



APPROVED

**ACME TOWNSHIP REGULAR BOARD MEETING
ACME TOWNSHIP HALL
6042 Acme Road, Williamsburg MI 49690
Tuesday, November 14, 7:00 p.m.**

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

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

Members excused: none

Staff present: S. Winter, Planning & Zoning Administrator, J. Jocks, Legal Counsel, V. Donn, Recording Secretary

A. LIMITED PUBLIC COMMENT:

Virginia Tegel, 4810 Bartlett approves short-term rentals in the township

B. APPROVAL OF AGENDA:

Zollinger requested to add a supervisor report to the agenda under E. Reports Item I

Motion by Nelson to approve agenda with this addition, seconded by White. Motion carried unanimously.

C. APPROVAL OF BOARD MINUTES: Regular: 10/03/17 & Special: 10/19/17

Dye requested a correction made to the Special 10/19/17 minutes changing the time from 8:38 pm to 8:38 am.

Motion by White for approval of Board and Special minutes with time correction, seconded by Aukerman. Motion carried unanimously.

D. INQUIRY AS TO CONFLICTS OF INTEREST: None

E. REPORTS

- a. Clerk – Dye:** Reported financial statements are completed. She was contacted by MTA (Michigan Township Association) to do an article in February on the township for their magazine. Acme Township was selected because they are having their annual convention at the Grand Traverse Resort in April.
- b. Parks - Jenema:** The committee is working on park signs and rules. Signs will be made for the parks to have them all uniformed. They want the Board to keep in mind using the small building at north Bayside Park for non-motorized rentals. This could be an option for additional revenue to use for maintenance and repairs to the parks.
- c. Legal Counsel – J. Jocks:** Working on zoning ordinances.
- d. Sheriff – Brian Potter:** Back from medical leave. Reported there has been an increase of traffic crashes in the township from previous years. He will initiate more police presence around the area to try in reducing these incidents. Starting the first of December, the parking ordinance will go into effect. It will be unlawful to park on maintained county roads and shoulders from 12 – 8 am. He is encouraging people not to park in the road keeping them clear for snow plows and emergency vehicles.
- e. County -Carol Crawford:** Reported on the negotiations for the county budget looking for approval after the public hearing tomorrow. Also on the agenda approval for the Brownfield project at the end of Boardman and 8th street. Vacant county executive positions have been now been filled.
- f. Roads –Jason Gillman:** No report

APPROVED

- g. **Farmland Update-Laura Regan:** No report
- h. **GTMESSA November report:** in packet
- i. **Supervisor Report:** Zollinger gave an update on two projects. Sterling Contracting has started with the sewer pipe installation and Engineers are assessing the township pumps. One of the pumps have a restrictor plate and is being checked to see if it can be removed to increase the pressure. They are evaluating the system to get an overall cost for improvements.

F. SPECIAL PRESENTATIONS:

1. 2016-17 Audit – Gabridge & Co.

Richard Neihardt with Gabridge & Co. reviewed with the Board the financial report for the year ending June 2017.

Motion by Jenema to accept the audit, seconded 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/MEETING CANCELLED FOR OCTOBER
 - 2. Parks and Trails meeting 10/20/17

2. APPROVAL:

- a. Accounts Payable Prepaid of \$105,059.91 and Current to be approved of \$6,955.94 (Recommend approval: Clerk, C. Dye)

H. ITEMS REMOVED FROM THE CONSENT CALENDAR:

- 1. None

Motion by Nelson to approve Consent Calendar, seconded by Scott. Roll Call motion carried unanimously.

I. CORRESPONDENCE:

- 1. G. Lapointe, 6375 Plum Dr. Email date 10/11/17 Re: Medical Marihuana
- 2. D. High, 8934 Crockett Rd. Email dated 11/4/17 Re: Short term rentals
- 3. M. High, 8934 Crockett Rd. Email Re: Short term rentals
- 4. M. Gall, 8948 Crockett Rd., Email dated 10/17/17 Re: Vacation rentals

J. PUBLIC HEARING: None

K. NEW BUSINESS:

1. SAD Funding: Three requests in Hand

Wild Juniper with 29 parcels, Spring Brook with 65 parcels and Scenic Hills with 95 parcels. Due to funding needed for other critical projects the board has decided to add these requests to the Capital Improvement Plan for later consideration.

2. Resolution #R2017-36 to Wave Penalty For Not Filing Property Transfer

Motion by Jenema to approve Resolution #R2017-36 to Wave Penalty For Not Filing Property Transfer, seconded by Aukerman. Roll Call motion carried unanimously.

- 3. Resolution #R2017-37 to Move Funds from 401 Saylor Park Boat Launch into 208 Parks since the boat launch is completed. This \$682.45 can be used for maintenance.**

Motion by Nelson, to approve Resolution #R2017-37 movement of funds from Fund 401 to 208 Parks, seconded by Jenema. Roll Call motion carried unanimously.

4. Charter contact agreement 2018

Motion by Aukerman to approve Charter contract agreement for 2018, seconded by White. Motion carried unanimously.

5. Trails Easement Agreement

Winter reviewed the easement agreement to secure for non-motorized trails and an easement with the owners of Holiday Inn Express. Jocks will make any necessary language revisions needed to the agreement before it is implemented.

Motion by Jenema to approve model agreement with revisions made by Jocks, seconded by Scott. Motion carried unanimously.

Motion by Nelson to approve easement agreement with Holiday Inn Express, seconded by Aukerman. Motion carried unanimously.

6. Capital Improvements Plan Draft Summary

Jenema gave a presentation on the capital improvements plan (CIP) workshop hosted by the Michigan Association of Planning. She went over the procedures presented at the workshop to develop a plan. The process involves identifying goals and objectives, prioritizing projects, and identifying costs to put in a master plan. Jenema suggested a team be appointed to start the project. A committee was formalize consisting of Winter, Jenema, Feringa and Aukerman. They are to work on a strategy to bring to the December board meeting.

7. Gilroy Roadside Park Recommendation

An MDOT survey shows it is an easement owned by the State and can't be deeded to the Township. It was recommended by Jenema to offer a partnership with the State, but not to take on any operation of the park.

Motion by Aukerman not to take over operations of Gilroy Roadside Park, seconded by Jenema. Motion carried unanimously.

L. OLD BUSINESS:

1. Short-Term Rental Ordinance

Zollinger recapped the conversation from the previous board meeting before discussion was tabled. Board then continued to discuss the 5-acre requirement for a Vacation Home, reviewed the occupancy and concluded the following;

The board decided on additional revisions to the Short-Term Rental Ordinance.

- Change the present ordinance for Tourist Home in all zones by removing 2.1 E-3 name in window of tourist home.
- Add sentence under Tourist Home section 2.3, the owner shall be the local agent.
- Vacation Home rentals in the Agriculture district, occupancy changed to 2 plus 4.
- Vacation Home rentals in Commercial district single family homes only, occupancy changed to 2 plus 4.
- No Vacation rentals in residential districts.
- Under definition of Occupants striking children under 5.

Motion by Jenema to approve the Short-Term rental Ordinance with modifications as stated, seconded by Nelson. Roll call motion carried by vote 6 in favor (Aukerman, Dye, Jenema, Nelson, Zollinger and Scott) opposed by one (White).

Motion made by Scott to change the renewal date under section 4.3 Application to December 31, 2017 for the 2018 year. Seconded by Jenema. Motion carried unanimously.

2. Medical Marihuana Licensing Ordinance Amendment

Jocks explained the process involved for applying for a license and how the lottery selection will be handled.

Changes to the Ordinance were made:

- Under 4. Definitions (M) Qualifying Patient, should read definition of qualified patient found in the Medical Marihuana Act. Omit the words Primary Caregiver.
- Under 11. License Application should read, if a Provisioning Center, describe all locations in the premises where the sale or transfer to a patient shall take place.

Motion by Nelson to approve Medical Marihuana Licensing Ordinance Amendment with changes as stated, seconded by Dye. Roll call motion carried by vote 6 in favor (Aukerman, Dye, Jenema, Nelson, Zollinger and White) opposed by one (Scott).

3. Correction of Resolution 2017-30 to new resolution number to #R2017-34

Motion by Nelson to change resolution #R2017-30 to #R2017-34, seconded by Jenema. Roll call motion carried unanimously.

PUBLIC COMMENT & OTHER BUSINESS THAT MAY COME BEFORE THE BOARD: None

ADJOURN at 9:37 pm. Motion by Scott, seconded by Jenema.



DRAFT MINUTES

**ACME TOWNSHIP REGULAR BOARD MEETING
ACME TOWNSHIP HALL
6042 Acme Road, Williamsburg MI 49690
Tuesday, November 14, 7:00 p.m.**

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

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

Members excused: none

Staff present: S. Winter, Planning & Zoning Administrator, J. Jocks, Legal Counsel, V. Donn, Recording Secretary

A. LIMITED PUBLIC COMMENT:

Virginia Tegel, 4810 Bartlett approves short-term rentals in the township

B. APPROVAL OF AGENDA:

Zollinger requested to add a supervisor report to the agenda under E. Reports Item I

Motion by Nelson to approve agenda with this addition, seconded by White. Motion carried unanimously.

C. APPROVAL OF BOARD MINUTES: Regular: 10/03/17 & Special: 10/19/17

Dye requested a correction made to the Special 10/19/17 minutes changing the time from 8:38 pm to 8:38 am.

Motion by White for approval of Board and Special minutes with time correction, seconded by Aukerman. Motion carried unanimously.

D. INQUIRY AS TO CONFLICTS OF INTEREST: None

E. REPORTS

- a. Clerk – Dye:** Reported financial statements are completed. She was contacted by MTA (Michigan Township Association) to do an article in February on the township for their magazine. Acme Township was selected because they are having their annual convention at the Grand Traverse Resort in April.
- b. Parks - Jenema:** The committee is working on park signs and rules. Signs will be made for the parks to have them all uniformed. They want the Board to keep in mind using the small building at north Bayside Park for non-motorized rentals. This could be an option for additional revenue to use for maintenance and repairs to the parks.
- c. Legal Counsel – J. Jocks:** Working on zoning ordinances.
- d. Sheriff – Brian Potter:** Back from medical leave. Reported there has been an increase of traffic crashes in the township from previous years. He will initiate more police presence around the area to try in reducing these incidents. Starting the first of December, the parking ordinance will go into effect. It will be unlawful to park on maintained county roads and shoulders from 12 – 8 am. He is encouraging people not to park in the road keeping them clear for snow plows and emergency vehicles.
- e. County -Carol Crawford:** Reported on the negotiations for the county budget looking for approval after the public hearing tomorrow. Also on the agenda approval for the Brownfield project at the end of Boardman and 8th street. Vacant county executive positions have been now been filled.
- f. Roads –Jason Gillman:** No report
- g. Farmland Update-Laura Regan:** No report

DRAFT MINUTES

- h. GTMESA November report:** in packet
- i. Supervisor Report:** Zollinger gave an update on two projects. Sterling Contracting has started with the sewer pipe installation and Engineers are assessing the township pumps. One of the pumps have a restrictor plate and is being checked to see if it can be removed to increase the pressure. They are evaluating the system to get an overall cost for improvements.

F. SPECIAL PRESENTATIONS:

1. 2016-17 Audit – Gabridge & Co.

Richard Neihardt with Gabridge & Co. reviewed with the Board the financial report for the year ending June 2017.

Motion by Jenema to accept the audit, seconded 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/MEETING CANCELLED FOR OCTOBER**
 - 2. Parks and Trails meeting 10/20/17**

2. APPROVAL:

- a. Accounts Payable Prepaid of \$105,059.91 and Current to be approved of \$6,955.94 (Recommend approval: Clerk, C. Dye)**

H. ITEMS REMOVED FROM THE CONSENT CALENDAR:

1. None

Motion by Nelson to approve Consent Calendar, seconded by Scott. Roll Call motion carried unanimously.

I. CORRESPONDENCE:

- 1. G. Lapointe, 6375 Plum Dr. Email date 10/11/17 Re: Medical Marihuana**
- 2. D. High, 8934 Crockett Rd. Email dated 11/4/17 Re: Short term rentals**
- 3. M. High, 8934 Crockett Rd. Email Re: Short term rentals**
- 4. M. Gall, 8948 Crockett Rd., Email dated 10/17/17 Re: Vacation rentals**

J. PUBLIC HEARING: None

K. NEW BUSINESS:

1. SAD Funding: Three requests in Hand

Wild Juniper with 29 parcels, Spring Brook with 65 parcels and Scenic Hills with 95 parcels. Due to funding needed for other critical projects the board has decided to add these requests to the Capital Improvement Plan for later consideration.

2. Resolution #R2017-36 to Wave Penalty For Not Filing Property Transfer

Motion by Jenema to approve Resolution #R2017-36 to Wave Penalty For Not Filing Property Transfer, seconded by Aukerman. Roll Call motion carried unanimously.

3. Resolution #R2017-37 to Move Funds from 401 Saylor Park Boat Launch into 208 Parks since the boat launch is completed. This \$682.45 can be used for maintenance.

Motion by Nelson, to approve Resolution #R2017-37 movement of funds from Fund 401 to 208 Parks, seconded by Jenema. Roll Call motion carried unanimously.

DRAFT MINUTES

4. Charter contract agreement 2018

Motion by Aukerman to approve Charter contract agreement for 2018, seconded by White. Motion carried unanimously.

5. Trails Easement Agreement

Winter reviewed the easement agreement to secure for non-motorized trails and an easement with the owners of Holiday Inn Express. Jocks will make any necessary language revisions needed to the agreement before it is implemented.

Motion by Jenema to approve model agreement with revisions made by Jocks, seconded by Scott. Motion carried unanimously.

Motion by Nelson to approve easement agreement with Holiday Inn Express, seconded by Aukerman. Motion carried unanimously.

6. Capital Improvements Plan Draft Summary

Jenema gave a presentation on the capital improvements plan (CIP) workshop hosted by the Michigan Association of Planning. She went over the procedures presented at the workshop to develop a plan. The process involves identifying goals and objectives, prioritizing projects, and identifying costs to put in a master plan. Jenema suggested a team be appointed to start the project. A committee was formalize consisting of Winter, Jenema, Feringa and Aukerman. They are to work on a strategy to bring to the December board meeting.

7. Gilroy Roadside Park Recommendation

An MDOT survey shows it is an easement owned by the State and can't be deeded to the Township. It was recommended by Jenema to offer a partnership with the State, but not to take on any operation of the park.

Motion by Aukerman not to take over operations of Gilroy Roadside Park, seconded by Jenema. Motion carried unanimously.

L. OLD BUSINESS:

1. Short-Term Rental Ordinance

Zollinger recapped the conversation from the previous board meeting before discussion was tabled. Board then continued to discuss the 5-acre requirement for a Vacation Home, reviewed the occupancy and concluded the following;

The board decided on additional revisions to the Short-Term Rental Ordinance.

- Change the present ordinance for Tourist Home in all zones by removing 2.1 E-3 name in window of tourist home.
- Add sentence under Tourist Home section 2.3, the owner shall be the local agent.
- Vacation Home rentals in the Agriculture district, occupancy changed to 2 plus 4.
- Vacation Home rentals in Commercial district single family homes only, occupancy changed to 2 plus 4.
- No Vacation rentals in residential districts.
- Under definition of Occupants striking children under 5.

Motion by Jenema to approve the Short-Term rental Ordinance with modifications as stated, seconded by Nelson. Roll call motion carried by vote 6 in favor (Aukerman, Dye, Jenema, Nelson, Zollinger and Scott) opposed by one (White).

Motion made by Scott to change the renewal date under section 4.3 Application to December 31, 2017 for the 2018 year. Seconded by Jenema. Motion carried unanimously.

DRAFT MINUTES

2. Medical Marihuana Licensing Ordinance Amendment

Jocks explained the process involved for applying for a license and how the lottery selection will be handled.

Changes to the Ordinance were made:

- Under 4. Definitions (M) Qualifying Patient, should read definition of qualified patient found in the Medical Marihuana Act. Omit the words Primary Caregiver.
- Under 11. License Application should read, if a Provisioning Center, describe all locations in the premises where the sale or transfer to a patient shall take place.

Motion by Nelson to approve Medical Marihuana Licensing Ordinance Amendment with changes as stated, seconded by Dye. Roll call motion carried by vote 6 in favor (Aukerman, Dye, Jenema, Nelson, Zollinger and White) opposed by one (Scott).

3. Correction of Resolution 2017-30 to new resolution number to #R2017-34

Motion by Nelson to change resolution #R2017-30 to #R2017-34, seconded by Jenema. Roll call motion carried unanimously.

PUBLIC COMMENT & OTHER BUSINESS THAT MAY COME BEFORE THE BOARD: None

ADJOURN at 9:37 pm. Motion by Scott, seconded by Jenema.



**ACME TOWNSHIP REGULAR BOARD MEETING
ACME TOWNSHIP HALL
6042 Acme Road, Williamsburg MI 49690
Tuesday, November 14, 2017, 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: Regular: 10/03/17 Special:10/19/17

D. INQUIRY AS TO CONFLICTS OF INTEREST:

E. REPORTS

- a. Clerk - Dye**
- b. Parks –**
- c. Legal Counsel – J. Jocks**
- d. Sheriff – Brian Potter**
- e. County -Carol Crawford**
- f. Roads –Jason Gillman**
- g. Farmland Update-Laura Regan**
- h. GTMESA November report**

F. SPECIAL PRESENTATIONS:

- 1. 2016-17 Audit – Gabridge & Co.**

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

1. RECEIVE AND FILE:

- a. Treasurer's Report**
- b. Clerk's Revenue/Expenditure Report and Balance sheet**
- c. Draft unapproved meeting minutes**
 - 1. Planning Commission/MEETING CANCELLED FOR OCTOBER**
 - 2. Parks & Trails meeting 10/20/17**

2. APPROVAL:

- 1. Accounts Payable Prepaid of \$105,059.91 and Current to be approved of \$6,955.94
(Recommend approval: Clerk, C. Dye)**

H. ITEMS REMOVED FROM THE CONSENT CALENDAR:

1. _____
2. _____
3. _____

I. CORRESPONDENCE:

1. G. Lapointe, 6375 Plum Dr Email dated 10/11/17 Re: Medical Marijuana
2. D. High, 8934 Crockett Rd, Email dated 11/4/17: Re: Short term rentals
3. M. High, 8934 Crockett Rd, Email Re: Short term rentals
4. M. Gall, 8948 Crockett Rd, Email dated 10/17/17 Re: Vacation rentals

J. PUBLIC HEARING:

K. NEW BUSINESS:

1. SAD Funding: Three request in Hand
2. Resolution to Wave Penalty of Property transfer
3. Resolution to Move funds 401 to 208 Parks
4. Charter contract agreement 2017
5. Trails Easement Agreement
6. Capital Improvements Plan Draft Summary
7. Gilroy Roadside Park Recommendation

L. OLD BUSINESS:

1. Short term rentals
2. Medical Marihuana Licensing Ordinance Amendment
3. Correction of Resolution 2017-30 to new resolution number

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

ADJOURN



DRAFT MINUTES

**ACME TOWNSHIP REGULAR BOARD MEETING
ACME TOWNSHIP HALL
6042 Acme Road, Williamsburg MI 49690
Tuesday, October 3, 2017, 7:00 p.m.**

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

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

Members excused: none

Staff present: S. Winter, Planning & Zoning Administrator, J. Jocks, Legal Counsel, V. Donn, Recording Secretary

A. LIMITED PUBLIC COMMENT:

Susan Helton, 10513 Kay Ray Rd, stated her concerns with the Residential Fireworks Ordinance. The current wording and times are too lenient. The loud war like noises during the late hours creates a disturbance and is requesting the times to be changed.

Paul Olson, 4171 Wolverine Dr., as an agent for risk management insurance asked to be considered for bids and advice for the township. Literature was distributed to the board.

Closed to Public Comment at 7:11 pm

B. APPROVAL OF AGENDA:

Zollinger requested to move Old Business before New Business in the agenda.

Motion by Dye, seconded by Nelson to move Old Business before New Business. Motion carried unanimously.

Motion for Approval of rest of Agenda by White, seconded by Jenema, Motion carried unanimously.

C. APPROVAL OF BOARD MINUTES: 09/05/17

Motion by Nelson, seconded by White to approve Board meeting minutes of 09/05/17. Motion carried unanimously.

D. INQUIRY AS TO CONFLICTS OF INTEREST: None

E. REPORTS

- a. Clerk – Dye:** Reported the new voting equipment as arrived. Draft of financials for approval will be ready in November.
- b. Parks:** No report
- c. Legal Counsel – J. Jocks:** Working on rewrite of Medical Marihuana, short-term rental ordinances, and 41 DEQ ACO.
- d. Sheriff – Brian Potter:** out on medical leave
- e. County -Carol Crawford:** Joint meeting with Parks to review empty properties to utilize for parks. Discussions will be taking place on court employee and officer compensations.
- f. Roads –Jason Gillman:** August access road plan rating is 38%-62%. Suggested to have any road projects submitted immediately to have on the records. Projects are being delayed due to lack of contractors.

DRAFT MINUTES

g. **Farmland Update-Laura Regan:** Three applicants have been received for the assessment work. Reviewing the appraisals.

h. **GTMESSA September report: No report**

F. **SPECIAL PRESENTATIONS: None**

G. **CONSENT CALENDAR:**

H. **1. RECEIVE AND FILE:**

- a. **Treasurer's Report**
- b. **Clerk's Revenue/Expenditure Report and Balance sheet**
- c. **North Flight August report**
- d. **Cardno report-Grand Traverse Town center Inspection report**
- e. **September RecycleSmart Newsletter**
- f. **Draft Unapproved meeting minutes**
 1. **Planning Commission 09/11/17**
 2. **Zoning Board of Appeals 08/30/17**
 3. **Parks and Trails 08/18/17**

2. APPROVAL:

1. **Accounts Payable Prepaid of \$121,104.05 and Current to be approved of \$7,783.48 (Recommend approval: Clerk, C. Dye)**

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

1. None

Motion by Nelson, seconded by White to approve Consent Calendar. Motion carried unanimously.

J. **CORRESPONDENCE:** Email submitted by Steve and Jean Vandever, 6374 Plum Drive on disapproval of the Marijuana Ordinance.

K. **PUBLIC HEARING: None**

L. **OLD BUSINESS:**

1. **Police Power Ordinance Medical Marihuana**
Zollinger opened the meeting for public comment;

Gordie Lapointe, 6375 Plum Drive, expressed his opinion against this ordinance.

Mike Hedden, 7020 Deepwater Point, supporter and owner of Great Lakes Helping Hands
Expressed his support of Medical Marihuana.

Al Ruggirello, 7874 Turnberry Cr. Expressed his concerns with operation of Medical Marihuana

Chuck Walters, Bates Rd., against Medical Marihuana in the township.

Jesse Rose, Grand Cru, LLC, expressed his support of Medical Marihuana

Bonne Smith, 7280 Deepwater Point. Supports Medical Marihuana.

Gail Trill, 7174 Deepwater Point, expressed her support of Medical Marihuana in the township

Dale Stevens, 6070 Bates Rd., expressed his concerns with operation of Medical Marihuana

PUBLIC COMMENTS CLOSED

DRAFT MINUTES

Zollinger stated there has been updates to the draft ordinance since last presented to the Board in August. Acme Township Medical Marihuana Licensing Ordinance Draft, under 10, License Required item #3 a License shall be valid for the calendar year in which it is issued, unless revoked for violation(s) making it null and void. This mirrors State Law also. Winter reviewed amendments and updates to the Draft Police Power Ordinance Medical Marihuana. Discussion followed regarding updates to draft, State Laws described in the ordinance along with Federal Law, including what the Acme Township responsibilities verses the Sheriff, Jeff Jocks, legal counsel answered question and gave explanations. Shawn Winter also gave input on this to the Board. The Board inquired about location of the zoned areas mentioned in the ordinance and how the Township can restrict the number of Licenses allowed in these areas.

Motion made by Nelson, to accept the Police Power Acme Township Medical Marihuana Ordinance including the revision of the License shall be valid for a calendar year, seconded by White. Roll call motion carried by vote 5 in favor (Aukerman, Dye, Jenema, Nelson and White) opposed by two (Scott and Zollinger)

Motion by Nelson to move agenda Item under K. NEW BUSINESS: #6. Zoning Ordinance Amendment 045 – Medical Marihuana Facilities, to L. OLD BUSINESS: #2 for discussion following Police Power Medical Marihuana Ordinance. Seconded by Aukerman. Roll call motion carried by vote 6 in favor (Aukerman, Dye, Jenema, Nelson, Zollinger and White) opposed by one (Scott).

2. **Zoning Ordinance Amendment 045-Medical Marihuana Facilities:** Winter reviewed amendments revisions to the #045 Zoning Ordinance Medical Marihuana. Board discussed the number of medical marihuana licenses.

Motion made by Zollinger limiting licenses to (1) Provisional License in Commercial district, (2) Grower License and (2) Processor License in Agricultural district, and in B-4 districts allow (3) License for each of the 5 types of license (Provisional, Grower, Processor Transporter, & Compliance) and (1) License in Commercial district for Provisional. seconded by Nelson. Roll call motion carried by vote 6 in favor (Aukerman, Dye, Jenema, Nelson, Zollinger and White) opposed by one (Scott).

Jeff Jocks will rewrite Zoning Ordinance Amendment 045 - Medical Marihuana Facilities with wording and changes. Put in 6 A and B page 2, no more than 2 growers may be licensed and no more than 2 licenses issued for operating. B 2 Medical Marihuana processor. By right but no more than 3 licenses may be issued for processing.

Motion by Nelson to accept Amendment 045 with changes as stated by Jocks, seconded by White. Roll call motion carried by vote 6 in favor (Aukerman, Dye, Jenema, Nelson, Zollinger and White) opposed by one (Scott)

3. **Short Term Rentals Police Power Ordinance**
Winter reviewed Short-Term Rental Ordinance (5v) Memorandum and list of items that have been amended in draft.

Meeting opened for public comments on Short Term Rental Police Power Ordinance:

Karen Kane, 9851 Kay Ray Rd., opposes Short Term Rentals in the township

Mike High, 8934 Crockett Road, against Short Term Rentals in the township

Linda Wikle, 7174 Deepwater Pt., against Short Term Rentals in the township

Robert Evina, 6075 Arabian Lane, approves of Short Term Rentals in the township

DRAFT MINUTES

Teresa Woods, Owner of Visit Up North Vacation Rentals. She recommends rental properties should have contracts that charge renters fees and policies for breaking rental rules.

Amanda Beck, 7113 Deepwater Point, opposes Short Term Rentals in the township

Bonnie Smith, 7280 Deepwater Point, opposes Short Term Rentals in the township

Ginger Vary, 7113 Deepwater Point. Supports rules and regulations and the five acres minimum should remain in the ordinance.

Public Comment Closed

Motion by Nelson to table Short Term Rentals to the next board meeting. Seconded by Jenema. Motioned carried unanimously.

M. NEW BUSINESS:

1. Approve Bid Amount for Acme Sewer Project

Clyde Johnson with Gosling Czubak received two bids for the projected. Sterling Excavation for \$1,088,130.00 was slightly under estimated price. It is recommended by Johnson for the board's approval. The tart trail will need to be shut down with reroutes until completion in May.

Motioned by Jenema to approve Sterling Excavation for \$1,088,130.00 for the Acme Sewer project, seconded by White. Roll call motioned carried unanimously.

2. Resolution #R-2017-30 Budget change for 590 DPW Acme sewer fund to support Sewer by pass Project.

Motion by Jenema to approve Resolution #R-2017-30 budget amendment for fund 590 Sewer from fund balance capital account to reflect money spent for building sewer bypass around East Bay Township pump stations 2 & 1, seconded by Nelson. Roll call motion carried unanimously.

3. Board permission for additional marker in Yuba cemetery: Dye received request from Stites family to add an additional flat marker to a family members gravesite in Yuba cemetery.

Motion made by Scott to allow placement of an additional flat marker on the James J. Comrie gravesite located in Yuba Cemetery Lot #125 Plot #4 in remembrance of son Terry Comrie, seconded by Aukerman. Motion carried unanimously.

4. Greek Church Plans Approval-Planning.

Winter gave a overview of the Archangel Gabriel Orthodox Church plan to construct a 12,385 Square-foot church located at 7111 US-31 N. Reviewed the requirements of the of the SUP. Discussion followed on amount and type of bond to be requested by the township prior to issuing a Special land use permit.

Motion by Nelson to approve SUP 2017-3 Archangel Gabriel Orthodox Church. To include a \$65,000 landscaping bond. Seconded by Scott. Roll call motion carried unanimously.

DRAFT MINUTES

5. Township Phone System Replacement -Approval of Bidder on RFP-Supervisor

Zollinger suggested Ascom North's bid with additional four-hour recording.

Motioned by Scott to approve the Ascom bid with the additional recording time, seconded by White. Roll call motion carried unanimously.

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

Father Ciprian with the Archangel Gabriel Orthodox Church thanked everyone at Acme Township for all the help they gave in the planning process

ADJOURN at 10:20 pm



**ACME TOWNSHIP SPECIAL BOARD MEETING
ACME TOWNSHIP HALL
6042 Acme Road, Williamsburg MI 49690
Thursday, October 19, 2017 8:30 p.m.**

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

Members present: J. Aukerman, C. Dye, A. Jenema, D. White, J. Zollinger
Members excused: P. Scott
Staff present: None

A. LIMITED PUBLIC COMMENT: None

B. APPROVAL OF AGENDA:

Motion by Jenema, seconded by White to approve agenda. Motion carried unanimously.

C. INQUIRY AS TO CONFLICTS OF INTEREST: None

D. NEW BUSINESS:

1. Approval of Prepaid bills of \$10,820.01 and Current Bills to be paid of \$51,453.19

Motion by Jenema, seconded by Aukerman to approve the Prepaid and Current Bills as presented. Motion carried by unanimous vote.

2. Approval of Resolution to change health care provider

Motion by Jenema, seconded by White to approve Resolution R-2017-35 supporting the change of health insurance carrier to Blue Cross Blue Shield as they allow one employee to be enrolled in their health insurance plan. Motion carried unanimously by roll call vote.

PUBLIC COMMENT & OTHER BUSINESS THAT MAY COME BEFORE THE BOARD: None

Adjourn at 8:36 p.m..

Grand Traverse Sheriff Department Calls for Service Statistics

Month Year
October 2017

| Day of Week | Mon | Tues | Weds | Thurs | Fri | Sat | Sun | TOTAL | | | | | |
|------------------|-----------|-----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|-----------------|-----------|--|
| | 496 | 551 | 506 | 431 | 433 | 406 | 413 | 3,236 | | | | | |
| Hour of Day | 0 91 | 1 56 | 2 59 | 3 34 | 4 40 | 5 43 | 6 77 | 7 111 | 8 166 | 9 169 | 10 178 | 11 180 | |
| | 12 142 | 13 170 | 14 172 | 15 190 | 16 216 | 17 179 | 18 174 | 19 180 | 20 165 | 21 159 | 22 158 | 23 127 | |
| Location | Citations | Traffic Crashes | | | Arrests | | | *Other | Criminal | Non-Criminal | Traffic Crashes | Total | |
| | | Fatal | PIA | PDA | OWI | MIP | Criminal | | | | | | |
| 01 Acme | 9 | 0 | 2 | 16 | 2 | 1 | 10 | 77 | 26 | 42 | 18 | 163 | |
| 02 Blair | 29 | 0 | 5 | 28 | 2 | 0 | 22 | 217 | 89 | 73 | 33 | 412 | |
| 03 East Bay | 27 | 0 | 4 | 36 | 0 | 0 | 18 | 196 | 49 | 88 | 40 | 373 | |
| 04 Fife Lake | 6 | 0 | 2 | 7 | 0 | 0 | 5 | 47 | 5 | 12 | 9 | 73 | |
| 05 Garfield | 53 | 0 | 9 | 82 | 3 | 2 | 68 | 579 | 307 | 354 | 91 | 1,331 | |
| 06 Grant | 2 | 0 | 0 | 2 | 0 | 0 | 0 | 16 | 9 | 11 | 2 | 38 | |
| 07 Green Lake | 6 | 0 | 4 | 9 | 0 | 0 | 8 | 80 | 38 | 42 | 13 | 173 | |
| 08 Long Lake | 5 | 0 | 0 | 14 | 0 | 0 | 1 | 56 | 21 | 42 | 14 | 133 | |
| 09 Mayfield | 12 | 0 | 1 | 17 | 1 | 0 | 0 | 58 | 3 | 6 | 18 | 85 | |
| 10 Peninsula | 1 | 0 | 0 | 6 | 1 | 0 | 3 | 52 | 14 | 48 | 6 | 120 | |
| 11 Paradise | 7 | 0 | 1 | 16 | 1 | 0 | 6 | 49 | 12 | 35 | 17 | 113 | |
| 12 Union | 4 | 0 | 1 | 1 | 0 | 0 | 1 | 15 | 2 | 4 | 2 | 23 | |
| 13 Whitewater | 4 | 0 | 0 | 12 | 1 | 0 | 4 | 52 | 11 | 12 | 12 | 87 | |
| 29 Fife Lake Vlg | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 19 | 0 | 11 | 0 | 30 | |
| 30 Kingsley Vlg | 3 | 0 | 0 | 0 | 0 | 0 | 5 | 49 | 21 | 16 | 0 | 86 | |
| 66 Traverse City | 3 | 0 | 0 | 0 | 3 | 0 | 48 | 0 | 0 | 0 | 0 | 0 | |
| 84 Out of County | 0 | 0 | 0 | 0 | 1 | 0 | 27 | 0 | 0 | 0 | 0 | 0 | |
| Totals | 175 | 0 | 29 | 246 | 15 | 3 | 226 | 1,562 | 607 | 796 | 275 | 3,240 | |

*Other Calls for Service Include: 911 Hangups; BOL; Follow-up to Complaints; Motorist Assists; Public Relations; Serving Legal papers; Traffic Stops; Warrant Attempts

Ticket stats are based on what District Court has entered as of 11/01/17.

Arrest Stats are as of 11/01/17.



County Staff Report October 2017

1

2017-2018 Strategic Priorities

PRIORITY 1: BE A MODEL EMPLOYER

PRIORITY 2: BE FISCALLY SUSTAINABLE, DEMONSTRATE ACCOUNTABILITY AND TRANSPARENCY

PRIORITY 3: MAINTAIN AND INVEST IN THE COUNTY'S INFRASTRUCTURE

PRIORITY 4: PROTECT VULNERABLE POPULATIONS

PRIORITY 5: ADVANCE THE QUALITY OF THE REGION

PRIORITY 6: ESTABLISH NEW COLLABORATIVE PARTNERSHIPS AND ENHANCE EXISTING PARTNERSHIPS

PRIORITY 7: MAINTAIN PUBLIC SAFETY

PRIORITY 8: ENGAGE INTERNAL AND EXTERNAL STAKEHOLDERS TO SUPPORT A STRONG BRAND

Administrative Services/Resource Recovery (2, 6, 8)

- The development of the FY 2018 budget is under-way. The initial budget recommendation will be presented to the Board of Commissioners on October 25th. The County's budget continues to face pressure as expenditures rise at a rate higher than revenues. The FY 2018 budget includes approximately \$900,000 in salary increases to staff that are in the step-system of the County's compensation plan where they will get a 4.5% automatic increase due to the Union contracts and the County's policies. In addition, the County's health insurance costs will increase 9.3% due to the County's rich health insurance benefits and the high-utilization rates. The last issue increasing the County's costs is the County's Unfunded Pension Debt. The County negotiated with MERS an agreement to stabilize payments beginning in FY 2018. The County's payment will increase \$200,000 more in 2018 than was originally expected but is not expected to grow higher than that in future years, provided that the MERS assumptions are accurate.
- The County, in partnership with MSU Extension has launched a citizen engagement program called, "Get Engaged." For the past several weeks, 30 community members have met to learn about local government and how they can be involved. The seven-session series is a pilot project and includes presentations and discussions about navigating the County web site, elections and public office, communicating with public officials, tax assessment, and where tax dollars go.
- Last scheduled day of operation for the Brush Site is Saturday, November 18, weather permitting. The site accepts grass clippings, leaves, brush, and stumps up to 18" in diameter.

Central Dispatch/911 ()

- No report provided.

Circuit Court

- No report provided.

Circuit Court - Family Division

- No report provided.

Commission on Aging (4)

- Please welcome Cindy Kienlen, MSN, RN, CCHP as the new Director of the Commission on Aging. Cindy will join the team on October 18th!

Community Development & Codes (5)

- No report provided.

County Clerk ()

- Stats for month of September
 - New Circuit and Family Court Cases filed: 41 civil, 56 domestic, 32 felony, and 20 juvenile.
 - Three (3) jury pools sent out for Circuit Court trials.
 - Clerked one trials lasting ½ day.
 - Clerked four (4) County Commission meetings.
 - Vital Records filed: 162 births, 112 deaths, and 113 marriage licenses.
 - DBAs filed: 68
 - Concealed Pistol applications filed: 87
 - Concealed Pistol fingerprints done: 26
 - Concealed Pistol Licenses issued: 90
 - Notary Bonds/Applications: 25
 - Passport Photos taken: 110
 - Certified Copies: 684 customers (this could be 1 or many copies per customer)
 - Wedding Ceremonies: 5
 - Voter Registrations: 261

District Court

- No report provided.

Drain Commissioner (5)

- No report provided.

Equalization / GIS ()

- No report provided.

Facilities Management (3)

- Facilities issued a Request for Bids for custodial services for 2018 to 2020. Bids are due October 25 with a recommendation planned to be presented to the Board of Commissioners November 15.

Friend of the Court

- No report provided.

Health Department (1, 2, 4, 5, 6, 7, 8)

ADMINISTRATION & FINANCE DIVISION

➤ Administration and Finance

- Monitored fiscal year end state grant revenue against program expenses to ensure utilization of the entire state grant to its capacity before the fiscal year end of September 30, 2017.
- Participated in Northern Michigan Public Health Emergency Preparedness (NMPHEP) strategic planning session process to improve internal processes and objectives as it relates to shared services and staffing.
- Attended the Michigan Association of Local Public Health (MALPH) Accounting Conference in Mt. Pleasant and collaborated with other local health departments on various ways to handle public health accounting issues in local health departments.
- Negotiated and finalized a lease agreement for the Kingsley adolescent clinic (K-town).

➤ Northern Michigan Public Health Alliance

- A four-member team, with leaders from Benzie Leelanau District Health Department, District Health Department #4, Grand Traverse County Health Department and Health Department of Northwest Michigan, participated in the Annual Meeting in Kansas City in early September. Robert Wood Johnson Foundation funded four cross jurisdictional sharing projects to measure efficiency and effectiveness; the Alliance project is the only one focused on community health assessment. Our preliminary results indicate cost savings result from conducting community health assessment across public health jurisdictions and community partners recognize increased quality and usefulness of regional assessments.

➤ Northern Michigan Community Health Innovation Region

- Steering committee members of the Northern Michigan Community Innovation Model attended a one day State Innovation Model summit to learn more about the continued statewide efforts to improve health care, reduce cost and improve user satisfaction. Efforts at the 5 local Community Health Innovation regions are focused on preventative factors and the social determinants of health.
- Clinical Community Linkages Model
 - Three "Community Connections" HUBs are up and running across the 10-county region. Each one has a team consisting of registered nurse, social worker, community health worker, and others to connect clients/patients with complex needs with resources in the community.
 - A web-based screening tool to identify patients with social needs is being piloted in six patient-centered medical home currently. When finalized, it will be used in health care and social services settings to make referrals electronically to the HUB closest to the patient/client home.

- An on-line resource directory is nearly complete. When finalized, organizations may use it to search for medical services as well as resources related to social needs to assist their patients/clients.
- Community Health Improvement Plan- A second set of two-day training sessions is set for October 11/12 in Traverse City. At the initial training, in June, a Common Vision emerged that prioritizes four social determinants of health (access to healthy foods, transportation, affordable housing, and social cohesion) as top barriers to a healthy weight. Since then, a detailed system scanning process was conducted, asking constituents directly for their feedback through community boards, surveys, and focus groups in the past few weeks. In tomorrow's training, participants will begin to create effective strategies for system changes to reduce the prioritized barriers.

➤ Outreach and Education

- Community Health Director, Medical Examiner, Health Officer, and Public Health Nurse from Grand Traverse County Health Department facilitated and attended the quarterly Benzie/Leelanau/Grand Traverse County Child Death Review Team meeting on September 1, 2017 at the Michigan DHHS office. Team membership includes representatives from State and Local law enforcement, County Courts, Munson Healthcare, Local Health Departments, Fire and Safety, Child Protective Services, Department of Health and Human Services, and other community partners focused on child injury and death prevention efforts.
- Community Health Director attended the monthly Northern Michigan Perinatal Regional Network Collaborative meeting on September 18, 2017 in Kalkaska.
- Community Health Director and Maternal Child Health Program Supervisor facilitated the monthly Northern Michigan Public Health Alliance Maternal Child Health Continuous Quality Improvement Team meeting on September 18, 2017 in Kalkaska, during which the team began exploration of a new CQI project as a result of the 2017 Maternal Child Health Needs Assessment which was completed week of 9/11/17 as part of a State grant that each health department in the Alliance received. The team considered priority needs of this population such as high smoking rates, low breastfeeding duration rates, perinatal substance use rates, mental health needs, and infant mortality rates, to name a few.
- Coordinating outreach to area homeless shelters and restaurants on the importance of Hepatitis A vaccinations due to ongoing outbreaks in Southeast Michigan and Southern California.

MEDICAL EXAMINER DIVISION

- Munson Morgue Agreement- Finalized an agreement for morgue use for the medical examiner's office staff for investigations, temporary holding of deceased and examinations. The Medical Examiners' Office has a long standing, good working relationship with Munson regarding medical examiner use of the morgue. Due to changes in medical examiner office staffing of investigators, this agreement will better facilitate day to day use of the morgue,

access for staff and installation and use of telemedicine equipment. Morgue access and use is critical to the operations of the medical examiner's office.

- Health Innovation Grant- Finalized purchases needed in order to implement telemedicine assisted post mortem exams and screenings with off-site medical examiner/pathologist located in Kalamazoo and to assist medical examiner investigators with necessary equipment for comprehensive scene investigations. The grant ended September 30, 2017.

ENVIRONMENTAL HEALTH & ANIMAL CONTROL DIVISION

- Environmental Health
 - o Completed the 2017 beach monitoring season with all beaches at Level 1 (full body contact).
 - o Held Beach Monitoring Stakeholders meeting to debrief regarding the 2017 beach monitoring season. The Record-Eagle reported on the meeting in the September 24th edition.
 - o Completed campground and outdoor public pool inspections for the 2017 summer season. Grand Traverse County has 33 licensed outdoor pools and spas and 21 licensed campgrounds.
 - o Septic and well permits are steady as the fall construction season begins.
 - o Food service inspection activity is going back to a more normal routine now that the busy summer season has ended. The number of temporary food licenses have decreased as the number of festivals and events wind down after Labor Day.
 - o The Michigan Department of Agriculture and Rural Development held a "Specialized Processing" training for area food service establishment owners and managers on September 12th. The training was to inform restaurant owners/managers regarding the variance procedure for processing foods, such as sous vide, charcuterie, and dry or smoke curing of meats.
- Animal Control
 - o Due to the hot weather for most of September, Animal Control has responded to many dogs in hot cars.
 - o Dog on dog attacks have been prevalent lately which has almost exclusively involved dogs running at large and attacking other dogs on leash or in its owner's yard.

EMERGENCY MANAGEMENT & PUBLIC HEALTH PREPAREDNESS DIVISION

- Emergency Management
 - o Prepared 2017-18 School Drill Reporting form with dates for all fire, wind, and lockdown drills for all 48 schools and 5 school districts and disseminated to all public safety agencies in accordance with PA 12 statute.
 - o Worked with City of Traverse City on barrier/barricade event permit verbiage.

- o Emergency Action/Incident Action Plan for National Cherry Festival was awarded its second consecutive Gold Pinnacle award for Emergency Preparedness & Risk Management by the International Festival and Event Association.

➤ Emergency Preparedness

- o The Public Health Emergency Preparedness Coordinator for Grand Traverse County began the Leadership Grand Traverse Program for this Fall/Winter class. This program will advance the partnership and stakeholder position of the local department and the program within the community with both private and public partners.
- o Grand Traverse County Health Department Public Health Emergency Preparedness began a multi-step strategic planning session process with the collaborative partners of Benzie Leelanau District Health Department and Health Department of Northwest Michigan. This process is set out to improve the collaboratives internal processes, visions, scope and distribution of work, and objectives.
- o Closed Point of Dispensing Private and Public partners have been identified for the month of October to be set up to be contacted to schedule an initial meet and greet.

COMMUNITY HEALTH DIVISION

DISEASE CONTROL AND PREVENTION PROGRAMS:

➤ Communicable Disease Program

- o Communicable Disease staff investigated 64 communicable diseases/animal bites and bat exposures for the month of August.
- o National Outbreak Reporting System (NORS) report submitted to Michigan Department of Health & Human Services and the CDC, regarding a foodborne disease outbreak associated with a downtown Traverse City restaurant.
- o Staff continued to distribute "Weekly Communicable Disease Reporting" packets to daycares and schools within Grand Traverse county.
- o Four staff members attended the Thomas Judd Care Center's Northern Michigan HIV Summit on September 15.
- o Supervisor participated in a Data to Care conference call with the Michigan Department of Health and Human Services on September 21, which discussed different strategies for retaining HIV+ clients in medical care and promoting strong partnerships in the region.
- o Supervisor participated in the Northern Michigan Public Health Emergency Preparedness strategic planning and direction session on September 22.
- o The Communicable Disease staff welcomed new employee Jacalyn Money-Bruno, MPH, BSN! Jacalyn's primary assignments will be in Communicable Disease, Immunizations and Reproductive Health. We are excited to have her join our team!

➤ Reproductive Health

- o Reproductive Health staff provided services for 88 men and women, of which 43 were new clients to the program.
- o Staff participated in a Reproductive Life Plan webinar on September 13.
- o The 2017-18 Family Planning Program Annual Plan was completed and submitted to the Michigan Department of Health and Human Services.
- o Eight staff members attended the 2017 Family Planning Update in Grand Rapids on September 18-20.
- o Continued participation in the Health Systems Change for Tobacco Dependence Grant through phone conference, with a site visit from the grant administrator on September 22.
- o The Reproductive Health staff welcomed new employee Carrie Sorensen to the team! Carrie is a Physician's Assistant (PA-C) whose primary assignment will be in the Reproductive Health clinic. We are so happy to add Carrie to our team!

➤ Immunizations

- o Flu Shot season is in full swing, administering nearly 200 shots in the month of September, almost 3 times the number of flu shots administered in September 2016. The Health Department clinic will accept appointments or walk-in clients for flu vaccinations during all clinic hours.
- o Immunization Coordinator and Community Health Director attended the mandatory State Immunization Coordinator meeting on September 19, 2017 in Lansing during which presenters identified that Grand Traverse County ranks 2nd out of 84 counties for highest coverage of Influenza Vaccination ages 6 months and older. As well, Grand Traverse County ranks 1st in the State of Michigan for highest Influenza vaccination coverage for ages 18 and older.
- o Sheila Corner, RN and Rachel Schleenbaker, RN along with support from Laurie Johnston and Rose Ann Davis, administered nearly 40 adult flu shots at the Grawn Rural Health Fair September 30, 2017, receiving positive feedback from participants and planning committee members thanking the Health Department for much appreciated outreach to our west side residents.
- o Thus far this year the entire Health Department, including our two adolescent health clinic sites, have administered 2813 vaccinations to clients.

MATERNAL AND CHILD HEALTH PROGRAMS:

➤ Maternal Infant Health Program

- o Team provided 245 visits in September for a total caseload of 249 moms and babies.

- o Pat Drake BSN RN sent out big thanks to Amy Leiva BSN RN, and to Cindy Purvis BSN RN for help with the the Sudden Infant Death Syndrome/ Safe Sleep program. September was Safe Sleep Awareness month. Amy and Cindy connected with the Twilight Rotary group that funds the Born to Read program. Additional funding was identified to purchase the book Sleep Baby Safe and Snug by John Hutton for distribution to families at Munson Medical Center, as well as other programs with access to the Born to Read kits. Pat Drake wrote, " It never ceases to amaze me how my coworkers are willing to go above and beyond their required responsibilities to provide for our community." Sleep Baby Safe and Snug was read at the Infant Library Hour during the month of September to promote Safe Sleep Awareness Month.

➤ Children's Special Health Care Services

- o Children's Special Health Care Services caseload continues to increase. September has 312 children enrolled.
- o Team members conducted 38 encounters with children and families and provided 13 home visits.

➤ Adolescent Clinics

- o Two Adolescent Health staff members attended a three day conference on Family Planning. A great deal was learned about improving access and reaching difficult populations.
- o Several outreach activities took place in September, including presentations at several of the Career Tech Center classes and attendance at parent meetings at Traverse City High School.
- o At KTown Youth Health Center, our new Physician Assistant was up and running. A total of 69 youth were seen at KTown in September. Flu vaccination was launched in September. Flu vaccine was provided to 10 patients.
- o At Youth Health and Wellness Clinic, we were very busy with TB testing with the Allied Health and Early Childhood Education classes at the Career Tech Center. This is an annual service we provide the students that need to test for TB prior to their field placements. In September, we saw a total of 246 patients. A successful immunization clinic was held the second day of school at the Traverse City High school. Almost 20 students received their recommended immunizations that day.

➤ Head Start

- o Two final Head Start days were held on September 8th and 24th. A total of 46 children attended the two Head Start Dates. Vision and Hearing screenings were provided to 34 of the children. Lead screenings were provided to 2 children. September marks the end of the 2017 Head Start season. Thanks to the entire Head Start team for a successful 2017 year.

➤ WIC

- The WIC program initiated a designated time weekly for breastfeeding support with a lactation nurse in the WIC office. The time slots are an effort to provide increased access to lactation services during the week for mothers in need of help with breastfeeding issues.

Human Resources (1)

- Reviewed department initiatives, prioritized and assigned action items.
 - Scanning On-Base discussions with IT and training underway to ensure personnel documentation is scanned, indexed and properly distributed into files in compliance with best practice personnel file separation storage. This is a large project due to backlog from when HR was not fully staffed.
 - HR restructure continues to progress. On track for completion by deadline.
- Requisition/Recruiting/Interviewing/Hiring Workshops conducted (3 total) - good turnout and feedback. Suggestions for other workshops received.
- Continued facilitation of the Director of Veterans Affairs search process. Held interviews with seven candidates with the search team. Final interviews for two candidates are scheduled for October 16 with Ad Hoc Board Committee and the County Administrator, with recommendation to Veterans Affairs Committee to follow.
- Personality Preference at Work facilitation using the Myers-Briggs Type Indicator (MBTI) was conducted for the Finance Dept. and it was very well received. This instrument has many useful applications including communication, problem solving, inter-personal relations and leadership development.

Information Technology (3)

- On October 4, 2017, the Grand Traverse County Board of Commissioners approved an 18-month agreement with the State to partner with eight communities to share a Chief Information Security Officer (CISO). There is no cost to this program and it will continue to assist in strengthening GTC's cyber security as well as our relationships with other local governments throughout Michigan. The IT department will be joining Washtenaw County, Springfield Township, City of Battle Creek, Ottawa County, Allegan County, Monroe County, Lapeer County and the City of Ann Arbor in this joint collaborative agreement to support our IT needs.

MSU Extension ()

- No report provided.

Parks and Recreation ()

- No report provided.

Parks and Recreation/Senior Center Network (4)

- No report provided.

Planning ()

- No report provided.

Probate Court

- No report provided.

Prosecuting Attorney ()

- No report provided.

Public Works

- No report provided.

Register of Deeds

- No report provided.

Sheriff (7)

- No report provided.

Treasurer

- Posted almost all forfeited properties no major issues. Talked to many of the homeowners and explained the foreclosure process and payment plan options.
- Settled with both Fife Lake and Kingsley Villages, we are now collecting 2017 delinquent village taxes.
- Processed 62 regular service, and 21 expedited passports in September. Received "Certificate of Achievement for exemplary performance for two consecutive Facility Oversight visits" for the U.S. Department of State.

Veterans Affairs (4)

- The Department continues to provide services to Veterans at all three of its locations in Benzie, Leelanau, and Grand Traverse County. As of August 31, 2017, the Department has served 346 new Veterans with various requests for services and filing of claims.

DRAFT

TOWNSHIP OF ACME, MICHIGAN

ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 2017

TABLE OF CONTENTS

| | Page |
|---|------|
| INDEPENDENT AUDITOR'S REPORT | 1 |
| MANAGEMENT'S DISCUSSION AND ANALYSIS | 5 |
| BASIC FINANCIAL STATEMENTS | |
| Government-wide Financial Statements | |
| Statement of Net Position | 16 |
| Statement of Activities | 17 |
| Fund Financial Statements | |
| Governmental Funds | |
| Balance Sheet | 18 |
| Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position | 19 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance | 20 |
| Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance with the Statement of Activities | 21 |
| Proprietary Fund | |
| Statement of Net Position | 22 |
| Statement of Revenues, Expenses, and Changes in Net Position | 23 |
| Statement of Cash Flows | 24 |
| Fiduciary Funds | |
| Statement of Fiduciary Net Position | 25 |
| Notes to the Financial Statements | 27 |
| REQUIRED SUPPLEMENTARY INFORMATION | |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual | |
| General Fund | 44 |
| Fire Fund | 45 |
| Farm Land Preservation | 46 |
| Holiday Hills Improvement | 47 |
| OTHER SUPPLEMENTARY INFORMATION | |
| Nonmajor Governmental Funds | |
| Combining Balance Sheet | 49 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balance | 50 |

INDEPENDENT AUDITOR'S REPORT

To the Township Board
Township of Acme, Michigan
Williamsburg, MI 49690

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, 2017, 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.

DRAFT

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township as of June 30, 2017, 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
October 20, 2017

DRAFT

Management's Discussion and Analysis

Management's Discussion and Analysis

As management of the Township of Acme, Michigan (The "Township" or "government") we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended June 30, 2017. We encourage readers to consider the information presented here in conjunction with the financial statements.

Financial Highlights

- The assets of the Township exceeded its liabilities at the close of the most recent fiscal year by \$26,049,264 (net position). Of this amount, \$3,890,484 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 \$2,372,611, an increase of \$48,647 in comparison with the prior year. Approximately 18.7% of this amount (\$444,354) 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 \$444,354, or approximately 47.7% 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).

DRAFT

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

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

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

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

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

The Township maintains ten 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 Sayler Park boat launch funds, which are considered to be major funds. Data from the other eight governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the Township, assets exceeded liabilities by \$26,049,264 at the close of the most recent fiscal year.

| | Governmental Activities | | Business-type Activities | | Total Primary Government | |
|-----------------------------------|----------------------------|----------------------|-----------------------------|---------------------|-----------------------------|----------------------|
| | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| ASSETS | | | | | | |
| <i>Current Assets</i> | | | | | | |
| Cash & Equivalents | \$ 2,201,295 | \$ 2,152,805 | \$ 2,738,665 | \$ 2,278,300 | \$ 4,939,960 | \$ 4,431,105 |
| Accounts Receivable | 767,591 | 828,519 | 75,346 | 151,696 | 842,937 | 980,215 |
| Prepaid Items | 15,933 | 14,360 | - | - | 15,933 | 14,360 |
| Due from County | 128,288 | 133,056 | - | - | 128,288 | 133,056 |
| Due from State | 58,549 | 60,057 | - | - | 58,549 | 60,057 |
| Total Current Assets | 3,171,656 | 3,188,797 | 2,814,011 | 2,429,996 | 5,985,667 | 5,618,793 |
| <i>Noncurrent Assets</i> | | | | | | |
| Non-depreciable Capital Assets | 14,952,835 | 14,952,835 | - | - | 14,952,835 | 14,952,835 |
| Depreciable Capital Assets, Net | 493,003 | 98,766 | 6,217,036 | 6,462,215 | 6,710,039 | 6,560,981 |
| Total Assets | 18,617,494 | 18,240,398 | 9,031,047 | 8,892,211 | 27,648,541 | 27,132,609 |
| LIABILITIES | | | | | | |
| <i>Current Liabilities</i> | | | | | | |
| Accounts Payable | 38,405 | 45,355 | 54,118 | 91,466 | 92,523 | 136,821 |
| Accrued Liabilities | 15,412 | 12,958 | - | - | 15,412 | 12,958 |
| Accrued Interest | 3,809 | 3,879 | 3,021 | 3,754 | 6,830 | 7,633 |
| Current Portion of Long-term Debt | 50,000 | 30,000 | 98,718 | 86,092 | 148,718 | 116,092 |
| Total Current Liabilities | 107,626 | 92,192 | 155,857 | 181,312 | 263,483 | 273,504 |
| <i>Noncurrent Liabilities</i> | | | | | | |
| Compensated Absences | 418 | 2,876 | - | - | 418 | 2,876 |
| Long-term Debt | 865,000 | 915,000 | 470,376 | 518,854 | 1,335,376 | 1,433,854 |
| Total Liabilities | 973,044 | 1,010,068 | 626,233 | 700,166 | 1,599,277 | 1,710,234 |
| NET POSITION | | | | | | |
| Net Investment in Capital Assets | 15,445,838 | 15,051,601 | 5,647,942 | 5,857,269 | 21,093,780 | 20,908,870 |
| Restricted | 1,065,000 | 868,683 | - | - | 1,065,000 | 868,683 |
| Unrestricted | 1,133,612 | 1,310,046 | 2,756,872 | 2,334,776 | 3,890,484 | 3,644,822 |
| Total Net Position | \$ 17,644,450 | \$ 17,230,330 | \$ 8,404,814 | \$ 8,192,045 | \$ 26,049,264 | \$ 25,422,375 |

By far, the largest portion of the Township's net position (\$21,093,780, or 81.0%) 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 (\$1,065,000, or 4.1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$3,890,484, or 14.9%, is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

DRAFT

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 \$626,889 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

The Township is reporting three significant changes in assets and liabilities as of June 30, 2017 when compared to the prior year. First, cash increased from \$4,431,105 as of June 30, 2016 to \$4,939,960 as of June 30, 2017. This is largely attributable to the combined increase in net position of both governmental and business-type activities during the year of \$618,052. Second, accounts receivable decreased by \$137,278 as of year-end primarily as a result of Grand Traverse County paying the Township its share of charges for water and sewer services one month earlier than June 30, 2016. And thirdly, long-term capital assets increased by \$149,058 largely as a result of capital assets additions relating to the Sayler boat launch completed during the year.

Governmental Activities. During the current fiscal year, net position for governmental activities increased \$414,120 from the prior fiscal year for an ending balance of \$17,644,450

Charges for services decreased from \$1,115,353 during the year ended June 30, 2016 to \$185,984 during the year ended June 30, 2017. This is largely the result of recognizing special assessment revenues received during 2016 by the Township to finance road improvements within Holiday Hills. Operating grants decreased from \$281,026 during the year ended June 30, 2016 to \$45,993 for the year ended June 30, 2017; this decrease is due largely to a prior year \$250,000 one-time contribution from the Grand Traverse County Road Commission for the Holiday Hills Improvement road improvement project.

General government expenses stayed relatively consistent with the prior year. Public works expenses decreased by approximately \$1,106,996 during the year as a result of road improvements (mentioned above related to the special assessments and contributions from the Road Commission). Recreation and culture expenses decreased by \$168,565 during the year as a result of the boat launch project expenses and additional repairs and maintenance that were incurred by the Township during 2016.

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 \$212,769, increasing overall net position to \$8,404,814. Charges for services decreased by \$461,958 compared to 2016. The primary reason for decreased revenues is that 2016 had construction resulting in new users of the system, including significant new revenues related to the Meijer store construction and connection to the system.

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

| | Governmental Activities | | Business-type Activities | | Total Government | |
|--|------------------------------------|----------------------|-------------------------------------|---------------------|-----------------------------|----------------------|
| | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| Revenue | | | | | | |
| Program Revenues | | | | | | |
| Charges for Services | \$ 185,984 | \$ 1,115,353 | \$ 958,556 | \$ 1,420,514 | \$ 1,144,540 | \$ 2,535,867 |
| Operating Grants & Contributions | 45,993 | 281,026 | - | - | 45,993 | 281,026 |
| Capital Grants & Contributions | 226,776 | 36,854 | - | - | 226,776 | 36,854 |
| Total Program Revenues | 458,753 | 1,433,233 | 958,556 | 1,420,514 | 1,417,309 | 2,853,747 |
| General Revenues | | | | | | |
| Property Taxes | 1,373,228 | 1,344,328 | - | - | 1,373,228 | 1,344,328 |
| State Revenue Sharing | 351,912 | 327,873 | - | - | 351,912 | 327,873 |
| Other | - | 3,886 | - | - | - | 3,886 |
| Interest Income | 5,119 | 2,470 | 9,977 | 8,508 | 15,096 | 10,978 |
| Total General Revenues | 1,730,259 | 1,678,557 | 9,977 | 8,508 | 1,740,236 | 1,687,065 |
| Total Revenues | 2,189,012 | 3,111,790 | 968,533 | 1,429,022 | 3,157,545 | 4,540,812 |
| Expenses | | | | | | |
| General Government | 507,707 | 529,678 | - | - | 507,707 | 529,678 |
| Public Safety | 876,534 | 830,786 | - | - | 876,534 | 830,786 |
| Public Works | 49,354 | 1,156,350 | - | - | 49,354 | 1,156,350 |
| Community & Economic Development | 166,561 | 195,324 | - | - | 166,561 | 195,324 |
| Recreation & Culture | 131,651 | 300,216 | - | - | 131,651 | 300,216 |
| Water & Sewer | - | - | 775,909 | 740,838 | 775,909 | 740,838 |
| Interest on Long-term Debt | 22,940 | 18,085 | - | - | 22,940 | 18,085 |
| Total Expenses | 1,754,747 | 3,030,439 | 775,909 | 740,838 | 2,530,656 | 3,771,277 |
| Change in Net Position Before Transfers | 434,265 | 81,351 | 192,624 | 688,184 | 626,889 | 769,535 |
| Transfers | (20,145) | - | 20,145 | - | - | - |
| Change in Net Position | 414,120 | 81,351 | 212,769 | 688,184 | 626,889 | 769,535 |
| Net Position at Beginning of Period | 17,230,330 | 17,148,979 | 8,192,045 | 7,503,861 | 25,422,375 | 24,652,840 |
| Net Position at End of Period | \$ 17,644,450 | \$ 17,230,330 | \$ 8,404,814 | \$ 8,192,045 | \$ 26,049,264 | \$ 25,422,375 |

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, 2017, the Township's governmental funds reported combined fund balances of \$2,372,611, an increase of \$48,647 in comparison with the prior year. Approximately 18.7% of this amount (\$444,354) constitutes *unassigned fund balance*, which is available for spending at

DRAFT

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 (\$1,065,000), 2) not in a spendable form (\$144,221), or 3) committed for particular purposes (\$719,036).

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 \$444,354, while total fund balance decreased to \$1,309,212. 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 47.7% of total general fund expenditures and transfers out, while total fund balance represents approximately 140.4% percent of that same amount.

The fund balance of the Township's general fund decreased by \$15,865 during the current fiscal year which put the overall fund balance at \$1,309,212.

The fire fund, a major fund, had a \$26,223 increase in fund balance during the current fiscal year which put the overall fund balance at \$58,715. This increase in fund balance is related to the increased transfers in from the general fund to subsidize its operations.

The farm land preservation fund, a major fund, had a \$195,668 increase in fund balance during the current fiscal year which put the overall fund balance at \$588,956. 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 an \$27,693 increase in fund balance during the current fiscal year which put the overall fund balance at \$302,843. This increase is a result of the Township receiving assessments of \$80,703 during the year while incurring \$53,010 of debt service expenditures. The entire fund balance of \$275,150 is restricted, and will be expended on future road improvements and debt service payments on the 2015 transportation bond.

The Sayler Park boat launch fund, a major fund, had a \$114,199 decrease in fund balance during the current fiscal year which put the overall fund balance at \$682. This decrease in fund balance is related to expenditures for the Sayler boat launch capital improvement project.

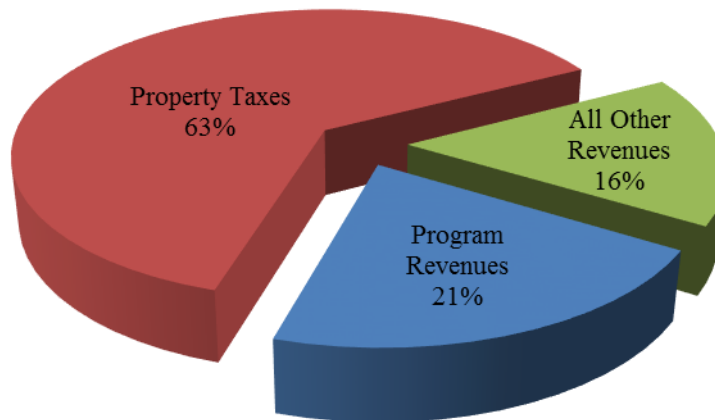
Proprietary Funds. The Township's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the water & sewer fund at the end of the year was \$2,756,872. The increase in net position for the fund was \$212,769.

Governmental Activities

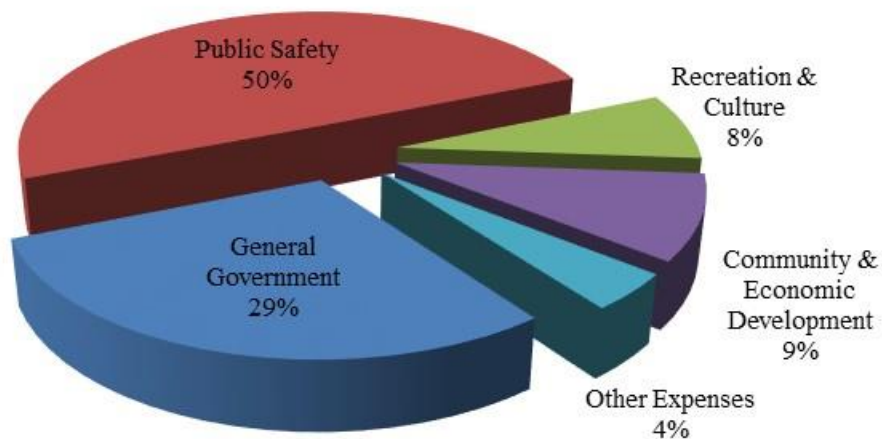
The following chart summarizes the revenue sources for the governmental activities of the Township for the most recent fiscal year end.

Governmental Activities Revenues



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

Governmental Activities Expenses



General Fund Budgetary Highlights

Original budget compared to final budget. During the year there was a need for a significant budget amendment to increase the original estimated budgeted appropriations in its general fund in the public works department. This increased budgeted expenditure was offset with a decrease in budgeted contingency expenditures.

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

Capital Assets and Debt Administration

Capital Assets

At June 30, 2017, the Township had \$21,662,874 invested in capital assets. The following table represents the Townships investment in capital assets:

Township of Acme Capital Assets as of June 30, 2017

| | |
|---------------------------|----------------------|
| Land & Development Rights | \$ 14,952,835 |
| Equipment | 3,596 |
| Building & Improvements | 459,458 |
| Vehicles | 29,949 |
| Water & Sewer System | 6,217,036 |
| <i>Net Capital Assets</i> | <u>\$ 21,662,874</u> |

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

Long-term Debt

At year-end the Township had total long-term debt of \$1,484,094, exclusive of compensated absences. The Township continued to pay down its debt, retiring \$65,852 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, 2017.

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

Economic Condition and Outlook

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

Contacting the Township

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

Township of Acme
602 Acme Road
Williamsburg, MI 49690

DRAFT

Basic Financial Statements

Township of Acme
Statement of Net Position
June 30, 2017

| | Primary Government | | |
|---------------------------------------|----------------------------|-----------------------------|----------------------|
| | Governmental Activities | Business-type Activities | Total |
| ASSETS | | | |
| <i>Current Assets</i> | | | |
| Cash & Cash Equivalents | \$ 2,201,295 | \$ 2,738,665 | \$ 4,939,960 |
| Due from County | 128,288 | -- | 128,288 |
| Accounts Receivable | 71,709 | 75,346 | 147,055 |
| Special Assessments Receivable | 695,882 | -- | 695,882 |
| Due from State | 58,549 | -- | 58,549 |
| Prepaid Items | 15,933 | -- | 15,933 |
| Total Current Assets | 3,171,656 | 2,814,011 | 5,985,667 |
| <i>Noncurrent Assets</i> | | | |
| Non-depreciable Capital Assets | 14,952,835 | -- | 14,952,835 |
| Depreciable Capital Assets (net) | 493,003 | 6,217,036 | 6,710,039 |
| Total Assets | 18,617,494 | 9,031,047 | 27,648,541 |
| LIABILITIES | | | |
| <i>Current Liabilities</i> | | | |
| Accounts Payable | 38,405 | 54,118 | 92,523 |
| Accrued Payroll & Related Liabilities | 15,412 | -- | 15,412 |
| Accrued Interest | 3,809 | 3,021 | 6,830 |
| Current Portion of Long-term Debt | 50,000 | 97,160 | 147,160 |
| Current Portion of Contract Payable | -- | 1,558 | 1,558 |
| Total Current Liabilities | 107,626 | 155,857 | 263,483 |
| <i>Noncurrent Liabilities</i> | | | |
| Long-term Debt | 865,000 | 466,754 | 1,331,754 |
| Compensated Absences | 418 | -- | 418 |
| Contract Payable | -- | 3,622 | 3,622 |
| Total Liabilities | 973,044 | 626,233 | 1,599,277 |
| NET POSITION | | | |
| Net Investment in Capital Assets | 15,445,838 | 5,647,942 | 21,093,780 |
| <i>Restricted for:</i> | | | |
| Public Safety | 157,743 | -- | 157,743 |
| Capital Projects | 309,707 | -- | 309,707 |
| Other Functions | 597,550 | -- | 597,550 |
| <i>Unrestricted</i> | 1,133,612 | 2,756,872 | 3,890,484 |
| Total Net Position | \$ 17,644,450 | \$ 8,404,814 | \$ 26,049,264 |

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

DRP

**Township of Acme
Statement of Activities
For the Year Ended June 30, 2017**

| Functions/Programs | Expenses | Program Revenues | | | Net (Expense) Revenue | | |
|--|---------------------|-------------------------|--|--|----------------------------|-----------------------------|-----------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government | | |
| | | | | | Governmental Activities | Business-type Activities | Total |
| Primary Government | | | | | | | |
| Governmental Activities: | | | | | | | |
| General Government | \$ 507,707 | \$ 122,797 | \$ 19,208 | \$ -- | \$ (365,702) | \$ -- | \$ (365,702) |
| Public Safety | 876,534 | -- | 9,585 | -- | (866,949) | -- | (866,949) |
| Public Works | 49,354 | 26,326 | -- | -- | (23,028) | -- | (23,028) |
| Recreation & Culture | 131,651 | 230 | 17,200 | 226,776 | 112,555 | -- | 112,555 |
| Debt Service - Interest | 22,940 | -- | -- | -- | (22,940) | -- | (22,940) |
| Community & Economic Development | 166,561 | 36,631 | -- | -- | (129,930) | -- | (129,930) |
| Total Governmental Activities | 1,754,747 | 185,984 | 45,993 | 226,776 | (1,295,994) | -- | (1,295,994) |
| Business-type Activities: | | | | | | | |
| Water & Sewer | 775,909 | 958,556 | -- | -- | -- | 182,647 | 182,647 |
| Total Business-type Activities | 775,909 | 958,556 | -- | -- | -- | 182,647 | 182,647 |
| Total Primary Government | \$ 2,530,656 | \$ 1,144,540 | \$ 45,993 | \$ 226,776 | \$ (1,295,994) | \$ 182,647 | \$ (1,113,347) |
| General Purpose Revenues and Transfers: | | | | | | | |
| Revenues | | | | | | | |
| State Revenue Sharing | | | | | 351,912 | -- | 351,912 |
| Interest Income | | | | | 5,119 | 9,977 | 15,096 |
| Property Taxes | | | | | 1,373,228 | -- | 1,373,228 |
| Transfers | | | | | | | |
| | | | | | (20,145) | 20,145 | -- |
| Total General Revenues and Transfers | | | | | 1,710,114 | 30,122 | 1,740,236 |
| Change in Net Position | | | | | 414,120 | 212,769 | 626,889 |
| <i>Net Position at Beginning of Period</i> | | | | | <i>17,230,330</i> | <i>8,192,045</i> | <i>25,422,375</i> |
| Net Position at End of Period | | | | | \$ 17,644,450 | \$ 8,404,814 | \$ 26,049,264 |

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

**Township of Acme
Balance Sheet
Governmental Funds
June 30, 2017**

| | | Special Revenue | | | Capital Projects | | |
|--|---------------------|------------------|---------------------------|------------------------------|----------------------------|--------------------------------|--------------------------------|
| | General | Fire Fund | Farm Land Preservation | Holiday Hills Improvement | Sayler Park Boat Launch | Other Governmental Funds | Total Governmental Funds |
| ASSETS | | | | | | | |
| Cash & Cash Equivalents | \$ 1,130,116 | \$ 58,715 | \$ 588,956 | \$ 302,843 | \$ 682 | \$ 119,983 | \$ 2,201,295 |
| Due from County | 128,288 | -- | -- | -- | -- | -- | 128,288 |
| Accounts Receivable | 71,709 | -- | -- | -- | -- | -- | 71,709 |
| Special Assessments Receivable | -- | -- | -- | 695,882 | -- | -- | 695,882 |
| Due from State | 58,549 | -- | -- | -- | -- | -- | 58,549 |
| Prepaid Items | 15,933 | -- | -- | -- | -- | -- | 15,933 |
| Total Assets | \$ 1,404,595 | \$ 58,715 | \$ 588,956 | \$ 998,725 | \$ 682 | \$ 119,983 | \$ 3,171,656 |
| LIABILITIES | | | | | | | |
| Accounts Payable | \$ 30,625 | \$ -- | \$ -- | \$ -- | \$ -- | \$ 7,780 | \$ 38,405 |
| Accrued Payroll & Related Liabilities | 15,412 | -- | -- | -- | -- | -- | 15,412 |
| Total Liabilities | 46,037 | -- | -- | -- | -- | 7,780 | 53,817 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Unavailable Revenue | 49,346 | -- | -- | 695,882 | -- | -- | 745,228 |
| Total Liabilities and Deferred Inflows of Resources | 95,383 | -- | -- | 695,882 | -- | 7,780 | 799,045 |
| FUND BALANCE | | | | | | | |
| Nonspendable | 144,221 | -- | -- | -- | -- | -- | 144,221 |
| Restricted | 15,458 | 58,715 | 588,956 | 302,843 | -- | 99,028 | 1,065,000 |
| Committed | 705,179 | -- | -- | -- | 682 | 13,175 | 719,036 |
| Unassigned | 444,354 | -- | -- | -- | -- | -- | 444,354 |
| Total Fund Balance | 1,309,212 | 58,715 | 588,956 | 302,843 | 682 | 112,203 | 2,372,611 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balance | \$ 1,404,595 | \$ 58,715 | \$ 588,956 | \$ 998,725 | \$ 682 | \$ 119,983 | \$ 3,171,656 |

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

Township of Acme
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2017

| | |
|--|-----------------------------|
| Total Fund Balance - Governmental Funds | \$ 2,372,611 |
| In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest expenditures are reported when due. | (3,809) |
| General government capital assets of \$15,798,041, net of accumulated depreciation of \$352,203, are not financial resources and accordingly are not reported in the funds. | 15,445,838 |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. This amount represents long-term debt of \$915,000. | (915,000) |
| 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. | 745,228 |
| Compensated absences are not due and payable in the current period, and therefore, are not reported in the funds. | (418) |
| Total Net Position-Governmental Funds | \$ <u>17,644,450</u> |

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

DR

Township of Acme
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2017

| | Special Revenue | | | | Capital Projects | Other | Total |
|---|---------------------|------------------|------------------------|---------------------------|-------------------------|--------------------|---------------------|
| | General | Fire Fund | Farm Land Preservation | Holiday Hills Improvement | Sayler Park Boat Launch | Governmental Funds | Governmental Funds |
| Revenues | | | | | | | |
| Property Taxes | \$ 339,709 | \$ 755,951 | \$ 232,673 | \$ -- | \$ -- | \$ 44,895 | \$ 1,373,228 |
| Special Assessments | -- | -- | -- | 80,703 | -- | -- | 80,703 |
| License & Permits | 90,452 | -- | -- | -- | -- | 9,585 | 100,037 |
| Local Contributions | 19,208 | -- | -- | -- | -- | 707 | 19,915 |
| Grants | 16,393 | -- | -- | -- | 226,776 | -- | 243,169 |
| State Revenue Sharing | 351,912 | -- | -- | -- | -- | -- | 351,912 |
| Charges for Services | 37,155 | -- | -- | -- | -- | 10,000 | 47,155 |
| Other | 28,966 | -- | -- | -- | 100 | -- | 29,066 |
| Interest Income | 4,619 | -- | 495 | -- | -- | 5 | 5,119 |
| Total Revenues | 888,414 | 755,951 | 233,168 | 80,703 | 226,876 | 65,192 | 2,250,304 |
| Expenditures | | | | | | | |
| General Government | 494,374 | -- | -- | -- | -- | 8,471 | 502,845 |
| Public Safety | -- | 813,227 | -- | -- | -- | 63,307 | 876,534 |
| Public Works | 49,354 | -- | -- | -- | -- | -- | 49,354 |
| Community & Economic Development | 129,061 | -- | 37,500 | -- | -- | -- | 166,561 |
| Recreation & Culture | 100,846 | -- | -- | -- | -- | 4,047 | 104,893 |
| Capital Outlay | -- | -- | -- | -- | 363,075 | 65,240 | 428,315 |
| Debt Service - Principal | -- | -- | -- | 30,000 | -- | -- | 30,000 |
| Debt Service - Interest | -- | -- | -- | 23,010 | -- | -- | 23,010 |
| Total Expenditures | 773,635 | 813,227 | 37,500 | 53,010 | 363,075 | 141,065 | 2,181,512 |
| Excess of Revenues Over (Under) Expenditures | 114,779 | (57,276) | 195,668 | 27,693 | (136,199) | (75,873) | 68,792 |
| Other Financing Sources (Uses) | | | | | | | |
| Transfers In | 28,000 | 83,499 | -- | -- | 50,000 | 13,600 | 175,099 |
| Transfers Out | (158,644) | -- | -- | -- | (28,000) | (8,600) | (195,244) |
| Net Other Financing Sources (Uses) | (130,644) | 83,499 | -- | -- | 22,000 | 5,000 | (20,145) |
| Net Change in Fund Balance | (15,865) | 26,223 | 195,668 | 27,693 | (114,199) | (70,873) | 48,647 |
| <i>Fund Balance at Beginning of Period</i> | <i>1,325,077</i> | <i>32,492</i> | <i>393,288</i> | <i>275,150</i> | <i>114,881</i> | <i>183,076</i> | <i>2,323,964</i> |
| Fund Balance at End of Period | \$ 1,309,212 | \$ 58,715 | \$ 588,956 | \$ 302,843 | \$ 682 | \$ 112,203 | \$ 2,372,611 |

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

Township of Acme
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended June 30, 2017

Total Net Change in Fund Balances - Governmental Funds \$ 48,647

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest expenditures are reported when due. 70

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 \$428,315 is in excess of Depreciation expense of \$34,078. 394,237

Repayment of bond principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the statement of net position. 30,000

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. (61,292)

Changes to compensated absences are not shown in the fund financial statements. The net effect of the current year is to decrease net position. 2,458

Changes in Net Position-Governmental Funds \$ 414,120

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

DRAFT

**Township of Acme
Statement of Net Position
Proprietary Fund
June 30, 2017**

| | <u>Business-type Activities - Enterprise Fund</u> |
|-------------------------------------|--|
| | <u>Water & Sewer</u> |
| ASSETS | |
| <i>Current Assets</i> | |
| Cash & Cash Equivalents | \$ 2,738,665 |
| Accounts Receivable | 75,346 |
| Total Current Assets | 2,814,011 |
| <i>Noncurrent Assets</i> | |
| Depreciable Capital Assets (net) | 6,217,036 |
| Total Assets | 9,031,047 |
| LIABILITIES | |
| <i>Current Liabilities</i> | |
| Accounts Payable | 54,118 |
| Accrued Interest | 3,021 |
| Current Portion of Long-term Debt | 97,160 |
| Current Portion of Contract Payable | 1,558 |
| Total Current Liabilities | 155,857 |
| <i>Noncurrent Liabilities</i> | |
| Long-term Debt | 466,754 |
| Contract Payable | 3,622 |
| Total Liabilities | 626,233 |
| NET POSITION | |
| Net Investment in Capital Assets | 5,647,942 |
| Unrestricted | 2,756,872 |
| Total Net Position | \$ 8,404,814 |

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

DRAFT

Township of Acme
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
For the Year Ended June 30, 2017

| | <u>Business-type Activities - Enterprise Fund</u> |
|---|--|
| | <u>Water & Sewer</u> |
| Operating Revenues | |
| Charges for Services | \$ 958,556 |
| <i>Total Operating Revenues</i> | <u>958,556</u> |
| Operating Expenses | |
| Contractual Services | 491,621 |
| Depreciation | 245,179 |
| <i>Total Operating Expenses</i> | <u>736,800</u> |
| <i>Operating Income (Loss)</i> | <u>221,756</u> |
| Non-Operating Revenues (Expenses) | |
| Interest Expense | (39,109) |
| Interest Income | 9,977 |
| <i>Net Non-Operating Revenues (Expenses)</i> | <u>(29,132)</u> |
| <i>Income Before Contributions and Transfers</i> | 192,624 |
| Transfers In | 20,145 |
| <i>Change In Net Position</i> | <u>212,769</u> |
| <i>Net Position at Beginning of Period</i> | 8,192,045 |
| <i>Net Position at End of Period</i> | <u>\$ 8,404,814</u> |

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

**Township of Acme
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2017**

| | <u>Business-type Activities - Enterprise Fund</u> |
|--|--|
| | <u>Water & Sewer</u> |
| Cash Flows from Operating Activities | |
| Cash Received from Customers | \$ 1,034,906 |
| Cash Payments to Contractors | (528,969) |
| <i>Total Cash Flows from Operating Activities</i> | <u>505,937</u> |
| Cash Flows from Non-capital and Related Financing Activities | |
| Increase (Decrease) from Transfer In | 20,145 |
| <i>Total Cash Flows from Non-capital and Related Financing Activities</i> | <u>20,145</u> |
| Cash Flows from (used by) Capital and Related Financing Activities | |
| Interest Paid | (39,842) |
| Principal Payments on Long-term Debt | (86,092) |
| Additional Debt Assumed for Additional Operating Capacity | 57,622 |
| <i>Total Cash Flows from (used by) Capital and Related Financing Activities</i> | <u>(68,312)</u> |
| Cash Flows from Investing Activities | |
| Interest on Investments | 2,595 |
| <i>Total Cash Flows from Investing Activities</i> | <u>2,595</u> |
| <i>Net Increase in Cash and Equivalents</i> | 460,365 |
| <i>Cash and Equivalents - Beginning of Year</i> | <u>2,278,300</u> |
| <i>Cash and Equivalents - End of Year</i> | <u>\$ 2,738,665</u> |
| Reconciliation of Operating Income to Net Cash Provided by Operating Activities | |
| Operating Income | \$ 221,756 |
| Adjustments to Reconcile Operating Income to Net Cash | |
| Provided by Operating Activities | |
| Depreciation Expense | 245,179 |
| Changes in Assets & Liabilities | |
| Receivables | 76,350 |
| Accounts Payable | (37,348) |
| Net Cash Provided by Operating Activities | <u>\$ 505,937</u> |

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

DRAFT

**Township of Acme
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2017**

| | <u>Agency</u> | |
|---------------------------------|--------------------|-----------------|
| | <u>Current Tax</u> | <u>Agency</u> |
| ASSETS | | |
| Cash & Cash Equivalents | \$ 28,968 | \$ 8,800 |
| <i>Total Assets</i> | <u>28,968</u> | <u>8,800</u> |
| LIABILITIES | | |
| Due to Other Governments | 28,968 | 8,800 |
| <i>Total Liabilities</i> | <u>\$ 28,968</u> | <u>\$ 8,800</u> |

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

DRAFT

Notes to the Financial Statements

Township of Acme

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

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

Reporting Entity

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

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

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

Joint Ventures

Master Sewer Agreement

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

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

Township of Acme

Notes to the Financial Statements

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

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

The Township is also responsible for lease payments to the Grand Traverse County Department of Public Works for the Township's portion of the Sewage Treatment Facility costs as listed in Note 5. In the year ended June 30, 2017, the Township paid \$84,534 to payoff sewage treatment plant bonds.

Metro Emergency Services Authority

The Township participates jointly in the operation of the Metro Emergency Services Authority with the charter townships of East Bay and Garfield in Grand Traverse County. The Township paid \$719,954 and \$93,273, to Metro Emergency Services Authority during the year ended June 30, 2017 for fire department and EMS services, respectively.

Government-wide and Fund Financial Statements

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

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

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

Township of Acme

Notes to the Financial Statements

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

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

The Township reports the following major governmental funds:

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

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

The ***farm land preservation fund*** accounts for the Township's development of farm land. Financing is provided by a property tax levy.

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

Township of Acme

Notes to the Financial Statements

The ***Sayler Park boat launch fund*** accounts for the Sayler Park boat launch capital project. Financing is provided by transfers in from other funds, contributions, and state and local grants.

The Township reports the following major proprietary fund:

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

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 not meeting this definition are reported as nonoperating revenues and expenses.

Budgetary Basis of Accounting

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

1. The Township Supervisor submits to the Township Board a proposed operating budget for the fiscal year commencing the following July 1.
2. Public hearings are conducted to obtain taxpayer comments.

Township of Acme

Notes to the Financial Statements

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, 2017. Expenditures may not exceed appropriations. The appropriations resolutions are based on the projected expenditures budget of the department heads of the Township. Any amendment to the original budget must meet the requirements of Public Act 621. Any revisions that alter the total expenditures of any fund must be approved by the Township Board.

Assets, Liabilities, and Equity

Cash and Cash Equivalents

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

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

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

Township of Acme

Notes to the Financial Statements

- Mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

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 estimated fair value on the date received.

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

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

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

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

Township of Acme

Notes to the Financial Statements

Conservation Easements

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

Deferred Inflows of Resources / Unavailable Revenue

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

Long-term Obligations

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

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

Compensated Absences (Paid Time Off)

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

Township of Acme

Notes to the Financial Statements

Net Position Flow Assumption

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

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

Fund Balance Flow Assumptions

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

Fund Balance Policies

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

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

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

Township of Acme

Notes to the Financial Statements

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 2016 tax was levied and collectible on December 1, 2016 and was recognized as revenue in the year ended June 30, 2017, when the proceeds of the levy are budgeted and available for the financing of operations.

Use of Estimates

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

Subsequent Events

The Township has evaluated subsequent events and transactions for potential recognition and disclosure through October 20, 2017, 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.

Township of Acme

Notes to the Financial Statements

The Township had no significant expenditures in excess of appropriations during the current year.

Note 3 - Cash and Investments

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

| | Governmental Activities | Business-type Activities | Fiduciary Funds | Total |
|----------------------------------|----------------------------|-----------------------------|-----------------|--------------|
| Statement of Net Position | | | | |
| Cash & Cash Equivalents | \$ 2,201,295 | \$ 2,738,665 | \$ 37,768 | \$ 4,977,728 |

Deposits

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

Custodial Credit Risk

In the event of bank failure, the Township's uninsured deposits may not be returned to it. As of June 30, 2017, \$4,252,770 of the Township's \$5,002,770 bank balance was exposed to custodial credit risk because it was uninsured and uncollateralized.

The Township held no investments as of June 30, 2017.

Township of Acme

Notes to the Financial Statements

Note 4 - Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2017 was as follows:

| Governmental Activities | <u>June 30, 2016</u> | <u>Additions</u> | <u>Reductions</u> | <u>June 30, 2017</u> |
|---|----------------------|-------------------|-------------------|----------------------|
| Capital assets not being depreciated | | | | |
| Land & Development Rights | \$ 14,952,835 | \$ - | \$ - | \$ 14,952,835 |
| Capital assets being depreciated | | | | |
| Buildings & Improvements | 233,201 | 428,315 | - | 661,516 |
| Vehicles | 97,342 | - | - | 97,342 |
| Equipment | 95,232 | - | 8,884 | 86,348 |
| Total capital assets being depreciated | <u>425,775</u> | <u>428,315</u> | <u>8,884</u> | <u>845,206</u> |
| Less accumulated depreciation | | | | |
| Buildings & Improvements | 175,740 | 26,318 | - | 202,058 |
| Vehicles | 60,881 | 6,512 | - | 67,393 |
| Equipment | 90,388 | 1,248 | 8,884 | 82,752 |
| Total accumulated depreciation | <u>327,009</u> | <u>34,078</u> | <u>8,884</u> | <u>352,203</u> |
| Total capital assets, net | <u>\$ 15,051,601</u> | <u>\$ 394,237</u> | <u>\$ -</u> | <u>\$ 15,445,838</u> |

Capital asset activity for business-type activities for the year ended June 30, 2017 was as follows:

| Business-type Activities | <u>June 30, 2016</u> | <u>Additions</u> | <u>Reductions</u> | <u>June 30, 2017</u> |
|---|----------------------|-------------------|-------------------|----------------------|
| Capital assets being depreciated | | | | |
| Water & Sewer System | \$ 12,258,956 | \$ - | \$ - | \$ 12,258,956 |
| Less accumulated depreciation | | | | |
| Water & Sewer System | 5,796,741 | 245,179 | - | 6,041,920 |
| Total capital assets, net | <u>\$ 6,462,215</u> | <u>\$ 245,179</u> | <u>\$ -</u> | <u>\$ 6,217,036</u> |

Depreciation expense was charged to the Township as follows:

| | |
|--------------------------------------|-------------------|
| Governmental Activities | |
| General Government | \$ 5,396 |
| Recreation & Culture | 28,682 |
| Total Governmental Activities | <u>\$ 34,078</u> |
| Business-type Activities | |
| Water & Sewer | <u>\$ 245,179</u> |

Township of Acme

Notes to the Financial Statements

Note 5 - Long-term Debt

Long-term debt at June 30, 2017 was composed of the following individual issues:

General Obligation Limited Tax Bonds (Governmental Activities)

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

General Obligation Bonds (Business-type activities)

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

The above business-type activities contractual obligations to Grand Traverse County (the "County") are the result of the County issuance of bonds on the Township's behalf. The Township has pledged substantially all revenue of the water and sewer fund, net of operating expenses, to repay the obligations; in addition, it has pledged to raise property taxes, to the extent permitted by law, if necessary to fund the obligation to repay the County. The Township's portion of County bonds are adjusted annually based on plant flows. Proceeds from the County bonds provided financing for the construction of the sewer facilities and assets. All agreements provide for the Township to use, operate, and maintain the systems, at its own expense, subject to the terms and conditions of the agreement. The remaining principal to be paid on the bonds total \$527,006 as of June 30, 2017. During the current year, net revenues of the system were \$958,556 compared to the annual debt requirements of \$125,934.

Leases Payable

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

Under the accrual basis of accounting, the leases are classified as sales leases. As a result, a long-term liability is recognized in the accompanying statement of net position.

Township of Acme

Notes to the Financial Statements

Assets capitalized under the lease have a cost of \$470,853 and a net book value of \$376,865 as of June 30, 2017.

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

| | 6/30/2016 | Additions | Reductions | 6/30/2017 | Due Within One Year |
|---------------------------------------|---------------------|------------------|-------------------|---------------------|------------------------|
| Governmental Activities: | | | | | |
| 2015 Transportation Bonds | \$ 945,000 | \$ - | \$ 30,000 | \$ 915,000 | \$ 50,000 |
| Compensated Absences | 2,876 | - | 2,458 | 418 | - |
| Total Governmental Activities | <u>947,876</u> | <u>-</u> | <u>32,458</u> | <u>915,418</u> | <u>50,000</u> |
| | 947,876 | | | | |
| Business-type Activities: | | | | | |
| 2011 Refunding Bonds | 553,918 | 57,622 | 84,534 | 527,006 | 97,160 |
| Unamortized Bond Premium | 44,290 | - | 7,382 | 36,908 | - |
| Contract Payable | 6,738 | - | 1,558 | 5,180 | 1,558 |
| Total Business-type Activities | <u>604,946</u> | <u>57,622</u> | <u>93,474</u> | <u>569,094</u> | <u>98,718</u> |
| | 604,946 | 57,622 | 93,474 | 569,094 | 98,718 |
| Total Long-term Debt | <u>\$ 1,552,822</u> | <u>\$ 57,622</u> | <u>\$ 125,932</u> | <u>\$ 1,484,512</u> | <u>\$ 148,718</u> |

Future debt service maturity payments, excluding bond premiums and compensated absences, at June 30, 2017 were as follows:

| | Governmental Activities | | | Business-type Activities | | |
|-----------|--------------------------------|-------------------|---------------------|---------------------------------|------------------|-------------------|
| | Principal | Interest | Total | Principal | Interest | Total |
| 2018 | \$ 50,000 | \$ 22,855 | \$ 72,855 | \$ 98,790 | \$ 21,080 | \$ 119,870 |
| 2019 | 55,000 | 22,286 | 77,286 | 103,478 | 17,194 | 120,672 |
| 2020 | 55,000 | 21,530 | 76,530 | 107,365 | 13,124 | 120,489 |
| 2021 | 55,000 | 20,637 | 75,637 | 109,369 | 8,902 | 118,271 |
| 2022 | 65,000 | 19,489 | 84,489 | 113,184 | 4,528 | 117,712 |
| 2023-2026 | 340,000 | 73,256 | 413,256 | - | - | - |
| 2027-2031 | 295,000 | 20,667 | 315,667 | - | - | - |
| Total | <u>\$ 915,000</u> | <u>\$ 200,720</u> | <u>\$ 1,115,720</u> | <u>\$ 532,186</u> | <u>\$ 64,828</u> | <u>\$ 597,014</u> |

Advance Refunding

During the year ended June 30, 2012, the County issued general obligation City of Traverse City Treatment Plan Series 2011 bonds of \$20,385,000 (par value) with interest rates ranging from 3.00% to 4.00% to advance refund \$21,300,000 of the County Series 2002 bonds. The remaining Series 2002 bonds mature in fiscal years 2014 through 2022 in the amount of \$19,750,000 with interest rates of 4.10% to 5.00%. Acme Township's portion of the remaining maturities is \$527,006 as of June 30, 2017.

Township of Acme

Notes to the Financial Statements

Note 6 - Interfund Transfers

Interfund transfers during the year were as follows:

| <u>Transfer In</u> | <u>Transfer Out</u> | <u>Amount</u> |
|-----------------------------|-----------------------------|---------------|
| General Fund | Sayler Park | \$ 28,000 |
| Fire Fund | General Fund | 83,499 |
| Nonmajor Governmental Funds | Nonmajor Governmental Funds | 8,600 |
| Nonmajor Governmental Funds | General Fund | 5,000 |
| Sayler Park Boat Launch | General Fund | 50,000 |
| Water & Sewer | General Fund | 20,145 |

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 account are fully vested after four years of service.

The current year contribution was calculated on covered payroll of \$272,300, resulting in an employer contribution of \$27,230. No contributions from employees are required.

Note 8 - Development Rights

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

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

Township of Acme

Notes to the Financial Statements

Note 9 - Risk Management

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

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

Note 10 - Commitments and Contingencies

Septage Treatment Facility

The Township is a participant in the Septage Treatment Facility. Being a participant requires the Township to contribute funding to the planning of a new facility. As of June 30, 2017, 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, 2017 have not yet been conducted. Accordingly, the Township's compliance with applicable grant requirements will be established at some future date.

Note 11 - Related Party Transactions

The Township Treasurer owns an assessing company called A&D Assessing. During the year ended June 30, 2017, the Township paid this company \$40,800 for services provided.

Township of Acme

Notes to the Financial Statements

Note 12 - 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 | Saylor Park Boat Launch | Nonmajor Funds | Total |
|---|---------------------|------------------|-----------------------|---------------------------|-------------------------|-------------------|---------------------|
| Nonspendable: | | | | | | | |
| Long-term Receivable | \$ 128,288 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 128,288 |
| Prepaid Items | 15,933 | - | - | - | - | - | 15,933 |
| Total Nonspendable | 144,221 | - | - | - | - | - | 144,221 |
| Restricted for: | | | | | | | |
| Farmland Preservation Fund | - | - | 588,956 | - | - | - | 588,956 |
| Public Act 48 Metro Fund | 8,594 | - | - | - | - | - | 8,594 |
| Fire Fund | - | 58,715 | - | - | - | - | 58,715 |
| Police Protection Fund | - | - | - | - | - | 90,910 | 90,910 |
| Liquor Fund | - | - | - | - | - | 8,118 | 8,118 |
| Holiday Hills Improvement | - | - | - | 302,843 | - | - | 302,843 |
| Capital Projects | 6,864 | - | - | - | - | - | 6,864 |
| Total Restricted | 15,458 | 58,715 | 588,956 | 302,843 | - | 99,028 | 1,065,000 |
| Committed for: | | | | | | | |
| Self Funded Accts | 388,125 | - | - | - | - | - | 388,125 |
| Cemetery | - | - | - | - | - | 10,936 | 10,936 |
| Shoreline Preservation Fund | - | - | - | - | - | 1,379 | 1,379 |
| Parks | 69,208 | - | - | - | - | 860 | 70,068 |
| Saylor Park Boat Launch | - | - | - | - | 682 | - | 682 |
| GTTC Engineer Project Mgmt | 32,000 | - | - | - | - | - | 32,000 |
| Township Hall / Community Center | 30,000 | - | - | - | - | - | 30,000 |
| Septage Plant Bond Buyout | 185,846 | - | - | - | - | - | 185,846 |
| Total Committed | 705,179 | - | - | - | 682 | 13,175 | 719,036 |
| Unassigned | 444,354 | - | - | - | - | - | 444,354 |
| Total Fund Balances - Governmental Funds | \$ 1,309,212 | \$ 58,715 | \$ 588,956 | \$ 302,843 | \$ 682 | \$ 112,203 | \$ 2,372,611 |

Restricted fund balance of \$1,065,000 in the funds equals the amount restricted in the statement of net position in the government-wide financial statements.

Note 13 - Tax Abatement Disclosure

Agricultural processing renaissance zone abatements are granted in the State of Michigan under Public Act 376 of 1996, as amended, to help attract new business, increase economic development, and expand agricultural business and employment opportunities. The exemption must be approved by both the Township (after a public hearing is held) and the State of Michigan. The exemptions can cover real and/or personal property. By State law, the exemption must be applied for no later than six months after commencement of the project, and must be accompanied by a written agreement between the taxpayer and the Township. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. For the year ended June 30, 2017, the Township's property taxes were reduced by \$7,297 under this program.

DRAFT

Required Supplementary Information

Township of Acme
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance Positive (Negative) Final to Actual |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ 344,750 | \$ 344,750 | \$ 341,102 | \$ (3,648) |
| License & Permits | 85,200 | 85,200 | 90,452 | 5,252 |
| Local Contributions | -- | -- | 19,208 | 19,208 |
| Grants | 40,250 | 40,250 | 15,000 | (25,250) |
| State Revenue Sharing | 340,496 | 340,496 | 351,912 | 11,416 |
| Charges for Services | 88,500 | 88,500 | 37,155 | (51,345) |
| Other | 26,700 | 26,700 | 28,736 | 2,036 |
| Interest Income | 1,850 | 1,850 | 4,849 | 2,999 |
| Total Revenues | <u>927,746</u> | <u>927,746</u> | <u>888,414</u> | <u>(39,332)</u> |
| Other Financing Sources | | | | |
| Transfers In | -- | 28,000 | 28,000 | -- |
| Total Revenues and Other Financing Sources | <u>927,746</u> | <u>955,746</u> | <u>916,414</u> | <u>(39,332)</u> |
| Expenditures | | | | |
| General Government | | | | |
| Township Board | 168,170 | 166,170 | 168,648 | (2,478) |
| Supervisor | 49,140 | 49,140 | 48,499 | 641 |
| Elections | 15,150 | 17,150 | 15,619 | 1,531 |
| Assessing | 53,983 | 53,983 | 53,235 | 748 |
| Clerk | 81,977 | 81,977 | 79,267 | 2,710 |
| Board of Review | 1,261 | 1,261 | 893 | 368 |
| Treasurer | 68,775 | 68,775 | 66,440 | 2,335 |
| Building & Grounds | 36,900 | 48,900 | 47,085 | 1,815 |
| Total General Government | <u>475,356</u> | <u>487,356</u> | <u>479,686</u> | <u>7,670</u> |
| Public Works | 2,800 | 48,975 | 49,354 | (379) |
| Community and Economic Development | 210,630 | 210,630 | 129,061 | 81,569 |
| Parks & Recreation | 109,560 | 109,560 | 100,846 | 8,714 |
| Other | 14,400 | 19,000 | 14,688 | 4,312 |
| Contingency | 65,000 | 2,142 | -- | 2,142 |
| Total Expenditures | <u>877,746</u> | <u>877,664</u> | <u>773,635</u> | <u>104,029</u> |
| Other Financing Uses | | | | |
| Transfers Out | -- | 158,644 | 158,644 | -- |
| Total Expenditures and Other Financing Uses | <u>877,746</u> | <u>1,036,307</u> | <u>932,279</u> | <u>104,028</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | <u>50,000</u> | <u>(80,561)</u> | <u>(15,865)</u> | <u>64,696</u> |
| Net Change in Fund Balance | <u>50,000</u> | <u>(80,561)</u> | <u>(15,865)</u> | <u>64,696</u> |
| Fund Balance at Beginning of Period | <u>1,325,077</u> | <u>1,325,077</u> | <u>1,325,077</u> | <u>--</u> |
| Fund Balance at End of Period | <u>\$ 1,375,077</u> | <u>\$ 1,244,516</u> | <u>\$ 1,309,212</u> | <u>\$ 64,696</u> |

Township of Acme
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Fire Fund
For the Year Ended June 30, 2017

| | Budgeted Amounts | | | Variance Positive (Negative) Final to Actual |
|---|-------------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property Taxes | \$ 754,196 | \$ 754,196 | \$ 755,951 | \$ 1,755 |
| Total Revenues | 754,196 | 754,196 | 755,951 | 1,755 |
| Other Financing Sources | | | | |
| Transfers In | 2,000 | 83,499 | 83,499 | -- |
| Total Revenues and Other Financing Sources | 756,196 | 837,695 | 839,450 | 1,755 |
| Expenditures | | | | |
| Public Safety | 753,122 | 815,955 | 813,227 | 2,728 |
| Total Expenditures | 753,122 | 815,955 | 813,227 | 2,728 |
| Excess (Deficiency) of Revenues Over Expenditures and Other Uses | 3,074 | 21,740 | 26,223 | 4,483 |
| Net Change in Fund Balance | 3,074 | 21,740 | 26,223 | 4,483 |
| Fund Balance at Beginning of Period | 32,492 | 32,492 | 32,492 | -- |
| Fund Balance at End of Period | \$ 35,566 | \$ 54,232 | \$ 58,715 | \$ 4,483 |

Township of Acme
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Farm Land Preservation
For the Year Ended June 30, 2017

| | Budgeted Amounts | | | Variance Positive (Negative) Final to Actual |
|--|-------------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property Taxes | \$ 236,022 | \$ 236,022 | \$ 232,673 | \$ (3,349) |
| Interest Income | 60 | 60 | 495 | 435 |
| Total Revenues | 236,082 | 236,082 | 233,168 | (2,914) |
| Expenditures | | | | |
| Community and Economic Development | 24,000 | 24,000 | 37,500 | (13,500) |
| Capital Outlay | 200,000 | 200,000 | -- | 200,000 |
| Total Expenditures | 224,000 | 224,000 | 37,500 | 186,500 |
| Excess (Deficiency) of Revenues Over Expenditures | 12,082 | 12,082 | 195,668 | 183,586 |
| Net Change in Fund Balance | 12,082 | 12,082 | 195,668 | 183,586 |
| <i>Fund Balance at Beginning of Period</i> | 393,288 | 393,288 | 393,288 | -- |
| Fund Balance at End of Period | \$ 405,370 | \$ 405,370 | \$ 588,956 | \$ 183,586 |

Township of Acme
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Holiday Hills Improvement
For the Year Ended June 30, 2017

| | Budgeted Amounts | | | Variance Positive (Negative) Final to Actual |
|--|-------------------------|----------------|----------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Special Assessments | \$ 64,832 | \$ 64,832 | \$ 80,703 | \$ 15,871 |
| Other | 40,000 | 40,000 | -- | (40,000) |
| Total Revenues | 104,832 | 104,832 | 80,703 | (24,129) |
| Expenditures | | | | |
| Debt Service - Principal | 37,203 | 37,203 | 30,000 | 7,203 |
| Debt Service - Interest | 23,010 | 23,010 | 23,010 | -- |
| Total Expenditures | 60,213 | 60,213 | 53,010 | 7,203 |
| Excess (Deficiency) of Revenues Over Expenditures | 44,620 | 44,620 | 27,693 | (16,927) |
| Net Change in Fund Balance | 44,620 | 44,620 | 27,693 | (16,927) |
| Fund Balance at Beginning of Period | 275,150 | 275,150 | 275,150 | -- |
| Fund Balance at End of Period | 319,770 | 319,770 | 302,843 | (16,927) |

DRAFT

Combining and Individual Fund Statements and Schedules

DRAFT

**Township of Acme
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017**

| | Special Revenue | | | | | Total Nonmajor Governmental Funds |
|--|-------------------|------------------|-----------------|---------------------------|-----------------|---|
| | Police Protection | Cemetery Fund | Liquor Fund | Shoreline Preservation | Park Fund | |
| ASSETS | | | | | | |
| Cash & Cash Equivalents | \$ 90,910 | \$ 14,616 | \$ 8,118 | \$ 1,379 | \$ 4,960 | \$ 119,983 |
| <i>Total Assets</i> | \$ 90,910 | \$ 14,616 | \$ 8,118 | \$ 1,379 | \$ 4,960 | \$ 119,983 |
| LIABILITIES | | | | | | |
| Accounts Payable | \$ -- | \$ 3,680 | \$ -- | \$ -- | \$ 4,100 | \$ 7,780 |
| <i>Total Liabilities</i> | -- | 3,680 | -- | -- | 4,100 | 7,780 |
| FUND BALANCE | | | | | | |
| Restricted | 90,910 | -- | 8,118 | -- | -- | 99,028 |
| Committed | -- | 10,936 | -- | 1,379 | 860 | 13,175 |
| Unassigned | -- | -- | -- | -- | -- | -- |
| <i>Total Fund Balance</i> | 90,910 | 10,936 | 8,118 | 1,379 | 860 | 112,203 |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i> | \$ 90,910 | \$ 14,616 | \$ 8,118 | \$ 1,379 | \$ 4,960 | \$ 119,983 |

DRAFT

Township of Acme
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended June 30, 2017

| | Special Revenue | | | | | Total Nonmajor Governmental Funds |
|---|-------------------|------------------|-----------------|------------------------|-----------------|-----------------------------------|
| | Police Protection | Cemetery Fund | Liquor Fund | Shoreline Preservation | Park Fund | |
| Revenues | | | | | | |
| Property Taxes | \$ 44,895 | \$ -- | \$ -- | \$ -- | \$ -- | \$ 44,895 |
| License & Permits | -- | -- | 9,585 | -- | -- | 9,585 |
| Local Contributions | -- | -- | -- | -- | 707 | 707 |
| Charges for Services | -- | 10,000 | -- | -- | -- | 10,000 |
| Interest Income | -- | -- | 4 | 1 | -- | 5 |
| Total Revenues | 44,895 | 10,000 | 9,589 | 1 | 707 | 65,192 |
| Expenditures | | | | | | |
| General Government | -- | 8,471 | -- | -- | -- | 8,471 |
| Public Safety | 63,307 | -- | -- | -- | -- | 63,307 |
| Recreation & Culture | -- | -- | -- | -- | 4,047 | 4,047 |
| Capital Outlay | -- | -- | -- | -- | 65,240 | 65,240 |
| Total Expenditures | 63,307 | 8,471 | -- | -- | 69,287 | 141,065 |
| Excess of Revenues Over (Under) Expenditures | (18,412) | 1,529 | 9,589 | 1 | (68,580) | (75,873) |
| Other Financing Sources (Uses) | | | | | | |
| Transfers In | 8,600 | -- | -- | -- | 5,000 | 13,600 |
| Transfers Out | -- | -- | (8,600) | -- | -- | (8,600) |
| Net Other Financing Sources (Uses) | 8,600 | -- | (8,600) | -- | 5,000 | 5,000 |
| Net Change in Fund Balance | (9,812) | 1,529 | 989 | 1 | (63,580) | (70,873) |
| Fund Balance at Beginning of Period | 100,722 | 9,407 | 7,129 | 1,378 | 64,440 | 183,076 |
| Fund Balance at End of Period | \$ 90,910 | \$ 10,936 | \$ 8,118 | \$ 1,379 | \$ 860 | \$ 112,203 |

October 20, 2017

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, 2017. 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 14, 2017. 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 2017. We noted no transactions entered into by the Township during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the useful lives of depreciable capital assets which is based on the length of time it is believed those assets will provide some economic benefit in the future. We evaluated the key factors and assumptions used to develop the estimate and have determined that it is reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

For purposes of this letter, 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 October 20, 2017.

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 March 31, 2017, 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 of Acme and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in dark ink that reads "Gabridge & Company". The signature is written in a cursive, flowing style.

Gabridge & Company, PLC
Grand Rapids, Michigan

CASH SUMMARY BY BANK FOR ACME TOWNSHIP
 FROM 09/01/2017 TO 09/30/2017

| Bank Code | Description | Beginning Balance 09/01/2017 | Total Debits | Total Credits | Ending Balance 09/30/2017 |
|-----------|--------------------------------------|------------------------------------|-----------------|------------------|---------------------------------|
| CHASE | GENERAL FUND | | | | |
| 101 | GENERAL FUND | 658,429.93 | 341,006.96 | 701,398.41 | 298,038.48 |
| 206 | FIRE FUND | 44,131.76 | 0.00 | 7,291.66 | 36,840.10 |
| 207 | POLICE PROTECTION | 90,910.03 | 0.00 | 0.00 | 90,910.03 |
| 208 | PARK FUND | 2,648.46 | 441.00 | 0.00 | 3,089.46 |
| 209 | CEMETERY FUND | 14,413.64 | 200.00 | 750.00 | 13,863.64 |
| 212 | LIQUOR FUND | 1,122.90 | 10,100.75 | 0.00 | 11,223.65 |
| | GENERAL FUND | 811,656.72 | 351,748.71 | 709,440.07 | 453,965.36 |
| FARM | FARMLAND PRESERVATION | | | | |
| 225 | FARMLAND PRESERVATION | 583,931.82 | 82.89 | 7,500.00 | 576,514.71 |
| | FARMLAND PRESERVATION | 583,931.82 | 82.89 | 7,500.00 | 576,514.71 |
| FARM | FARMLAND PRESERVATION - MONEY MARKET | | | | |
| 225 | FARMLAND PRESERVATION | 5,203.41 | 0.21 | 0.00 | 5,203.62 |
| | FARMLAND PRESERVATION - MONEY MARKET | 5,203.41 | 0.21 | 0.00 | 5,203.62 |
| GENHY | GENERAL FUND - HIGH YIELD | | | | |
| 101 | GENERAL FUND | 157,053.27 | 19.36 | 0.00 | 157,072.63 |
| | GENERAL FUND - HIGH YIELD | 157,053.27 | 19.36 | 0.00 | 157,072.63 |
| GENMM | GENERAL FUND - MONEY MARKET | | | | |
| 101 | GENERAL FUND | 297,806.53 | 48.95 | 0.00 | 297,855.48 |
| | GENERAL FUND - MONEY MARKET | 297,806.53 | 48.95 | 0.00 | 297,855.48 |
| LIQ | LIQUOR MONEY MARKET | | | | |
| 212 | LIQUOR FUND | 6,995.32 | 0.29 | 0.00 | 6,995.61 |
| | LIQUOR MONEY MARKET | 6,995.32 | 0.29 | 0.00 | 6,995.61 |
| PARKS | BAYSIDE PARK | | | | |
| 401 | SAYLER PARK BOAT LAUNCH CAPITAL FUND | 682.45 | 150,000.00 | 150,000.00 | 682.45 |
| 402 | BAYSIDE PARK CAPITAL FUND | 0.00 | 470,000.00 | 189,320.00 | 280,680.00 |
| | BAYSIDE PARK | 682.45 | 620,000.00 | 339,320.00 | 281,362.45 |
| PETTY | PETTY CASH | | | | |
| 101 | GENERAL FUND | 200.00 | 0.00 | 0.00 | 200.00 |
| | PETTY CASH | 200.00 | 0.00 | 0.00 | 200.00 |
| SADH | HOLIDAY 818 | | | | |
| 811 | HOLIDAY HILLS AREA IMPROVEMENT | 302,842.80 | 0.00 | 62,040.00 | 240,802.80 |
| | HOLIDAY 818 | 302,842.80 | 0.00 | 62,040.00 | 240,802.80 |

CASH SUMMARY BY BANK FOR ACME TOWNSHIP
FROM 09/01/2017 TO 09/30/2017

| Bank Code | | Beginning | | | Ending |
|-----------|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Fund | Description | Balance | Total | Total | Balance |
| | | 09/01/2017 | Debits | Credits | 09/30/2017 |
| SEWER | ACME RELIEF SEWER | | | | |
| 590 | ACME RELIEF SEWER | 2,640,471.88 | 371.23 | 100,221.32 | 2,540,621.79 |
| 591 | WATER FUND- HOPE VILLAGE | 0.00 | 0.00 | 1,460.45 | (1,460.45) |
| | ACME RELIEF SEWER | <u>2,640,471.88</u> | <u>371.23</u> | <u>101,681.77</u> | <u>2,539,161.34</u> |
| SEWMM | ACME RELIEF SEWER MONEY MARKET | | | | |
| 590 | ACME RELIEF SEWER | 197,116.85 | 24.30 | 0.00 | 197,141.15 |
| | ACME RELIEF SEWER MONEY MARKET | <u>197,116.85</u> | <u>24.30</u> | <u>0.00</u> | <u>197,141.15</u> |
| SHORE | SHORELINE PRESERVATION | | | | |
| 296 | SHORELINE PPRESERVATION | 1,379.88 | 0.20 | 0.00 | 1,380.08 |
| | SHORELINE PRESERVATION | <u>1,379.88</u> | <u>0.20</u> | <u>0.00</u> | <u>1,380.08</u> |
| TAX | CURRENT TAX COLLECTION | | | | |
| 703 | CURRENT TAX COLLECTION | 605,131.98 | 5,975,390.40 | 5,154,934.46 | 1,425,587.92 |
| | CURRENT TAX COLLECTION | <u>605,131.98</u> | <u>5,975,390.40</u> | <u>5,154,934.46</u> | <u>1,425,587.92</u> |
| TRUST | TRUST & AGENCY | | | | |
| 701 | TRUST AND AGENCY | 5,600.00 | 0.00 | 0.00 | 5,600.00 |
| | TRUST & AGENCY | <u>5,600.00</u> | <u>0.00</u> | <u>0.00</u> | <u>5,600.00</u> |
| | TOTAL - ALL FUNDS | <u>5,616,072.91</u> | <u>6,947,686.54</u> | <u>6,374,916.30</u> | <u>6,188,843.15</u> |

Sarah Lawrence
Deputy Treasurer

PERIOD ENDING 09/30/2017

| GL NUMBER | DESCRIPTION | 2017-18 | YTD BALANCE | ACTIVITY FOR | | AVAILABLE | | % BDGT USED |
|-------------------------------------|--------------------------------|----------------|-------------------|---|---------------------------------|-----------|--|----------------|
| | | AMENDED BUDGET | NORMAL (ABNORMAL) | MONTH 09/30/2017 INCREASE (DECREASE) | 09/30/2017 NORMAL (ABNORMAL) | BALANCE | | |
| Fund 101 - GENERAL FUND | | | | | | | | |
| Revenues | | | | | | | | |
| Dept 000 | | | | | | | | |
| 101-000-402.000 | CURRENT PROPERTY TAXES | 224,100.00 | 0.00 | 0.00 | 224,100.00 | 0.00 | | |
| 101-000-412.000 | PERSONAL PROP TAXES | 14,005.00 | 0.00 | 0.00 | 14,005.00 | 0.00 | | |
| 101-000-445.020 | PENALTIES& INTEREST | 2,600.00 | 0.00 | 0.00 | 2,600.00 | 0.00 | | |
| 101-000-447.000 | ADMINISTRATIVE FEE 1% | 98,500.00 | 18,890.65 | 4,407.61 | 79,609.35 | 19.18 | | |
| 101-000-448.000 | CABLE TV FEE | 82,000.00 | 22,363.30 | 0.00 | 59,636.70 | 27.27 | | |
| 101-000-465.000 | PASSPORT FEES | 1,500.00 | 422.40 | 200.00 | 1,077.60 | 28.16 | | |
| 101-000-574.000 | ST SHARED SALES TAX | 340,695.00 | 60,715.00 | 0.00 | 279,980.00 | 17.82 | | |
| 101-000-577.000 | SWAMP TAX | 1,350.00 | 0.00 | 0.00 | 1,350.00 | 0.00 | | |
| 101-000-602.000 | GRANTS | 35,000.00 | 0.00 | 0.00 | 35,000.00 | 0.00 | | |
| 101-000-607.000 | CHARGES FOR SERVICES | 0.00 | 281.28 | 0.00 | (281.28) | 100.00 | | |
| 101-000-608.001 | Zoning Fees | 6,510.00 | 2,905.00 | 300.00 | 3,605.00 | 44.62 | | |
| 101-000-610.000 | Revenues for Escrow Account | 43,000.00 | 2,500.00 | 0.00 | 40,500.00 | 5.81 | | |
| 101-000-631.000 | CONS INDUSTRY ANNUAL MAINT FE | 6,450.00 | 0.00 | 0.00 | 6,450.00 | 0.00 | | |
| 101-000-665.000 | INTEREST ON INVESTMENTS | 350.00 | 209.47 | 68.31 | 140.53 | 59.85 | | |
| 101-000-665.001 | INTEREST SEPTAGE RECEIVED | 2,616.00 | 0.00 | 0.00 | 2,616.00 | 0.00 | | |
| 101-000-667.000 | RENT-PARKS | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 | | |
| 101-000-671.000 | MISC REVENUES | 6,500.00 | 0.00 | 0.00 | 6,500.00 | 0.00 | | |
| 101-000-676.000 | REIMBURSEMENTS | 46,700.00 | 3,717.54 | 667.19 | 42,982.46 | 7.96 | | |
| 101-000-676.701 | REIMBURSEMENTS FROM 701 | 1,200.00 | 0.00 | 0.00 | 1,200.00 | 0.00 | | |
| 101-000-699.000 | TRANS IN FRM OTHER FUNDS | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 0.00 | | |
| Total Dept 000 | | 938,176.00 | 112,004.64 | 5,643.11 | 826,171.36 | 11.94 | | |
| TOTAL REVENUES | | 938,176.00 | 112,004.64 | 5,643.11 | 826,171.36 | 11.94 | | |
| Expenditures | | | | | | | | |
| Dept 000 | | | | | | | | |
| 101-000-465.001 | POSTAGE FOR PASSPORTS | 700.00 | 95.84 | 0.00 | 604.16 | 13.69 | | |
| 101-000-992.000 | CONTINGENCY | 75,000.00 | 0.00 | 0.00 | 75,000.00 | 0.00 | | |
| 101-000-994.000 | TC TALUS CONTRACT SERVICES | 1,200.00 | 0.00 | 0.00 | 1,200.00 | 0.00 | | |
| 101-000-997.300 | FOURTH OF JULY FIREWORKS | 400.00 | 0.00 | 0.00 | 400.00 | 0.00 | | |
| 101-000-998.000 | GT COUNTY ROAD COMMISSION TART | 11,595.00 | 1,589.63 | 1,589.63 | 10,005.37 | 13.71 | | |
| 101-000-999.000 | TRANSFER TO OTHER FUNDS | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 | 100.00 | | |
| Total Dept 000 | | 188,895.00 | 101,685.47 | 101,589.63 | 87,209.53 | 53.83 | | |
| Dept 101-TOWNSHIP BOARD OF TRUSTEES | | | | | | | | |
| 101-101-702.000 | SALARIES | 27,243.00 | 6,792.28 | 2,230.76 | 20,450.72 | 24.93 | | |
| 101-101-703.001 | SECRETARY | 31,100.00 | 7,302.40 | 2,500.80 | 23,797.60 | 23.48 | | |
| 101-101-705.001 | PER DIEM TRUSTEES | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 | | |
| 101-101-714.000 | FICA LOCAL SHARE | 4,587.00 | 1,148.83 | 385.49 | 3,438.17 | 25.05 | | |
| 101-101-726.000 | SUPPLIES & POSTAGE | 2,500.00 | 146.97 | 146.97 | 2,353.03 | 5.88 | | |
| 101-101-801.000 | ACCOUNTING & AUDIT | 11,000.00 | 4,950.00 | 4,950.00 | 6,050.00 | 45.00 | | |
| 101-101-801.001 | INTERNAL ACCOUNTANT | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | | |
| 101-101-802.001 | ATTORNEY SERVICES LITIGATION | 1,700.00 | 33.00 | 33.00 | 1,667.00 | 1.94 | | |
| 101-101-802.002 | ATTORNEY SERVICES | 13,000.00 | 2,384.29 | 1,377.16 | 10,615.71 | 18.34 | | |
| 101-101-802.005 | CONTRACTED COMMUNITY SERVICES | 15,000.00 | 0.00 | 0.00 | 15,000.00 | 0.00 | | |
| 101-101-803.003 | ENGINEERING SERVICES | 40,000.00 | 0.00 | 0.00 | 40,000.00 | 0.00 | | |
| 101-101-804.000 | SOFTWARE SUPPORT & PROCESSIN | 24,500.00 | 6,602.95 | 3,801.65 | 17,897.05 | 26.95 | | |
| 101-101-860.000 | TRAVEL & MILEAGE | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 | | |
| 101-101-874.000 | RETIREMENT/PENSION | 3,520.00 | 851.82 | 283.94 | 2,668.18 | 24.20 | | |
| 101-101-900.000 | PUBLICATIONS | 1,250.00 | 341.75 | 224.25 | 908.25 | 27.34 | | |
| 101-101-910.000 | INSURANCE | 6,700.00 | 1,617.37 | 828.40 | 5,082.63 | 24.14 | | |

11/07/2017 02:32 PM
 User: CATHY DYE
 DB: Acme Township

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

Page: 2/16

PERIOD ENDING 09/30/2017

| GL NUMBER | DESCRIPTION | 2017-18 | YTD BALANCE | ACTIVITY FOR | | AVAILABLE | % BDGT USED |
|---|--------------------------------|----------------|---------------------------------|---|------------------------------|-----------|----------------|
| | | AMENDED BUDGET | 09/30/2017 NORMAL (ABNORMAL) | MONTH 09/30/2017 INCREASE (DECREASE) | BALANCE NORMAL (ABNORMAL) | | |
| Fund 101 - GENERAL FUND | | | | | | | |
| Expenditures | | | | | | | |
| 101-101-958.000 | EDUCATION/TRAINING/CONVENTION | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 | |
| 101-101-960.000 | dues subscriptions | 5,900.00 | 89.95 | 0.00 | 5,810.05 | 1.52 | |
| Total Dept 101-TOWNSHIP BOARD OF TRUSTEES | | 189,800.00 | 32,261.61 | 16,762.42 | 157,538.39 | 17.00 | |
| Dept 171-SUPERVISOR EXPENDITURES | | | | | | | |
| 101-171-702.000 | SALARIES | 40,000.00 | 9,230.76 | 3,076.92 | 30,769.24 | 23.08 | |
| 101-171-714.000 | FICA LOCAL SHARE | 3,590.00 | 776.80 | 258.93 | 2,813.20 | 21.64 | |
| 101-171-726.000 | SUPPLIES & POSTAGE | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 | |
| 101-171-860.000 | TRAVEL & MILEAGE | 400.00 | 0.00 | 0.00 | 400.00 | 0.00 | |
| 101-171-874.000 | RETIREMENT/PENSION | 4,725.00 | 1,015.38 | 338.46 | 3,709.62 | 21.49 | |
| 101-171-910.000 | INSURANCE | 4,000.00 | 923.10 | 307.70 | 3,076.90 | 23.08 | |
| 101-171-958.000 | EDUCATION/TRAINING/CONVENTION | 400.00 | 0.00 | 0.00 | 400.00 | 0.00 | |
| Total Dept 171-SUPERVISOR EXPENDITURES | | 53,215.00 | 11,946.04 | 3,982.01 | 41,268.96 | 22.45 | |
| Dept 191-ELECTION EXPENDITURES | | | | | | | |
| 101-191-702.000 | SALARIES | 10,000.00 | 0.00 | 0.00 | 10,000.00 | 0.00 | |
| 101-191-726.000 | SUPPLIES & POSTAGE | 6,050.00 | 0.00 | 0.00 | 6,050.00 | 0.00 | |
| Total Dept 191-ELECTION EXPENDITURES | | 16,050.00 | 0.00 | 0.00 | 16,050.00 | 0.00 | |
| Dept 209-ASSESSOR'S EXPENDITURES | | | | | | | |
| 101-209-702.000 | SALARIES | 5,000.00 | 1,250.01 | 416.67 | 3,749.99 | 25.00 | |
| 101-209-714.000 | FICA LOCAL SHARE | 500.00 | 95.63 | 31.88 | 404.37 | 19.13 | |
| 101-209-726.000 | SUPPLIES & POSTAGE | 4,000.00 | 0.00 | 0.00 | 4,000.00 | 0.00 | |
| 101-209-803.002 | ASSESSING CONTRACT SERVICES | 41,600.00 | 13,872.00 | 3,468.00 | 27,728.00 | 33.35 | |
| 101-209-803.004 | ASSESSOR'S EVALUATION SERVICES | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0.00 | |
| 101-209-804.000 | SOFTWARE SUPPORT & PROCESSIN | 2,600.00 | 1,442.00 | 1,442.00 | 1,158.00 | 55.46 | |
| Total Dept 209-ASSESSOR'S EXPENDITURES | | 56,700.00 | 16,659.64 | 5,358.55 | 40,040.36 | 29.38 | |
| Dept 215-CLERK'S EXPENDITURES | | | | | | | |
| 101-215-702.000 | SALARIES | 40,008.00 | 9,232.62 | 3,077.54 | 30,775.38 | 23.08 | |
| 101-215-703.000 | WAGES DEPUTY/SEC/PRT TIME | 17,680.00 | 3,680.50 | 1,300.50 | 13,999.50 | 20.82 | |
| 101-215-714.000 | FICA LOCAL SHARE | 4,390.00 | 863.99 | 288.24 | 3,526.01 | 19.68 | |
| 101-215-726.000 | SUPPLIES & POSTAGE | 850.00 | 252.74 | 0.00 | 597.26 | 29.73 | |
| 101-215-804.000 | SOFTWARE SUPPORT & PROCESSIN | 2,300.00 | 0.00 | 0.00 | 2,300.00 | 0.00 | |
| 101-215-860.000 | TRAVEL & MILEAGE | 2,000.00 | 115.25 | 0.00 | 1,884.75 | 5.76 | |
| 101-215-874.000 | RETIREMENT/PENSION | 5,670.00 | 1,291.33 | 437.81 | 4,378.67 | 22.77 | |
| 101-215-910.000 | INSURANCE | 12,535.00 | 1,720.08 | 860.04 | 10,814.92 | 13.72 | |
| 101-215-958.000 | EDUCATION/TRAINING/CONVENTION | 2,100.00 | 349.00 | 349.00 | 1,751.00 | 16.62 | |
| Total Dept 215-CLERK'S EXPENDITURES | | 87,533.00 | 17,505.51 | 6,313.13 | 70,027.49 | 20.00 | |
| Dept 247-BOARD OF REVIEW | | | | | | | |
| 101-247-702.000 | SALARIES | 700.00 | 0.00 | 0.00 | 700.00 | 0.00 | |
| 101-247-714.000 | FICA LOCAL SHARE | 55.00 | 0.00 | 0.00 | 55.00 | 0.00 | |
| 101-247-900.000 | PUBLICATIONS | 75.00 | 0.00 | 0.00 | 75.00 | 0.00 | |
| 101-247-956.000 | MISCELLANEOUS | 125.00 | 0.00 | 0.00 | 125.00 | 0.00 | |

11/07/2017 02:32 PM
 User: CATHY DYE
 DB: Acme Township

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

Page: 3/16

PERIOD ENDING 09/30/2017

| GL NUMBER | DESCRIPTION | 2017-18 | YTD BALANCE | ACTIVITY FOR | AVAILABLE | % BDGT USED |
|---|-------------------------------|----------------|---------------------------------|---|------------------------------|----------------|
| | | AMENDED BUDGET | 09/30/2017 NORMAL (ABNORMAL) | MONTH 09/30/2017 INCREASE (DECREASE) | BALANCE NORMAL (ABNORMAL) | |
| Fund 101 - GENERAL FUND | | | | | | |
| Expenditures | | | | | | |
| Total Dept 247-BOARD OF REVIEW | | 955.00 | 0.00 | 0.00 | 955.00 | 0.00 |
| Dept 253-TREASURER'S EXPENDITURES | | | | | | |
| 101-253-702.000 | SALARIES | 25,159.00 | 5,805.90 | 1,935.30 | 19,353.10 | 23.08 |
| 101-253-703.000 | WAGES DEPUTY/SEC/PRT TIME | 28,159.00 | 6,498.24 | 2,166.08 | 21,660.76 | 23.08 |
| 101-253-714.000 | FICA LOCAL SHARE | 3,830.00 | 925.28 | 307.36 | 2,904.72 | 24.16 |
| 101-253-726.000 | SUPPLIES & POSTAGE | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0.00 |
| 101-253-804.000 | SOFTWARE SUPPORT & PROCESSIN | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 |
| 101-253-860.000 | TRAVEL & MILEAGE | 400.00 | 0.00 | 0.00 | 400.00 | 0.00 |
| 101-253-874.000 | RETIREMENT/PENSION | 5,730.00 | 1,230.42 | 410.14 | 4,499.58 | 21.47 |
| 101-253-910.000 | INSURANCE | 4,000.00 | 255.24 | 127.62 | 3,744.76 | 6.38 |
| 101-253-958.000 | EDUCATION/TRAINING/CONVENTION | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| Total Dept 253-TREASURER'S EXPENDITURES | | 74,278.00 | 14,715.08 | 4,946.50 | 59,562.92 | 19.81 |
| Dept 265-TOWNHALL EXPENDITURES | | | | | | |
| 101-265-726.000 | SUPPLIES & POSTAGE | 2,400.00 | 315.16 | 113.73 | 2,084.84 | 13.13 |
| 101-265-850.000 | TELEPHONE | 4,600.00 | 0.00 | 0.00 | 4,600.00 | 0.00 |
| 101-265-851.000 | CABLE INTERNET SERVICES | 5,150.00 | 1,049.49 | 350.36 | 4,100.51 | 20.38 |
| 101-265-920.000 | ELECTRIC UTILITIES TOWNHALL | 20,000.00 | 2,903.55 | 844.74 | 17,096.45 | 14.52 |
| 101-265-921.000 | STREET LIGHTS | 11,500.00 | 1,859.78 | 551.51 | 9,640.22 | 16.17 |
| 101-265-922.000 | MICH CON GAS | 3,600.00 | 104.21 | 29.45 | 3,495.79 | 2.89 |
| 101-265-923.000 | SEWER TOWNSHIP HALL | 1,200.00 | 120.00 | 60.00 | 1,080.00 | 10.00 |
| 101-265-930.000 | REPAIRS & MAINT | 8,000.00 | 4,498.97 | 3,039.36 | 3,501.03 | 56.24 |
| Total Dept 265-TOWNHALL EXPENDITURES | | 56,450.00 | 10,851.16 | 4,989.15 | 45,598.84 | 19.22 |
| Dept 410-PLANNING & ZONING EXPENDITURES | | | | | | |
| 101-410-702.002 | ZONING ADMIN SALARY | 60,000.00 | 13,846.14 | 4,615.38 | 46,153.86 | 23.08 |
| 101-410-705.000 | PER DIEM PLANNING/ZBA | 15,000.00 | 2,150.00 | 2,150.00 | 12,850.00 | 14.33 |
| 101-410-714.000 | FICA LOCAL SHARE | 4,846.00 | 1,294.33 | 541.10 | 3,551.67 | 26.71 |
| 101-410-726.000 | SUPPLIES & POSTAGE | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 101-410-726.001 | POSTAGE T & A | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 101-410-802.001 | ATTORNEY SERVICES LITIGATION | 5,000.00 | 330.00 | 0.00 | 4,670.00 | 6.60 |
| 101-410-802.002 | ATTORNEY SERVICES | 15,000.00 | 1,317.87 | 825.00 | 13,682.13 | 8.79 |
| 101-410-802.003 | ATTORNEY T & A | 10,000.00 | 1,000.00 | 1,000.00 | 9,000.00 | 10.00 |
| 101-410-803.000 | PLANNER SERVICES | 8,050.00 | 1,653.32 | 1,653.32 | 6,396.68 | 20.54 |
| 101-410-803.001 | PLANNING CONSULTANT | 15,000.00 | 774.66 | 774.66 | 14,225.34 | 5.16 |
| 101-410-803.004 | ENGINEERING SERVICES T&A | 15,000.00 | 0.00 | 0.00 | 15,000.00 | 0.00 |
| 101-410-803.005 | PLANNING & CONSULTANT T & A | 15,000.00 | 0.00 | 0.00 | 15,000.00 | 0.00 |
| 101-410-803.006 | STAFF REVIEW T & A | 1,500.00 | 281.28 | 0.00 | 1,218.72 | 18.75 |
| 101-410-804.000 | SOFTWARE SUPPORT & PROCESSIN | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 101-410-860.000 | TRAVEL & MILEAGE | 600.00 | 170.02 | 0.00 | 429.98 | 28.34 |
| 101-410-874.000 | RETIREMENT/PENSION | 6,400.00 | 1,476.90 | 492.30 | 4,923.10 | 23.08 |
| 101-410-900.000 | PUBLICATIONS | 2,000.00 | 584.00 | 584.00 | 1,416.00 | 29.20 |
| 101-410-900.001 | PUBLICATIONS T & A | 0.00 | 240.75 | 240.75 | (240.75) | 100.00 |
| 101-410-910.000 | INSURANCE | 4,000.00 | 923.10 | 307.70 | 3,076.90 | 23.08 |
| 101-410-949.000 | RENTAL OF SPACE | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 |
| 101-410-956.000 | MISCELLANEOUS | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 101-410-958.000 | EDUCATION/TRAINING/CONVENTION | 2,500.00 | 624.00 | 0.00 | 1,876.00 | 24.96 |
| 101-410-960.000 | dues subscriptions | 800.00 | 0.00 | 0.00 | 800.00 | 0.00 |
| 101-410-964.000 | REIMBURSEMENTS | 0.00 | 647.45 | 0.00 | (647.45) | 100.00 |

PERIOD ENDING 09/30/2017

| GL NUMBER | DESCRIPTION | 2017-18 | YTD BALANCE | ACTIVITY FOR | AVAILABLE | % BDGT USED |
|---|-------------------------------|----------------|---------------------------------|---|------------------------------|----------------|
| | | AMENDED BUDGET | 09/30/2017 NORMAL (ABNORMAL) | MONTH 09/30/2017 INCREASE (DECREASE) | BALANCE NORMAL (ABNORMAL) | |
| Fund 101 - GENERAL FUND | | | | | | |
| Expenditures | | | | | | |
| Total Dept 410-PLANNING & ZONING EXPENDITURES | | 182,696.00 | 27,313.82 | 13,184.21 | 155,382.18 | 14.95 |
| Dept 750-MAINT & PARKS EXPENDITURES | | | | | | |
| 101-750-703.000 | WAGES DEPUTY/SEC/PRT TIME | 15,120.00 | 5,745.00 | 1,845.00 | 9,375.00 | 38.00 |
| 101-750-714.000 | FICA LOCAL SHARE | 1,187.00 | 439.50 | 141.15 | 747.50 | 37.03 |
| 101-750-726.000 | SUPPLIES & POSTAGE | 1,700.00 | 467.30 | 365.06 | 1,232.70 | 27.49 |
| 101-750-860.000 | TRAVEL & MILEAGE | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 101-750-930.000 | REPAIRS & MAINT | 44,525.00 | 12,336.33 | 10,173.98 | 32,188.67 | 27.71 |
| 101-750-956.000 | MISCELLANEOUS | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 |
| Total Dept 750-MAINT & PARKS EXPENDITURES | | 65,032.00 | 18,988.13 | 12,525.19 | 46,043.87 | 29.20 |
| Dept 865-INSURANCE | | | | | | |
| 101-865-910.000 | INSURANCE | 15,000.00 | 11,315.00 | 11,315.00 | 3,685.00 | 75.43 |
| Total Dept 865-INSURANCE | | 15,000.00 | 11,315.00 | 11,315.00 | 3,685.00 | 75.43 |
| Dept 970-CAPITAL IMPROVEMENTS | | | | | | |
| 101-970-750.000 | MAINT & PARKS EXPENDITURES | 4,500.00 | 0.00 | 0.00 | 4,500.00 | 0.00 |
| 101-970-974.000 | ELECTIONS CAPITAL IMPROVEMENT | 6,500.00 | 0.00 | 0.00 | 6,500.00 | 0.00 |
| 101-970-975.000 | TWNHALL CAPITAL IMPROVE | 19,000.00 | 0.00 | 0.00 | 19,000.00 | 0.00 |
| Total Dept 970-CAPITAL IMPROVEMENTS | | 30,000.00 | 0.00 | 0.00 | 30,000.00 | 0.00 |
| TOTAL EXPENDITURES | | 1,016,604.00 | 263,241.46 | 180,965.79 | 753,362.54 | 25.89 |
| Fund 101 - GENERAL FUND: | | | | | | |
| TOTAL REVENUES | | 938,176.00 | 112,004.64 | 5,643.11 | 826,171.36 | 11.94 |
| TOTAL EXPENDITURES | | 1,016,604.00 | 263,241.46 | 180,965.79 | 753,362.54 | 25.89 |
| NET OF REVENUES & EXPENDITURES | | (78,428.00) | (151,236.82) | (175,322.68) | 72,808.82 | 192.84 |
| BEG. FUND BALANCE | | 1,325,075.85 | 1,325,075.85 | | | |
| NET OF REVENUES/EXPENDITURES - 2016-17 | | | (24,699.91) | | (24,699.91) | |
| END FUND BALANCE | | 1,246,647.85 | 1,149,139.12 | | | |

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

PERIOD ENDING 09/30/2017

| GL NUMBER | DESCRIPTION | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 09/30/2017 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|--|--------------------------------|---------------------------|--|---|---|----------------|
| Fund 206 - FIRE FUND | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 206-000-402.000 | CURRENT PROPERTY TAXES | 724,767.00 | 0.00 | 0.00 | 724,767.00 | 0.00 |
| 206-000-402.002 | CURRENT PROPERTY TAX AMBULANCE | 100,233.00 | 0.00 | 0.00 | 100,233.00 | 0.00 |
| Total Dept 000 | | 825,000.00 | 0.00 | 0.00 | 825,000.00 | 0.00 |
| TOTAL REVENUES | | 825,000.00 | 0.00 | 0.00 | 825,000.00 | 0.00 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 206-000-802.004 | CONTRACTED EMPLOYEE SERVICES | 98,500.00 | 21,874.98 | 7,291.66 | 76,625.02 | 22.21 |
| 206-000-805.000 | METRO FIRE CONTRACT | 724,760.00 | 0.00 | 0.00 | 724,760.00 | 0.00 |
| Total Dept 000 | | 823,260.00 | 21,874.98 | 7,291.66 | 801,385.02 | 2.66 |
| TOTAL EXPENDITURES | | 823,260.00 | 21,874.98 | 7,291.66 | 801,385.02 | 2.66 |
| Fund 206 - FIRE FUND: | | | | | | |
| TOTAL REVENUES | | 825,000.00 | 0.00 | 0.00 | 825,000.00 | 0.00 |
| TOTAL EXPENDITURES | | 823,260.00 | 21,874.98 | 7,291.66 | 801,385.02 | 2.66 |
| NET OF REVENUES & EXPENDITURES | | 1,740.00 | (21,874.98) | (7,291.66) | 23,614.98 | 1,257.18 |
| BEG. FUND BALANCE | | 32,491.61 | 32,491.61 | | | |
| NET OF REVENUES/EXPENDITURES - 2016-17 | | | 26,223.47 | | 26,223.47 | |
| END FUND BALANCE | | 34,231.61 | 36,840.10 | | | |

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

PERIOD ENDING 09/30/2017

| GL NUMBER | DESCRIPTION | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 09/30/2017 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|--|-----------------------------|---------------------------|--|---|---|----------------|
| Fund 207 - POLICE PROTECTION | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 207-000-402.000 | CURRENT PROPERTY TAXES | 46,100.00 | 0.00 | 0.00 | 46,100.00 | 0.00 |
| 207-000-671.000 | MISC REVENUES | 27,600.00 | 0.00 | 0.00 | 27,600.00 | 0.00 |
| 207-000-699.000 | TRANS IN FRM OTHER FUNDS | 8,600.00 | 0.00 | 0.00 | 8,600.00 | 0.00 |
| Total Dept 000 | | 82,300.00 | 0.00 | 0.00 | 82,300.00 | 0.00 |
| TOTAL REVENUES | | 82,300.00 | 0.00 | 0.00 | 82,300.00 | 0.00 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 207-000-802.000 | COMMUNITY POLICING CONTRACT | 81,000.00 | 0.00 | 0.00 | 81,000.00 | 0.00 |
| 207-000-956.000 | MISCELLANEOUS | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0.00 |
| Total Dept 000 | | 86,000.00 | 0.00 | 0.00 | 86,000.00 | 0.00 |
| TOTAL EXPENDITURES | | 86,000.00 | 0.00 | 0.00 | 86,000.00 | 0.00 |
| Fund 207 - POLICE PROTECTION: | | | | | | |
| TOTAL REVENUES | | 82,300.00 | 0.00 | 0.00 | 82,300.00 | 0.00 |
| TOTAL EXPENDITURES | | 86,000.00 | 0.00 | 0.00 | 86,000.00 | 0.00 |
| NET OF REVENUES & EXPENDITURES | | (3,700.00) | 0.00 | 0.00 | (3,700.00) | 0.00 |
| BEG. FUND BALANCE | | 100,723.06 | 100,723.06 | | | |
| NET OF REVENUES/EXPENDITURES - 2016-17 | | | (9,813.03) | | (9,813.03) | |
| END FUND BALANCE | | 97,023.06 | 90,910.03 | | | |

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

PERIOD ENDING 09/30/2017

| GL NUMBER | DESCRIPTION | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 09/30/2017 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|--|------------------------------|---------------------------|--|---|---|----------------|
| Fund 208 - PARK FUND | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 208-000-600.000 | CONTRIBUTIONS FROM RESIDENTS | 3,000.00 | 2,229.00 | 441.00 | 771.00 | 74.30 |
| Total Dept 000 | | 3,000.00 | 2,229.00 | 441.00 | 771.00 | 74.30 |
| TOTAL REVENUES | | 3,000.00 | 2,229.00 | 441.00 | 771.00 | 74.30 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 208-000-930.005 | SHORELINE REDEVELOPMENT | 4,900.00 | 0.00 | 0.00 | 4,900.00 | 0.00 |
| Total Dept 000 | | 4,900.00 | 0.00 | 0.00 | 4,900.00 | 0.00 |
| TOTAL EXPENDITURES | | 4,900.00 | 0.00 | 0.00 | 4,900.00 | 0.00 |
| Fund 208 - PARK FUND: | | | | | | |
| TOTAL REVENUES | | 3,000.00 | 2,229.00 | 441.00 | 771.00 | 74.30 |
| TOTAL EXPENDITURES | | 4,900.00 | 0.00 | 0.00 | 4,900.00 | 0.00 |
| NET OF REVENUES & EXPENDITURES | | (1,900.00) | 2,229.00 | 441.00 | (4,129.00) | 117.32 |
| BEG. FUND BALANCE | | 64,439.48 | 64,439.48 | | | |
| NET OF REVENUES/EXPENDITURES - 2016-17 | | | (63,579.02) | | (63,579.02) | |
| END FUND BALANCE | | 62,539.48 | 3,089.46 | | | |

11/07/2017 02:32 PM
User: CATHY DYE
DB: Acme Township

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

Page: 8/16

PERIOD ENDING 09/30/2017

| GL NUMBER | DESCRIPTION | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 09/30/2017 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|--|------------------------------|---------------------------|--|---|---|----------------|
| Fund 209 - CEMETERY FUND | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 209-000-643.000 | CEMETARY lot &plots | 3,400.00 | 1,800.00 | 0.00 | 1,600.00 | 52.94 |
| 209-000-646.000 | BURIAL FEE PAYMENTS | 3,500.00 | 2,100.00 | 200.00 | 1,400.00 | 60.00 |
| Total Dept 000 | | 6,900.00 | 3,900.00 | 200.00 | 3,000.00 | 56.52 |
| TOTAL REVENUES | | 6,900.00 | 3,900.00 | 200.00 | 3,000.00 | 56.52 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 209-000-726.000 | SUPPLIES & POSTAGE | 300.00 | 488.95 | 300.00 | (188.95) | 162.98 |
| 209-000-802.004 | CONTRACTED EMPLOYEE SERVICES | 2,800.00 | 450.00 | 450.00 | 2,350.00 | 16.07 |
| 209-000-930.000 | REPAIRS & MAINT | 1,500.00 | 33.20 | 0.00 | 1,466.80 | 2.21 |
| Total Dept 000 | | 4,600.00 | 972.15 | 750.00 | 3,627.85 | 21.13 |
| TOTAL EXPENDITURES | | 4,600.00 | 972.15 | 750.00 | 3,627.85 | 21.13 |
| Fund 209 - CEMETERY FUND: | | | | | | |
| TOTAL REVENUES | | 6,900.00 | 3,900.00 | 200.00 | 3,000.00 | 56.52 |
| TOTAL EXPENDITURES | | 4,600.00 | 972.15 | 750.00 | 3,627.85 | 21.13 |
| NET OF REVENUES & EXPENDITURES | | 2,300.00 | 2,927.85 | (550.00) | (627.85) | 127.30 |
| BEG. FUND BALANCE | | 9,407.41 | 9,407.41 | | | |
| NET OF REVENUES/EXPENDITURES - 2016-17 | | | 1,528.38 | | 1,528.38 | |
| END FUND BALANCE | | 11,707.41 | 13,863.64 | | | |

PERIOD ENDING 09/30/2017

| GL NUMBER | DESCRIPTION | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 09/30/2017 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|--|-------------------------|---------------------------|--|---|---|----------------|
| Fund 212 - LIQUOR FUND | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 212-000-443.000 | LIQUOR LICENSE FEES | 9,400.00 | 10,100.75 | 10,100.75 | (700.75) | 107.45 |
| 212-000-665.000 | INTEREST ON INVESTMENTS | 3.00 | 0.89 | 0.29 | 2.11 | 29.67 |
| Total Dept 000 | | 9,403.00 | 10,101.64 | 10,101.04 | (698.64) | 107.43 |
| TOTAL REVENUES | | 9,403.00 | 10,101.64 | 10,101.04 | (698.64) | 107.43 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 212-000-999.000 | TRANSFER TO OTHER FUNDS | 8,600.00 | 0.00 | 0.00 | 8,600.00 | 0.00 |
| Total Dept 000 | | 8,600.00 | 0.00 | 0.00 | 8,600.00 | 0.00 |
| TOTAL EXPENDITURES | | 8,600.00 | 0.00 | 0.00 | 8,600.00 | 0.00 |
| Fund 212 - LIQUOR FUND: | | | | | | |
| TOTAL REVENUES | | 9,403.00 | 10,101.64 | 10,101.04 | (698.64) | 107.43 |
| TOTAL EXPENDITURES | | 8,600.00 | 0.00 | 0.00 | 8,600.00 | 0.00 |
| NET OF REVENUES & EXPENDITURES | | 803.00 | 10,101.64 | 10,101.04 | (9,298.64) | 1,257.99 |
| BEG. FUND BALANCE | | 7,128.69 | 7,128.69 | | | |
| NET OF REVENUES/EXPENDITURES - 2016-17 | | | 988.93 | | 988.93 | |
| END FUND BALANCE | | 7,931.69 | 18,219.26 | | | |

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

PERIOD ENDING 09/30/2017

| GL NUMBER | DESCRIPTION | 2017-18 | YTD BALANCE | ACTIVITY FOR | AVAILABLE | % BDGT USED |
|--|------------------------------|----------------|---------------------------------|---|------------------------------|----------------|
| | | AMENDED BUDGET | 09/30/2017 NORMAL (ABNORMAL) | MONTH 09/30/2017 INCREASE (DECREASE) | BALANCE NORMAL (ABNORMAL) | |
| Fund 225 - FARMLAND PRESERVATION | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 225-000-402.000 | CURRENT PROPERTY TAXES | 230,800.00 | 0.00 | 0.00 | 230,800.00 | 0.00 |
| 225-000-665.000 | INTEREST ON INVESTMENTS | 100.00 | 261.99 | 83.10 | (161.99) | 261.99 |
| Total Dept 000 | | 230,900.00 | 261.99 | 83.10 | 230,638.01 | 0.11 |
| TOTAL REVENUES | | 230,900.00 | 261.99 | 83.10 | 230,638.01 | 0.11 |
| 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 | 30,000.00 | 7,500.00 | 7,500.00 | 22,500.00 | 25.00 |
| 225-000-941.000 | PDR PYMT TO LANDOWNERS | 300,000.00 | 0.00 | 0.00 | 300,000.00 | 0.00 |
| 225-000-942.000 | APPRAISAL EXPENSES | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 |
| Total Dept 000 | | 334,500.00 | 7,500.00 | 7,500.00 | 327,000.00 | 2.24 |
| TOTAL EXPENDITURES | | 334,500.00 | 7,500.00 | 7,500.00 | 327,000.00 | 2.24 |
| Fund 225 - FARMLAND PRESERVATION: | | | | | | |
| TOTAL REVENUES | | 230,900.00 | 261.99 | 83.10 | 230,638.01 | 0.11 |
| TOTAL EXPENDITURES | | 334,500.00 | 7,500.00 | 7,500.00 | 327,000.00 | 2.24 |
| NET OF REVENUES & EXPENDITURES | | (103,600.00) | (7,238.01) | (7,416.90) | (96,361.99) | 6.99 |
| BEG. FUND BALANCE | | 393,288.04 | 393,288.04 | | | |
| NET OF REVENUES/EXPENDITURES - 2016-17 | | | 195,668.30 | | 195,668.30 | |
| END FUND BALANCE | | 289,688.04 | 581,718.33 | | | |

11/07/2017 02:32 PM
User: CATHY DYE
DB: Acme Township

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP
PERIOD ENDING 09/30/2017

Page: 11/16

| GL NUMBER | DESCRIPTION | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 09/30/2017 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|--|-------------------------|---------------------------|--|---|---|----------------|
| Fund 296 - SHORELINE PPRESERVATION | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 296-000-665.000 | INTEREST ON INVESTMENTS | 0.00 | 0.78 | 0.20 | (0.78) | 100.00 |
| Total Dept 000 | | 0.00 | 0.78 | 0.20 | (0.78) | 100.00 |
| TOTAL REVENUES | | 0.00 | 0.78 | 0.20 | (0.78) | 100.00 |
| Fund 296 - SHORELINE PPRESERVATION: | | | | | | |
| TOTAL REVENUES | | 0.00 | 0.78 | 0.20 | (0.78) | 100.00 |
| TOTAL EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET OF REVENUES & EXPENDITURES | | 0.00 | 0.78 | 0.20 | (0.78) | 100.00 |
| BEG. FUND BALANCE | | 1,378.08 | 1,378.08 | | | |
| NET OF REVENUES/EXPENDITURES - 2016-17 | | | 1.22 | | 1.22 | |
| END FUND BALANCE | | 1,378.08 | 1,380.08 | | | |

PERIOD ENDING 09/30/2017

| GL NUMBER | DESCRIPTION | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 09/30/2017 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|---------------------------------------|-----------------------------------|---------------------------|--|---|---|----------------|
| Fund 402 - BAYSIDE PARK CAPITAL FUND | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 402-000-600.000 | CONTRIBUTIONS FROM RESIDENTS | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0.00 |
| 402-000-602.002 | TRUST FUND DEVELOPMENT GRANT-MDNR | 300,000.00 | 0.00 | 0.00 | 300,000.00 | 0.00 |
| 402-000-671.000 | MISC REVENUES | 200,000.00 | 0.00 | 0.00 | 200,000.00 | 0.00 |
| 402-000-699.000 | TRANS IN FRM OTHER FUNDS | 200,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 50.00 |
| Total Dept 000 | | 703,000.00 | 100,000.00 | 100,000.00 | 603,000.00 | 14.22 |
| TOTAL REVENUES | | 703,000.00 | 100,000.00 | 100,000.00 | 603,000.00 | 14.22 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 402-000-803.000 | PLANNER SERVICES | 80,000.00 | 4,320.00 | 4,320.00 | 75,680.00 | 5.40 |
| 402-000-803.003 | ENGINEERING SERVICES | 10,000.00 | 0.00 | 0.00 | 10,000.00 | 0.00 |
| 402-000-930.002 | PARKS & RECREATION EXPENDITURE | 510,000.00 | 0.00 | 0.00 | 510,000.00 | 0.00 |
| Total Dept 000 | | 600,000.00 | 4,320.00 | 4,320.00 | 595,680.00 | 0.72 |
| TOTAL EXPENDITURES | | 600,000.00 | 4,320.00 | 4,320.00 | 595,680.00 | 0.72 |
| Fund 402 - BAYSIDE PARK CAPITAL FUND: | | | | | | |
| TOTAL REVENUES | | 703,000.00 | 100,000.00 | 100,000.00 | 603,000.00 | 14.22 |
| TOTAL EXPENDITURES | | 600,000.00 | 4,320.00 | 4,320.00 | 595,680.00 | 0.72 |
| NET OF REVENUES & EXPENDITURES | | 103,000.00 | 95,680.00 | 95,680.00 | 7,320.00 | 92.89 |
| BEG. FUND BALANCE | | | | | | |
| END FUND BALANCE | | 103,000.00 | 95,680.00 | | | |

PERIOD ENDING 09/30/2017

| GL NUMBER | DESCRIPTION | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 09/30/2017 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|--|----------------------------|---------------------------|--|---|---|----------------|
| Fund 590 - ACME RELIEF SEWER | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 590-000-460.000 | USAGE&CONNECTION FEES | 884,500.00 | 76,273.24 | 0.00 | 808,226.76 | 8.62 |
| 590-000-633.000 | REPLACEMENT | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 |
| 590-000-634.000 | IMPROVEMENTS | 22,680.00 | 0.00 | 0.00 | 22,680.00 | 0.00 |
| 590-000-665.000 | INTEREST ON INVESTMENTS | 0.00 | 1,237.44 | 395.53 | (1,237.44) | 100.00 |
| 590-000-668.000 | INTEREST & FEES | 2,210.00 | 0.00 | 0.00 | 2,210.00 | 0.00 |
| Total Dept 000 | | 911,890.00 | 77,510.68 | 395.53 | 834,379.32 | 8.50 |
| Dept 550-HOPE VILLAGE- WATER | | | | | | |
| 590-550-450.000 | USAGE FEES | 0.00 | 1,166.64 | 0.00 | (1,166.64) | 100.00 |
| Total Dept 550-HOPE VILLAGE- WATER | | 0.00 | 1,166.64 | 0.00 | (1,166.64) | 100.00 |
| TOTAL REVENUES | | 911,890.00 | 78,677.32 | 395.53 | 833,212.68 | 8.63 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 590-000-802.002 | ATTORNEY SERVICES | 5,000.00 | 585.00 | 0.00 | 4,415.00 | 11.70 |
| 590-000-803.003 | ENGINEERING SERVICES | 20,000.00 | 8,250.00 | 8,250.00 | 11,750.00 | 41.25 |
| 590-000-956.001 | OPERATING & MAINT EXP | 406,714.00 | 91,955.23 | 91,955.23 | 314,758.77 | 22.61 |
| 590-000-956.003 | HOCH ROAD #697 EXP | 1,000.00 | 16.09 | 16.09 | 983.91 | 1.61 |
| 590-000-995.001 | INTEREST on BONDS | 25,200.00 | 0.00 | 0.00 | 25,200.00 | 0.00 |
| 590-000-995.002 | PRINCIPAL ON JOINT VENTURE | 86,381.00 | 0.00 | 0.00 | 86,381.00 | 0.00 |
| Total Dept 000 | | 544,295.00 | 100,806.32 | 100,221.32 | 443,488.68 | 18.52 |
| TOTAL EXPENDITURES | | 544,295.00 | 100,806.32 | 100,221.32 | 443,488.68 | 18.52 |
| Fund 590 - ACME RELIEF SEWER: | | | | | | |
| TOTAL REVENUES | | 911,890.00 | 78,677.32 | 395.53 | 833,212.68 | 8.63 |
| TOTAL EXPENDITURES | | 544,295.00 | 100,806.32 | 100,221.32 | 443,488.68 | 18.52 |
| NET OF REVENUES & EXPENDITURES | | 367,595.00 | (22,129.00) | (99,825.79) | 389,724.00 | 6.02 |
| BEG. FUND BALANCE | | 8,192,044.28 | 8,192,044.28 | | | |
| NET OF REVENUES/EXPENDITURES - 2016-17 | | | 212,768.25 | | 212,768.25 | |
| END FUND BALANCE | | 8,559,639.28 | 8,382,683.53 | | | |

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

PERIOD ENDING 09/30/2017

| GL NUMBER | DESCRIPTION | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 09/30/2017 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|--------------------------------------|-----------------------|---------------------------|--|---|---|----------------|
| Fund 591 - WATER FUND- HOPE VILLAGE | | | | | | |
| Revenues | | | | | | |
| Dept 550-HOPE VILLAGE- WATER | | | | | | |
| 591-550-460.000 | USAGE&CONNECTION FEES | 15,400.00 | 0.00 | 0.00 | 15,400.00 | 0.00 |
| Total Dept 550-HOPE VILLAGE- WATER | | 15,400.00 | 0.00 | 0.00 | 15,400.00 | 0.00 |
| TOTAL REVENUES | | 15,400.00 | 0.00 | 0.00 | 15,400.00 | 0.00 |
| Expenditures | | | | | | |
| Dept 550-HOPE VILLAGE- WATER | | | | | | |
| 591-550-956.001 | OPERATING & MAINT EXP | 15,300.00 | 1,460.45 | 1,460.45 | 13,839.55 | 9.55 |
| Total Dept 550-HOPE VILLAGE- WATER | | 15,300.00 | 1,460.45 | 1,460.45 | 13,839.55 | 9.55 |
| TOTAL EXPENDITURES | | 15,300.00 | 1,460.45 | 1,460.45 | 13,839.55 | 9.55 |
| Fund 591 - WATER FUND- HOPE VILLAGE: | | | | | | |
| TOTAL REVENUES | | 15,400.00 | 0.00 | 0.00 | 15,400.00 | 0.00 |
| TOTAL EXPENDITURES | | 15,300.00 | 1,460.45 | 1,460.45 | 13,839.55 | 9.55 |
| NET OF REVENUES & EXPENDITURES | | 100.00 | (1,460.45) | (1,460.45) | 1,560.45 | 1,460.45 |
| BEG. FUND BALANCE | | | | | | |
| END FUND BALANCE | | 100.00 | (1,460.45) | | | |

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

PERIOD ENDING 09/30/2017

| GL NUMBER | DESCRIPTION | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 09/30/2017 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|--|------------------------|---------------------------|--|---|---|----------------|
| Fund 703 - CURRENT TAX COLLECTION | | | | | | |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 703-000-876.000 | REFUNDS & OVERPAYMENTS | 0.00 | (5.84) | 2.79 | 5.84 | 100.00 |
| Total Dept 000 | | 0.00 | (5.84) | 2.79 | 5.84 | 100.00 |
| TOTAL EXPENDITURES | | 0.00 | (5.84) | 2.79 | 5.84 | 100.00 |
| <hr/> | | | | | | |
| Fund 703 - CURRENT TAX COLLECTION: | | | | | | |
| TOTAL REVENUES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | | 0.00 | (5.84) | 2.79 | 5.84 | 100.00 |
| NET OF REVENUES & EXPENDITURES | | 0.00 | 5.84 | (2.79) | (5.84) | 100.00 |
| BEG. FUND BALANCE | | | | | | |
| NET OF REVENUES/EXPENDITURES - 2016-17 | | | (3.00) | | (3.00) | |
| END FUND BALANCE | | | 2.84 | | | |

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

PERIOD ENDING 09/30/2017

| GL NUMBER | DESCRIPTION | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 09/30/2017 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|--|------------------------|---------------------------|--|---|---|----------------|
| Fund 811 - HOLIDAY HILLS AREA IMPROVEMENT | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 811-000-672.000 | ASSESSMENTS CURRENT | 68,100.00 | 0.00 | 0.00 | 68,100.00 | 0.00 |
| Total Dept 000 | | 68,100.00 | 0.00 | 0.00 | 68,100.00 | 0.00 |
| TOTAL REVENUES | | 68,100.00 | 0.00 | 0.00 | 68,100.00 | 0.00 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 811-000-995.001 | INTEREST on BONDS | 0.00 | 12,040.00 | 12,040.00 | (12,040.00) | 100.00 |
| 811-000-997.000 | DEBT PAYMENT TO COUNTY | 60,213.00 | 0.00 | 0.00 | 60,213.00 | 0.00 |
| Total Dept 000 | | 60,213.00 | 12,040.00 | 12,040.00 | 48,173.00 | 20.00 |
| TOTAL EXPENDITURES | | 60,213.00 | 12,040.00 | 12,040.00 | 48,173.00 | 20.00 |
| Fund 811 - HOLIDAY HILLS AREA IMPROVEMENT: | | | | | | |
| TOTAL REVENUES | | 68,100.00 | 0.00 | 0.00 | 68,100.00 | 0.00 |
| TOTAL EXPENDITURES | | 60,213.00 | 12,040.00 | 12,040.00 | 48,173.00 | 20.00 |
| NET OF REVENUES & EXPENDITURES | | 7,887.00 | (12,040.00) | (12,040.00) | 19,927.00 | 152.66 |
| BEG. FUND BALANCE | | 275,150.61 | 275,150.61 | | | |
| NET OF REVENUES/EXPENDITURES - 2016-17 | | | 27,692.19 | | 27,692.19 | |
| END FUND BALANCE | | 283,037.61 | 290,802.80 | | | |
| | | | | | | |
| TOTAL REVENUES - ALL FUNDS | | 3,794,069.00 | 307,175.37 | 116,863.98 | 3,486,893.63 | 8.10 |
| TOTAL EXPENDITURES - ALL FUNDS | | 3,498,272.00 | 412,209.52 | 314,552.01 | 3,086,062.48 | 11.78 |
| NET OF REVENUES & EXPENDITURES | | 295,797.00 | (105,034.15) | (197,688.03) | 400,831.15 | 35.51 |
| BEG. FUND BALANCE - ALL FUNDS | | 10,401,127.11 | 10,401,127.11 | | | |
| END FUND BALANCE - ALL FUNDS | | 10,696,924.11 | 10,662,868.74 | | | |

Fund 101 GENERAL FUND

| GL Number | Description | Current Year Beg. Balance | Balance |
|--|---------------------------------------|------------------------------|--------------|
| *** Assets *** | | | |
| 101-000-001.000 | CASH-CHECKING | 675,197.72 | 298,038.48 |
| 101-000-002.000 | CASH ON HAND (PETTY CASH) | 200.00 | 200.00 |
| 101-000-004.000 | 3735-MONEY MARKET | 297,705.38 | 297,855.48 |
| 101-000-005.000 | 1886-HIGH YIELD | 157,013.26 | 157,072.63 |
| 101-000-018.000 | MISC RECEIVABLE (IMMANUAL/BATES ACCT) | 49,346.27 | 49,346.27 |
| 101-000-072.000 | G.T. COUNTY SEPTAGE BOND/LOAN | 128,288.00 | 128,288.00 |
| 101-000-084.402 | DUE FROM 402 CAPITAL IMPROVEMENT | 0.00 | 185,000.00 |
| 101-000-100.000 | ACCOUNTS RECEIVABLE | 22,363.30 | 22,363.30 |
| 101-000-101.000 | DUE FROM STATE OF MICHIGAN | 58,549.00 | 58,549.00 |
| 101-000-123.000 | PREPAID EXPENSE | 15,932.46 | 3,628.32 |
| Total Assets | | 1,404,595.39 | 1,200,341.48 |
| *** Liabilities *** | | | |
| 101-000-231.200 | OTHER PAYROLL DEDUCTIONS | 1,409.36 | 1,856.09 |
| 101-000-339.000 | DEFERRED REVENUE | 49,346.27 | 49,346.27 |
| Total Liabilities | | 104,219.45 | 51,202.36 |
| *** Fund Balance *** | | | |
| 101-000-378.000 | PA48 METRO FUND | 0.00 | 8,594.00 |
| 101-000-382.000 | SELF FUND ACCTS (PAYABLE 6 MONTHS) | 0.00 | 388,125.00 |
| 101-000-390.000 | Fund Balance | 1,325,075.85 | 928,356.85 |
| Total Fund Balance | | 1,325,075.85 | 1,325,075.85 |
| Beginning Fund Balance - 16-17 | | | 1,325,075.85 |
| Net of Revenues VS Expenditures - 16-17 | | | (24,699.91) |
| *16-17 End FB/17-18 Beg FB | | 1,300,375.94 | |
| Net of Revenues VS Expenditures - Current Year | | | (151,236.82) |
| Ending Fund Balance | | | 1,149,139.12 |
| Total Liabilities And Fund Balance | | | 1,200,341.48 |

* Year Not Closed

11/07/2017 02:04 PM
User: CATHY DYE
DB: Acme Township

BALANCE SHEET FOR ACME TOWNSHIP
Period Ending 09/30/2017

Page: 2/15

Fund 206 FIRE FUND

| GL Number | Description | Current Year Beg. Balance | Balance |
|--|---------------|------------------------------|-------------|
| *** Assets *** | | | |
| 206-000-001.000 | CASH-CHECKING | 58,715.08 | 36,840.10 |
| Total Assets | | 58,715.08 | 36,840.10 |
| *** Liabilities *** | | | |
| Total Liabilities | | 0.00 | 0.00 |
| *** Fund Balance *** | | | |
| 206-000-390.000 | Fund Balance | 32,491.61 | 32,491.61 |
| Total Fund Balance | | 32,491.61 | 32,491.61 |
| Beginning Fund Balance - 16-17 | | | 32,491.61 |
| Net of Revenues VS Expenditures - 16-17 | | | 26,223.47 |
| *16-17 End FB/17-18 Beg FB | | 58,715.08 | |
| Net of Revenues VS Expenditures - Current Year | | | (21,874.98) |
| Ending Fund Balance | | | 36,840.10 |
| Total Liabilities And Fund Balance | | | 36,840.10 |

* Year Not Closed

User: CATHY DYE

Period Ending 09/30/2017

DB: Acme Township

Fund 207 POLICE PROTECTION

| GL Number | Description | Current Year Beg. Balance | Balance |
|--|---------------|------------------------------|------------|
| *** Assets *** | | | |
| 207-000-001.000 | CASH-CHECKING | 90,910.03 | 90,910.03 |
| Total Assets | | 90,910.03 | 90,910.03 |
| *** Liabilities *** | | | |
| Total Liabilities | | 0.00 | 0.00 |
| *** Fund Balance *** | | | |
| 207-000-390.000 | Fund Balance | 100,723.06 | 100,723.06 |
| Total Fund Balance | | 100,723.06 | 100,723.06 |
| Beginning Fund Balance - 16-17 | | | 100,723.06 |
| Net of Revenues VS Expenditures - 16-17 | | | (9,813.03) |
| *16-17 End FB/17-18 Beg FB | | 90,910.03 | |
| Net of Revenues VS Expenditures - Current Year | | | 0.00 |
| Ending Fund Balance | | | 90,910.03 |
| Total Liabilities And Fund Balance | | | 90,910.03 |

* Year Not Closed

11/07/2017 02:04 PM
User: CATHY DYE
DB: Acme Township

BALANCE SHEET FOR ACME TOWNSHIP
Period Ending 09/30/2017

Page: 4/15

Fund 208 PARK FUND

| GL Number | Description | Current Year Beg. Balance | Balance |
|--|---------------|------------------------------|-------------|
| *** Assets *** | | | |
| 208-000-001.000 | CASH-CHECKING | 4,960.46 | 3,089.46 |
| Total Assets | | 4,960.46 | 3,089.46 |
| *** Liabilities *** | | | |
| Total Liabilities | | 4,100.00 | 0.00 |
| *** Fund Balance *** | | | |
| 208-000-390.000 | Fund Balance | 64,439.48 | 64,439.48 |
| Total Fund Balance | | 64,439.48 | 64,439.48 |
| Beginning Fund Balance - 16-17 | | | 64,439.48 |
| Net of Revenues VS Expenditures - 16-17 | | | (63,579.02) |
| *16-17 End FB/17-18 Beg FB | | 860.46 | |
| Net of Revenues VS Expenditures - Current Year | | | 2,229.00 |
| Ending Fund Balance | | | 3,089.46 |
| Total Liabilities And Fund Balance | | | 3,089.46 |

* Year Not Closed

11/07/2017 02:04 PM
User: CATHY DYE
DB: Acme Township

BALANCE SHEET FOR ACME TOWNSHIP
Period Ending 09/30/2017

Page: 5/15

Fund 209 CEMETERY FUND

| GL Number | Description | Current Year Beg. Balance | Balance |
|--|---------------|------------------------------|-----------|
| *** Assets *** | | | |
| 209-000-001.000 | CASH-CHECKING | 14,615.79 | 13,863.64 |
| Total Assets | | 14,615.79 | 13,863.64 |
| *** Liabilities *** | | | |
| Total Liabilities | | 3,680.00 | 0.00 |
| *** Fund Balance *** | | | |
| 209-000-390.000 | Fund Balance | 9,407.41 | 9,407.41 |
| Total Fund Balance | | 9,407.41 | 9,407.41 |
| Beginning Fund Balance - 16-17 | | | 9,407.41 |
| Net of Revenues VS Expenditures - 16-17 | | | 1,528.38 |
| *16-17 End FB/17-18 Beg FB | | 10,935.79 | |
| Net of Revenues VS Expenditures - Current Year | | | 2,927.85 |
| Ending Fund Balance | | | 13,863.64 |
| Total Liabilities And Fund Balance | | | 13,863.64 |

* Year Not Closed

Fund 212 LIQUOR FUND

| GL Number | Description | Current Year Beg. Balance | Balance |
|--|-------------------|------------------------------|-----------|
| *** Assets *** | | | |
| 212-000-001.000 | CASH-CHECKING | 1,122.90 | 11,223.65 |
| 212-000-004.000 | 0650-MONEY MARKET | 6,994.72 | 6,995.61 |
| Total Assets | | 8,117.62 | 18,219.26 |
| *** Liabilities *** | | | |
| Total Liabilities | | 0.00 | 0.00 |
| *** Fund Balance *** | | | |
| 212-000-390.000 | Fund Balance | 7,128.69 | 7,128.69 |
| Total Fund Balance | | 7,128.69 | 7,128.69 |
| Beginning Fund Balance - 16-17 | | | 7,128.69 |
| Net of Revenues VS Expenditures - 16-17 | | | 988.93 |
| *16-17 End FB/17-18 Beg FB | | 8,117.62 | |
| Net of Revenues VS Expenditures - Current Year | | | 10,101.64 |
| Ending Fund Balance | | | 18,219.26 |
| Total Liabilities And Fund Balance | | | 18,219.26 |

* Year Not Closed

11/07/2017 02:04 PM
User: CATHY DYE
DB: Acme Township

BALANCE SHEET FOR ACME TOWNSHIP
Period Ending 09/30/2017

Page: 7/15

Fund 225 FARMLAND PRESERVATION

| GL Number | Description | Current Year Beg. Balance | Balance |
|--|--------------------|------------------------------|------------|
| *** Assets *** | | | |
| 225-000-001.000 | 9937-CASH-CHECKING | 583,753.37 | 576,514.71 |
| 225-000-004.000 | 4319-MONEY MARKET | 5,202.97 | 5,203.62 |
| Total Assets | | 588,956.34 | 581,718.33 |
| *** Liabilities *** | | | |
| Total Liabilities | | 0.00 | 0.00 |
| *** Fund Balance *** | | | |
| 225-000-390.000 | Fund Balance | 393,288.04 | 393,288.04 |
| Total Fund Balance | | 393,288.04 | 393,288.04 |
| Beginning Fund Balance - 16-17 | | | 393,288.04 |
| Net of Revenues VS Expenditures - 16-17 | | | 195,668.30 |
| *16-17 End FB/17-18 Beg FB | | 588,956.34 | |
| Net of Revenues VS Expenditures - Current Year | | | (7,238.01) |
| Ending Fund Balance | | | 581,718.33 |
| Total Liabilities And Fund Balance | | | 581,718.33 |

* Year Not Closed

11/07/2017 02:04 PM
User: CATHY DYE
DB: Acme Township

BALANCE SHEET FOR ACME TOWNSHIP
Period Ending 09/30/2017

Page: 8/15

Fund 296 SHORELINE PPRESERVATION

| GL Number | Description | Current Year Beg. Balance | Balance |
|--|---------------|------------------------------|----------|
| *** Assets *** | | | |
| 296-000-001.000 | CASH-CHECKING | 1,379.30 | 1,380.08 |
| Total Assets | | 1,379.30 | 1,380.08 |
| *** Liabilities *** | | | |
| Total Liabilities | | 0.00 | 0.00 |
| *** Fund Balance *** | | | |
| 296-000-390.000 | Fund Balance | 1,378.08 | 1,378.08 |
| Total Fund Balance | | 1,378.08 | 1,378.08 |
| Beginning Fund Balance - 16-17 | | | 1,378.08 |
| Net of Revenues VS Expenditures - 16-17 | | | 1.22 |
| *16-17 End FB/17-18 Beg FB | | 1,379.30 | |
| Net of Revenues VS Expenditures - Current Year | | | 0.78 |
| Ending Fund Balance | | | 1,380.08 |
| Total Liabilities And Fund Balance | | | 1,380.08 |

* Year Not Closed

11/07/2017 02:04 PM
User: CATHY DYE
DB: Acme Township

BALANCE SHEET FOR ACME TOWNSHIP
Period Ending 09/30/2017

Page: 9/15

Fund 401 SAYLER PARK BOAT LAUNCH CAPITAL FUND

| GL Number | Description | Current Year Beg. Balance | Balance |
|--|---------------|------------------------------|--------------|
| *** Assets *** | | | |
| 401-000-001.000 | CASH-CHECKING | 682.45 | 682.45 |
| Total Assets | | 682.45 | 682.45 |
| *** Liabilities *** | | | |
| Total Liabilities | | 0.00 | 0.00 |
| *** Fund Balance *** | | | |
| 401-000-390.000 | Fund Balance | 114,880.66 | 114,880.66 |
| Total Fund Balance | | 114,880.66 | 114,880.66 |
| Beginning Fund Balance - 16-17 | | | 114,880.66 |
| Net of Revenues VS Expenditures - 16-17 | | | (114,198.21) |
| *16-17 End FB/17-18 Beg FB | | 682.45 | |
| Net of Revenues VS Expenditures - Current Year | | | 0.00 |
| Ending Fund Balance | | | 682.45 |
| Total Liabilities And Fund Balance | | | 682.45 |

* Year Not Closed

Fund 402 BAYSIDE PARK CAPITAL FUND

| GL Number | Description | Current Year Beg. Balance | Balance |
|--|---------------------|------------------------------|------------|
| *** Assets *** | | | |
| 402-000-001.000 | CASH-CHECKING | 0.00 | 280,680.00 |
| Total Assets | | 0.00 | 280,680.00 |
| *** Liabilities *** | | | |
| 402-000-214.101 | DUE TO GENERAL FUND | 0.00 | 185,000.00 |
| Total Liabilities | | 0.00 | 185,000.00 |
| *** Fund Balance *** | | | |
| Total Fund Balance | | 0.00 | 0.00 |
| Beginning Fund Balance - 16-17 | | | 0.00 |
| Net of Revenues VS Expenditures - 16-17 | | | 0.00 |
| *16-17 End FB/17-18 Beg FB | | 0.00 | |
| Net of Revenues VS Expenditures - Current Year | | | 95,680.00 |
| Ending Fund Balance | | | 95,680.00 |
| Total Liabilities And Fund Balance | | | 280,680.00 |

* Year Not Closed

Fund 590 ACME RELIEF SEWER

| GL Number | Description | Current Year Beg. Balance | Balance |
|--|-------------------------------|------------------------------|----------------|
| *** Assets *** | | | |
| 590-000-001.000 | 9945-CASH-CHECKING | 2,541,597.75 | 2,540,621.79 |
| 590-000-004.000 | 0651-MONEY MARKET | 197,066.63 | 197,141.15 |
| 590-000-132.000 | SEPTIC PLANT | 470,853.00 | 470,853.00 |
| 590-000-133.000 | ACCUMULATED DEPRECIATION | (93,988.24) | (93,988.24) |
| 590-000-152.000 | WATER SYSTEMS | 177,000.00 | 177,000.00 |
| 590-000-153.000 | ACCUMULATED DEPRECIATION-WATE | (71,095.00) | (71,095.00) |
| 590-000-154.000 | SEWER SYSTEMS | 11,611,103.07 | 11,611,103.07 |
| 590-000-155.000 | ACCUMULATED DEPREC-SEWER | (5,876,837.24) | (5,876,837.24) |
| Total Assets | | 9,031,045.74 | 8,954,798.53 |
| *** Liabilities *** | | | |
| 590-000-250.000 | BONDS PAYABLE LONG TERM | 429,846.00 | 429,846.00 |
| 590-000-250.001 | ACCR.INTEREST ON BONDS | 3,021.00 | 3,021.00 |
| 590-000-250.100 | Current portion of Bonds | 97,160.00 | 97,160.00 |
| 590-000-251.002 | PREMIUM OF REFUNDED BONDS | 36,908.00 | 36,908.00 |
| 590-000-310.000 | CONTRACTS PAYABLE-COUNTY DPW | 5,180.00 | 5,180.00 |
| Total Liabilities | | 626,233.21 | 572,115.00 |
| *** Fund Balance *** | | | |
| 590-000-390.000 | Fund Balance | 8,192,044.28 | 8,192,044.28 |
| Total Fund Balance | | 8,192,044.28 | 8,192,044.28 |
| Beginning Fund Balance - 16-17 | | | 8,192,044.28 |
| Net of Revenues VS Expenditures - 16-17 | | | 212,768.25 |
| *16-17 End FB/17-18 Beg FB | | | 8,404,812.53 |
| Net of Revenues VS Expenditures - Current Year | | | (22,129.00) |
| Ending Fund Balance | | | 8,382,683.53 |
| Total Liabilities And Fund Balance | | | 8,954,798.53 |

* Year Not Closed

Fund 591 WATER FUND- HOPE VILLAGE

| GL Number | Description | Current Year Beg. Balance | Balance |
|--|---------------|------------------------------|------------|
| *** Assets *** | | | |
| 591-000-001.000 | CASH-CHECKING | 0.00 | (1,460.45) |
| Total Assets | | 0.00 | (1,460.45) |
| *** Liabilities *** | | | |
| Total Liabilities | | 0.00 | 0.00 |
| *** Fund Balance *** | | | |
| Total Fund Balance | | 0.00 | 0.00 |
| Beginning Fund Balance - 16-17 | | | 0.00 |
| Net of Revenues VS Expenditures - 16-17 | | | 0.00 |
| *16-17 End FB/17-18 Beg FB | | 0.00 | |
| Net of Revenues VS Expenditures - Current Year | | | (1,460.45) |
| Ending Fund Balance | | | (1,460.45) |
| Total Liabilities And Fund Balance | | | (1,460.45) |

* Year Not Closed

11/07/2017 02:04 PM
User: CATHY DYE
DB: Acme Township

BALANCE SHEET FOR ACME TOWNSHIP
Period Ending 09/30/2017

Page: 13/15

Fund 701 TRUST AND AGENCY

| GL Number | Description | Current Year Beg. Balance | Balance |
|--|--------------------|------------------------------|----------|
| *** Assets *** | | | |
| 701-000-001.000 | CASH-CHECKING | 8,800.00 | 5,600.00 |
| Total Assets | | 8,800.00 | 5,600.00 |
| *** Liabilities *** | | | |
| 701-400-282.423 | POW/WINDWARD RIDGE | 8,800.00 | 5,600.00 |
| Total Liabilities | | 8,800.00 | 5,600.00 |
| *** Fund Balance *** | | | |
| Total Fund Balance | | 0.00 | 0.00 |
| Beginning Fund Balance - 16-17 | | | 0.00 |
| Net of Revenues VS Expenditures - 16-17 | | | 0.00 |
| *16-17 End FB/17-18 Beg FB | | 0.00 | |
| Net of Revenues VS Expenditures - Current Year | | | 0.00 |
| Ending Fund Balance | | | 0.00 |
| Total Liabilities And Fund Balance | | | 5,600.00 |

* Year Not Closed

Fund 703 CURRENT TAX COLLECTION

| GL Number | Description | Current Year Beg. Balance | Balance |
|--|------------------------------|------------------------------|---------------------|
| *** Assets *** | | | |
| 703-000-001.000 | CASH-CHECKING | 28,967.81 | 1,425,587.92 |
| Total Assets | | 28,967.81 | 1,425,587.92 |
| *** Liabilities *** | | | |
| 703-000-202.000 | ACCOUNTS PAYABLE | 181.03 | 181.03 |
| 703-000-273.000 | UNDISTRIBUTED TAX | 28,788.86 | 1,425,403.13 |
| 703-000-274.000 | EARNED INTEREST UNDISTIBUTED | 0.92 | 0.92 |
| Total Liabilities | | 28,970.81 | 1,425,585.08 |
| *** Fund Balance *** | | | |
| Total Fund Balance | | 0.00 | 0.00 |
| Beginning Fund Balance - 16-17 | | | 0.00 |
| Net of Revenues VS Expenditures - 16-17 | | | (3.00) |
| *16-17 End FB/17-18 Beg FB | | (3.00) | |
| Net of Revenues VS Expenditures - Current Year | | | 5.84 |
| Ending Fund Balance | | | 2.84 |
| Total Liabilities And Fund Balance | | | 1,425,587.92 |

* Year Not Closed

11/07/2017 02:04 PM
User: CATHY DYE
DB: Acme Township

BALANCE SHEET FOR ACME TOWNSHIP
Period Ending 09/30/2017

Page: 15/15

Fund 811 HOLIDAY HILLS AREA IMPROVEMENT

| GL Number | Description | Current Year Beg. Balance | Balance |
|--|-------------------------|------------------------------|-------------|
| *** Assets *** | | | |
| 811-000-001.000 | CASH-CHECKING | 302,842.80 | 240,802.80 |
| 811-000-045.000 | RECEIVABLE-CURRENT | 695,882.25 | 695,882.25 |
| Total Assets | | 998,725.05 | 936,685.05 |
| *** Liabilities *** | | | |
| 811-000-250.000 | BONDS PAYABLE LONG TERM | 0.00 | (50,000.00) |
| 811-000-339.000 | DEFERRED REVENUE | 695,882.25 | 695,882.25 |
| Total Liabilities | | 695,882.25 | 645,882.25 |
| *** Fund Balance *** | | | |
| 811-000-390.000 | Fund Balance | 275,150.61 | 275,150.61 |
| Total Fund Balance | | 275,150.61 | 275,150.61 |
| Beginning Fund Balance - 16-17 | | | 275,150.61 |
| Net of Revenues VS Expenditures - 16-17 | | | 27,692.19 |
| *16-17 End FB/17-18 Beg FB | | 302,842.80 | |
| Net of Revenues VS Expenditures - Current Year | | | (12,040.00) |
| Ending Fund Balance | | | 290,802.80 |
| Total Liabilities And Fund Balance | | | 936,685.05 |

* Year Not Closed

ACME TOWNSHIP PARKS & TRAILS MEETING
ACME TOWNSHIP HALL
6042 Acme Road, Williamsburg MI 49690
October 20th, 2017 8:30 a.m.

ROLL CALL:

| | | | | | | | | |
|-------------------|----------|---------|----------|---------|----------|-----------|----------|--------|
| Committee: | X | Feringa | excused | Heflin | X | Heffner | X | Jenema |
| | X | Smith | X | Timmins | X | Wentzloff | | |
| Advisory: | | Heinert | excused | Kushman | | | | |
| Staff: | X | Winter | | | | | | |

A. PUBLIC COMMENT: None

B. APPROVAL OF AGENDA: Wentzloff motion to approve agenda, with addition of F. 6, meeting times. Timmins 2nd. **Motion carries**

C. INQUIRY AS TO CONFLICTS OF INTEREST: none

D. CORRESPONDENCE:

E. ACTION:

1. Approve Parks & Trails Minutes 09/15/2017-Timmins made motion to approve minutes, 2nd. By Heffner By with the changes to the trail from 5 mile to Bunker Hill Rd. added. Wentzloff abstained

Motion carries

F. OLD BUSINESS:

1. **Bayside Park Updates**

- a. Playground Equipment Feedback-Winter reported positive public feedback. Discussed keeping all the elements of the park open and “see through” and within the townships price point. Everything we saw on the plan fits the townships budget.
- b. Bayview Inn Event Recap -Jenema gave a recap. Said there was a good turnout, was positive as a whole. Some different foundations were present
- c. Impact 100 Update Winter- Acme didn’t make the final cut. In our area, Hickory Hills was the nominee.
- d. Non-motorized Watercraft Rental Status- Jenema didn’t present it to the board due to the overloaded agenda. She will put it on the board agenda in November.

Jenema and Feringa gave a breakdown of the capital improvements seminar and how it applies to trails. Which were 3rd on the list of important elements, after sewer and water, to draw people to the community.

2. **Trail Updates** - Winter, talked to Kushman. Kushman has broken through with Wellsfargo, the bank that holds the mortgage on Holiday Inn ,talking to Klaus about reviewing an easement and seeing what it would cost. Tart is paying the \$2000 retainer fee to forward the project. Will hear back from Klaus with an estimate.

Winter got the commitment letter for Samaritas, not legally binding but a step in the right direction, more like an MOU. Outlines access for trail and other details of who is responsible for what.

Heffner asked about Dan Kelley's property, and the trail going through it.

Shawn talked about what was holding up Dan’s project, but Dan has worked out some of the issues and elements have changed accordingly and will continue to do so as planning gets more indepth.

Heffner asked about Bunker Hill as it relates to the trail.

Feringa gave an update on Bunker Hill Rd.- it’s about a year out as they don’t have any staff freed up to

work on it.

Kushman reported that Creek's Crossing is a private road. Feringa is checking into it, because the tribe has it on their inventory and it wouldn't be there if it wasn't public. Will check with Rob (in his office). Wentzloff gave an update of her walk with TART behind Bertha Voss and the Catholic church leading towards Lochenheath.

Discussion followed on various alternative trail routes.

Winter talked about his experience riding on a trail of crushed cinder and how he was impressed with the surface of it, and how it can be easier to maintain. Discussion followed on using it on Acmes trails.

Feringa cautioned not to let a stream crossing limit the placement of the trail.

3. Park Rules- Winter presented what the committee's responses were. Discussion followed. Talked about the break down that Feringa sent. The committee liked the break down he gave.

- Definitions
- General Uses/Regulations
- Prohibited Activities
- Enforcement/Penalties
- Maps

Wentzloff asked if all the rules will be the same in every park.

Jenema said yes that was the plan.

Discussion followed about parks that may need park specific rules, such as Yuba nature center and the boat launch where different requirements are needed.

Discussion followed about different park rules.

Will have Jeff Jocks the township attorney look over the rules.

4. Gilroy Park Status- MDOT update , can't sell gilroy park as most of it is MDOT right away easement. They offered to let Acme maintain the park but not purchase it. Jenema suggested

Motion: Motion by Wentzloff 2nd, by Jenema. Recommend to the board, not pursue taking over operations at Gilroy park, but also communicate to MDOT that Acme would be interested in future collaboration or changes that may take place with that property.

Motions carries, Timmins absent

5. Park System Signs-Winter contacted Andrew Coleman (Image 360) and Valley Signs out of Grand Rapids. Asked for help with sign design. The committee has to recommend and send it to the board as it involves money.

Jenema talked about how the signs should all have the same theme within all the parks. Wants to have congruency within the parks.

Timmins returned to the meeting.

Discussion followed about logos and colors that would be unique to Acme township.

Feringa will contact Valley Signs and talk to them about a sample sign.

6. Meeting Times

Meeting times Discussed, meeting time will stay the same.

G. NEW BUSINESS: none

H. PUBLIC COMMENT

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

Motion carries 10:02 am

11/07/2017 03:32 PM
User: CATHY DYE
DB: ACME TOWNSHIP

CHECK DISBURSEMENT REPORT FOR ACME TOWNSHIP
CHECK DATE FROM 10/04/2017 - 11/13/2017
Banks: CHASE, FARM, PARKS, SEWER

Prepaid

Page 1/6

| Check Date | Bank | Check # | Payee | Description | GL # | Amount |
|------------|------|---------|---------------------------------|--------------------------------------|-----------------|----------------|
| 10/04/2017 | CHAS | 24458 | ACE HARDWARE | REPAIRS & MAINT | 101-750-930.000 | 66.39 |
| 10/04/2017 | CHAS | 24459 | BECKETT & RAEDER | PLANNER SERVICES | 101-410-803.000 | 1,400.18 |
| | | 24459 | | PLANNING CONSULTANT | 101-410-803.001 | 251.44 |
| | | | | | | <hr/> 1,651.62 |
| 10/04/2017 | CHAS | 24460 | CHARTER COMMUNICATIONS/SPECTRUM | CABLE INTERNET SERVICES | 101-265-851.000 | 350.36 |
| 10/04/2017 | CHAS | 24461 | CHERRYLAND RURAL ELECTRIC | ELECTRIC UTILITIES TOWNHALL/SAYLER P | 101-265-920.000 | 17.50 |
| | | 24461 | | ELECTRIC UTILITIES TOWNHALL/ YUBA CE | 101-265-920.000 | 29.52 |
| | | 24461 | | ELECTRIC UTILITIES TOWNHALL/SAYLERPK | 101-265-920.000 | 54.82 |
| | | 24461 | | STREET LIGHTS/YUBA PK RD & US 31 N | 101-265-921.000 | 23.98 |
| | | 24461 | | STREET LIGHTS/PEACEFUL VAL.NEAR 7791 | 101-265-921.000 | 11.53 |
| | | 24461 | | STREET LIGHTS/US 31 N-11 LIGHTS | 101-265-921.000 | 173.93 |
| | | 24461 | | STREET LIGHTS/SAYLOR PK | 101-265-921.000 | 10.43 |
| | | 24461 | | STREET LIGHTS/BAY VALLEY ST LITE | 101-265-921.000 | 11.53 |
| | | 24461 | | STREET LIGHTS/5 MILE NEAR ADD 4782 | 101-265-921.000 | 13.75 |
| | | 24461 | | STREET LIGHTS/BUNKER HILL AND WHITE | 101-265-921.000 | 18.88 |
| | | 24461 | | STREET LIGHTS/FIVE MILE & HOLIDAY HL | 101-265-921.000 | 20.86 |
| | | 24461 | | STREET LIGHTS/YUBA HERITAGE | 101-265-921.000 | 11.53 |
| | | 24461 | | STREET LIGHTS/ HOLIDAY RD/HOLIDAY PI | 101-265-921.000 | 71.27 |
| | | | | | | <hr/> 469.53 |
| 10/04/2017 | CHAS | 24462 | CINTAS CORP #729 | REPAIRS & MAINT | 101-265-930.000 | 54.20 |
| 10/04/2017 | CHAS | 24463 | CULLIGAN WATER, MCCARDEL | REPAIRS & MAINT | 101-265-930.000 | 16.00 |
| 10/04/2017 | CHAS | 24464 | ESCH LAWN | REPAIRS & MAINT | 101-750-930.000 | 1,250.00 |
| 10/04/2017 | CHAS | 24465 | GABRIDGE & COMPANY, PLC | ACCOUNTING & AUDIT | 101-101-801.000 | 4,950.00 |
| 10/04/2017 | CHAS | 24466 | GRAND TRAVERSE COUNTY PLANNING | EDUCATION/TRAINING/CONVENTION | 101-101-958.000 | 60.00 |
| 10/04/2017 | CHAS | 24467 | INTEGRITY BUSINESS SOLUTIONS | SUPPLIES & POSTAGE | 101-215-726.000 | 41.51 |
| | | 24467 | | SUPPLIES & POSTAGE | 101-265-726.000 | 118.03 |
| | | | | | | <hr/> 159.54 |
| 10/04/2017 | CHAS | 24468 | PETTY CASH | PASSPORT FEES | 101-000-465.000 | 4.35 |
| | | 24468 | | POSTAGE FOR PASSPORTS | 101-000-465.001 | 100.02 |
| | | 24468 | | SUPPLIES & POSTAGE | 101-101-726.000 | 29.00 |
| | | | | | | <hr/> 133.37 |

11/07/2017 03:32 PM
User: CATHY DYE
DB: ACME TOWNSHIP

CHECK DISBURSEMENT REPORT FOR ACME TOWNSHIP
CHECK DATE FROM 10/04/2017 - 11/13/2017
Banks: CHASE, FARM, PARKS, SEWER

Page 2/6

| Check Date | Bank | Check # | Payee | Description | GL # | Amount |
|------------|------|---------|--------------------------------|-------------------------------|---------------------|----------------|
| 10/04/2017 | CHAS | 24469 | WYANT COMPUTER SERVICES | SOFTWARE SUPPORT & PROCESSIN | 101-101-804.000 | 1,089.00 |
| 10/13/2017 | CHAS | 24470 | LINDA BELCHER | REFUNDS &OVERPAYMENTS | 208-000-876.000 | 570.00 |
| 10/19/2017 | CHAS | 24471 | AMERICAN WASTE | REPAIRS & MAINT | 101-265-930.000 | 257.49 |
| 10/19/2017 | CHAS | 24472 | CONSUMERS ENERGY | STREET LIGHTS | 101-265-921.000 | 547.81 |
| 10/19/2017 | CHAS | 24473 | ELECTION SYSTEMS & SOFTWARE | ELECTIONS CAPITAL IMPROVEMENT | 101-970-974.000 | 4,945.44 |
| 10/19/2017 | CHAS | 24474 | GOSLING CZUBAK ENGR | ENGINEERING SERVICES T&A | 101-410-803.004-086 | 594.00 |
| 10/19/2017 | CHAS | 24475 | GRAND TRAVERSE METRO ESA | METRO FIRE CONTRACT | 206-000-805.000 | 10,937.49 |
| 10/19/2017 | CHAS | 24476 | GRD TRAV COUNTY DRAIN COMM | SEWER TOWNSHIP HALL | | ** VOIDED ** |
| 10/19/2017 | CHAS | 24477 | KOPY SALES INC. | REPAIRS & MAINT | 101-265-930.000 | 177.20 |
| 10/19/2017 | CHAS | 24478 | LASER PRINTER TECHNOLOGIES | SUPPLIES & POSTAGE | 101-253-726.000 | 104.00 |
| 10/19/2017 | CHAS | 24479 | SHELL OIL COMPANY | REPAIRS & MAINT | 101-750-930.000 | 129.13 |
| 10/19/2017 | CHAS | 24480 | SONDEE, RACINE & DOREN, P.L.C. | ATTORNEY SERVICES LITIGATION | 101-101-802.001 | 30.00 |
| | | 24480 | | ATTORNEY SERVICES | 101-101-802.002 | 1,374.74 |
| | | 24480 | | ATTORNEY SERVICES | 101-410-802.002 | 770.26 |
| | | | | | | <hr/> 2,175.00 |
| 10/19/2017 | CHAS | 24481 | SOS ANALYTICAL | MISCELLANEOUS | 101-750-956.000 | 2,400.00 |
| 10/19/2017 | CHAS | 24482 | SOS ANALYTICAL | REPAIRS & MAINT | 101-265-930.000 | 120.00 |
| | | 24482 | | REPAIRS & MAINT | 101-750-930.000 | 160.00 |
| | | | | | | <hr/> 280.00 |
| 10/19/2017 | CHAS | 24483 | TRAVERSE CITY RECORD EAGLE | PUBLICATIONS-TOWNSHIP BOARD | 101-101-900.000 | 73.50 |
| 10/19/2017 | SEWE | 248 | GOSLING CZUBAK ENGR | ENGINEERING SERVICES | 590-000-803.003-089 | 7,570.00 |
| 10/19/2017 | SEWE | 249 | GOSLING CZUBAK ENGR | OPERATING & MAINT EXP | 590-000-956.001 | 785.00 |
| 10/19/2017 | SEWE | 250 | GRAND TRAVERSE COUNTY | INTEREST on BONDS | 590-000-995.001 | 10,540.13 |
| 10/19/2017 | SEWE | 251 | HESCO | OPERATING & MAINT EXP | 590-000-956.001 | 3,250.00 |
| 10/19/2017 | PARK | 378 | GOSLING CZUBAK ENGR | PLANNER SERVICES | 402-000-803.000-089 | 6,579.50 |

11/07/2017 03:32 PM
User: CATHY DYE
DB: ACME TOWNSHIP

CHECK DISBURSEMENT REPORT FOR ACME TOWNSHIP
CHECK DATE FROM 10/04/2017 - 11/13/2017
Banks: CHASE, FARM, PARKS, SEWER

Page 3/6

| Check Date | Bank | Check # | Payee | Description | GL # | Amount |
|------------|------|---------|---------------------------------|--------------------------------------|-----------------|-----------------|
| 10/20/2017 | CHAS | 24484 | CHASE CARD SERVICES | SUPPLIES & POSTAGE | | ** VOIDED ** |
| | | 24484 | | SUPPLIES & POSTAGE | | ** VOIDED ** |
| | | 24484 | | SUPPLIES & POSTAGE | | ** VOIDED ** |
| | | 24484 | | SUPPLIES & POSTAGE | | ** VOIDED ** |
| | | 24484 | | TRAVEL & MILEAGE | | ** VOIDED ** |
| | | 24484 | | EDUCATION/TRAINING/CONVENTION | | ** VOIDED ** |
| | | 24484 | | REPAIRS & MAINT | | ** VOIDED ** |
| 10/20/2017 | CHAS | 24485 | CONSUMERS ENERGY | ELECTRIC UTILITIES TOWNHALL-5875 | 101-265-920.000 | 39.15 |
| | | 24485 | | ELECTRIC UTILITIES TOWNHALL-6042 | 101-265-920.000 | 722.72 |
| | | 24485 | | ELECTRIC UTILITIES TOWNHALL5827 US H | 101-265-920.000 | 26.17 |
| | | | | | | <hr/> 788.04 |
| 10/20/2017 | CHAS | 24486 | GREATAMERICA FINANCIAL SVCS | SOFTWARE SUPPORT & PROCESSIN | 101-101-804.000 | 311.65 |
| 10/20/2017 | CHAS | 24487 | NATIONWIDE EMPLOYEE BENEFITS | INSURANCE | 101-101-910.000 | 347.13 |
| 10/20/2017 | CHAS | 24488 | CHASE CARD SERVICES | SUPPLIES & POSTAGE | 101-215-726.000 | 38.79 |
| | | 24488 | | SUPPLIES & POSTAGE | 101-265-726.000 | 146.45 |
| | | 24488 | | TRAVEL & MILEAGE | 101-410-860.000 | 164.02 |
| | | 24488 | | EDUCATION/TRAINING/CONVENTION | 101-410-958.000 | 150.00 |
| | | 24488 | | REPAIRS & MAINT | 101-750-930.000 | 73.32 |
| | | | | | | <hr/> 572.58 |
| 10/20/2017 | SEWE | 252 | GRAND TRAVERSE COUNTY | OPERATING & MAINT EXP | 590-000-956.001 | 21,816.15 |
| | | 252 | | HOCH ROAD #697 EXP | 590-000-956.003 | 19.31 |
| | | 252 | | OPERATING & MAINT EXP | 591-550-956.001 | 1,323.96 |
| | | | | | | <hr/> 23,159.42 |
| 10/31/2017 | CHAS | 24489 | A & D ASSESSING | ASSESSING CONTRACT SERVICES | 101-209-803.002 | 3,468.00 |
| 10/31/2017 | CHAS | 24490 | AT&T MOBILITY | SUPPLIES & POSTAGE | 101-750-726.000 | 51.27 |
| 10/31/2017 | CHAS | 24491 | CHARTER COMMUNICATIONS/SPECTRUM | CABLE INTERNET SERVICES | 101-265-851.000 | 351.21 |
| 10/31/2017 | CHAS | 24492 | CHERRYLAND RURAL ELECTRIC | ELECTRIC UTILITIES TOWNHALL/SAYLER P | 101-265-920.000 | 17.50 |
| | | 24492 | | ELECTRIC UTILITIES TOWNHALL/ YUBA CE | 101-265-920.000 | 34.09 |
| | | 24492 | | ELECTRIC UTILITIES TOWNHALL/SAYLERPK | 101-265-920.000 | 54.50 |

11/07/2017 03:32 PM
User: CATHY DYE
DB: ACME TOWNSHIP

CHECK DISBURSEMENT REPORT FOR ACME TOWNSHIP
CHECK DATE FROM 10/04/2017 - 11/13/2017
Banks: CHASE, FARM, PARKS, SEWER

Page 4/6

| Check Date | Bank | Check # | Payee | Description | GL # | Amount |
|------------|------|---------|--------------------------------|--------------------------------------|-----------------|--------------|
| | | 24492 | | STREET LIGHTS/YUBA PK RD & US 31 N | 101-265-921.000 | 23.98 |
| | | 24492 | | STREET LIGHTS/PEACEFUL VAL.NEAR 7791 | 101-265-921.000 | 11.53 |
| | | 24492 | | STREET LIGHTS/US 31 N-11 LIGHTS | 101-265-921.000 | 173.93 |
| | | 24492 | | STREET LIGHTS/SAYLOR PK | 101-265-921.000 | 10.43 |
| | | 24492 | | STREET LIGHTS/BAY VALLEY ST LITE | 101-265-921.000 | 11.53 |
| | | 24492 | | STREET LIGHTS/5 MILE NEAR ADD 4782 | 101-265-921.000 | 13.75 |
| | | 24492 | | STREET LIGHTS/BUNKER HILL AND WHITE | 101-265-921.000 | 18.88 |
| | | 24492 | | STREET LIGHTS/FIVE MILE & HOLIDAY HL | 101-265-921.000 | 20.86 |
| | | 24492 | | STREET LIGHTS/YUBA HERITAGE | 101-265-921.000 | 11.53 |
| | | 24492 | | STREET LIGHTS/ HOLIDAY RD/HOLIDAY PI | 101-265-921.000 | 71.27 |
| | | | | | | <hr/> 473.78 |
| 10/31/2017 | CHAS | 24493 | CINTAS CORP #729 | REPAIRS & MAINT | 101-265-930.000 | 54.20 |
| 10/31/2017 | CHAS | 24494 | CONSUMERS ENERGY | ELECTRIC UTILITIES TOWNHALL-5741 LAU | 101-265-920.000 | 83.40 |
| 10/31/2017 | CHAS | 24495 | DTE ENERGY | MICH CON GAS | 101-265-922.000 | 59.13 |
| 10/31/2017 | CHAS | 24496 | FERGUSON'S LAWN EQUIPMENT | REPAIRS & MAINT | 101-750-930.000 | 20.37 |
| 10/31/2017 | CHAS | 24497 | GINOP SALES | REPAIRS & MAINT | 101-750-930.000 | 564.05 |
| 10/31/2017 | CHAS | 24498 | GOSLING CZUBAK ENGR | ENGINEERING SERVICES | 101-101-803.003 | 276.75 |
| 10/31/2017 | CHAS | 24499 | INTEGRITY BUSINESS SOLUTIONS | SUPPLIES & POSTAGE | 101-265-726.000 | 27.68 |
| 10/31/2017 | CHAS | 24500 | WYANT COMPUTER SERVICES | SOFTWARE SUPPORT & PROCESSIN | 101-101-804.000 | 1,089.00 |
| 10/31/2017 | SEWE | 253 | GOSLING CZUBAK ENGR | ENGINEERING SERVICES | 590-000-803.003 | 7,200.00 |
| 10/31/2017 | SEWE | 254 | MICHIGAN DEPT OF ENVIRONMENTAL | OPERATING & MAINT EXP | 591-550-956.001 | 645.00 |
| 11/06/2017 | CHAS | 24501 | ACE HARDWARE | SUPPLIES & POSTAGE | 101-265-726.000 | 24.46 |
| | | 24501 | | REPAIRS & MAINT | 101-750-930.000 | 35.98 |
| | | 24501 | | REPAIRS & MAINT | 209-000-930.000 | 5.99 |
| | | | | | | <hr/> 66.43 |
| 11/06/2017 | CHAS | 24502 | AMERICAN WASTE | REPAIRS & MAINT | 101-265-930.000 | 115.00 |
| 11/06/2017 | CHAS | 24503 | CONSUMERS ENERGY | STREET LIGHTS | 101-265-921.000 | 566.45 |
| 11/06/2017 | CHAS | 24504 | CULLIGAN WATER, MCCARDEL | REPAIRS & MAINT | 101-265-930.000 | 39.00 |

11/07/2017 03:32 PM
User: CATHY DYE
DB: ACME TOWNSHIP

CHECK DISBURSEMENT REPORT FOR ACME TOWNSHIP
CHECK DATE FROM 10/04/2017 - 11/13/2017
Banks: CHASE, FARM, PARKS, SEWER

Page 5/6

| Check Date | Bank | Check # | Payee | Description | GL # | Amount |
|------------|------|---------|----------------------------|-------------------------------|-----------------|------------|
| 11/06/2017 | CHAS | 24505 | ESCH LAWN | REPAIRS & MAINT | 101-750-930.000 | 105.00 |
| 11/06/2017 | CHAS | 24506 | GRAND TRAVERSE COUNTY -DPW | SEWER TOWNSHIP HALL | 101-265-923.000 | 60.00 |
| 11/06/2017 | CHAS | 24507 | GRAND TRAVERSE COUNTY -DPW | SEWER TOWNSHIP HALL | 101-265-923.000 | 60.00 |
| 11/06/2017 | CHAS | 24508 | KOPY SALES INC. | REPAIRS & MAINT | 101-265-930.000 | 99.17 |
| 11/06/2017 | CHAS | 24509 | RONDA ROBINSON | EDUCATION/TRAINING/CONVENTION | 101-215-958.000 | 20.00 |
| 11/06/2017 | CHAS | 24510 | ST OF MI DEPT ENVIRON QUAL | ATTORNEY SERVICES LITIGATION | 101-101-802.001 | 2,000.00 |
| 11/06/2017 | CHAS | 24511 | TRAVERSE CITY RECORD EAGLE | PUBLICATIONS-TOWNSHIP BOARD | 101-101-900.000 | 100.50 |
| 11/06/2017 | CHAS | 24512 | WYANT COMPUTER SERVICES | SOFTWARE SUPPORT & PROCESSIN | 101-101-804.000 | 120.00 |
| | | | TOTAL - ALL FUNDS | TOTAL OF 63 CHECKS (2 voided) | | 105,059.91 |

--- GL TOTALS ---

| | | |
|---------------------|-------------------------------|----------|
| 101-000-465.000 | PASSPORT FEES | 4.35 |
| 101-000-465.001 | POSTAGE FOR PASSPORTS | 100.02 |
| 101-101-726.000 | SUPPLIES & POSTAGE | 29.00 |
| 101-101-801.000 | ACCOUNTING & AUDIT | 4,950.00 |
| 101-101-802.001 | ATTORNEY SERVICES LITIGATION | 2,030.00 |
| 101-101-802.002 | ATTORNEY SERVICES | 1,374.74 |
| 101-101-803.003 | ENGINEERING SERVICES | 276.75 |
| 101-101-804.000 | SOFTWARE SUPPORT & PROCESSIN | 2,609.65 |
| 101-101-900.000 | PUBLICATIONS | 174.00 |
| 101-101-910.000 | INSURANCE | 347.13 |
| 101-101-958.000 | EDUCATION/TRAINING/CONVENTION | 60.00 |
| 101-209-803.002 | ASSESSING CONTRACT SERVICES | 3,468.00 |
| 101-215-726.000 | SUPPLIES & POSTAGE | 80.30 |
| 101-215-958.000 | EDUCATION/TRAINING/CONVENTION | 20.00 |
| 101-253-726.000 | SUPPLIES & POSTAGE | 104.00 |
| 101-265-726.000 | SUPPLIES & POSTAGE | 316.62 |
| 101-265-851.000 | CABLE INTERNET SERVICES | 701.57 |
| 101-265-920.000 | ELECTRIC UTILITIES TOWNHALL | 1,079.37 |
| 101-265-921.000 | STREET LIGHTS | 1,849.64 |
| 101-265-922.000 | MICH CON GAS | 59.13 |
| 101-265-923.000 | SEWER TOWNSHIP HALL | 120.00 |
| 101-265-930.000 | REPAIRS & MAINT | 932.26 |
| 101-410-802.002 | ATTORNEY SERVICES | 770.26 |
| 101-410-803.000 | PLANNER SERVICES | 1,400.18 |
| 101-410-803.001 | PLANNING CONSULTANT | 251.44 |
| 101-410-803.004-086 | ENGINEERING SERVICES T&A | 594.00 |
| 101-410-860.000 | TRAVEL & MILEAGE | 164.02 |
| 101-410-958.000 | EDUCATION/TRAINING/CONVENTION | 150.00 |

11/07/2017 03:32 PM

User: CATHY DYE

DB: ACME TOWNSHIP

CHECK DISBURSEMENT REPORT FOR ACME TOWNSHIP

CHECK DATE FROM 10/04/2017 - 11/13/2017

Banks: CHASE, FARM, PARKS, SEWER

Page 6/6

| Check Date | Bank | Check # | Payee | Description | GL # | Amount |
|---------------------|------|---------|-------|-------------------------------|------|------------|
| 101-750-726.000 | | | | SUPPLIES & POSTAGE | | 51.27 |
| 101-750-930.000 | | | | REPAIRS & MAINT | | 2,404.24 |
| 101-750-956.000 | | | | MISCELLANEOUS | | 2,400.00 |
| 101-970-974.000 | | | | ELECTIONS CAPITAL IMPROVEMENT | | 4,945.44 |
| 206-000-805.000 | | | | METRO FIRE CONTRACT | | 10,937.49 |
| 208-000-876.000 | | | | REFUNDS & OVERPAYMENTS | | 570.00 |
| 209-000-930.000 | | | | REPAIRS & MAINT | | 5.99 |
| 402-000-803.000-089 | | | | PLANNER SERVICES | | 6,579.50 |
| 590-000-803.003 | | | | ENGINEERING SERVICES | | 7,200.00 |
| 590-000-803.003-089 | | | | ENGINEERING SERVICES | | 7,570.00 |
| 590-000-956.001 | | | | OPERATING & MAINT EXP | | 25,851.15 |
| 590-000-956.003 | | | | HOCH ROAD #697 EXP | | 19.31 |
| 590-000-995.001 | | | | INTEREST on BONDS | | 10,540.13 |
| 591-550-956.001 | | | | OPERATING & MAINT EXP | | 1,968.96 |
| | | | | TOTAL | | 105,059.91 |

11/07/2017 03:52 PM
User: CATHY DYE
DB: ACME TOWNSHIP

INVOICE REGISTER REPORT FOR ACME TOWNSHIP
EXP CHECK RUN DATES 11/14/2017 - 11/14/2017
BOTH JOURNALIZED AND UNJOURNALIZED
OPEN

To Be Approved

Page: 1/3

| Inv Num Inv Ref# | Vendor Description GL Distribution | Inv Date Entered By | Due Date | Inv Amt | Amt Due | Status | Jrnalized Post Date |
|--|--|-------------------------|------------|----------|----------|--------|------------------------|
| Vendor 0000000560 - ASCOM NORTH: | | | | | | | |
| 3270 8526 | ASCOM NORTH TELEPHONE UPGRADE 101-970-975.000 | 11/14/2017 CATHY DYE | 11/14/2017 | 3,056.50 | 3,056.50 | Open | N 11/14/2017 |
| | TWNHALL CAPITAL IMPROVE | | | 3,056.50 | | | |
| | Total for vendor 0000000560 - ASCOM NORTH: | | | 3,056.50 | 3,056.50 | | |
| Vendor 0000001660 - BECKETT & RAEDER: | | | | | | | |
| 2017803, 2017802 8517 | BECKETT & RAEDER ACME TWP PLANNING SERVICES 101-410-803.000 101-410-803.000 | 11/14/2017 CATHY DYE | 11/14/2017 | 117.50 | 117.50 | Open | N 11/14/2017 |
| | PLANNER SERVICES | | | 75.00 | | | |
| | PLANNER SERVICES | | | 42.50 | | | |
| | Total for vendor 0000001660 - BECKETT & RAEDER: | | | 117.50 | 117.50 | | |
| Vendor 0000003000 - CITY OF TRAVERSE CITY: | | | | | | | |
| 93055 8540 | CITY OF TRAVERSE CITY ALLOCATED LEGAL SERVICES FOR CHERR 101-101-802.002 | 11/14/2017 CATHY DYE | 11/14/2017 | 486.17 | 486.17 | Open | N 11/14/2017 |
| | ATTORNEY SERVICES | | | 486.17 | | | |
| | Total for vendor 0000003000 - CITY OF TRAVERSE CITY: | | | 486.17 | 486.17 | | |
| Vendor FISH - FISH WINDOW CLEANING: | | | | | | | |
| 2290-37487 8548 | FISH WINDOW CLEANING WINDOW WASHING 101-265-930.000 | 11/14/2017 CATHY DYE | 11/14/2017 | 21.00 | 21.00 | Open | N 11/14/2017 |
| | REPAIRS & MAINT | | | 21.00 | | | |
| | Total for vendor FISH - FISH WINDOW CLEANING: | | | 21.00 | 21.00 | | |
| Vendor 0000007675 - GOSLING CZUBAK ENGR: | | | | | | | |
| 79012 8541 | GOSLING CZUBAK ENGR NORTH BAYSIDE PARK MNRTF GRANT PRO 402-000-803.003-087 | 11/14/2017 CATHY DYE | 11/14/2017 | 2,543.00 | 2,543.00 | Open | N 11/14/2017 |
| | ENGINEERING SERVICES | | | 2,543.00 | | | |
| | Total for vendor 0000007675 - GOSLING CZUBAK ENGR: | | | 2,543.00 | 2,543.00 | | |
| Vendor 0000009850 - HURON ELECTRIC: | | | | | | | |
| 3942 8547 | HURON ELECTRIC REPLACE WELDING OUTLET AND FAULTY 101-750-930.000 | 11/14/2017 CATHY DYE | 11/14/2017 | 128.87 | 128.87 | Open | N 11/14/2017 |
| | REPAIRS & MAINT | | | 128.87 | | | |

11/07/2017 03:52 PM
User: CATHY DYE
DB: ACME TOWNSHIP

INVOICE REGISTER REPORT FOR ACME TOWNSHIP
EXP CHECK RUN DATES 11/14/2017 - 11/14/2017
BOTH JOURNALIZED AND UNJOURNALIZED
OPEN

Page: 2/3

| Inv Num Inv Ref# | Vendor Description GL Distribution | Inv Date Entered By | Due Date | Inv Amt | Amt Due | Status | Jrnlized Post Date |
|--|--|-------------------------------|------------|---------|---------|--------|-----------------------|
| Total for vendor 0000009850 - HURON ELECTRIC: | | | | 128.87 | 128.87 | | |
| Vendor 0000013984 - MICHIGAN ELECTION RESOURCES: | | | | | | | |
| 39346 | | | | | | | |
| 8514 | MICHIGAN ELECTION RESOURCES | 11/14/2017 | 11/14/2017 | 106.69 | 106.69 | Open | N |
| | QVF VOTER ID CAR AND MASTER VOTER | CATHY DYE | | | | | 11/14/2017 |
| | 101-191-726.000 | SUPPLIES & POSTAGE | | 106.69 | | | |
| Total for vendor 0000013984 - MICHIGAN ELECTION RESOURCES: | | | | 106.69 | 106.69 | | |
| Vendor SHAWN - SHAWN WINTER: | | | | | | | |
| OCTOBER 2017 | | | | | | | |
| 8513 | SHAWN WINTER | 11/14/2017 | 11/14/2017 | 324.46 | 324.46 | Open | N |
| | TRAVEL REIMBURSEMENT | CATHY DYE | | | | | 11/14/2017 |
| | 101-410-958.000 | EDUCATION/TRAINING/CONVENTION | | 324.46 | | | |
| OCTOBER 2017 | | | | | | | |
| 8515 | SHAWN WINTER | 11/14/2017 | 11/14/2017 | 31.75 | 31.75 | Open | N |
| | MILEAGE REIMBURSEMENT | CATHY DYE | | | | | 11/14/2017 |
| | 101-410-860.000 | TRAVEL & MILEAGE | | 31.75 | | | |
| Total for vendor SHAWN - SHAWN WINTER: | | | | 356.21 | 356.21 | | |
| Vendor WELLS IR - WELLS IRRIGATION, INC: | | | | | | | |
| 12472 | | | | | | | |
| 8527 | WELLS IRRIGATION, INC | 11/14/2017 | 11/14/2017 | 140.00 | 140.00 | Open | N |
| | WINTERIZE SPRINKLER SYSTEM | CATHY DYE | | | | | 11/14/2017 |
| | 101-750-930.000 | REPAIRS & MAINT | | 140.00 | | | |
| Total for vendor WELLS IR - WELLS IRRIGATION, INC: | | | | 140.00 | 140.00 | | |

11/07/2017 03:52 PM
User: CATHY DYE
DB: ACME TOWNSHIP

INVOICE REGISTER REPORT FOR ACME TOWNSHIP
EXP CHECK RUN DATES 11/14/2017 - 11/14/2017
BOTH JOURNALIZED AND UNJOURNALIZED
OPEN

Page: 3/3

| Inv Num | Vendor | Inv Date | Due Date | Inv Amt | Amt Due | Status | Jrnalized |
|----------|-----------------|------------|----------|---------|---------|--------|-----------|
| Inv Ref# | Description | Entered By | | | | | Post Date |
| | GL Distribution | | | | | | |

| | | | | | | | |
|-----------------------------------|----|--------|----|---------|----------|----------|--|
| # of Invoices: | 10 | # Due: | 10 | Totals: | 6,955.94 | 6,955.94 | |
| # of Credit Memos: | 0 | # Due: | 0 | Totals: | 0.00 | 0.00 | |
| Net of Invoices and Credit Memos: | | | | | <hr/> | <hr/> | |
| | | | | | 6,955.94 | 6,955.94 | |

--- TOTALS BY BANK ---

| | | | |
|-------|--------------|----------|--|
| CHASE | GENERAL FUND | 4,412.94 | |
| PARKS | BAYSIDE PARK | 2,543.00 | |

--- TOTALS BY GL DISTRIBUTION ---

| | | | |
|---------------------|-------------------------------|----------|--|
| 101-101-802.002 | ATTORNEY SERVICES | 486.17 | |
| 101-191-726.000 | SUPPLIES & POSTAGE | 106.69 | |
| 101-265-930.000 | REPAIRS & MAINT | 21.00 | |
| 101-410-803.000 | PLANNER SERVICES | 117.50 | |
| 101-410-860.000 | TRAVEL & MILEAGE | 31.75 | |
| 101-410-958.000 | EDUCATION/TRAINING/CONVENTION | 324.46 | |
| 101-750-930.000 | REPAIRS & MAINT | 268.87 | |
| 101-970-975.000 | TWNHALL CAPITAL IMPROVE | 3,056.50 | |
| 402-000-803.003-087 | ENGINEERING SERVICES | 2,543.00 | |

--- TOTALS BY FUND ---

| | | |
|---------------------------------|----------|----------|
| 101 - GENERAL FUND | 4,412.94 | 4,412.94 |
| 402 - BAYSIDE PARK CAPITAL FUND | 2,543.00 | 2,543.00 |

--- TOTALS BY DEPT/ACTIVITY ---

| | | |
|-------------------------------------|----------|----------|
| 000 - | 2,543.00 | 2,543.00 |
| 101 - TOWNSHIP BOARD OF TRUSTEES | 486.17 | 486.17 |
| 191 - ELECTION EXPENDITURES | 106.69 | 106.69 |
| 265 - TOWNHALL EXPENDITURES | 21.00 | 21.00 |
| 410 - PLANNING & ZONING EXPENDITURE | 473.71 | 473.71 |
| 750 - MAINT & PARKS EXPENDITURES | 268.87 | 268.87 |
| 970 - CAPITAL IMPROVEMENTS | 3,056.50 | 3,056.50 |

Nancy Edwardson

From: Cathy Dye
Sent: Wednesday, October 11, 2017 8:24 AM
To: Nancy Edwardson; Jay Zollinger
Subject: FW: Kingsley Village Board Lets Medical Marijuana Vote 'Die' After Lack Of Support

Gordie is requesting this email to be put in correspondence for November Board meeting.

*Cathy Dye, CMMC
Acme Twp. Clerk
6042 Acme Rd.
Williamsburg, MI 49690
231-938-1350 Monday -Thursday
cdye@acmetownship.org*

From: Gordie Lapointe [mailto:gordie.lapointe@gmail.com]
Sent: Tuesday, October 10, 2017 6:44 PM
To: ucanbrew@aol.com; drwhite231@gmail.com; Amy Jenema <AJenema@acmetownship.org>; Cathy Dye <CDye@acmetownship.org>; jkaukerman@sbcglobal.net; pscott875@hotmail.com
Cc: revina@woodlandcreekfurniture.com; alrug607@yahoo.com; robertdenton@hotmail.com; cc6854@charter.net; Vern Steinfort <jvs6526@juno.com>; jean vandeveer <jvandeveer@charter.net>
Subject: Kingsley Village Board Lets Medical Marijuana Vote 'Die' After Lack Of Support

I would hope that everyone had an opportunity to see TV9/10 coverage of the Kingsley "lack of support" for opting into the new Michigan Marijuana law. (you can see the news report and video here [click here](#) . The Kingsley board spent an entire year, as a board researching the topic in great detail including a trip, by the board, to a marijuana plant in Illinois, and after all that could not get a single motion by the board for a vote on the topic. What is it that the Kingsley board knows that the Acme board does not.

And as you are aware the day after the Acme vote the primary backer for Acme opting in has his place of business and home raided by several local, state and federal law enforcement agencies. And although the participants have not been arrested and charged as of yet, as is customary the GT Prosecuting Attorney has to review the case before proceeding. But for those that think this was not a big deal as there has only been a cease and desist order to date, here is a quote from Bob Cooney the GT PA on this matter " My cease and desist order - which was attached to my press release and therefore given directly to the Record Eagle, clearly states that I will file a civil action in the circuit court for nuisance, seize and sell all property related to the business, ask for costs of prosecution, and consider criminal prosecution if the dispensaries do not immediately cease operations."

Mr. Cooney went on further to say, speaking specifically about Acme's decision " I think if local officials were more educated about these issues, they may not be so fast to act."

Obviously, Kingsley took the GT Sheriff and the words of the GT Prosecuting Attorney to heart in their decision making process. As far as I know the Acme board nor the planning commission made no effort to get input from either the

Sheriffs department or the Prosecuting Attorney who just might be able to provide some meaningful information on the topic. It seems that all of the information provided to the planning commission and the board on this topic came from two individuals, Michael Hedden, the owner of GL Helping hands and a fellow named Jesse ??? from JRJM Holdings, who both have a financial interest in Acme opting into the new Marijuana laws. Two of the other Acme residents who spoke in favor of opting in just so happen to be neighbors of Mr. Hedden.

I would hope that the Acme Board at the November Board meeting would reconsider their decision in light of the recent law enforcement actions taken concerning Mr Hedden's establishment and take into consideration having someone from local law enforcement and perhaps someone from Munson's drug rehab center who could provide an alternative viewpoint on the merits of marijuana, medicinal or other wise to our community.

I would like this letter to be a part of the correspondence in the November packet.

gordie la pointe

11/4/17

Acme Township Trustees: R2 Zoning Ordinance November 14 Meeting

A word about those people living in a residential neighborhood who want to be landlords: Nobody is denying these persons' rights to enter into the building rental business. The first step is to sell their existing residential property and to invest this money in their rental venture. Expecting to rent out their residence, however, does not fall very short of the child who, after graduation, expects immediately to have all the material benefits their parents took a lifetime to accumulate. Beginning a business somewhere at the top is not a legitimate expectation, especially when it involves breaking existing rules and regulations in order to gain this foothold.

Let's look at the entitlements this new breed of landlord is demanding as his/her rights. First, competition is getting culled, since the property they want to rent is in a most desirable location when an established neighborhood is the point of origin. This creates a huge initial advantage, since the prospective rental property has the advantage of scarcity. Were this commodity located in a properly zoned area, its attractiveness as an investment would be considerably less. This fact is even more apparent in beach front locations. Next, they have a big head start on their competitors, since most people understand we are a society whose framework is guaranteed by law, but certain entitled individual cases seem to think rules and regulations are for everyone else, but not them. These *special people* have done nothing to earn this advantage but rather have seized the moment by ignoring the covenant they entered into when they purchased their property.

Neighborhoods are built on the promise that the agreed upon intentions of the planned neighborhood will prevail. Now we are being told those agreements are not binding. In other words, the monies spent to develop, maintain, and upgrade one's home and neighborhood investment were made in error. The fact this collapse in integrity has generated from the inside makes this legerdemain seem somehow reasonable. It is not. The fact the same residence located elsewhere would not offer the motivating investment profit is proof the neighborhood is being robbed.

Change is inevitable, we all know that. A year round renter at least satisfies the requirement of residency. All other scenarios do not. If the persons who inhabit the dwellings are not residents, they do not belong in a residential neighborhood. Neighborhoods are a response created by home owners who did not want the traffic, safety issues, filth, noise, and density of city living. Neighborhoods have paid their collective way and are a decided asset to the community. Established neighborhoods are not a solution to a housing shortage: Those who want to enter into the building rental and recreation businesses need to compete on a level playing field with existing business enterprises. Where is the integrity in our business community? Where is the concern for bed and breakfast establishments, the hotels, motels, as well as the food and beverage industry? And for the neighborhoods?

Donna High

8934 Crockett Rd. Williamsburg, MI 49690

October 3 Acme Township Meeting: Zoning in Residential Neighborhoods

Replacing the language of R2 zoning ordinance is a sticky matter, since the previous language was often not abided by nor enforced. The language now seems to be changing, at least in part, in order to accommodate those who did not follow the previous ordinance: Giving credence to the unjust cause of rule breaking is a poor precedent, since these people have exploited the rest of us who follow the rules. To conclude that the increase in those who want to sublet their properties is linked to lack of enforcement is likely, but probably not entirely all inclusive. The euphemistic use of the terms *vacation rental* and *tourist rental* further distorts the issue—to equate either description with *resident* is a farce; to pretend that either addresses a housing shortage or any commercial need is equally ludicrous, and to pretend a commercial venture is not the driving force is ignorant.

Growing up, my generation read *1984* and *Animal Farm*, and part of our education was to recognize the totalitarian strategy of continuously changing definitions to justify situational ethics: invented words and phrases such as “doublespeak” and “two legs good, four legs bad” provided the learner with the corollary of logic known as fallacies in reasoning. The aim of this training was to help the young person identify the difference between convincing and persuading. Advertisement most generally persuades whereas science convinces.

Case in point: the utility of a residence not zoned for commercial activity is self-evident, but if we are supposed to believe that under certain circumstances, commercialism is perfectly acceptable within that framework, then persuasion is needed. At least a year round rental satisfies the residency requirement—housing is being provided with a permanent address--whereas vacation and tourist homes make no such provision. But mixing a fact with fiction is the beginning of persuasion. Vacation homes are defined as homes where the entire residence is rented out without the owner living on-site. Tourist homes are defined as residences where a room or a portion of the house is rented out with the owner still living on-site. The new rules allow vacation houses and tourists homes to

operate in the existing R 2 under the new zoning ordinance, as though giving commerce a different name is all it takes to change the ordinance.

This is not convincing at all, since it includes operating a business out of a landlord's building. How did the commercial element slip in? The owner can have tourists and vacationers, but he simply cannot charge them. This is what logic dictates. At the same time, a proposed acreage requirement (that will most likely be gutted once the board votes) offers another example of persuasion, since the actual acreage requirement is not a fact. At least two board trustees have provided factual testimony they do not intend to support acreage that will alter existing conditions. Trustees Doug White and Darryl Nelson both objected to the five acres and indicated the acreage should fall within the range that matches the current lot sizes, since no neighborhoods have lots that even approach one acre, let alone five. Once the five acre proposal is modified to meet existing conditions, then no change has occurred in terms of limiting the pool of potential permit seekers. This outcome is a fact if (when) it happens. That the existing ordinance does not allow renting at all is a fact.

The five acre offer provides false hope that this pool of permit seekers will be composed of persons whose lot sizes are much larger, and that is the tip-off persuasion is underfoot. That figure is ridiculously too high. Perhaps the planners want to appear as though they are listening to the neighborhoods--those who do not want their residential neighborhoods commercialized: fortunately, this is not a fact, which would make the committee complicit as well, in which case all hope is lost that residential neighborhoods can avoid the resort aspect of a community that runs contrary to family life.

Patronizing the constituency while jerking the carpet out from under its feet may not be what is going on, but critical thinking requires one take into account this possibility, considering the circumlocutory route taken. A clear thinker would demand the acreage requirement be resolved as a separate item, since change cannot be understood until the acreage requirement is settled. This is a fact, not an opinion.

Supervisor Jay Zollinger also has declared his intentions when he says the new ordinance “allows us to control (short-term rentals) and grow them in a controlled way.” Announcing their growth is certainly an admittance his intention is to make legitimate commercialism in a residentially zoned neighborhood but with some restrictions. Well, a most important restriction—control of rentals to persons having an understood, defined acreage—is not yet a fact. Until we know what this acreage requirement is, we cannot know what is being agreed upon, which makes this approach appear a deceptive, persuasive ploy instead of a convincing one.

My opinion is that the open-ended proposed ordinance cannot mask that the Acme Township Board is playing both sides of the fence, but the only side they are coming down on is running commercial businesses in a residential neighborhood. By changing the description of a residential neighborhood, which is in effect what they are doing, we will no longer have residential neighborhoods. Our residential description is now endorsing city sprawl, where houses and businesses are interspersed. Isn't this part of what the existing zoning is trying to prevent? Do our elected officials intend to honor past practices or develop new rules that permit the spread of urban development into neighboring regions?

A residential neighborhood is zoned for residents, which long term renters are. They receive their mail in our neighborhood as residents. The vacation and tourist people are what the name states—a temporary visitor, not residents, just people with the ability to purchase their way into an environment that is off limits to them, people who want a better deal so that their vacation dollars buy more. We have more than enough outlets such as hotels/motels as well as food and beverage industries. To muddy the waters with the idea that short term renting in any way addresses a housing shortage is not logical. Vacation and tourist housing is exactly what its name implies: such renting is a commercial venture masquerading as providing relief for a housing shortage. Staying somewhere for a few days or several weeks is not even a Band Aid for those who need housing; it most obviously is a money making scheme not all that well disguised. Year round renting is another matter. It does address a housing shortage and the renters are residents, not vacationers or tourists. This is an entirely different matter that

cannot be decided alongside the other two. The acreage issue must be settled before any other decision is made. To do otherwise is negligent.

Michael High

8934 Crockett Rd. Williamsburg, MI

mchl_high@yahoo.com

Jay Zollinger

From: Marc Gall <mrg0557@gmail.com>
Sent: Tuesday, October 17, 2017 5:47 PM
To: Jay Zollinger
Cc: Amy Jenema; Darryl Nelson; Doug White; Jean; Paul Scott; Shawn Winter
Subject: Vacation Rentals

Dear Acme Township Board,

My name is Marc Gall. I own a home at [8948 Crockett Rd](#), Williamsburg. I'm writing regarding the Acme Township's proposed Vacation Home Rental Policy.

It's my understanding that the Board is considering reducing the 5 Acre requirement for Vacation Home Rentals. I'm proposing that the minimum be at least 1.5 Acres. Anything less than 1.5 could potentially make every single home in our small subdivision eligible for Vacation Rentals. Something we never expected or bargained for when we sacrificed our life savings to live in a quite residential neighborhood.

Allowing residents with less than 1.5 Acres to rent their homes for profit could result in our entire neighborhood becoming a commercial "for profit" operation. We would lose the very fabric of everything that residential means. Everything that my neighbors, my wife and I worked for our whole life. Your holding the American Dream in your hands and I am afraid you are about to shatter it!

I'm also very concerned about the neighborhood's infrastructure. The neighborhood was never designed for commercial application. Our road, our septic systems, and water wells certainly were never designed in 1968 to support this type of volume.

One of our neighbors is currently advertising their home as "Sleeps 10". This home is only 1,600 Sq Ft with 3 bedrooms, and to my knowledge no basement. The resulting demand on residential, not commercial infrastructures, could be catastrophic. Our homes, wells and septic systems were designed for residential use not commercial use.

Along with the fact "Sleeps 10" could potentially bring in 40 new strangers to our neighborhood every month! That's just with one rental, if 3 homes were to enter the rental business, it could be 120 strangers every month putting unrealistic pressure on our small neighborhood and damaging pollutants into our countries ground water.

We purchased our home as a retirement payoff after 37 years of hard work, We have been looking forward to sharing this beautiful "Pure Michigan" area with our grandchildren for a very long time. Now I can't let my grandchildren ride their bikes down the street because renters are not observing the speed limit. They just don't care. They have no vested interest in our community. They're weekend intruders who smoke at the beach, leave their trash behind and generally are in my neighborhood to party without consequences. I have to watch my wife and grandkids extra close because we now have new strangers in the neighborhood every single weekend. Strangers that could be convicted pedophiles or rapists. How would I know? Currently I know everyone of my neighbors. All good, honest and hard working people that want to enjoy the residential experience they worked so hard to achieve. I can say with confidence that the majority of them feel the same as I do.

Please don't allow Real estate Companies and profit minded non-residents to manipulate the good faith of your constituents. Your constituents; who have invested their life savings, hard work and have toiled their whole life to invest in a residential home, not a commercial for profit neighborhood. I urge the board to be good stewards of our precious land resources, protect our ground water supply, stand up for the American Dream of Residential Home Ownership, keep undesirables out of our communities and move to require 1.5 Acres as a eligibility requirement for Vacation Rentals.

Thank you for you time and attention. Marc Gall [8948 Crockett Rd. Williamsburg, MI. 49690](#)

Resolution of The Acme Township Board of Trustees
Resolution R2017-_____

**ACME TOWNSHIP WAIVER OF PENALTY FOR NOT FILING
PROPERTY TRANSFER**

November 14, 2017

Acme Township Michigan, Grand Traverse County

At a Board meeting of the Acme Township Board of Trustees, held on November 14, 2017, the Acme Township Board of Trustees, on a motion made by _____ and seconded by _____.

The following resolution:

WHEREAS; Public Act 415 of 1994 requires buyers, grantee, or other transferee of property, notifications shall be given to the assessing officer in the local unit of government in which property is located of the transfer of ownership of property within 45 days of transfer of ownership,

WHEREAS; the act further provides for a penalty to be levied by the treasurer for failure to give notification of transfer of ownership;

Whereas; the act further provides that the governing body of a local tax collecting unit may waive, by resolution, the penalty

NOW, THEREFORE, BE IT RESOLVED; That the Board of Trustees of the township Of Acme hereby waves the penalty levied under subsection (1)(c), Section 27b of PA 415 of 1994, for filing the Property Transfer Affidavit.

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

Township Board members present:

ABSENT:

Upon roll call, the following vote was cast:

Nay: 0

Abstaining: 0

Jay B Zollinger
Township Supervisor

Cathy Dye
Township Clerk

RESOLUTION OF THE ACME TOWNSHIP BOARD OF TRUSTEES

RESOLUTION #R-2017- ____

Move money fund 401 to 208 Parks Fund

November 14, 2017

At a meeting of the Acme Township Board of Trustees, held on November 14, 2017, 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 14, 2017, Resolution R-2017- ____ was approved to move Fund's 401. Saylor Park Boat Launch Capital fund (682.45) to 208 Fund.

Whereas; This money is being released back to fund 208 since all bills have been paid at this time. Please refer to the following data below.

| | Transaction | Description | Fund | Dept. | Line | Amend Amount | Beginning Balance | New Balance |
|------|---------------|--|------|-------|---------|--------------|-------------------|-------------|
| From | from 401 fund | Saylor park boat launch capital fund balance | 401 | 000 | 214.101 | \$682.45 | \$682.45 | \$ |
| To | 208 fund | ParkFund | 208 | 000 | 699.000 | \$682.45 | \$0 | \$682.45 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

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

Township Board members: Present:

Absent:

Upon roll call, the following vote was cast:

Aye

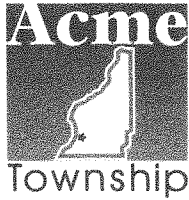
Nay: 0

Abstaining: 0

Jay B. Zollinger Acme Township Supervisor

Cathy Dye Acme Township Clerk

11/4./2017



Memo

To: Acme Township Board

From: Jay B Zollinger,

Date: 11/07/2017

Re: Charter contract agreement 2017

Acme Township's contract with Charter communications Term is up in 2017 and we have been work with Other Townships and Traverse city to negotiated for the best deal possible under 206 public act 480, MCL 484.3301 Video service providers.

We have been working with Michael J Watza, of KITCH Attorneys & Counselors on a shared basis with most of the big Townships and Traverse city. Michael is considered one of the most knowledgeable Attorneys in Cable and Communications law in the mid-west.

Acme Townships present contract provides for franchise fees which last year brought to our revenue Stream \$88,760.00. This is based on 5% of gross revenue on Video services. Internet services, or phone services are not part of this Fee. Acme Township has not been part of LEEA and does not receive PEG fees which supports Public Service Channels.

Since there are other ways today to receive video today other than Charter, like streaming on computers, phones and other internet devices like Roku, Hulu and Apple TV its predicted that Local franchise fees will diminish over the next few years

We have finally obtained what could be called Charters best offer on a new franchise contract for the next Ten years which will remain at Max available by law at 5%. I except this to slowly reduce base on data that shows Cable TV providers are losing customer at a steady rate.

I am asking for the Township board's approval to Sign the present new 10 year contract in hand.



MEMORANDUM

Planning and Zoning

6042 Acme Road | Williamsburg, MI | 49690

Phone: (231) 938-1350 Fax: (231) 938-1510 Web: www.acmetownship.org

To: Acme Township Board of Trustees
From: Shawn Winter, Planning & Zoning Administrator
CC: Jeff Jocks, Counsel; Chris Kushman, TART Trails
Date: November 6, 2017
Re: Acme Connector Trail Easement Agreements

There are two items for the Board's consideration this month related to non-motorized trails. The first, in general, is a draft trail easement agreement that will be used to secure easements for future non-motorized trails in Acme Township. The draft language has been sent to Counsel for review, and he has discussed his considerations with Amy Jenema, Parks and Trails Committee Chair. She will be able to convey those considerations to the Board for further discussion and possible revision to the language, if necessary. Once finalized and adopted by the Board, the Township will use this document with interested parties willing to grant easements for future non-motorized connections.

The second item, more specifically, is to approve a trail easement agreement with the owners of the Holiday Inn Express located at 3536 Mount Hope Rd. The section of trail that would run through their property is part of the proposed Acme Connector Trail. To recap, the conceptual plan for the Acme Connector Trail is to extend the existing trail across Bunker Hill Rd along the railroad right-of-way, through the Holiday Inn Express property to Mt. Hope Rd, from there it would travel along the road shoulder until a development opportunity may allow the trail to be separated adjacent to Mt. Hope Rd, then travelling between Feast of Victory Lutheran Church and Samaritas (formerly Hope Village) and across Dan Kelly's property into the Grand Traverse Town Center development now owned by the Tribe. The conceptual drawing for the Acme Connector Trail and the section through the Holiday Inn Express property have been enclosed in this memo. A resolution of support (R-2016-30) for the Acme Connector Trail was approved unanimously by the Board at their August 9, 2016 meeting. This section would be the first secured easement for the trail.

The owners of Holiday Inn Express have expressed interest and support for the trail running through their property. They recently refinanced all the properties in their portfolio under one mortgage, so to move forward with a trail easement agreement they have requested a \$2,000 legal retainer fee to process the paperwork and an actual easement drawing with a legal description for their review. TART Trails has demonstrated their support for the Acme Connector Trail by providing the legal retainer fee and paying Gosling-Czubak to create the necessary drawing and legal description, which has been enclosed for review. Furthermore, the Tribe awarded a \$15,000 grant to the Township in the December 2016 2% grant cycle for the engineering of the Acme Connector Trail. Once the trail easement agreements are established the Township will be able to utilize those funds for their intended purpose.

**EASEMENT
FOR ACME CONNECTOR TRAIL IN ACME TOWNSHIP**

GRANTOR: Name, address, City, State, Zip Code ("Grantor").

GRANTEE: Acme Township, a Michigan municipal corporation, of Address, City, State, Zip Code ("Grantee").

BURDENED PROPERTY: Grantor is owner of land located in Acme Township, County of Grand Traverse, as more particularly described in Exhibit A ("Grantor Property").

EASEMENT CONVEYANCE: Pursuant and subject to the terms and conditions set forth in this agreement (the "Agreement"), Grantor grants and conveys a 30 foot wide permanent, non-exclusive easement in gross to Grantee (the "Easement") for \$1 and other valuable consideration, the receipt and sufficiency of which is acknowledged.

LOCATION OF EASEMENT: The centerline for the location of the Easement is described in Exhibit B and the Easement extends 15 feet on either side of the center line (the "Easement Area").

PURPOSE AND SCOPE OF EASEMENT: Grantor grants to Grantee the perpetual, non-exclusive right to erect, construct, replace, improve, remove, maintain, and use a public, non-motorized trail for recreation and transportation within the Easement Area (referred to as the "Trail"), together with a right-of-way for pedestrian and non-motorized vehicle use (i.e., bicycles) along, over and across the Grantor Property in the Easement Area described above. Grantee also has the right to install and construct benches, kiosks, trail signs, fencing and mark the location of the trail and provide appropriate regulatory signage (the "Trail Improvements"), provided that all such Trail Improvements shall be (i) constructed and installed solely within the Easement Area at the sole cost and expense of Grantee, and (ii) consistent with plans and depictions submitted to Grantor in advance and approved by Grantor in writing (via email being sufficient). Notwithstanding anything to the contrary set forth herein, Grantee acknowledges, agrees and covenants that (i) Grantor shall have no responsibility or obligation to pay for any costs or expenses related to the installation, construction, operation, maintenance, repair, restoration or replacement related to the Easement, Trail and Trail Improvements, and (ii) unless otherwise approved in advance by Grantor in writing, Grantee shall have no right to construct any lighting fixtures within the Easement Area.

Accompanying this Easement is the further right for Grantee to temporarily enter and depart over adjacent parts of the Grantor Property as may be reasonably necessary for the purpose of constructing, improving, or maintaining the Trail as permitted by this Easement so long as such

access does not unreasonably interfere with or disturb Grantor's use and operation of the Grantor Property. Grantee's access and entry upon the Grantor Property will be exercised over routes reasonably approved in advance by Grantor and further provided that such routes will occasion the least inconvenience and disruption to the Grantor and the Grantor's use and operation of the Grantor Property. At all times Grantee, and its employees, agents and contractors, shall use their reasonable best efforts to minimize any interference and disruption to Grantor's use of the Grantor Property and shall promptly restore any portions of the Grantor Property damaged or disturbed by such activities to substantially the same condition that existed prior to Grantee's access and entry.

MAINTENANCE: Grantee, at its sole cost and expense, will be responsible for maintaining and repairing any and all fixtures, equipment, structures, improvements and appurtenances constructed and installed within the Easement Area related to the Trail and Trail Improvements. Grantee shall cause the Trail and Trail Improvements to be maintained, repaired and replaced so that same are maintained in a good condition and repair, in a manner to ensure safety for use of the general public and to minimize inconvenience and disruption to the Grantor and the Grantor's use and operation of the Grantor Property, and in compliance with any and all applicable laws, ordinances and regulations. Upon the completion of any installation, maintenance, repair or replacement activities the Grantee shall promptly restore any portions of the Easement Area damaged or disturbed by the installation, maintenance, repair or replacement activities to substantially the same condition existing prior to such installation, maintenance, repair or replacement. Grantee has the right and obligation to clear and manage vegetation within the Easement Area for the purposes granted with this Easement. This includes, but is not limited to, the right and obligation to maintain vegetation within and adjacent to the Trail within the Easement Area to maintain the Easement Area in a good and slightly condition, as well as to provide for clear vision areas at intersections and the further right to trim and cut down and clear away any trees within the Easement Area that now or in the future, in the opinion of the Grantee, are dangerous to trail users. As part of the maintenance responsibilities described herein, and upon the reasonable request of Grantor, Grantee shall construct and install additional fencing in a location on or adjacent to the Easement Area to be mutually agreed upon by the parties, which if installed, such fencing shall be considered a Trail Improvement and will be maintained by the Grantee accordingly.

RESERVATION OF RIGHTS: Grantor shall have the right to use any portions of the Grantor Property upon which the Easement Area is situated, subject to the Easement and rights granted in this Agreement, in any way that is not inconsistent with the grant herein, provided such use does not materially and adversely interfere with or impede the use of the Easement by Grantee and the general public as described herein. Grantee acknowledges and agrees that Grantor shall have the right, but not the obligation, to construct, install, operate, maintain, replace and discontinue similar improved and unimproved pedestrian and non-motorized trails on other portions of the Grantor Property ("Grantor Trails"), which such Grantor Trails may be installed, constructed, operated and maintained in such a manner to directly connect with the Trail and Trail Improvements to be constructed, installed, operated and maintained by Grantee pursuant to the Easement. In the event Grantor elects to connect any Grantor Trails to the Trail, Grantee shall comply with the reasonable requests of Grantor to permit removal or adjustment to any fencing comprising Trail Improvements in order to facilitate such connection. The employees, agents, licensees, guests and invitees of Grantor shall have the right to use and enjoy the Trail and Trail Improvements in a manner consistent with the rights of the general public to use same as provided in this Agreement.

INSURANCE: Grantee shall provide or require its contractors to provide insurance, in the coverage and amounts that are reasonably acceptable to Grantor and customary for such work in the geographic area, against any injury, death, damage and loss that might be occasioned by Grantee's or Grantee's contractors' work performed on the Grantor Parcel, and Grantee and its contractors shall name Grantor as an additional insured relative to said work.

INDEMNIFICATION: Grantee agrees to indemnify, defend and hold harmless Grantor, its affiliates and each of their respective directors, shareholders, officers, members, managers, employees, agents and invitees from and against any and all claims, demands, suits, damages, liability, expenses or compensation whatsoever of every kind or description, including court costs and legal fees, by reason of loss or damage to any property or bodily injury, including death, brought by any public or private person or entity on account of or arising directly or indirectly from the use by Grantee and/or general public of the Easement Area. In addition, Grantee acknowledges, agrees and covenants that Grantor shall have no liability, obligation or responsibility for any damage to property, or injury or death to persons, related to, or arising from, the Easement rights granted herein, including, but not limited, to the design, construction, installation, operation, use, maintenance, repair and/or replacement of the Trail and Trail Improvements, except to the extent such damage, injury or death results solely and directly from the gross negligence or willful misconduct of Grantor, or its employees and authorized agents.

PUBLIC USE: The use of the Easement by the Grantee and the general public as provided herein shall be subject to the terms and conditions of this Agreement. Nothing contained in this Agreement shall be deemed to be a gift or dedication of any portion of the Easement Area to the general public or the Grantee and neither the general public nor the Grantee shall acquire any property rights in the Easement Area other than the non-exclusive Easement rights expressly set forth in this Agreement.

BINDING EFFECT; ASSIGNMENT BY GRANTEE: The Easement granted herein and the obligations related thereto shall run with the land and shall inure to the benefit of and be binding upon the parties, their respective successors and assigns. The Easement shall be deemed to create and grant an easement "in gross" to the Grantee and such Easement rights and interests shall not be deemed appurtenant to any parcel of property as the dominant estate. This Agreement and the Easement rights set forth herein shall not be transferred or assigned by Grantee without the prior written approval of Grantor, which may be withheld in Grantor's sole discretion.

NOTICES: All notices under this Agreement shall be delivered in person or sent by certified mail, postage prepaid, return receipt requested, to the other party or parties at its or their address set forth in this Agreement. If a party's address is not known to the party desiring to send a notice, the party sending the notice may use the address to which the other party's property tax bills, if any, are sent; or, in the alternative, to the address against which service of process may be lawfully tendered. Any party may change its address for notice by providing written notice to the other party.

ENFORCEMENT: Grantor and Grantee, and their respective successors or assigns, shall have the right to enforce the provisions hereof by proceedings at law or in equity against any person or persons violating or attempting to violate any provision of the Agreement, either to restrain or cure the violation or to recover damages, or both. If any suit or action is brought to enforce the provisions of this Agreement, the party who prevails in such action or suit shall be entitled to recover its court costs and reasonable attorneys' fees from the other party.

WAIVER: No delay or omission by any party in exercising any right or power arising out of any default under any of the terms or conditions of this Agreement shall be construed to be a waiver of the right or power. A waiver by a party of any of the obligations of the other party shall not be construed to be a waiver of any breach of any other terms or conditions of this Agreement.

INVALIDITY: If any term or condition of this Agreement, or the application of this Agreement to any person or circumstance, shall be deemed invalid or unenforceable, the remainder of this Agreement, or the application of the term or condition to persons or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby, and each term and condition shall be valid and enforceable to the fullest extent permitted by law.

CONSTRUCTION AND EFFECT: This Agreement may be amended, modified or terminated only in writing signed by Grantor and Grantee, or their respective successors and assigns, as applicable. This Agreement constitutes the entire agreement of the parties with respect to the subject matter hereof.

GOVERNING LAW: This Agreement will be governed and construed in accordance with Michigan law.

[SIGNATURES ON NEXT PAGE FOLLOWING]

GRANTOR:

NAME OF COMPANY

Dated: _____, 2017

By: _____

Printed Name: _____

Title: _____

STATE OF _____

) ss.

COUNTY OF _____

)

Personally came before me on this ____ day of _____, 2017, the above-named _____, as the _____ of Company, to me known to be the person who executed the foregoing instrument and acknowledged the same.

Name: _____

Notary Public, State of _____

My Commission (is permanent) (expires: _____)

GRANTEE:

ACME TOWNSHIP

Dated: _____, 2017

By: _____

Printed Name: Jay Zollinger

Title: Supervisor

The foregoing instrument was acknowledged before me this _____ day of _____, 2017, by Jay Zollinger, Supervisor, Acme Township, Grantee.

Notary Public _____ County, Michigan

Acting in _____ County, Michigan

My Commission Expires: _____

PREPARED BY AFTER RECORDING RETURN DOCUMENT TO:

Acme Township

Jay Zollinger, Supervisor

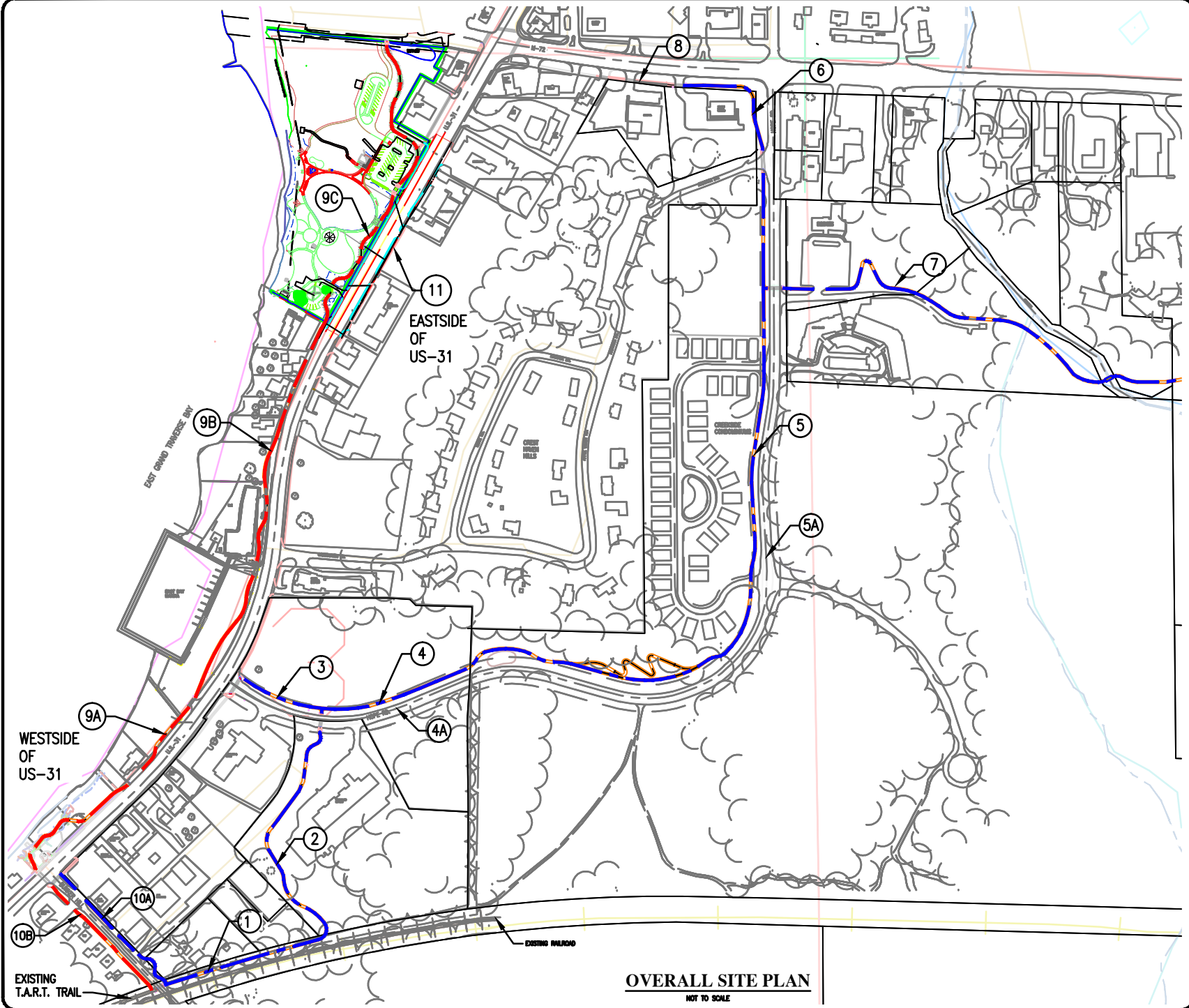
Address

City, State, Zip

EXHIBIT A
LEGAL DESCRIPTION OF GRANTOR PROPERTY

EXHIBIT B
LEGAL DESCRIPTION OF EASEMENT AREA

[\[SEE ATTACHED SURVEY OF EASEMENT AREA\]](#)



OVERALL SITE PLAN

NOT TO SCALE

P:\20153333001\01\GADD-Data\2015333300101 P-Site\0-04-1-dwg Tab: Segment Key Plan Saved by: kdheineit 04/20/14 4:33 PM Plotted by: Klaus Heinert 04/20/14 4:44 PM

Client: **ACME TWP. TRAIL CONNECTORS**
T.A.R.T. TRAILS
 T.27, R.10W, Section 3
 WILLIAMSBURG, ACME TOWNSHIP
 GRAND TRAVERSE COUNTY, MICHIGAN

Job #: 20153333001.01
 Date: 0-02-14
 Scale: AS NOTED
 Drawn: LS
 Chkd.: KDH
 Rev:

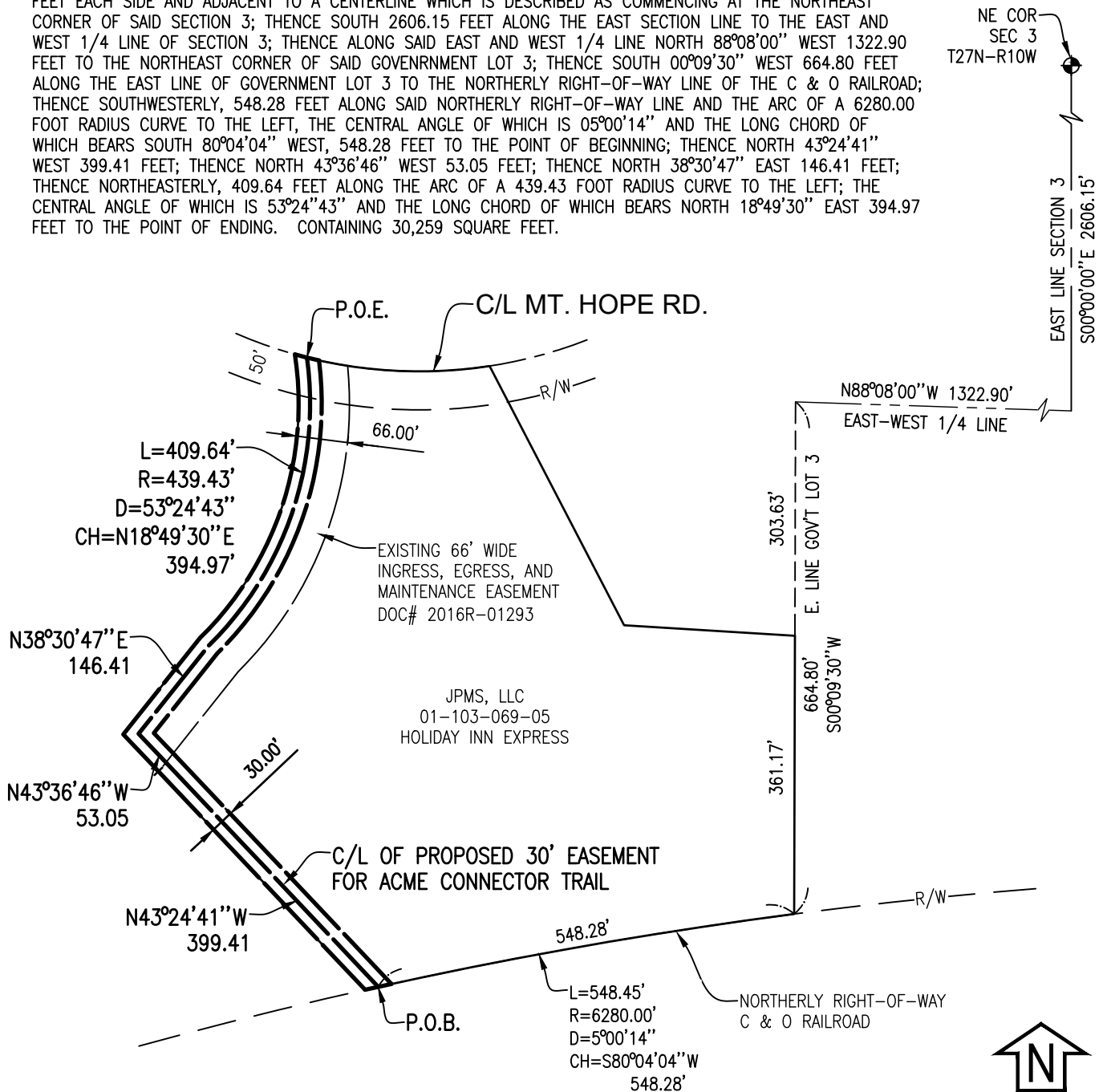
Gosling Czubak
 engineering sciences, inc.
 1200 Business Park Drive,
 Traverse City, MI 49781-1007
 231-941-1111 100-441-1012
 Fax 231-514-103

- Engineers
- Surveyors
- Environmental Services
- Landscape Architecture

EASEMENT EXHIBIT

ACME CONNECTOR TRAIL EASEMENT DESCRIPTION:

AN EASEMENT LYING IN PART OF GOVERNMENT LOTS 2 AND 3, SECTION 3, TOWNSHIP 27 NORTH, RANGE 10 WEST, ACME TOWNSHIP, GRAND TRAVERSE COUNTY, MICHIGAN, DESCRIBED AS A 30 FOOT WIDE STRIP OF LAND, LYING 15 FEET EACH SIDE AND ADJACENT TO A CENTERLINE WHICH IS DESCRIBED AS COMMENCING AT THE NORTHEAST CORNER OF SAID SECTION 3; THENCE SOUTH 2606.15 FEET ALONG THE EAST SECTION LINE TO THE EAST AND WEST 1/4 LINE OF SECTION 3; THENCE ALONG SAID EAST AND WEST 1/4 LINE NORTH 88°08'00" WEST 1322.90 FEET TO THE NORTHEAST CORNER OF SAID GOVERNMENT LOT 3; THENCE SOUTH 00°09'30" WEST 664.80 FEET ALONG THE EAST LINE OF GOVERNMENT LOT 3 TO THE NORTHERLY RIGHT-OF-WAY LINE OF THE C & O RAILROAD; THENCE SOUTHWESTERLY, 548.28 FEET ALONG SAID NORTHERLY RIGHT-OF-WAY LINE AND THE ARC OF A 6280.00 FOOT RADIUS CURVE TO THE LEFT, THE CENTRAL ANGLE OF WHICH IS 05°00'14" AND THE LONG CHORD OF WHICH BEARS SOUTH 80°04'04" WEST, 548.28 FEET TO THE POINT OF BEGINNING; THENCE NORTH 43°24'41" WEST 399.41 FEET; THENCE NORTH 43°36'46" WEST 53.05 FEET; THENCE NORTH 38°30'47" EAST 146.41 FEET; THENCE NORTHEASTERLY, 409.64 FEET ALONG THE ARC OF A 439.43 FOOT RADIUS CURVE TO THE LEFT; THE CENTRAL ANGLE OF WHICH IS 53°24'43" AND THE LONG CHORD OF WHICH BEARS NORTH 18°49'30" EAST 394.97 FEET TO THE POINT OF ENDING. CONTAINING 30,259 SQUARE FEET.



Client:

Sheet 1

HOLIDAY INN EXPRESS EASEMENT TART TRAILS, INC.

PART OF GOV'T 2 & GOV'T LOT 3
SECTION 3, TOWN 27 NORTH, RANGE 10 WEST
ACME TWP., GRAND TRAVERSE COUNTY, MICHIGAN

Job #: 2017333001.01
Date: 10/30/2017
Scale: 1" = 200'
Drawn: ADB
Chk'd.: CJP
Rev.:



Gosling Czubak
engineering sciences, inc.

1280 Business Park Drive, Traverse City, Michigan
231-946-9191 800-968-1062

www.goslingczubak.com info@goslingczubak.com

CIVIL ENGINEERING | SURVEYING | ENVIRONMENTAL SERVICES | GEOTECHNICAL
CONSTRUCTION SERVICES | DRILLING | LANDSCAPE ARCHITECTURE

November 7, 2017

Preparing a Capital Improvements Plan (CIP) for Acme Township

What is a CIP?

A CIP is a tool to identify and prioritize the long-term capital project requirements of a local unit of government. -- *American Planning Association, Michigan Chapter.*

Does Acme Township Need to Develop a CIP?

Yes. The Michigan Planning Enabling Act (MPEA) requires all cities, villages, townships, and counties with an adopted Master Plan to prepare a CIP. Some rural townships are exempted -- but Acme is not.

Will a CIP help Acme?

Yes. Acme's CIP and the process taken to complete it will result in a prioritized list of major projects -- improvements to our public facilities -- where substantial investment is required. A CIP typically covers a 6-year period but is updated annually. Linked to the Master Plan, the CIP serves as the roadmap or financial blueprint for how Acme will specifically fund, implement, and complete those major projects over time. The process also serves to generate community support for initiatives and projects and position Acme for Federal and State grant eligibility.

What are examples of Capital Improvements?

Water systems; sewer systems; fire stations; township halls; streets/sidewalks/lighting; cemeteries; park improvements are all good examples whereas items such as office furniture; fire hoses; lawn mowers; road gravel; office machines (computers, copiers) are operating expenses -- not capital improvements.

Who prepares the CIP -- and why?

The Planning Commission (PC) leads the process because the PC has major responsibility for the Master Plan and for reviewing, advising on, and approving public infrastructure projects. It is recommended that a CIP Review Team be formed (PC member(s), Supervisor, Staff, Regional Planning Agency, MDOT, etc) to facilitate the process while also enabling cross-functional perspectives.

At a high level, what's an example of the steps involved in preparing a CIP?

1. Define process and roles.

Identify participants; establish CIP Review Team; update capital improvement policies; collect data.

2. Hold a kickoff meeting.

Invite public; explain purpose of CIP; encourage input on infrastructure needs and priorities.

3. Identify projects.

Compile inventory of capital assets; review replacement schedules; complete form for each project.

4. Evaluate and score projects.

Objectively score each project using criteria established during Step 1.

5. Prioritize scored projects.

Determine available funding, capacity to complete, other factors; prioritize. Organize into table.

6. Review and approval.

CIP Review Team provides draft CIP to PC; PC reviews; conducts public hearing; forwards to Board.

jka 11/7/17 - Content paraphrased and/or summarized from APAMI 10/19/2017 CIP Workshop handouts. -

**TOWNSHIP OF ACME
GRAND TRAVERSE COUNTY, MICHIGAN**

**SHORT-TERM RENTAL ORDINANCE
ORDINANCE NO: 2017-01**

ARTICLE 1: OVERVIEW

Section 1.1: Title

This Ordinance shall be known as the Acme Township Short-Term Rental Ordinance, referenced within as “Ordinance”.

Section 1.2: Findings

The Acme Township Board of Trustees declares the following findings:

- a. The Township staff, elected and appointed officials have received complaints involving excess noise, litter, disorderly conduct, overcrowding, traffic, congestion, parking, and safety associated with short-term rentals.
- b. The transitory nature of occupants of short-term rentals makes continued enforcement and administration of existing ordinances against the occupants difficult.
- c. Short-term rentals provide a community benefit by contributing to a variety of lodging facilities for guests to utilize, supporting the local economy by increasing the number of visitors to the area, and assisting owners of short-term rentals by providing revenue which may be used for maintenance upgrades and deferred costs.
- d. The Township wishes to preserve and maintain the residential character of the community and quality of life for all residents.
- e. The provisions of this Ordinance are necessary to prevent the continued burden placed upon county and township services and impacts on residents posed by short-term rentals.

Section 1.3: Purpose

This Ordinance is intended to protect and promote the health, safety, and general welfare of all the citizens of Acme Township by requiring the registration and permitting of short-term renting of single-family and duplex dwelling units.

Section 1.4: Applicability

All requirements, regulations and standards imposed by this Ordinance are intended to apply in addition to any other applicable requirements, regulations and standards imposed elsewhere in other ordinances of the Township, including the Acme Township Zoning Ordinance. Further, this Ordinance does not affect additional requirements placed on use of property (or a portion thereof) imposed by deeds, associations or rental agreements.

Section 1.5: Definitions

Bedroom: A separate room with a door, closet, and window that is used or intended to be used specifically for sleeping purposes. A bedroom must be a habitable space not be less than seventy (70) square feet, not less than seven (7) feet in one dimension, not located in an attic or basement without egress meeting standards in applicable building, residential and fire codes, and not a room by design intended to serve another purpose such as a kitchen, dining area, den, family rooms or living rooms.

Dwelling Unit: A building or portion thereof designed exclusively for residential occupancy by one family, and having cooking facilities.

Dwelling, Duplex: A single building with two dwelling units designed for or occupied exclusively by two families living independent of each other.

Dwelling, Single-Family: A detached dwelling unit designed for the exclusive occupancy by a single family.

Extenuating Circumstances: Conditions under which a violation of this Ordinance has occurred that may include a) committed by a non-renter and the renter(s) attempted to prevent or halt the violation, b) resulted from an act of nature, c) other circumstances that the property owner or local agent could not reasonably anticipate and prevent, and could not reasonably control.

Good Visitor Guidelines: A document prepared by the Township Zoning Administrator that includes:

1. A summary of the following Acme Township Ordinances and all applicable penalties:

- a. Consumer Fireworks Ordinance [2016-01]

- b. Fire Prevention Ordinance [2015-01]

- c. Refuse Collection Ordinance [2011-01]

- d. Junk Ordinance [2005-04]

- e. Noise Ordinance [2005-03]

- f. Trespass Ordinance [87-2]

2. A reminder that the short-term rental may be operating in a residential neighborhood and that the neighbors may not be vacationing.

3. A reminder that the short-term rental may be operating in an agricultural district and that necessary agricultural activities may take place that are protected under the Michigan Right to Farm Act (Public Act 93 of the Public Acts of 1981)

4. A statement informing the occupant(s) that neighboring property owners may contact the local agent, sheriff's department, Township, or Township designee to report any issues relating to the property.

Local Agent: An individual designated to oversee the short-term rental of a dwelling unit in accordance with this Ordinance. The local agent shall respond to calls from renters, concerned citizens, and representatives of the Township, live or maintain a place of business within thirty (30) miles of the dwelling unit, be available twenty-four (24) hours a day while the short-term rental property is occupied, and respond within sixty (60) minutes to any issues that may arise. A property owner who meets these criteria may be the local agent.

Occupant: Any individual living in, sleeping in, or having possession of a dwelling unit, or portion thereof pursuant to a rental agreement. This does not include children under the age of five (5) or guests who are visiting between the hours of 8:00 am and 11:00 pm.

Owner: The person or entity that holds legal or equitable title to the property (or portion thereof) used as a short-term rental.

Parking Space: An improved, designated area on the property where a short-term rental operates that is legally available for the occupants to park motorized vehicles and trailers. This may include garages, carports, parking bays and driveways. This does not include yards and street right-of-ways.

Short-Term Rental: The commercial use of renting a dwelling unit, or portion thereof, for a period of time less than thirty-one (31) consecutive calendar days. This does not include approved bed and breakfast establishments, hotels/motels, tenant housing, or campgrounds.

Special Event: Outdoor parties, lawn parties, weddings, family reunions, bachelor/bachelorette parties, or other similar gatherings that exceed the maximum number of occupants allowed.

Tourist Home: A short-term rental operation in which a portion of a dwelling unit is rented out where the owner of the property resides full-time in the dwelling unit and is primarily present at the time of occupation.

Vacation Home: A short-term rental operation in which the entire dwelling unit is rented out without the property owner residing at the dwelling unit at the time of occupation.

Section 1.6: Severability

If any section, provision, or clause of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect any remaining portions or application of this Ordinance which can be given effect without the invalid portion or application.

ARTICLE 2: GENERAL STANDARDS

The following standards shall apply to all short-term rentals:

Section 2.1: Permit

All short-term rentals shall be required to register with, and be permitted by the Township. Permits shall:

- a. Be valid for one calendar year,
- b. Be required for each short-term rental unit,
- c. Be issued prior to advertising a short-term rental,
- d. Not transfer with the sale of the property, or be transferred from one property to another.
- e. Be displayed on the front door, or in a prominent location on the façade or nearby window not more than five (5) feet from the front door, measured from the edge of the door frame,
- f. Display the maximum number of occupants allowed,

g. Display the contact information for the local agent and Township, or Township designee.

Furthermore, the short-term rental permit number shall be posted and clearly evident on any and all advertisements related to the short-term rental of a property.

Section 2.2: Exceptions and Exemptions

A dwelling unit does not need a short-term rental permit as required in this Ordinance when the occupancy of the dwelling unit occurs under the following circumstances:

- a. *Family occupancy.* Any member of a family (and that family member's guests) may occupy a dwelling as long as any other member of that family is the owner of the dwelling or dwelling unit. Family occupancy also exempts guest houses or similarly separate dwelling units located on the same premises as the owner's domicile, when occupied by family guests, exchange students, visiting clergy, medical caregivers, and child care givers, without compensation to the owner.
- b. *House-sitting.* During the temporary absence of the owner and owner's family the owner may permit non-owner occupancy of the premises, without compensation to the owner, without a short-term rental permit.
- c. *Dwelling sales.* Occupancy by a prior owner after the sale of a dwelling under a rental agreement.
- d. *Estate representative.* Occupancy by a personal representative, trustee, or guardian of the estate and his family, with or without compensation.
- e. *Limited Duration* – Any dwelling unit that is rented on a short-term basis for fourteen (14) or less days per calendar year.

Section 2.3: Local Agent

Each owner of a short-term rental shall designate a local agent meeting the criteria as defined in this Ordinance who has access to and authority to assume management of the short-term rental and take remedial measures.

Section 2.4: Good Visitor Guidelines:

A copy of the Good Visitor Guidelines established by the Township shall be provided to all occupants for review and remain on premises.

Section 2.5: Refuse and Recyclables

The storage and disposal of all refuse and recyclables shall meet the following:

- a. All refuse and recyclables shall be stored in a container with a tight-fitting lid approved by the waste hauler.
- b. Refuse and recyclable containers shall be placed in front of the premise for pick up only on the day designated by the waste hauler.

Section 2.6: Pets

All pets shall be confined on the property or on a leash at all times. Pets that cause frequent or long continued noise that disturb the comfort and repose of any person in the vicinity shall be found in violation of this ordinance.

Section 2.7: Wastewater

The owner shall maintain a properly functioning septic system per the Acme Township Uniform Septage Control Ordinance (2004-2), or sewer connection per the Grand Traverse County Public Works Department Uniform Sewer Use Ordinance (1994, as amended).

Section 2.8: Parking

All parking by the occupants and guests of a short-term rental shall only park in designated parking spaces as defined by this Ordinance.

Section 2.9: Fireworks

The discharge of consumer fireworks is prohibited except on the day before, the day of, and the day after a National Holiday between the hours of 8:00 am and 1:00 am. Furthermore, the use of untethered sky lanterns shall be prohibited in Acme Township.

Section 2.10: Noise

No person within the Township shall cause a noise or disturbance, which is defined as sound created by human activity with or without the use of any device, which by reason of its volume, intensity, location, or time of day impairs the health, welfare, or peace of another person of normal human sensibilities. This includes, but is not limited to, the following prohibited acts:

- a. The playing of any radio, television, phonograph, or other sound reproduction device, or musical instrument in such a manner or at such a volume as to be sufficiently audible to unreasonably annoy or disturb the quiet, comfort, or repose of persons in the vicinity.
- b. The keeping of any animal or bird which, by causing frequent or long continued noise, shall unreasonably disturb the comfort and repose of any person in the vicinity.
- c. The use of any motor vehicle, including motorcycles, in such a manner as to create an unreasonably disturbing noise, including but not limited to, the screeching of tires and the discharge into the open air of exhaust from the engine without a sufficient muffler.
- d. Shouting or other raucous or boisterous behavior for an unreasonable length of time.

Section 2.11: Signage

Signage advertising the existence of a short-term rental is prohibited.

Section 2.12: Events

Special events are not permitted.

Section 2.13: Recreational Vehicles

Recreational vehicles shall not be used on the property by occupants or the property owner while a short-term rental is being occupied.

Section 2.14: Fire Safety

All short-term rental operations shall meet the necessary safety standards established by Grand Traverse Metro Fire Department, including but not limited to smoke detectors, carbon monoxide detectors and fire extinguishers.

ARTICLE 3: TOURIST HOME STANDARDS

In addition to the General Standards in Article 2, the following standards shall apply to all tourist home short-term rentals:

Section 3.1: Allowable Locations

Tourist homes shall be permitted in all zoning districts.

Section 3.2: Maximum Occupancy

The maximum occupancy of any tourist home shall be based on the number of bedrooms, whereas:

- a. A maximum of two (2) occupants per bedroom shall be allowed,
- b. A maximum of three (3) bedrooms shall be rented to occupants of a tourist home.

The property owner shall inform the Township of any renovations or additions to the tourist home that will result in an increase in the maximum occupancy.

Section 3.3: Owner Occupancy

The owner of the tourist home shall have their legal residence established at the location of the operation, and be living in the dwelling unit and present overnight at the time occupants are staying on the property.

Section 3.4: Application

- a. *Responsibility* – It shall be the responsibility of the owner of a tourist home to register the operation and obtain a permit from the Township.
- b. *Application* – The owner shall truthfully provide and certify as true the following on a form prepared and supplied by the Township:

1. Name, address, telephone number, and email of the owner of the tourist home.
 2. Name, address, telephone number, and email of the designated local agent.
 3. The number of bedrooms in the tourist home intended to be used by occupants.
 4. A sketch of designated parking spaces.
 5. An affidavit signed by the owner acknowledging the provisions of this Ordinance, and all applicable local and state laws.
- c. *Fee* – An application for a tourist home permit under this Ordinance shall be accompanied by a fee in the amount established by resolution of the Acme Township Board. There shall be no proration of fees. Fees are non-refundable once a permit has been issued by the Township Zoning Administrator.
- d. *Number of Permits* – The number of tourist home permits issued annually by the Township through application shall not exceed fifty (50). Permittees that have a valid permit and are in good standing with the Township shall have first priority in receiving a permit for the following calendar year. The remaining balance of permits may be issued to applicants who have submitted a complete application. If the number of applications, including renewal applications, exceeds fifty (50), then the Township will conduct a lottery to determine which of the new applicants shall receive a permit.
- e. *Renewal* – All tourist home permits shall expire on December 31st of the calendar year they are issued. The owner of a permitted tourist home may reapply for the next calendar year at any point between October 1st and October 31st. All renewal permits shall be issued by November 15th. The number of permittees that have not submitted an application for renewal by October 31st shall have their permit added to the balance of permits available to new applicants and may apply as a new applicant.

ARTICLE 4: VACATION HOME STANDARDS

In addition to the General Standards in Article 2, the following standards shall apply to all vacation home short-term rentals:

Section 4.1: Allowable Locations

Vacation homes shall be allowed in the agricultural zoning district, commercial zoning districts, and residential districts provided the residential parcel is a minimum of five (5) acres.

Section 4.2: Maximum Occupancy

The maximum allowed occupancy of a vacation home shall not exceed the lesser of:

- a. Two (2) occupants per bedroom, or
- b. For parcels under ten (10) acres in size the occupancy shall not exceed ten (10) occupants, or
- c. For parcels of ten (10) acres or more the occupancy shall not exceed fourteen (14) occupants.

The property owner shall inform the Township of any renovations or additions to the vacation home that will result in an increased in the maximum occupancy.

Section 4.3: Application

- a. *Responsibility* – It shall be the responsibility of the owner of a vacation home to register the operation and obtain a permit from the Township.
- b. *Application* – The owner shall truthfully provide and certify as true the following on a form prepared and supplied by the Township:
 1. Name, address, telephone number, and email of the owner of the vacation home.
 2. Name, address, telephone number, and email of the designated local agent.
 3. The number of bedrooms in the vacation home intended to be used by occupants.
 4. A description of the property that states the number of acres.
 5. A sketch of designated parking spaces.
 6. An affidavit signed by the owner acknowledging the provisions of this Ordinance, and all applicable local and state laws.
- c. *Fee* – An application for a vacation home permit under this Ordinance shall be accompanied by a fee in the amount established by resolution of the Acme Township Board. There shall be no proration of fees. Fees are non-refundable once a permit has been issued by the Township Zoning Administrator.
- d. *Number of Permits* – The number of vacation home permits issued annually by the Township through application shall not exceed fifty (50). Permittees that have a valid permit and are in good standing with the Township shall have first priority in receiving a permit for the following calendar year. The remaining balance of permits may be issued to applicants who have submitted a complete application. If the number of applications, including renewal applications, exceeds fifty (50), then the Township will conduct a lottery to determine which of the new applicants shall receive a permit.
- e. *Renewal* – All vacation home permits shall expire on December 31st of the calendar year they are issued. The owner of a permitted vacation home may reapply for the next calendar year at any point between October 1st and October 31st. All renewal permits shall be issued by November 15th. The number of permittees that have not submitted an application for renewal by October 31st shall have their permit added to the balance of permits available to new applicants and may apply as a new applicant.

ARTICLE 5: VIOLATIONS AND PENALTIES

Section 5.1: Violations

- a. *Violations* – Any violation of the provisions of this Ordinance, or any other applicable local, state, or federal ordinance shall be deemed a violation of this Ordinance. Each day a violation continues shall constitute a separate violation.
- b. *Nuisance Per Se* – A violation of this Ordinance shall be a nuisance per se. The Township shall have the right to commence a municipal civil action to enforce compliance with this Ordinance.
- c. *Administration* – The Acme Township Zoning Administrator is authorized to issue all permits under this Ordinance and is also authorized to issue civil infraction violations notices and/or civil infraction citations for violations of this Ordinance.

Section 5.2: Penalties

- a. *Penalties* – the following penalties shall apply for violating this Ordinance:

1. *Short-Term Rental Without a Permit*

- i. *First Violation* – The first violation in a calendar year shall result in a Notice of Violation delivered to the property owner through certified mail.
- ii. *Second Violation* – The second violation in the same calendar year shall result in a municipal civil infraction subject to a fine of \$750.
- iii. *Third Violation* – The third violation in the same calendar year shall result in a municipal civil infraction subject to a fine of \$1,500.
- iv. *Subsequent Violations* – Subsequent violations in the same calendar year shall result in municipal civil infraction subject to a fine of \$5,000 and/or 90 days in jail.

2. *All Other Violations*

- i. *First Violation* – The first violation in a calendar year shall result in a Notice of Violation delivered to the property owner through certified mail.
- ii. *Second Violation* – The second violation in the same calendar year shall result in a municipal civil infraction subject to a fine of \$500.
- iii. *Subsequent Violations* – Subsequent violations in the same calendar year shall result in a municipal civil infraction subject to a fine of \$1,000.

- b. *Revocation* – The Township may revoke a short-term rental permit for any dwelling unit for the reasons below and through the subsequent procedure:

1. *Requirements for Revocation* – A short-term rental permit may be revoked if at least three (3) separate violation incidents, occurring of three (3) separate days, within a calendar year.
2. *Revocation Procedure* – Upon a determination by the Zoning Administrator that the short-term rental permit of a dwelling is subject to revocation, the following procedure shall be in effect:
 - i. The Zoning Administrator shall issue a notice to the property owner and local agent, in writing through certified mail, that the Township intends to revoke the short-term rental permit.

- 1 ii. The property owner or local agent may request a hearing before the Township
- 2 Board to show cause as to why the short-term rental permit should not be
- 3 revoked within fourteen (14) days of service of the notice.
- 4 iii. If a hearing is timely requested, then the Zoning Administrator shall inform the
- 5 property owner and/or local agent, and Township Board of the time and place of
- 6 the hearing.
- 7 iv. The property owner and/or local agent may present evidence at the hearing that
- 8 the violations of this Ordinance were due to extenuating circumstances. If the
- 9 Township Board finds the violations to be due to extenuating circumstances, then
- 10 they may elect to waive the revocation. Otherwise, the revocation of the short-
- 11 term rental permit shall become effective.

- 12 **3. *Duration*** – Upon revocation of a short-term rental permit, a property owner may not
- 13 reapply for a new short-term rental permit for the dwelling at that address, or any
- 14 additional dwellings in Acme Township, for a period of thirty six (36) months.
- 15 **4. *Subsequent Revocations*** – Any property owner who has had a short-term rental permit
- 16 revoked twice for the same short-term rental shall be permanently prohibited from
- 17 operating a short-term rental at that location. Furthermore, the property owner shall be
- 18 prohibited from applying for any additional, new short-term rentals in the Township. If
- 19 the property owner has other short-term rentals permitted in good standing in the
- 20 Township at the time of the prohibition, then the property owner shall be allowed to
- 21 reapply for a permit for those existing short-term rentals.



MEMORANDUM

Planning and Zoning

6042 Acme Road | Williamsburg, MI | 49690

Phone: (231) 938-1350 Fax: (231) 938-1510 Web: www.acmetownship.org

To: Acme Township Board of Trustees
From: Shawn Winter, Planning & Zoning Administrator
CC: Jeff Jocks, Counsel
Date: November 8, 2017
Re: Acme Township Medical Marihuana Licensing Ordinance - Amendment

Enclosed with this memo is an amendment to the Acme Township Medical Marihuana Licensing Ordinance that was adopted at last month's Board meeting. The purpose of the amendment is to add an application process that addresses the initial application process as well as the annual reoccurring application process. It became apparent to both Counsel and I that the introduction of a whole new industry, coupled with a limited number of licenses and a high-level of interest expressed in obtaining one, that the initial application process will need to be specifically tailored to ensure the fairest and most transparent process. Additionally, minor changes were made throughout the ordinance to improve language consistency and grammatical errors.

Counsel and I will attend the meeting to discuss the amendments in greater detail. The next step will be to create the actual application form.

Suggested Motion for Consideration:

Motion to adopt the amended Acme Township Medical Marihuana Ordinance as presented.

ACME TOWNSHIP MEDICAL MARIHUANA LICENSING ORDINANCE

1. Title

This ordinance shall be known and cited as the Acme Township Medical Marihuana Licensing Ordinance.

2. Purpose

The purpose of this ordinance is to regulate and license the conduct of activity pursuant to the Michigan Medical Marihuana Act, Public Act 1 of 2008 as amended, the Medical Marihuana Facilities Licensing Act, Public Act 281 of 2016 as amended, and the Marihuana Tracking Act, Public Act 282 of 2016 as amended (the Acts) in order to:

- A) Protect the health, safety, and welfare of the general public.
- B) Establish a set of rules and regulations which are fair and equitable for those interested in establishing Medical Marihuana Facilities in compliance with the Acts:
- C) Provide reasonable regulation pursuant to the Acme Township general police power granted to townships by the Michigan Constitution of 1963 and the Township Ordinances Act, MCL 41.181 *et seq.*

Acme Township does not intend that registration and regulation under this ordinance be constructed as a finding that such businesses and activities are legal under federal law. By requiring registration and compliance with requirements as provided in this ordinance, Acme Township intends to protect, to the extent possible, the public health, safety and welfare of the residents of and visitors to Acme Township from harm that may result from the activities of persons who unilaterally or on the advice of their own attorney determine that they may legally operate a business involved in the cultivation, possession, use, manufacture, distribution, transport, processing or dispensing of medical marihuana.

Nothing in this ordinance is intended to grant, nor shall it be construed as granting, immunity from criminal prosecution, for cultivation, possession, use, manufacture, distribution, transport, processing or dispensing of medical marihuana not in strict compliance with the Acts.

This ordinance permits authorization for certain activities based on the Acts. Nothing in this ordinance shall be construed as allowing persons to engage in conduct that endangers others or causes a public nuisance, or to allow use, cultivation, possession, use, manufacture, distribution, transport, processing or dispensing of medical marihuana not in strict accordance with the express authorization of the Acts and this ordinance; and, nothing in this ordinance shall be construed to undermine or provide immunity from federal law as it may be enforced by the federal or state government relative to the cultivation, possession, use, manufacture, distribution, distribution, transport, processing or dispensing of marihuana. Thus, the authorization of activity, and the approval of a license under this ordinance shall not have the effect of superseding or nullifying federal law applicable to the cultivation, possession, use, manufacture, distribution, transport, processing or dispensing of marihuana, and all applicants and grantees of licenses are on notice that they may be subject to prosecution and civil penalty, including forfeiture of property.

3. Legal Basis

This ordinance is enacted pursuant to the statutory authority granted by MCL 41.181 *et seq* authorizing the Acme Township to adopt licensing ordinances and regulations to secure the public health, safety and general welfare.

4. Definitions

For purposes of this ordinance, terms and words defined by the Acts shall have the same meaning as provided those Acts. Additionally, certain terms and words used herein shall have the following meaning:

- A) **Act** means the Michigan Medical Marihuana Act, Public Act 1 of 2008 as amended, the Medical Marihuana Facilities Licensing Act, Public Act 281 of 2016, and the Marihuana Tracking Act, Public Act 282 of 2016, and all related Michigan Administrative Rules, as amended.
- B) **Applicant** means a person who applies for a license under this ordinance and includes all officers, directors, and managerial employees of the applicant and all persons who hold any direct or indirect ownership interest in the applicant.
- C) **Licensee** means a person holding a license from Acme Township under this ordinance and also holding a state operating license.
- D) **Medical Marihuana** means marihuana grown, used, or transferred for “medical use” as defined by the Acts.
- E) **Medical Marihuana Grower** means a licensee that is a commercial entity located in Acme Township that cultivates, dries, trims, or cures and packages marihuana for sale to a processor or provisioning center.
- F) **Medical Marihuana Provisioning Center** means a licensee that is a commercial entity located in Acme Township that purchases marihuana from a grower or processor and sells, supplies, or provides marihuana to registered qualifying patients. Provisioning center includes any commercial property where marihuana is sold at retail to registered qualifying patients or registered primary caregivers. A noncommercial location used by a primary caregiver to assist a qualifying patient connected to the caregiver through the department’s marihuana registration process in accordance with the Michigan Medical Marihuana Act is not a provisioning center for purposes of this ordinance.
- G) **Medical Marihuana Facility** means a location at which a license holder is licensed to operate under this ordinance.
- H) **Medical Marihuana Processor** means a licensee that is a commercial entity located in this state that purchases marihuana from a grower and that extracts resin from the marihuana or creates a marihuana-infused product for sale and transfer in packaged form to a provisioning center.
- I) **Medical Marihuana Safety Compliance Facility** means a licensee that is a commercial entity that receives marihuana from a marihuana facility or registered primary caregiver, tests it for contaminants and for tetrahydrocannabinol and other cannabinoids, returns the test results, and may return the marihuana to the marihuana facility.
- J) **Medical Marihuana Secure Transporter** means a licensee that is a commercial entity located in this state that stores marihuana and transports marihuana between marihuana facilities for a fee.

- K) **Person** means an individual, corporation, limited liability company, partnership, limited partnership, limited liability partnership, limited liability limited partnership, trust, or other legal entity.
- L) **Primary Caregiver** means the definition of Primary Caregiver found in the Medical Marihuana Act.
- M) **Qualifying Patient** means the definition of Primary Caregiver found in the Medical Marihuana Act.

5. Regulations for Medical Marihuana Grower

A Medical Marihuana Grower shall comply at all times with the following:

- 1) A Medical Marihuana Grower shall comply at all times with the Acts and Administrative Rules, as they may be amended from time to time.
- 2) A Medical Marihuana Grower shall have at all times a valid license from the State Medical Marihuana Licensing Board created by the Acts.
- 3) No Distribution of Medical Marihuana to any Primary Caregiver or Qualifying Patient may take place at a Medical Marihuana Grower.
- 4) A Medical Marihuana Grower may grow no more marihuana plants than allowed pursuant to its license from the State Medical Marihuana Licensing Board for one of the following classes:
 - a. Class A – 500 marihuana plants
 - b. Class B – 1,000 marihuana plants
 - c. Class C -- 1,500 marihuana plants
- 5) A Medical Marihuana Grower may only sell marihuana seeds or marihuana plants to a grower by means of a secure transporter pursuant to the Acts.
- 6) A Medical Marihuana Grower may sell marihuana, other than seeds to a processor or provisioning center by means of a secure transporter pursuant to the Acts.
- 7) Until December 31, 2021, a Medical Marihuana Grower must have, or have as an active employee an individual who has, a minimum of 2 years' experience as a registered primary caregiver.
- 8) A Grower may not be a registered primary caregiver and may not employ a registered primary caregiver.
- 9) All marihuana plants or products must be contained within the Medical Marihuana Grow Facility in an enclosed, locked facility that restricts and prevents access by any persons other than those allowed and meets all state requirements.
- 10) Any artificial lighting must be shielded to prevent glare and light trespass and must not be visible from neighboring properties, adjacent streets or public right of ways.
- 11) All activities shall be conducted so as not to create or permit trespass of spillage of dust, glare, sound, noise, vibrations, fumes, odors, or light, onto neighboring properties, adjacent streets or public right of ways.
- 12) All activities shall be conducted so as not to be visible in any way from neighboring properties, adjacent streets of public right of ways.

6. Regulations for Medical Marihuana Provisioning Center

A Medical Marihuana Provisioning Center shall comply at all times with the following:

- 1) A Medical Marihuana Provisioning Center shall comply at all times with the Acts and Administrative Rules, as they may be amended from time to time.

- 2) A Medical Marihuana Provisioning Center shall have at all times a valid license from the State Medical Marihuana Licensing Board created by the Acts.
- 3) A Provisioning Center may only purchase or transfer medical marihuana from a grower or processor and may only sell or transfer medical marihuana to a qualifying patient or registered primary caregiver.
- 4) A Provisioning Center may transfer medical marihuana to or from a safety compliance facility for testing.
- 5) All transfers to or from a separate marihuana facility must be by means of a secure transporter.
- 6) A Provisioning Center may only sell or transfer medical marihuana to a qualifying patient or primary caregiver after the medical marihuana has been tested and bears the label required for retail sale.
- 7) No use of medical marihuana shall be allowed at a Provisioning Center.
- 8) A Provisioning Center shall not allow a physician to conduct a medical examination or issue a medical certification document on its premises for the purpose of obtaining a registry identification card.

7. Regulations for Medical Marihuana Processor

A Medical Marihuana Processor shall comply at all times with the following:

- 1) A Medical Marihuana Processor shall comply at all times with the Acts and Administrative Rules, as they may be amended from time to time.
- 2) A Medical Marihuana Processor shall have at all times a valid license from the State Medical Marihuana Licensing Board created by the Acts.
- 3) A Processor may only purchase marihuana from a grower and may only sell marihuana-infused products or marihuana to a Provisioning Center.
- 4) A Processor may only transfer medical marihuana by means of a secure transporter.
- 5) Until December 31, 2021, a Processor must have, or have as an active employee, an individual who has, a minimum of 2 years' experience as a registered primary caregiver.
- 6) A Processor may not be a registered primary caregiver and may not employ a registered primary caregiver.

8. Regulations for Medical Marihuana Secure Transporter

A Medical Marihuana Secure Transporter shall comply at all times with the following:

- 1) A Medical Marihuana Secure Transporter shall comply at all times with the Acts and Administrative Rules, as they may be amended from time to time.
- 2) A Medical Marihuana Secure Transporter shall have at all times a valid license from the State Medical Marihuana Licensing Board created by the Acts.
- 3) A Secure Transporter may store and transport marihuana and money associated with the purchase or sale of marihuana between marihuana facilities for a fee upon request of a person with legal custody of that marihuana or money.
- 4) A Secure Transporter may not transport to a registered qualifying patient or to a registered primary caregiver.
- 5) No Secure Transporter or investor therein may have an interest in a Grower, Processor, Provisioning Center or Safety Compliance Facility.
- 6) No Secure Transporter or investor therein may be a registered qualifying patient or a registered primary caregiver.

- 7) A Secure Transporter is subject to administrative inspection by a law enforcement officer at any point during the transportation of marihuana to determine compliance with the act.

9. Regulations for Medical Marihuana Safety Compliance Facility

A Medical Marihuana Safety Compliance Facility shall comply at all times with the following:

- 1) A Medical Marihuana Safety Compliance Facility shall comply at all times with the Acts and Administrative Rules, as they may be amended from time to time.
- 2) A Medical Marihuana Safety Compliance Facility shall have at all times a valid license from the State Medical Marihuana Licensing Board created by the Acts.
- 3) A Safety Compliance Facility may receive marihuana from, test marihuana for, and return marihuana to only a medical marihuana facility.
- 4) A Safety Compliance Facility must be accredited or have a variance pursuant to the Acts.
- 5) No Safety Compliance Facility owner or investor may have an interest in a Grower, Secure Transporter, Processor, or Provisioning Center.
- 6) A Safety Compliance Facility must have a secured laboratory space that cannot be accessed by the general public.

10. License Required

No Medical Marihuana Facility, whether proposed, or existing at time of enactment of this ordinance, shall be permitted within Acme Township unless such location shall have obtained a current License under this ordinance as follows:

- 1) The exact location of a Facility used for the Medical Marihuana including the space within a building so used shall be clearly identified on the License;
- 2) The License requirement applies to all Medical Marihuana Facilities that are proposed or existing on the effective date of this ordinance;
- 3) Issuance of a License does not waive any other licensing and permitting requirement imposed by any other state or local law;
- 4) A License shall be valid for the calendar year in which it is issued, unless revoked for violation(s), in which case it is considered to be null and void;
- 5) No License is transferable or assignable to any other person or location, unless approved as a license pursuant to this ordinance.

11. License Application

Any License issued under this ordinance is specific to the licensed person and location. Any change in ownership in any manner and any change in location requires a new license. Applicants shall make application to the Zoning Administrator and applications shall include the following:

- 1) The address and legal description of the premises which is to be used as a Medical Marihuana Facility.
- 2) Describe the Facility, and all enclosed, locked areas within the Facility as required by Michigan law.
- 3) If a Provisioning Center, describe all locations in the premises where the sale or transfer to a shall take place.
- 4) If a Grower, specify the Class under which the Grower seeks the license. Include a statement attesting and consenting that all activities will be conducted so as not to create or permit trespass or spillage of dust, glare, sounds, noise, vibrations, fumes, odors, or light, onto neighboring properties, adjacent streets or public right of ways.

- 5) Include a statement attesting and consenting that all artificial lighting must and will be shielded to prevent glare and light trespass and must not and will not be visible, from neighboring properties, adjacent streets or public right of ways.
- 6) The name and address of all owners of the real property where the Medical Marihuana Facility is located, including a statement by each owner attesting to their knowledge, understanding, and authorization of such activity upon their property.
- 7) Name, address, and other contact information of all Applicants as defined above. A statement attesting whether an Applicant has been indicted for, charged with, arrested for, or convicted of, pled guilty or nolo contendere to, forfeited bail concerning any criminal offense under the laws of any jurisdiction, either felony or controlled substance related misdemeanor, not including traffic violations, regardless of whether the offense has been reversed on appeal or otherwise, including the date, the name and location of the court, arresting agency, and prosecuting agency, the case caption, the docket number, the offense, the disposition, and the location and length of incarceration.
- 8) Payment of a non-refundable License fee, which shall be determined by resolution of the Acme Township Board.

12. License Standards

The standards for approval of all Medical Marihuana Facilities are as follows:

- 1) The Facility complies with zoning, although no land use permit is required in order to receive a license.
- 2) A Medical Marihuana Grower's Facility shall occur inside of an enclosed, locked facility within the confines of a building, and such activities shall occur only in locations not visible to the public and adjoining uses.
- 3) The Application meets all requirements found in this Licensing Ordinance.
- 4) An Applicant shall meet all requirements found in the Acts, including issuance of a State license.
- 5) The Applicant has signed and sworn that the Applicant has not knowingly submitted an Application containing false information.

13. Licensing Procedures

The apparent demand for Medical Marihuana Facilities Licenses requires that Acme Township implement an initial licensing procedure and a subsequent licensing procedure.

1) Initial Licensing Procedure.

The initial licensing procedure shall be set out as follows:

- a) Applicants shall submit a separate completed application pursuant to the requirements set out above for each license the Applicant seeks.
- b) Applications shall be delivered to Acme Township either by hand no later or post marked no later than January 31, 2018.
- c) The Zoning Administrator shall review each application for completeness and approvability no later than February 16, 2018.
- d) If the Zoning Administrator determines an application is not complete or approvable he/she shall provide a written communication to the Applicant describing the reasons no later than February 23, 2018.

- e) An Applicant that receives a written communication from the Zoning Administrator because the Applicant's application was not complete or approvable shall have the opportunity to correct its application. Corrected applications shall be delivered to Acme Township either by hand no later or post marked no later than March 9, 2018.
 - f) Beginning no later than March 16, 2018, the Zoning Administrator shall first create five groups of applications determined by the Medical Marijuana Facility License each application seeks. The Zoning Administrator shall then separate each of the five groups into applications seeking 1) approval in the Agricultural District 2) approval in the B-4 District Material Processing and Warehousing, and 3) approval in the US-31 / M-72 Business District.
 - g) The Zoning Administrator shall assign a number to each application found in each created group which in this case shall be:
 - a. Agricultural – Grower
 - b. Agricultural – Processor
 - c. B-4 – Grower
 - d. B-4 – Provisioning Center
 - e. B-4 – Processor
 - f. B-4 – Secure Transporter
 - g. B-4 – Safety Compliance Facility
 - h. Business District – Provisioning Center
 - h) On March 23, 2018, the Zoning Administrator shall hold a separate drawing for each of the groups. The Zoning Administrator shall place the first group's numbers in a hat and proceed to draw each number, recording the order of drawing, until no numbers remain. The same drawing shall be made for each group.
 - i) The first drawn in each group shall be granted a license upon confirmation by the Zoning Administrator that Applicant's application was complete and approvable. Each subsequently drawn application will be granted the same until the maximum number of the respective facility allowed in the zoning district is reached.
 - j) Those applications drawn but not granted a license shall remain in the drawn order for later opportunity to receive a license if those applicant's granted licenses withdraw or have their licenses revoked through October 31, 2019.
 - k) All licenses issued in the initial licensing procedure shall be valid through December 31, 2019.
- 2) Regular Licensing Procedure.
- The Regular Licensing Procedure shall be as follows:
- a) Applicants shall submit a separate completed application pursuant to the requirements set out above for each license the Applicant seeks.
 - b) Applications for the following year shall be delivered to Acme Township either by hand no later or post marked no later than November 1st or the first business day thereafter.
 - c) The Zoning Administrator shall review each application for completeness and approvability no later than November 14th or the first business day thereafter.
 - d) If the Zoning Administrator determines an application is not complete or approvable he/she shall provide a written communication to the Applicant describing the reasons no later than November 21st or the first business day thereafter.

- e) An Applicant that receives a written communication from the Zoning Administrator because the Applicant's application was not complete or approvable shall have the opportunity to correct its application. Corrected applications shall be delivered to Acme Township either by hand no later or post marked no later than December 7th or the first business day thereafter.
- f) Beginning no later than December 14th, or the first business day thereafter, the Zoning Administrator shall first create five groups of applications determined by the Medical Marihuana Facility License each application seeks. The Zoning Administrator shall then separate each of the five groups into applications seeking approval in each of the zoning districts in which they are allowed at the time.
- g) The Zoning Administrator shall assign a number to each application found in each created group.
- h) No later than December 21st, or the first business day thereafter, the Zoning Administrator shall hold a separate drawing for each of the groups. The Zoning Administrator shall place the first group's numbers in a hat and proceed to draw each number, recording the order of drawing, until no numbers remain. The same drawing shall be made for each group.
- i) The first drawn in each group shall be granted a license upon confirmation by the Zoning Administrator that Applicant's application was complete and approvable. Each subsequently drawn application will be granted the same until the maximum number of the respective facility allowed in the zoning district is reached.
- j) Those applications drawn but not granted a license shall remain in the drawn order for later opportunity to receive a license if those applicant's granted licenses withdraw or have their licenses revoked.
- k) All licenses issued shall be valid through the following calendar year.

14. Amendment to License

The same procedures for application and issuance of a new License shall apply to amendment of an existing License, subject also to the following:

- 1) The Licensee shall submit an amended application with full supporting documentation, and must meet all requirements, and shall be processed in the same manner as provided for the issuance of a new License.
- 2) An amended application shall be required when there is a change in any information the applicant was required to provide in the most recent application on file.
- 3) An application to change the location of an existing License shall require a new application, with full supporting documentation, must meet all requirements, and shall be processed in the same manner as provided for the issuance of a new License.

15. Renewal of License

The renewal of an existing License shall be by the following procedures:

- 1) An application for renewal must be submitted no sooner than ninety (90) days before the expiration date and no later than sixty (60) days before the expiration date.
- 2) A Licensee intending to operate in the same manner and degree as approved in its current license may submit a sworn certification that it will continue to operate in the same manner and degree, has a current and valid state license, and that no changes have occurred as indicated on the original application. If the Licensee has not violated its existing license then the renewal application shall be granted.

- 3) A Medical Marihuana Grower intending to operate in the same manner and degree as approved in its current license, except that it desires to modify the class under which it is licensed, may submit a sworn certification that it will continue to operate in the same manner and degree, has a current and valid state license, and that no changes have occurred as indicated on the original application, and provide the class under which it seeks its license. If the Licensee has not violated its existing license then the renewal application shall be granted.
- 4) A Licensee that has violated its existing license in any way shall submit a complete new Application pursuant to the same procedures for application and issuance of a new License.

16. License Revocation

- 1) A License issued under this ordinance shall be revoked for any of the following violations:
 - a. Any person required to be named on the application for the License is convicted of or found responsible for violation of any provision of this ordinance;
 - b. The application contains any misrepresentation or omission of any material fact, or false or misleading information, or the applicant has provided Acme Township with any other false or misleading information;
 - c. Marihuana is transferred or otherwise distributed on the premises in violation of this ordinance or any other applicable state or local law, rule or regulation;
 - d. The Facility is operated or is operating in violation of the specifications of the License, or any additional applicable conditions or approvals from Acme Township, Grand Traverse County, or the State of Michigan.
- 2) The procedure for revocation shall be as follows:
 - a. The Zoning Administrator shall issue a notice to the Licensee, in writing through certified mail, that the Township intends to revoke the License.
 - b. The Licensee may request a hearing before the Township Board to show cause as to why the License should not be revoked within fourteen (14) days of service of the notice.
 - c. If a hearing is timely requested, then the Zoning Administrator shall inform the Licensee, and Township Board of the time and place of the hearing.
 - d. The Licensee may present evidence and reasons arguing why the License should not be revoked. The Township Board shall review and either revoke the License or allow the License to continue.

17. Revocation Not Exclusive Penalty

Nothing in this ordinance shall be deemed to prohibit Acme Township from imposing other penalties authorized by this code or other ordinances, including filing a public nuisance action or any other legal action in a court of competent jurisdiction.

18. Civil Infraction

Any person, firm, or corporation who violates any of the provisions of this ordinance shall be deemed to be responsible for a municipal civil infraction as defined by Michigan statute which shall be punishable by a civil fine for each violation in accordance with the schedule set forth herein, along with costs which may include all expenses, direct or indirect, which the Township incurs in connection with the municipal civil infraction. A violator of this ordinance shall also be subject to such additional sanctions and judicial orders as are authorized under Michigan law.

Each day that a violation continues to exist shall constitute a separate violation of this ordinance. The Acme Township Zoning Administrator may issue appearance ticket citations for violations of this ordinance. The provisions of this ordinance may also be enforced by suit for injunctive relief.

19. Civil Fines for Municipal Infractions

Civil fines for municipal civil infractions under this ordinance shall be assessed in accordance with the following schedule:

| | Fine |
|--|-----------|
| 1 st violation within a 3-year period | \$ 500.00 |
| 2 nd violation within a 3-year period | \$1000.00 |
| 3 rd and subsequent violations within a 3-year period | \$2000.00 |

20. Severability

The provisions of this ordinance are hereby declared to be severable and if any clause, sentence, word, section or provision is declared void or unenforceable for any reason by any court of competent jurisdiction, it shall not affect any portion of this ordinance other than said part or portion thereof.

RESOLUTION OF THE ACME TOWNSHIP BOARD OF TRUSTEES
RESOLUTION #R-2017- 34
Resolution on Budget Amendment Dept.590 Sewer
budget adjustments 2017-18 Township Budget
October 3, 2017/ Rev, November 14th,2017

At a Board meeting of the Acme Township Board of Trustees, held on November14, 2017, 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, November14, 2017 Resolution R-2017-34 was approved to make budget adjustments to keep accounts in balance and improve our 2017-18 audit.

Whereas; The Fund listed below has a budget correction to be made. The following Fund has budget amounts which need increased to Reflect Money spent for Building Sewer bypass around East Bay Township pump stations 2&1. Please refer to the following data below for adjustment to Budget number on the Revenue & Expense. There is Money to be moved from fund balance on the Revenue side. Budget adjustment on expense side.

| Transaction | Description | Fund | Dept. | Line | Amend Amount | Beginning Balance | New Balance |
|-------------------|--------------------------|------|-------|---------|----------------|-------------------|----------------|
| From | Fund Balance 590 | 590 | 000 | | \$1,341,900.00 | \$1,851,050.00 | \$509,150.00 |
| To | 590 Sewer | 590 | 000 | 634.000 | \$1,341,900.00 | 22,680.00 | \$1,364,580.00 |
| Budget Adjustment | | 590 | 000 | 803.003 | \$141,900.00 | \$20,000.00 | \$161,900.00 |
| Budget Adjustment | Construction in Progress | 590 | 000 | 158.000 | \$1,200,000.00 | \$0 | \$1,200,000.00 |
| From | | | | | | | |
| To | | | | | | | |
| From | | | | | | | |
| To | | | | | | | |
| | | | | | | | |

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

Township Board members: Present: Dye, Absent:0

Upon roll call, the following vote was cast :

Nay: 0

Abstaining: 0

Jay B. Zollinger Acme Township Supervisor

Cathy Dye Acme Township Clerk

9/27/17