



**ACME TOWNSHIP BOARD MEETING  
ACME TOWNSHIP HALL  
6042 Acme Road, Williamsburg MI 49690  
Tuesday, December 1, 2015, 7:00 p.m.**

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

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

**A. LIMITED PUBLIC COMMENT:**

Grand Traverse Road Commissioner, Marc Keller, expressed appreciation of the nomination of Jim Johnson by Acme Township for Distinguished Service at the annual County Planning awards banquet. Keller reviewed 2015 projects of the Road Commission.

**B. APPROVAL OF AGENDA:**

We will be adding the yearly Audit report under Reports #6, under New Business # 3 Blue Star Memorial Sign and bank accounts # 4.

**Motion by White, seconded by Dye to approve the agenda with the three additions of yearly Audit report under Reports #6, under New Business # 3 Blue Star Memorial Sign and bank accounts # 4. Motion carried by unanimous vote.**

**C. APPROVAL OF BOARD MINUTES**

**1. Draft unapproved minutes 11/10/15**

**Motion by White, seconded by Aukerman to approve the 11/10/15 Board minutes as presented. Motion carried by unanimous vote.**

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

**E. REPORTS: Received and File**

- 1. Parks - Henkel**
- 2. Legal Counsel – J. Jocks**
- 3. Sherriff**
- 4. County**

**5. Audit**

Joe Verlin from Gabridge & Company, PLC, presented the preliminary audit report to the Board. The report must be finalized by December 31 to meet state requirements. Internal controls and compliance with laws and regulations were examined and there were no discrepancies to report. All Budget-Department funds were in balance-budget to actuals. Overall the auditors have issued an “unqualified” rating, the highest possible audit rating.

**Motion by Scott, seconded by Jenema to approve the 2014-15 Audit has presented. Motion carried by unanimous vote.**

**6. Bayside Trails and Parks**

Jenema reviewed the summary of the Parks and Trails committee update provided in the packet. Discussion was held about the sequence of activities we need to undertake to get Bayside park Improvements in 2016. We need grants written, preliminary engineering and pricing for estimates on

work to be accomplished. Based on the sequence of work activities and the possible grants we could apply for the following motions were made.

**Motion by Jenema, seconded by Scott to authorize using up to \$6,000 from the present Engineering budget to hire Gosling Czubak to do the engineering required to support grant writing for the DNR Trust fund, and needs required for the Phrase I and II grants. Motion carried by unanimous roll call vote.**

**Motion by Scott, seconded by LaPointe to move \$29,000 out of Septage plant committed fund to the Parks fund 208 to pay for grant writing by Gosling Czubak up to \$4,000 and \$25,000 to use to get additional work completed in calendar year 2016 at Bayside park. Motion carried by unanimous roll call vote.**

Discussion about the Parks Advisory being called Parks and Trails.

**F. SPECIAL PRESENTATIONS/DISCUSSIONS: None**

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

**1. RECEIVE AND FILE:**

- a. Treasurer's Report
- b. Clerk's Revenue/Expenditure Report and Balance Sheet
- c. Position Statement on Consumer Fireworks
- d. Teen Homelessness Flyer
- e. Draft Unapproved Meeting Minutes:
  1. Planning Commission 11/09/15
  2. Parks & Trails meeting 11/06/15

**2. APPROVAL:**

- a. Accounts Payable Prepaid of \$6,216.18 and Current to be approved of \$60,589.71  
(Recommend approval: Cathy Dye, Clerk)

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

**Motion by Jenema, seconded by Scott to approve the consent calendar as presented. Motion carried by unanimous roll call vote.**

**I. CORRESPONDENCE: Received and filed**

1. State of Michigan Notice of Hearing Consumers Energy Company

**J. PUBLIC HEARING: None**

**K. NEW BUSINESS:**

**1. Resolutions:**

1. Adoption of 2016 Board meeting Schedule

**Motion by Scott, seconded by Jenema to approve Resolution 2015- #44 adopting the 2016 Acme Board of Township meeting schedule as presented. Motion carried by unanimous vote.**

2. Sewer Billing Changes

**Motion by Scott, seconded by LaPoine to approve Resolution 2015-#45 changing the Township Sewer Ordinance #75-2, Section 4 billing intervals to read as follows, monthly, by-monthly or at least quarterly. Motion carried by unanimous vote.**

**3. Supporting naming the Traverse City Veterans Administration Clinic**

**Motion by Scott, seconded by Aukerman to adopt Resolution 2015-46 supporting naming the Traverse City Veterans Administration Clinic after Demas T. Craw. Motion carried unanunously.**

**4. Budget Amendments**

**Motion by Dye, seconded by LaPointe to approve Resolution 2015-47 approving various fund moves adjustments. Motion carried by unanimous roll call vote.**

**2. Township Business hours - Treasurer**

**Motion by Jenema, seconded by Scott to approve Resolution 2015-48 changing the Acme Township office days and hours of operation to Monday-Thursday 7:30 a.m. to 6:00 p.m. beginning on 1/1/2016 thru 06/30/16 with a review of the hours and a final resolution at the 06/07/2016 Board meeting. Motion carried unanimously.**

**3. Blue Star Memorial Sign**

**Motion by Scott, seconded by Jenema to approve the placement of the Blue Star Memorial sign at the entrance driveway by the old Hoxsie house by the Acme Township Sweetwater Evening Garden Club as presented. Motion carried unanimously.**

**4. Bank accounts**

Jenema reviewed the bank credits we get to off set the cost of direct deposit for employees that began in September. Jenema will return to the Board with additional information after another month or two of doing this.

**L. OLD BUSINESS: Received and file**

**1. Saylor Park Update**

Aukerman updated the Board on status of Acme's Great Lakes Fishery Trust grant application and steps she will be taking before the Board's January meeting. All were supportive.

**2. Autumn Olive Update**

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

**ADJOURN AT 10:15 am**



**ACME TOWNSHIP REGULAR BOARD MEETING  
ACME TOWNSHIP HALL  
6042 Acme Road, Williamsburg MI 49690  
Tuesday, December 1, 2015, 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**

**C. 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.

**D. APPROVAL OF AGENDA:**

**E. Approval of Board minutes**

- 1. Draft unapproved minutes 11/10/15**

**INQUIRY AS TO CONFLICTS OF INTEREST:**

**F. REPORTS**

- 1. Parks – T. Henkel**
- 2. Legal Counsel – J. Jocks**
- 3. Sheriff**
- 4. County**
- 5. Bayside Trails and Park**

**G. SPECIAL PRESENTATIONS/DISCUSSIONS**

**H. 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. Position Statement on Consumer Fireworks**
- d. Teen Homelessness Flyer**
- e. Draft Unapproved Meeting Minutes:**
  - 1. Planning Commission 11/09/15**
  - 2. Parks & Trails meeting 11/06/15**

**2. APPROVAL:**

- a. Accounts Payable Prepaid of \$ 6,216.18 and Current to be approved of \$ 60,589.71 (Recommend approval: Cathy Dye, Clerk)**

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

- 1. \_\_\_\_\_**
- 2. \_\_\_\_\_**
- 3. \_\_\_\_\_**



**J. CORRESPONDENCE:**

1. State of Michigan Notice of Hearing Consumers Energy Company

**K. PUBLIC HEARING:**

**L. NEW BUSINESS:**

1. Resolutions:
  1. Adoption of 2016 Board meeting schedule
  2. Sewer Billing changes
  3. Supporting of Naming the Traverse City Veterans Administration Clinic
  4. Budget Amendments
2. Township Business hours-Treasurer

**M. Old Business:**

1. Saylor Park Update
2. Autumn Olive Update

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

**ADJOURN**



**ACME TOWNSHIP BOARD MEETING  
ACME TOWNSHIP HALL  
6042 Acme Road, Williamsburg MI 49690  
Tuesday, November 10, 2015, 7:00 p.m.**

**CALL TO ORDER WITH PLEDGE OF ALLEGIANCE led by Eagle Scout, Sam Rojewski at 7:00 p.m.**

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

**A. LIMITED PUBLIC COMMENT: None**

**B. APPROVAL OF AGENDA:**

Jenema requested that we add to Reports #8 Trails and Park Update.

**Motion by White, seconded by Scott to approve the agenda with the addition of Trails and Park update under Reports #8. Motion carried by unanimous vote.**

**C. APPROVAL OF BOARD MINUTES**

**1. Draft unapproved minutes 10/06/15**

Zollinger stated there was one correction to the minutes on pg 2 under New Business # 1. A motion was made by Jenema and seconded by Scott. Scott's name was not recorded. LaPointe brought up the motion on pg 3 on the Holiday Hills SAD final billing and the use of "with a minimal per parcel" Minutes will be corrected removing the word "minimal" to say "final per parcel".

**Motion by Dye, seconded by LaPointe to approve the Board draft minutes of 10/06/15 with the one correction and clarification on a Holiday Hills SAD for the final billing motion at the 10/06/15 meeting Motion carried by unanimous vote.**

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

**E. REPORTS: Received and File**

- 1. TCAPS Update**
- 2. Clerk – Health Insurance**
- 3. Parks – Henkel**
- 4. Legal Counsel – J. Jocks**
- 5. Sherriff**
- 6. County**
- 7. GTCRC**
- 8. Trails and Parks Update**

Jenema passed around a DRAFT plan for North Bayside Park that Winter worked up a conceptual drawing with (free) software that was available to him. Discussion followed.

**Motion by Scott, seconded by Aukerman to approve spending \$2,500.00 from the 208 fund for a grant writer for engineering, development for Bayside park. Motion carried by unanimous roll call vote.**

**F. SPECIAL PRESENTATIONS/DISCUSSIONS: Eagle Scout Project/Sam Rojewski**

S. Winter, Zoning Administrator, introduced, Sam Rojewski, a junior at Traverse City Central, a Boy Scout working on his Eagle Scout rank. Winter stated that the process calls for creating and directing a service project. Rojewski reached out to Winter, collaborating with the Conservancy a project dealing with

autumn olive in the Yuba Natural area was created. Rojewski has an area roughly 500' x 500" by the north side parking lot that he will work eradicating autumn olive.

**Motion by LaPointe, seconded by Scott, to approve up to \$300.00 for purchasing supplies for eradicating Autumn Olive for the project. Motion carried by unanimous roll call vote.**

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

**1. RECEIVE AND FILE:**

- a. Treasurer's Report
- b. Clerk's Revenue/Expenditure Report and Balance Sheet
- c. North Flight report
- d. Draft Unapproved Meeting Minutes:
  - 1. Planning Commission 10/12/15

**2. APPROVAL:**

- a. Accounts Payable Prepaid of \$3,224.93 and Current to be approved of \$90,116.17  
(Recommend approval: Cathy Dye, Clerk)

**Motion by Jenema, seconded by Dye to approve the consent calendar with the removal of the Treasurer's Report 1 a. and 2 a. Current Bills to be paid. Motion carried by unanimous roll call vote.**

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

LaPointe asked Jenema about the "208", "401" and the Shoreline funds. Jenema explained the two new Funds. Discussion followed.

**Motion by LaPointe, seconded by White to approve the Treasurer's report as presented. Motion carried by unanimous roll call vote.**

LaPointe had a question on page 8 of the current bills for Peninsula Construction & Design. Dye explained it was a reimbursement for a Trust and Agency account.

**Motion by LaPointe, seconded by Jenema to approve the Current Bills as presented. Motion carried by unanimous roll call vote.**

**I. CORRESPONDENCE: None**

**J. PUBLIC HEARING: None**

**K. NEW BUSINESS:**

- 1. Resolution for MDOT Annual Permit for Operations within State Trunkline Right-of-Way

**Motion by Jenema, seconded by White to approve Resolution R-2015-42 for the annual permit for Operations within State Trunkline Right-of-Way. Motion carried by unanimous vote.**

- 2. Resolution for Budget amendments Parks maintenance due to storm damage cost

**Motion by Scott, seconded by LaPointe to approve Resolution R-2015-43 allowing fund moves due to maintenance expenses from August storm damage. Motion carried by a roll call vote of 6 in favor (Aukerman, Dye, Jenema, Scott, LaPointe, White) and 1 opposing (Zollinger)**

Zollinger informed the Board that we have received two bids for rebuilding Shelter 2 and roof repair on Shelter 3. We are expecting one more bid. Discussion followed.

**Motion by LaPointe, seconded by Scott to authorize Zollinger to accept the lowest bid on rebuilding structures at Sayler Park. Motion carried by unanimous roll call vote.**

**3. Farmland presentation/status - McDonough**

McDonough reviewed three grants that have been submitted in the last 45 days on behalf of Acme Township.

**L. OLD BUSINESS:**

**1. Sayler Park Boat Launch**

**Aukerman financial status:** Reviewed fund raising update for Sayler Park Boat Launch

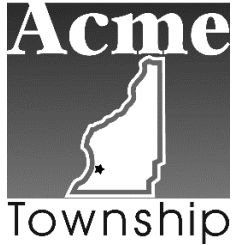
**Zollinger project status:** Zollinger referred to the "GANTT chart" attached to the report which shows where we are on the timeline. Klaus will continue to keep the Board informed.

**2. Springbrook SAD update status**

A copy of the letter sent to Springbrook SAD residents was included in the Board packet. 64 surveys were mailed out with 48 responses received back. 58% yes and 42% no. If a minimum of 60% of the property owners within the proposed SAD approve the creation of the SAD or 75% of those responding to the survey approve the creation of the SAD the project is forwarded to the Township Board for review, acceptance and the creation of the required Resolutions. Based on the above statement and the results received Acme Township will not be continuing this effort.

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

**ADJOURN AT 9:10 am**



To: Acme Township Board of Trustees

From: Tom Henkel, Facilities & Parks Manager

Date: 11/23/2015

Re: Monthly Update Nov. 2015

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The Following is a summary of key activities underway.

**Parks:**

*Bayside/Shoreline*

Stumps and old tables removed from Bayside.

Fall clean up as weather permits.

Working costing a water line for garden club area.

Fertilize, weather permitting.

Will close gate for the season when snow starts to accumulate.

*Sayler*

Boat ramp and parking lot tree clearing is eminent I am told.

Waiting on #2 shelter bid.

*DNA*

Wood chip spreading weather permitting Fall/Spring.

**Cemeteries:**

Fall clean up weather permitting.

Fertilize, both weather permitting after leaves are picked up.

**Buildings/Grounds:**

Ready for snow.

Will commence plowing as needed, 7 days a week. Fire/Town Hall, DNA-Shore Road, YCNA- Yuba Road, Fire Water Points at Yuba Park& Ride, and Spring Brook Sub., Boat ramp accesses-3 Bunker Hill Pump Station, Shop,

Push in brush at Y.C.N.A. pit area, Fall/Spring depending on weather.  
Wintertime shop indoor clean up.

**Equipment/Fixtures:**

Rent dumpster for debris from old sheds in shop area.

Waiting on replacement shed for shop area.

Storm replacement tables on hand, ready to assemble this winter.

Construct hall dumpster screen weather permitting.

**Surface Water Quality Testing:**

Nov. test completed.

**Beach Water Quality Testing:**

Summer only

**Invasive Species:**

Nothing to report.

**Planning:**

Attending all park related meetings.

**General Activities:**

Attended M Parks meeting.

Attended Northwestern Water Safety Network Meeting. Working on project for Standardized Beach Location Numbering System for emergencies with possible QRS tagging.

Thanks

TKH

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OLSON, BZDOK & HOWARD

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November 25, 2015

Jay Zollinger, Supervisor  
Acme Township  
6042 Acme Road  
Williamsburg, MI 49690

ATTORNEYS

PARTNERS:

James M. Olson  
Christopher M. Bzdok  
Scott W. Howard  
Jeffrey L. Jocks  
Ross A. Hammersley  
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231.352.4412

Re: Attorney Update for Township Board Meeting

Dear Supervisor Zollinger:

Please accept this Attorney Update for your December 1, 2015 Township Board meeting. This has been a slow month both because it's only three weeks between meetings and I am recovering from surgery.

1. There is no update on the zoning ordinance rewrite.
2. I have had meetings and discussions with John Iacoangeli and/or Shawn Winter concerning a number of zoning and planning related issues currently going on in Acme Township including:
  - a. The Lochenheath bed-and-breakfast.
  - b. Zoning violations concerning signs and interpretation of the zoning ordinance related to that question.
  - c. Procedural and legal requirements for zoning amendments.
  - d. Procedural and timing requirements for permitting of special uses in the Township.
  - e. Legal interpretation for potential zoning amendments.
  - f. Questions concerning analysis of revisions to the medical marijuana section of the zoning ordinance.
3. I have had telephone conversations and researched questions concerning grants and the boat launch.
4. Ross Hammersley has continued to monitor and update the Immanuel, LLC bankruptcy. Although slow, it continues to move forward with sales of real property to pay off creditors.
5. I continued research on the arguments Senior Care Facilities has made for its tax tribunal case.

The above are the main issues I have dealt with through November 25, 2015.  
If you have any questions please do not hesitate to contact me. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey L. Jocks". The signature is fluid and cursive, with the first name "Jeffrey" being the most prominent part.

Jeffrey L. Jocks

JLJ:klg



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

November 23, 2015

To the Township Board of the  
Township of Acme, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Township of Acme, Michigan (the "Township") as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise The Township's basic financial statements, and have issued our report thereon dated November 23, 2015.

**Internal Control over Financial Reporting**

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

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

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

## Compliance and Other Matters

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

## Purpose of this Report

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

Best regards,

A handwritten signature in cursive script that reads "Gabridge & Company".

Gabridge & Company, PLC  
Grand Rapids, MI

November 23, 2015

To the Township Board of the  
Township of Acme, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township of Acme, Michigan for the year ended June 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 7, 2015. 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 the fiscal year ended June 30, 2015. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

### ***Corrected and Uncorrected Misstatements***

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

### ***Disagreements with Management***

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

### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated November 23, 2015.

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

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

### ***Other Audit Findings or Issues***

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

### ***Other Matters***

We applied certain limited procedures to management's discussion and analysis and the budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

**Restriction on Use**

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

*Gabridge & Company*

Gabridge & Company, PLC  
Grand Rapids, MI

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## INDEPENDENT AUDITOR'S REPORT

To the Township Board of the  
Township of Acme, Michigan

### *Report on the Financial Statements*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township of Acme, Michigan (the "Township") as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

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

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

### *Auditor's Responsibility*

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

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

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

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township, as of June 30, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Other Matters*

#### *Required Supplementary Information*

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

#### *Other Information*

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

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



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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2015, on our consideration of the Township's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Township's internal control over financial reporting and compliance.



Gabridge & Company, PLC  
Grand Rapids, Michigan  
November 23, 2015

## 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, 2015. 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 \$23,762,482 (net position). Of this amount, \$2,934,221 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 \$2,030,118, a decrease of \$273,996 in comparison with the prior year. Approximately 42% of this amount (\$859,356) 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 \$859,356, or approximately 106% of total general fund expenditures and transfers out.

### Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements can be found on pages 15 - 16 of this report.

**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 12 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, the fire, and the farm land preservation funds, which are considered to be major funds. Data from the other nine 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 on pages 17 - 20 of this report.

**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 on pages 21 - 23 of this report.

**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 funds report resources held by the Township in a custodial capacity for individuals, private organizations and other governments.

The fiduciary fund financial statement can be found on page 24 of this report.

**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 on pages 26 - 41 of this report.

**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 on pages 43 - 45 of this report.

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 on pages 47 - 48 of this report.

## 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 \$23,956,496, at the close of the most recent fiscal year.

### Township of Acme Net Position as of June 30, 2015 and June 30, 2014

	Governmental Activities		Business-type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
<b>ASSETS</b>						
<i>Current Assets</i>						
Cash & Equivalents	\$ 1,844,924	\$ 2,073,784	\$ 1,383,757	\$ 962,071	\$ 3,228,681	\$ 3,035,855
Accounts Receivable	22,087	21,449	194,014	210,287	216,101	231,736
Due from County	140,048	146,844	-	-	140,048	146,844
Due from State	115,730	113,494	-	-	115,730	113,494
Advance to Agency Fund	56,261	85,228	-	-	56,261	85,228
<b>Total Current Assets</b>	<b>2,179,050</b>	<b>2,440,799</b>	<b>1,577,771</b>	<b>1,172,358</b>	<b>3,756,821</b>	<b>3,613,157</b>
<i>Noncurrent Assets</i>						
Non-depreciable Capital Assets	14,952,835	13,508,708	-	-	14,952,835	13,508,708
Depreciable Capital Assets, Net	112,989	140,174	6,707,394	6,952,573	6,820,383	7,092,747
<b>Total Assets</b>	<b>17,244,874</b>	<b>16,089,681</b>	<b>8,285,165</b>	<b>8,124,931</b>	<b>25,530,039</b>	<b>24,214,612</b>
<b>LIABILITIES</b>						
<i>Current Liabilities</i>						
Accounts Payable	61,285	42,683	78,393	53,001	139,678	95,684
Accrued Liabilities	31,386	29,714	-	-	31,386	29,714
Accrued Interest	-	-	8,156	9,130	8,156	9,130
Current Portion of Long-term Debt	-	-	170,272	213,744	170,272	213,744
Internal Balances	-	(1,984)	-	1,984	-	-
<b>Total Current Liabilities</b>	<b>92,671</b>	<b>70,413</b>	<b>256,821</b>	<b>277,859</b>	<b>349,492</b>	<b>348,272</b>
<i>Noncurrent Liabilities</i>						
Compensated Absences	3,224	-	-	-	3,224	-
Long-term Debt	-	-	1,414,841	1,548,669	1,414,841	1,548,669
<b>Total Liabilities</b>	<b>95,895</b>	<b>70,413</b>	<b>1,671,662</b>	<b>1,826,528</b>	<b>1,767,557</b>	<b>1,896,941</b>
<b>NET POSITION</b>						
Net Investment in Capital Assets	15,065,824	11,743,234	5,122,281	5,249,214	20,188,105	16,992,448
Restricted	640,156	1,030,819	-	-	640,156	1,030,819
Unrestricted	1,442,999	3,245,215	1,491,222	1,049,189	2,934,221	4,294,404
<b>Total Net Position</b>	<b>\$ 17,148,979</b>	<b>\$ 16,019,268</b>	<b>\$ 6,613,503</b>	<b>\$ 6,298,403</b>	<b>\$ 23,762,482</b>	<b>\$ 22,317,671</b>

By far, the largest portion of the Township's net position (\$20,188,105, or 85%) 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 (\$640,156, or 3%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of

\$2,934,221, or 12%, is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

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 \$1,444,811 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

**Governmental Activities.** During the current fiscal year, net position for governmental activities increased \$1,129,711 from the prior fiscal year for an ending balance of \$17,148,979.

Charges for services increased from \$194,292 during the year ended June 30, 2014 to \$245,010 during the year ended June 30, 2015. This is a result of a special assessment issued during the year for street improvements. Capital grants were up \$819,402 during the year ended June 30, 2015 as a result of two properties purchased by the Township, both of which received grant funding to finance the purchase. Property taxes decreased from \$1,325,911 during the year ended 2014 to \$1,279,306 during the year ended 2015 primarily from a decreased millage request for the farmland preservation fund. All other governmental funds had an overall increase in taxes during the year.

General government expenses increased by approximately \$84,374 during the year largely as a result of demolition costs (which were financed with an operating grant in the amount of \$44,000). Public safety costs also increased by approximately \$70,588 during the year as a result of increased fire department activity and the associated costs. Finally, community and economic development expenses increased by \$41,993 during the year as a result of an investment by the Township in long-term planning, which required over \$39,000 of professional fees.

**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 \$315,100, increasing overall net position to \$6,613,503. The increase was attributable to increased revenues. The primary reason for increased revenues is construction resulting in new users of the system, including significant new revenues related to the Meijer store construction.

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

**Township of Acme**  
**Change in Net Position for Fiscal Year Ended June 30, 2015 and June 30, 2014**

	Governmental		Business-type		Total	
	Activities		Activities		Government	
	2015	2014	2015	2014	2015	2014
<b>Revenue</b>						
<b>Program Revenues</b>						
Charges for Services	\$ 245,010	\$ 194,292	\$ 972,382	\$ 907,181	\$ 1,217,392	\$ 1,101,473
Operating Grants & Contributions	82,677	71,096	-	-	82,677	71,096
Capital Grants & Contributions	819,402	-	-	-	819,402	-
<b>Total Program Revenues</b>	<u>1,147,089</u>	<u>265,388</u>	<u>972,382</u>	<u>907,181</u>	<u>2,119,471</u>	<u>1,172,569</u>
<b>General Revenues</b>						
Property Taxes	1,279,306	1,325,911	-	-	1,279,306	1,325,911
State Revenue Sharing	336,099	328,728	-	-	336,099	328,728
Other	4,724	44,875	-	-	4,724	44,875
Interest Income	5,025	4,810	7,861	8,200	12,886	13,010
<b>Total General Revenues</b>	<u>1,625,154</u>	<u>1,704,324</u>	<u>7,861</u>	<u>8,200</u>	<u>1,633,015</u>	<u>1,712,524</u>
<b>Total Revenues</b>	<u>2,772,243</u>	<u>1,969,712</u>	<u>980,243</u>	<u>915,381</u>	<u>3,752,486</u>	<u>2,885,093</u>
<b>Expenses</b>						
General Government	536,806	452,432	-	-	536,806	452,432
Public Safety	805,447	734,859	-	-	805,447	734,859
Public Works	10,062	2,347	-	-	10,062	2,347
Community & Economic Development	149,370	107,377	-	-	149,370	107,377
Recreation & Culture	140,847	163,982	-	-	140,847	163,982
Water & Sewer	-	-	665,143	604,133	665,143	604,133
Interest on Long-term Debt	-	2,500	-	-	-	2,500
<b>Total Expenses</b>	<u>1,642,532</u>	<u>1,463,497</u>	<u>665,143</u>	<u>604,133</u>	<u>2,307,675</u>	<u>2,067,630</u>
<b>Change in Net Position</b>	<u>1,129,711</u>	<u>506,215</u>	<u>315,100</u>	<u>311,248</u>	<u>1,444,811</u>	<u>817,463</u>
<i>Net Position at Beginning of Period</i>	<u>16,019,268</u>	<u>15,513,053</u>	<u>6,298,403</u>	<u>5,987,155</u>	<u>22,317,671</u>	<u>21,500,208</u>
<b>Net Position at End of Period</b>	<u>\$ 17,148,979</u>	<u>\$ 16,019,268</u>	<u>\$ 6,613,503</u>	<u>\$ 6,298,403</u>	<u>\$ 23,762,482</u>	<u>\$ 22,317,671</u>

**Financial Analysis of Governmental Funds**

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

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

At June 30, 2015, the Township's governmental funds reported combined fund balances of \$2,030,118, a decrease of \$273,996 in comparison with the prior year. Approximately 42% of this amount (\$859,356) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable*, *restricted*, *committed*, or *assigned* to indicate that it is 1) restricted for particular purposes

(\$640,156), 2) not in a spendable form (\$140,048), 3) committed for particular purposes (\$21,905), or 4) assigned for particular purposes (\$368,653).

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 \$859,356, while total fund balance increased to \$1,422,203. 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 114 percent of total general fund expenditures and transfers out, while total fund balance represents approximately 188 percent of that same amount.

The fund balance of the Township's general fund increased by \$93,632 during the current fiscal year which put the overall fund balance at \$1,422,203.

The fire fund, a major fund, had a \$43,404 decrease in fund balance during the current fiscal year which put the overall fund balance at \$46,466. This decrease in fund balance is related to the increased activity within the fire fund and the related costs.

The farm land preservation fund, a major fund, had a \$446,858 decrease in fund balance during the current fiscal year which put the overall fund balance at \$187,414. This decrease is a result of \$1,444,127 of capital outlay expenditures incurred during the year related to the Township's purchase of two PDR properties.

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

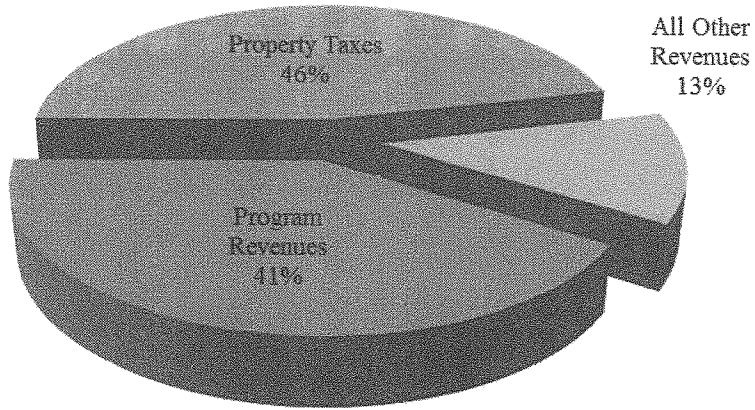
Unrestricted net position of the water and sewer fund at the end of the year was \$1,491,222. The increase in net position for the fund was \$315,100. The increase in net position of the fund was consistent with prior year results except that revenues were up from prior years as a result system expansion to new users.



### Governmental Activities

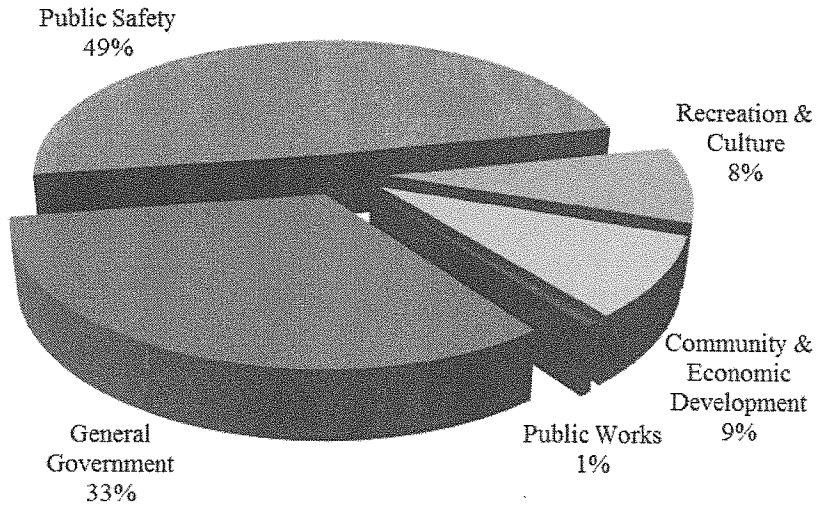
The following chart summarizes the revenue sources for the governmental activities of the Township for the most recent fiscal year end.

#### 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 no need for any significant amendments to increase either the original estimated revenues or original budgeted appropriations in its general fund.

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

## Capital Assets and Debt Administration

### *Capital Assets*

At June 30, 2015, the Township had \$21,773,218 invested in capital assets. The following table represents the Townships investment in capital assets:

**Township of Acme  
Capital Assets as of June 30, 2015**

Land & Development Rights	\$ 14,952,835
Equipment	7,650
Building & Improvements	62,364
Vehicles	42,975
Water & Sewer System	<u>6,707,394</u>
<i>Net Capital Assets</i>	<u>\$ 21,773,218</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 \$1,585,113. The Township continued to pay down its debt, retiring \$177,300 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, 2015.

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 2015. 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 2016, the Township plans again to use current revenues to provide essential services and to maintain the Township's financial reserves at similar levels. Property tax revenues are expected to change minimally reflecting fairly stable property values. The ongoing costs of providing essential services for the citizens of the Township will again need to be monitored in order to maintain the financial condition of the Township.

### **Contacting the Township**

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

Township of Acme  
602 Acme Road  
Williamsburg, MI 49690

## **BASIC FINANCIAL STATEMENTS**

**Township of Acme  
Statement of Net Position  
June 30, 2015**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
<i>Current Assets</i>			
Cash & Cash Equivalents	\$ 1,844,924	\$ 1,383,757	\$ 3,228,681
Due from County	140,048	--	140,048
Accounts Receivable	22,087	194,014	216,101
Due from State	115,730	--	115,730
Due from Agency Funds	56,261	--	56,261
<b>Total Current Assets</b>	<b>2,179,050</b>	<b>1,577,771</b>	<b>3,756,821</b>
<i>Noncurrent Assets</i>			
Non-depreciable Capital Assets	14,952,835	--	14,952,835
Depreciable Capital Assets (net)	112,989	6,707,394	6,820,383
<b>Total Assets</b>	<b>17,244,874</b>	<b>8,285,165</b>	<b>25,530,039</b>
<b>LIABILITIES</b>			
<i>Current Liabilities</i>			
Accounts Payable	61,285	78,393	139,678
Accrued Payroll & Related Liabilities	31,386	--	31,386
Accrued Interest	--	8,156	8,156
Current Portion of Long-term Debt	--	170,272	170,272
<b>Total Current Liabilities</b>	<b>92,671</b>	<b>256,821</b>	<b>349,492</b>
<i>Noncurrent Liabilities</i>			
Long-term Debt	--	1,414,841	1,414,841
Compensated Absences	3,224	--	3,224
<b>Total Liabilities</b>	<b>95,895</b>	<b>1,671,662</b>	<b>1,767,557</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	15,065,824	5,122,281	20,188,105
<i>Restricted for:</i>			
Public Safety	178,795	--	178,795
Capital Projects	190,535	--	190,535
Other Functions	270,826	--	270,826
<i>Unrestricted</i>	1,442,999	1,491,222	2,934,221
<b>Total Net Position</b>	<b>\$ 17,148,979</b>	<b>\$ 6,613,503</b>	<b>\$ 23,762,482</b>

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

**Township of Acme  
Statement of Activities  
For the Year Ended June 30, 2015**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Primary Government</b>							
<b>Governmental Activities:</b>							
General Government	\$ 536,806	\$ 113,575	\$ 6,981	\$ --	\$ (416,250)	\$ --	\$ (416,250)
Public Safety	805,447	--	8,661	--	(796,786)	--	(796,786)
Public Works	10,062	94,572	--	--	84,510	--	84,510
Recreation & Culture	140,847	225	67,035	--	(73,587)	--	(73,587)
Community & Economic Development	149,370	36,638	--	819,402	706,670	--	706,670
<b>Total Governmental Activities</b>	<b>1,642,532</b>	<b>245,010</b>	<b>82,677</b>	<b>819,402</b>	<b>(495,443)</b>	<b>--</b>	<b>(495,443)</b>
<b>Business-type Activities:</b>							
Water & Sewer	665,143	972,382	--	--	--	307,239	307,239
<b>Total Business-type Activities</b>	<b>665,143</b>	<b>972,382</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>307,239</b>	<b>307,239</b>
<b>Total Primary Government</b>	<b>\$ 2,307,675</b>	<b>\$ 1,217,392</b>	<b>\$ 82,677</b>	<b>\$ 819,402</b>	<b>\$ (495,443)</b>	<b>\$ 307,239</b>	<b>\$ (188,204)</b>

**General Purpose Revenues and Transfers:**

**Revenues**

State Revenue Sharing	336,099	--	336,099
Other	4,724	--	4,724
Interest Income	5,025	7,861	12,886
Property Taxes	1,279,306	--	1,279,306

**Transfers**

<b>Total General Revenues and Transfers</b>	<b>1,625,154</b>	<b>7,861</b>	<b>1,633,015</b>
<b>Change in Net Position</b>	<b>1,129,711</b>	<b>315,100</b>	<b>1,444,811</b>
<i>Net Position at Beginning of Period - Restated (note 12)</i>	<i>16,019,268</i>	<i>6,298,403</i>	<i>22,317,671</i>
<b>Net Position at End of Period</b>	<b>\$ 17,148,979</b>	<b>\$ 6,613,503</b>	<b>\$ 23,762,482</b>

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

**Township of Acme  
Balance Sheet  
Governmental Funds  
June 30, 2015**

	<u>Special Revenue</u>				
	<u>General</u>	<u>Fire Fund</u>	<u>Farm Land Preservation</u>	<u>Other Governmental Funds</u>	
<b>ASSETS</b>					
Cash & Cash Equivalents	\$ 1,194,223	\$ 61,353	\$ 194,914	\$ 394,434	\$ 1,844,924
Due from County	140,048	--	--	--	140,048
Accounts Receivable	22,087	--	--	--	22,087
Due from State	115,730	--	--	--	115,730
Due from Agency Funds	56,261	--	--	--	56,261
<i>Total Assets</i>	<u>\$ 1,528,349</u>	<u>\$ 61,353</u>	<u>\$ 194,914</u>	<u>\$ 394,434</u>	<u>\$ 2,179,050</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 18,499	\$ 14,887	\$ 7,500	\$ 20,399	\$ 61,285
Accrued Payroll & Related Liabilities	31,386	--	--	--	31,386
<i>Total Liabilities</i>	<u>49,885</u>	<u>14,887</u>	<u>7,500</u>	<u>20,399</u>	<u>92,671</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenues	56,261	--	--	--	56,261
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>106,146</u>	<u>14,887</u>	<u>7,500</u>	<u>20,399</u>	<u>148,932</u>
<b>FUND BALANCE</b>					
Nonspendable	140,048	--	--	--	140,048
Restricted	54,146	46,466	187,414	352,130	640,156
Committed	--	--	--	21,905	21,905
Assigned	368,653	--	--	--	368,653
Unassigned	859,356	--	--	--	859,356
<i>Total Fund Balance</i>	<u>1,422,203</u>	<u>46,466</u>	<u>187,414</u>	<u>374,035</u>	<u>2,030,118</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	<u>\$ 1,528,349</u>	<u>\$ 61,353</u>	<u>\$ 194,914</u>	<u>\$ 394,434</u>	<u>\$ 2,179,050</u>

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, 2015**

Total Fund Balance - Governmental Funds	\$ 2,030,118
General government capital assets of \$15,403,441, net of accumulated depreciation of \$337,617, are not financial resources and accordingly are not reported in the funds.	15,065,824
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.	56,261
Compensated absences are not due and payable in the current period, and therefore, are not reported in the funds.	(3,224)
<b>Total Net Position - Governmental Funds</b>	<b>\$ <u>17,148,979</u></b>

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



**Township of Acme**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Funds**  
**For the Year Ended June 30, 2015**

	Special Revenue			Other Governmental Funds	Total Governmental Funds
	General	Fire Fund	Farm Land Preservation		
<b>Revenues</b>					
Property Taxes	\$ 341,431	\$ 678,318	\$ 217,180	\$ 42,377	\$ 1,279,306
License & Permits	88,602	--	--	8,661	97,263
Local Contributions	--	--	819,402	--	819,402
Grants	67,035	--	--	--	67,035
State Revenue Sharing	336,099	--	--	--	336,099
Charges for Services	36,917	--	--	98,172	135,089
Other	31,105	--	--	11,705	42,810
Interest Income	5,091	--	138	21	5,250
<b>Total Revenues</b>	<b>906,280</b>	<b>678,318</b>	<b>1,036,720</b>	<b>160,936</b>	<b>2,782,254</b>
<b>Expenditures</b>					
General Government	513,125	--	--	3,427	516,552
Public Safety	--	729,145	--	76,302	805,447
Public Works	1,549	--	--	8,513	10,062
Community & Economic Development	109,919	--	39,451	--	149,370
Recreation & Culture	130,632	--	--	60	130,692
Capital Outlay	--	--	1,444,127	--	1,444,127
<b>Total Expenditures</b>	<b>755,225</b>	<b>729,145</b>	<b>1,483,578</b>	<b>88,302</b>	<b>3,056,250</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>151,055</b>	<b>(50,827)</b>	<b>(446,858)</b>	<b>72,634</b>	<b>(273,996)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	--	7,423	--	108,500	115,923
Transfers Out	(57,423)	--	--	(58,500)	(115,923)
<b>Net Other Financing Sources (Uses)</b>	<b>(57,423)</b>	<b>7,423</b>	<b>--</b>	<b>50,000</b>	<b>--</b>
<b>Net Change in Fund Balance</b>	<b>93,632</b>	<b>(43,404)</b>	<b>(446,858)</b>	<b>122,634</b>	<b>(273,996)</b>
<i>Fund Balance at Beginning of Period - Restated (note 12)</i>	1,328,571	89,870	634,272	251,401	2,304,114
<b>Fund Balance at End of Period</b>	<b>\$ 1,422,203</b>	<b>\$ 46,466</b>	<b>\$ 187,414</b>	<b>\$ 374,035</b>	<b>\$ 2,030,118</b>

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

**Township of Acme**  
**Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance with Statement of Activities**  
**For the Year Ended June 30, 2015**

Total Net Change in Fund Balances - Governmental Funds	\$	(273,996)
<p>Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay expenditures of \$1,444,127 exceeds depreciation expense of \$27,185 in the current period.</p>		
		1,416,942
<p>Unavailable revenues not collected within 60 days of year-end are not included as revenues in the funds. However, they are reported as revenues in the statement of activities as soon as they are collectible. This represents the change in unavailable revenues during the year.</p>		
		(10,011)
<p>Changes to compensated absences are not shown in the fund financial statements. The net effect of the current year is to decrease net position.</p>		
		(3,224)
<b>Changes in Net Position - Governmental Funds</b>	<b>\$</b>	<b><u>1,129,711</u></b>

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

**Township of Acme  
Statement of Net Position  
Proprietary Fund  
June 30, 2015**

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Water and Sewer</u>
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash & Cash Equivalents	\$ 1,383,757
Accounts Receivable	194,014
<b>Total Current Assets</b>	<u>1,577,771</u>
<i>Noncurrent Assets</i>	
Depreciable Capital Assets (net)	6,707,394
<b>Total Assets</b>	<u>8,285,165</u>
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Accounts Payable	78,393
Accrued Interest	8,156
Current Portion of Long-term Debt	170,272
<b>Total Current Liabilities</b>	<u>256,821</u>
<i>Noncurrent Liabilities</i>	
Long-term Debt	1,414,841
<b>Total Liabilities</b>	<u>1,671,662</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	5,122,281
<i>Unrestricted</i>	1,491,222
<b>Total Net Position</b>	<u>\$ 6,613,503</u>

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

**Township of Acme**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Fund**  
**For the Year Ended June 30, 2015**

	<b>Business-type Activities - Enterprise Fund</b>
	<b>Water and Sewer</b>
<b>Operating Revenues</b>	
Charges for Services	\$ 972,382
<i>Total Operating Revenues</i>	972,382
<b>Operating Expenses</b>	
Contractual Services	375,899
Depreciation	245,179
<i>Total Operating Expenses</i>	621,078
<i>Operating Income (Loss)</i>	351,304
<b>Non-Operating Revenues (Expenses)</b>	
Interest Income	7,861
Interest Expense	(44,065)
<i>Net Non-Operating Revenues (Expenses)</i>	(36,204)
<i>Income Before Contributions and Transfers</i>	315,100
Transfers In	--
Transfers Out	--
<i>Change In Net Position</i>	315,100
<i>Net Position at Beginning of Period</i>	6,298,403
<i>Net Position at End of Period</i>	\$ 6,613,503

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, 2015**

	<b>Business-type Activities - Enterprise Fund</b>
	<b>Water and Sewer</b>
<b>Cash Flows from Operating Activities</b>	
Cash Received from Customers	\$ 988,655
Cash Payments to Employees for Services and Fringe Benefits	(350,507)
<b>Total Cash Flows from Operating Activities</b>	638,148
 <b>Cash Flows from Non-capital and Related Financing Activities</b>	
Increase (Decrease) in Internal Balances	(1,984)
<b>Total Cash Flows from (used by) Capital and Related Financing Activities</b>	(1,984)
 <b>Cash Flows from Capital and Related Financing Activities</b>	
Interest Paid	(44,065)
Principal Payments on Long-term Debt	(177,300)
<b>Total Cash Flows from (used by) Capital and Related Financing Activities</b>	(221,365)
 <b>Cash Flows from Investing Activities</b>	
Interest on Investments	6,887
<b>Total Cash Flows from Investing Activities</b>	6,887
 <b>Net Increase (Decrease) in Cash and Equivalents</b>	421,686
<i>Cash and Equivalents - Beginning of Year</i>	962,071
<b><i>Cash and Equivalents - End of Year</i></b>	<b>\$ 1,383,757</b>
 <b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
<b>Operating Income</b>	351,304
Adjustments to Reconcile Operating Income to Net Cash	
<b>Provided (Used) by Operating Activities</b>	
Depreciation Expense	245,179
<b>Changes in Assets &amp; Liabilities</b>	
Receivables	16,273
Accounts Payable	25,392
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 638,148</b>

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

**Township of Acme  
Statement of Fiduciary Net Position  
Fiduciary Funds  
June 30, 2015**

	<b>Agency</b>
<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 17,325
Accounts Receivable	56,261
<i>Total Assets</i>	73,586
<b>LIABILITIES</b>	
Due to Other Governments	17,325
Due to General Fund	56,261
<i>Total Liabilities</i>	73,586
<b>NET POSITION</b>	
Held in Trust	\$ --

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

**NOTES TO THE FINANCIAL STATEMENTS**

## Township of Acme

### Notes to the Financial Statements

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

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

#### ***Reporting entity***

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

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

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

#### **Joint Ventures**

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

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

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



## Township of Acme

### Notes to the Financial Statements

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

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

The Township is also responsible for lease payments to the Grand Traverse County Department of Public Works for the Township's portion of the Sewage Treatment Facility costs as listed in Note 5. In the year ended June 30, 2015, the Township paid \$161,235 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 \$635,015 and \$76,302, to Metro Emergency Services Authority during the year ended June 30, 2015 for fire department and EMS services, respectively.

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

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

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

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

## Township of Acme

### Notes to the Financial Statements

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

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

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

Property taxes, sales taxes, franchise taxes, 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 *farmland preservation fund* accounts for costs of establishing a system of farmland preservation. Financing is provided by a special property tax levy.

The Township reports the following major proprietary fund:

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

## Township of Acme

### Notes to the Financial Statements

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Additionally, the Township reports the following fund types:

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

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

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

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

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

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

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

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

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

## Township of Acme

### Notes to the Financial Statements

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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, 2015. Expenditures may not exceed appropriations. The appropriations resolutions are based on the projected expenditures budget of the department heads of the Township. Any amendment to the original budget must meet the requirements of Public Act 621. Any revisions that alter the total expenditures of any fund must be approved by the Township Board.

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

##### *Cash and Cash Equivalents*

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

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

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

## Township of Acme

### Notes to the Financial Statements

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#### *Receivables and Payables*

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

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

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

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

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

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

## Township of Acme

### Notes to the Financial Statements

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#### *Conservation Easements*

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

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

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

#### *Long-term Obligations*

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

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

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

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

## Township of Acme

### Notes to the Financial Statements

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#### *Net Position Flow Assumption*

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

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

#### *Fund Balance Flow Assumptions*

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

#### *Fund Balance Policies*

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

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

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

## Township of Acme

### Notes to the Financial Statements

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

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

The Township intends to maintain a fund balance of 50% of the Township's general fund annual operating expenditures. If a fund balance declines below 50%, it shall be recovered at a rate of 1% minimally, 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 2014 tax is levied and collectible on December 1, 2014 and is recognized as revenue in the year ended June 30, 2015, when the proceeds of the levy are budgeted and available for the financing of operations.

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

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

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

The Township has evaluated subsequent events and transactions for potential recognition and disclosure through November 23, 2015, 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 the following expenditures in excess of appropriations during the current year:

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Farm Land Preservation</b>			
Capital Outlay	\$ 781,000	\$ 1,444,127	\$ (663,127)
<b>Fire Fund</b>			
Public Safety	708,967	729,145	(20,178)

**Note 3 – Cash and Investments**

A reconciliation of cash and investments 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 Primary Government
<b>Statement of Net Position</b>				
Cash & Cash Equivalents	\$ 1,844,924	\$ 1,383,757	\$ 17,325	\$ 3,246,006

***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, 2015, \$2,514,809 of the Township's deposits were exposed to custodial credit risk because they were uninsured and uncollateralized.

**Township of Acme**

Notes to the Financial Statements

**Note 4 – Capital Assets**

Capital asset activity for governmental activities for the year ended June 30, 2015 was as follows:

<b>Primary Government</b>	<u>June 30, 2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2015</u>
<b>Capital assets not being depreciated</b>				
Land	\$ 13,508,708	\$ 1,444,127	\$ -	\$ 14,952,835
<b>Total Capital assets not being depreciated</b>	<u>13,508,708</u>	<u>1,444,127</u>	<u>-</u>	<u>14,952,835</u>
<b>Capital assets being depreciated</b>				
Buildings & Improvements	233,201	-	-	233,201
Vehicles	97,342	-	-	97,342
Equipment	120,063	-	20,350	120,063
<b>Total capital assets, being depreciated</b>	<u>450,606</u>	<u>-</u>	<u>20,350</u>	<u>450,606</u>
<b>Less accumulated depreciation</b>				
Buildings & Improvements	165,934	4,903	-	170,837
Vehicles	47,853	6,514	-	54,367
Equipment	96,645	15,768	20,350	112,413
<b>Total accumulated depreciation</b>	<u>310,432</u>	<u>27,185</u>	<u>20,350</u>	<u>337,617</u>
<b>Total capital assets</b>	<u>\$ 13,648,882</u>	<u>\$ 1,416,942</u>	<u>\$ -</u>	<u>\$ 15,065,824</u>

Capital asset activity for business-type activities for the year ended June 30, 2015 was as follows:

<b>Business-type Activities</b>	<u>June 30, 2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2015</u>
<b>Capital assets being depreciated</b>				
Water & Sewer System	\$ 12,260,679	\$ -	\$ 1,723	\$ 12,258,956
<b>Total capital assets, being depreciated</b>	<u>12,260,679</u>	<u>-</u>	<u>1,723</u>	<u>12,258,956</u>
<b>Less accumulated depreciation</b>				
Water & Sewer System	5,308,106	245,179	1,723	5,551,562
<b>Total accumulated depreciation</b>	<u>5,308,106</u>	<u>245,179</u>	<u>1,723</u>	<u>5,551,562</u>
<b>Total capital assets</b>	<u>\$ 6,952,573</u>	<u>\$ (245,179)</u>	<u>\$ -</u>	<u>\$ 6,707,394</u>

Depreciation expense was charged to the Township as follows:

<b>Governmental Activities</b>	
General Government	\$ 19,780
Recreation & Culture	7,405
<b>Total Governmental Activities</b>	<u>\$ 27,185</u>
<b>Business-type Activities</b>	
Water & Sewer	<u>\$ 245,179</u>

## Township of Acme

### Notes to the Financial Statements

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#### **Note 5 - Long-term Debt**

Long-term debt at June 30, 2015 was composed of the following individual issues:

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

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

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

The above business-type activities contractual obligations to Grand Traverse County (the "County") are the result of the County issuance of bonds on the Township's behalf. The Township has pledged substantially all revenue of the water and sewer fund, net of operating expenses, to repay the obligations; in addition, it has pledged to raise property taxes, to the extent permitted by law, if necessary to fund the obligation to repay the County. The Township's portion of County bonds are adjusted annually based on plant flows. Proceeds from the County bonds provided financing for the construction of the sewer facilities and assets. All agreements provide for the Township to use, operate and maintain the systems, at its own expense, subject to the terms and conditions of the agreement. The remaining principal to be paid on the bonds total \$1,261,041 as of June 30, 2015. During the current year, net revenues of the system were \$1,166,396 compared to the annual debt requirements of \$261,043.

#### ***Leases Payable***

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

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

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

## Township of Acme

### Notes to the Financial Statements

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

	Interest Rate	Maturity	6/30/2014	Reductions	6/30/2015	Due Within One Year
<b>Business-type Activities:</b>						
2003 Traverse City Wastewater Treatment Refunding Bonds	1.50 - 3.75%	2015	\$ 31,825	\$ 31,825	\$ -	\$ -
2004 Traverse City Septage Treatment Facility Project Bonds	3.05 - 5.00%	2024	51,975	9,175	42,800	9,598
2011 Traverse City Wastewater Treatment Plant Upgrade Refunding Bonds	3.00 - 4.00%	2022	1,279,422	112,853	1,166,569	144,609
Unamortized Bond Premium		2022	59,054	7,382	51,672	-
Leases with Grand Traverse County Department of Public Works		2022	340,137	16,065	324,072	16,065
<b>Total Business-type Activities</b>			<u>1,762,413</u>	<u>177,300</u>	<u>1,585,113</u>	<u>170,272</u>
<b>Total Primary Government Long-term Debt</b>			<u>\$ 1,762,413</u>	<u>\$ 177,300</u>	<u>\$ 1,585,113</u>	<u>\$ 170,272</u>

Future debt service maturity payments, excluding bond premiums, at June 30, 2015 were as follows:

	<b>Business-type Activities</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016	\$ 170,272	\$ 48,938	\$ 219,210
2017	185,158	41,743	226,901
2018	191,694	35,553	227,246
2019	199,047	29,096	228,142
2020	205,174	22,341	227,515
2021-2025	582,097	24,484	606,581
Total	<u>\$ 1,533,441</u>	<u>\$ 202,156</u>	<u>\$ 1,735,597</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 \$1,209,369 as of June 30, 2015.

#### **Note 6 - Interfund Balances & Interfund Transfers**

The Township reports interfund balances between many of its funds. Some of the balances are considered immaterial and are aggregated into a single column or row. The total of all balances agrees with the sum of interfund balances presented in the statements of net position / balance sheet for governmental funds, proprietary funds, and fiduciary funds.

There were no interfund balances as of June 30, 2015.

**Township of Acme**

Notes to the Financial Statements

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

Interfund transfers during the year were as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Nonmajor Governmental Funds	General Fund	\$ 50,000
Nonmajor Governmental Funds	Nonmajor Governmental Funds	58,500
Fire Fund	General Fund	7,423

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. 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 Township's total payroll during the current year was \$268,129. The current year contribution was calculated on covered payroll of \$185,163, resulting in an employer contribution of \$18,516. 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

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#### **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, 2015, 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, 2015 have not yet been conducted. Accordingly, the Township's compliance with applicable grant requirements will be established at some future date.

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

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

**Township of Acme**

Notes to the Financial Statements

	<u>General Fund</u>	<u>Fire Fund</u>	<u>Farm Land Preservation</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Nonspendable:					
Long-term Receivable	\$ 140,048	\$ -	\$ -	\$ -	\$ 140,048
Restricted for:					
Public Broadcasting	6,864	-	-	-	6,864
PA 48 Metro Act	33,282	-	-	-	33,282
Water Engineering Study	14,000	-	-	-	14,000
Fire Fund	-	46,466	-	-	46,466
Farmland Preservation Fund	-	-	187,414	-	187,414
Shoreline Preservation Fund	-	-	-	1,377	1,377
Police Protection Fund	-	-	-	119,310	119,310
New Urbanist Town Center Fund	-	-	-	27,889	27,889
Liquor Fund	-	-	-	13,019	13,019
Holiday Hills Improvement	-	-	-	190,535	190,535
<b>Total Restricted</b>	<u>54,146</u>	<u>46,466</u>	<u>187,414</u>	<u>352,130</u>	<u>640,156</u>
Committed for:					
Parks & Recreation	-	-	-	17,100	17,100
Cemetery Fund Perpetual Care	-	-	-	4,805	4,805
<b>Total Committed</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,905</u>	<u>21,905</u>
Assigned for:					
Saylor Park Boat Launch Improvement	95,868	-	-	-	95,868
GTTC Engineer Project Management	40,000	-	-	-	40,000
BS&A	30,539	-	-	-	30,539
Septage Plant Bond Buyout	202,246	-	-	-	202,246
<b>Total Assigned</b>	<u>368,653</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>368,653</u>
Unassigned	859,356	-	-	-	859,356
<b>Total Fund Balances - Governmental Funds</b>	<u>\$ 1,422,203</u>	<u>\$ 46,466</u>	<u>\$ 187,414</u>	<u>\$ 374,035</u>	<u>\$ 2,030,118</u>

Restricted fund balance of \$640,156 in the funds equals the amount restricted in the statement of net position in the government-wide financial statements.

**Note 12 - Prior Period Adjustment**

Beginning net equity was adjusted as of July 1, 2014 as follows:

- Fund balance of the fire fund was decreased by \$290,657 to account for prepaid expenditures that were expensed in prior periods.
- Net position increased by \$1,614,991 to account for purchase development rights, which are an intangible asset that were recorded at cost as opposed to gross value.

**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, 2015**

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative) Final to Actual
<b>Revenues</b>				
Property Taxes	\$ 320,843	\$ 349,126	\$ 341,431	\$ (7,695)
License & Permits	80,232	85,224	88,602	3,378
Grants	750	66,750	67,035	285
State Revenue Sharing	327,775	335,358	336,099	741
Charges for Services	54,250	22,485	36,917	14,432
Other	27,000	28,500	31,105	2,605
Interest Income	750	3,500	5,091	1,591
<i>Total Revenues</i>	<u>811,600</u>	<u>890,943</u>	<u>906,280</u>	<u>15,337</u>
<b>Expenditures</b>				
<b>General Government</b>				
Township Board	176,911	251,976	231,738	20,238
Supervisor	43,971	45,712	43,912	1,800
Elections	14,100	15,700	15,082	618
Assessing	39,913	41,033	39,916	1,117
Clerk	73,079	81,553	75,534	6,019
Board of Review	1,161	1,101	879	222
Treasurer	66,655	67,694	59,761	7,933
Building & Grounds	49,700	40,300	39,227	1,073
Other General Government	16,000	15,200	7,076	8,124
<i>Total General Government</i>	<u>481,490</u>	<u>560,269</u>	<u>513,125</u>	<u>47,144</u>
<b>Public Works</b>	1,013	2,720	1,549	1,171
<b>Community and Economic Development</b>	148,701	120,104	109,919	10,185
<b>Parks &amp; Recreation</b>	128,379	142,631	130,632	11,999
<b>Capital Outlay</b>	16,667	26,032	--	26,032
<i>Total Expenditures</i>	<u>776,250</u>	<u>772,270</u>	<u>755,225</u>	<u>17,045</u>
<b>Other Financing Uses</b>				
Transfers Out	--	57,423	57,423	--
<i>Total Expenditures and Other Financing Uses</i>	<u>776,250</u>	<u>909,179</u>	<u>812,648</u>	<u>96,531</u>
<b>Excess (Deficiency) of Revenues Over Expenditures and Other Uses</b>				
<i>Net Change in Fund Balance</i>	<u>35,350</u>	<u>(18,236)</u>	<u>93,632</u>	<u>111,868</u>
<i>Fund Balance at Beginning of Period</i>	1,328,571	1,328,571	1,328,571	--
<i>Fund Balance at End of Period</i>	<u>\$ 1,363,921</u>	<u>\$ 1,310,335</u>	<u>\$ 1,422,203</u>	<u>\$ 111,868</u>

**Township of Acme**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Fire Fund**  
**For the Year Ended June 30, 2015**

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative) Final to Actual
<b>Revenues</b>				
Property Taxes	\$ 88,025	\$ 705,178	\$ 678,318	\$ (26,860)
<i>Total Revenues</i>	<u>88,025</u>	<u>705,178</u>	<u>678,318</u>	<u>(26,860)</u>
<b>Other Financing Sources</b>				
Transfers In	--	8,613	7,423	(1,190)
<i>Total Revenues and Other Financing Sources</i>	<u>88,025</u>	<u>713,791</u>	<u>685,741</u>	<u>(28,050)</u>
<b>Expenditures</b>				
Public Safety	83,500	708,967	729,145	(20,178)
<i>Total Expenditures</i>	<u>83,500</u>	<u>708,967</u>	<u>729,145</u>	<u>(20,178)</u>
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures</i>	<u>4,525</u>	<u>4,824</u>	<u>(43,404)</u>	<u>(48,288)</u>
<i>Net Change in Fund Balance</i>	<u>4,525</u>	<u>4,824</u>	<u>(43,404)</u>	<u>(48,288)</u>
<i>Fund Balance at Beginning of Period</i>	89,870	89,870	89,870	--
<i>Fund Balance at End of Period</i>	<u>\$ 94,395</u>	<u>\$ 94,694</u>	<u>\$ 46,466</u>	<u>\$ (48,288)</u>

Township of Acme  
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual  
Farm Land Preservation  
For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative) Final to Actual
<b>Revenues</b>				
Property Taxes	\$ 266,800	\$ 266,800	\$ 217,180	\$ (49,620)
Local Contributions	--	--	819,402	819,402
Interest Income	1,200	1,200	138	(1,062)
<b>Total Revenues</b>	<u>268,000</u>	<u>268,000</u>	<u>1,036,720</u>	<u>768,720</u>
<b>Expenditures</b>				
Community and Economic Development	44,500	44,500	39,451	5,049
Capital Outlay	781,000	781,000	1,444,127	(663,127)
<b>Total Expenditures</b>	<u>825,500</u>	<u>825,500</u>	<u>1,483,578</u>	<u>(658,078)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(557,500)</u>	<u>(557,500)</u>	<u>(446,858)</u>	<u>110,642</u>
<b>Net Change in Fund Balance</b>	<u>(557,500)</u>	<u>(557,500)</u>	<u>(446,858)</u>	<u>110,642</u>
<b>Fund Balance at Beginning of Period</b>	<u>634,272</u>	<u>634,272</u>	<u>634,272</u>	<u>--</u>
<b>Fund Balance at End of Period</b>	<u>\$ 76,772</u>	<u>\$ 76,772</u>	<u>\$ 187,414</u>	<u>\$ 110,642</u>

**OTHER SUPPLEMENTARY INFORMATION**

**Township of Acme  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2015**

	Special Revenue					Capital Projects			Total Nonmajor Governmental Funds	
	Police Protection	Cemetery Fund	Liquor Fund	Shoreline Preservation	Parks and Recreation	New Urbanist Town Center	Township Improvement	Arnold Special Assessment		Holiday Hills Improvement
<b>ASSETS</b>										
Cash & Cash Equivalents	\$ 138,457	\$ 5,940	\$ 13,019	\$ 1,377	\$ 17,100	\$ 27,889	\$ --	\$ --	\$ 190,652	\$ 394,434
<i>Total Assets</i>	<u>\$ 138,457</u>	<u>\$ 5,940</u>	<u>\$ 13,019</u>	<u>\$ 1,377</u>	<u>\$ 17,100</u>	<u>\$ 27,889</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 190,652</u>	<u>\$ 394,434</u>
<b>LIABILITIES</b>										
Accounts Payable	\$ 19,147	\$ 1,135	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 117	\$ 20,399
<i>Total Liabilities</i>	<u>19,147</u>	<u>1,135</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>117</u>	<u>20,399</u>
<b>FUND BALANCE</b>										
Restricted	119,310	--	13,019	1,377	--	27,889	--	--	190,535	352,130
Committed	--	4,805	--	--	17,100	--	--	--	--	21,905
Unassigned	--	--	--	--	--	--	--	--	--	--
<i>Total Fund Balance</i>	<u>119,310</u>	<u>4,805</u>	<u>13,019</u>	<u>1,377</u>	<u>17,100</u>	<u>27,889</u>	<u>--</u>	<u>--</u>	<u>190,535</u>	<u>374,035</u>
<i>Total Liabilities and Fund Balance</i>	<u>\$ 138,457</u>	<u>\$ 5,940</u>	<u>\$ 13,019</u>	<u>\$ 1,377</u>	<u>\$ 17,100</u>	<u>\$ 27,889</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 190,652</u>	<u>\$ 394,434</u>

Township of Acme  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2015

	Special Revenue					Capital Projects			Total Nonmajor Governmental Funds	
	Police Protection	Cemetery Fund	Liquor Fund	Shoreline Preservation	Parks and Recreation	New Urbanist Town Center	Township Improvement	Arnold Special Assessment		Holiday Hills Improvement
<b>Revenues</b>										
Property Taxes	\$ 42,377	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 42,377
License & Permits	--	--	8,661	--	--	--	--	--	--	8,661
Charges for Services	--	3,600	--	--	--	--	--	94,572	--	98,172
Other	(31)	--	--	--	7,260	--	--	4,476	--	11,705
Interest Income	--	--	9	--	4	8	--	--	--	21
<b>Total Revenues</b>	<u>42,346</u>	<u>3,600</u>	<u>8,670</u>	<u>--</u>	<u>7,264</u>	<u>8</u>	<u>--</u>	<u>--</u>	<u>99,048</u>	<u>160,936</u>
<b>Expenditures</b>										
General Government	--	3,427	--	--	--	--	--	--	--	3,427
Public Safety	76,302	--	--	--	--	--	--	--	--	76,302
Public Works	--	--	--	--	--	--	--	8,513	--	8,513
Recreation & Culture	--	--	--	60	--	--	--	--	--	60
<b>Total Expenditures</b>	<u>76,302</u>	<u>3,427</u>	<u>--</u>	<u>60</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>8,513</u>	<u>88,302</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(33,956)</u>	<u>173</u>	<u>8,670</u>	<u>(60)</u>	<u>7,264</u>	<u>8</u>	<u>--</u>	<u>--</u>	<u>90,535</u>	<u>72,634</u>
<b>Other Financing Sources (Uses)</b>										
Transfers In	8,500	--	--	--	--	--	--	100,000	--	108,500
Transfers Out	--	--	(8,500)	--	--	--	(50,000)	--	--	(58,500)
<b>Net Other Financing Sources (Uses)</b>	<u>8,500</u>	<u>--</u>	<u>(8,500)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(50,000)</u>	<u>--</u>	<u>100,000</u>	<u>50,000</u>
<b>Net Change in Fund Balance</b>	<u>(25,456)</u>	<u>173</u>	<u>170</u>	<u>(60)</u>	<u>7,264</u>	<u>8</u>	<u>(50,000)</u>	<u>--</u>	<u>190,535</u>	<u>122,634</u>
<i>Fund Balance at Beginning of Period</i>	144,766	4,632	12,849	1,437	9,836	27,881	50,000	--	--	251,401
<b>Fund Balance at End of Period</b>	<u>\$ 119,310</u>	<u>\$ 4,805</u>	<u>\$ 13,019</u>	<u>\$ 1,377</u>	<u>\$ 17,100</u>	<u>\$ 27,889</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 190,535</u>	<u>\$ 374,035</u>



# Memo

To: Acme Township Board  
From: Shawn Winter, Zoning Administrator  
CC:  
Date: November 24, 2015  
Re: Parks and Trails Committee Update

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The following is a summary from the November 20, 2015 meeting regarding the grant strategy for improvements to North Bayside Park:

- Request that we forego CZM right now due to sequencing of the grant cycles
- Focus now on the DNR Trust Fund grant with an April 1, 2016 application deadline. This grant has a much larger reward (\$300,000 max) that we would need eventually. It requires a 25% match. We will partner with GTRLC and TART to help raise funds that provide a 26 – 35% match in order to boost our points in the application and bring us closer to the actual total cost. Township has already committed \$75,000 over the next three years.
- Ask for a motion for roughly \$5,000 dollars (exact cost still to be determined by Heinert) to be committed for the preliminary design work at North Bayside Park.
- Preliminary design work will provide information necessary to outline Phase I Work Program for 2016, utilizing funds we already have available for near-term improvements
- The remaining elements would be incorporated into the Phase II which will be outlined in the Trust Fund application.
- Hire a grant writer to assist in the DNR Trust Fund application. Funding will need to be committed for this process. C
- Revisit the Grand Traverse Band 2% and/or CZM grant next year (2016) to see if either fits our strategy at that point

Additionally, the structure of the group working on this project was addressed. Up until this point it consisted of the Shoreline Committee and the Trails Committee. It was recognized that the members of each of committee largely overlap in both personnel and the work that they are trying to accomplish. Moving forward, these two groups will be combined and known as the Parks and Trails Advisory Committee. It will consist of the following people:

- Parks and Trails Advisory Committee Members:
  - Jenema – Board representative
  - LaPointe – Board representative
  - Wentzloff – Planning Commission – Chair
  - Feringa – Planning Commission – Vice Chair, Grand Traverse Band
  - Timmins – Planning Commission, Parks and Rec Committee – Chair

- DeMarsh – Planning Commission
- Henkel – Park Maintenance
- Heffner – Community Representative
- Winter – Staff, point person between committee and advisory partners
- Parks and Trails Advisory Partners:
  - McDonough – GTRLC
  - Clark – TART
  - Heinert – Gosling Czubak

Future meetings will address the big picture organization about how this committees fits within the Parks and Recreation Committee, the Planning Commission, and the Township Board, as well as the formal structure adopted for meetings.



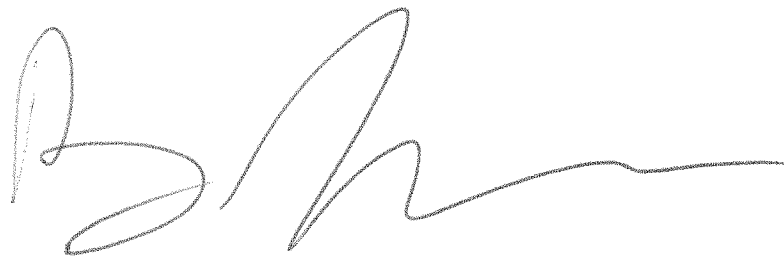
# ACME TOWNSHIP - Addendum to Treasurer's Report

Reconciled with Bank as of October 31, 2015

		FUND #	September 30, 2015 Account Balance	NET CHANGE	October 31, 2015 Account Balance
Chase Bank			\$ 803,601	\$ (65,194)	\$ 738,407
Chemical Bank - High Yield		101-206	\$ 156,771	\$ 7	\$ 156,777
Chemical Bank - Money Market Plus		207-209			
		212-246	\$ 297,224	\$ 13	\$ 297,236
Chemical Bank - Liquor Fund		212	\$ 12,195	\$ 0.52	\$ 12,196
<b>A TOTAL BANK ACCOUNTS FOR GENERAL FUND</b>			<b>\$ 1,269,791</b>	<b>\$ (65,174)</b>	<b>\$ 1,204,617</b>
Self Funded Accts Payable 6 Months	<i>Committed</i>	101	\$ 361,177	\$ -	\$ 361,177
Saylor Park Boat Launch Imp	<i>Motion</i>	101	\$ -	\$ 95,052	\$ 95,052
Septage Plant Bond Buyout	<i>Committed</i>	101	\$ 202,246	\$ 6,300	\$ 208,546
Water Engineering Study (GTB Grant)	<i>Restricted</i>	101	\$ 14,000	\$ -	\$ 14,000
GTTC Engineer Project Management	<i>Committed</i>	101	\$ 40,000	\$ -	\$ 40,000
Public Broadcast Equipment Fund	<i>Restricted</i>	101	\$ 6,864	\$ -	\$ 6,864
PA48 Metro Fund -(PA 48 Twp Imp (SAD) \$20,401)	<i>Restricted</i>	101	\$ 39,038	\$ 0	\$ 39,038
Park Match \$25,000 Per Yr (Start 15/16 Yr)	<i>Motion</i>	101	\$ -	\$ 25,000	\$ 25,000
<b>B Sub-Total Assigned From GENERAL FUND</b>			<b>\$ 663,325</b>	<b>\$ 101,352</b>	<b>\$ 764,677</b>
<b>Funds within General Fund Bank Account (Restricted or Committed)</b>					
Cemetery Fund	<i>Committed</i>	209	\$ 6,687	\$ 646	\$ 7,333
Fire Fund <i>Special Assessment</i>	<i>Restricted</i>	206	\$ 39,554	\$ (6,912)	\$ 32,643
Police Fund <i>Special Assessment</i>	<i>Restricted</i>	207	\$ 100,163	\$ -	\$ 100,163
Liquor Fund	<i>Restricted</i>	212	\$ 21,988	\$ 1	\$ 21,989
Township Improvement (SAD)	<i>Committed</i>	246	\$ -	\$ -	\$ -
<b>SUB-TOTAL (Restricted or Committed)</b>			<b>\$ 168,392</b>	<b>\$ (6,265)</b>	<b>\$ 162,128</b>
<b>C BALANCE</b>			<b>\$ 438,074</b>		<b>\$ 277,812</b>
			Note ((A)-(B+C))		Note ((A)-(B+C))
<b>RESTRICTED BY BOARD RESOLUTION ACCOUNTS:</b>					
Shoreline Preserv. Fund	<i>Committed</i>	224	\$ 1,377	\$ 0.03	\$ 1,378
Parks & Recreation Closed	<i>Closed</i>	226	\$ -	\$ -	\$ -
Saylor Park Boat Launch Imp	<i>Committed</i>	401	\$ 102,902	\$ 0.76	\$ 102,903
Parks/Shoreline Fund <small>(New Urbanist to Park/Shoreline)</small>	<i>Closed</i>	227	\$ -	\$ -	\$ -
Parks Fund	<i>Committed</i>	208	\$ 37,957	\$ 0.93	\$ 37,958
<b>SUB-TOTAL</b>			<b>\$ 142,237</b>		<b>\$ 142,238</b>
<b>D RESTRICTED BY MILLAGE:</b>					
Farmland <i>Millage Chemical Bank</i>	<i>Restricted</i>	225	\$ 5,198	\$ 0.22	\$ 5,199
Farmland <i>Millage Chase Bank</i>	<i>Restricted</i>	225	\$ 182,230	\$ (14,995.66)	\$ 167,234
Farmland Totals			\$ 187,428	\$ (14,995.44)	\$ 172,433
Tax Collection	<i>Temporary Funds</i>	703	\$ 1,373,013	\$ (1,294,695)	\$ 78,317
			<b>\$ 1,560,441</b>		<b>\$ 250,750</b>
<b>E RESTRICTED BY REVENUE SOURCE ACCOUNTS:</b>					
Sewer Fund Chemical Bank	<i>Restricted</i>	590	\$ 196,762	\$ 8	\$ 196,771
Sewer Fund Chase Bank	<i>Restricted</i>	590	\$ 1,301,102	\$ 698,320	\$ 1,999,422
Sewer Fund Totals	<i>Restricted</i>	590	\$ 1,497,864	\$ 698,328	\$ 2,196,192
Planning Review Fees (Trust & Agency) Escrow	<i>Restricted</i>	701	\$ -	\$ -	\$ -
Holiday Hills Special Assessment	<i>Restricted</i>	818	\$ 190,535	\$ 5,254	\$ 195,789
<b>ACME TOWNSHIP RESTRICTED FUNDS</b>			<b>\$ 1,688,399</b>		<b>\$ 2,391,981</b>
<b>F ACME TOWNSHIP ALL ACCOUNT BALANCES</b>			<b>\$ 4,660,868.1</b>		<b>\$ 3,989,587</b>
			NOTE: (A+D+E+F)		NOTE: (A+D+E+F)

Bank Code	Description	Beginning Balance 10/01/2015	Total Debits	Total Credits	Ending Balance 10/31/2015
CHASE	GENERAL FUND				
101	GENERAL FUND	629,684.42	50,629.24	96,932.35	583,381.31
206	FIRE FUND	39,554.39	0.00	6,911.89	32,642.50
207	POLICE PROTECTION	100,163.07	0.00	0.00	100,163.07
209	CEMETERY FUND	6,687.34	900.00	253.95	7,333.39
212	LIQUOR FUND	9,792.74	0.00	0.00	9,792.74
	GENERAL FUND	<u>785,881.96</u>	<u>51,529.24</u>	<u>104,098.19</u>	<u>733,313.01</u>
FARM	FARMLAND PRESERVATION				
225	FARMLAND PRESERVATION	182,229.72	7,504.34	15,000.00	174,734.06
	FARMLAND PRESERVATION	<u>182,229.72</u>	<u>7,504.34</u>	<u>15,000.00</u>	<u>174,734.06</u>
FARMM	FARMLAND PRESERVATION - MONEY MARKET				
225	FARMLAND PRESERVATION	5,198.45	0.22	0.00	5,198.67
	FARMLAND PRESERVATION - MONEY MARKET	<u>5,198.45</u>	<u>0.22</u>	<u>0.00</u>	<u>5,198.67</u>
GENHY	GENERAL FUND - HIGH YIELD				
101	GENERAL FUND	156,770.77	6.66	0.00	156,777.43
	GENERAL FUND - HIGH YIELD	<u>156,770.77</u>	<u>6.66</u>	<u>0.00</u>	<u>156,777.43</u>
GENMM	GENERAL FUND - MONEY MARKET				
101	GENERAL FUND	297,223.63	12.62	0.00	297,236.25
	GENERAL FUND - MONEY MARKET	<u>297,223.63</u>	<u>12.62</u>	<u>0.00</u>	<u>297,236.25</u>
LIQ	LIQUOR MONEY MARKET				
212	LIQUOR FUND	12,195.33	0.52	0.00	12,195.85
	LIQUOR MONEY MARKET	<u>12,195.33</u>	<u>0.52</u>	<u>0.00</u>	<u>12,195.85</u>
NEWUR	PARK FUND				
208	PARK FUND	37,957.91	0.93	0.00	37,958.84
	PARK FUND	<u>37,957.91</u>	<u>0.93</u>	<u>0.00</u>	<u>37,958.84</u>
PARKS	SAYLER PARK BOAT LAUNCH				
401	SAYLER PARK BOAT LAUNCH CAPITAL FUND	102,901.37	0.76	0.00	102,902.13
	SAYLER PARK BOAT LAUNCH	<u>102,901.37</u>	<u>0.76</u>	<u>0.00</u>	<u>102,902.13</u>
PETTY	PETTY CASH				
101	GENERAL FUND	200.00	0.00	0.00	200.00
	PETTY CASH	<u>200.00</u>	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>
SADH	HOLIDAY 818				
818	HOLIDAY HILLS AREA IMPROVEMENT	190,534.93	5,254.00	0.00	195,788.93

Bank Code	Description	Beginning Balance 10/01/2015	Total Debits	Total Credits	Ending Balance 10/31/2015
	HOLIDAY 818	190,534.93	5,254.00	0.00	195,788.93
SEWER 590	ACME RELIEF SEWER ACME RELIEF SEWER	1,301,101.71	721,837.09	23,516.98	1,999,421.82
	ACME RELIEF SEWER	<u>1,301,101.71</u>	<u>721,837.09</u>	<u>23,516.98</u>	<u>1,999,421.82</u>
SEWMM 590	ACME RELIEF SEWER MONEY MARKET ACME RELIEF SEWER	196,762.23	8.36	0.00	196,770.59
	ACME RELIEF SEWER MONEY MARKET	<u>196,762.23</u>	<u>8.36</u>	<u>0.00</u>	<u>196,770.59</u>
SHORE 224	SHORELINE PRESERVATION SHORELINE PPRESERVATION	1,377.47	0.03	0.00	1,377.50
	SHORELINE PRESERVATION	<u>1,377.47</u>	<u>0.03</u>	<u>0.00</u>	<u>1,377.50</u>
TAX 703	CURRENT TAX COLLECTION CURRENT TAX COLLECTION	1,372,058.78	363,378.26	1,708,893.69	26,543.35
	CURRENT TAX COLLECTION	<u>1,372,058.78</u>	<u>363,378.26</u>	<u>1,708,893.69</u>	<u>26,543.35</u>
	TOTAL - ALL FUNDS	<u>4,642,394.26</u>	<u>1,149,533.03</u>	<u>1,851,508.86</u>	<u>3,940,418.43</u>



User: CATHY DYE

PERIOD ENDING 10/31/2015

DB: Acme Township

GL NUMBER	DESCRIPTION	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDGT
		AMENDED BUDGET	10/31/2015 (ABNORMAL)	MONTH 10/31/2015 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Revenues						
Dept 000						
101-000-402.000	CURRENT PROPERTY TAXES	226,500.00	0.00	0.00	226,500.00	0.00
101-000-412.000	PERSONAL PROP TAXES	1,000.00	0.00	0.00	1,000.00	0.00
101-000-445.020	PENALTIES& INTEREST	500.00	1,146.04	925.67	(646.04)	229.21
101-000-447.000	ADMINISTRATIVE FEE 1%	104,600.00	84,153.27	16,984.42	20,446.73	80.45
101-000-448.000	CABLE TV FEE	82,500.00	0.00	0.00	82,500.00	0.00
101-000-465.000	PASSPORT FEES	3,200.00	625.00	0.00	2,575.00	19.53
101-000-574.000	ST SHARED SALES TAX	344,895.00	(3,292.00)	0.00	348,187.00	(0.95)
101-000-577.000	SWAMP TAX	1,000.00	0.00	0.00	1,000.00	0.00
101-000-602.000	GRANTS	50,000.00	20,070.00	0.00	29,930.00	40.14
101-000-607.000	CHARGES FOR SERVICES	0.00	29.30	0.00	(29.30)	100.00
101-000-608.001	Zoning Fees	14,500.00	7,016.00	2,435.00	7,484.00	48.39
101-000-610.000	Revenues for Escrow Account	60,000.00	55,525.61	13,500.00	4,474.39	92.54
101-000-631.000	CONS INDUSTRY ANNUAL MAINT FE	6,600.00	500.00	0.00	6,100.00	7.58
101-000-665.000	INTEREST ON INVESTMENTS	500.00	77.63	19.28	422.37	15.53
101-000-665.001	INTEREST SEPTAGE RECEIVED	1,400.00	0.00	0.00	1,400.00	0.00
101-000-667.000	RENT-PARKS	100.00	0.00	0.00	100.00	0.00
101-000-671.000	MISC REVENUES	4,000.00	0.00	0.00	4,000.00	0.00
101-000-676.000	REIMBURSEMENTS	24,000.00	16,665.37	15,169.15	7,334.63	69.44
101-000-676.701	REIMBURSEMENTS FROM 701	2,200.00	0.00	0.00	2,200.00	0.00
101-000-699.000	TRANS IN FRM OTHER FUNDS	0.00	0.52	0.00	(0.52)	100.00
Total Dept 000		927,495.00	182,516.74	49,033.52	744,978.26	19.68
TOTAL Revenues		927,495.00	182,516.74	49,033.52	744,978.26	19.68
Expenditures						
Dept 000						
101-000-465.001	POSTAGE FOR PASSPORTS	550.00	238.41	0.00	311.59	43.35
101-000-992.000	CONTINGENCY	65,000.00	0.00	0.00	65,000.00	0.00
101-000-994.000	TC TALUS CONTRACT SERVICES	800.00	0.00	0.00	800.00	0.00
101-000-997.300	FOURTH OF JULY FIREWORKS	300.00	0.00	0.00	300.00	0.00
101-000-998.000	GT COUNTY ROAD COMMISION TART	1,530.00	0.00	0.00	1,530.00	0.00
101-000-999.000	TRANSFER TO OTHER FUNDS	0.00	95,866.86	0.00	(95,866.86)	100.00
Total Dept 000		68,180.00	96,105.27	0.00	(27,925.27)	140.96
Dept 101-TOWNSHIP BOARD OF TRUSTEES						
101-101-702.000	SALARIES	27,000.00	8,957.66	2,230.76	18,042.34	33.18
101-101-703.001	SECRETARY	29,700.00	9,370.65	2,261.60	20,329.35	31.55
101-101-705.001	PER DIEM TRUSTEES	500.00	0.00	0.00	500.00	0.00
101-101-714.000	FICA LOCAL SHARE	4,650.00	1,224.73	327.52	3,425.27	26.34
101-101-726.000	SUPPLIES & POSTAGE	3,000.00	795.83	641.51	2,204.17	26.53
101-101-801.000	ACCOUNTING & AUDIT	11,000.00	0.00	0.00	11,000.00	0.00
101-101-801.001	INTERNAL ACCOUNTANT	2,500.00	355.00	355.00	2,145.00	14.20
101-101-802.001	ATTORNEY SERVICES LITIGATION	1,000.00	0.00	0.00	1,000.00	0.00
101-101-802.002	ATTORNEY SERVICES	17,000.00	1,756.87	900.87	15,243.13	10.33
101-101-802.005	CONTRACTED COMMUNITY SERVICES	50,000.00	20,070.00	0.00	29,930.00	40.14
101-101-803.003	ENGINEERING SERVICES	25,000.00	3,697.50	1,115.00	21,302.50	14.79
101-101-804.000	SOFTWARE SUPPORT & PROCESSIN	57,674.67	41,370.24	1,400.65	16,304.43	71.73
101-101-860.000	TRAVEL & MILEAGE	1,000.00	0.00	0.00	1,000.00	0.00
101-101-874.000	RETIREMENT/PENSION	3,270.00	1,066.65	239.24	2,203.35	32.62
101-101-900.000	PUBLICATIONS	2,000.00	644.24	458.00	1,355.76	32.21
101-101-910.000	INSURANCE	8,084.00	2,510.12	627.53	5,573.88	31.05

User: CATHY DYE

DB: Acme Township

PERIOD ENDING 10/31/2015

GL NUMBER	DESCRIPTION	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2015 (ABNORMAL)	MONTH 10/31/2015 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
101-101-946.001	SUPPLIES/POSTAGE	150.00	9.00	0.00	141.00	6.00
101-101-958.000	EDUCATION/TRAINING/CONVENTION	500.00	0.00	0.00	500.00	0.00
101-101-960.000	dues subscriptions	5,350.00	5,466.18	16.99	(116.18)	102.17
Total Dept 101-TOWNSHIP BOARD OF TRUSTEES		249,378.67	97,294.67	10,574.67	152,084.00	39.01
Dept 171-SUPERVISOR EXPENDITURES						
101-171-702.000	SALARIES	37,000.00	11,953.84	2,846.16	25,046.16	32.31
101-171-714.000	FICA LOCAL SHARE	3,040.00	1,001.32	241.28	2,038.68	32.94
101-171-726.000	SUPPLIES & POSTAGE	100.00	0.00	0.00	100.00	0.00
101-171-860.000	TRAVEL & MILEAGE	500.00	0.00	0.00	500.00	0.00
101-171-874.000	RETIREMENT/PENSION	4,000.00	1,408.45	315.38	2,591.55	35.21
101-171-910.000	INSURANCE	4,000.00	1,276.95	307.70	2,723.05	31.92
101-171-958.000	EDUCATION/TRAINING/CONVENTION	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 171-SUPERVISOR EXPENDITURES		49,640.00	15,640.56	3,710.52	33,999.44	31.51
Dept 191-ELECTION EXPENDITURES						
101-191-702.000	SALARIES	10,000.00	0.00	15.00	10,000.00	0.00
101-191-714.000	FICA LOCAL SHARE	380.00	0.00	0.00	380.00	0.00
101-191-726.000	SUPPLIES & POSTAGE	5,000.00	160.02	131.70	4,839.98	3.20
101-191-900.000	PUBLICATIONS	800.00	0.00	0.00	800.00	0.00
Total Dept 191-ELECTION EXPENDITURES		16,180.00	160.02	146.70	16,019.98	0.99
Dept 209-ASSESSOR'S EXPENDITURES						
101-209-702.000	SALARIES	5,000.00	1,666.68	416.67	3,333.32	33.33
101-209-714.000	FICA LOCAL SHARE	383.00	127.51	31.88	255.49	33.29
101-209-726.000	SUPPLIES & POSTAGE	2,500.00	166.54	166.54	2,333.46	6.66
101-209-803.002	ASSESSING CONTRACT SERVICES	40,000.00	13,333.36	3,333.34	26,666.64	33.33
101-209-803.004	ASSESSOR'S EVALUATION SERVICES	2,000.00	135.00	0.00	1,865.00	6.75
101-209-804.000	SOFTWARE SUPPORT & PROCESSIN	1,500.00	1,192.00	0.00	308.00	79.47
Total Dept 209-ASSESSOR'S EXPENDITURES		51,383.00	16,621.09	3,948.43	34,761.91	32.35
Dept 215-CLERK'S EXPENDITURES						
101-215-702.000	SALARIES	37,008.00	11,814.06	2,846.76	25,193.94	31.92
101-215-703.000	WAGES DEPUTY/SEC/PRT TIME	18,304.00	4,820.00	872.00	13,484.00	26.33
101-215-714.000	FICA LOCAL SHARE	4,231.00	1,104.82	250.22	3,126.18	26.11
101-215-726.000	SUPPLIES & POSTAGE	1,500.00	32.82	18.61	1,467.18	2.19
101-215-804.000	SOFTWARE SUPPORT & PROCESSIN	1,500.00	0.00	0.00	1,500.00	0.00
101-215-860.000	TRAVEL & MILEAGE	2,000.00	1,020.16	209.05	979.84	51.01
101-215-874.000	RETIREMENT/PENSION	5,538.00	1,281.06	284.68	4,256.94	23.13
101-215-910.000	INSURANCE	12,200.00	3,782.84	945.71	8,417.16	31.01
101-215-958.000	EDUCATION/TRAINING/CONVENTION	2,000.00	353.00	15.00	1,647.00	17.65
Total Dept 215-CLERK'S EXPENDITURES		84,281.00	24,208.76	5,442.03	60,072.24	28.72
Dept 247-BOARD OF REVIEW						
101-247-702.000	SALARIES	800.00	0.00	0.00	800.00	0.00
101-247-714.000	FICA LOCAL SHARE	61.00	0.00	0.00	61.00	0.00

User: CATHY DYE

DB: Acme Township

PERIOD ENDING 10/31/2015

GL NUMBER	DESCRIPTION	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2015 (ABNORMAL)	MONTH 10/31/2015 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
101-247-900.000	PUBLICATIONS	100.00	0.00	0.00	100.00	0.00
101-247-956.000	MISCELLANEOUS	200.00	0.00	0.00	200.00	0.00
Total Dept 247-BOARD OF REVIEW		1,161.00	0.00	0.00	1,161.00	0.00
Dept 253-TREASURER'S EXPENDITURES						
101-253-702.000	SALARIES	25,159.00	8,031.51	1,935.30	17,127.49	31.92
101-253-703.000	WAGES DEPUTY/SEC/PRT TIME	25,159.00	8,031.51	1,935.30	17,127.49	31.92
101-253-714.000	FICA LOCAL SHARE	3,825.00	1,195.55	287.78	2,629.45	31.26
101-253-726.000	SUPPLIES & POSTAGE	5,000.00	1,886.24	24.91	3,113.76	37.72
101-253-804.000	SOFTWARE SUPPORT & PROCESSIN	1,000.00	0.00	0.00	1,000.00	0.00
101-253-860.000	TRAVEL & MILEAGE	1,000.00	0.00	0.00	1,000.00	0.00
101-253-874.000	RETIREMENT/PENSION	5,032.00	1,741.86	387.08	3,290.14	34.62
101-253-910.000	INSURANCE	2,200.00	366.48	91.62	1,833.52	16.66
101-253-958.000	EDUCATION/TRAINING/CONVENTION	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 253-TREASURER'S EXPENDITURES		69,375.00	21,253.15	4,661.99	48,121.85	30.64
Dept 265-TOWNHALL EXPENDITURES						
101-265-726.000	SUPPLIES & POSTAGE	1,500.00	628.75	332.82	871.25	41.92
101-265-851.000	CABLE INTERNET SERVICES	4,000.00	1,329.65	335.77	2,670.35	33.24
101-265-920.000	ELECTRIC UTILITIES TOWNHALL	11,000.00	4,119.90	1,372.62	6,880.10	37.45
101-265-921.000	STREET LIGHTS	12,500.00	2,216.38	362.08	10,283.62	17.73
101-265-922.000	MICH CON GAS	4,000.00	269.74	36.95	3,730.26	6.74
101-265-923.000	SEWER TOWNSHIP HALL	800.00	90.00	0.00	710.00	11.25
101-265-930.000	REPAIRS & MAINT	5,500.00	1,284.93	269.95	4,215.07	23.36
Total Dept 265-TOWNHALL EXPENDITURES		39,300.00	9,939.35	2,710.19	29,360.65	25.29
Dept 410-PLANNING & ZONING EXPENDITURES						
101-410-702.002	ZONING ADMIN SALARY	50,000.00	13,789.44	3,461.54	36,210.56	27.58
101-410-705.000	PER DIEM PLANNING/ZBA	18,500.00	2,625.00	100.00	15,875.00	14.19
101-410-714.000	FICA LOCAL SHARE	5,210.00	1,494.66	296.00	3,715.34	28.69
101-410-726.000	SUPPLIES & POSTAGE	400.00	30.65	3.79	369.35	7.66
101-410-726.001	POSTAGE T & A	100.00	0.00	0.00	100.00	0.00
101-410-802.001	ATTORNEY SERVICES LITIGATION	0.00	27.00	0.00	(27.00)	100.00
101-410-802.002	ATTORNEY SERVICES	16,000.00	3,803.13	1,849.13	12,196.87	23.77
101-410-802.003	ATTORNEY T & A	20,000.00	4,273.32	674.60	15,726.68	21.37
101-410-803.000	PLANNER SERVICES	15,000.00	2,535.00	480.00	12,465.00	16.90
101-410-803.001	PLANNING CONSULTANT	18,000.00	2,250.00	750.00	15,750.00	12.50
101-410-803.004	ENGINEERING SERVICES T&A	10,000.00	16,183.50	5,236.00	(6,183.50)	161.84
101-410-803.005	PLANNING & CONSULTANT T & A	29,000.00	22,236.37	2,443.75	6,763.63	76.68
101-410-804.000	SOFTWARE SUPPORT & PROCESSIN	500.00	0.00	0.00	500.00	0.00
101-410-860.000	TRAVEL & MILEAGE	500.00	92.38	92.38	407.62	18.48
101-410-874.000	RETIREMENT/PENSION	2,500.00	67.38	0.00	2,432.62	2.70
101-410-900.000	PUBLICATIONS	2,500.00	350.75	232.50	2,149.25	14.03
101-410-900.001	PUBLICATIONS T & A	900.00	0.00	0.00	900.00	0.00
101-410-910.000	INSURANCE	10,000.00	1,198.77	307.70	8,801.23	11.99
101-410-949.000	RENTAL OF SPACE	300.00	0.00	0.00	300.00	0.00
101-410-958.000	EDUCATION/TRAINING/CONVENTION	2,500.00	335.00	60.00	2,165.00	13.40
101-410-960.000	dues subcriptions	500.00	0.00	0.00	500.00	0.00

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DB: Acme Township

PERIOD ENDING 10/31/2015

GL NUMBER	DESCRIPTION	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDGT USED
		AMENDED BUDGET	10/31/2015 NORMAL (ABNORMAL)	MONTH 10/31/2015 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 410-PLANNING & ZONING EXPENDITURES		202,410.00	71,292.35	15,987.39	131,117.65	35.22
Dept 750-MAINT & PARKS EXPENDITURES						
101-750-702.000	SALARIES	47,600.00	15,870.98	3,665.60	31,729.02	33.34
101-750-703.000	WAGES DEPUTY/SEC/PRT TIME	9,000.00	6,975.00	735.00	2,025.00	77.50
101-750-714.000	FICA LOCAL SHARE	4,230.00	1,520.87	289.03	2,709.13	35.95
101-750-726.000	SUPPLIES & POSTAGE	2,000.00	193.27	105.30	1,806.73	9.66
101-750-860.000	TRAVEL & MILEAGE	95.00	18.00	0.00	77.00	18.95
101-750-874.000	RETIREMENT/PENSION	4,760.00	1,699.36	366.56	3,060.64	35.70
101-750-910.000	INSURANCE	13,000.00	3,756.40	939.10	9,243.60	28.90
101-750-930.000	REPAIRS & MAINT	23,990.00	45,448.33	39,573.62	(21,458.33)	189.45
101-750-956.000	MISCELLANEOUS	2,000.00	1,000.00	1,000.00	1,000.00	50.00
Total Dept 750-MAINT & PARKS EXPENDITURES		106,675.00	76,482.21	46,674.21	30,192.79	71.70
Dept 861-RETIREMENT/PENSION						
101-861-874.000	RETIREMENT/PENSION	1,200.00	1,245.00	0.00	(45.00)	103.75
Total Dept 861-RETIREMENT/PENSION		1,200.00	1,245.00	0.00	(45.00)	103.75
Dept 865-INSURANCE						
101-865-910.000	INSURANCE	12,000.00	1,937.00	0.00	10,063.00	16.14
Total Dept 865-INSURANCE		12,000.00	1,937.00	0.00	10,063.00	16.14
Dept 970-CAPITAL IMPROVEMENTS						
101-970-975.000	TWNHALL CAPITAL IMPROVE	400.00	0.00	0.00	400.00	0.00
Total Dept 970-CAPITAL IMPROVEMENTS		400.00	0.00	0.00	400.00	0.00
TOTAL Expenditures		951,563.67	432,179.43	93,856.13	519,384.24	45.42
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		927,495.00	182,516.74	49,033.52	744,978.26	19.68
TOTAL EXPENDITURES		951,563.67	432,179.43	93,856.13	519,384.24	45.42
NET OF REVENUES & EXPENDITURES		(24,068.67)	(249,662.69)	(44,822.61)	225,594.02	1,037.29

REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

PERIOD ENDING 10/31/2015

GL NUMBER	DESCRIPTION	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2015 (ABNORMAL)	MONTH 10/31/2015 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 206 - FIRE FUND						
Revenues						
Dept 000						
206-000-402.000	CURRENT PROPERTY TAXES	733,463.00	0.00	0.00	733,463.00	0.00
206-000-671.000	MISC REVENUES	0.00	899.00	0.00	(899.00)	100.00
206-000-699.000	TRANS IN FRM OTHER FUNDS	4,000.00	0.00	0.00	4,000.00	0.00
Total Dept 000		737,463.00	899.00	0.00	736,564.00	0.12
TOTAL Revenues		737,463.00	899.00	0.00	736,564.00	0.12
Expenditures						
Dept 000						
206-000-802.004	CONTRACTED EMPLOYEE SERVICES	91,300.00	13,823.78	6,911.89	77,476.22	15.14
206-000-805.000	METRO FIRE CONTRACT	645,447.12	0.00	0.00	645,447.12	0.00
206-000-964.000	REIMBURSEMENTS	0.00	899.00	0.00	(899.00)	100.00
Total Dept 000		736,747.12	14,722.78	6,911.89	722,024.34	2.00
TOTAL Expenditures		736,747.12	14,722.78	6,911.89	722,024.34	2.00
Fund 206 - FIRE FUND:						
TOTAL REVENUES		737,463.00	899.00	0.00	736,564.00	0.12
TOTAL EXPENDITURES		736,747.12	14,722.78	6,911.89	722,024.34	2.00
NET OF REVENUES & EXPENDITURES		715.88	(13,823.78)	(6,911.89)	14,539.66	1,931.02



User: CATHY DYE

PERIOD ENDING 10/31/2015

DB: Acme Township

GL NUMBER	DESCRIPTION	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDG USED
		AMENDED BUDGET	10/31/2015 (ABNORMAL)	MONTH 10/31/2015 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 207 - POLICE PROTECTION						
Revenues						
Dept 000						
207-000-402.000	CURRENT PROPERTY TAXES	43,850.00	0.00	0.00	43,850.00	0.00
207-000-671.000	MISC REVENUES	27,550.00	0.00	0.00	27,550.00	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		<u>80,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>80,000.00</u>	<u>0.00</u>
TOTAL Revenues		<u>80,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>80,000.00</u>	<u>0.00</u>
Expenditures						
Dept 000						
207-000-802.000	COMMUNITY POLICING CONTRACT	78,500.00	19,147.00	0.00	59,353.00	24.39
Total Dept 000		<u>78,500.00</u>	<u>19,147.00</u>	<u>0.00</u>	<u>59,353.00</u>	<u>24.39</u>
TOTAL Expenditures		<u>78,500.00</u>	<u>19,147.00</u>	<u>0.00</u>	<u>59,353.00</u>	<u>24.39</u>
<hr/>						
Fund 207 - POLICE PROTECTION:						
TOTAL REVENUES		80,000.00	0.00	0.00	80,000.00	0.00
TOTAL EXPENDITURES		78,500.00	19,147.00	0.00	59,353.00	24.39
NET OF REVENUES & EXPENDITURES		<u>1,500.00</u>	<u>(19,147.00)</u>	<u>0.00</u>	<u>20,647.00</u>	<u>1,276.47</u>

User: CATHY DYE

PERIOD ENDING 10/31/2015

DB: Acme Township

GL NUMBER	DESCRIPTION	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2015 NORMAL (ABNORMAL)	MONTH 10/31/2015 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 208 - PARK FUND						
Revenues						
Dept 000						
208-000-600.000	CONTRIBUTIONS FROM RESIDENTS	5,200.00	0.00	0.00	5,200.00	0.00
208-000-665.000	INTEREST ON INVESTMENTS	5.00	1.78	0.93	3.22	35.60
208-000-699.000	TRANS IN FRM OTHER FUNDS	0.00	37,957.06	0.00	(37,957.06)	100.00
Total Dept 000		<u>5,205.00</u>	<u>37,958.84</u>	<u>0.93</u>	<u>(32,753.84)</u>	<u>729.28</u>
TOTAL Revenues		<u>5,205.00</u>	<u>37,958.84</u>	<u>0.93</u>	<u>(32,753.84)</u>	<u>729.28</u>
Expenditures						
Dept 000						
208-000-930.005	SHORELINE REDEVELOPMENT	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 000		<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>
TOTAL Expenditures		<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>
Fund 208 - PARK FUND:						
TOTAL REVENUES		<u>5,205.00</u>	<u>37,958.84</u>	<u>0.93</u>	<u>(32,753.84)</u>	<u>729.28</u>
TOTAL EXPENDITURES		<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>
NET OF REVENUES & EXPENDITURES		<u>205.00</u>	<u>37,958.84</u>	<u>0.93</u>	<u>(37,753.84)</u>	<u>18,516.5</u>

PERIOD ENDING 10/31/2015

GL NUMBER	DESCRIPTION	2015-16 AMENDED BUDGET	YTD BALANCE 10/31/2015 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2015 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 209 - CEMETERY FUND						
Revenues						
Dept 000						
209-000-643.000	CEMETARY lot &plots	2,400.00	1,600.00	400.00	800.00	66.67
209-000-646.000	BURIAL FEE PAYMENTS	3,000.00	1,700.00	500.00	1,300.00	56.67
Total Dept 000		5,400.00	3,300.00	900.00	2,100.00	61.11
TOTAL Revenues		5,400.00	3,300.00	900.00	2,100.00	61.11
Expenditures						
Dept 000						
209-000-726.000	SUPPLIES & POSTAGE	500.00	104.91	11.98	395.09	20.98
209-000-802.004	CONTRACTED EMPLOYEE SERVICES	2,000.00	600.00	200.00	1,400.00	30.00
209-000-930.000	REPAIRS & MAINT	2,500.00	66.97	41.97	2,433.03	2.68
Total Dept 000		5,000.00	771.88	253.95	4,228.12	15.44
TOTAL Expenditures		5,000.00	771.88	253.95	4,228.12	15.44
Fund 209 - CEMETERY FUND:						
TOTAL REVENUES		5,400.00	3,300.00	900.00	2,100.00	61.11
TOTAL EXPENDITURES		5,000.00	771.88	253.95	4,228.12	15.44
NET OF REVENUES & EXPENDITURES		400.00	2,528.12	646.05	(2,128.12)	632.03

User: CATHY DYE

PERIOD ENDING 10/31/2015

DB: Acme Township

GL NUMBER	DESCRIPTION	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2015 NORMAL (ABNORMAL)	MONTH 10/31/2015 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 212 - LIQUOR FUND						
Revenues						
Dept 000						
212-000-443.000	LIQUOR LICENSE FEES	9,000.00	8,967.20	0.00	32.80	99.64
212-000-665.000	INTEREST ON INVESTMENTS	0.00	2.06	0.52	(2.06)	100.00
Total Dept 000		9,000.00	8,969.26	0.52	30.74	99.66
TOTAL Revenues		9,000.00	8,969.26	0.52	30.74	99.66
Expenditures						
Dept 000						
212-000-999.000	TRANSFER TO OTHER FUNDS	8,660.00	0.00	0.00	8,660.00	0.00
Total Dept 000		8,660.00	0.00	0.00	8,660.00	0.00
TOTAL Expenditures		8,660.00	0.00	0.00	8,660.00	0.00
Fund 212 - LIQUOR FUND:						
TOTAL REVENUES		9,000.00	8,969.26	0.52	30.74	99.66
TOTAL EXPENDITURES		8,660.00	0.00	0.00	8,660.00	0.00
NET OF REVENUES & EXPENDITURES		340.00	8,969.26	0.52	(8,629.26)	2,638.02

PERIOD ENDING 10/31/2015

GL NUMBER	DESCRIPTION	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2015 NORMAL (ABNORMAL)	MONTH 10/31/2015 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 224 - SHORELINE PPRESERVATION						
Revenues						
Dept 000						
224-000-665.000	INTEREST ON INVESTMENTS	0.00	0.12	0.03	(0.12)	100.00
Total Dept 000		0.00	0.12	0.03	(0.12)	100.00
TOTAL Revenues		0.00	0.12	0.03	(0.12)	100.00
Fund 224 - SHORELINE PPRESERVATION:						
TOTAL REVENUES		0.00	0.12	0.03	(0.12)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.12	0.03	(0.12)	100.00

User: CATHY DYE

PERIOD ENDING 10/31/2015

DB: Acme Township

GL NUMBER	DESCRIPTION	2015-16 AMENDED BUDGET	YTD BALANCE 10/31/2015 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2015 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 225 - FARMLAND PRESERVATION						
Revenues						
Dept 000						
225-000-402.000	CURRENT PROPERTY TAXES	265,000.00	0.00	0.00	265,000.00	0.00
225-000-665.000	INTEREST ON INVESTMENTS	10.00	19.04	4.56	(9.04)	190.40
Total Dept 000		265,010.00	19.04	4.56	264,990.96	0.01
TOTAL Revenues		265,010.00	19.04	4.56	264,990.96	0.01
Expenditures						
Dept 000						
225-000-802.002	ATTORNEY SERVICES	3,000.00	0.00	0.00	3,000.00	0.00
225-000-802.004	CONTRACTED EMPLOYEE SERVICES	20,000.00	7,500.00	7,500.00	12,500.00	37.50
225-000-941.000	PDR PYMT TO LANDOWNERS	200,000.00	0.00	0.00	200,000.00	0.00
225-000-942.000	APPRASAL EXPENSES	2,500.00	0.00	0.00	2,500.00	0.00
Total Dept 000		225,500.00	7,500.00	7,500.00	218,000.00	3.33
TOTAL Expenditures		225,500.00	7,500.00	7,500.00	218,000.00	3.33
Fund 225 - FARMLAND PRESERVATION:						
TOTAL REVENUES		265,010.00	19.04	4.56	264,990.96	0.01
TOTAL EXPENDITURES		225,500.00	7,500.00	7,500.00	218,000.00	3.33
NET OF REVENUES & EXPENDITURES		39,510.00	(7,480.96)	(7,495.44)	46,990.96	18.93

PERIOD ENDING 10/31/2015

GL NUMBER	DESCRIPTION	2015-16 AMENDED BUDGET	YTD BALANCE 10/31/2015 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2015 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 226 - PARK and RECREATION FUND						
Revenues						
Dept 000						
226-000-665.000	INTEREST ON INVESTMENTS	0.00	0.43	0.00	(0.43)	100.00
Total Dept 000		0.00	0.43	0.00	(0.43)	100.00
TOTAL Revenues		0.00	0.43	0.00	(0.43)	100.00
Expenditures						
Dept 000						
226-000-999.000	TRANSFER TO OTHER FUNDS	0.00	17,100.52	0.00	(17,100.52)	100.00
Total Dept 000		0.00	17,100.52	0.00	(17,100.52)	100.00
TOTAL Expenditures		0.00	17,100.52	0.00	(17,100.52)	100.00
Fund 226 - PARK and RECREATION FUND:						
TOTAL REVENUES		0.00	0.43	0.00	(0.43)	100.00
TOTAL EXPENDITURES		0.00	17,100.52	0.00	(17,100.52)	100.00
NET OF REVENUES & EXPENDITURES		0.00	(17,100.09)	0.00	17,100.09	100.00

User: CATHY DYE

PERIOD ENDING 10/31/2015

DB: Acme Township

GL NUMBER	DESCRIPTION	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2015 (NORMAL (ABNORMAL))	MONTH 10/31/2015 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 227 - NEW URBANIST TOWN CENTER						
Revenues						
Dept 000						
227-000-665.000	INTEREST ON INVESTMENTS	0.00	0.71	0.00	(0.71)	100.00
Total Dept 000		0.00	0.71	0.00	(0.71)	100.00
TOTAL Revenues		0.00	0.71	0.00	(0.71)	100.00
Expenditures						
Dept 000						
227-000-999.000	TRANSFER TO OTHER FUNDS	0.00	27,889.74	0.00	(27,889.74)	100.00
Total Dept 000		0.00	27,889.74	0.00	(27,889.74)	100.00
TOTAL Expenditures		0.00	27,889.74	0.00	(27,889.74)	100.00
Fund 227 - NEW URBANIST TOWN CENTER:						
TOTAL REVENUES		0.00	0.71	0.00	(0.71)	100.00
TOTAL EXPENDITURES		0.00	27,889.74	0.00	(27,889.74)	100.00
NET OF REVENUES & EXPENDITURES		0.00	(27,889.03)	0.00	27,889.03	100.00



REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP  
 PERIOD ENDING 10/31/2015

GL NUMBER	DESCRIPTION	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	10/31/2015 NORMAL (ABNORMAL)	MONTH 10/31/2015 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 401 - SAYLER PARK BOAT LAUNCH CAPITAL FUND						
Revenues						
Dept 000						
401-000-665.000	INTEREST ON INVESTMENTS	4.00	2.59	0.76	1.41	64.75
401-000-699.000	TRANS IN FRM OTHER FUNDS	0.00	102,899.54	0.00	(102,899.54)	100.00
Total Dept 000		4.00	102,902.13	0.76	(102,898.13)	2,572.55
TOTAL Revenues		4.00	102,902.13	0.76	(102,898.13)	2,572.55
Expenditures						
Dept 000						
401-000-803.000	PLANNER SERVICES	0.00	11,352.00	11,352.00	(11,352.00)	100.00
401-000-930.002	PARKS & RECREATION EXPENDITURE	10,000.00	0.00	0.00	10,000.00	0.00
Total Dept 000		10,000.00	11,352.00	11,352.00	(1,352.00)	113.52
TOTAL Expenditures		10,000.00	11,352.00	11,352.00	(1,352.00)	113.52
Fund 401 - SAYLER PARK BOAT LAUNCH CAPITAL FUND:						
TOTAL REVENUES		4.00	102,902.13	0.76	(102,898.13)	2,572.55
TOTAL EXPENDITURES		10,000.00	11,352.00	11,352.00	(1,352.00)	113.52
NET OF REVENUES & EXPENDITURES		(9,996.00)	91,550.13	(11,351.24)	(101,546.13)	915.87

User: CATHY DYE

PERIOD ENDING 10/31/2015

DB: Acme Township

GL NUMBER	DESCRIPTION	2015-16 AMENDED BUDGET	YTD BALANCE 10/31/2015 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2015 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 590 - ACME RELIEF SEWER						
Revenues						
Dept 000						
590-000-460.000	USAGE&CONNECTION FEES	870,000.00	754,363.01	721,803.57	115,636.99	86.71
590-000-665.000	INTEREST ON INVESTMENTS	525.00	158.33	41.88	366.67	30.16
Total Dept 000		870,525.00	754,521.34	721,845.45	116,003.66	86.67
Dept 550-HOPE VILLAGE- WATER						
590-550-450.000	USAGE FEES	14,000.00	3,500.61	0.00	10,499.39	25.00
Total Dept 550-HOPE VILLAGE- WATER		14,000.00	3,500.61	0.00	10,499.39	25.00
TOTAL Revenues		884,525.00	758,021.95	721,845.45	126,503.05	85.70
Expenditures						
Dept 000						
590-000-803.003	ENGINEERING SERVICES	45,000.00	1,177.50	0.00	43,822.50	2.62
590-000-956.001	OPERATING & MAINT EXP	451,254.00	44,367.66	9,580.95	406,886.34	9.83
590-000-956.003	HOCH ROAD #697 EXP	1,550.00	234.21	61.85	1,315.79	15.11
590-000-995.001	INTEREST on BONDS	250,000.00	13,022.05	13,022.05	236,977.95	5.21
Total Dept 000		747,804.00	58,801.42	22,664.85	689,002.58	7.86
Dept 550-HOPE VILLAGE- WATER						
590-550-956.001	OPERATING & MAINT EXP	14,000.00	2,406.90	852.13	11,593.10	17.19
Total Dept 550-HOPE VILLAGE- WATER		14,000.00	2,406.90	852.13	11,593.10	17.19
TOTAL Expenditures		761,804.00	61,208.32	23,516.98	700,595.68	8.03
Fund 590 - ACME RELIEF SEWER:						
TOTAL REVENUES		884,525.00	758,021.95	721,845.45	126,503.05	85.70
TOTAL EXPENDITURES		761,804.00	61,208.32	23,516.98	700,595.68	8.03
NET OF REVENUES & EXPENDITURES		122,721.00	696,813.63	698,328.47	(574,092.63)	567.80

PERIOD ENDING 10/31/2015

GL NUMBER	DESCRIPTION	2015-16 AMENDED BUDGET	YTD BALANCE 10/31/2015 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2015 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 703 - CURRENT TAX COLLECTION						
Expenditures						
Dept 000						
703-000-956.000	MISCELLANEOUS	0.00	262.42	0.00	(262.42)	100.00
Total Dept 000		0.00	262.42	0.00	(262.42)	100.00
TOTAL Expenditures		0.00	262.42	0.00	(262.42)	100.00
Fund 703 - CURRENT TAX COLLECTION:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	262.42	0.00	(262.42)	100.00
NET OF REVENUES & EXPENDITURES		0.00	(262.42)	0.00	262.42	100.00

PERIOD ENDING 10/31/2015

GL NUMBER	DESCRIPTION	2015-16 AMENDED BUDGET	YTD BALANCE 10/31/2015 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2015 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 818 - HOLIDAY HILLS AREA IMPROVEMENT						
Revenues						
Dept 000						
818-000-665.000	INTEREST ON INVESTMENTS	150.00	0.00	0.00	150.00	0.00
818-000-671.000	MISC REVENUES	2,560.00	0.00	0.00	2,560.00	0.00
818-000-672.020	PREPAID ASSESSMENTS	55,610.00	5,254.00	5,254.00	50,356.00	9.45
Total Dept 000		58,320.00	5,254.00	5,254.00	53,066.00	9.01
TOTAL Revenues		58,320.00	5,254.00	5,254.00	53,066.00	9.01
Expenditures						
Dept 000						
818-000-900.000	PUBLICATIONS	500.00	0.00	0.00	500.00	0.00
818-000-997.000	DEBT PAYMENT TO COUNTY	22,818.75	0.00	0.00	22,818.75	0.00
Total Dept 000		23,318.75	0.00	0.00	23,318.75	0.00
TOTAL Expenditures		23,318.75	0.00	0.00	23,318.75	0.00
Fund 818 - HOLIDAY HILLS AREA IMPROVEMENT:						
TOTAL REVENUES		58,320.00	5,254.00	5,254.00	53,066.00	9.01
TOTAL EXPENDITURES		23,318.75	0.00	0.00	23,318.75	0.00
NET OF REVENUES & EXPENDITURES		35,001.25	5,254.00	5,254.00	29,747.25	15.01
TOTAL REVENUES - ALL FUNDS						
		2,972,422.00	1,099,842.22	777,039.77	1,872,579.78	37.00
TOTAL EXPENDITURES - ALL FUNDS						
		2,806,093.54	592,134.09	143,390.95	2,213,959.45	21.10
NET OF REVENUES & EXPENDITURES		166,328.46	507,708.13	633,648.82	(341,379.67)	305.24

Fund 101 GENERAL FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
101-000-001.000	CASH-CHECKING	740,085.57	583,381.31
101-000-002.000	CASH ON HAND (PETTY CASH)	200.00	200.00
101-000-004.000	3735-MONEY MARKET	297,186.18	297,236.25
101-000-005.000	1886-HIGH YIELD	156,751.01	156,777.43
101-000-018.000	MISC RECEIVABLE (IMMANUAL/BATES ACCT)	0.00	56,261.04
101-000-072.000	G.T. COUNTY SEPTAGE BOND/LOAN	138,410.66	138,410.66
101-000-123.000	PREPAID EXPENSE	8,124.20	8,124.20
<b>Total Assets</b>		<b>1,534,835.63</b>	<b>1,240,390.89</b>
*** Liabilities ***			
101-000-202.000	ACCOUNTS PAYABLE	30,923.18	(10,392.13)
101-000-230.000	ACCRUED RETIREMENT PENSION	18,516.31	18,516.31
101-000-231.000	DUE TO LOVASCO RETIREMENT	0.00	7,264.76
101-000-231.200	OTHER PAYROLL DEDUCTIONS	5,192.97	2,138.73
101-000-339.000	DEFERRED REVENUE	65,766.20	65,766.20
<b>Total Liabilities</b>		<b>128,075.92</b>	<b>83,293.87</b>
*** Fund Balance ***			
101-000-390.000	Fund Balance	916,633.62	916,633.62
101-000-393.000	Assigned Fund Balance	411,920.00	411,920.00
<b>Total Fund Balance</b>		<b>1,328,553.62</b>	<b>1,328,553.62</b>
<b>Beginning Fund Balance - 14-15</b>			<b>1,328,553.62</b>
<b>Net of Revenues VS Expenditures - 14-15</b>			
*14-15 End FB/15-16 Beg FB		<b>1,406,759.71</b>	<b>78,206.09</b>
<b>Net of Revenues VS Expenditures - Current Year</b>			<b>(249,662.69)</b>
<b>Ending Fund Balance</b>			<b>1,157,097.02</b>
<b>Total Liabilities And Fund Balance</b>			<b>1,240,390.89</b>

\* Year Not Closed

Fund 206 FIRE FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
206-000-001.000	CASH-CHECKING	61,353.42	32,642.50
206-000-123.000	PREPAID EXPENSE	290,657.08	290,657.08
<b>Total Assets</b>		<b>352,010.50</b>	<b>323,299.58</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>14,887.14</b>	<b>0.00</b>
*** Fund Balance ***			
206-000-390.000	Fund Balance	380,526.71	380,526.71
<b>Total Fund Balance</b>		<b>380,526.71</b>	<b>380,526.71</b>
<b>Beginning Fund Balance - 14-15</b>			<b>380,526.71</b>
<b>Net of Revenues VS Expenditures - 14-15</b>			<b>(43,403.35)</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>337,123.36</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>			<b>(13,823.78)</b>
<b>Ending Fund Balance</b>			<b>323,299.58</b>
<b>Total Liabilities And Fund Balance</b>			<b>323,299.58</b>

\* Year Not Closed

Fund 207 POLICE PROTECTION

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
207-000-001.000	CASH-CHECKING	138,457.07	100,163.07
<b>Total Assets</b>		<b>138,457.07</b>	<b>100,163.07</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>19,147.00</b>	<b>0.00</b>
*** Fund Balance ***			
207-000-390.000	Fund Balance	144,766.00	144,766.00
<b>Total Fund Balance</b>		<b>144,766.00</b>	<b>144,766.00</b>
Beginning Fund Balance - 14-15			144,766.00
Net of Revenues VS Expenditures - 14-15			(25,455.93)
*14-15 End FB/15-16 Beg FB		119,310.07	
Net of Revenues VS Expenditures - Current Year			(19,147.00)
Ending Fund Balance			100,163.07
Total Liabilities And Fund Balance			100,163.07

\* Year Not Closed

Fund 208 PARK FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
208-000-001.000	CASH-CHECKING	0.00	37,958.84
<b>Total Assets</b>		<b>0.00</b>	<b>37,958.84</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
<b>Total Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
Beginning Fund Balance - 14-15			0.00
Net of Revenues VS Expenditures - 14-15			0.00
*14-15 End FB/15-16 Beg FB		0.00	
Net of Revenues VS Expenditures - Current Year			37,958.84
Ending Fund Balance			37,958.84
Total Liabilities And Fund Balance			37,958.84

\* Year Not Closed



Fund 209 CEMETERY FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
209-000-001.000	CASH-CHECKING	5,940.31	7,333.39
<b>Total Assets</b>		<b>5,940.31</b>	<b>7,333.39</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>1,135.04</b>	<b>0.00</b>
*** Fund Balance ***			
209-000-390.000	Fund Balance	4,631.59	4,631.59
<b>Total Fund Balance</b>		<b>4,631.59</b>	<b>4,631.59</b>
<b>Beginning Fund Balance - 14-15</b>			<b>4,631.59</b>
<b>Net of Revenues VS Expenditures - 14-15</b>			<b>173.68</b>
*14-15 End FB/15-16 Beg FB		4,805.27	
<b>Net of Revenues VS Expenditures - Current Year</b>			<b>2,528.12</b>
<b>Ending Fund Balance</b>			<b>7,333.39</b>
<b>Total Liabilities And Fund Balance</b>			<b>7,333.39</b>

\* Year Not Closed

Fund 212 LIQUOR FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
212-000-001.000	CASH-CHECKING	826.04	9,792.74
212-000-004.000	0650-MONEY MARKET	12,193.29	12,195.85
<b>Total Assets</b>		<b>13,019.33</b>	<b>21,988.59</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
212-000-390.000	Fund Balance	12,849.62	12,849.62
<b>Total Fund Balance</b>		<b>12,849.62</b>	<b>12,849.62</b>
<b>Beginning Fund Balance - 14-15</b>			<b>12,849.62</b>
<b>Net of Revenues VS Expenditures - 14-15</b>			<b>169.71</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>13,019.33</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>			<b>8,969.26</b>
<b>Ending Fund Balance</b>			<b>21,988.59</b>
<b>Total Liabilities And Fund Balance</b>			<b>21,988.59</b>

\* Year Not Closed

Fund 224 SHORELINE PPRESERVATION

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
224-000-001.000	6244-CASH-CHECKING	1,377.38	1,377.50
<b>Total Assets</b>		<b>1,377.38</b>	<b>1,377.50</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
224-000-390.000	Fund Balance	1,436.95	1,436.95
<b>Total Fund Balance</b>		<b>1,436.95</b>	<b>1,436.95</b>
<b>Beginning Fund Balance - 14-15</b>			<b>1,436.95</b>
<b>Net of Revenues VS Expenditures - 14-15</b>			<b>(59.57)</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>1,377.38</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>			<b>0.12</b>
<b>Ending Fund Balance</b>			<b>1,377.50</b>
<b>Total Liabilities And Fund Balance</b>			<b>1,377.50</b>

\* Year Not Closed

Fund 225 FARMLAND PRESERVATION

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
225-000-001.000	9937-CASH-CHECKING	189,715.89	174,734.06
225-000-004.000	4319-MONEY MARKET	5,197.80	5,198.67
<b>Total Assets</b>		<b>194,913.69</b>	<b>179,932.73</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>7,500.00</b>	<b>0.00</b>
*** Fund Balance ***			
225-000-390.000	Fund Balance	634,272.71	634,272.71
<b>Total Fund Balance</b>		<b>634,272.71</b>	<b>634,272.71</b>
Beginning Fund Balance - 14-15			634,272.71
Net of Revenues VS Expenditures - 14-15			(446,859.02)
*14-15 End FB/15-16 Beg FB		187,413.69	
Net of Revenues VS Expenditures - Current Year			(7,480.96)
Ending Fund Balance			179,932.73
Total Liabilities And Fund Balance			179,932.73

\* Year Not Closed

Fund 226 PARK and RECREATION FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
	<b>Total Assets</b>	<b>17,100.09</b>	<b>0.00</b>
*** Liabilities ***			
	<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
226-000-390.000	Fund Balance	9,835.94	9,835.94
	<b>Total Fund Balance</b>	<b>9,835.94</b>	<b>9,835.94</b>
	Beginning Fund Balance - 14-15		9,835.94
	Net of Revenues VS Expenditures - 14-15		7,264.15
	*14-15 End FB/15-16 Beg FB	17,100.09	
	Net of Revenues VS Expenditures - Current Year		(17,100.09)
	Ending Fund Balance		0.00
	<b>Total Liabilities And Fund Balance</b>		<b>0.00</b>

\* Year Not Closed

Fund 227 NEW URBANIST TOWN CENTER

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
	<b>Total Assets</b>	<u>27,889.03</u>	<u>0.00</u>
*** Liabilities ***			
	<b>Total Liabilities</b>	<u>0.00</u>	<u>0.00</u>
*** Fund Balance ***			
227-000-390.000	Fund Balance	27,880.67	27,880.67
	<b>Total Fund Balance</b>	<u>27,880.67</u>	<u>27,880.67</u>
	<b>Beginning Fund Balance - 14-15</b>		<u>27,880.67</u>
	<b>Net of Revenues VS Expenditures - 14-15</b>		<u>8.36</u>
	<b>*14-15 End FB/15-16 Beg FB</b>	27,889.03	
	<b>Net of Revenues VS Expenditures - Current Year</b>		<u>(27,889.03)</u>
	<b>Ending Fund Balance</b>		<u>0.00</u>
	<b>Total Liabilities And Fund Balance</b>		<u>0.00</u>

\* Year Not Closed

Fund 246 TWP IMPROVEMENT REVOLVING FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
	<b>Total Assets</b>	<u>0.00</u>	<u>0.00</u>
*** Liabilities ***			
	<b>Total Liabilities</b>	<u>0.00</u>	<u>0.00</u>
*** Fund Balance ***			
246-000-390.000	Fund Balance	50,000.00	50,000.00
	<b>Total Fund Balance</b>	<u>50,000.00</u>	<u>50,000.00</u>
	<b>Beginning Fund Balance - 14-15</b>		<u>50,000.00</u>
	<b>Net of Revenues VS Expenditures - 14-15</b>		<u>(50,000.00)</u>
	<b>*14-15 End FB/15-16 Beg FB</b>	0.00	
	<b>Net of Revenues VS Expenditures - Current Year</b>		0.00
	<b>Ending Fund Balance</b>		0.00
	<b>Total Liabilities And Fund Balance</b>		0.00

\* Year Not Closed

Fund 401 SAYLER PARK BOAT LAUNCH CAPITAL FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
401-000-001.000	CASH-CHECKING	0.00	102,902.13
<b>Total Assets</b>		<b>0.00</b>	<b>102,902.13</b>
*** Liabilities ***			
401-000-202.000	ACCOUNTS PAYABLE	0.00	11,352.00
<b>Total Liabilities</b>		<b>0.00</b>	<b>11,352.00</b>
*** Fund Balance ***			
<b>Total Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
Beginning Fund Balance - 14-15			0.00
Net of Revenues VS Expenditures - 14-15			0.00
*14-15 End FB/15-16 Beg FB		0.00	
Net of Revenues VS Expenditures - Current Year			91,550.13
Ending Fund Balance			91,550.13
Total Liabilities And Fund Balance			102,902.13

\* Year Not Closed



Fund 590 ACME RELIEF SEWER

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
590-000-001.000	9945-CASH-CHECKING	1,381,033.84	1,999,421.82
590-000-004.000	0651-MONEY MARKET	196,737.44	196,770.59
590-000-132.000	SEPTIC PLANT	470,853.00	470,853.00
590-000-133.000	ACCUMULATED DEPRECIATION	(65,737.06)	(65,737.06)
590-000-152.000	WATER SYSTEMS	177,000.00	177,000.00
590-000-153.000	ACCUMULATED DEPRECIATION-WATE	(60,475.00)	(60,475.00)
590-000-154.000	SEWER SYSTEMS	11,611,103.07	11,611,103.07
590-000-155.000	ACCUMULATED DEPREC-SEWER	(5,180,171.06)	(5,180,171.06)
590-000-160.000	LOAN ACQUISITION FEES	1,723.00	1,723.00
590-000-161.000	ACCUM AMORT LOAN ACCQU FEES	(1,723.00)	(1,723.00)
<b>Total Assets</b>		<b>8,530,344.23</b>	<b>9,148,765.36</b>
*** Liabilities ***			
590-000-250.000	BONDS PAYABLE LONG TERM	1,187,782.00	1,187,782.00
590-000-250.001	ACCR.INTEREST ON BONDS	9,130.00	9,130.00
590-000-250.100	Current portion of Bonds	206,362.00	206,362.00
590-000-251.002	PREMIUM OF REFUNDED BONDS	59,054.00	59,054.00
590-500-300.000	BONDS: SEPTAGE LONG TERM	309,215.00	309,215.00
<b>Total Liabilities</b>		<b>1,849,935.50</b>	<b>1,771,543.00</b>
*** Fund Balance ***			
590-000-390.000	Fund Balance	963,651.49	963,651.49
590-000-395.000	RETAINED EARNINGS	5,334,752.22	5,334,752.22
<b>Total Fund Balance</b>		<b>6,298,403.71</b>	<b>6,298,403.71</b>
<b>Beginning Fund Balance - 14-15</b>			<b>6,298,403.71</b>
<b>Net of Revenues VS Expenditures - 14-15</b>			<b>382,005.02</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>6,680,408.73</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>			<b>696,813.63</b>
<b>Ending Fund Balance</b>			<b>7,377,222.36</b>
<b>Total Liabilities And Fund Balance</b>			<b>9,148,765.36</b>

\* Year Not Closed

Fund 703 CURRENT TAX COLLECTION

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
703-000-001.000	CASH-CHECKING	1,765.91	26,543.35
<b>Total Assets</b>		<b>1,765.91</b>	<b>26,543.35</b>
*** Liabilities ***			
703-000-202.000	ACCOUNTS PAYABLE	310,823.09	310,823.09
703-000-273.000	UNDISTRIBUTED TAX	(420,740.22)	(395,700.36)
703-000-274.000	EARNED INTEREST UNDISTRIBUTED	133,361.16	133,361.16
<b>Total Liabilities</b>		<b>23,444.03</b>	<b>48,483.89</b>
*** Fund Balance ***			
703-000-390.000	Fund Balance	(21,678.12)	(21,678.12)
<b>Total Fund Balance</b>		<b>(21,678.12)</b>	<b>(21,678.12)</b>
<b>Beginning Fund Balance - 14-15</b>			<b>(21,678.12)</b>
<b>Net of Revenues VS Expenditures - 14-15</b>			<b>0.00</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>(21,678.12)</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>			<b>(262.42)</b>
<b>Ending Fund Balance</b>			<b>(21,940.54)</b>
<b>Total Liabilities And Fund Balance</b>			<b>26,543.35</b>

\* Year Not Closed

Fund 818 HOLIDAY HILLS AREA IMPROVEMENT

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
818-000-001.000	9307-CASH-CHECKING	190,651.58	195,788.93
<b>Total Assets</b>		<b>190,651.58</b>	<b>195,788.93</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>116.65</b>	<b>0.00</b>
*** Fund Balance ***			
<b>Total Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
Beginning Fund Balance - 14-15			0.00
Net of Revenues VS Expenditures - 14-15			190,534.93
*14-15 End FB/15-16 Beg FB		190,534.93	
Net of Revenues VS Expenditures - Current Year			5,254.00
Ending Fund Balance			195,788.93
Total Liabilities And Fund Balance			195,788.93

\* Year Not Closed



## **Position Statement on Consumer Fireworks**

### **Adopted October 29, 2015**

The Southeastern Michigan Association of Fire Chiefs (SMAFC) adopts the position that the Michigan Fireworks Safety Act, Public Act 256 of 2011, should be repealed by the Michigan Legislature, and further, that the importation, sale, and use of all consumer fireworks shall be banned at a state and local level with the exception of authorized public displays by licensed professionals. This is the only effective means of eliminating the devastating injuries and fires caused by fireworks annually as reported by the National Fire Protection Association (NFPA).

Consumer grade fireworks have been linked to several injuries and recently 1 fatality in Michigan when a 47-year-old Walled Lake man was struck in the head by a mortar type firework killing him. According to the NFPA, in 2011 there were an estimated 17,800 reported fires caused by fireworks including 1,200 structure fires resulting in an estimated 40 civilian injuries and \$32 million in direct property damage. Fireworks can cause life altering injuries including eye injuries, loss of limbs and even death. Hospital emergency rooms saw an estimated 11,400 fireworks related injuries in 2013. The following are injury details provided by the NFPA:

- Over three out of five (62%) of the 2013 fireworks injuries were burns, while just over one-fifth (22%) were contusions or lacerations.
- Two out of five (40%) people injured by fireworks were under the age of 15.
- Males accounted for three-fifths (57%) of the injuries.
- The risk of fireworks injury was highest for the 0-4 age group, followed by children 10-14 years of age.
- Sparklers alone accounted for 41% of the emergency room fireworks injuries in 2013. Sparklers accounted for four out of five (79%) of the injuries to children under five.

In addition to consumer grade fireworks made legal by Public Act 291 of 2011, the SMAFC takes the position that there are no “safe and sane” fireworks, as sparklers alone have accounted for 41% of all fireworks related injuries in 2013.

Based on the facts and evidence set forth, the SMAFC supports the following:

- Repeal of the Michigan Fireworks Safety Act, Public Act 256 of 2011.
- State Legislature to work with fire service leadership to find alternate funding sources for critical firefighter training.

The SMAFC encourages all fire service leaders in the State of Michigan to be firm in their opposition to the importation, sale and use of consumer fireworks within our state. The safety and well being of our citizens should be at the forefront of our efforts and should not be sacrificed or dismissed under any circumstances. The fire service leadership within Michigan should be actively engaged in educating our state and local legislators so that they fully understand how fireworks affect public safety within our communities and the impact they have on our citizens and first responders.

For additional information please contact the SMAFC at [smafcinfo@gmail.com](mailto:smafcinfo@gmail.com)

*All statistical information was obtained from the National Fire Protection Association and can be found at:*  
<http://www.nfpa.org/safety-information/for-consumers/holidays/fireworks>

## **Fireworks – The Silence Is Deafening**

The Michigan Association of Fire Chiefs is bound by the integrity of our profession and, as such believes the sale and use of consumer grade fireworks should be banned in the State of Michigan. We are agonizingly aware, however, that accomplishing this is not that simple. It is the purpose of this writing to describe the circumstances that have placed us in this position.

In 2009, there was a legislative move to approve what we now know as the State Fireworks Law. The Michigan fire service, and others, took the position that this would be bad for Michigan, and worked with many in the legislature to successfully oppose that bill. In 2011, the Fireworks Bill was reintroduced and presented to the Michigan fire service as a revenue-generating bill that would fund desperately needed fire service training across the State. At the time, this was viewed as a replacement and increased funding stream as General Fund monies were not anticipated to be budgeted to support fire service training. As a result of being placed in a no win situation, and with no time to create an alternate plan, the Michigan Fire Service was not in a position to oppose the 2011 fireworks legislation.

In just five years, the fund for fire service training stands in excess of six million dollars. That fund balance continues to build and is neither being spent as the law was intended, nor as it was written. For reasons unknown, the Michigan fire service has been denied access to this fund balance. Equally as ludicrous and negligent is that the cost to run the Fireworks Program at the State Fire Marshal's office is underfunded by approximately two hundred and eighty thousand (\$280,000) per year. This is two hundred and eighty thousand (\$280,000) that is supposed to be spent in other areas of our State's fire prevention and education efforts, but is instead spent on running the Fireworks Program – while the fund balance climbs.

Data from the hospitals and fire service incident reports demonstrate that fireworks have proven to have an unacceptable negative impact on the State. Both the injury rate and the per-incident property loss rate from fireworks have doubled to twice what they were pre-2011. These statistics validate our previous position. In addition, the consumer use rules are virtually unenforceable, many times leaving no responsible party for the injuries and damage.

There are currently few areas of Michigan's fire service that are not under duress and/or attack. This is particularly evident at the State level; we have been handed, arguably, the weakest state building and fire code in the nation, and our State Fire Marshal's office and Firefighter Training Council is being systematically dismantled, neutralized, and set up for failure. This is disturbing at any time, but especially at a time when Michigan is leading the nation in fire deaths, well ahead of states with 3 and 4 times our population. This is unconscionable and alarming!

The State of Michigan Fire Chiefs are in favor of repealing the State Fireworks Law. In addition, the entire fire service of the State of Michigan is appalled at the manner in which the current revenue, the Training Council, and the Fire Marshal's Office are being handled by the State. Tying fire service training to fireworks tax revenue simply has not worked. We ask that the funding provided by law for fire service training be immediately released for training. We propose a separate, appropriate funding source be identified by the Legislature with a system that allows the funds to be utilized for much needed fire service training. . Failing to address these issues has and will continue to cause devastating harm to the public that Michigan's fire service serves.



Homeless  
Awareness  
Week  
November  
14-21st

## What is STEP?

The Students in Transition Empowerment Program (STEP) is a free program administered by the Traverse City Area Public Schools that provides supportive, education-related services to all students, 3 to 20, who lack fixed, adequate, regular housing.

### Why is STEP Important?

Homelessness can be a significant barrier to education due to lack of transportation, lack of familial support, and inability to focus due to the overwhelming stress of their living situation and life after school.

### What Services does STEP Provide?

- Transportation to school
- School breakfast or lunch at no charge
- Free school supplies
- Academic support and tutoring
- Helping getting school records, including birth certificates, and records
- Referrals for housing, health care, and food
- Referrals for other services

### 10 Things to Know When Working with a Student "In Transition":

*By Dr. Shirley B. Johnson*

1. Students are embarrassed about being homeless or without permanent housing, which is why we refer to them as being "in transition." Being in transition is not permanent.
2. Families are dealing with many problems in addition to being in transition. We might not be at the top of the priority list.
3. Parents and other family members may seem distracted, but they do not care less than parents with permanent housing.
4. It is very stressful, difficult, and time consuming to have to organize daily transportation.
5. Requests for students to bring in baked goods or other goodies and supplies constitute a great hardship for families.
6. Students should not be asked about absences or length of stays in shelters. It can make them uncomfortable, and they may not know when relocation when possible.
7. Whatever specialist services of programs are offered to students, just provide them. Don't let students feel that providing a service creates a problem for others- be concerned.
8. Try not to use the word "homework." Some students are turned off by the word and won't complete the work because they have no home. Instead, say "the assignment for tomorrow is..."
9. Set aside some time during the day to allow students to complete assignments. (Remember, where they live, computers, televisions, may not be available).
10. Remember that being in transition does not mean that a family is dysfunctional or that a student cannot learn.

### How Prevalent is Youth Homelessness?

#### Local Data:

- Since the beginning of the 2015-2016 school year, 300 students have been identified as homeless in just the TCAPS region.
- By the conclusion of the 2014-2015 school year, over 540 students were identified as in transition and benefited from STEP services.

#### State Data:

- *1 in 20 students* in Michigan (or 5% of all students) is "in transition" and lacks fixed, regular, and adequate housing; this adds up to more than 22,800 homeless children in the state.

#### National Data:

- As of January 2013, 610,042 people were homeless, nearly *one-quarter* (23%, or 138,149) of them being children under the age of 18.

Resources:

[http://www.homelesschildrenamerica.org/pdf/report\\_cards/long/mi\\_long.pdf](http://www.homelesschildrenamerica.org/pdf/report_cards/long/mi_long.pdf)





**ACME TOWNSHIP PLANNING COMMISSION MEETING**  
**ACME TOWNSHIP HALL**  
**6042 Acme Road, Williamsburg MI 49690**  
**November 9, 2015 7:00 p.m.**

**CALL TO ORDER WITH PLEDGE OF ALLEGIANCE at 7:01pm**

**ROLL CALL:**

**PC Members Present:** D. Rosa, D. White, S. Feringa, K. Wentzloff, M. Timmins, T. Forgette, B. Ballentine, and J. DeMarsh

**Members Excused:** J. Jessup

**Staff Present:** S. Winter, Zoning Administrator

**A. LIMITED PUBLIC COMMENT: Opened at 7:03pm**

Murray Mattson, 9869 Kay Ray Road, Owner of Acme Plaza. Asked commission members for clarification on the signs posted along the building and the use of merchandise. Does not feel the use of merchandise placed in front of storefront constitutes a sign. What he would like to see is for tenants to get a temporary permit for signage along roadway itself but be allowed to put a few things in front like a window sign without a permit.

Mark Johnson, 5555 Arnold Road. Introduced himself to PC members as one of the three principal owners of MI Local Hops.

Public Comment closed 7:07pm

Mr. Winter thanked Mr. Mattson for his assistance as there have been issues with Plaza tenants regarding signage. He read into the record the sign ordinance. By definition, the displaying of merchandise for advertising purposes constitutes a sign. Discussion occurred with respect to difference between this and signage as written as part of a SUP (such as Tractor Supply). In the case of the Plaza SUP, a sign variance was specifically not allowed. Attorney review was recommended.

**B. APPROVAL OF AGENDA:** Motion to approve agenda made by Timmins, support by Ballentine. Motion passed unanimously.

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

**D. CONSENT CALENDAR:**

**1. RECEIVE AND FILE**

- a. **Draft Unapproved Minutes of:**
  - i. Township Board Minutes 10/06/15

**2. ACTION:**

- a. **Approve Draft Minutes of:**
  - i. ~~Planning Commission Minutes 10/12/15~~

**E. ITEMS REMOVED FROM CONSENT CALENDAR:**

- 1. \_\_\_\_\_
- 2. Planning Commission Minutes 10/12/15

Rosa asked to remove the Planning Commission minutes of 10/12/15. Motion by Timmins to approve the consent calendar as presented for #1 only, support by White. Motion passed unanimously.

PC Chair Wentzloff read into record an email received from B. Kelley, Ridgecrest Road, requesting suggested corrections to the Planning Commission minutes from 10/12/15. Discussion occurred among members regarding Public Meeting Minutes protocol and requirements. Discussion occurred and chair emphasized that it is not the role of the secretary to quote or provide meeting play by play but to summarize what happens during the meeting. The request for changes acknowledged but not incorporated into 10/12/15 minutes. A copy of email is attached to these minutes.

Rosa requested grammatical correction on page 12 for Ken Petterson. Wentzloff also noted a grammatical correction for Jim Heffner.

Motion by Timmins to approve the Planning Commission Meeting Minutes of 10/12/15 with grammatical corrections for names of Petterson and Heffner; support by DeMarsh. Motion passed unanimously.

**F. CORRESPONDENCE:**

1. Planning and Zoning News – September and October. October issue has Traverse City as one of the target market analysis cases.

**G. PUBLIC HEARINGS:** None

**H. NEW BUSINESS:**

1. SUP Minor Amendment/Site Plan Review 2015-03: Ken Flannery, 6671 E M-72

Mr. Winter summarized the application for all those present and Mr. Flannery answered PC member questions. SUP 95-06P approved the construction and use of two storage unit buildings. Approximately 2/3 of West Bldg. was constructed and eventually sold to the Applicant. Property is currently used for light machine shop which is allowed by right in the district. Applicant wishes to apply for an SUP Minor Amendment to build the rest of the West Bldg. (**Phase I**), along with necessary pavement additions, dumpster screening, landscaping, storm water improvements, and entrance improvements along the access easement. Applicant intends to apply for an SUP Minor Amendment for **Phase II** in the future to build the East Bldg. after resolving a fire hydrant placement issue, per Grand Traverse County Metro Fire. Soil erosion and Sedimentation Control permits have been submitted. Planning commission along with applicant discussed requirements for off-street loading and unloading for Phase I. Planning commission members determined the requirement to be satisfied.

Motion by Ballentine to approve the SUP Minor Amendment 2015-03 with Site Plan Review subject to completion, submission and approval by the Zoning Administrator/Planner of the following:

- 1) The final approved set of site plan drawings to be signed by the Chairperson of the Acme Township Planning Commission and the Applicant or their designated representative

Support by Timmins. Motion passed unanimously.

2. SUP Minor Amendment 2015-05: Flintfields, 6535 Bates Rd

Mr. Winter summarized the application for all those present. Applicant wishes to extend the duration of the equestrian competition from four weeks to eight weeks. The site has been selected to host an international equestrian event sanctioned by the United States Equestrian Federation (USEF) and the Fédération Equestre Internationale (FEI). The extended event will occur approximately one week after the end of the current event, with most of the participants staying for the entire eight weeks. This will be an annual, reoccurring event. Staff review of this request has been found to have minimal negative impact while providing a beneficial economic impact to the community. PC members discussed.

Motion by Ballentine to approve SUP Minor Amendment 2015-05 to allow for the extension of the annual equestrian event at Flintfields Horse Park from four weeks to eight weeks. Support by DeMarsh. Motion passed unanimously.



**3. Planned Unit Development (PUD) Ordinance**

Mr. Winter presented the PC members with information pertaining to Planned Unit Developments (PUD) and provided additional reading material for review. Benefits of a PUD ordinance can include:

- 1) PUD's provide developers with more flexibility in the development of their land that may otherwise be prohibited through traditional zoning practices;
- 2) Allows for a mix of uses, densities, parcel sizes, open space preservation, etc. within a single development;
- 3) Comprehensive planning of the development at a holistic level provides a better balance of land uses, economic feasibility and environmental protection;
- 4) Streamlines the development process by overcoming the need to constantly amend SUP's and/or seek zoning ordinance amendments/variances.

Mr. Winter explained that the current ordinance presenting challenges and a PUD ordinance would be beneficial for a several current developments such as MI Local Hops, Flintfields and LochenVest. A PUD would avoid cookie cutter zoning while allowing the township to preserve valuable spaces by shifting densities. PC member DeMarsh commented that PUD's are not uncommon and present progressive thinking that provides latitude for unique pieces the township is trying to protect such as wetlands and open spaces. Mr. White thought the township discussed adoption something like this before and thought it was approved. Mr. Winter indicated that it was not approved and Chair Wentzloff thought the non-approval had something to do with the agriculture district and it may have been contentious. Changing the software component to digital format and incorporated changes when they occur and recorded. Called a consolidated master deed. Wentzloff concerned with areas where the use of a PUD may have a negative impact. PC members decided to continue this discussion at next month's meeting.

**I. OLD BUSINESS:**

**1. Amendment 036: Medical Marihuana Dispensaries & Cultivation Operations – Shawn Winter**

Township received comments from the Grand Traverse Planning. Discussions occurred regarding County comments. Gray areas are still gray. Moving forward with amendment to properly zone seems best action to protect the township. Further actions on this amendment were tabled for next month since there are some unanswered questions that need to be addressed by the township attorney.

**2. Zoning Ordinance Rewrite Update - Shawn Winter, John Iacoangeli**

Mr. Winter provided an update on the Zoning Ordinance re-write in John's absence and provided a proposed schedule from the township planner. Key components of the update process:

- Streamlining the SUP and Site Plan Review Process
- Identifying quantifiable thresholds that would allow more reviews to be done administratively. Possibilities include additional trip generation and increases in storm water run-off
- Continue to recodify the existing Zoning Ordinance, approximately 50% completed
- M-72 Overlay District conflicting with the US-31/M-72 Business District. Staff trying to determine the intent of the overlay, as well as its usefulness moving forward.
- Complete recodifying Zoning Ordinance
- Review sections as a Commission during the upcoming meetings

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

Public Comment period opened at 8:07pm  
Murray Mattson, 9869 Kay Ray Road. Commented on upcoming considerations for zoning. Specifically for common areas within housing developments and the challenges that occur between public and private use.

Jim Heffner, 4050 Bayberry Lane. Encourages all to take a walk along the Grand Traverse Town Center (GTTC) storm water systems. There are woodchip pathways around the system, interpretive signs explaining what you are seeing with respect to native plants/species. Vegetative growth appears established and overall the swale system very impressive

Sally Erickson, 2228 Cranberry Court, Traverse City. Commented to PC that has done lots of PUD's as a developer and feels it puts more tools in the planning commission toolbox and provides more input for the township on developments. Port of Old Mission is an example. Forces developers to think big picture.

Public Comment closed at 8:12pm.

**1. Zoning Administrator update on projects**

Land Use Permits – eleven (11) issued since the October 12th PC Meeting

1. New Home – 4
2. Accessory/Addition – 4
3. Commercial – 3

Bayside Park Volunteer Clean-Up Day was a success. 40 – 50 people participated, removing about 5 trailer loads of debris. A lot of support was shown by residents and businesses.

Dan Rosa, Steve Feringa, John Iacoangeli and Shawn Winter attended the Master Planning for Resilient Waterfront Communities on October 29th. A lot of information was presented regarding shorelines, watersheds and legal issues. Overviewed successful, precedent plans from throughout the state. Allowed them to compare Acme with others and Feringa felt as a Township we were on the correct tract.

**Next Month:**

1. Set 2016 meeting dates
2. LochenVest Bed and Breakfast SUP review
2. Planning Consultant
3. PC Education, etc.:

Wentzloff shared that Shawn has been working on drawings for Bayside Park and working group formed with Acme planning commission, board members and others in community and T.A.R.T. Group is working to close the Acme gap from Bunker Hill trailhead to either the Charlevoix trail and they also identified two other connections to GTTC/M72 Business District and Lautner trail head. Putting lines on maps. Township Board has put together a committee on parks; Shawn has worked on north base plan to set goals. Work needs to be done to figure out funding, grants, etc. Starting to figure out what we are going to do. Excited about moving forward on this.

Shawn Winter presented the recently accepted special recognition Award for the Acme Township Master Plan presented by Grand Traverse County Chapter of the MTA and the Grand Traverse County Planning Commission.

**ADJOURN:** Timmins motion to adjourn, support by Ballentime. Motion passed unanimously. Meeting adjourned at 8:17pm

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**From:**  
**Sent:**  
**To:**  
**Cc:**  
**Subject:**

Hi Karly,

Thank you for your reply.

The quotes were for reference and context only, not necessarily to go verbatim into the minutes. The public was told that the water could not freeze, and that statement should be in the minutes - whether or not as a direct quote. JohnI stated an inspection would occur prior to the end of the growing season, and that milestone also warranted inclusion in the minutes.

On the latter point, I believe the growing season ended some weeks ago, and Cardno should have already been out there. How can they evaluate vegetation after numerous freezes?

Brian

On 11/10/15, Karly Wentzloff <karly.wentzloff@gmail.com> wrote:

> The item was removed from the consent calendar. I read your email. No  
> changes were made regarding this, but your note will be attached to  
> this month's minutes. I would like to again stress that the minutes  
> are not to make verbatim statements, but record discussion topics and  
> motions during the meeting. Thank you.

>

> Karly

>

>

>

>

>

> On Mon, Nov 9, 2015 at 6:04 PM, Brian Kelley <acmetwp@gmail.com> wrote:

>

>> Hi Trae,

>>

>> I am not certain that I will make the early part of the meeting  
>> tonight. Please consider the following two suggested corrections to  
>> the 2015-10-12 PC minutes:

>>

>> A key part of Mr. Reilly's response to the concerns regarding basin  
>> inlet freezing was his quote that "The reality is moving water  
>> doesn't freeze."

>>

>> I did not see that quote in the draft minutes. Please include the  
>> quote as part of Mr. Reilly's response in the final minutes.

>>  
>> Second, in the final public comment I asked if John Iacoangeli could  
>> have Cardno return to the site and give a review, since they had not  
>> visited since late July. Mr. Iacoangeli ultimately stated that  
>> "We'll have cardno out by the end of the growing season."  
>>  
>> Could you please also include that in the final minutes?  
>>  
>> (CC'ing Karly and Shawn in case Trae does not receive this email)  
>>  
>>  
>> Thank you,  
>>  
>> Brian  
>>  
>

**Acme Township Meeting Minutes**  
**Subject: Long-term Parks Goals and N. Bayside Park Improvement Plan**  
**ACME TOWNSHIP HALL**  
**6042 Acme Road; Williamsburg, MI 49690**  
**Friday, November 6, 2015; 9:00am – 11:00am**

**Meeting began at 9:05am.**

**In Attendance**

Members of “Committee” appointed by Acme Board at its June 11, 2015, Special Board Meeting “Work Session on Parks” to look at long-term goals for the Parks:

Representing the Board: Gordie LaPointe (not present); Conservancy: Matt McDonough; Parks Advisory: Marcie Timmins; Parks & Building Maintenance: Tom Henkel.

Members of “Committee” appointed by Acme Board at its October 6, 2015, Regular Board Meeting to move forward to connect Tart Trails as presented by Julie Clark (TART) at that meeting:

Jim Heffner (not present); Amy Jenema; Marcie Timmins; Karly Wentzloff; Shawn Winter. Julie Clark, TART, was also present.

Invited by Marcie Timmins to facilitate meeting and take minutes: Jean Aukerman

**Desired Outcomes**

1. Determine long-term goals for Acme’s Parks based on June 11 Board vote and tied to Acme’s approved “Parks Master Plan for 2014 – 2019.”
2. Agree on actionable Preliminary Plan for North Bayside Park improvements.
3. Determine actions, deadlines, and ownership for all next steps.

**A. Opening remarks and process**

Jean explained Desired Outcomes. She also strongly recommended that Acme’s Objectives (projects) should be owned and driven by a leader from Acme rather than delegating that responsibility to someone from the Conservancy or TART. Matt McDonough (GTRLC) and Julie Clark (TART) concurred. Some discussion followed. Later in meeting, Jean introduced the “Issue Bin” concept where Committee Members can list any barriers to achieving Objectives that arise during the meeting – for resolving in future.

**No public comment.** No members of the Public were in attendance.

**B. Per Master Plan, discussion of long-term goals in three categories**

Sample Goals and Objectives tied to the Parks Master Plan were distributed by Jean to start discussion. Discussion and prioritization occurred. The joint Committee agreed to the following long-term Goals and prioritized Objectives to bring back to the Board:

**Goals based on Acme’s 5-year “Parks Master Plan 2014 – 2019”**

1. ACCESS TO BAY: Provide access to Grand Traverse Bay for all ages, all abilities.
2. ATTRACTIVE PARKS: Ensure parks are attractive, recreation opportunities are provided, water quality is protected.
3. TRAIL CONNECTIVITY: Connect park assets, shops, restaurants, and attractions through non-motorized transportation routes.

**Proposed Objectives, Priority, Acme Owner, Action/Deadlines – for Board approval**

## 1. ACCESS TO BAY

### ▶ **Priority 1**

**By September 1, 2016**, an improved, ADA-compliant Boating Access Site is opened at Sayler Park.  
Acme Owners: Jean Aukerman/Fund Raising; Jay Zollinger/Project Oversight  
Action/Deadline: Funds still needed. Aukerman/Zollinger to present status at Nov 10 Board Meeting.

### ▶ **Priority 2**

**By July 1, 2016**, Mobbi Mats are in safe operation at North Bayside for access by beach-goers in wheelchairs.  
Acme Owner: Marcie Timmins  
Action/Deadline: Marcie to speak with experts, determine options/costs by Dec 15.

### ▶ **Priority 3**

**By August 1, 2017**, an ADA-compliant canoe/kayak launch is in full operation at Bunker Hill site.  
Acme Owner: OPEN

### ▶ **Priority 4**

**By June, 2016**, a blueway route/"Water Trail" with specific Shore Access Zones is in operation in Acme Township.  
Acme Owner: Amy Jenema  
Action/Deadline: Amy to check status with Harry Burkholder by December 1.

## 2. ATTRACTIVE PARKS

### ▶ **Priority 1**

**By August 1, 2016**, at least 3 conspicuous and/or functional park projects are installed at North Bayside Park totaling <\$400k.  
Acme Owners: Shawn Winter, Amy Jenema  
Action/Deadline: Matt McDonough to call CZM Grant contact and ask: 1) if MDNR Trust Fund money can be used as match with CZM award; 2) what is/isn't eligible in terms of construction and activities. Matt to then update Shawn, Amy, Karly. Determine what specific CZM grant request and focus should be. Amy to present/gain approval for grant writer at Nov 10 Board mtg. Amount/focus for CZM grant to be presented to Board for approval at its December Board meeting. CZM grant deadline is December 18.

### ▶ **Priority 2 (Committee agreed this priority is critical in order to support/deliver Priority 1.)**

**By September 1, 2016**, a \$20k reserve for waterfront parks maintenance is in place with priorities set and managed.  
Acme Owners: Amy Jenema, Jean Aukerman  
Action/Deadline: Jean and Amy to confirm language (ex: "reserve" not accurate) by December 15.

### ▶ **Priority 3**

**By September 1, 2016**, a tight work plan and schedule are in place to manage Autumn Olive at Yuba Natural Area.  
Acme Owner: Shawn Winter  
Action/Deadline: Shawn to contact Angie Lucas, Americorps, others for information.

### ▶ **Priority 4**

**By August 1, 2017**, at least 1 conspicuous and/or functional improvement is installed at South Bayside Park totaling <\$150k.  
Acme Owner: OPEN

### 3. TRAIL CONNECTIVITY

#### ▶ **Priority 1 – Tied**

**By June 1, 2016**, minimum 10-ft wide trail is in operation from M72 to North Bayside Park, through Park and property immediately south and also through South Bayside Park.

Owner: OPEN

#### ▶ **Priority 1 – Tied**

**By September 1, 2017**, new TART trail is in operation from Bunker Hill parking area north to M72.

Acme Owner: OPEN

#### ▶ **Priority 3**

**By November 1, 2016**, TART trail connects M72 to Lautner trailhead via route through GTTC (Town Center).

Acme Owner: OPEN

#### ▶ **Priority 4**

**By September 1, 2017**, minimum 6-ft wide bike lanes are installed on Bunker Hill east to Launter and south connecting to South Bayside Park.

OPEN

#### ▶ **Priority 5**

**By September 1, 2017**, a fully-negotiated Trail Plan is ready-to-implement from North Bayside to Acme Township's north border.

Acme Owner: OPEN

### C. Discuss components of Preliminary Plan; gain agreement

1. Re-visiting expectations of MDNR Trust Fund, Donors. Matt McDonough reiterated that the Trust Fund expects acquired North Bayside parkland to be used for public recreation including amenities that facilitate public access. Donors and community members want to see something happening with the land. Committee discussed importance of: improved parking; trail connectivity within Park and north, east, and south of Park; need for Mobbi Mat(s) for safe water access for people using wheel chairs; irrigated open space; shelter area(s); using current rest room facilities – which still function well, rather than tearing down and building new.

2. Review of a potential plan that answers expectations. Shawn Winter showed a DRAFT Plan for North Bayside Park that he worked up using (free) software that was available to him. Discussion followed. All were pleased with Shawn's efforts to take the discussion from an earlier Parks Team meeting on August 11 and translate that discussion into a DRAFT Plan for review. Shawn explained that the software he used has some limitations that we should know about (ex: only does right angles – no curves when showing sidewalks and trails). Shawn's DRAFT Plan served as an excellent first tool to visualize the possible use of space at North Bayside Park.

Comments/discussion points included:

#### *Regarding fund raising for Park improvements*

- Figure out “Phasing” for improvements as it applies to fund raising (CZM and DNR Trust Fund Grants, etc.).
- Always be aware of which grants require “matching” dollars and how that can be achieved.
- Acme has skin-in-the-game (dollars) – great – but let's be sure to identify and track in-kind donations, where allowed, to further build Acme's “matching dollars” total.
- Conservancy interested in helping with fund raising.

- TART interested in helping with fund raising.

*Regarding Park's design and amenities*

- Consider irrigation within entire North Bayside Park – not just for the green space; get cost estimate.
- At beach area, consider seat walls instead of rip rap (ex: Clinch Park). Seat walls do same job as rip rap while using space better and being easier to maintain.
- Perhaps move playground under the trees next to the beach to provide a shaded area.
- Gardens and native species good place for signage/interpretation while also helping manage water issues.
- Add curves to trails/sidewalks etc.
- Consider having trail make a loop within North Bayside Park.
- Consider widening main trail to 12 feet due to likelihood/potential of heavy traffic (pedestrians, strollers, bikes, people pulling beach gear, etc.).
- Consult with/gain input from Disability Network on their recommendations.

*Regarding Park's connectivity*

- Connect trail all the way to M72/US 31 intersection; show it on the Plan.
- Need to consider safe connections to the other side of US31 so businesses can support “connections.”
- Show connection to Resort property on the Plan.

**D. Review next steps, actions, deadlines, ownership RE North Bayside Park Improvements**

*See complete list of Actions/Deadlines under B.*

Specific to North Bayside Park and CZM grant (repeated from B):

Action/Deadline: Matt McDonough to call CZM Grant contact and ask: 1) if MDNR Trust Fund money can be used as match with CZM award; 2) what is/isn't eligible in terms of construction and activities. Matt to then update Shawn, Amy, Karly. Determine what specific CZM grant request and focus should be. Amy to present/gain approval for grant writer at Nov 10 Board mtg. Amount/focus for CZM grant to be presented to Board for approval at its December Board meeting. CZM grant deadline is December 18.

**Issue Bin**

- ▶ Are our Parks officially named – North Bayside Park and South Bayside Park? When can we officially name parks and have proper signage?
- ▶ RE “easements,” how are we managing these? Have we verified location and existence?
- ▶ Private business employees parking on public property (ex: Vet Clinic) – don't allow this.
- ▶ Need a Grant Strategy for North Bayside Park fund raising.
- ▶ What is status of Acme's Parks & Recreation Advisory committee?

**Meeting was adjourned at 11:08am.**

Respectfully submitted,

Jean Aukerman



*Prepaid*

Check Date	Bank	Check #	Payee	Description	GL #	Amount
11/11/2015	CHAS	23439	ACE HARDWARE	REPAIRS & MAINT	101-750-930.000	130.87
		23439		REPAIRS & MAINT	209-000-930.000	15.99
						146.86
11/11/2015	CHAS	23440	CONSUMERS ENERGY	ELECTRIC UTILITIES TOWNHALL	101-265-920.000	556.12
11/11/2015	CHAS	23441	MICHIGAN RECREATION & PARK	REPAIRS & MAINT	101-750-930.000	20.00
11/12/2015	CHAS	23442	STATE OF MICHIGAN	REPAIRS & MAINT-6042 ACME ST	101-265-930.000	127.21
		23442		REPAIRS & MAINT-SAYLOR PARK/ACME TWP	101-750-930.000	254.42
						381.63
11/19/2015	CHAS	23443	CONSUMERS ENERGY	ELECTRIC UTILITIES TOWNHALL	101-265-920.000	718.81
11/19/2015	CHAS	23444	PETTY CASH	PASSPORT FEES	101-000-465.000	4.00
		23444		POSTAGE FOR PASSPORTS	101-000-465.001	105.79
		23444		SUPPLIES & POSTAGE	101-265-726.000	21.16
		23444		TRAVEL & MILEAGE	101-750-860.000	14.00
						144.95
11/19/2015	CHAS	23445	SHELL OIL COMPANY	REPAIRS & MAINT	101-750-930.000	184.41
11/19/2015	CHAS	23446	CHASE USA	dues subcriptions	101-101-960.000	16.99
		23446		REPAIRS & MAINT	101-265-930.000	83.46
		23446		REPAIRS & MAINT	101-750-930.000	3,896.96
		23446		SUPPLIES & POSTAGE	209-000-726.000	65.99
						4,063.40

TOTAL - ALL FUNDS

TOTAL OF 8 CHECKS

6,216.18

--- GL TOTALS ---

101-000-465.000	PASSPORT FEES	4.00
101-000-465.001	POSTAGE FOR PASSPORTS	105.79
101-101-960.000	dues subcriptions	16.99
101-265-726.000	SUPPLIES & POSTAGE	21.16
101-265-920.000	ELECTRIC UTILITIES TOWNHALL	1,274.93
101-265-930.000	REPAIRS & MAINT	210.67
101-750-860.000	TRAVEL & MILEAGE	14.00
101-750-930.000	REPAIRS & MAINT	4,486.66
209-000-726.000	SUPPLIES & POSTAGE	65.99
209-000-930.000	REPAIRS & MAINT	15.99

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
Vendor 0000000520 - A & D ASSESSING:							
DECEMBER 2015							
7234	A & D ASSESSING ASSESSING 101-209-803.002	12/01/2015 CRISTY DANCA	12/01/2015	3,333.34	3,333.34	Open	N 12/01/2015
	ASSESSING CONTRACT SERVICES			3,333.34			
	Total for vendor 0000000520 - A & D ASSESSING:			<u>3,333.34</u>	<u>3,333.34</u>		
Vendor 0000001660 - BECKETT &RAEDER:							
2015-712,2015-701							
7245	BECKETT &RAEDER FEES/ EXPENSES FOR OCTOBER-RETAIN 101-410-803.001 101-410-803.005-901	12/01/2015 CRISTY DANCA	12/01/2015	3,516.25	3,516.25	Open	N 12/01/2015
	PLANNING CONSULTANT			750.00			
	PLANNING & CONSULTANT T & A			2,766.25			
	Total for vendor 0000001660 - BECKETT &RAEDER:			<u>3,516.25</u>	<u>3,516.25</u>		
Vendor 0000002990 - CINTAS CORP #729:							
729766545							
7242	CINTAS CORP #729 BLUE MATS 101-265-930.000	12/01/2015 CRISTY DANCA	12/01/2015	46.01	46.01	Open	N 12/01/2015
	REPAIRS & MAINT			46.01			
	Total for vendor 0000002990 - CINTAS CORP #729:			<u>46.01</u>	<u>46.01</u>		
Vendor 0000003400 - CULLIGAN WATER, MCCARDEL:							
10/29/15							
7231	CULLIGAN WATER, MCCARDEL WATER 101-265-930.000	12/01/2015 CRISTY DANCA	12/01/2015	14.50	14.50	Open	N 12/01/2015
	REPAIRS & MAINT			14.50			
	Total for vendor 0000003400 - CULLIGAN WATER, MCCARDEL:			<u>14.50</u>	<u>14.50</u>		
Vendor 7890 - GRAND TRAVERSE COUNTY:							
91026, 91027							
7238	GRAND TRAVERSE COUNTY SEWER, HOCH RD, WATER-HOPE VILLAGE 590-000-956.003 590-000-956.001 590-550-956.001	12/01/2015 CATHY DYE	12/01/2015	43,177.90	43,177.90	Open	N 12/01/2015
	HOCH ROAD #697 EXP			20.96			
	OPERATING & MAINT EXP			42,640.07			
	OPERATING & MAINT EXP			516.87			
	Total for vendor 7890 - GRAND TRAVERSE COUNTY:			<u>43,177.90</u>	<u>43,177.90</u>		
Vendor 0000007800 - GRD TRAV COUNTY TREASURERS OFF:							

INVOICE REGISTER REPORT FOR ACME TOWNSHIP  
 EXP CHECK RUN DATES 12/01/2015 - 12/01/2015  
 BOTH JOURNALIZED AND UNJOURNALIZED  
 OPEN

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
Inv Ref#	Description	Entered By					
JULY,AUG,SEPT2015							
7243	GRD TRAV COUNTY TREASURERS OFF	12/01/2015	12/01/2015	1,102.90	1,102.90	Open	N
	MTT BOR ADJUSTMENTS	CATHY DYE					12/01/2015
	101-000-447.000	ADMINISTRATIVE FEE 1%		1,102.90			
Total for vendor 0000007800 - GRD TRAV COUNTY TREASURERS OFF:				<u>1,102.90</u>	<u>1,102.90</u>		

Vendor GREAT - GREATAMERICA FINANCIAL SVCS:

17871532							
7240	GREATAMERICA FINANCIAL SVCS	12/01/2015	12/01/2015	311.65	311.65	Open	N
	COMPUTERS	CATHY DYE					12/01/2015
	101-101-804.000	SOFTWARE SUPPORT & PROCESSIN		311.65			
Total for vendor GREAT - GREATAMERICA FINANCIAL SVCS:				<u>311.65</u>	<u>311.65</u>		

Vendor 0000010300 - INTEGRITY BUSINESS SOLUTIONS:

NOVEMBER 2015							
7233	INTEGRITY BUSINESS SOLUTIONS	12/01/2015	12/01/2015	127.85	127.85	Open	N
	INVOICES: 1298126-0, 1297979-0,129	CRISTY DANCA					12/01/2015
	101-191-726.000	SUPPLIES & POSTAGE-INK PADS, REPLACEMEN		23.85			
	101-265-726.000	SUPPLIES & POSTAGE-DESK CALENDAR, CLORO		104.00			
1303556-0							
7246	INTEGRITY BUSINESS SOLUTIONS	12/01/2015	12/01/2015	68.91	68.91	Open	N
	PAPER, 3 REAMS HOLE PUNCHED	CRISTY DANCA					12/01/2015
	101-215-726.000	SUPPLIES & POSTAGE		68.91			
Total for vendor 0000010300 - INTEGRITY BUSINESS SOLUTIONS:				<u>196.76</u>	<u>196.76</u>		

Vendor 0000012650 - LARK LAWN AND GARDEN:

217642							
7230	LARK LAWN AND GARDEN	12/01/2015	12/01/2015	1,879.00	1,879.00	Open	N
	MINI BARN, DELIVERED AND LEVELED	CRISTY DANCA					12/01/2015
	101-750-930.000	REPAIRS & MAINT		1,879.00			
Total for vendor 0000012650 - LARK LAWN AND GARDEN:				<u>1,879.00</u>	<u>1,879.00</u>		

Vendor 0000013975 - MICHIGAN ASSOCIATION OF CLERKS:

NOVEMBER							
7236	MICHIGAN ASSOCIATION OF CLERKS	12/01/2015	12/01/2015	60.00	60.00	Open	N
	2013 MEMBERSHIP	CATHY DYE					12/01/2015
	101-215-958.000	EDUCATION/TRAINING/CONVENTION		60.00			
Total for vendor 0000013975 - MICHIGAN ASSOCIATION OF CLERKS:				<u>60.00</u>	<u>60.00</u>		

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

INVOICE REGISTER REPORT FOR ACME TOWNSHIP  
 EXP CHECK RUN DATES 12/01/2015 - 12/01/2015  
 BOTH JOURNALIZED AND UNJOURNALIZED  
 OPEN

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date
NOVEMBER 5, 2015							
7232	OLSON, BZDOK&HOWARD, P.C ATTORNEY	12/01/2015 CRISTY DANCA	12/01/2015	2,701.40	2,701.40	Open	N 12/01/2015
	101-101-802.002	ATTORNEY SERVICES - 5385-00 GENERAL MAT		261.32			
	101-410-802.002	ATTORNEY SERVICES-5385-00 GENERAL MATTE		1,238.68			
	101-410-802.003-901	ATTORNEY T & A VGT PH 1		661.40			
	101-101-802.001	ATTORNEY SERVICES LITIGATION-5385-62 IM		105.00			
	101-410-802.002	ATTORNEY SERVICES-5385-65 MED MARIJUANA		45.00			
	101-209-803.004	ASSESSOR'S EVALUATION SERVICES-5385-93		390.00			
	Total for vendor 0000016245 - OLSON, BZDOK&HOWARD, P.C:			2,701.40	2,701.40		
Vendor 0000017800 - PRINTING SYSTEMS INC:							
92195							
7235	PRINTING SYSTEMS INC CHECK ORDER	12/01/2015 CATHY DYE	12/01/2015	128.01	128.01	Open	N 12/01/2015
	401-000-726.000	SUPPLIES & POSTAGE		128.01			
	Total for vendor 0000017800 - PRINTING SYSTEMS INC:			128.01	128.01		
Vendor 0000020900 - SOS ANALYTICAL:							
154661, 2, 3							
7229	SOS ANALYTICAL WATER TESTING, NITROGEN, NITRATE	12/01/2015 CRISTY DANCA	12/01/2015	75.00	75.00	Open	N 12/01/2015
	101-265-930.000	REPAIRS & MAINT-TOWN HALL NITRATE TEST		15.00			
	101-750-930.000	REPAIRS & MAINT-BAYSIDE PARK NITRATE TE		15.00			
	101-750-930.000	REPAIRS & MAINT-SAYLER PARK 3 NITRATE T		45.00			
	Total for vendor 0000020900 - SOS ANALYTICAL:			75.00	75.00		
Vendor SVEC - SVEC CONSTRUCTION COMPANY:							
2015-0530							
7239	SVEC CONSTRUCTION COMPANY ROAD GRAVEL FOR SHOP YUBA	12/01/2015 CATHY DYE	12/01/2015	300.00	300.00	Open	N 12/01/2015
	101-750-930.000	REPAIRS & MAINT		300.00			
	Total for vendor SVEC - SVEC CONSTRUCTION COMPANY:			300.00	300.00		
Vendor 0000022000 - TRAVERSE CITY RECORD EAGLE:							
10156							
7223	TRAVERSE CITY RECORD EAGLE PUBLICATIONS	12/01/2015 CATHY DYE	12/01/2015	633.25	633.25	Open	Y 12/01/2015
	101-101-900.000	PUBLICATIONS		73.50			
	101-410-900.000	PUBLICATIONS		559.75			
	Total for vendor 0000022000 - TRAVERSE CITY RECORD EAGLE:			633.25	633.25		

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

Vendor ULINE - ULINE:

71917575							
7237	ULINE	12/01/2015	12/01/2015	2,024.74	2,024.74	Open	N
	PICNIC TABLES						12/01/2015
	101-750-930.000						
		REPAIRS & MAINT		2,024.74			
		Total for vendor ULINE - ULINE:		<u>2,024.74</u>	<u>2,024.74</u>		

Vendor WYANT - WYANT COMPUTER SERVICES:

MS18224							
7244	WYANT COMPUTER SERVICES	12/01/2015	12/01/2015	1,089.00	1,089.00	Open	N
	WECARE WORKSTATION GOLD, SERVER GO	CRISTY DANCA					12/01/2015
	101-101-804.000	SOFTWARE SUPPORT & PROCESSIN		1,089.00			
		Total for vendor WYANT - WYANT COMPUTER SERVICES:		<u>1,089.00</u>	<u>1,089.00</u>		

INVOICE REGISTER REPORT FOR ACME TOWNSHIP  
 EXP CHECK RUN DATES 12/01/2015 - 12/01/2015  
 BOTH JOURNALIZED AND UNJOURNALIZED  
 OPEN

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
Inv Ref#	Description	Entered By					Post Date
	GL Distribution						
# of Invoices:	18	# Due:	18	Totals:	60,589.71		60,589.71
# of Credit Memos:	0	# Due:	0	Totals:	0.00		0.00
Net of Invoices and Credit Memos:					<u>60,589.71</u>		<u>60,589.71</u>

--- TOTALS BY BANK ---

CHASE	GENERAL FUND	17,283.80
PARKS	SAYLER PARK BOAT LAUNCH	128.01
SEWER	ACME RELIEF SEWER	43,177.90

--- TOTALS BY GL DISTRIBUTION ---

101-000-447.000	ADMINISTRATIVE FEE 1%	1,102.90
101-101-802.001	ATTORNEY SERVICES LITIGATION	105.00
101-101-802.002	ATTORNEY SERVICES	261.32
101-101-804.000	SOFTWARE SUPPORT & PROCESSIN	1,400.65
101-101-900.000	PUBLICATIONS	73.50
101-191-726.000	SUPPLIES & POSTAGE	23.85
101-209-803.002	ASSESSING CONTRACT SERVICES	3,333.34
101-209-803.004	ASSESSOR'S EVALUATION SERVICES	390.00
101-215-726.000	SUPPLIES & POSTAGE	68.91
101-215-958.000	EDUCATION/TRAINING/CONVENTION	60.00
101-265-726.000	SUPPLIES & POSTAGE	104.00
101-265-930.000	REPAIRS & MAINT	75.51
101-410-802.002	ATTORNEY SERVICES	1,283.68
101-410-802.003-901	ATTORNEY T & A VGT PH 1	661.40
101-410-803.001	PLANNING CONSULTANT	750.00
101-410-803.005-901	PLANNING & CONSULTANT T & A	2,766.25
101-410-900.000	PUBLICATIONS	559.75
101-750-930.000	REPAIRS & MAINT	4,263.74
401-000-726.000	SUPPLIES & POSTAGE	128.01
590-000-956.001	OPERATING & MAINT EXP	42,640.07
590-000-956.003	HOCH ROAD #697 EXP	20.96
590-550-956.001	OPERATING & MAINT EXP	516.87

11/25/2015 01:01 PM  
User: CATHY DYE  
DB: ACME TOWNSHIP

INVOICE REGISTER REPORT FOR ACME TOWNSHIP  
EXP CHECK RUN DATES 12/01/2015 - 12/01/2015  
BOTH JOURNALIZED AND UNJOURNALIZED  
OPEN

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
Inv Ref#	Description	Entered By					Post Date
--- TOTALS BY FUND ---							
	101 - GENERAL FUND			17,283.80	17,283.80		
	401 - SAYLER PARK BOAT LAUNCH CAP			128.01	128.01		
	590 - ACME RELIEF SEWER			43,177.90	43,177.90		
--- TOTALS BY DEPT/ACTIVITY ---							
	000 -			43,891.94	43,891.94		
	101 - TOWNSHIP BOARD OF TRUSTEES			1,840.47	1,840.47		
	191 - ELECTION EXPENDITURES			23.85	23.85		
	209 - ASSESSOR'S EXPENDITURES			3,723.34	3,723.34		
	215 - CLERK'S EXPENDITURES			128.91	128.91		
	265 - TOWNHALL EXPENDITURES			179.51	179.51		
	410 - PLANNING & ZONING EXPENDITU			6,021.08	6,021.08		
	550 - HOPE VILLAGE- WATER			516.87	516.87		
	750 - MAINT & PARKS EXPENDITURES			4,263.74	4,263.74		

**STATE OF MICHIGAN  
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION  
NOTICE OF HEARING  
FOR THE ELECTRIC CUSTOMERS OF  
CONSUMERS ENERGY COMPANY  
CASE NO. U-17918**

- Consumers Energy Company requests Michigan Public Service Commission approval of a power supply cost recovery (PSCR) plan and a uniform maximum PSCR factor of \$(0.00014) per kilowatt-hour (kWh) to compute its customers' electric bills for the twelve month period January 2016 through December 2016.
- The information below describes how a person may participate in this case.
- You may call or write Consumers Energy Company, One Energy Plaza, Jackson, Michigan 49201, (800) 477-5050 for a free copy of its application. Any person may review the documents at the offices of Consumers Energy Company.
- The first public hearing in this matter will be held:

**DATE/TIME:** **Friday, December 4, 2015, at 10:00 a.m.**

This hearing will be a prehearing conference to set future hearing dates and decide other procedural matters.

**BEFORE:** Administrative Law Judge **Sharon L. Feldman**

**LOCATION:** Michigan Public Service Commission  
7109 West Saginaw Highway  
Lansing, Michigan

**PARTICIPATION:** Any interested person may attend and participate. The hearing site is accessible, including handicapped parking. Persons needing any accommodation to participate should contact the Commission's Executive Secretary at (517) 284-8090 in advance to request mobility, visual, hearing or other assistance.

The Michigan Public Service Commission (Commission) will hold a public hearing to consider Consumers Energy Company's (Consumers Energy) September 30, 2015 application for approval of a PSCR plan and a uniform maximum PSCR factor of \$(0.00014) per kWh to compute its electric customers' bills for the twelve month period January 2016 through December 2016. The request for approval also includes a five-year forecast of power supply requirements of the Company's customers, anticipated sources of supply and projections of power supply costs.

All documents filed in this case shall be submitted electronically through the Commission's E-Dockets website at: [michigan.gov/mpscedockets](http://michigan.gov/mpscedockets). Requirements and instructions for filing can



be found in the User Manual on the E-Dockets help page. Documents may also be submitted, in Word or PDF format, as an attachment to an email sent to: [mpscedockets@michigan.gov](mailto:mpscedockets@michigan.gov). If you require assistance prior to e-filing, contact Commission staff at (517) 284-8090 or by email at: [mpscedockets@michigan.gov](mailto:mpscedockets@michigan.gov).

Any person wishing to intervene and become a party to the case shall electronically file a petition to intervene with this Commission by November 27, 2015. (Interested persons may elect to file using the traditional paper format.) The proof of service shall indicate service upon Consumers Energy's Legal Department – Regulatory Group, One Energy Plaza, Jackson, Michigan 49201.

Any person wishing to appear at the hearing to make a statement of position without becoming a party to the case may participate by filing an appearance. To file an appearance, the individual must attend the hearing and advise the presiding administrative law judge of his or her wish to make a statement of position. All information submitted to the Commission in this matter becomes public information, thus available on the Michigan Public Service Commission's website, and subject to disclosure. Please do not include information you wish to remain private.

Requests for adjournment must be made pursuant to the Michigan Administrative Hearing System's Administrative Hearing Rules R 792.10422 and R 792.10432. Requests for further information on adjournment should be directed to (517) 284-8130.

A copy of Consumers Energy's application may be reviewed on the Commission's website at: [michigan.gov/mpscedockets](http://michigan.gov/mpscedockets), and at the office of Consumers Energy Company. For more information on how to participate in a case, you may contact the Commission at the above address or by telephone at (517) 284-8090.

The Utility Consumer Representation Fund has been created for the purpose of aiding in the representation of residential utility customers in 1982 P.A. 304 proceedings. Contact the Chairperson, Utility Consumer Participation Board, Department of Licensing and Regulatory Affairs, P.O. Box 30004, Lansing, Michigan 48909, for more information.

Jurisdiction is pursuant to 1909 PA 106, as amended, MCL 460.551 et seq.; 1919 PA 419, as amended, MCL 460.54 et seq.; 1939 PA 3, as amended, MCL 460.1 et seq.; 1969 PA 306, as amended, MCL 24.201 et seq.; 1982 PA 304, as amended, MCL 460.6j et seq.; and the Michigan Administrative Hearing System's Administrative Hearing Rules, 2015 AC, R 792.10401 et seq.

CONSUMERS ENERGY COMPANY HAS REQUESTED THE MAXIMUM POWER SUPPLY COST RECOVERY FACTOR DESCRIBED IN THIS NOTICE. THE MICHIGAN PUBLIC SERVICE COMMISSION MAY APPROVE, REJECT OR AMEND THE FACTOR AND OTHER PROPOSALS.



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

## ACME TOWNSHIP BOARD OF TRUSTEES

2016 Scheduled Meeting Dates  
Adopted on 12/01/15

**January 5**  
**February 2**  
**March 1**  
**April 5**  
**May 3**  
**June 7**  
**July 5**  
**August 9\*\*\***  
**September 6**  
**October 4**  
**November 1\*\*\***  
**December 6**

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

Other Special Meetings will be posted separately as required

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

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

**RESOLUTION OF THE ACME TOWNSHIP BOARD OF TRUSTEES**  
**RESOLUTION # R-2015-**  
***To set Acme Township Board 2016 Meeting Date***  
***Date, December 1, 2015***

At a meeting of the Acme Township Board of Trustees, held on December 1, 2015, the Acme Township Board of Trustees, on a motion made by, and seconded by, passed the following resolution:

Whereas, Acme Township needs to set their Monthly board meeting dates for 2016

Whereas, these dates are set and published on the Acme Township Web site so all residence are aware of the normal meeting dates.

January 5

February 2

March 1

April 5

May 3

June 7

July 5

August 9\*\*\*

September 6

October 4

November 1\*\*\*

December 6

\*\*\* Denotes meeting dates changed due to a Holiday, Elections or other schedule conflict.

Now therefore be it resolved that the Acme Township Board, adopts this schedule of Meeting dates for 2016

Township Board members present:

Upon roll call, the following vote was cast:

Aye

Nay:

Abstaining:

---

Jay B. Zollinger  
Acme Township Supervisor

---

Cathy Dye  
Acme Township Clerk

**Acme Township Board of Trustees  
Resolution R # 2015-  
December 1, 2015**

At a meeting of the Acme Township Board of Trustees, held on December 1, 2015 the board on a motion made by----and Seconded by-----  
The Following Resolution;

**RESOLUTION changing the Township sewer ordinance 75-2, section 4 billing interval**  
**WHEREAS** the Township of Acme owns the Sewer system collection system and the Grand Traverse County Department of Public Works (DPW) operates the same; and provides Customer Billing services.

**WHEREAS** the Township presently bills sewer charges on a quarterly billing cycle; and

**WHEREAS**, it has been determined by the DPW who produces billing for all the G Five Townships that the GTDPW wishes to go to a standard billing cycle for all townships it serves; and

**WHEREAS** the Acme Sewer ordinance 75-2 does allow changes to the Sewer Ordinance by resolution; and

**WHEREAS** the Township Acme wishes to change the wording under Section 4; billing to read as follows; monthly, or not more than quarterly.

NOW THEREFORE, BE IT RESOLVED, THE TOWNSHIP OF ACME approves this request.

Township Board members Present:

Absent;

Upon a vote the following vote was cast;

Aye:

Nay;

Abstaining;

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

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

RESOLUTION #

In Support of Naming the Traverse City Veterans Administration Clinic

**WHEREAS**, Colonel Demas T. Craw was born in Long Lake Township, Michigan;

**WHEREAS**, Colonel Craw was awarded several medals and decorations for his service, including both World War 1 and World War II Victory Medals, a Purple Heart, and a Medal of Honor;

**WHEREAS**, the citizens of the area wish to honor Colonel Craw by renaming the current Traverse City VA Outpatient Clinic and upon the building of a new clinic transferring this name to become the following: **The Colonel Demas T. Craw VA Outpatient Clinic"**

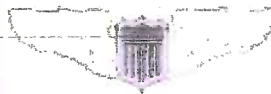
**THEREFORE BE IT RESOLVED**, that the \_\_\_\_\_ supports naming the Traverse City Veterans Administration Clinic after Demas T. Craw.

Motion by \_\_\_\_\_ supported by \_\_\_\_\_ to adopt the foregoing Resolution.

Upon Roll Call: YES:

NO:

The Supervisor declared the resolution adopted.



Senior pilot



Medal of Honor



Purple Heart



Mexican Service Medal



World War I Victory Medal



American Defense Service Medal



European-African-Middle Eastern Campaign Medal



World War II Victory Medal



Royal Order of George I (Greece)



Observer Badge

### Citation

## COLONEL DEMAS T. CRAW

Posted 12/1/2014

Printable Fact Sheet

Demas T. Crow was born in Long Lake Township Michigan, served briefly in World War 1, was discharged and then entered the U.S. Military Academy in 1920.

He applied for pilot training with the Air Service in 1926 and joined the 1st Pursuit Group at Selfridge Field, Michigan. He transferred his commission to the Air Corps on March 21, 1928, and was promoted to first lieutenant on January 3, 1930.

In October, 1942, Colonel Crow was named air officer for Maj. General Lucian K. Truscott, commanding one of the sub-task forces, Force Goalpost, of Operation Torch, an amphibious invasion of North Africa. He sailed with the invasion force from Virginia and while en route, volunteered to assist another Army Air Forces officer, Maj. Pierpont M. Hamilton, Truscott's intelligence officer, in delivering a message to the local French commander near Port Lyautey, French Morocco, to broker a cease fire, should French forces resist.

Crow and Maj. Pierpont M. Hamilton were the first Army Air Forces recipients of the Medal in the European-Mediterranean theater of World War II and the only AAF members to be awarded that decoration for valor not involving air combat.

See the full citation at the Congressional Medal of Honor Society website.

Air Force Historical Studies Office, Joint Base Anacostia Bolling, DC.

### Colonel Crow's official Medal of Honor citation reads:<sup>[6]</sup>

For conspicuous gallantry and intrepidity in action above and beyond the call of duty. On November 8, 1942, near Port Lyautey, French Morocco, Col. Crow volunteered to accompany the leading wave of assault boats to the shore and pass through the enemy lines to locate the French commander with a view to suspending hostilities. This request was first refused as being too dangerous but upon the officer's insistence that he was qualified to undertake and accomplish the mission he was allowed to go. Encountering heavy fire while in the landing boat and unable to dock in the river because of shell fire from shore batteries, Col. Crow, accompanied by 1 officer and 1 soldier, succeeded in landing on the beach at Mehdiya Plage under constant low-level strafing from 3 enemy planes. Riding in a bantam truck toward French headquarters, progress of the party was hindered by fire from our own naval guns. Nearing Port Lyautey, Col. Crow was instantly killed by a sustained burst of machinegun fire at pointblank range from a concealed position near the road

**RESOLUTION OF THE ACME TOWNSHIP BOARD OF TRUSTEES**  
**RESOLUTION #R-2015\_-**  
*Resolution on Budget Amendments*  
*Various fund moves adjustments 2015/2016 Township Budget*  
*December 1, 2015,*

At a meeting of the Acme Township Board of Trustees, held on December 1, 2015, the Acme Township Board of Trustees, on a motion made by -----and seconded by -----

The following resolution:

Whereas, at the Acme Township Board meeting held December 1, 2015, Resolution R-2015- was approved to make fund moves to bring the 2015-16 Budget in balance and improve our 2015-16 audit.

Whereas; The Fund's listed below have a budget correction to be made. These effect the Liquor 212 dept. /Police fund dept. 207 and The 101 restricted GTTC Project management fund to planning and Zoning 410 The following Funds have budget amounts resulting in a change in Budget amounts. Please refer to the following data below.

Transaction	Description	Fund	Dept.	Line	Amend Amount	Beginning Balance	New Balance
From	Liquor fund balance	212	000		\$15,000.	\$21,988.	\$6988.
To	Police	207	000	699.000	\$15,000.	\$8600.	\$23,600.
From	fund balance/Gttc Engineer project mtg	101			\$8,000	\$40,000.	\$32,000.
To	Planning and Zoning T&A	101	410	803.004	\$8,000	\$10,000.	\$18,000.
From							
To							
From							
To							

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

Township Board members: Present:

Absent:

Upon roll call, the following vote was cast:

Aye:

Nay: 0

Abstaining: 0

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

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



## CURRENT HOURS

Grand Traverse County	Monday	Tuesday	Wednesday	Thursday	Friday
Acme Twp	8:00 am - 5:00 pm	8:00 am - 5:00 pm	8:00 am - 5:00 pm	8:00 am - 5:00 pm	8:00 am - 5:00 pm
Blair Twp	Closed	7:30 am-6:00 pm	7:30 am-6:00 pm	7:30 am-6:00 pm	7:30 am-6:00 pm
East Bay Twp	7:00 am - 5:30 pm	7:00 am - 5:30 pm	7:00 am - 5:30 pm	7:00 am - 5:30 pm	Closed
Garfield Twp	7:30 am-6:00 pm	7:30 am-6:00 pm	7:30 am-6:00 pm	7:30 am-6:00 pm	Closed
Long Lake Twp	Closed	8:00 am - 5:30 pm	8:00 am - 5:30 pm	8:00 am - 5:30 pm	8:00 am - 5:30 pm
Paradise Twp	8:30 am - 4:30 pm	8:30 am - 4:30 pm	8:30 am - 4:30 pm	8:30 am - 4:30 pm	Closed
Peninsula Twp	7:30 am - 6:30 pm	7:30 am - 5:00 pm	7:30 am - 5:00 pm	7:30 am - 5:00 pm	Closed
<i>Green Lake</i>	<i>8 am - 5:30 pm</i>	<i>8 am - 5:30</i>	<i>8 am - 5:30 pm</i>	<i>8 am - 5:30 pm</i>	<i>Closed</i>
<b>RECOMMENDED Change</b>					
Acme Twp	7:30 am - 6:00 pm	7:30 am - 6:00 pm	7:30 am - 6:00 pm	7:30 am - 6:00 pm	Closed



**RESOLUTION OF THE ACME TOWNSHIP BOARD OF TRUSTEES**  
**RESOLUTION #R-2015-**  
*To Change the Acme Township Office Days and Hours of Operation*  
*Date: December 1, 2015*

At a meeting of the Acme Township Board of Trustees, held on December 1, 2015, the Acme Township Board of Trustees, on a motion made by, \_\_\_\_\_ and seconded by \_\_\_\_\_ passed the following resolution:

**Whereas**, Acme Township office days and hours of operation are currently Monday-Friday 8:00 a.m. to 5:00 p.m.

**Whereas**, increasing morning and evening availability to better serve and accommodate the Acme Township residents and business owners by extending hours of operation Monday-Thursday 7:30 a.m. to 6:00 p.m. (totaling four 10.5 hour days).

Now therefore be it resolved that the Acme Township Board approves the change of office days and hours of operation to Monday- Thursday 7:30 a.m. to 6:00 p.m. to begin on \_\_\_\_\_.

Township Board members present:

Absent:

Upon roll call, the following vote was cast:

Aye:

Nay:

Abstaining:

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

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



**To:** Acme Township Board **Date:** December 1, 2015  
**From:** Klaus Heinert, RLA **Re:** Sayler Park Boat Launch Project Update  
**cc:** Clyde Johnson, Doug Coates

---

### 1.0 PH. 1 CONSTRUCTION - TREE CLEARING / REMOVAL

#### Hellsell Tree Service

- Summary:** GCES field staked proposed car-trailer parking lot and boat launch loop drip for tree removal limits. Bids were received from Hellsell Trees Services and Leonardo Tree Service on 11/10. Received authorization to award to Hellsell from MDNR Waterways (11/24)
- Next Steps:**
  - Hellsell will continue to conduct tree removal operation until winter conditions prohibit effective access for equipment.
  - The contractors are stacking and removing usable logs as they go and chipping and staking wood chips onsite for reuse by the township in Sayler Park
  - Stump removal and disposal will likely be conducted as weather permits. The township is looking for a closer site for hauling and disposal. The current bid includes haul and disposal at a site in Lake City.
- Board / Staff Action Requested:** Review interim invoicing from Hellsell and as reviewed and recommended for payment by GCES. (We have asked for Hellsell to prepare a progress invoice as (if) the project is shut down due to winter conditions).

### 2.0 90% PLAN REVIEW AND PLAN DISTRIBUTION

#### GCES – K. Heinert

- Summary:** Staff has continued to develop the bid plans and specifications in preparation for Agency review, permitting and township input:
  - Second QA/QC is ongoing for plans including road, utilities, signage and structural and ramp detailing for boat launch
  - BID Proposal and documents preparation, editing and QA/QC review including front end Contract Documents, Bid Proposal, Measurement and Payment and other technical specifications
  - DRAFT Plan package plans transmitted to GTCRC, Cherryland Electric Cooperative (CEC), and MDEQ

## 2. Next Steps:

- Meet to review plans with Garth Greenan and Jim Johnson GTCRC
  - Review email correspondence received from Cherryland for cost share project to underground electrical distribution along north side of Yuba Park Rd (see attached). Relocation of the existing pole, guy wire and redistribution to the south is anticipated to run between \$1500 to \$2500. (Note: This work would be included in the \$4500 cost share of the \$22K Undergrounding project proposed by CEC)
  - Meet with *Parks & Recreation Committee/Board members* as desired to review 95% check set plans prior to submission to MDNR (December meeting)
3. **Board / Staff Action Requested:** Consider / Approve electrical distribution undergrounding agreement from Cherryland Electric Cooperative at next available meeting. Correspondence is anticipated from Frank Siepler sometime after the Thanksgiving Break.

## 3.0 MDNR WATERWAYS PLAN REVIEW / APPROVAL

GCES – K. Heinert

1. **Summary:** Continuing Design Development of the BAS Site Package:
- We anticipate sending you the remaining Sayler Park BAS Construction Bid Package for review before Christmas, after township review meeting.
  - We would like to go to bids pending your approval by mid to late January if possible.
2. **Next Steps:** Finalize and transmit BID Package submission to Paul Peterson - MDNR waterways
3. **Board / Staff Action Requested:** None at this time

## 4.0 MDEQ JOINT PERMIT APPLICATION

GCES – K. Heinert

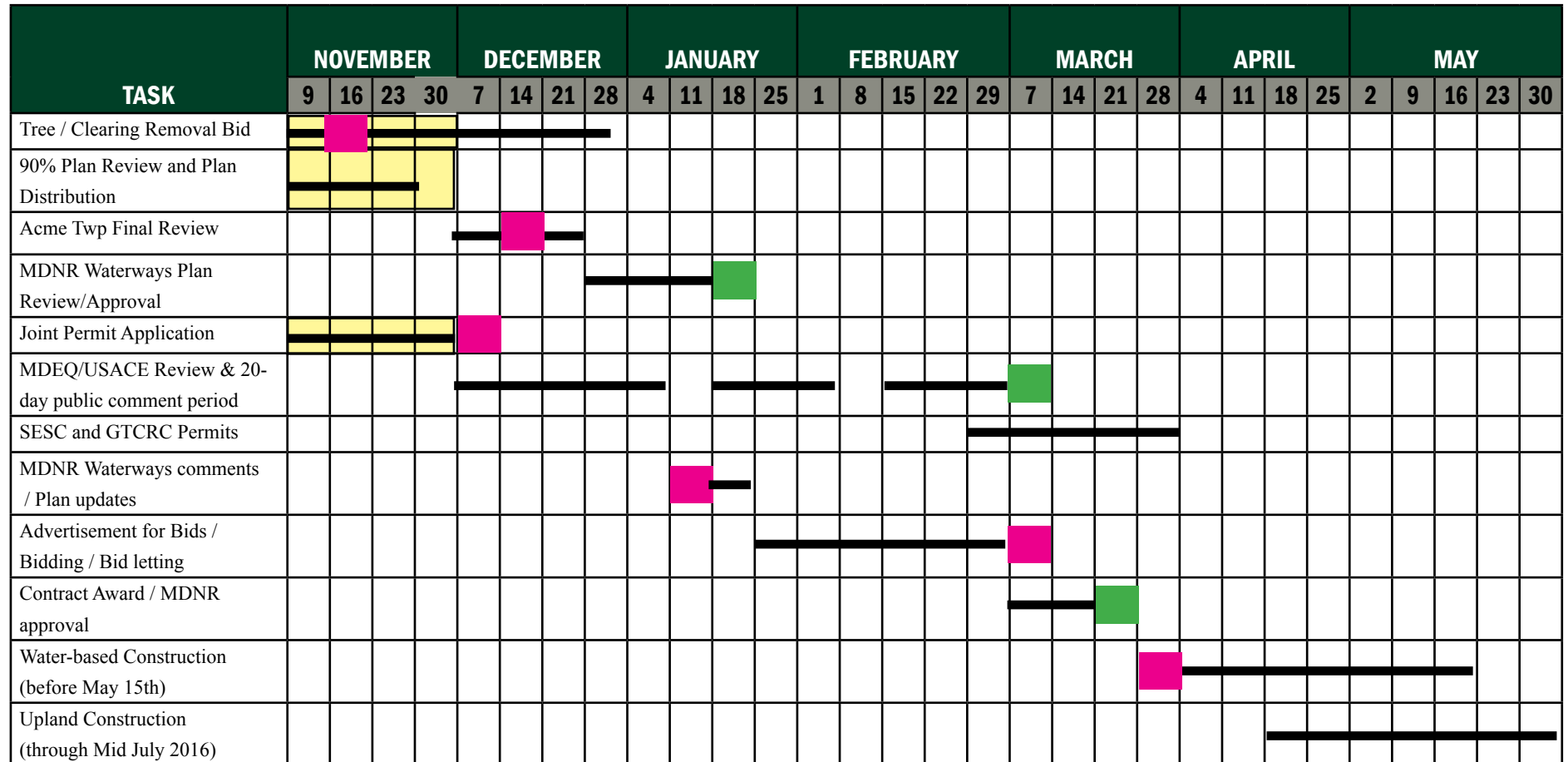
1. **Summary:** MDEQ permit application has gone through second QA/QC update
- We have sent preliminary Joint permit information to the MDEQ Cadillac office and discussed the project with Robyn Schmidt.
2. **Next Steps:**
- We will submit the final permit application in the next few weeks as well.
  - R. Schmidt MDEQ indicated a \$500 permit application fee will be required. (GCES will prepare this check and include in future invoicing as a separate line item).
3. **Board / Staff Action Requested:** None at this time

( PLEASE ALSO REFERENCE THE ATTACHED PROJECT TIMELINE WITH RESPECT TO CURRENT AND FUTURE ACTIVITIES AND TIMING – THANK YOU ).

# TIMELINE

## Sayler Park Waterways BAS - Acme Twp., Antrim Co.

### 6-Month Critical Path (Updated 12-01-15)



- = KEY MILESTONE WEEK
- = REVIEW MEETING TARGET WEEK

## Klaus Heinert

---

**From:** Frank Siepker [FSiepker@cherrylandelectric.coop]  
**Sent:** Thursday, November 19, 2015 3:09 PM  
**To:** Klaus Heinert; Daniel Grignon  
**Cc:** Jay Zollinger; JEAN AUKERMAN; Lisa Sekol  
**Subject:** RE: Acme Saylor Park - Utility Pole relocation

Klaus,

We have completed a preliminary design and some cost estimates for undergrounding Yuba Park Road. It seems to make the most sense to do in before you do your project to minimize conflicts. This is about a \$22,000 project for us to underground the line down Yuba Park Road along the parking area and down past the boat ramp round-a-bout area. The line is old and we need to do some work on that line anyway. Would the township be interested in contributing \$4,500 toward the project so that we could do it underground instead of re-building the overhead and not directly burden our members with the additional cost for the benefit of the boat ramp and park area?

Happy to meet next week needed, but also happy to work it out via phone/e-mail. I would be available Monday afternoon and Tuesday afternoon.

Let me know what you all think.

Thanks,

Frank

**Cherryland Electric Cooperative**  
Frank Siepker, Jr. P.E.  
Engineering & Operations Manager

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**From:** Klaus Heinert [mailto:kdheinert@goslingczubak.com]  
**Sent:** Thursday, November 12, 2015 4:49 PM  
**To:** Frank Siepker <FSiepker@cherrylandelectric.coop>; Daniel Grignon <DGrignon@cherrylandelectric.coop>  
**Cc:** Jay Zollinger <JZollinger@acmetownship.org>; JEAN AUKERMAN <jkaukerman@sbcglobal.net>; Lisa Sekol <lmsekol@goslingczubak.com>  
**Subject:** RE: Acme Saylor Park - Utility Pole relocation

Thank you Frank.

Klaus Heinert, RLA, ASLA | Project Manager  
**Gosling Czubak Engineering Sciences, Inc.**

231.946.9191 office | 231.933.5103 direct  
kdheinert@goslingczubak.com | [www.goslingczubak.com](http://www.goslingczubak.com)

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**From:** Frank Siepker [mailto:FSiepker@cherrylandelectric.coop]  
**Sent:** Thursday, November 12, 2015 9:26 AM  
**To:** Klaus Heinert; Daniel Grignon

## **Yuba Twp Park, Autumn Olive meeting with GTRLC stewardship staff and Acme Twp**

Shawn, Gordie, Jake, Jon, Chris G., David, notes: Angie

11-18-15

### **Background/history**

-Property protected in 2002 with MNRTF assistance, and is 413 acres. Within that plan, Autumn olive was listed as a priority for removal

-Autumn olive is currently impeding recreational access and likely decreasing biodiversity of the site. Also, via bird dispersal, the upper shelf field is a seed source for the surrounding area

-Due to the heavy infestation, and the ability of Autumn olive to proliferate in disturbed or fallow areas, control has been challenging

-some neighbor farmers have offered to help in the past at a reduced cost.

--the heaviest infestation on the upper shelf (14 acres roughly) was likely once an old orchard, recommend avoid disturbing soil

### **General Info:**

--Volunteers can use herbicide on public lands without being certified, however, not recommended. GTRLC has pesticide certified staff who can assist the Township with workdays in the future.

--GTRLC will have 5 Americorp members who can assist in 2016 with herbicide treatment on priority areas (lower bench most likely)

---There are many ways to remove autumn olive (see DNR recommendations). For this situation, a variety of methods may be needed, and flexibility will be important. Planting white pines in less impacted areas may be a good way to shade out the seedlings, but recommend leaving the most impacted area (on the north side of field—a portion of the 14 acres), free of tree plantings so that Township employees can mow on a bi-yearly or yearly basis.

--A local Boy Scout, Sam, has expressed an interest in helping the community and he would like to try a demonstration removal project on the upper shelf, to try a “cut/cover” technique (since he can’t use herbicides with his Scout Troup)—this is a new method, and will need to be reassessed in the spring, and follow up herbicide treatments may be needed if the sprouts come back.

### **Next steps:**

--Develop long-term plans—Shawn/Jake

--Shawn is working with Sam, the Boy Scout to start a demonstration project using the cut/cover method. He is planning to be there this weekend, Jake Bournay will be assisting them and GTRLC will loan some tools.

--determine if farmers are still interested in assisting—Shawn

--see if the ISN or Conservation District have any interest in assisting--Jake

--Jake (GTRLC) will attend the Boy Scout work day in November 2015

--GTRLC would like written permissions from the Township for the GTRLC to help with the Autumn olive—Shawn will send to Jake

### **Interim Recommendations:**

#### UPPER SHELF:

-- mechanical treatment anytime of year (ideally outside of bird nesting season which is generally early May-mid August depending on the species)

--contact Ruffed Grouse Society for equipment for the Upper Shelf --Shawn

--as needed, create burn piles—comply with local permits

—after ground is visible, broadcast grasses (ideally in early May), and plant pine trees in appropriate areas that won't be mowed.

#### LOWER SHELF:

--with Americorp crew, and possibly with assistance from a contractor (if funds allow)—Jake/Shawn to coordinate efforts in 2016 using selective herbicide methods as appropriate and permitted.

--recommend scouting this section first as it is unknown at the time how dense it is and what measures make the most sense given logistical challenges.

### **GTRLC Assistance:**

--2015: one staff member (Jake) will attend the Boy Scout/Eagle Project workday and GTRLC can let them use some of our tools that day.

--2016: Americorp assistance: lower shelf= herbicide treatment

--2017: possible Americorp assistance (we haven't gotten the crew yet and still need to apply)