



ACME TOWNSHIP SPECIAL BOARD MEETING  
ACME TOWNSHIP HALL  
6042 Acme Road, Williamsburg MI 49690  
Thursday, March 20, 2014, 3:00 p.m.

MEETING CALLED TO ORDER WITH THE PLEDGE OF ALLEGIANCE AT 3:05 p.m.

**Members present:** C. Collett, A. Jenema (arrived at 3:15 pm) G. LaPointe, P. Scott, D. White, J. Zollinger  
**Members excused:** C. Dye  
**Staff present:** N. Edwardson, Recording Secretary

**A. LIMITED PUBLIC COMMENT:**

G. Trill, 7174 Deepwater Point Road, read into the record (attached to minutes) a prepared statement.

T. Phillips, 2986 Wild Juniper Trail, expressed his concerns regarding the internal accountant.

C. Walter, 6584 Bates Rd, took offense with Trill's statement. He has been a resident for thirty plus years, has owned his own business and has served on the Acme Board as a Trustee for Acme Township. He believes in Zollinger's leadership and the rest of the Board's commitment to serve.

J. Aukerman, 4155 Huntington Dr, is very excited about the prospects for Saylor Park boat launch and Bayside Park improvements. She stated that even though we have a skeletal support staff and the budget is tight we have accomplished a lot.

Treasurer, Collett, provided a memo (attached to minutes) regarding tax collection for 2013.

**B. APPROVAL OF AGENDA:**

**Motion by LaPointe, seconded by Scott to approve the agenda as presented. Motion carried by unanimous roll call vote.**

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

**D. PUBLIC MEETING: Acme Parks Grant Application to DNR for Bayside Park - South**

Marcie Timmins parks and recreation Co-Chair stated that Beckett & Raeder along with the help of Pat Salathiel and Jean Aukerman have been able to pull together about seven letters of support for the DNR Bayside Park grant application.

The Parks & Rec advisory with help from Megan Olds from the GTRLC were able to trim down the budget to fit the \$300,000.00 grant request. The grant is due April 1, 2014, with a decision coming back in December of 2014, and distribution of the funds 12-18 months later. Acme Township has made a financial commitment of \$50,000.00 to the project along with \$50,000.00 from the Grand Traverse Regional Land Conservancy.

R. Challenger, 3885 Bunker Hill Road, expressed his displeasure with the taxpayer's money that was spent on the acquisition of the Shoreline properties, when he believes it was stated none would be spent. He wants to be aware of how monies are being spent. LaPointe stated he understood what Challenger was saying. The Board needs to be transparent.

**Public comments:**

R. Babcock, 4261 Bartlett Road, stated she has attended many meetings regarding Bayside Park and is excited about this.

P. Salathiel, 4882 Five Mile Road, commented that she has been working on the shoreline project since 1979 and would be terrible disappointed if this Board did not continue with the project.

C. Abernethy, 4312 Westridge Dr, stated that M.Timmins has done an incredible job bringing this project to fruition along with all the help from the conservancy and the donations not only from Acme Township residents, but countywide. This park is a big, big, BIG part of Acme Township.

**Motion by Scott, seconded by Jenema, to pass Resolution # R-2014-11 for the support of the submission of the Bayside Park-South improvements application to the Michigan Natural Resources Trust Fund. Motion carried by unanimous roll call vote.**

E. **NEW BUSINESS:** None

F. **OLD BUSINESS:**

1. **Approval of Bids received for Township Technology improvements:**

Zollinger said that a RFP went out for bids on the replacement of our present servers and office computers to five potential bidders and only three replied, North Harbor, I.T.T. services and Wyant Computer services. Collett summarized the differences between companies. Jackie Duncan from Wyant was present to answer any questions about terms of leases and warranty of equipment under purchase versus lease. Purchase has a three year coverage and lease a 5 year coverage.

LaPointe expressed tabling the issue until the board could review the information more thoroughly, he did not think we needed to make a decision before the next board meeting.

**Motion by Lapointe to table**

Motion failed for lack of support.

**Motion by Collett, seconded by Jenema, to accept the bid submitted by Wyant Computer for the leasing of the equipment along with Gold package of services for remote monitoring. Motion carried by unanimous roll call vote.**

2. **Discussion on internal accountant position:**

Zollinger stated that this issue has been discussed, on more than one occasion and he really does not know where to start. Scott felt that this issue was settled at the last meeting. The Board has hired a person to work with the clerk and the treasurer and if that person is not working out regardless of the issues he needs to be replaced. Zollinger ask Collect if this could be accomplished by the next board meeting and she thought it could.

**Motion by Scott, seconded by Jenema, to dismiss the current accountant, and replace with a name yet to be determined by agreement of the clerk and treasurer.** There was discussion about this.

LaPointe ask to read a prepared statement (attached to minutes) regarding the present Accountant, and proceeded to do this. Collett expressed that she objected to what LaPointe was saying. LaPointe continued. Scott asked Zollinger to stop as there was a motion on the floor.

**Motion carried by a roll call vote of 5 (Collett, Jenema, Scott, White, Zollinger) in favor and 1 (LaPointe) opposing.**

Scott stated after the motion passed that it's important that Clerk Dye use the training she has received with Drennan help to get her job done and meet her statutory duties as clerk.

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

C. Collett stated she will submit her resignation to the clerk, at the April 8, 2014, meeting.

**Meeting adjourned at 4:45 p.m. on a motion by LaPointe with support from Scott.**

Garth L. Hill

I would like to remind everyone here that we're all neighbors and we all care about the future of Acme Township. We must assume good will on everyone's part even if we don't always agree on the details of our future. I would like to present a few suggestions to solve some of the problems we are facing together which are detrimental to our progress as a township. This is NOT a personal attack on anyone but rather an attempt at problem solving. The conflicts so apparent at recent Township Board meetings demonstrate that board action is necessary at once.

My first suggestion is that if there is to be no qualified, trained office administrator, the Supervisor, who has taken over the duties of the administrator, should have some management training. Since the Supervisor's professional experience with the phone company was in dismissing employees, I assume he has had little or no recent training in personnel matters or in problem solving or office administration. In such training, the manager learns modern techniques of leadership and administration. For example, in the *modern* workplace, women are no longer called girls; bullying and discrimination are not allowed; small work groups are taught by the administrator to collaborate as well as work independently. Such training can include instructing managers and workers to eliminate racist and sexist behaviors in the workplace. Further, training includes conflict resolution, which can head off situations like the disasters we are presently experiencing.

Second, I respectfully urge that the Supervisor take a class in Robert's Rules of Order, learn the process of correctly running a meeting, and run each meeting according to the accepted rules.

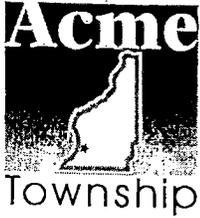
Finally, the dilemma that presently exists, which has manifested as a conflict between the Treasurer and Acting Clerk, must be resolved at once, regardless of any training the Supervisor needs to have. The solution, while unpleasant, is clear. The Treasurer was duly elected to a four year term. The Treasurer is a trained accountant who had additional instruction in accounting for our type of township governance. The Acting Clerk was appointed to fill a vacancy created by the resignation, due to health issues, of Chris Bassett, the elected Clerk. After some time in office, Mrs. Dye asked that a bookkeeper be hired to teach her to do her job and/or assist her until she learned how to do it. (I note that the same assistance was not provided to Mrs. Bassett. In addition, I note that the clerk's deputy, who held the deputy position in the previous administration, could not or would not teach the new clerks how to their job. Perhaps she, too, should be further educated on how townships work.) The board authorized \$10,000 to hire the additional person, a Mr. Drinnan, and to date has used nearly all of the authorized funds. For whatever reasons, the Acting Clerk still has not been able to or has not chosen to learn how to do her job. Thus, according to discussion at the January 7, 2014, board meeting, the taxpayers of Acme Township soon face additional payments to Mr. Drinnan so he can continue to do the clerk's job. He is neither elected by the people nor appointed by the board to fill the Clerk's position. We should not pay Mr. Drinnan, who is not the CPA he was represented to be, some \$30.00 per hour to do work the Acting Clerk was appointed to do.

It is clear from the January board conversation about discrepancies between the Treasurer's and Acting Clerk's reports that the Acting Clerk does not yet understand how

her job works. The Treasurer was “blamed” by members of the board because the totals did not agree, until the difference was found on the back of the Acting Clerk’s report. Mrs. Dye patently did not even know that her report contained the information which reconciled the reports. She appeared lost. However, she clearly does not see it as her responsibility to meet with the Treasurer weekly to perform her job, as previous office holders have done.

Since, after all these months, the Acting Clerk has not learned how to do her job and shows no willingness to collaborate with the elected Treasurer, I strongly suggest that Mrs. Dye resign and the Board of Trustees move at once to find a fully qualified candidate who already understands township bookkeeping as it is assigned by law to the township clerk’s position. In addition, I ask that no more taxpayers’ money be spent on an outside bookkeeper to do the job of the Acting Clerk and her deputy. The deputy is clearly as unable to do the job as is Mrs. Dye, and perhaps she should resign as well.

These are hard suggestions to make. I do not make them lightly. People are in conflict, work needs to be done. Let’s get on with it together.



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To: Acme Township Board of Trustees  
From: Connie Collett, Acme Township Treasurer  
Date: March 20, 2014  
Re: Treasurers Tax Report for 2013 Tax year

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Total Parcels 4172  
Total Tax bills mailed summer and winter 8,244  
Total Taxes billed \$10,268,478.15  
Total Taxes Collected 95% = \$9,773,104.85  
Delinquent taxes purchased by Grand Traverse county 5% = \$495,373.30

Total Taxing Authorities to payout bi-weekly through summer and winter =30 agencies

Average monthly collected and disbursed for 8 months = \$1.2 million per month

Settlement with Grand Traverse County Treasurer March 10, 2014

All monies collected, disbursed and balanced with no adjustments

I want to thank Nancy Edwardson, Office Assistant and Karen Jennings, Deputy Treasurer for their exemplary work in our 2013 Tax year. Acme Township balanced \$10 million dollars with the County with no errors or adjustments!

Thank you for a great tax year!

A handwritten signature in cursive script that reads "Connie Collett". The signature is written in black ink and is positioned above the printed name and title.

Connie Collett  
Acme Township Treasurer



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Thursday, March 20, 2014, 3:00 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, cords, 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. INQUIRY AS TO CONFLICTS OF INTEREST:**

**D. PUBLIC MEETING: Acme Parks Grant application to DNR for Bunker Hill Kayak launch**

**E. NEW BUSINESS: None**

**F. OLD BUSINESS**

- 1. Approval of Bids received for Township Technology improvements
- 2. Discussion on internal accountant position.

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

**ADJOURN**

**Nancy Edwardson**

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**From:** Cathy Dye [cld3573@gmail.com]  
**Sent:** Monday, March 17, 2014 2:46 PM  
**To:** Nancy Edwardson  
**Subject:** Board Packet  
**Attachments:** resumes received\_03132014.pdf

Hi Nancy Please let me know if you received this and attachments  
Thank you

## **Results for a replacement Bookkeeper Assistant with knowledge of Government Accounting and FundBalance**

1. Called Tobin And Co: They were checking into it and were going to call me back. It is tax season and they are busy.
2. Called Lee Torey CPA Sole proprietor: Did not know of anyone.
3. Called Thomas Troost CPA Sole Proprietor: He made an inquiry to Rehmann accounting firm waiting to hear back.
4. Called Carol Hawkin previous Clerk from Whitewater. Was told she would consider it but had a lot going on at present.

So at present I have received two resumes, please see attachment for that information.

Respectfully Submitted

Cathy

Karen S. Siekas, CPA LLC

4414 Maplewood Lane  
Traverse City, MI 49686  
231-735-3071  
siekask@gmail.com

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## Career Experience

1998 – Present      **Karen S. Siekas, CPA LLC**

Sole proprietorship specializing in short-term managerial and accounting projects for businesses, not for profit organizations and individuals; interim financial management of organizations; grant writing and administration; strategic planning facilitation.

2013 – 2013      **NORTHWEST MICHIGAN HEALTH SERVICES – Interim Chief Financial Officer**

Three month tenure as Interim CFO. Responsibilities included reconciling general ledger and preparing monthly board of director financial reports, preparing delinquent and current HRSA and UDS financial report. Implementation of new internal accounting controls, coordinating with outside auditors on completing of FY 2013 audit.

2010 – 2011      **ARCHANGEL ANCIENT TREE ARCHIVE – Chief Financial Officer**

Developed and maintained general ledger, financial reporting and human resources for start-up environmental organization. Administered budget revisions, purchasing controls and human resources compliance during staffing reductions.

2007 – 2011      **NATIONAL CHERRY FESTIVAL – Controller**

Responsible for all general ledger, budgeting, financial reporting, developing of financial and cash internal control processes, tax and human resource functions for the Festival. Also provides accounting and tax services for the related 501(c)(3) organization, The Festival Foundation.

2001 – 2005      **THIRD LEVEL CRISIS INTERVENTION CENTER - Chief Financial Officer**

Responsible for all accounting, budgeting and human resource management including payroll preparation, compliance with federal and state regulatory requirements, administration of retirement and fringe benefit plans including the preparation of federal Form 5500. Coordinated grant writing process, administration and reporting of federal, state and local grants. Worked with outside auditors in preparation of annual financial audit.

1998 – 1999      **DENNIS GARTLAND & NIERGARTH – Audit Manager**

Supervised audits and reviews of not for profit organizations receiving federal and state funds. Reconstructed financial records for the purpose of preparing amended tax returns. Prepared corporate, partnership and individual tax returns.

1993 – 1998      **GRAND TRAVERSE COUNTY**

**Quality Coordinator** – coordinated the county's quality process initiative, strategic planning and employee training program.

**Accounting/Budget Manager, Grand Traverse County Health Department** – responsible for the accounting and the reporting of financial and budgetary information to local boards of commissioners and state agencies.

1985 – 1993

LANE & CALCUTT, PC – Audit Manager

Managed audits of profit and not for profit organizations including financial institutions, manufacturers, construction companies, professional services, homeowners associations, schools and organizations receiving federal and state grants and contracts. Provided advisory services to clients including reconstruction of accounting records, forensic accounting, preparation of loan packages and review and compilation services. Preparation of federal and state income tax returns for corporations, partnerships and individuals.

**EDUCATION** – Michigan Technological University – Bachelor of Science, Business Administration

**CONTINUING PROFESSIONAL EDUCATION**

- C.P.A. – Registered Status – State of Michigan
- Nonprofit, corporate, individual accounting and taxation
- Single Audit, Yellow Book and Financial Auditing
- Governmental Accounting and Auditing Certificate
- Introduction to Banner Software
- Business health insurance
- Michigan Unemployment Law and Compliance
- PCI compliance for merchant accounts

**COMPUTER SKILLS**

- Microsoft Office Applications
- Google e-mail, calendar and Google docs
- QuickBooks Premier for Nonprofits, QuickBooks Enterprise
- A/S 400 Accounting Systems
- U.S. HHS – Payment Management System, HRSA Financial Reporting System
- Web-based merchant accounts, retirement and payroll processing, ticketing software

## **DENNIS E. DRENNAN**

2145 Chrystal Ridge Dr.  
Traverse City, MI 49686  
231 946-7133  
Cell: 231 233-7452  
Email: drennan165@gmail.com

### **OBJECTIVE**

Accounting and Financial Services - Part-Time

### **WORK HISTORY**

*Jun*     **Accountant**

2010    *East Bay Professionals, Inc*  
to       *Traverse City, MI 49686*

*Present*

Self-employed accountant and tutor- in part contracted to Hamilton Partners - maintain accounting reports twice a month, four days each.

*Jan*     **Corporate accountant**

1996    *Hamilton Partners, Inc*  
to       *Itasca, IL 60143*

*Jun*

2010    Report to the Corporate Controller; overhead allocations and payroll reconciliation for over 200 employees, annual budgets for 80 building engineers and day porters, Reviewed/processed monthly commission invoices, prepared sales/use tax returns monthly, reconciled/calculated semi-monthly 401(k) match and non-elective contributions for 200 employees, analyzed monthly health insurance invoices and allocated cost to various overhead ledgers, maintained FAS depreciation sub-system for the overhead ledgers.

*Sep*     **Temporary Hamilton Partners, Inc 1995-1995**

1967    *Accountemps, Inc, Hoffman Estates, IL*  
to

*Dec*     **Controller 1989-1995**

1995    *Bell-Rae, Inc, Janitorial Services, Wauconda, IL*

**Director of Internal Audit 1984-1989**

Dennis E. Drennan

*HMO America, Inc, a public Co., Chicago, IL*  
**Vice-President, Commercial Loans 1983-1984**  
*Wauconda National Bank, Wauconda, IL*  
**Owner, SBA and Fmha loans 1981-1983**  
*American Capital International, Crystal Lake, IL*  
**Vice-President Commercial Loans 1978-1980**  
*First National Bank of Woodstock, Woodstock, IL*  
**Director of Internal Audit 1975-1977**  
*First National Bank of Woodstock, Woodstock, IL*  
**Controller 1974-1975**  
*Envirodyne, Inc, an Engineering Firm, Chicago, IL*  
**Audit Manager 1970-1973**  
*Lester Witte & Company, National CPA, Chicago, IL*  
**Accountant 1969-1970**  
*Professional Management, Inc, doctors and dentists*  
*Cleveland, OH*  
**Internal Auditor 1968-1969**  
*Allstate Insurance company, Northbrook, IL*  
**Second Lieutenant 1968-1968**  
*U.S. Marine Corps, Quantico, VA*  
**Staff Accountant 1967-1968**  
*Arthur Andersen & Co, National CPA, Chicago, IL*

## **EDUCATION**

Sep **John Carroll University**  
1963 *University Heights/Cleveland, OH*  
to *B.S in Business Administration - accounting*  
Aug  
1967

## **MEMBERSHIPS**

Treasurer, MANATRA, Chicago, IL, a charity  
Illinois CPA 1974  
U. S. Marine Corps Reserve, 1967-1973

## **SOFTWARE/SYSTEM SKILLS**

Microsoft Office Suite  
YARDI, Real Estate Management System

I will not support the motion to terminate the services of the Township Accountant Dennis Drennan.

This action is being taken due to the Treasurer's inability to effectively work with Dennis despite the board's request that they resolve their differences. But let's be clear what the real issues are and are not -

- (1) It is not about the competence of Dennis as an accountant.
- (2) It is not whether or not Dennis has a CPA in the state of Illinois.

The real genesis of this action to terminate Dennis is due to the fallout from the Oct 1<sup>st</sup> Board meeting.

It is my opinion that the unrelenting effort to terminate him is nothing more than an attempt to place all of the unfortunate publicity and embarrassment that transpired as a result of the Oct 1<sup>st</sup> board meeting squarely on Dennis. . in essence throwing him under the bus.

Why is it that of the four people in the Township who have occasion to work with Dennis, the Clerk, Treasurer, Supervisor and myself, only one individual seemingly is unable to effectively work with him?

The Clerk, for whom Dennis was primarily brought in to assist, has repeatedly stated her strong support for the work he has done.

The Auditors have also supported the board's decision to engage a professional accountant to work with the Clerk's office and to the best of my knowledge have no issues with his professional or interpersonal skills.

In addition Dennis currently provides similar accounting services to both East Bay and Garfield Townships both of which are very satisfied with his work.

One has to ask is the Accountant the real issue?

It seems that the Treasurer also has significant issues with the Township's Supervisor, Clerk and myself as she deemed it necessary to have her attorney issue a "cease and desist" letter to the three of us. A document that that I have publicly stated before, is full of inaccuracies and false statements.

Again . . . is the Accountant the real issue here?

I am fully aware that this issue must be resolved and put behind this board, and unfortunately our options are limited.

That being said however, I view this as a motion of convenience by this board rather than principle and I will not support the motion.