 101-410-726.001-110 101-000-202.000	128.84 2.75	131.59
		Expected Check Run: 11/12/2019		<u>131.59</u>	<u>131.59</u>
11/12/2019	AP	AMERICAN WASTE REPAIRS & MAINT-6042 ACME RD REPAIRS & MAINT-5875 HWY 31 N REPAIRS & MAINT-5949 YUBA PARK RD Vnd: 0000000503 Invoice: 3373715, 760, 7	Invoice: 3373715, 760, 761 Ref#: 9753(WASTE REMOVAL) 101-265-930.000 101-265-930.000 101-265-930.000 101-000-202.000	55.00 80.00 240.00	375.00
		Expected Check Run: 11/12/2019		<u>375.00</u>	<u>375.00</u>
11/12/2019	AP	CONSUMERS ENERGY STREET LIGHTS Vnd: 0000003300 Invoice: OCTOBER 2019	Invoice: OCTOBER 2019 Ref#: 9750(STREET LIGHTS) 101-265-921.000 101-000-202.000	668.27	668.27
		Expected Check Run: 11/12/2019		<u>668.27</u>	<u>668.27</u>
11/12/2019	AP	CULLIGAN WATER, MCCARDEL REPAIRS & MAINT Vnd: 0000003400 Invoice: 11/1/2019	Invoice: 11/1/2019 Ref#: 9752(WATER) 101-265-930.000 101-000-202.000	33.25	33.25
		Expected Check Run: 11/12/2019		<u>33.25</u>	<u>33.25</u>
11/12/2019	AP	GAME TIME SHORELINE REDEVELOPMENT Vnd: GAMETIME Invoice: PJI-0124079	Invoice: PJI-0124079 Ref#: 9712(2 SWAY BENCHES BAYSIDE PARK) 208-000-930.005 208-000-202.000	3,545.58	3,545.58
		Expected Check Run: 11/12/2019		<u>3,545.58</u>	<u>3,545.58</u>
11/12/2019	AP	GRAND TRAVERSE COUNTY -DPW SEWER TOWNSHIP HALL Vnd: 0000007900 Invoice: 11/20/2019	Invoice: 11/20/2019 Ref#: 9751(SEWER) 101-265-923.000 101-000-202.000	60.00	60.00
		Expected Check Run: 11/12/2019		<u>60.00</u>	<u>60.00</u>
11/12/2019	AP	GRAND TRAVERSE METRO ESA CONTRACTED EMPLOYEE SERVICES Vnd: 0000007950 Invoice: 987	Invoice: 987 Ref#: 9754(PART-TIME EMS STAFFING FOR OCTOBER 2019) 206-000-802.004 206-000-202.000	8,186.36	8,186.36
		Expected Check Run: 11/12/2019		<u>8,186.36</u>	<u>8,186.36</u>

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
11/12/2019	AP	MICHIGAN MUNICIPAL LEAGUE INSURANCE Vnd: 0000014000 Invoice: 8405205	Invoice: 8405205 Ref#: 9738 (POOL RENEWAL PREMIUM) 101-865-910.000 101-000-202.000	12,581.00	12,581.00
		Expected Check Run: 11/12/2019			
				<u>12,581.00</u>	<u>12,581.00</u>
11/12/2019	AP	REDBUD ROOTS ESCROW DEPOSITS Vnd: REDBUD ROO Invoice: OCTOBER 29,2019	Invoice: OCTOBER 29,2019 Ref#: 9746 (PARTIAL LANDSCRAPING BOND TO BE REF 701-000-255.000-104 701-000-202.000	26,000.00	26,000.00
		Expected Check Run: 11/12/2019			
				<u>26,000.00</u>	<u>26,000.00</u>
11/12/2019	AP	REDBUD ROOTS ESCROW DEPOSITS Vnd: REDBUD ROO Invoice: NOVEMBER 4,,201	Invoice: NOVEMBER 4,,2019 Ref#: 9748 (LANDSCRAPING BOND TO BE REFUNDED) 701-000-255.000-104 701-000-202.000	25,700.00	25,700.00
		Expected Check Run: 11/12/2019			
				<u>25,700.00</u>	<u>25,700.00</u>
11/12/2019	AP	SHEREN PLUMBING & HEATING REPAIRS & MAINT Vnd: 0000020550 Invoice: 10/02/2019	Invoice: 10/02/2019 Ref#: 9711 (TOWNSHIP HALL PRESSURE TANK REPLACEMENT) 101-265-930.000 101-000-202.000	1,500.00	1,500.00
		Expected Check Run: 11/12/2019			
				<u>1,500.00</u>	<u>1,500.00</u>
11/12/2019	AP	V. LARRY HEBERT REIMBURSEMENTS Vnd: V. HERBERT Invoice: OCTOBER 23, 201	Invoice: OCTOBER 23, 2019 Ref#: 9735 (REFUND - ZBA HEARING 2019-01) 101-410-964.000-110 101-000-202.000	58.86	58.86
		Expected Check Run: 11/12/2019			
				<u>58.86</u>	<u>58.86</u>
				<u>78,839.91</u>	<u>78,839.91</u>
Cash/Payable Account Totals:					
	ACCOUNTS PAYABLE		101-000-202.000		15,407.97
	ACCOUNTS PAYABLE		206-000-202.000		8,186.36
	ACCOUNTS PAYABLE		208-000-202.000		3,545.58
	ACCOUNTS PAYABLE		701-000-202.000		51,700.00
			TOTAL INCREASE IN PAYABLE:		78,839.91



Local Government Approval For On-Premises Tasting Room Permit
(Authorized by MCL 436.1536)

Instructions for Applicants:

- You must obtain a recommendation from the local legislative body for a new On-Premises Tasting Room Permit application.

Instructions for Local Legislative Body:

- Complete this resolution or provide a resolution, along with certification from the clerk or adopted minutes from the meeting at which this request was considered.

At a Regular meeting of the Acme township board council/board
(regular or special) (township, city, village)
called to order by Doug White /Supervisor on 11/12/ 2019 at 7:00 P.M.
the following resolution was offered: (date) (time)

Moved by _____ and supported by _____

that the application from Obbligatory, LLC
(name of applicant - if a corporation or limited liability company, please state the company name)

for a NEW ON-PREMISES TASTING ROOM PERMIT

to be located at: 3593 Bunker Hill Road, Williamsburg, MI 49690

It is the consensus of this body that it _____ this application be considered for
(recommends/does not recommend)
approval by the Michigan Liquor Control Commission.

If disapproved, the reasons for disapproval are _____

Vote

Yeas: _____

Nays: _____

Absent: _____

I hereby certify that the foregoing is true and is a complete copy of the resolution offered and adopted by the Acme township
council/board at a board regular meeting held on 11/12/ 2019
(regular or special) (date) (township, city, village)

Print Name of Clerk

Signature of Clerk

Date

Under Article IV, Section 40, of the Constitution of Michigan (1963), the Commission shall exercise complete control of the alcoholic beverage traffic within this state, including the retail sales thereof, subject to statutory limitations. Further, the Commission shall have the sole right, power, and duty to control the alcoholic beverage traffic and traffic in other alcoholic liquor within this state, including the licensure of businesses and individuals.

Please return this completed form along with any corresponding documents to:

Michigan Liquor Control Commission

Mailing address: P.O. Box 30005, Lansing, MI 48909

Hand deliveries or overnight packages: Constitution Hall - 525 W. Allegan, Lansing, MI 48933

Fax to: 517-763-0059

Good Monday afternoon Jay,

On behalf of Traverse Area Recreation & Transportation (TART) Trails, we are grateful for Acme Township's continued support for snow removal efforts over the past several winters. Over the seasons, we have received positive feedback from trail users and surrounding businesses both during the season and immediately after the winter season ended. 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 that is 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 (2019/2020) 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,

Chris Kushman

Planning and Management Director

TART Trails

Acme Township Fee Schedule

Item	Application Fee	Escrow Deposit*
Land Use Permits		
Single Family Home	\$75	n/a
Residential Addition/Accessory	\$50	
Duplex	\$75	
Multi Family	\$50 + \$20/unit	
Manufactured Home - single site	\$75	
Manufactured Home - community	\$50 + \$20/unit	
Commercial	\$2 / 100 sf of land use; \$150 minimum	
Permits		
Home Occupation	\$50	n/a
Temporary Outdoor Sale	\$75	n/a
Demolition Permit	\$75	
Non-Profit Event (food/clothes drive, etc.)	\$0	n/a
Special Event/Outdoor Gathering	20-50 people \$50	n/a
	51-100 people \$75	
	101-500 people \$100	
	501-1,000 people \$150	
	1,001-2,500 people \$300	
	2,501-5,000 people \$400	
	5,001-10,000 people \$500	
Mobile Food Vending	\$400.00	n/a
Vacation Home	\$300	n/a
Vacation Home - Renewal	\$150	n/a
Tourist Home	\$100	n/a
Tourist Home - Renewal	\$50	n/a
Medical Marihuana Facility - Application	\$1,500	n/a
Medical Marihuana Facility - Renewal & Amendment	\$500	n/a
Signage		
Wall/Canopy/Awning/Etc. Sign	\$40/sign	n/a
Free Standing Sign	\$40	
Temporary Sign	\$20	
PD Sign	\$40 district standard	n/a
	\$100 exceed standard	ZBA process
Zoning Board of Appeals		
Residential:Single-Family, Duplex, Accessory	\$275	\$300
Development: Residential/Commercial	\$475	\$500

Item	Application Fee	Escrow Deposit*
Applications		
SUP - Residential	\$500	\$1,500
SUP - Commercial	\$800	\$3,000
PD Preapplication Review	\$500	\$1,000
PD Review	\$1,000	\$5,000
SUP/PD Administrative Amendment	\$150	n/a
SUP/PD Minor Amendment	\$300	\$1,000
SUP/PD Major Amendment	\$600	\$2,000
SUP/PD Extension Approval	\$100	n/a
Site Plan Review - Administrative	\$175	\$1,500
Site Plan Review - Planning Commission	\$500	\$2,500
Condominium Subdivision	\$800	\$5,000
Condominium Subdivision-Amendment	\$600	\$2,000
Platted Subdivision	\$800	\$5,000
Conceptual Review - no notice	\$100	n/a
Conceptual Review - mail notice	\$200	n/a
Conceptual Review - full legal notice	\$300	n/a
Zoning Map Amendment	\$500	\$500
Zoning Text Amendment	\$1,000	\$500
Master Plan Amendment	\$1,000	\$2,000
Paper Copies		
Master Plan	\$50	n/a
Recreation Plan	\$25	
Zoning Ordinance	\$50	
Special Meetings		
Township Board	\$1,000	n/a**
Planning Commission	\$1,000	n/a**
Zoning Board of Appeals	\$650	n/a**
Recreation		
Park Facility Rental - Resident	\$20	n/a
Park Facility Rental - Non-Resident	\$50	
Boat Launch annual fee Resident	\$20	
Boat Launch annual fee Non-Resident	\$40	
Boat Launch Daily fee	\$5	
Land Divisions		
1 Division	\$50	n/a
2-4 Divisions	\$75	
5-10 Divisions	\$100	
11 or More Divisions	\$125	
Lot Line Adjustment	\$50	

* The Planning & Zoning Administrator, Planning Commission, or Township Board may require escrow deposits greater the minimum if, in their discretion and experience, the project warrants additional amounts.

** Escrow deposit will be required if a public hearing is part of the requested special meeting.

Traverse Area Recreation
and Transportation Trails Inc.



PO Box 252
Traverse City, MI 49685

231-941-4300

traversetrails.org

**Connecting
Communities**

BOARD OF DIRECTORS

Susan Vigland,
President

Chris Gallagher, Vice
President

Ross Hammersley,
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Linda Cline, Treasurer

Chris DeGood, Past President

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Jessica Apers

George Bearup

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Rick Simonton

Mike Tamow

MEMO

TO: Acme Township Trustees

FROM: Chris Kushman, Planning & Management Director, TART Trails
Casey Ressler, Development Director, TART Trails

DATE: November 4, 2019

RE: TART Trails' Grand Traverse Band 2% Application

Thank you for your consideration of our Grand Traverse Band 2% application for the Traverse City ↔ Charlevoix Trail: Acme Connector. We greatly appreciate the strong partnership with Acme Township and your investment in supporting trails and community connections.

Sincerely,

Chris Kushman
ckushman@traversetrails.org

Casey Ressler
casey@traversetrails.org

4. Fiscal Data: Amount Requested: \$ 25,000 Percent: 3 %
 Local Leveraging: \$ 960,000 Percent: 97 %
 (Match)
 Total Budget: \$ 985,000 Percent: 100 %

5. Target Population numbers: X Children X Adults X Elders
X* Total GTB member Community X Others
 (Indicate the number of GTB members)
 *Trail will connect Grand Traverse Town Center

6. Counties Impacted: Antrim Benzie Charlevoix
X Grand Traverse Leelanau Manistee

7. Brief Description (purpose of funding); include statement of need:

TART Trails is applying for Grand Traverse Band 2% funds to build the 1.8-mile Acme Connector Section of the Traverse City ↔ Charlevoix Trail (please see the see attached map). We need to invest in non-motorized multi-use trails because they provide residents and visitors with the ability to improve their physical and mental health, contribute to a vibrant economy, and build a greener transportation network. Trails can be a part of the solution in combatting heart disease, obesity, mental illness and more. They also offer transportation independence through a consistent, alternative mode of transportation. They help build more resilient communities through the myriad of benefits they provide.

With the Tribe's support, project partners will construct 1.8 miles of non-motorized, multi-use trail that will expand transportation and recreational opportunities in Acme Township. Snow clearing during the winter months will allow year-round use as our region continues to build its 4-season reputation. This segment is part of a larger vision to connect Traverse City, Acme, Elk Rapids, Eastport, Norwood and Charlevoix through a 46-mile trail that supports vibrant communities and links people to the special places of the region. Once complete, the Traverse City ↔ Charlevoix Trail will open up over 325 miles of non-motorized trails in northern Lower Michigan.

The current TART Trail terminus at Bunker Hill Road does not provide easy access to local businesses or the public waterfront in Acme Township, nor does it provide parking. Conversely, visitors to Bayside Park cannot easily travel across US-31 to reach local businesses located there or the TART Trail. Once complete, the project will increase commuter use of the trail to local businesses, including the top two employers in Acme Township – the Meijer store and Grand Traverse Resort and Spa. In addition, as the Grand Traverse Town Center is developed, we expect to see an increase in tourist and residential use of this trail. With continued support for this project, the Grand Traverse Band is helping to catalyze an entire region to move forward with an initiative that will transform our region's identity. Together, we can do something big. Thank you for your consideration of this proposal to create community connections in Acme Township.

8. This question only pertains to Indian Education Programs of Public School Systems. If you are not an Indian Education Program of a Public School system, skip to question 9.

(a) **Program formula: (1) \$5,000, up to \$10,000 per school district + (\$1,000, up to \$1,500 x # of GTB member students) = allocation. The increase to the formula will be determined by the previous timely 2% report received, and the data provided within the report on the success of the school's Indian Education Program as a result of the 2% allocation.**

Please note: 1) In completing this section, only provide the student numbers of currently enrolled GTB members; do not include the general Native American data of your school system; and 2) there will be a cap of \$100,000, up to \$125,000 per school, based on the school's GTB membership count and data provided within the 2% report received from the previous year.

(b) Recommendation from Parent Committee: _____ YES _____ NO

Please have the Parent Committee sign the attached Certification Form.

(c) Describe parent involvement in project: _____

(d) Does the school receive Title VII Indian Education Funds? _____ YES _____ NO

If yes, how much: _____

9. What are the start and completion dates of the proposed project?

Start October 1, 2019 Completion September 30, 2021

10. Has applicant received prior awards through the Tribe's 2% funding allocation?

X YES _____ NO. If yes, please list the start and end dates and amount:

March 1, 2019 - December 31, 2019 and amounts: \$4,041.82

March 1, 2018 - December 31, 2018 and amounts: \$15,000

March 1, 2018 - December 31, 2018 and amounts: \$5,000

March 28, 2014 - December 31, 2014 and amounts: \$5,080

January 31, 2012 - December 31, 2013 and amounts: \$6,000

February 18, 2010 - December 1, 2010 and amounts: \$15,000

August 9, 2007 - December 31, 2008 and amounts: \$30,000

January 27, 2006 - December 31, 2006 and amounts: \$15,000

February 6, 2004 - December 31, 2005 and amounts: \$50,000

11. Is the proposed project new or a continuation project _____?

If this is a continuation project, please explain why there is a need to continue funding:

Note: The Grand Traverse Band previously awarded Acme Township a \$15,000 grant for engineering for this section of trail.

12. If the previous project has been completed, did you submit your 2% report? YES NO.
The 2% report must be submitted one year from the date you received your 2% award. If your report has not been submitted, your current application will not be considered! 2% Reports are mandatory for future grant considerations. Mail your 2% report to: Attn: 2% Reports; GTB, 2605 N.W. Bay Shore Drive, Peshawbestown, MI 49682.

13. Impact of Gaming on local program: (e.g., increase in student population, resulting from increase in Tribal employment or increase in emergency services to Casino patrons).
This segment of trail will provide an important connection to residents including those who live and work in Acme Township as well as those who visit the Grand Traverse Town Center, Grand Traverse Resort & Spa and Turtle Creek Casino. It is our hope to continue to build non-motorized options including a connection to community attractions like Turtle Creek.

14. How will the success of the project be assessed (evaluation plan)? TART Trails has a long-standing trail use and monitoring program staffed by TART employees and volunteers. In the most recent TART Trail monitoring, 350,000 annual visits to the TART network were logged with year over year growth of 15%.

In the near term, TART Trails will continue to count annual trail visits in multiple locations with TRAFx Trail Counters that use high-quality infrared scopes to track trail visits year-round. Once this section is complete, TART Trails will install trail counters on this "Acme Connector" segment. TART will also periodically survey individual users to determine how and why they are using the trails. In addition, TART Trails conducts health and economic benefits studies every 3-5 years to examine impact of trails in communities.

15. If new staff is required, will preference be given to Native American applicants?
NA
_____ YES _____ NO

16. Budget: Please attach a one-page itemization of the planned budget. Include explanation for each category of the budget.

IMPORTANT!! BEFORE YOU MAIL YOUR 2% APPLICATION, PLEASE REMEMBER TO:

- 1) Execute authorized signature on first page, question #2.
- 2) Attach 1-page budget
- 3) Attach Parent Committee Certification Form if application is from an Indian Education/Title VII Program.
- 3) Submit by appropriate deadline:
 - If for June cycle, postmarked by May 31st.
 - If for December cycle, postmarked by November 30th.

Mail completed 2% applications to:

Attention: 2% Program
Grand Traverse Band of Ottawa and Chippewa Indians
2605 N.W. Bay Shore Drive
Peshawbestown, MI 49682

If you have any questions, please call 231-534-7601.



Budget for Tribal Council Allocation of 2% Funds

TART Trails 2019 Proposal

Traverse City ↔ Charlevoix Trail: Acme Connector

Contact: Casey Ressler, Development Director, 231-941-4300, casey@traversetrails.org

Income

	Amount
Grand Traverse Band 2%	\$25,000
Acme Township	\$75,000
Michigan DNR Trust Fund	\$300,000
Iron Belle Trail Fund	\$300,000
Cherry Capital Cycling Club	\$10,000
TART Trails	\$273,381
Total	\$983,381

Expenses: Trail Construction

	Estimated Cost
Bunker Hill Rd to Mount Hope Rd (1,610 ft)	\$158,610
Mount Hope Rd to Samaritas (3,100 ft)	\$4,600
Mount Hope Rd to Koti Development (1,050 ft)	\$261,781
Koti Development (960 ft)	\$122,169
Grand Traverse Town Center (2,020 ft)	\$283,802
Samaritas to M-72 (760 ft)	\$1,150
Mount Hope Rd to US-31/M-72 Intersection (980 ft)	\$109,768
Final Engineering	\$15,000
Construction and Grant Administration Oversight	\$26,500
Total	\$983,381

Budget Explanation

This budget lists Contractual Costs for Final Engineering and Construction for the 1.8 mile section of the Acme Connector Trail. The entire project will be contracted through Acme Township regular bid proposal process.



Michigan Indian Legal Services
Helping Families in GTB Child Welfare Court
2019 Budget

Revenue

Grand Traverse Band 2%	\$10,000
Legal Services Corporation/ DOJ-BJA	\$10,000
Total Revenue	\$20,000

Expense

Attorney salary	\$11,000
Support staff	\$2,500
Benefits	\$3,200
TOTAL PERSONNEL:	\$16,700
Office space	\$1,400
Audit	\$375
Travel	\$400
Communications	\$220
Supplies	\$230
Litigation expense	\$235
Training	\$40
Law library	\$200
Insurance	\$200
TOTAL NON-PERSONNEL:	\$3,300
TOTAL BUDGET:	\$20,000

4. Fiscal Data: Amount Requested: \$ 10,000 Percent: 50 %
 Local Leveraging: \$ 10,000 Percent: 50 %
 (Match)
 Total Budget: \$ 20,000 Percent: 100 %

5. Target Population numbers: 14 Children 7 Adults _____ Elders
 _____ Total GTB member Community _____ Others
 (Indicate the number of GTB members)

6. Counties Impacted: Antrim Benzie Charlevoix
 Grand Traverse Leelanau Manistee

7. Brief Description (purpose of funding); include statement of need:

Michigan Indian Legal Services (MILS) proposes the continuation of its Helping Families in Child Welfare Count Project (Project). The Project will provide funds for MILS to provide no-cost legal representation to Grand Traverse Band of Ottawa and Chippewa (GTB) member parents involved in child welfare cases in GTB Tribal Court and Grand Traverse County when the parents are seeking to transfer the cases to tribal court. While the tribal court appoints attorneys to represent children in these cases, it does not always have the funding to appoint attorneys to represent parents. Unlike the state system, this leaves indigent members unrepresented with no alternative methods to acquire legal counsel. The GTB Tribal Court had 8 child welfare cases filed in 2011, 8 in 2012, and 13 cases in 2013. In 2013 alone, MILS represented 10 different parents in GTB child welfare cases with a total of 482.35 attorney hours spent between the cases. At MILS' 2013 hourly rate of \$103, the value of services was roughly \$50,000. In 2015, MILS entered into 3 GTB Tribal Court child welfare matters, 2 in 2016, 4 in 2017, 5 in 2015 and 1 so far in 2019. MILS current has 7 open child welfare cases in the Grand Traverse Band Tribal and Appellate Courts, including residents of Grand Traverse County.

The goal of the Project is to provide quality legal assistance to indigent GTB tribal members to ensure that parents' rights are upheld, to help parents navigate the complex area of child welfare, and to ultimately reunite families. MILS has a long history of providing free quality representation to indigent parents in tribal courts throughout Michigan, including the Grand Traverse Band. This project, to be used in combination with awards from the Legal Services Corporation and the federal Department of Justice, Bureau of Justice Assistance, will ensure that MILS will be able to cover expenses of travel, attorney salaries, and overhead costs so that this representation can continue.

8. This question only pertains to Indian Education Programs of Public School Systems. If you are not an Indian Education Program of a Public School system, skip to question 9.

(a) **Program formula: (1) \$5,000, up to \$10,000 per school district + (\$1,000, up to \$1,500 x # of GTB member students) = allocation. The increase to the formula will be determined by the previous timely 2% report received, and the data provided within the report on the success of the school's Indian Education Program as a result of the 2% allocation.**

Please note: 1) In completing this section, only provide the student numbers of currently enrolled GTB members; do not include the general Native American data of your school system; and 2) there will be a cap of \$100,000, up to \$125,000 per school, based on the school's GTB membership count and data provided within the 2% report received from the previous year.

(b) Recommendation from Parent Committee: YES NO

Please have the Parent Committee sign the attached Certification Form.

(c) Describe parent involvement in project: _____

(d) Does the school receive Title VII Indian Education Funds? YES NO
If yes, how much: _____

9. What are the start and completion dates of the proposed project?

Start 1/1/20 Completion 12/31/20

10. Has applicant received prior awards through the Tribe's 2% funding allocation?

X YES _____ NO. If yes, please list the start and end dates and amount:

<u>1/1/2011</u>	- <u>12/31/2011 + extension</u>	and amounts: <u>\$30,000</u>
<u>1/1/2015</u>	- <u>12/31/2015 +extension</u>	and amounts: <u>\$10,000</u>
<u>3/1/2017</u>	- <u>2/28/2018</u>	and amounts: <u>\$10,000</u>
<u>8/1/2018</u>	- <u>2/28/2019</u>	and amounts: <u>\$7,000</u>
<u>8/1/2019</u>	- <u>9/30/2019</u>	and amounts: <u>\$2,500</u>

11. Is the proposed project new _____ or a continuation project X?

If this is a continuation project, please explain why there is a need to continue funding:

We successfully completed the 2018/2019 and the summer 2019 projects and have continued to provide representation to GTB member parents since that time. For funding reasons, in order to continue to provide these services, we are seeking funding for an additional year.

12. If the previous project has been completed, did you submit your 2% report? X YES _____ NO.

The 2% report must be submitted one year from the date you received your 2% award. If your report has not been submitted, your current application will not be considered! 2% Reports are mandatory for future grant considerations. Mail your 2% report to: Attn: 2% Reports; GTB, 2605 N.W. Bay Shore Drive, Peshawbestown, MI 49682.

13. Impact of Gaming on local program: (e.g., increase in student population, resulting from increase in Tribal employment or increase in emergency services to Casino patrons).

An increase in GTB Tribal Members families residing in Grand Traverse County, resulting in an increase in the need for no-cost legal services for those indigent clients seeking representation.

14. How will the success of the project be assessed (evaluation plan)? The Project will be evaluated by the results of client satisfaction surveys submitted to clients at the conclusion of each case.

15. If new staff is required, will preference be given to Native American applicants?

X YES _____ NO

16. Budget: Please attach a one-page itemization of the planned budget. Include explanation for each category of the budget.

IMPORTANT!! BEFORE YOU MAIL YOUR 2% APPLICATION, PLEASE REMEMBER TO:

- 1) Execute authorized signature on first page, question #2.
- 2) Attach 1-page budget
- 3) Attach Parent Committee Certification Form if application is from an Indian Education/Title VII Program.
- 3) Submit by appropriate deadline:
 - * If for June cycle, postmarked by May 31st.
 - * If for December cycle, postmarked by November 30th.

Mail completed 2% applications to:

Attention: 2% Program
Grand Traverse Band of Ottawa and Chippewa Indians
2605 N.W. Bay Shore Drive
Peshawbestown, MI 49682

If you have any questions, please call 231-534-7601.

Grand Traverse Band of Ottawa and Chippewa Indians 2% Indian Education Parent Committee

Instructions: By filling out this form, you are certifying that only one 2% application is being submitted to the school district's Indian Education/Title VII program.

We affirm that we have participated in providing information regarding the content of this 2% application to the Grand Traverse Band of Ottawa and Chippewa Indians (GTB).

We affirm that previous 2% reports have been submitted to GTB for 2% funding that this school district is receiving from GTB.

As current members of this school district's Parent Committee for the Indian Education Program/Title VII, we certify that this 2% application is being submitted on behalf of the _____ District. (Name of school district)

Print Name

Sign Name

Print Name

Sign Name

Print Name

Sign Name

Print Name

Sign Name

Print Name

Sign Name

Print Name

Sign Name

LEASE AGREEMENT

This Lease Agreement (Lease) is made on ____ day of _____, 2019, by and between **ACME TOWNSHIP** (a Michigan Township hereinafter referred to as "Acme") whose address is 6042 Acme Road, Williamsburg, Michigan 49690, and GRAND TRAVERSE METRO EMERGENCY SERVICES AUTHORITY (an Authority established under and pursuant to the provisions of Act 57, Public Acts of Michigan 1988, as amended, hereinafter referred to as "Metro") whose principal address is 897 Parsons Road, Traverse City, Michigan 49686.

RECITALS

WHEREAS, Acme owns the real property more particularly described in Section 1 (the "Premises"); and

WHEREAS, Metro desires to rent the Premises for purposes of operating a fire station; and

WHEREAS, it is mutually beneficial to the parties for Acme to lease to Metro that certain real property described in Section 1, and hereinafter referred to as the "Premises" for the purpose of operating a fire station for Metro.

NOW THEREFORE AND IN CONSIDERATION of the mutual covenants and agreements contained hereinbelow, and for other good and valuable consideration received, the parties agree as follows:

1. **Leased Premises.** In consideration of the rents to be paid and the covenants to be performed by Metro under this Lease, Acme leases to Metro and Metro leases from Acme the Premises, more particularly described as that part of the Acme Township Building that makes up the fire station at 6042 Acme Road, Williamsburg, Michigan 49690, which consists of the fire truck bays, and the office and meeting area, and the shared bathrooms. In addition, the Premises include an area for placement of a trailer as living quarters. The above is demonstrated on the attached drawing included as Addendum 2.

2. **Term.** The term of this Lease shall be one (1) year commencing on the date of the Lease shown above and terminating on the first anniversary of the Commencement Date (the Term) unless otherwise terminated as provided herein. Metro shall have the right to extend the Term for successive one-year periods (the Renewal Terms) on the same terms and conditions as set forth herein. This Agreement shall automatically be extended for each successive Renewal Term unless either party notifies the other of its intention not to renew by providing a written notice one hundred twenty (120) days prior to commencement of the succeeding Renewal Term.

3. **Rent.** Metro shall pay to Acme as rent for the Premises, One and 00/100 Dollar (\$1.00) as full rent for the term of this Lease.

4. **Use.** Metro shall use the Premises for the purpose of operating a fire station to provide fire and emergency services including, but not limited to, fire suppression, prevention of fire spread, hazardous material control, rescue, emergency medical services and other emergency services to the public as necessary and as dispatched.

5. **Utilities.** Metro and Acme share the costs for utilities and services. Metro shall pay those costs as shown on the Addendum 1 to this contract. The costs set out above shall be reviewed annually by Acme and Metro and adjusted if required. Should Metro require any additional utility services beyond those listed, Metro and Acme shall determine if sharing is appropriate or if Metro should be solely responsible. Metro shall be responsible for contracting with, and paying directly, a trash removal service if so required by Metro.

6. **Improvements and Alterations.** If Metro desires to make any structural alterations, improvements, or additions to the Premises, Metro must request and receive Acme's written consent prior to construction or implementation of any proposed structural alterations, improvements, or additions which consent shall not be unreasonably withheld. Metro shall be liable to pay all costs of any structural alterations, improvements, or additions that it makes. Acme assumes no financial responsibility or obligation for payment of the cost of any structural alterations, improvements, or additions. However, if Acme determines the structural alterations, improvements, or additions will benefit its portion of the building then Acme may choose to share in the costs. All structural alterations, improvements, and additions made or installed on the Premises by or on behalf of Metro shall upon completion or installation thereof, be and become part of the Premises and property of Acme at the end of the Term or any extension of this Lease. Trade fixtures and equipment brought into the Premises shall not be considered as improvements, and shall remain the property of Metro subject to removal at the expiration of the Term or any extension of this Lease.

7. **Capital Expenditures.** Any capital investment into the Premises paid for by Metro which, exceeds the cost of \$10,000, shall be amortized over twenty (20) years. In the event that this Lease is terminated within twenty (20) years of such capital investment, Acme shall reimburse Metro an amount equal to $1/20^{\text{th}}$ of the capital investment for each year remaining in the amortization schedule. An average of the percentage annual contribution by Acme to Metro's budget over a five (5) year period prior to termination of this Lease shall be used as a multiplier to determine the payment due from Acme, by multiplying the average percentage by the total amount of capital expenditure, deducting the resultant amount from the total capital expenditure, and applying the difference to the $1/20^{\text{th}}$ amortization schedule.

8. **Maintenance and Repairs.** Acme shall have no obligation whatsoever to maintain or repair the Premises or any portion thereof, such being the sole and exclusive responsibility of Metro. Metro shall, during the Term of this Lease, at Metro's sole cost and expense, keep in good order, condition and repair the roof, floor and slab, structural supports, and exterior walls of the Premises. Costs and expenses for areas like the bathrooms that are indicated as shared on the attached Premises map shall be shared by agreement between Acme and Metro. Costs or expenses for maintenance and repair that benefits both Acme and Metro shall be shared by agreement between Acme and Metro. In addition, Metro shall be responsible for any and all plumbing repairs, driveways and parking lots. Metro shall also, during the term of this Lease

and any renewal or extension thereof, at Metro's sole cost and expense, maintain and repair any and all other portions of the Premises, including, without limitation, its floor coverings, doorways, windows, and walls, and keep the same in substantially the same condition as existed on the Effective Date of this Lease, reasonable wear and tear excepted and subject to damage caused by accidental fire, other casualty or condemnation.

9. **Insurance.** Metro agrees that it will at all times during the Term of this Lease, at Metro's sole cost and expense, carry and maintain, general liability insurance against claims for bodily injury and property damage, in, on, or about the Premises. Such insurance shall afford protection in an amount not less than \$1,000,000.00 with respect to any one occurrence causing bodily injury or property damage. Acme Township, East Bay Township, Garfield Township, their agents, officers, and employees, shall be named as additional insureds. Metro shall furnish Acme with certificates or other evidence acceptable to Acme indicating that the insurance is in effect and providing that the same may not be cancelled or altered except upon thirty (30) days prior written notice to Acme. Additionally, Acme shall procure and carry and maintain at Acme's sole cost and expense, standard property coverage insurance on the Premises and any buildings and improvements of which the Premises forms a part in an amount equal to the replacement cost of such buildings. Acme shall furnish Metro with a certificate or certificates of such insurance policy or policies. Metro shall pay the costs of all insurance carried upon the contents of the building or property brought on the Premises by Metro.

10. **Waiver of Subrogation.** Acme and Metro release each other and their respective officers, employees, representatives, and agents, from any claims for damage to any person, or to the Premises caused by, or that results from, risks insured against under any insurance policies carried by the parties and in force at the time of any such damage. Acme and Metro shall cause each insurance policy obtained by them to provide that the insurance company waives all right of recovery by way of subrogation against the other in connection with any damage covered by any policy. Neither Acme nor Metro shall be liable to the other for any damage caused by fire or any of the risks insured against under any insurance policy required by paragraph 8.

11. **Damage or Destruction.** If, during the Term of this Lease, the Premises are partially or totally destroyed by fire or other casualty covered by insurance so as to become partially or totally untenable, the Premises shall be repaired as speedily as possible at Acme's expense unless this Lease is terminated. If during the Term the Premises are partially or totally destroyed by fire or other casualty and the cost of restoring the Premises to the condition before the damage equals or exceeds thirty (30) percent of its fair replacement value immediately before the damage, or if the Premises are damaged by any casualty not insured against by Acme, Acme shall have the right to terminate this Lease by giving Metro written notice of its election to do so within thirty (30) days of the date on which the damage occurs. On the giving of notice, the Lease shall terminate as of the date on which the damage occurred. In the absence of notice by Acme, this Lease shall continue and Acme shall cause the Premises to be repaired or restored with due diligence, and Metro's obligations shall abate during the time Metro is prevented from operating in the Premises as a result of the damage.

If the Premises are partially destroyed by fire or other casualty such that the Premises are not rendered entirely unusable by Metro, Metro, at its sole discretion, may continue to perform its obligations as to that part of the Premises that may be used for Metro's business.

12. **Condemnation**. If the whole of the Premises are taken by any public authority under the power of eminent domain, then this Lease shall automatically terminate as of the date that possession is taken. If there is a partial taking of the Premises, then Metro shall have the right, but not the obligation, to terminate this Lease by written notice of such termination to Acme no more than forty-five (45) days upon such taking. Upon the giving of such notice of termination, the Term of this Lease shall expire thirty (30) days from the date such notice is given. If this Lease terminates or is terminated then neither party thereafter shall have any further rights or liabilities thereunder. All damages awarded for the taking shall belong to and be the property of Acme.

13. **Signs**. Metro shall not erect exterior signs on or about the Premises, without Acme's prior written consent. Acme hereby consents to all signs currently located on the Premises.

14. **Default and Termination**. If at any time during the Term of this Lease, either party shall be in default of the performance of any of the covenants, conditions, or provisions of this Lease, and such default shall continue for a period of thirty (30) days after notice thereof in writing has been tendered by the non-defaulting party to the defaulting party, the non-defaulting party, at its discretion, at or after the expiration of said thirty (30) days, declare the Lease terminated. However, the defaulting party shall not be deemed to be in default if it commences to cure such default within the thirty (30) day period and thereafter diligently pursues such cure to completion.

15. **Surrender of Premises**. Metro shall surrender the Premises to Acme at the expiration of this Lease broom clean and in the same condition as at the Commencement Date, excepting normal wear and tear. Any personal property belonging to Metro left on the Premises shall be deemed abandoned, and Acme may take possession of any personal property left by Metro on the Premises. Any damage to the Premises resulting from the removal of trade fixtures or other items of personal property will be repaired at Metro's expense.

16. **Indemnification**. Acme, its officials, officers, employees, and agents shall not be liable for any loss, death, injury, or damage to persons or property which at any time may be suffered or sustained by Acme, its officials, officers, employees, and agents; Metro, its officials, officers, employees, or agents; or by any person who may at any time be using or occupying or visiting the Premises or be in, on or upon the same, if such loss, death, injury, or damage shall be caused or result from or arise (a) out of the negligence of Metro, its officials, officers, employees or agents, or of any occupant, visitor or user of any portion of the Premises under the terms of this Lease, or (b) out of the operation of a fire station on the Premises, or (c) by virtue of Metro's equipment or property in and upon said Premises. Metro shall indemnify and hold harmless Acme, its officials, officers, employees, and agents (hereinafter referred to as "Indemnitees") from and against any and all claims, liability, loss, judgments, suits, penalties, costs, expenses and damages aforesaid including reasonable attorney fees. Metro's duty to indemnify shall not

apply to loss, death, injury, or damage arising by reason of the negligence or misconduct of the Indemnitees.

17. **No Waiver of Immunities.** Nothing in this Lease shall be deemed to waive, modify, or amend any right, remedy, immunity, or legal defense available at law or in equity to either party. Neither Metro nor Acme waives, modifies, or alters to any extent whatsoever the availability of the defense of governmental immunity under the laws of the State of Michigan and of the United States.

18. **Notices.** Notices given under this Lease will be effective if forwarded to a party by hand-delivery; transmitted to a party by confirmed fax; or sent by United States Postal Service first class mail, to the address of the party indicated below:

Acme Township
Attention: Township Supervisor
6042 Acme Road
Williamsburg, MI 49690

Grand Traverse Metro Emergency
Services Authority
Attention: Fire Chief
897 Parsons Road
Traverse City, MI 49686

19. **Quiet Enjoyment.** Metro, so long as it shall faithfully perform the agreements, conditions, covenants, and provisions contained in this Lease, shall and may peaceably and quietly have, hold, and enjoy the Premises for the Term, without disturbance by or from Acme, and free from any encumbrance created or suffered by Acme.

20. **Applicable Law.** This Lease shall be construed under the laws of the State of Michigan. If any provision of this Lease, or its application to any person or circumstances, shall to any extent be invalid or unenforceable, the remainder of this Lease shall not be affected and each provision of this Lease shall be valid and enforceable to the fullest extent permitted by law.

21. **Waiver.** The failure of either party to enforce any covenant or condition of this Lease shall not be deemed a waiver of the right of either party to enforce each and every covenant and condition of this Lease. No provision of this Lease shall be deemed to have been waived unless such waiver is in writing and signed by both parties.

22. **Third-Party Beneficiaries.** This Lease is made solely for the benefit of the parties to this Lease. Nothing contained in this Lease, express or implied, is intended to confer or shall be construed as conferring any rights, benefits, remedies, or claims, upon any person, partnership, joint venture, corporation, limited liability company, governmental entity, or other entity, nor shall any of them be a third-party beneficiary of this Lease.

23. **Entire Agreement.** This Lease constitutes the entire agreement and understanding between the parties and supersedes all offers, negotiations, and other agreements concerning the subject matter contained here. Any amendments to this Agreement must be in writing and executed by both parties.

24. **Consent not Unreasonably Withheld.** In any case where the approval or consent of one party to this Lease is required, requested, or otherwise to be given under this Lease, such party shall not unreasonably delay or withhold its approval or consent.

25. **Duplicate Counterparts.** This Lease may be executed in duplicate counterparts, each of which shall be deemed an original.

26. **Authority.** The parties and each individual executing this Lease on behalf of the parties, represents and warrants that he/she is duly authorized to execute and deliver this Lease on behalf of said party, and that this Lease is binding upon each party in accordance with its terms.

27. **Effective date.** This Lease shall be effective as of the date first stated above.

WITNESSES:

ACME TOWNSHIP

By: _____
Doug White
Its: Township Supervisor

GRAND TRAVERSE METRO
EMERGENCY SERVICES AUTHORITY

By: _____
Patrick Parker
Its: Fire Chief

STATE OF MICHIGAN)
)
COUNTY OF GRAND TRAVERSE)

Acknowledged before me in Grand Traverse County, Michigan on ___ day of _____, 2019, by Doug White, Township Supervisor, on behalf of Acme Township

Notary public, State of Michigan, County of Grand Traverse.
My commission expires _____.

STATE OF MICHIGAN)
)
COUNTY OF GRAND TRAVERSE)

Acknowledged before me in Grand Traverse County, Michigan on ____ day of _____,
2019, by Patrick Parker, Fire Chief, on behalf of Grand Traverse Metro Emergency Services
Authority

Notary public, State of Michigan, County of Grand Traverse.
My commission expires _____.

ACME TOWNSHIP
RESOLUTION OF THE ACME TOWNSHIP BOARD OF TRUSTEES
Addendum 1 for Station 8 Lease Agreement
RESOLUTION #R-2017- 38
December 5, 2017

At a regular meeting of the ACME TOWNSHIP BOARD OF TRUSTEES held on December 5, 2017, the ACME TOWNSHIP BOARD OF TRUSTEES, on a Motion made by Scott, and seconded by Jenema, passed the following Resolution by a vote of 6 in favor and 0 opposed, one absence:

WHEREAS, the Acme Township Board of Trustees finds the following facts to be true:

- Acme Township is a member of Grand Traverse Metro emergency Services Authority (Metro) making payments to fund fire protection and prevention services as budgeted annually pursuant to an agreement signed October 15, 1980.
- Prior to January 1, 2008 Acme Township additionally disbursed funds directly from the Acme Township Fire Fund #206 for expenses related to Metro Station 8 in Acme Township that were not covered under the quarterly Metro payment, including: utilities, repairs, maintenance, wages and employment expenses.
- The Acme Township Board of Trustees annually ratifies the Emergency services Millage requirements of which supports the Metro Budget based on an understanding that all expenses of any kind related to the operation, maintenance and staffing of Station 8 would be budgeted by Metro and paid from the township payment to Metro.

WHEREAS, All the utilities for the building housing the Township offices and Station 8 are metered and/or billed jointly to Acme Township. Acme Township will bill Metro for their portion of the Joint used expenses, and will book all payments received from Metro as a reimbursement in 101.000.676.000.

NOW THEREFORE BE IT HEREBY RESOLVED that the Acme Township Board of Trustees:

- Requests that Metro reimburse Acme Township as follows for utilities and services for the building located at 6042 Acme Road and shared by Acme Township and Metro. This includes utility expenses for the trailer located

behind the Fire hall which is totally run by Electric. Sewer for the Trailer is connected to the Acme System and is billed as shown below.

- a. Sanitary sewer for .5 benefits billed at the monthly benefit rate as determined by Acme Township.
- b. Electricity: 75% of the monthly electric bill.
- c. Natural gas: 50% of the monthly gas bill.
- d. Snowplowing: Snowplowing: Acme shall pay for all snow plowing with Metro reimbursement Acme for 50% of cost.

- Suggests that utility cost sharing ratios be reviewed annually and adjusted if required. These cost sharing rates are to become effective December 14, 2017, as mutually agreed by Acme Township and Metro.

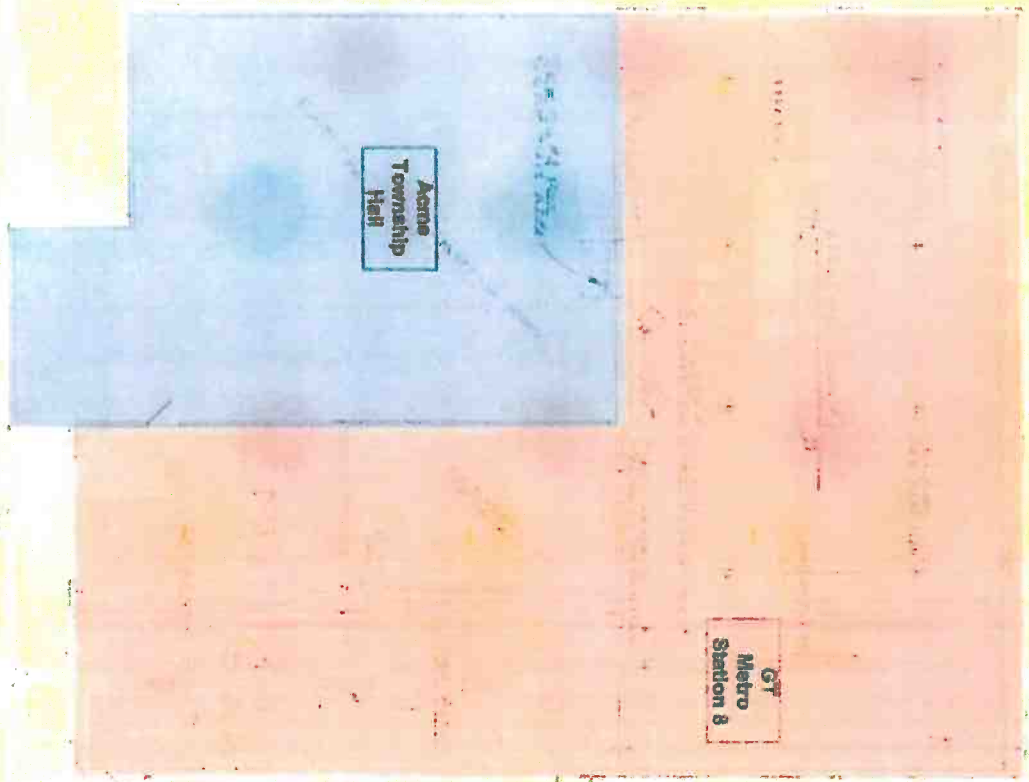

Jay Zollinger, Acme Township Supervisor
December 5, 2017


Cathy Dye, Acme Township Clerk
December 5, 2017


Chief Pat Parker, Metro Fire
December 14, 2017


Beth Friend, Chairperson Metro Fire
December 14, 2017

Addendum #2



GT Metro Station 8

Acme Township Hall

Addendum 2

General Note

GENERAL NOTE:
 1. THE INFORMATION CONTAINED HEREIN IS FOR INFORMATIONAL PURPOSES ONLY AND IS NOT TO BE USED AS A BASIS FOR ANY DECISIONS.
 2. THE INFORMATION CONTAINED HEREIN IS NOT TO BE USED AS A BASIS FOR ANY DECISIONS.
 3. THE INFORMATION CONTAINED HEREIN IS NOT TO BE USED AS A BASIS FOR ANY DECISIONS.
 4. THE INFORMATION CONTAINED HEREIN IS NOT TO BE USED AS A BASIS FOR ANY DECISIONS.
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 10. THE INFORMATION CONTAINED HEREIN IS NOT TO BE USED AS A BASIS FOR ANY DECISIONS.

7

DATE	DESCRIPTION	APPROVED BY

LEASE AGREEMENT

This Lease Agreement (Lease) is made on ____ day of _____, 2019, by and between **EAST BAY CHARTER TOWNSHIP** (a Michigan Charter Township hereinafter referred to as "East Bay") whose address is 1965 N. Three Mile Road, Traverse City, Michigan 49686, and **GRAND TRAVERSE METRO EMERGENCY SERVICES AUTHORITY** (an Authority established under and pursuant to the provisions of Act 57, Public Acts of Michigan 1988, as amended, hereinafter referred to as "Metro") whose principal address is 897 Parsons Road, Traverse City, Michigan 49686.

RECITALS

WHEREAS, East Bay owns the real property more particularly described in Section 1 (the "Premises"); and

WHEREAS, Metro desires to rent the Premises for purposes of operating a fire station; and

WHEREAS, it is mutually beneficial to the parties for East Bay to lease to Metro that certain real property described in Section 1, and hereinafter referred to as the "Premises" for the purpose of operating a fire station for Metro.

NOW THEREFORE AND IN CONSIDERATION of the mutual covenants and agreements contained hereinbelow, and for other good and valuable consideration received, the parties agree as follows:

1. **Leased Premises.** In consideration of the rents to be paid and the covenants to be performed by Metro under this Lease, East Bay leases to Metro and Metro leases from East Bay the Premises, more particularly described as the fire station located at 110 High Lake Road, Traverse City, Michigan 49686.

2. **Term.** The term of this Lease shall be one (1) year commencing on the date of the Lease shown above and terminating on the first anniversary of the Commencement Date (the Term) unless otherwise terminated as provided herein. Metro shall have the right to extend the Term for successive one-year periods (the Renewal Terms) on the same terms and conditions as set forth herein. This Agreement shall automatically be extended for each successive Renewal Term unless either party notifies the other of its intention not to renew by providing a written notice one hundred twenty (120) days prior to commencement of the succeeding Renewal Term.

3. **Rent.** Metro shall pay to East Bay as rent for the Premises, One and 00/100 Dollar (\$1.00) as full rent for the term of this Lease.

4. **Use.** Metro shall use the Premises for the purpose of operating a fire station to provide fire and emergency services including, but not limited to, fire suppression, prevention of fire spread, hazardous material control, rescue, emergency medical services and other emergency services to the public as necessary and as dispatched.

5. **Utilities.** Metro shall pay for the cost of any utilities which are currently established and under contract (being water, sanitary sewer services, gas, and electric utilities for the Premises). Should Metro require any additional utility services beyond those mentioned, Metro shall pay the cost thereof directly, including any and all connecting fees, and shall directly provide such utility services for operation of the Premises, such to be put into Metro's name, and shall provide the required deposits related to such services. Metro shall be responsible for contracting with, and paying directly, a trash removal service if so required by Metro.

6. **Improvements and Alterations.** If Metro desires to make any structural alterations, improvements, or additions to the Premises, Metro must request and receive East Bay's written consent prior to construction or implementation of any proposed structural alterations, improvements, or additions which consent shall not be unreasonably withheld. Metro shall be liable to pay all costs of any structural alterations, improvements, or additions that it makes. East Bay assumes no financial responsibility or obligation for payment of the cost of any structural alterations, improvements, or additions. All structural alterations, improvements, and additions made or installed on the Premises by or on behalf of Metro shall upon completion or installation thereof, be and become part of the Premises and property of East Bay at the end of Term or any extension of this Lease. Trade fixtures and equipment brought into the Premises shall not be considered as improvements, and shall remain the property of Metro subject to removal at the expiration of the Term or any extension of this Lease.

7. **Capital Expenditures.** Any capital investment into the Premises paid for by Metro which, exceeds the cost of \$10,000, shall be amortized over twenty (20) years. In the event that this Lease is terminated within twenty (20) years of such capital investment, East Bay shall reimburse Metro an amount equal to $1/20^{\text{th}}$ of the capital investment for each year remaining in the amortization schedule. An average of the percentage annual contribution by East Bay to Metro's budget over a five (5) year period prior to termination of this Lease shall be used as a multiplier to determine the payment due from East Bay, by multiplying the average percentage by the total amount of capital expenditure, deducting the resultant amount from the total capital expenditure, and applying the difference to the $1/20^{\text{th}}$ amortization schedule.

8. **Maintenance and Repairs.** East Bay shall have no obligation whatsoever to maintain or repair the Premises or any portion thereof, such being the sole and exclusive responsibility of Metro. Metro shall, during the Term of this Lease, at Metro's sole cost and expense, keep in good order, condition and repair the roof, floor and slab, structural supports, and exterior walls of the Premises. In addition, Metro shall be responsible for any and all plumbing and electric repairs, HVAC repairs, and maintenance of Premises grounds including landscaping, driveways, sidewalks, and parking lots. Metro shall also, during the term of this Lease and any renewal or extension thereof, at Metro's sole cost and expense, maintain and repair any and all other portions of the Premises, including, without limitation, its floor coverings, doorways, windows, and walls, and keep the same in substantially the same condition as existed on the Effective Date of this Lease, reasonable wear and tear excepted and subject to damage caused by accidental fire, other casualty or condemnation.

9. **Insurance.** Metro agrees that it will at all times during the Term of this Lease, at Metro's sole cost and expense, carry and maintain, general liability insurance against claims for

bodily injury and property damage, in, on, or about the Premises. Such insurance shall afford protection in an amount not less than \$1,000,000.00 with respect to any one occurrence causing bodily injury or property damage. Acme Township, East Bay Township, Garfield Township, their agents, officers, and employees, shall be named as additional insureds. Metro shall furnish East Bay with certificates or other evidence acceptable to East Bay indicating that the insurance is in effect and providing that the same may not be cancelled or altered except upon thirty (30) days prior written notice to East Bay. Additionally, East Bay shall procure and carry and maintain at East Bay's sole cost and expense, standard property coverage insurance on the Premises and any buildings and improvements of which the Premises forms a part in an amount equal to the replacement cost of such buildings. East Bay shall furnish Metro with a certificate or certificates of such insurance policy or policies. Metro shall pay the costs of all insurance carried upon the contents of the building or property brought on the Premises by Metro.

10. **Waiver of Subrogation.** East Bay and Metro release each other and their respective officers, employees, representatives, and agents, from any claims for damage to any person, or to the Premises caused by, or that results from, risks insured against under any insurance policies carried by the parties and in force at the time of any such damage. East Bay and Metro shall cause each insurance policy obtained by them to provide that the insurance company waives all right of recovery by way of subrogation against the other in connection with any damage covered by any policy. Neither East Bay nor Metro shall be liable to the other for any damage caused by fire or any of the risks insured against under any insurance policy required by paragraph 8.

11. **Damage or Destruction.** If, during the Term of this Lease, the Premises are partially or totally destroyed by fire or other casualty covered by insurance so as to become partially or totally untenable, the Premises shall be repaired as speedily as possible East Bay's expense unless this Lease is terminated. If during the Term the Premises are partially or totally destroyed by fire or other casualty and the cost of restoring the Premises to the condition before the damage equals or exceeds thirty (30) percent of its fair replacement value immediately before the damage, or if the Premises are damaged by any casualty not insured against by East Bay, East Bay shall have the right to terminate this Lease by giving Metro written notice of its election to do so within thirty (30) days of the date on which the damage occurs. On the giving of notice, the Lease shall terminate as of the date on which the damage occurred. In the absence of notice by East Bay, this Lease shall continue and East Bay shall cause the Premises to be repaired or restored with due diligence, and Metro's obligations shall abate during the time Metro is prevented from operating in the Premises as a result of the damage.

If the Premises are partially destroyed by fire or other casualty such that the Premises are not rendered entirely unusable by Metro, Metro, at its sole discretion, may continue to perform its obligations as to that part of the Premises that may be used for Metro's business.

12. **Condemnation.** If the whole of the Premises are taken by any public authority under the power of eminent domain, then this Lease shall automatically terminate as of the date that possession is taken. If there is a partial taking of the Premises, then Metro shall have the right, but not the obligation, to terminate this Lease by written notice of such termination to East Bay no more than forty-five (45) days upon such taking. Upon the giving of such notice of termination, the Term of this Lease shall expire thirty (30) days from the date such notice is

given. If this Lease terminates or is terminated then neither party thereafter shall have any further rights or liabilities thereunder. All damages awarded for the taking shall belong to and be the property of East Bay.

13. **Signs.** Metro shall not erect exterior signs on or about the Premises, without East Bay's prior written consent. East Bay hereby consents to all signs currently located on the Premises.

14. **Default and Termination.** If at any time during the Term of this Lease, either party shall be in default of the performance of any of the covenants, conditions, or provisions of this Lease, and such default shall continue for a period of thirty (30) days after notice thereof in writing has been tendered by the non-defaulting party to the defaulting party, the non-defaulting party, at its discretion, at or after the expiration of said thirty (30) days, declare the Lease terminated. However, the defaulting party shall not be deemed to be in default if it commences to cure such default within the thirty (30) day period and thereafter diligently pursues such cure to completion.

15. **Surrender of Premises.** Metro shall surrender the Premises to East Bay at the expiration of this Lease broom clean and in the same condition as at the Commencement Date, excepting normal wear and tear. Any personal property belonging to Metro left on the Premises shall be deemed abandoned, and East Bay may take possession of any personal property left by Metro on the Premises. Any damage to the Premises resulting from the removal of trade fixtures or other items of personal property will be repaired at Metro's expense.

16. **Indemnification.** East Bay, its officials, officers, employees, and agents shall not be liable for any loss, death, injury, or damage to persons or property which at any time may be suffered or sustained by East Bay, its officials, officers, employees, and agents; Metro, its officials, officers, employees, or agents; or by any person who may at any time be using or occupying or visiting the Premises or be in, on or upon the same, if such loss, death, injury, or damage shall be caused or result from or arise (a) out of the negligence of Metro, its officials, officers, employees or agents, or of any occupant, visitor or user of any portion of the Premises under the terms of this Lease, or (b) out of the operation of a fire station on the Premises, or (c) by virtue of Metro's equipment or property in and upon said Premises. Metro shall indemnify and hold harmless East Bay, its officials, officers, employees, and agents (hereinafter referred to as "Indemnitees") from and against any and all claims, liability, loss, judgments, suits, penalties, costs, expenses and damages aforesaid including reasonable attorney fees. Metro's duty to indemnify shall not apply to loss, death, injury, or damage arising by reason of the negligence or misconduct of the Indemnitees.

17. **No Waiver of Immunities.** Nothing in this Lease shall be deemed to waive, modify, or amend any right, remedy, immunity, or legal defense available at law or in equity to either party. Neither Metro nor East Bay waives, modifies, or alters to any extent whatsoever the availability of the defense of governmental immunity under the laws of the State of Michigan and of the United States.

18. **Notices.** Notices given under this Lease will be effective if forwarded to a party by hand-delivery; transmitted to a party by confirmed fax; or sent by United States Postal Service first class mail, to the address of the party indicated below:

East Bay Charter Township
Attention: Township Supervisor
1965 N. Three Mile Rd.
Traverse City, MI 49686

Grand Traverse Metro Emergency
Services Authority
Attention: Fire Chief
897 Parsons Road
Traverse City, MI 49686

19. **Quiet Enjoyment.** Metro, so long as it shall faithfully perform the agreements, conditions, covenants, and provisions contained in this Lease, shall and may peaceably and quietly have, hold, and enjoy the Premises for the Term, without disturbance by or from East Bay, and free from any encumbrance created or suffered by East Bay.

20. **Applicable Law.** This Lease shall be construed under the laws of the State of Michigan. If any provision of this Lease, or its application to any person or circumstances, shall to any extent be invalid or unenforceable, the remainder of this Lease shall not be affected and each provision of this Lease shall be valid and enforceable to the fullest extent permitted by law.

21. **Waiver.** The failure of either party to enforce any covenant or condition of this Lease shall not be deemed a waiver of the right of either party to enforce each and every covenant and condition of this Lease. No provision of this Lease shall be deemed to have been waived unless such waiver is in writing and signed by both parties.

22. **Third-Party Beneficiaries.** This Lease is made solely for the benefit of the parties to this Lease. Nothing contained in this Lease, express or implied, is intended to confer or shall be construed as conferring any rights, benefits, remedies, or claims, upon any person, partnership, joint venture, corporation, limited liability company, governmental entity, or other entity, nor shall any of them be a third-party beneficiary of this Lease.

23. **Entire Agreement.** This Lease constitutes the entire agreement and understanding between the parties and supersedes all offers, negotiations, and other agreements concerning the subject matter contained here. Any amendments to this Agreement must be in writing and executed by both parties.

24. **Consent not Unreasonably Withheld.** In any case where the approval or consent of one party to this Lease is required, requested, or otherwise to be given under this Lease, such party shall not unreasonably delay or withhold its approval or consent.

25. **Duplicate Counterparts.** This Lease may be executed in duplicate counterparts, each of which shall be deemed an original.

26. **Authority.** The parties and each individual executing this Lease on behalf of the parties, represents and warrants that he/she is duly authorized to execute and deliver this Lease

on behalf of said party, and that this Lease is binding upon each party in accordance with its terms.

27. **Effective date.** This Lease shall be effective as of the date first stated above.

WITNESSES:

EAST BAY CHARTER TOWNSHIP

By: _____

Beth Friend

Its: Township Supervisor

GRAND TRAVERSE METRO
EMERGENCY SERVICES AUTHORITY

By: _____

Patrick Parker

Its: Fire Chief

STATE OF MICHIGAN)
)
COUNTY OF GRAND TRAVERSE)

Acknowledged before me in Grand Traverse County, Michigan on ____ day of _____,
2019, by Beth Friend, Township Supervisor, on behalf of East Bay Charter Township

Notary public, State of Michigan, County of Grand Traverse.
My commission expires _____.

STATE OF MICHIGAN)
)
COUNTY OF GRAND TRAVERSE)

Acknowledged before me in Grand Traverse County, Michigan on ____ day of _____,
2019, by Patrick Parker, Fire Chief, on behalf of Grand Traverse Metro Emergency Services
Authority

Notary public, State of Michigan, County of Grand Traverse.
My commission expires _____.

LEASE AGREEMENT

This Lease Agreement (Lease) is made on ____ day of _____, 2019, by and between **THE CHARTER TOWNSHIP OF GARFIELD** (a Michigan Charter Township hereinafter referred to as "Garfield") whose address is 3848 Veterans Drive, Traverse City, Michigan 49684, and **GRAND TRAVERSE METRO EMERGENCY SERVICES AUTHORITY** (an Authority established under and pursuant to the provisions of Act 57, Public Acts of Michigan 1988, as amended, hereinafter referred to as "Metro") whose principal address is 897 Parsons Road, Traverse City, Michigan 49686.

RECITALS

WHEREAS, Garfield owns the real property more particularly described in Section 1 (the "Premises"); and

WHEREAS, Metro desires to rent the Premises for purposes of operating a fire station; and

WHEREAS, it is mutually beneficial to the parties for Garfield to lease to Metro that certain real property described in Section 1, and hereinafter referred to as the "Premises" for the purpose of operating a fire station for Metro.

NOW THEREFORE AND IN CONSIDERATION of the mutual covenants and agreements contained hereinbelow, and for other good and valuable consideration received, the parties agree as follows:

1. **Leased Premises.** In consideration of the rents to be paid and the covenants to be performed by Metro under this Lease, Garfield leases to Metro and Metro leases from Garfield the Premises, more particularly described as the fire station located at 3000 Albany, Traverse City, Michigan 49684.

2. **Term.** The term of this Lease shall be one (1) year commencing on the date of the Lease shown above and terminating on the first anniversary of the Commencement Date (the Term) unless otherwise terminated as provided herein. Metro shall have the right to extend the Term for successive one-year periods (the Renewal Terms) on the same terms and conditions as set forth herein. This Agreement shall automatically be extended for each successive Renewal Term unless either party notifies the other of its intention not to renew by providing a written notice one hundred twenty (120) days prior to commencement of the succeeding Renewal Term.

3. **Rent.** Metro shall pay to Garfield as rent for the Premises, One and 00/100 Dollar (\$1.00) as full rent for the term of this Lease.

4. **Use.** Metro shall use the Premises for the purpose of operating a fire station to provide fire and emergency services including, but not limited to, fire suppression, prevention of fire spread, hazardous material control, rescue, emergency medical services and other emergency services to the public as necessary and as dispatched.

5. **Utilities.** Metro shall pay for the cost of any utilities which are currently established and under contract (being water, sanitary sewer services, gas, and electric utilities for the Premises). Should Metro require any additional utility services beyond those mentioned, Metro shall pay the cost thereof directly, including any and all connecting fees, and shall directly provide such utility services for operation of the Premises, such to be put into Metro's name, and shall provide the required deposits related to such services. Metro shall be responsible for contracting with, and paying directly, a trash removal service if so required by Metro.

6. **Improvements and Alterations.** If Metro desires to make any structural alterations, improvements, or additions to the Premises, Metro must request and receive Garfield's written consent prior to construction or implementation of any proposed structural alterations, improvements, or additions which consent shall not be unreasonably withheld. Metro shall be liable to pay all costs of any structural alterations, improvements, or additions that it makes. Garfield assumes no financial responsibility or obligation for payment of the cost of any structural alterations, improvements, or additions. All structural alterations, improvements, and additions made or installed on the Premises by or on behalf of Metro shall upon completion or installation thereof, be and become part of the Premises and property of Garfield at the end of Term or any extension of this Lease. Trade fixtures and equipment brought into the Premises shall not be considered as improvements, and shall remain the property of Metro subject to removal at the expiration of the Term or any extension of this Lease.

7. **Capital Expenditures.** Any capital investment into the Premises paid for by Metro which, exceeds the cost of \$10,000, shall be amortized over twenty (20) years. In the event that this Lease is terminated within twenty (20) years of such capital investment, Garfield shall reimburse Metro an amount equal to $1/20^{\text{th}}$ of the capital investment for each year remaining in the amortization schedule. An average of the percentage annual contribution by Garfield to Metro's budget over a five (5) year period prior to termination of this Lease shall be used as a multiplier to determine the payment due from Garfield, by multiplying the average percentage by the total amount of capital expenditure, deducting the resultant amount from the total capital expenditure, and applying the difference to the $1/20^{\text{th}}$ amortization schedule.

8. **Maintenance and Repairs.** Garfield shall have no obligation whatsoever to maintain or repair the Premises or any portion thereof, such being the sole and exclusive responsibility of Metro. Metro shall, during the Term of this Lease, at Metro's sole cost and expense, keep in good order, condition and repair the roof, floor and slab, structural supports, and exterior walls of the Premises. In addition, Metro shall be responsible for any and all plumbing and electric repairs, HVAC repairs, and maintenance of Premises grounds including landscaping, driveways, sidewalks, and parking lots. Metro shall also, during the term of this Lease and any renewal or extension thereof, at Metro's sole cost and expense, maintain and repair any and all other portions of the Premises, including, without limitation, its floor coverings, doorways, windows, and walls, and keep the same in substantially the same condition as existed on the Effective Date of this Lease, reasonable wear and tear excepted and subject to damage caused by accidental fire, other casualty or condemnation.

9. **Insurance.** Metro agrees that it will at all times during the Term of this Lease, at Metro's sole cost and expense, carry and maintain, general liability insurance against claims for

bodily injury and property damage, in, on, or about the Premises. Such insurance shall afford protection in an amount not less than \$1,000,000.00 with respect to any one occurrence causing bodily injury or property damage. Acme Township, East Bay Township, Garfield Township, their agents, officers, and employees, shall be named as additional insureds. Metro shall furnish Garfield with certificates or other evidence acceptable to Garfield indicating that the insurance is in effect and providing that the same may not be cancelled or altered except upon thirty (30) days prior written notice to Garfield. Additionally, Garfield shall procure and carry and maintain at Garfield's sole cost and expense, standard property coverage insurance on the Premises and any buildings and improvements of which the Premises forms a part in an amount equal to the replacement cost of such buildings. Garfield shall furnish Metro with a certificate or certificates of such insurance policy or policies. Metro shall pay the costs of all insurance carried upon the contents of the building or property brought on the Premises by Metro.

10. **Waiver of Subrogation.** Garfield and Metro release each other and their respective officers, employees, representatives, and agents, from any claims for damage to any person, or to the Premises caused by, or that results from, risks insured against under any insurance policies carried by the parties and in force at the time of any such damage. Garfield and Metro shall cause each insurance policy obtained by them to provide that the insurance company waives all right of recovery by way of subrogation against the other in connection with any damage covered by any policy. Neither Garfield nor Metro shall be liable to the other for any damage caused by fire or any of the risks insured against under any insurance policy required by paragraph 8.

11. **Damage or Destruction.** If, during the Term of this Lease, the Premises are partially or totally destroyed by fire or other casualty covered by insurance so as to become partially or totally untenable, the Premises shall be repaired as speedily as possible at Garfield's expense unless this Lease is terminated. If during the Term the Premises are partially or totally destroyed by fire or other casualty and the cost of restoring the Premises to the condition before the damage equals or exceeds thirty (30) percent of its fair replacement value immediately before the damage, or if the Premises are damaged by any casualty not insured against by Garfield, Garfield shall have the right to terminate this Lease by giving Metro written notice of its election to do so within thirty (30) days of the date on which the damage occurs. On the giving of notice, the Lease shall terminate as of the date on which the damage occurred. In the absence of notice by Garfield, this Lease shall continue and Garfield shall cause the Premises to be repaired or restored with due diligence, and Metro's obligations shall abate during the time Metro is prevented from operating in the Premises as a result of the damage.

If the Premises are partially destroyed by fire or other casualty such that the Premises are not rendered entirely unusable by Metro, Metro, at its sole discretion, may continue to perform its obligations as to that part of the Premises that may be used for Metro's business.

12. **Condemnation.** If the whole of the Premises are taken by any public authority under the power of eminent domain, then this Lease shall automatically terminate as of the date that possession is taken. If there is a partial taking of the Premises, then Metro shall have the right, but not the obligation, to terminate this Lease by written notice of such termination to Garfield no more than forty-five (45) days upon such taking. Upon the giving of such notice of termination, the Term of this Lease shall expire thirty (30) days from the date such notice is

given. If this Lease terminates or is terminated then neither party thereafter shall have any further rights or liabilities thereunder. All damages awarded for the taking shall belong to and be the property of Garfield.

13. **Signs.** Metro shall not erect exterior signs on or about the Premises, without Garfield's prior written consent. Garfield hereby consents to all signs currently located on the Premises.

14. **Default and Termination.** If at any time during the Term of this Lease, either party shall be in default of the performance of any of the covenants, conditions, or provisions of this Lease, and such default shall continue for a period of thirty (30) days after notice thereof in writing has been tendered by the non-defaulting party to the defaulting party, the non-defaulting party, at its discretion, at or after the expiration of said thirty (30) days, declare the Lease terminated. However, the defaulting party shall not be deemed to be in default if it commences to cure such default within the thirty (30) day period and thereafter diligently pursues such cure to completion.

15. **Surrender of Premises.** Metro shall surrender the Premises to Garfield at the expiration of this Lease broom clean and in the same condition as at the Commencement Date, excepting normal wear and tear. Any personal property belonging to Metro left on the Premises shall be deemed abandoned, and Garfield may take possession of any personal property left by Metro on the Premises. Any damage to the Premises resulting from the removal of trade fixtures or other items of personal property will be repaired at Metro's expense.

16. **Indemnification.** Garfield, its officials, officers, employees, and agents shall not be liable for any loss, death, injury, or damage to persons or property which at any time may be suffered or sustained by Garfield, its officials, officers, employees, and agents; Metro, its officials, officers, employees, or agents; or by any person who may at any time be using or occupying or visiting the Premises or be in, on or upon the same, if such loss, death, injury, or damage shall be caused or result from or arise (a) out of the negligence of Metro, its officials, officers, employees or agents, or of any occupant, visitor or user of any portion of the Premises under the terms of this Lease, or (b) out of the operation of a fire station on the Premises, or (c) by virtue of Metro's equipment or property in and upon said Premises. Metro shall indemnify and hold harmless Garfield, its officials, officers, employees, and agents (hereinafter referred to as "Indemnitees") from and against any and all claims, liability, loss, judgments, suits, penalties, costs, expenses and damages aforesaid including reasonable attorney fees. Metro's duty to indemnify shall not apply to loss, death, injury, or damage arising by reason of the negligence or misconduct of the Indemnitees.

17. **No Waiver of Immunities.** Nothing in this Lease shall be deemed to waive, modify, or amend any right, remedy, immunity, or legal defense available at law or in equity to either party. Neither Metro nor Garfield waives, modifies, or alters to any extent whatsoever the availability of the defense of governmental immunity under the laws of the State of Michigan and of the United States.

18. **Notices.** Notices given under this Lease will be effective if forwarded to a party by hand-delivery; transmitted to a party by confirmed fax; or sent by United States Postal Service first class mail, to the address of the party indicated below:

Garfield Charter Township
Attention: Township Supervisor
3848 Veterans Drive
Traverse City, MI 49684

Grand Traverse Metro Emergency
Services Authority
Attention: Fire Chief
897 Parsons Road
Traverse City, MI 49686

19. **Quiet Enjoyment.** Metro, so long as it shall faithfully perform the agreements, conditions, covenants, and provisions contained in this Lease, shall and may peaceably and quietly have, hold, and enjoy the Premises for the Term, without disturbance by or from Garfield, and free from any encumbrance created or suffered by Garfield.

20. **Applicable Law.** This Lease shall be construed under the laws of the State of Michigan. If any provision of this Lease, or its application to any person or circumstances, shall to any extent be invalid or unenforceable, the remainder of this Lease shall not be affected and each provision of this Lease shall be valid and enforceable to the fullest extent permitted by law.

21. **Waiver.** The failure of either party to enforce any covenant or condition of this Lease shall not be deemed a waiver of the right of either party to enforce each and every covenant and condition of this Lease. No provision of this Lease shall be deemed to have been waived unless such waiver is in writing and signed by both parties.

22. **Third-Party Beneficiaries.** This Lease is made solely for the benefit of the parties to this Lease. Nothing contained in this Lease, express or implied, is intended to confer or shall be construed as conferring any rights, benefits, remedies, or claims, upon any person, partnership, joint venture, corporation, limited liability company, governmental entity, or other entity, nor shall any of them be a third-party beneficiary of this Lease.

23. **Entire Agreement.** This Lease constitutes the entire agreement and understanding between the parties and supersedes all offers, negotiations, and other agreements concerning the subject matter contained here. Any amendments to this Agreement must be in writing and executed by both parties.

24. **Consent not Unreasonably Withheld.** In any case where the approval or consent of one party to this Lease is required, requested, or otherwise to be given under this Lease, such party shall not unreasonably delay or withhold its approval or consent.

25. **Duplicate Counterparts.** This Lease may be executed in duplicate counterparts, each of which shall be deemed an original.

26. **Authority.** The parties and each individual executing this Lease on behalf of the parties, represents and warrants that he/she is duly authorized to execute and deliver this Lease

on behalf of said party, and that this Lease is binding upon each party in accordance with its terms.

27. Effective date. This Lease shall be effective as of the date first stated above.

WITNESSES:

GARFIELD CHARTER TOWNSHIP

By: _____

Chuck Korn

Its: Township Supervisor

GRAND TRAVERSE METRO
EMERGENCY SERVICES AUTHORITY

By: _____

Patrick Parker

Its: Fire Chief

STATE OF MICHIGAN)
)
COUNTY OF GRAND TRAVERSE)

Acknowledged before me in Grand Traverse County, Michigan on ____ day of _____, 2019, by Chuck Korn, Township Supervisor, on behalf of Garfield Charter Township

Notary public, State of Michigan, County of Grand Traverse.
My commission expires _____.

STATE OF MICHIGAN)
)
COUNTY OF GRAND TRAVERSE)

Acknowledged before me in Grand Traverse County, Michigan on ____ day of _____, 2019, by Patrick Parker, Fire Chief, on behalf of Grand Traverse Metro Emergency Services Authority

Notary public, State of Michigan, County of Grand Traverse.
My commission expires _____.

RESOLUTION OF THE ACME TOWNSHIP BOARD OF TRUSTEES
 RESOLUTION #R-2019- --
Resolution on Budget Amendment
Adjustments to Park fund 2019-20 Township Budget
November 12,2019

At a Board meeting of the Acme Township Board of Trustees, held on November 12 ,2019 the Acme Township Board of Trustees, on a motion made by ----- and seconded by -----

The following resolution:

Whereas, at the Acme Township Board meeting held, November 12, 2019 Resolution R-2019 -- was approved to make Budget adjustment moves to bring the2019-20Budget in balance and improve our 2019-20 audit.

Whereas; The Fund listed below have a budget correction to be made. The following Fund 208.000.930.000 has a budget changes to be made. Please refer to the following data below.

Transaction	Description	Fund	Dept.	Line	Amend Amount	Beginning Balance	New Balance
Revenue	208	208	000	600.000	\$5,500.00	\$5,400.00	\$10,900.00
Expense	208 park fund	208	000	930.000	\$3,500.00	\$4,000.00	\$7,500.00
From							
To							

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

Township Board members: Present

Upon roll call, the following vote was cast:

Aye:

Nay: 0

Abstaining:

 Doug White Acme Township Supervisor

 Cathy Dye Acme Township Clerk

11/12//2019

RESOLUTION OF THE ACME TOWNSHIP BOARD OF TRUSTEES
RESOLUTION #R-2019- --
Resolution on Budget Amendment
101 FB transfer to 403 fund 2019-20 Township Budget
November 12,2019

At a Board meeting of the Acme Township Board of Trustees, held on November 12 ,2019 the Acme Township Board of Trustees, on a motion made by _____ and seconded by _____

The following resolution:

Whereas, at the Acme Township Board meeting held, November 12, 2019 Resolution R-2019 -- was approved to move Tribal Grant funds into T.C. to Charlevoix Trail Capital funds to make Budget adjustment moves to bring the2019-20Budget in balance and improve our 2019-20 audit.

Whereas; The Fund listed below have a budget correction to be made.

This is creating a new revenue budget line also. Please refer to the following data below.

Transaction	Description	Fund	Dept.	Line	Amend Amount	Beginning Balance	New Balance
From	101 Fund balance	101	000	602.000	\$15,000.00	\$760,856.28	\$745,856.28
To	403 Trail capital fund	403	000	602.010	\$15,000.00	.00	\$15,000.00
From							
To							

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

Township Board members: Present

Upon roll call, the following vote was cast:

Aye:

Nay: 0

Abstaining:

Doug White Acme Township Supervisor

Cathy Dye Acme Township Clerk

11/12//2019



Township

6042 Acme Road, Williamsburg, MI 49690 Tel. 231-938-1350 Fax 231-938-1510 www.acmetownship.org

MEMO

To: Acme Township Board of Trustees

From: Cathy Dye, Clerk

Date: November 12, 2019

Re: Township Hall Office Overhead Lighting

The office remodel has been working out very well. Everyone is very pleased with layout of the newly remodeled offices. Although, staff is finding that the brightness of the lighting in office areas is too bright and working under them for very long causes headaches and difficulty concentrating. The lights operate by sensor so there is not the option of turning off or on the lights, if you are reading or not moving the lights will automatically shut off. One staff member has a medical condition of the eye that makes the current lighting very uncomfortable for them to work.

I have obtained bids from Huron Electric and Windemuller to install dimmer switches with the ability to turn lights on and off. Please see attached proposals. Asking the board to consider one of the electricians to install dimmer switches with on/off ability.

Respectfully Submitted,

Cathy Dye
Acme Township Clerk

Huron Electric
 3501 Kirkland Court
 Williamsburg, MI 49690
 Phone/Fax: (231) 938-3127

Proposal

DATE	PROPOSAL NO.
11/5/2019	2532

SUBMITTED TO:
Acme Township Hall P.O. Box 434 Acme, MI 49610

PROJECT
Install dimmers

Windemuller / Huron

ITEM	DESCRIPTION		QTY
misc hw	Clerks Office Rewire 6 lights and install 0-10 volt dimmer, run conduit for dimmer.	655.00	1
Material	Hallway Rewire 4 lights and install 0-10 volt dimmer.	470.00	1
Material	Offices Rewire 2 lights and install 0-10 volt dimmer	885.00	3
NOTES: (1) Any deviation from above specifications may be an extra charge. Payment schedule: 50% down 50% due upon completion			
<i>Windemuller Total: \$2010.00</i>		Total	<i>Huron</i> \$1,585.00

16 lights = \$125.63

16 lights = \$99.07



WINDEMULLER

Partners in your success

October 21, 2019

Cathy Dye
Acme Township
6042 Acme Rd.
Williamsburg, MI 49690

PROJECT: Lighting Dimmer Switches
SUBJECT: MTF19-135

Dear Cathy:

We are pleased to submit the following proposal for the installation of dimmer switches in the Acme Township Hall. The following equipment and services are provided:

1. Clerk's Office:

- Install a 0-10-volt dimmer switch near the entry door.
- Run a two-conductor cable from the dimmer switch to the six (6) existing lighting fixtures.

Total cost for the above described work is **\$655.00 USD**. This proposal is valid for 30 days.

2. Meeting Room:

- Install two 0-10-volt dimmer switches in the existing two gang box.
- Run a two-conductor cable from one switch to the light above the projector screen.
- Run a two-conductor cable from the second switch to the rooms eleven (11) other light fixtures.

Total cost for the above described work is **\$1,235.00 USD**. This proposal is valid for 30 days.

3. Hallway lighting:

- Install a 0-10-volt dimmer switch in the existing wall box.
- Run a two-conductor cable from the dimmer switch to the four (4) existing lighting fixtures.

Total cost for the above described work is **\$470.00 USD**. This proposal is valid for 30 days.

4. Offices with two (2) fixtures:

- Install a 0-10-volt dimmer switch in the existing wall box.
- Run a two-conductor cable from the dimmer switch to the two (2) existing lighting fixtures.

CORPORATE HEADQUARTERS
1176 Electric Ave., Wayland, MI 49348
616.877.8770 800.333.3641

MID MICHIGAN BRANCH
3600 Centennial Dr., Midland, MI 48642
989.631.2023

NORTHERN MICHIGAN BRANCH
1301 Business Park Dr., Traverse City, MI 49686
231.935.4800 800.891.5319



WINDEMULLER

Partners in your success

X 3 = 885

Total cost for the above described work is **\$295.00 USD**. This proposal is valid for 30 days.

- 5. Install an outlet in the northwest corner of the meeting room, install an outlet in the existing box below the projector screen and install an outlet in the existing box on the west wall of the clerk's office.

Total cost for the above described work is **\$556.00 USD**. This proposal is valid for 30 days.

Our proposal is based on the following:

- 1) Windemuller will repair or replace equipment supplied by us found to be defective for one (1) year after commissioning.

Terms: 15 days net.

Thank you for the opportunity to provide a proposal for your requirements. If you have any questions, please feel free to contact us.

Sincerely,

Matthew Feenstra
Account Manager

Accepted by _____
 Printed Name _____
 Purchase Order _____
 Date _____

CORPORATE HEADQUARTERS
 1176 Electric Ave., Wayland, MI 49348
 616.877.8770 800.333.3641

MID MICHIGAN BRANCH
 3600 Centennial Dr., Midland, MI 48642
 989.631.2023

NORTHERN MICHIGAN BRANCH
 1301 Business Park Dr., Traverse City, MI 49686
 231.935.4800 800.891.5319

Acme Township Job Description

Position Title: Code Enforcement Officer/Assistant Zoning Administrator

Status: Part time 15-20 hours/week; no benefits

Reports To: Township Treasurer and Staff Planner/Zoning Administrator

Position Summary:

Works with the Staff Planner/Zoning Administrator, general public, elected and appointed officials, volunteers, legal counsel, and other governmental agencies as needed to effectively and appropriately administer and enforce the provisions of the Acme Township Zoning Ordinance. Provides support to township land use planning activities as requested.

1. Responsibilities

The following list of responsibilities is not exhaustive and may be supplemented from time to time.

A. PRIMARY DUTIES (may include but are not limited to the following)

1. Administer, interpret, and enforce the Acme Township Zoning Ordinance, applicable state zoning laws, and other township ordinances granting such powers to the Zoning Administrator in part or in whole.
2. Act as the Code Enforcement Officer and responds to complaints of potential code violations and initiates necessary corrective measures, as required. By promptly notify applicant, in writing, if the proposed use is not in compliance with Zoning Ordinance and assist with an appropriate alternative procedure, appeals, or any other administrative remedies necessary to attain compliance.
3. Accept and process applications for Land Use Permits, Short Term Rental and Sign Permits, issuing permits as appropriate and monitoring permit compliance.
4. Issue Land Use Permit Expiration notices as required by the Zoning Ordinance.
5. Provides information and assistance to the public regarding code enforcement matters.
6. Removes and discards illegal signage along the township roadways.
7. Perform inspections to ensure land use changes comply with the Zoning Ordinance.
8. Identify, inventory, and monitor non-conforming uses and resolve zoning and/or permit violations on a regular and ongoing basis, working with legal counsel, township Sheriff's Deputy and/or Manager as needed. Enforcement activities should be cooperative with citizens if possible, but may include the issuance of civil infraction tickets, permit suspension or revocation and/or use of the court system.
9. Appropriately maintain physical and digital zoning files and data.
10. Assist the general public with zoning and permit questions, and with general customer service needs, by telephone, by e-mail and in-person.
11. Serve as staff to the Zoning Board of Appeals: coordinate agendas with Staff Planner, assist applicants, provide detailed zoning reports to support and facilitate decision-making, ensure appropriate public notice of public hearings and prepare follow-up paperwork.
12. Support the township planning function by facilitating timely, appropriate and effective information flow between Planning Commission, Planner, legal counsel, other officials, and the general public as directed. Assist Staff Planner with land use planning tasks as directed.

13. Provide monthly zoning function activity report to the Board of Trustees and Planning Commission.
14. List of responsibilities is not exhaustive and may be supplemented from time to time.

2. Qualifications:

A. Education/Experience

1. Prior zoning enforcement training or experience. MSU Zoning Administrator Certification preferred. Land use planning experience desirable.
2. Associates or bachelor's degree preferred.
3. Excellent reading comprehension, written and oral communication, and critical thinking skills required.
4. Public service orientation with excellent interpersonal and problem-solving skills, particularly in confrontational situations, required.
5. Strong general mathematical/geometric ability required.
6. Above-average computer skills. Systems currently used include but are not limited to: Windows, all Microsoft Office programs, Internet, GIS, BS&A Assessing & Taxation, and digital document storage and retrieval system.

B. Knowledge, Skills, and Abilities

1. Ability to work and communicate with other elected and appointed officials and the public with appropriate etiquette and diplomacy – written and verbal.
2. Practiced at writing clear reports, complete with relevant background as needed.
3. Ability to comprehend the theory, principles and techniques of the planning profession and development process, and of federal, state and local laws, ordinances and codes pertaining to a wide variety of planning topics.
4. Verbal communication skills to deal effectively with developers, attorneys, realtors, Township Engineer, other Township staff at all levels, and residents and/or developers who occasionally may be upset, frustrated and/or lacking knowledge of Township planning process.
5. Knowledge of construction and construction terms as appropriate to zoning reviews.
6. Ability to pay close attention to the details while still seeing the “big picture.”
7. Ability to maintain confidentiality of information and professional boundaries.
8. Excellent organization skills: (a) prioritize and schedule work load appropriately; (b) ability to work independently and with little supervision; and (c) complete work assignments on a timely basis in an environment where interruptions may occur; (d) requires high level of analytical skill as well as ability to comprehend, interpret and process detail information and data.
9. Must have current, valid Michigan vehicle operator's license and good driving record; must provide own transportation.

C. PHYSICAL DEMANDS, WORK ENVIRONMENT AND OTHER REQUIREMENTS

- 1 Physical requirements include:
 - Work is typically performed in an office environment but is often conducted out-of-doors at development sites. Exposure to occasional inclement weather and normal transportation and construction activity such as high noise levels, moving vehicles and

machines, dust and mud, and traversing of exposed and sometimes insecure walkways and platforms may be required. A moderate amount of local travel is required.

- Prolonged walking over uneven terrain, on stairs, hand grip to pull one's self over obstacles in order to conduct site inspections, perform site inspections, specific studies, and evaluations
- Periodic bending, stooping, and kneeling to move items weighing up to 20 pounds from the floor/ground to overhead to obtain stored records, books, files, move objects in the field, and to operate various field equipment (shovel, tape measure, etc.)
- Frequent attendance at evening meetings is required.

2. Working conditions/environmental factors include:

- Work inside the Acme Township Hall in open environment, cubicle office
- Work outside frequently, despite weather conditions and exposure to environmental allergens
- Regular travel to locations throughout the township
- Subject to irregular or extended working hours in order to meet schedules and respond to complaints as quickly as possible
- Subject to work-related telephone calls after hours

3. Selection guidelines include: formal application; rating of education; oral interview; reference check; submission of examples of written reports; job-related tests may be required

The above is intended to describe the general content of and requirements for the performance of the position. It is not to be construed as an exhaustive statement of duties, responsibilities or requirements for the position.

Acme Township Job Description

Position Title: Staff Planner & Zoning Administrator
Reports To: Township Manager
Overview: Serves as staff to Planning Commission and Zoning Board of Appeals. Works with public, Planning Commission, other government agencies, and consultants as needed in the implementation and revision of the Master Plan. Acts as Zoning Administrator and is responsible for the administration and enforcement of applicable local ordinances and state laws. Coordinates development review processes involving various outside agencies, departments, consultants, public and Planning Commission.

Responsibilities:

1. Directs or participates in studies regarding development in Township; prepares reports and makes recommendations to the Planning Commission, ZBA and Township Board.
2. Reviews site plans and consults with developers and appropriate reviewing agencies to ensure compliance with township Master Plan, policies, regulations, ordinances and modern planning standards.
3. Receives and processes zoning variance request applications, land division requests and development plans; prepares case files and publishes notices as necessary; makes recommendations to the Planning Commission, ZA and Township Board based on professional planning principles and comments from other reviewing agencies.
4. Assists in monitoring Planning and Zoning department annual budget.
5. Recommends and/or prepares requested or needed ordinance amendments.
6. Counsels and advises Planning Commission, ZBA, Board of Trustees, potential developers, property owners, Realtors and the general public in various planning and zoning matters; participates in representing township in legal action involving zoning ordinance violations.
7. Prepares monthly activity reports for Planning Commission and Board of Trustees, and special reports and studies as requested by your immediate supervisor, Planning Commission, ZBA or Board of Trustees.
8. Maintains billing records for planning and zoning issues according to established township fee and fee escrow policies, bills applicants at least monthly ensure accounts are kept current and funds received are handled in a timely and appropriate manner.
9. Updates and maintains complete and organized physical and digital planning and zoning files and data.
10. Assists with answering office phones and greeting walk-in traffic when primary staff responsible for these functions is unavailable.

11. Assists in identifying, applying for and securing grant funding for planning & zoning projects.
12. This list of responsibilities is not exhaustive and may be supplemented from time to time.

Knowledge, Skills & Abilities:

1. Minimum of 5 years of relevant experience required. Degree in Urban Planning desirable but not mandatory.
2. Excellent written and oral communication skills for dealing effectively with developers, landowners, the general public, attorneys, engineers, public agencies, Realtors and other township staff and elected and appointed officials at all levels and for preparing ordinances, resolutions, recommendations, site plans reviews and various other reports and memoranda.
3. Excellent interpersonal and conflict management/resolution skills for interacting with individuals who may be upset, frustrated and/or lacking knowledge regarding the township planning process. Ability to work well with others in an environment that can be noisy and lacking privacy.
4. High level of analytical skill, with ability to accurately comprehend, interpret and process detailed information and data.
5. General mathematical/geometric ability.
6. Excellent computer skills, with particular proficiency in Windows Word, Excel, PowerPoint, Access, and Internet use. GIS skills highly desirable.
7. Strong customer service orientation.
8. Ability to plan, organize, schedule, supervise and complete work assignments on a timely basis in an environment where there are constant interruptions to achieve department goals.
9. Valid driver's license with good driving record to meet travel requirements. Position requires significant driving within the Township to perform enforcement activities, regionally to attend meetings, and statewide to attend meetings and training.
10. Position requires sitting and operating a computer for extended periods of time. May occasionally require lifting boxes, supplies or office equipment of up to 50 pounds to waist or overhead levels. Site inspections and enforcement activity requires the ability to maneuver on all types of terrain.