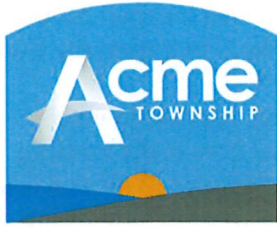


APPROVED



ACME TOWNSHIP REGULAR BOARD MEETING

ACME TOWNSHIP HALL

6042 Acme Road, Williamsburg MI 49690

Tuesday, December 5, 2023, 7:00 p.m.

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

ROLL CALL: Members present: D. Hoxsie, A. Jenema, **P. Scott**, D. Stevens, L. Swanson, D. White

Members excused: J. Aukerman

Staff present: Lindsey Wolf, Planning & Zoning Administrator, Jeff Jocks, Legal Counsel, Cristy Danca, Recording Secretary

A. LIMITED PUBLIC COMMENT:

Limited Public Comment was opened at 7:02 p.m.

Brian Kelley, Acme resident

Limited Public Comment closed at 7:04 p.m.

B. APPROVAL OF AGENDA:

Supervisor White added *Discussion on Personnel Committee – Planning/Zoning Performance Bonus to Old Business #4*; and *Correspondence from Brian Kelley to Correspondence #3*.

Motion by Scott, supported by Stevens, to approve the agenda as added to with Correspondence #3 and Personnel Committee #4. No discussion. Voice vote. Motion carried unanimously.

C. APPROVAL OF BOARD MINUTES: 11/14/2023

Motion by Hoxsie, supported by Scott, to approve the draft Board minutes from 11/14/2023 as written. No discussion. Voice vote. Motion carried unanimously.

D. INQUIRY AS TO CONFLICTS OF INTEREST: None

E. REPORTS:

a. Clerk – None

b. Parks – None

c. Legal Counsel – With regard to the lawsuit filed by Al Schneider, a pre-trial statement has been submitted to the Court, Initial Disclosures will be the next step. Regarding the Engle matter, there was a motion for Summary Disposition filed by Yuba Orchards against the Engles – Jocks attended the hearing via Zoom and does not expect there to be an issue for the township. Board discussion occurred regarding the Schneider lawsuit and documenting township legal fees.

d. Sheriff – Officer Abbring presented November statistics as follows: there were 4 citations, 33 crashes and 5 arrests in the township. Later this month the public will have an opportunity to vote for the best beard in the department.

e. County – Darryl Nelson, Grand Traverse County Commissioner, provided the following information: Cherry Capital Airport's new ILS radio beacon system is fully installed meaning more flights will be able to land regardless of bad weather conditions. The airport expects to set a record this year with the amount of passenger flights. He also spoke about a payment in lieu of taxes pilot program signed by the governor that will be discussed at their meeting tomorrow. He gave the Breakwater apartments and another potential build site on Hall Street as examples. Between the two sites there

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would be about 190 units of workforce housing (80 - 120% of the average median income) providing an option for “the missing middle”. The city of Traverse City has approved these two sites, the County will examine it more closely tomorrow. Board discussion occurred.

f. Supervisor – Supervisor White has been working on the ASCOM building acquisition with Aukerman and Stevens and on sewer assessment - that topic will be discussed later in the meeting.

g. Planning and Zoning – Upon receipt of the Approved November Board Minutes, Wolf will submit the Parks Master Plan to the DNR. The department is gearing up for the 2024 five-year Township Master Plan update and part of the process includes a map currently in the works that will reflect changes and development that has occurred over the past five years. This topic will be discussed at length during the December and January PC meetings. December’s meeting will also have a rezoning hearing. The PC’s recommendation will come before the Board after that.

h. MMR report – November 2023 report included in packet

F. SPECIAL PRESENTATIONS: None

G. CONSENT CALENDAR:

1. RECEIVE AND FILE:

- a. Treasurer’s Report
- b. Clerk’s Revenue/Expenditure Report
- c. 11/13/2023 Draft Planning Commission minutes

2. APPROVAL:

1. Accounts Payable Prepaid of \$216,315.44 and NO current to be paid
(Recommend approval: Clerk, L. Swanson)

H. ITEMS REMOVED FROM THE CONSENT CALENDAR:

1. Check Disbursement Report (Accounts Payable Prepaid)

Motion by Scott, supported by Hoxsie, to approve the Consent Calendar with the Prepaids removed as requested by Amy Jenema. No discussion. Voice vote. Motion carried unanimously.

Discussion occurred about payment of special assessments for Springbrook and Holiday Hills subdivisions pertaining to late bills the township received from the county, and about adding budget amendment to Old Business as #5. Bills to be paid this month should have included payment for Springbrook SAD of \$31,984.05.

Motion by Jenema, supported by Scott, to approve the Prepaid of \$216,315.44 and the current to be paid of \$31,984.05 to Grand Traverse County for Springbrook special assessment. Board discussion occurred. Roll call vote. Motion carried unanimously.

Discussion occurred about adding to the agenda after it has been set.

Motion by Swanson, supported by Scott, to add Budget Amendment to New Business #5. No discussion. Voice vote. Motion carried unanimously.

I. CORRESPONDENCE:

1. Email dated 11/20/2023 from Ellen Ernst Kossek re Bertha Vos
2. Email dated 11/20/2023 from Denny Rohn re Bertha Vos/Ascom properties
3. Email dated 12/05/2023 from Brian Kelley re Competitive Bidding

J. PUBLIC HEARING: None

K. NEW BUSINESS:

1. Review of 2023 Annual Audit performed by UHY, LLP

APPROVED

Jenema led board discussion on highlights regarding the audit stating \$300,000 was borrowed from the general fund for a cash flow for the Nakwema Trailway project. The hope was to put it back in June, but because of pending projects and outstanding bills at that time, it was not done during that budget year. Additionally, \$80,000 was moved to the Bertha Vos fund and the amount spent on that project will be forthcoming. A new fund is also being created for the ASCOM building to allow for better tracking of funds. The township uses Chase and Huntington banks; Jenema and Swanson will meet with Chase Friday regarding an investment program they offer, as the township does have an investment policy. The audit provided the township with fraud and cyber-attack information and Jenema stated the audit went well this year.

Motion by Jenema, supported by Swanson, to accept the audit for UHY, Certified Public Accountants dated June 30, 2023. No discussion. Roll call vote. Motion carried unanimously.

2. Resolutions for 2024 Summer School Taxes

- Northwest Education Services – formerly TBAISD
- Elk Rapids
- TCAPS

Board discussion occurred briefly.

Motion by Scott, supported by Stevens, to approve the tax collections as presented.

Discussion occurred about making the resolutions separately.

Scott amended his motion to approve tax collection for Resolution 2023-27 for Northwest Education Services formerly known as TBAISD; Resolution 2023-28 for Elk Rapids; and 2023-29 for TCAPS as presented. Jenema supported. No discussion. Voice vote. Motion carried unanimously.

3. Adoption of 2024 Board meeting schedule

Discussion occurred about adding asterisks to the January date.

Motion by Jenema, supported by Scott, to accept the meeting schedule with the addition of the asterisks next to January 9th noting that it is not the first Tuesday. No discussion. Voice vote. Motion carried unanimously.

4. Energov/Online Permitting Services Intergovernmental Agreement

Wolf led discussion regarding the online permitting program, first introduced to the township approximately two years ago. There has been no fee charged to Acme Township up to this point and it has yet to be ready for township use. She explained expectations originally laid out and shared concerns. Board discussion occurred.

Motion by Scott, supported by Stevens, not the sign or agree to this contract for services with the caveat of making sure they understand we were told two years ago we would have a year to see if it would work and we have not had that. Discussion occurred. Board agreed Wolf could pursue the program further provided there was a free trial period included once it was ready for township use. **Voice vote. Motion carried unanimously.**

5. Budget Amendment

APPROVED

Discussion occurred about aligning the budget for the Holiday Hills SAD, and making the payment.

Motion by Jenema, supported by Scott, to pass Resolution #R-2023-30 to amend the Holiday Hills special assessment to up the current assessment payment to \$47, . . . Board discussion occurred. **Amended motion by Jenema that Resolution #R2023-30 will move \$500 from Fund Balance into the interest on bonds . . .** Board discussion occurred. **Scott supported the motion. Roll call vote. Motion carried unanimously.**

L. OLD BUSINESS:

1. Resolution to proceed with Hampshire SAD

Board discussion included the following information pertaining to creation of a special assessment district for Hampshire Drive subdivision road improvement: Per J. Jocks, written objections from Hampshire residents submitted during or prior to a public hearing must include signature and specific property identification (i.e. parcel ID or address). Such documentation is presumably subject to FOIA laws. Further, "at the public hearing no one has to vote 'yes' or provide written approval, it's just written objections . . . to the project." If there are written objections, you must calculate that amount in terms of total road frontage not number of parcels or owners. Per law, if there are written objections by those owning a combined total of more than 20% of the total road frontage, the project is put on hold and the Board cannot move forward unless or until the Board receives a petition supporting this specific SAD with this data and estimates, signed by those owning a combined total of greater than 50% of the total road frontage. The Board welcomes letters both for and against the project. The public hearing will be held at the Grand Traverse Resort and Spa in Tower AB to ensure enough space is available. This information will be included in a letter sent to Hampshire residents prior to the hearing. Attorney John Axe prepared both resolutions before the Board and was consulted via telephone during the meeting.

Motion by White for Acme Township Resolution #2023-31 Resolution #1 for the Hampshire SAD for the special assessment, for the cost estimate and yearly amounts of \$1,775.15 for 15 years. Board discussion occurred indicating the amount is permitted to go up a maximum of 10%. **Jenema supported the motion. Roll call vote. Motion carried unanimously.**

Board discussion occurred with John Axe. He concurred with Jocks indicating that when it comes to opposition, per statute, road front footage is calculated. He also went on to support the rest of what Jocks previously stated. It was further clarified that it is the Board's decision whether to pursue creating a special assessment, the Board does not have to do so because of a petition. Also, it is at the Board's discretion to move forward or not move forward, if there is less than 20% opposition based on total road frontage.

Motion by Jenema, supported by Hoxsie, to pass Resolution #2023-32 for the proposed estimates and moving forward with scheduling the public hearing at a regular meeting of the Township Board of Acme, Grand Traverse County, held at the Township Hall. The public hearing will be held January 9, 2024, at 7:00 p.m. at the Grand Traverse Resort, 100 Grand Traverse Village Boulevard, Williamsburg, MI, 49690, Tower Room AB. No discussion. Roll call vote. Motion carried unanimously.

Discussion occurred indicating Hampshire residents are welcome to send correspondence to the township to the attention of Doug White, Supervisor.

2. Continued discussion on property acquisition of the Ascom building

White began discussion referring to the architect's conceptual plan (included in packet). He expects to hear from the appraiser soon and a structural engineer will be working on the project soon as well. Board discussion referred to a Proposal for Professional Services from Gosling Czubak for environmental site assessment, and a proposal from Bob Mitchell & Associates for surveying (included in packet).

APPROVED

Motion by Jenema, supported by Stevens, to approve hiring Gosling Czubak for the Phase 1 and Mitchell for the survey and giving White the authority to sign off – amounts as presented. Board discussion occurred. Roll call vote. Motion carried unanimously.

3. Update on Sewer Study

Per White, Gosling Czubak has requested a work session with the Board to go over their findings and suggested December 19th at 10:00 a.m. Board discussion occurred. Scott is unavailable. Jenema will have to confirm. The Board agreed to December 19th at 10:00 a.m. Per Jocks, it must be noticed and treated as a Special Board Meeting.

Discussion occurred about making a motion to pay the Holiday Hills SAD.

Motion by Swanson, supported by Jenema, to pay the Holiday Hills bond 15 for a total of – with the \$500 from the budget amendment – for \$74,103.75. No discussion. Roll call vote. Motion carried unanimously.

4. Discussion on Personnel Committee – Planning/Zoning Performance Bonus

As a follow-up from the October meeting, the Personnel Committee recommended to the Board to incentivize Lindsey Wolf, Cristy Danca, and Ryan LaMott with a performance award totaling \$1,200 divided as follows: Wolf \$500, Danca \$400, and LaMott \$300. This decision was based largely on their contributions toward updating the Parks Master Plan which created a savings for the township of nearly \$9,000 in labor not contracted out.

Motion by Stevens, supported by Scott, to give the Personnel Committee approval to present that as presented. Board discussion occurred. Roll call vote. Motion carried unanimously.

PUBLIC COMMENT and OTHER BUSINESS:

Public Comment opened at 8:59 p.m.

On behalf of Aukerman, White stated that after receiving Board approval at the last meeting, Aukerman contacted the same entities (TADL, NMC and the Senior Center) that had previously been approached about providing some type of programming at the Bertha Vos building if the township were to purchase Bertha Vos. She inquired whether they would instead be interested in providing some type of programming at the ASCOM building. All three indicated interest in this possibility.

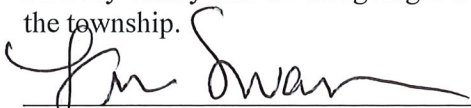
Public Comment closed at 9:02 p.m.

Motion by Scott, supported by Jenema, to adjourn the meeting. No discussion. Voice vote. Motion carried unanimously.

The meeting was adjourned at 9:02 p.m.

CERTIFICATION

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



Lisa Swanson, Acme Township Clerk



**ACME TOWNSHIP REGULAR BOARD MEETING
ACME TOWNSHIP HALL
6042 Acme Road, Williamsburg MI 49690
Tuesday, December 5, 2023, 7:00 p.m.**

GENERAL TOWNSHIP MEETING POLICIES

- A. All cell phones shall be switched to silent mode or turned off.**
- B. Any person may make a video, audio or other record of this meeting. Standing equipment, records, or portable microphones must be located so as not to block audience view.**

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

A. LIMITED PUBLIC COMMENT:

Public Comment periods are provided at the beginning and end of each meeting agenda. Members of the public may address the Board regarding any subject of community interest during these periods. Comment during other portions of the agenda may or may not be entertained at the moderator's discretion.

B. APPROVAL OF AGENDA:

C. APPROVAL OF BOARD MINUTES: 11/14/2023

D. INQUIRY AS TO CONFLICTS OF INTEREST:

E. REPORTS

- a. Clerk -**
- b. Parks-**
- c. Legal Counsel –**
- d. Sheriff –**
- e. County –**
- f. Supervisor-**
- g. Planning and Zoning-**

F. SPECIAL PRESENTATIONS:

1.

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

1. RECEIVE AND FILE:

- a. Treasurer's Report**
- b. Clerk's Revenue/Expenditure Report**
- c. 11/13/23 Draft Planning Commission minutes**

2. APPROVAL:

- 1. Accounts Payable Prepaid of \$ 216,315.44 NO current to be paid \$
(Recommend approval: Clerk, L. Swanson)**

H. ITEMS REMOVED FROM THE CONSENT CALENDAR:

- 1. _____**
- 2. _____**

I. CORRESPONDENCE:

1. **Email dated 11/20/23 from Ellen Ernst Kossek re Bertha Vos**
2. **Email dated 11/20/23 from Denny Rohn re Bertha Vos/Ascom properties**

J. PUBLIC HEARING:

- 1.

K. NEW BUSINESS:

1. **Review of 2023 Annual Audit performed by UHY, LLP**
2. **Resolutions for 2024 Summer School Taxes**
 - **Northwest Education Services-formerly TBAISD**
 - **Elk Rapids**
 - **TCAPS**
3. **Adoption of 2024 Board meeting schedule**
4. **Energov/Online Permitting Services Intergovernmental Agreement**

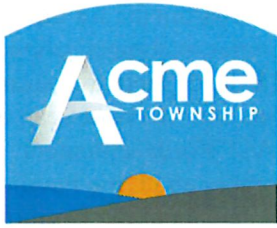
L. OLD BUSINESS:

1. **Resolution to proceed with Hampshire SAD**
2. **Continued discussion on property acquisition of the Ascom building**
3. **Update on Sewer Study**

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

ADJOURN

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ACME TOWNSHIP REGULAR BOARD MEETING

**ACME TOWNSHIP HALL
6042 Acme Road, Williamsburg MI 49690
Tuesday, November 14, 2023, 7:00 p.m.**

CALL TO ORDER WITH PLEDGE OF ALLEGIANCE at 7:01 p.m.

ROLL CALL: Members present: J. Aukerman, D. Hoxsie, A. Jenema, D. Stevens, L. Swanson, D. White

Members excused: P. Scott

Staff present: Lindsey Wolf, Planning & Zoning Administrator, Cristy Danca, Recording Secretary

A. LIMITED PUBLIC COMMENT:

Limited Public Comment was opened at 7:02 p.m.

Brian Kelley, Acme resident

Dale Sterrett, Acme resident, spoke and provided written correspondence that was accepted as general correspondence to the Board.

Limited Public Comment closed at 7:06 p.m.

B. APPROVAL OF AGENDA:

Supervisor White accepted written correspondence from Kimberly Challender as general correspondence to the Board.

Motion by Swanson, supported by Stevens, to approve the agenda as presented. No discussion. Voice vote. Motion carried unanimously.

C. APPROVAL OF BOARD MINUTES: 10/03/2023

Motion by Aukerman, supported by Hoxsie, to approve the draft Board minutes from 10/03/2023. No discussion. Voice vote. Motion carried unanimously.

D. INQUIRY AS TO CONFLICTS OF INTEREST: None

E. REPORTS:

a. Clerk – Clerk Swanson stated the annual audit was completed successfully by UHY LLP Certified Public Accountants (formerly Baird & Cotter) the week of October 9th. Board members have written summaries of the audit and were invited to direct questions to Swanson or Jenema. More information will follow at the December meeting. The clerk and deputy clerk participated in a Zoom call with State Representative Betsy Coffia and the Deputy Secretary of State Aghogho Edevbie regarding election information. Acme will have three elections in 2024 – February, August, and November with nine days of early voting before each. February 27, 2024 is the date of the Presidential Primary election. The clerk has also been working on several FOIA requests recently.

b. Parks – None

c. Legal Counsel – None

d. Sheriff – Officer Abbring presented October statistics as follows: there were 11 citations, 19 crashes and 4 arrests in the township. He has been working on retail fraud cases involving the Acme Meijer store. Also, once snow comes, the speed sign will no longer be in use for the winter season.

e. County – Darryl Nelson, Grand Traverse County Commissioner, provided the following

DRAFT UNAPPROVED

information: they are finalizing the budget and receiving requests from some departments for more personnel; they have been aggressive and supportive of employees when it comes to compensation and they have seen greater employee retention; in the last year the county's fund balance increased from 20% to 30%; the county will recoup money from the Grand Traverse Pavilions over the next year, as approved payments are received from sources including Medicare and the PACENorth settlement – making up for the 8-million-dollar shortfall this past year. Nelson spoke favorably about the Pavilion's Interim Director, an improved work environment, upgraded software system, and about the Pavilion's financial plan moving forward. Additionally, policies have been put in place to alert commissioners sooner should similar type issues arise.

Rob Henschel, Grand Traverse County Commission Chair, spoke about completion of the county's Continuity of Government plan (COG) aimed at ensuring that governance and essential functions continue to be performed before, during, and after an emergency. He commended Gregg Bird for his efforts. Henschel encouraged local governments to examine their own contingency plans during an emergency.

f. Supervisor – Supervisor White has been working on the Hampshire Drive SAD and the sewer project. He expects to present an update regarding the sewer capacity study at the January meeting. Work continues in the search for a new Metro Fire Chief, and White has been working with Aukerman on Bertha Vos.

g. Planning and Zoning – Wolf and White attended a Road Commission meeting along with other supervisors and planners from Grand Traverse County and the surrounding area. Danca completed short-term rental and medical marijuana license renewals for the upcoming year. The Planning Commission discussed Accessory Dwelling Units (ADU's) at this month's meeting and will continue discussion at the December meeting to determine what purpose they could serve in Acme Township. The Planning Commission will be holding a public hearing for a rezoning of the old Acme Skyport property, originally zoned Agricultural. It was changed to Mixed Housing Neighborhood, and the current owner is seeking a return to Agricultural. The department is gearing up for the 2024 Master Plan review and update to be discussed with the Planning Commission in January.

h. MMR report – October 2023 report included in packet

i. Farmland preservation – RCPP Agricultural Land Easement Monitoring Report included in packet

F. SPECIAL PRESENTATIONS: 2% Tribal Grant Application

1. 2% Grant Request – Holiday Hills Resort

Jim Pearson, Executive Director of Mt. Holiday, provided a handout (included in packet) and further discussed the safety, sustainability, and youth project that was first presented at last month's meeting. He described the type of utility vehicle they are hoping to purchase, spoke about the electrical audit, LED lighting, and magic carpet installation. Mt. Holiday now has a full-time mechanic and all their machines will be maintained by the resort. They have received a \$10,000 donation from a local family. Board discussion occurred.

Motion by Jenema, supported by Stevens, to approve the Tribal Council Allocation of 2% Funds Application submitted by Mt. Holiday for \$97,000 and request that Doug White have the authority to sign off. No discussion. Voice vote. Motion carried unanimously.

2. Farmland Update

Laura Rigan, Farmland Program, provided updated information (Memo included in packet) pertaining to the last remaining applicant in Acme's Round 2 of the PDR Program, and there are sufficient funds to cover the project. Upon final approval of the appraisal from the USDA, Rigan will come back before the Board to request a formal resolution to purchase the easement. Board discussion occurred.

G. CONSENT CALENDAR:

1. RECEIVE AND FILE:

- a. Treasurer's Report

DRAFT UNAPPROVED

b. Clerk's Revenue/Expenditure Report and Balance Sheet

2. APPROVAL:

1. Accounts Payable Prepaid of \$132,308.74 and NO current to be paid
(Recommend approval: Clerk, L. Swanson)

Motion by Jenema, supported by Stevens, to approve the Consent Calendar as presented. No discussion. Roll call vote. Motion carried unanimously.

H. ITEMS REMOVED FROM THE CONSENT CALENDAR: None

I. CORRESPONDENCE: None

J. PUBLIC HEARING:

1. Acme Township Parks and Recreation Master Plan 2024-2029

Jenema and Wolf summarized how the current plan came to be, beginning with brainstorming in March 2023, to the multiple public outreach opportunities, to the demographic changes and to the shifting of some goals as compared to the previous plan. Updating the plan provides the opportunity to apply for additional grant money to further improvements that have been made and to use toward new projects. During the 30-day review time frame, one comment was received that will be incorporated into the plan. Other people provided written comment outside the review period and those will also be included in the plan.

Public hearing opened at 8:07 p.m.

Dale Sterrett, Acme resident, asked about the impact of the housing development at the Kmart property on area recreation, law enforcement and park maintenance. Wolf, Officer Abbring, and Jenema spoke to these issues.

Brian Kelley, Acme resident, spoke favorably about the new Parks and Recreation Master Plan. He posed questions about retaining goals that received little survey support like art in the parks and adding ball fields. He also suggested separating residency data received from the survey questions by residents and nonresidents. He commented on the parks being busy over the summer, the occurrence of large events, and overflow parking on the grass as a possible deterrent for local park goers. He spoke about traffic noise at Bayside Park and the possibility of an ordinance prohibiting jake braking and/or installation of a noise buffer along U.S. 31. He also expressed concern about gas station runoff in the easement.

Public hearing closed at 8:18 p.m.

Board discussion occurred.

K. NEW BUSINESS:

1. Acme Township Parks and Recreation Master Plan 2024-2029

Motion by Jenema, supported by Swanson, to approve the Parks and Rec Master Plan as presented Resolution #2023-27. No discussion. Roll call vote. Motion carried unanimously.

L. OLD BUSINESS:

1. Discussion on Hampshire Hills SAD

White began by stating that Hampshire Drive residents received a questionnaire asking whether they were in favor of moving forward with the SAD and preliminary information from the Road Commission was provided on the questionnaire. Of the 54 postcard questionnaires mailed out, responses received by the township totaled 12 'Yes' and 11 'No'. November 6th White received notice that Al and Cynthia

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Schneider, residents of Hampshire Drive, filed a lawsuit against Acme Township (included in packet). White read aloud a memo (included in packet) from legal counsel Jeff Jocks regarding the lawsuit. Board discussion occurred. Two Hampshire Drive residents spoke briefly. Board discussion continued.

Motion by Jenema, supported by Aukerman, that the Township move forward with the resolutions being drafted by John Axe for our next regular scheduled meeting for the Hampshire Hills SAD district. No discussion. Roll call vote. Motion carried unanimously.

Board discussion occurred.

2. Continued discussion on Rules of Procedures (draft included in packet)

White began discussion by inviting the Board to ask questions. Jenema asked Danca about 4.1 as it pertained to stating name and address. Board discussion occurred.

Motion by Jenema, supported by Swanson, to approve the Acme Township Board: Rules of Procedure with the change under 4.1 to He/she may state name and address before addressing the Board not shall. No discussion. Voice vote. Motion carried unanimously.

3. Update on East Bay Lift Station #1 Force Main

White referred to the project status meeting information (included in packet). He is waiting for information regarding recent survey work pertaining to location of the new force main. Board discussion occurred regarding location and funding of this potentially 12-million-dollar project.

4. Discussion on Property Acquisition

White stated that after one year of working diligently with Aukerman on acquiring the Bertha Vos property, the cost involved ultimately exceeds Acme Township's budget. He requested a motion to end negotiations with TCAPS. Board discussion occurred centered primarily on financial concerns.

Motion by Hoxsie, supported by Stevens, to end negotiations with TCAPS (Traverse Area Public Schools) regarding purchase of the Bertha Vos Property because the price to purchase the property and upgrade infrastructure to make it usable for Acme Township's intended purpose exceeds Acme's budget. No discussion. Roll call vote. Motion carried unanimously.

White spoke about the ASCOM building and adjoining lot as a potential property acquisition. Aukerman handed out a comparison chart (included in packet) that the Board had requested she and White create following the closed session portion of the October Board meeting. The rest of the Board and the public present, viewed the chart for the first time during this November meeting. The current owners of the ASCOM building, Dave Barth and Dave Wierenga, were present to answer questions. Board discussion occurred regarding information on the comparison chart. White moved to recess for ten minutes to review a Purchase Agreement (included in packet) for the Ascom Building and Vacant Lot. The Board agreed unanimously.

Board recess began at 9:56 p.m.

Board reconvened at 10:07 p.m.

Per Aukerman, the purchase agreement was created by a real estate attorney. Board discussion occurred regarding access to the building for inspections, etc.

Motion by Jenema, supported by Hoxsie, to sign the Purchase Agreement for the Ascom Building and Vacant Lot, give permission for White to sign on behalf of Acme Township as presented. No discussion. Roll call vote. Motion carried unanimously.

White noted that Mr. Barth and Mr. Wierenga were present and prepared to sign the agreement tonight.

DRAFT UNAPPROVED

The Board agreed to Aukerman's request to contact other entities that could, based on community feedback, provide future on-site small-scale community programming, events, etc. in the new building.

PUBLIC COMMENT and OTHER BUSINESS:

Public Comment opened at 10:16 p.m.

Brian Kelley, Acme resident

Board discussion occurred regarding Metro Fire Department.

Chuck Stevens, Acme resident

Board discussion occurred regarding elections.

Motion by Swanson, supported by Hoxsie, to adjourn the meeting. No discussion. Voice vote. Motion carried unanimously.

The meeting was adjourned at 10:21 p.m.

Bank Code	Description	Beginning Balance 10/01/2023	Total Debits	Total Credits	Ending Balance 10/31/2023
CHASE	GENERAL FUND				
101	GENERAL FUND	1,264,044.21	106,569.12	69,551.14	1,301,062.19
206	FIRE FUND	26,792.62	0.00	0.00	26,792.62
207	POLICE PROTECTION	25,289.57	0.00	0.00	25,289.57
208	PARK FUND	60,983.85	143.00	0.00	61,126.85
210	AMBULANCE FUND	38,000.66	0.00	0.00	38,000.66
212	LIQUOR FUND	16,279.04	0.00	0.00	16,279.04
282	ARPA	497,700.18	0.00	0.00	497,700.18
	GENERAL FUND	<u>1,929,090.13</u>	<u>106,712.12</u>	<u>69,551.14</u>	<u>1,966,251.11</u>
FARM	FARMLAND PRESERVATION				
225	FARMLAND PRESERVATION	1,382,054.19	0.00	345.00	1,381,709.19
	FARMLAND PRESERVATION	<u>1,382,054.19</u>	<u>0.00</u>	<u>345.00</u>	<u>1,381,709.19</u>
FARMM	FARMLAND PRESERVATION - MONEY MARKET				
225	FARMLAND PRESERVATION	5,010.25	0.00	0.00	5,010.25
	FARMLAND PRESERVATION - MONEY MARKET	<u>5,010.25</u>	<u>0.00</u>	<u>0.00</u>	<u>5,010.25</u>
GENHY	GENERAL FUND - HIGH YIELD				
101	GENERAL FUND	158,321.68	0.00	0.00	158,321.68
	GENERAL FUND - HIGH YIELD	<u>158,321.68</u>	<u>0.00</u>	<u>0.00</u>	<u>158,321.68</u>
GENMM	GENERAL FUND - MONEY MARKET				
101	GENERAL FUND	300,515.38	0.00	0.00	300,515.38
	GENERAL FUND - MONEY MARKET	<u>300,515.38</u>	<u>0.00</u>	<u>0.00</u>	<u>300,515.38</u>
PARKS	CAPITAL OUTLAY ACCT				
405	NAKWEMA TRAILWAY FUND	270,901.56	0.00	0.00	270,901.56
406	#2 NAKWEMA TRAILWAY FUND	25,000.00	0.00	0.00	25,000.00
407	BERTHA VOS	51,420.00	0.00	1,775.00	49,645.00
	CAPITAL OUTLAY ACCT	<u>347,321.56</u>	<u>0.00</u>	<u>1,775.00</u>	<u>345,546.56</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 HILLS				
863	HOLIDAY HILLS AREA IMPROVEMENT	278,348.25	0.00	0.00	278,348.25
	HOLIDAY HILLS	<u>278,348.25</u>	<u>0.00</u>	<u>0.00</u>	<u>278,348.25</u>

Bank Code	Description	Beginning Balance 10/01/2023	Total Debits	Total Credits	Ending Balance 10/31/2023
SEWER	ACME RELIEF SEWER				
590	ACME RELIEF SEWER	2,947,283.84	0.00	3,700.00	2,943,583.84
591	WATER FUND- HOPE VILLAGE	19,759.48	0.00	0.00	19,759.48
	ACME RELIEF SEWER	<u>2,967,043.32</u>	<u>0.00</u>	<u>3,700.00</u>	<u>2,963,343.32</u>
SEWMM	ACME RELIEF SEWER MONEY MARKET				
590	ACME RELIEF SEWER	198,655.99	0.00	0.00	198,655.99
	ACME RELIEF SEWER MONEY MARKET	<u>198,655.99</u>	<u>0.00</u>	<u>0.00</u>	<u>198,655.99</u>
SHORE	SHORELINE PRESERVATION				
401	SHORELINE PRESERVATION	1,388.94	0.00	0.00	1,388.94
	SHORELINE PRESERVATION	<u>1,388.94</u>	<u>0.00</u>	<u>0.00</u>	<u>1,388.94</u>
TAX	CURRENT TAX COLLECTION				
703	CURRENT TAX COLLECTION	912,358.22	207,328.28	397,635.56	722,050.94
	CURRENT TAX COLLECTION	<u>912,358.22</u>	<u>207,328.28</u>	<u>397,635.56</u>	<u>722,050.94</u>
TRUST	TRUST & AGENCY				
701	TRUST AND AGENCY	4,000.04	0.00	0.00	4,000.04
	TRUST & AGENCY	<u>4,000.04</u>	<u>0.00</u>	<u>0.00</u>	<u>4,000.04</u>
	TOTAL - ALL FUNDS	<u>8,484,307.95</u>	<u>314,040.40</u>	<u>473,006.70</u>	<u>8,325,341.65</u>

Sarah Lawrence
Deputy Treasurer
11/29/2023

User: LSWANSON

DB: Acme Township

PERIOD ENDING 10/31/2023

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Revenues						
Dept 000						
101-000-402.000	CURRENT TAXES	295,431.00	0.00	0.00	295,431.00	0.00
101-000-403.001	ANY AND ALL OTHER TAXES	0.00	513.42	0.00	(513.42)	100.00
101-000-410.000	CURRENT PERSONAL PROP TAXES	15,701.00	0.00	0.00	15,701.00	0.00
101-000-440.000	SWAMP TAX	1,500.00	0.00	0.00	1,500.00	0.00
101-000-447.000	ADMINISTRATIVE FEE 1%	119,519.00	95,650.06	90,009.60	23,868.94	80.03
101-000-477.000	CABLE TV FEE	86,400.00	500.00	0.00	85,900.00	0.58
101-000-491.000	PASSPORT FEES	1,500.00	1,190.00	350.00	310.00	79.33
101-000-573.000	CONS INDUSTRY ANNUAL MAINT FE	7,800.00	0.00	0.00	7,800.00	0.00
101-000-574.000	STATE SHARED SALES TAX	487,845.00	75,656.00	0.00	412,189.00	15.51
101-000-607.000	CHARGES FOR SERVICES	8,000.00	778.60	778.60	7,221.40	9.73
101-000-607.001	Zoning Fees	20,000.00	8,757.00	5,525.00	11,243.00	43.79
101-000-610.000	Revenues for Escrow Account	30,000.00	11,869.50	9,000.00	18,130.50	39.57
101-000-657.000	CIVIL INFRACTION FEES	100.00	266.68	266.68	(166.68)	266.68
101-000-665.000	PENALTIES& INTEREST	1,000.00	(407.89)	(641.62)	1,407.89	(40.79)
101-000-665.001	INTEREST SEPTAGE RECEIVED	1,000.00	0.00	0.00	1,000.00	0.00
101-000-667.000	RENT-PARKS	300.00	780.00	0.00	(480.00)	260.00
101-000-676.000	REIMBURSEMENTS	15,000.00	9,498.68	567.84	5,501.32	63.32
Total Dept 000		1,091,096.00	205,052.05	105,856.10	886,043.95	18.79
Dept 567 - CEMETARY MAINTENANCE						
101-567-642.000	CEMETARY lot &plots	5,000.00	2,400.00	600.00	2,600.00	48.00
101-567-646.000	BURIAL FEE PAYMENTS	4,000.00	1,700.00	250.00	2,300.00	42.50
Total Dept 567 - CEMETARY MAINTENANCE		9,000.00	4,100.00	850.00	4,900.00	45.56
TOTAL REVENUES		1,100,096.00	209,152.05	106,706.10	890,943.95	19.01
Expenditures						
Dept 000						
101-000-415.003	POSTAGE FOR PASSPORTS	500.00	170.05	170.05	329.95	34.01
101-000-726.000	SUPPLIES & POSTAGE	0.00	282.01	0.00	(282.01)	100.00
101-000-810.002	FOURTH OF JULY FIREWORKS	300.00	0.00	0.00	300.00	0.00
101-000-810.003	GT COUNTY ROAD COMMISSION TART	15,000.00	7,325.12	0.00	7,674.88	48.83
101-000-810.004	TC TALUS CONTRACT SERVICES	1,200.00	0.00	0.00	1,200.00	0.00
101-000-955.000	CONTINGENCY	45,000.00	0.00	0.00	45,000.00	0.00
Total Dept 000		62,000.00	7,777.18	170.05	54,222.82	12.54
Dept 101 - TOWNSHIP BOARD OF TRUSTEES						
101-101-702.000	SALARIES	37,700.00	12,369.28	3,092.32	25,330.72	32.81
101-101-703.001	SECRETARY	37,648.00	10,973.41	2,756.40	26,674.59	29.15
101-101-705.001	PER DIEM TRUSTEES	300.00	0.00	0.00	300.00	0.00
101-101-711.000	INSURANCE	7,000.00	2,218.85	527.75	4,781.15	31.70
101-101-714.000	FICA LOCAL SHARE	6,300.00	1,876.94	470.23	4,423.06	29.79
101-101-726.000	SUPPLIES/POSTAGE	1,500.00	335.94	167.97	1,164.06	22.40
101-101-801.000	ACCOUNTING & AUDIT	18,000.00	0.00	0.00	18,000.00	0.00
101-101-801.001	INTERNAL ACCOUNTANT	1,000.00	0.00	0.00	1,000.00	0.00
101-101-802.001	ATTORNEY SERVICES LITIGATION	2,000.00	0.00	0.00	2,000.00	0.00
101-101-802.002	ATTORNEY SERVICES	18,000.00	3,735.93	850.93	14,264.07	20.76
101-101-804.000	SOFTWARE SUPPORT & PROCESSIN	15,000.00	5,423.00	0.00	9,577.00	36.15

User: LSWANSON

PERIOD ENDING 10/31/2023

DB: Acme Township

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	MONTH 10/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
101-101-804.001	BSA SOFTWARE SUPPORT	10,000.00	1,453.00	0.00	8,547.00	14.53
101-101-808.003	ENGINEERING SERVICES	20,000.00	0.00	0.00	20,000.00	0.00
101-101-810.001	CONTRACTED COMMUNITY SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
101-101-860.000	TRAVEL & MILEAGE	200.00	0.00	0.00	200.00	0.00
101-101-874.000	RETIREMENT/PENSION	0.00	1,371.18	344.10	(1,371.18)	100.00
101-101-900.000	PUBLICATIONS	2,500.00	946.80	206.10	1,553.20	37.87
101-101-958.000	EDUCATION/TRAINING/CONVENTION	300.00	0.00	0.00	300.00	0.00
101-101-960.000	dues subscriptions	7,000.00	7,381.56	15.89	(381.56)	105.45
Total Dept 101 - TOWNSHIP BOARD OF TRUSTEES		189,448.00	48,085.89	8,431.69	141,362.11	25.38
Dept 171 - SUPERVISOR EXPENDITURES						
101-171-702.000	SALARIES	51,795.00	15,817.24	3,984.24	35,977.76	30.54
101-171-711.000	INSURANCE	4,000.00	1,230.80	307.70	2,769.20	30.77
101-171-714.000	FICA LOCAL SHARE	3,650.00	1,304.19	328.33	2,345.81	35.73
101-171-860.000	TRAVEL & MILEAGE	500.00	0.00	0.00	500.00	0.00
101-171-874.000	RETIREMENT/PENSION	5,000.00	1,704.83	429.20	3,295.17	34.10
101-171-958.000	EDUCATION/TRAINING/CONVENTION	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 171 - SUPERVISOR EXPENDITURES		66,445.00	20,057.06	5,049.47	46,387.94	30.19
Dept 215 - CLERK'S EXPENDITURES						
101-215-702.000	SALARIES	51,795.00	15,817.24	3,984.24	35,977.76	30.54
101-215-703.000	WAGES DEPUTY/SEC/PRT TIME	30,436.00	9,317.94	2,341.24	21,118.06	30.61
101-215-711.000	INSURANCE	13,932.00	2,117.30	529.56	11,814.70	15.20
101-215-714.000	FICA LOCAL SHARE	6,535.00	1,894.24	476.74	4,640.76	28.99
101-215-726.000	SUPPLIES & POSTAGE	500.00	0.00	0.00	500.00	0.00
101-215-860.000	TRAVEL & MILEAGE	1,000.00	93.67	93.67	906.33	9.37
101-215-958.000	EDUCATION/TRAINING/CONVENTION	1,500.00	560.00	0.00	940.00	37.33
Total Dept 215 - CLERK'S EXPENDITURES		105,698.00	29,800.39	7,425.45	75,897.61	28.19
Dept 247 - BOARD OF REVIEW						
101-247-702.000	SALARIES	1,500.00	0.00	0.00	1,500.00	0.00
101-247-714.000	FICA LOCAL SHARE	100.00	0.00	0.00	100.00	0.00
101-247-900.000	PUBLICATIONS	75.00	0.00	0.00	75.00	0.00
101-247-956.000	MISCELLANEOUS	160.00	0.00	0.00	160.00	0.00
101-247-958.000	EDUCATION/TRAINING/CONVENTIONS	250.00	0.00	0.00	250.00	0.00
Total Dept 247 - BOARD OF REVIEW		2,085.00	0.00	0.00	2,085.00	0.00
Dept 253 - TREASURER'S EXPENDITURES						
101-253-702.000	SALARIES	29,399.00	9,000.31	2,261.46	20,398.69	30.61
101-253-703.000	WAGES DEPUTY/SEC/PRT TIME	34,588.00	10,589.37	2,660.62	23,998.63	30.62
101-253-711.000	INSURANCE	4,000.00	1,230.80	307.70	2,769.20	30.77
101-253-714.000	FICA LOCAL SHARE	5,100.00	1,592.76	400.07	3,507.24	31.23
101-253-726.000	SUPPLIES & POSTAGE	5,600.00	1,144.70	0.00	4,455.30	20.44
101-253-860.000	TRAVEL & MILEAGE	200.00	0.00	0.00	200.00	0.00
101-253-874.000	RETIREMENT/PENSION	6,000.00	2,082.06	522.98	3,917.94	34.70
101-253-958.000	EDUCATION/TRAINING/CONVENTION	500.00	0.00	0.00	500.00	0.00

User: LSWANSON

DB: Acme Township

PERIOD ENDING 10/31/2023

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023	MONTH 10/31/2023	BALANCE	
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 253 - TREASURER'S EXPENDITURES		85,387.00	25,640.00	6,152.83	59,747.00	30.03
Dept 257 - ASSESSOR'S EXPENDITURES						
101-257-702.000	SALARIES	5,830.00	1,943.32	485.83	3,886.68	33.33
101-257-714.000	FICA LOCAL SHARE	450.00	148.66	37.17	301.34	33.04
101-257-726.000	SUPPLIES & POSTAGE	3,500.00	0.00	0.00	3,500.00	0.00
101-257-807.001	ASSESSING CONTRACT SERVICES	50,540.00	16,460.00	0.00	34,080.00	32.57
101-257-808.004	ASSESSOR'S EVALUATION SERVICES	3,100.00	0.00	0.00	3,100.00	0.00
Total Dept 257 - ASSESSOR'S EXPENDITURES		63,420.00	18,551.98	523.00	44,868.02	29.25
Dept 262 - ELECTION EXPENDITURES						
101-262-702.000	SALARIES	12,550.00	0.00	0.00	12,550.00	0.00
101-262-714.000	FICA LOCAL SHARE	450.00	0.00	0.00	450.00	0.00
101-262-726.000	SUPPLIES & POSTAGE	21,075.00	623.46	623.46	20,451.54	2.96
101-262-900.000	PUBLICATIONS	350.00	0.00	0.00	350.00	0.00
101-262-956.000	MISCELLANEOUS	0.00	371.96	122.40	(371.96)	100.00
Total Dept 262 - ELECTION EXPENDITURES		34,425.00	995.42	745.86	33,429.58	2.89
Dept 265 - TOWNHALL EXPENDITURES						
101-265-726.000	SUPPLIES & POSTAGE	3,300.00	877.56	37.70	2,422.44	26.59
101-265-851.000	CABLE INTERNET SERVICES	4,500.00	1,546.47	385.35	2,953.53	34.37
101-265-920.000	ELECTRIC UTILITIES TOWNHALL	18,200.00	3,550.74	841.17	14,649.26	19.51
101-265-921.000	STREET LIGHTS	12,000.00	2,604.95	941.99	9,395.05	21.71
101-265-922.000	DTE GAS	4,000.00	119.22	60.67	3,880.78	2.98
101-265-923.000	SEWER TOWNSHIP HALL	720.00	180.00	60.00	540.00	25.00
101-265-930.000	REPAIRS & MAINT	20,000.00	4,202.04	857.52	15,797.96	21.01
101-265-970.000	CAPITAL OUTLAY	20,000.00	7,537.81	0.00	12,462.19	37.69
Total Dept 265 - TOWNHALL EXPENDITURES		82,720.00	20,618.79	3,184.40	62,101.21	24.93
Dept 567 - CEMETARY MAINTENANCE						
101-567-726.000	SUPPLIES & POSTAGE	400.00	260.45	0.00	139.55	65.11
101-567-810.000	CONTRACTED EMPLOYEE SERVICES	7,000.00	0.00	0.00	7,000.00	0.00
101-567-930.000	REPAIRS & MAINT	3,000.00	128.00	28.00	2,872.00	4.27
Total Dept 567 - CEMETARY MAINTENANCE		10,400.00	388.45	28.00	10,011.55	3.74
Dept 701 - PLANNING & ZONING EXPENDITURES						
101-701-702.001	PLANNING & ZONING ASSISTANT	32,610.00	9,983.61	2,508.46	22,626.39	30.62
101-701-702.002	PLANNING & ZONING ADMINISTRATOR	71,553.00	21,906.28	5,504.08	49,646.72	30.62
101-701-705.000	PER DIEM PLANNING/ZBA	11,000.00	1,210.00	0.00	9,790.00	11.00
101-701-711.000	INSURANCE	10,036.00	3,248.18	812.15	6,787.82	32.37
101-701-714.000	FICA LOCAL SHARE	8,029.00	2,372.37	573.01	5,656.63	29.55
101-701-726.000	SUPPLIES & POSTAGE	300.00	0.00	0.00	300.00	0.00
101-701-726.001	POSTAGE T & A	100.00	0.00	0.00	100.00	0.00
101-701-802.001	ATTORNEY SERVICES LITIGATION	500.00	0.00	0.00	500.00	0.00
101-701-802.002	ATTORNEY SERVICES	18,000.00	1,560.00	650.00	16,440.00	8.67
101-701-802.003	ATTORNEY T & A	4,000.00	0.00	0.00	4,000.00	0.00
101-701-803.000	PLANNER SERVICES	7,000.00	1,045.00	0.00	5,955.00	14.93

User: LSWANSON

PERIOD ENDING 10/31/2023

DB: Acme Township

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 10/31/2023 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2023 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
101-701-803.001	PLANNING CONSULTANT	12,500.00	0.00	0.00	12,500.00	0.00
101-701-803.005	PLANNING & CONSULTANT T & A	19,400.00	6,007.50	3,482.50	13,392.50	30.97
101-701-803.006	STAFF REVIEW T & A	2,500.00	0.00	0.00	2,500.00	0.00
101-701-804.000	SOFTWARE SUPPORT & PROCESSIN	1,000.00	0.00	0.00	1,000.00	0.00
101-701-808.003	ENGINEERING SERVICES	3,000.00	0.00	0.00	3,000.00	0.00
101-701-808.004	ENGINEERING SERVICES T&A	3,000.00	2,750.00	0.00	250.00	91.67
101-701-860.000	TRAVEL & MILEAGE	500.00	0.00	0.00	500.00	0.00
101-701-874.000	RETIREMENT/PENSION	0.00	3,189.01	801.26	(3,189.01)	100.00
101-701-900.000	PUBLICATIONS	2,000.00	0.00	0.00	2,000.00	0.00
101-701-900.001	PUBLICATIONS T & A	1,000.00	0.00	0.00	1,000.00	0.00
101-701-949.000	RENTAL OF SPACE	300.00	0.00	0.00	300.00	0.00
101-701-956.000	MISCELLANEOUS	100.00	578.18	578.18	(478.18)	578.18
101-701-958.000	EDUCATION/TRAINING/CONVENTION	2,000.00	0.00	0.00	2,000.00	0.00
101-701-960.000	dues subscriptions	800.00	0.00	0.00	800.00	0.00
101-701-964.000	REIMBURSEMENTS	2,500.00	0.00	0.00	2,500.00	0.00
Total Dept 701 - PLANNING & ZONING EXPENDITURES		213,728.00	53,850.13	14,909.64	159,877.87	25.20
Dept 751 - MAINT & PARKS EXPENDITURES						
101-751-703.000	WAGES PARK MAINTENANCE-PART TIME	28,457.00	14,311.97	3,349.17	14,145.03	50.29
101-751-705.003	PER DIEM PARKS & TRAILS BOARD	3,000.00	150.00	100.00	2,850.00	5.00
101-751-714.000	FICA LOCAL SHARE	2,387.00	1,121.91	263.86	1,265.09	47.00
101-751-809.000	CONTRACTOR-LAWN CARE	25,000.00	4,860.00	0.00	20,140.00	19.44
101-751-860.000	TRAVEL & MILEAGE	150.00	0.00	0.00	150.00	0.00
101-751-874.000	RETIREMENT/PENSION	2,820.00	1,431.19	334.91	1,388.81	50.75
101-751-930.000	REPAIRS & MAINT	25,000.00	8,877.31	4,426.18	16,122.69	35.51
101-751-930.001	PARK EQUIP MAINT	1,500.00	0.00	0.00	1,500.00	0.00
101-751-956.000	MISCELLANEOUS	2,000.00	267.30	18.00	1,732.70	13.37
Total Dept 751 - MAINT & PARKS EXPENDITURES		90,314.00	31,019.68	8,492.12	59,294.32	34.35
Dept 865 - INSURANCE						
101-865-711.000	INSURANCE	15,500.00	14,291.00	14,291.00	1,209.00	92.20
Total Dept 865 - INSURANCE		15,500.00	14,291.00	14,291.00	1,209.00	92.20
Dept 901 - CAPITAL IMPROVEMENTS						
101-901-975.000	TWNHALL CAPITAL IMPROVE	11,000.00	0.00	0.00	11,000.00	0.00
Total Dept 901 - CAPITAL IMPROVEMENTS		11,000.00	0.00	0.00	11,000.00	0.00
TOTAL EXPENDITURES		1,032,570.00	271,075.97	69,403.51	761,494.03	26.25
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		1,100,096.00	209,152.05	106,706.10	890,943.95	19.01
TOTAL EXPENDITURES		1,032,570.00	271,075.97	69,403.51	761,494.03	26.25
NET OF REVENUES & EXPENDITURES		67,526.00	(61,923.92)	37,302.59	129,449.92	91.70
Fund 206 - FIRE FUND						

User: LSWANSON

PERIOD ENDING 10/31/2023

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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 10/31/2023 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2023 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 206 - FIRE FUND						
Revenues						
Dept 000						
206-000-402.000	CURRENT TAXES	1,147,393.00	0.00	0.00	1,147,393.00	0.00
Total Dept 000		1,147,393.00	0.00	0.00	1,147,393.00	0.00
TOTAL REVENUES		1,147,393.00	0.00	0.00	1,147,393.00	0.00
Expenditures						
Dept 000						
206-000-805.000	METRO FIRE CONTRACT	1,147,393.00	0.00	0.00	1,147,393.00	0.00
Total Dept 000		1,147,393.00	0.00	0.00	1,147,393.00	0.00
TOTAL EXPENDITURES		1,147,393.00	0.00	0.00	1,147,393.00	0.00
Fund 206 - FIRE FUND:						
TOTAL REVENUES		1,147,393.00	0.00	0.00	1,147,393.00	0.00
TOTAL EXPENDITURES		1,147,393.00	0.00	0.00	1,147,393.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 207 - POLICE PROTECTION						
Revenues						
Dept 000						
207-000-402.000	CURRENT PROPERTY TAXES	104,347.00	0.00	0.00	104,347.00	0.00
207-000-699.000	TRANSFER IN	11,000.00	0.00	0.00	11,000.00	0.00
Total Dept 000		115,347.00	0.00	0.00	115,347.00	0.00
TOTAL REVENUES		115,347.00	0.00	0.00	115,347.00	0.00
Expenditures						
Dept 000						
207-000-806.000	COMMUNITY POLICING CONTRACT	94,000.00	24,322.29	0.00	69,677.71	25.87
207-000-956.000	MISCELLANEOUS	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 000		95,500.00	24,322.29	0.00	71,177.71	25.47
TOTAL EXPENDITURES		95,500.00	24,322.29	0.00	71,177.71	25.47
Fund 207 - POLICE PROTECTION:						
TOTAL REVENUES		115,347.00	0.00	0.00	115,347.00	0.00
TOTAL EXPENDITURES		95,500.00	24,322.29	0.00	71,177.71	25.47
NET OF REVENUES & EXPENDITURES		19,847.00	(24,322.29)	0.00	44,169.29	122.55
Fund 208 - PARK FUND						

User: LSWANSON

PERIOD ENDING 10/31/2023

DB: Acme Township

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 10/31/2023 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2023 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BGD USED
Fund 208 - PARK FUND						
Revenues						
Dept 000						
208-000-674.000	CONTRIBUTIONS FROM RESIDENTS	3,000.00	2,301.00	143.00	699.00	76.70
208-000-680.001	ENDOWMENT-BAYSIDE	10,500.00	0.00	0.00	10,500.00	0.00
Total Dept 000		13,500.00	2,301.00	143.00	11,199.00	17.04
TOTAL REVENUES		13,500.00	2,301.00	143.00	11,199.00	17.04
Expenditures						
Dept 000						
208-000-930.000	REPAIRS & MAINT	5,000.00	454.00	0.00	4,546.00	9.08
Total Dept 000		5,000.00	454.00	0.00	4,546.00	9.08
TOTAL EXPENDITURES		5,000.00	454.00	0.00	4,546.00	9.08
Fund 208 - PARK FUND:						
TOTAL REVENUES		13,500.00	2,301.00	143.00	11,199.00	17.04
TOTAL EXPENDITURES		5,000.00	454.00	0.00	4,546.00	9.08
NET OF REVENUES & EXPENDITURES		8,500.00	1,847.00	143.00	6,653.00	21.73
Fund 210 - AMBULANCE FUND						
Revenues						
Dept 000						
210-000-402.000	CURRENT PROPERTY TAXES	229,446.00	0.00	0.00	229,446.00	0.00
Total Dept 000		229,446.00	0.00	0.00	229,446.00	0.00
TOTAL REVENUES		229,446.00	0.00	0.00	229,446.00	0.00
Expenditures						
Dept 000						
210-000-810.000	CONTRACTED EMPLOYEE SERVICES	185,000.00	92,500.00	0.00	92,500.00	50.00
Total Dept 000		185,000.00	92,500.00	0.00	92,500.00	50.00
TOTAL EXPENDITURES		185,000.00	92,500.00	0.00	92,500.00	50.00
Fund 210 - AMBULANCE FUND:						
TOTAL REVENUES		229,446.00	0.00	0.00	229,446.00	0.00
TOTAL EXPENDITURES		185,000.00	92,500.00	0.00	92,500.00	50.00
NET OF REVENUES & EXPENDITURES		44,446.00	(92,500.00)	0.00	136,946.00	208.12
Fund 212 - LIQUOR FUND						
Revenues						

Fund 212 - LIQUOR FUND

Revenues

User: LSWANSON

PERIOD ENDING 10/31/2023

DB: Acme Township

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 10/31/2023 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2023 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 212 - LIQUOR FUND						
Revenues						
Dept 000						
212-000-478.000	LIQUOR LICENSE FEES	12,000.00	11,980.65	0.00	19.35	99.84
Total Dept 000		12,000.00	11,980.65	0.00	19.35	99.84
TOTAL REVENUES		12,000.00	11,980.65	0.00	19.35	99.84
Expenditures						
Dept 000						
212-000-995.000	TRANSFER TO OTHER FUNDS (OUT)	11,000.00	0.00	0.00	11,000.00	0.00
Total Dept 000		11,000.00	0.00	0.00	11,000.00	0.00
TOTAL EXPENDITURES		11,000.00	0.00	0.00	11,000.00	0.00
Fund 212 - LIQUOR FUND:						
TOTAL REVENUES		12,000.00	11,980.65	0.00	19.35	99.84
TOTAL EXPENDITURES		11,000.00	0.00	0.00	11,000.00	0.00
NET OF REVENUES & EXPENDITURES		1,000.00	11,980.65	0.00	(10,980.65)	1,198.07
Fund 225 - FARMLAND PRESERVATION						
Revenues						
Dept 000						
225-000-402.000	CURRENT PROPERTY TAXES	309,700.00	0.00	0.00	309,700.00	0.00
225-000-665.000	PENALTIES& INTEREST	600.00	43.51	0.00	556.49	7.25
Total Dept 000		310,300.00	43.51	0.00	310,256.49	0.01
TOTAL REVENUES		310,300.00	43.51	0.00	310,256.49	0.01
Expenditures						
Dept 000						
225-000-802.002	ATTORNEY SERVICES	8,000.00	420.00	345.00	7,580.00	5.25
225-000-810.000	CONTRACTED EMPLOYEE SERVICES	35,000.00	0.00	0.00	35,000.00	0.00
225-000-811.000	APPRAISAL EXPENSES	8,200.00	4,230.00	0.00	3,970.00	51.59
225-000-963.000	BANK CHARGES	0.00	150.00	0.00	(150.00)	100.00
225-000-967.000	CLOSING EXPENSES	15,000.00	657.00	0.00	14,343.00	4.38
225-000-991.225	PDR OPTION PAYMENTS TO LANDOW	240,000.00	0.00	0.00	240,000.00	0.00
Total Dept 000		306,200.00	5,457.00	345.00	300,743.00	1.78
TOTAL EXPENDITURES		306,200.00	5,457.00	345.00	300,743.00	1.78
Fund 225 - FARMLAND PRESERVATION:						
TOTAL REVENUES		310,300.00	43.51	0.00	310,256.49	0.01

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PERIOD ENDING 10/31/2023

DB: Acme Township

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 10/31/2023 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2023 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 225 - FARMLAND PRESERVATION						
TOTAL EXPENDITURES		306,200.00	5,457.00	345.00	300,743.00	1.78
NET OF REVENUES & EXPENDITURES		4,100.00	(5,413.49)	(345.00)	9,513.49	132.04
Fund 401 - SHORELINE PRESERVATION						
Revenues						
Dept 000						
401-000-665.000	INTEREST ON INVESTMENTS	0.00	0.02	0.00	(0.02)	100.00
Total Dept 000		0.00	0.02	0.00	(0.02)	100.00
TOTAL REVENUES		0.00	0.02	0.00	(0.02)	100.00
Fund 401 - SHORELINE PRESERVATION :						
TOTAL REVENUES		0.00	0.02	0.00	(0.02)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.02	0.00	(0.02)	100.00
Fund 405 - NAKWEMA TRAILWAY FUND						
Revenues						
Dept 000						
405-000-566.000	MI NATIONAL RESOURCE TRUST- STATE GRANT	140,909.00	110,909.12	0.00	29,999.88	78.71
405-000-674.001	TART TRAIL	27,700.00	0.00	0.00	27,700.00	0.00
Total Dept 000		168,609.00	110,909.12	0.00	57,699.88	65.78
TOTAL REVENUES		168,609.00	110,909.12	0.00	57,699.88	65.78
Expenditures						
Dept 000						
405-000-995.000	TRANSFER TO OTHER FUNDS (OUT)	300,000.00	0.00	0.00	300,000.00	0.00
Total Dept 000		300,000.00	0.00	0.00	300,000.00	0.00
TOTAL EXPENDITURES		300,000.00	0.00	0.00	300,000.00	0.00
Fund 405 - NAKWEMA TRAILWAY FUND:						
TOTAL REVENUES		168,609.00	110,909.12	0.00	57,699.88	65.78
TOTAL EXPENDITURES		300,000.00	0.00	0.00	300,000.00	0.00
NET OF REVENUES & EXPENDITURES		(131,391.00)	110,909.12	0.00	(242,300.12)	84.41
Fund 406 - #2 NAKWEMA TRAILWAY FUND						
Revenues						
Dept 000						
406-000-679.000	GRAND TRAVERSE BAND 2%	25,000.00	0.00	0.00	25,000.00	0.00

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PERIOD ENDING 10/31/2023

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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 10/31/2023 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2023 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 406 - #2 NAKWEMA TRAILWAY FUND						
Revenues						
Total Dept 000		25,000.00	0.00	0.00	25,000.00	0.00
TOTAL REVENUES		25,000.00	0.00	0.00	25,000.00	0.00
Expenditures						
Dept 000						
406-000-808.000	ENGINEERING SERVICES	20,000.00	0.00	0.00	20,000.00	0.00
Total Dept 000		20,000.00	0.00	0.00	20,000.00	0.00
TOTAL EXPENDITURES		20,000.00	0.00	0.00	20,000.00	0.00
Fund 406 - #2 NAKWEMA TRAILWAY FUND:						
TOTAL REVENUES		25,000.00	0.00	0.00	25,000.00	0.00
TOTAL EXPENDITURES		20,000.00	0.00	0.00	20,000.00	0.00
NET OF REVENUES & EXPENDITURES		5,000.00	0.00	0.00	5,000.00	0.00
Fund 407 - BERTHA VOS						
Revenues						
Dept 000						
407-000-699.000	TRANSFER IN	60,000.00	0.00	0.00	60,000.00	0.00
Total Dept 000		60,000.00	0.00	0.00	60,000.00	0.00
TOTAL REVENUES		60,000.00	0.00	0.00	60,000.00	0.00
Expenditures						
Dept 000						
407-000-802.002	ATTORNEY SERVICES	10,000.00	6,990.00	1,775.00	3,010.00	69.90
407-000-803.000	PLANNER SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
407-000-832.000	CONTRACT SERVICES	40,000.00	0.00	0.00	40,000.00	0.00
Total Dept 000		55,000.00	6,990.00	1,775.00	48,010.00	12.71
TOTAL EXPENDITURES		55,000.00	6,990.00	1,775.00	48,010.00	12.71
Fund 407 - BERTHA VOS :						
TOTAL REVENUES		60,000.00	0.00	0.00	60,000.00	0.00
TOTAL EXPENDITURES		55,000.00	6,990.00	1,775.00	48,010.00	12.71
NET OF REVENUES & EXPENDITURES		5,000.00	(6,990.00)	(1,775.00)	11,990.00	139.80
Fund 590 - ACME RELIEF SEWER						
Revenues						
Dept 000						
590-000-492.000	USAGE&CONNECTION FEES	902,640.00	77,159.34	0.00	825,480.66	8.55

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PERIOD ENDING 10/31/2023

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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 10/31/2023 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2023 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 590 - ACME RELIEF SEWER						
Revenues						
590-000-633.000	REPLACEMENT	2,500.00	0.00	0.00	2,500.00	0.00
590-000-634.000	IMPROVEMENTS	25,000.00	0.00	0.00	25,000.00	0.00
590-000-665.000	INTEREST & FEES	2,600.00	229.10	0.00	2,370.90	8.81
Total Dept 000		932,740.00	77,388.44	0.00	855,351.56	8.30
Dept 550 - HOPE VILLAGE- WATER						
590-550-665.000	PENALTIES& INTEREST	0.00	390.98	0.00	(390.98)	100.00
Total Dept 550 - HOPE VILLAGE- WATER		0.00	390.98	0.00	(390.98)	100.00
TOTAL REVENUES		932,740.00	77,779.42	0.00	854,960.58	8.34
Expenditures						
Dept 000						
590-000-808.003	ENGINEERING SERVICES	70,000.00	29,295.00	3,700.00	40,705.00	41.85
590-000-930.000	OPERATING & MAINT EXP	600,000.00	6,875.00	0.00	593,125.00	1.15
590-000-963.000	BANK CHARGES	15.00	14.27	0.00	0.73	95.13
Total Dept 000		670,015.00	36,184.27	3,700.00	633,830.73	5.40
TOTAL EXPENDITURES		670,015.00	36,184.27	3,700.00	633,830.73	5.40
Fund 590 - ACME RELIEF SEWER:						
TOTAL REVENUES		932,740.00	77,779.42	0.00	854,960.58	8.34
TOTAL EXPENDITURES		670,015.00	36,184.27	3,700.00	633,830.73	5.40
NET OF REVENUES & EXPENDITURES		262,725.00	41,595.15	(3,700.00)	221,129.85	15.83
Fund 591 - WATER FUND- HOPE VILLAGE						
Revenues						
Dept 550 - HOPE VILLAGE- WATER						
591-550-492.000	USAGE&CONNECTION FEES	14,749.00	1,229.16	0.00	13,519.84	8.33
591-550-665.000	PENALTIES& INTEREST	0.00	6.25	0.00	(6.25)	100.00
Total Dept 550 - HOPE VILLAGE- WATER		14,749.00	1,235.41	0.00	13,513.59	8.38
TOTAL REVENUES		14,749.00	1,235.41	0.00	13,513.59	8.38
Expenditures						
Dept 550 - HOPE VILLAGE- WATER						
591-550-930.000	OPERATING & MAINT EXP	12,700.00	0.00	0.00	12,700.00	0.00
591-550-963.000	BANK CHARGES	0.00	0.23	0.00	(0.23)	100.00
Total Dept 550 - HOPE VILLAGE- WATER		12,700.00	0.23	0.00	12,699.77	0.00
TOTAL EXPENDITURES		12,700.00	0.23	0.00	12,699.77	0.00

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PERIOD ENDING 10/31/2023

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Fund 591 - WATER FUND- HOPE VILLAGE						
Fund 591 - WATER FUND- HOPE VILLAGE:						
	TOTAL REVENUES	14,749.00	1,235.41	0.00	13,513.59	8.38
	TOTAL EXPENDITURES	12,700.00	0.23	0.00	12,699.77	0.00
	NET OF REVENUES & EXPENDITURES	2,049.00	1,235.18	0.00	813.82	60.28
Fund 701 - TRUST AND AGENCY						
Revenues						
Dept 000						
701-000-665.000	INTEREST ON INVESTMENTS	0.00	0.04	0.00	(0.04)	100.00
Total Dept 000						
		0.00	0.04	0.00	(0.04)	100.00
TOTAL REVENUES						
		0.00	0.04	0.00	(0.04)	100.00
Fund 701 - TRUST AND AGENCY:						
	TOTAL REVENUES	0.00	0.04	0.00	(0.04)	100.00
	TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
	NET OF REVENUES & EXPENDITURES	0.00	0.04	0.00	(0.04)	100.00
Fund 703 - CURRENT TAX COLLECTION						
Expenditures						
Dept 000						
703-000-864.000	REFUNDS & OVERPAYMENTS	0.00	12.15	1.18	(12.15)	100.00
Total Dept 000						
		0.00	12.15	1.18	(12.15)	100.00
TOTAL EXPENDITURES						
		0.00	12.15	1.18	(12.15)	100.00
Fund 703 - CURRENT TAX COLLECTION:						
	TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	0.00	12.15	1.18	(12.15)	100.00
	NET OF REVENUES & EXPENDITURES	0.00	(12.15)	(1.18)	12.15	100.00
Fund 863 - HOLIDAY HILLS AREA IMPROVEMENT						
Revenues						
Dept 000						
863-000-404.000	ASSESSMENTS CURRENT	47,700.00	0.00	0.00	47,700.00	0.00
863-000-404.100	PREPAID ASSESSMENTS	0.00	4,719.76	0.00	(4,719.76)	100.00
863-000-474.000	INTEREST ON SPECIAL ASSESSMENTS	13,000.00	0.00	0.00	13,000.00	0.00
Total Dept 000						
		60,700.00	4,719.76	0.00	55,980.24	7.78
TOTAL REVENUES						
		60,700.00	4,719.76	0.00	55,980.24	7.78
Expenditures						

PERIOD ENDING 10/31/2023

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 10/31/2023 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2023 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 863 - HOLIDAY HILLS AREA IMPROVEMENT						
Expenditures						
Dept 000						
863-000-991.000	DEBT PAYMENT TO COUNTY	65,000.00	0.00	0.00	65,000.00	0.00
863-000-993.000	INTEREST on BONDS	17,000.00	0.00	0.00	17,000.00	0.00
Total Dept 000		82,000.00	0.00	0.00	82,000.00	0.00
TOTAL EXPENDITURES		82,000.00	0.00	0.00	82,000.00	0.00
Fund 863 - HOLIDAY HILLS AREA IMPROVEMENT:						
TOTAL REVENUES		60,700.00	4,719.76	0.00	55,980.24	7.78
TOTAL EXPENDITURES		82,000.00	0.00	0.00	82,000.00	0.00
NET OF REVENUES & EXPENDITURES		(21,300.00)	4,719.76	0.00	(26,019.76)	22.16
Fund 864 - SPRINGBROOK SAD						
Revenues						
Dept 000						
864-000-404.000	ASSESSMENTS CURRENT	21,381.00	0.00	0.00	21,381.00	0.00
864-000-404.100	PREPAID ASSESSMENTS	0.00	10,462.42	0.00	(10,462.42)	100.00
864-000-445.000	DEL PERSN INT /PENALTY	6,277.00	0.00	0.00	6,277.00	0.00
Total Dept 000		27,658.00	10,462.42	0.00	17,195.58	37.83
TOTAL REVENUES		27,658.00	10,462.42	0.00	17,195.58	37.83
Expenditures						
Dept 000						
864-000-991.000	DEBT PAYMENT TO COUNTY	25,000.00	0.00	0.00	25,000.00	0.00
864-000-993.000	INTEREST on BONDS	6,500.00	0.00	0.00	6,500.00	0.00
Total Dept 000		31,500.00	0.00	0.00	31,500.00	0.00
TOTAL EXPENDITURES		31,500.00	0.00	0.00	31,500.00	0.00
Fund 864 - SPRINGBROOK SAD:						
TOTAL REVENUES		27,658.00	10,462.42	0.00	17,195.58	37.83
TOTAL EXPENDITURES		31,500.00	0.00	0.00	31,500.00	0.00
NET OF REVENUES & EXPENDITURES		(3,842.00)	10,462.42	0.00	(14,304.42)	272.32
TOTAL REVENUES - ALL FUNDS		4,217,538.00	428,583.40	106,849.10	3,788,954.60	10.16
TOTAL EXPENDITURES - ALL FUNDS		3,953,878.00	436,995.91	75,224.69	3,516,882.09	11.05
NET OF REVENUES & EXPENDITURES		263,660.00	(8,412.51)	31,624.41	272,072.51	3.19



ACME TOWNSHIP PLANNING COMMISSION
ACME TOWNSHIP HALL
6042 Acme Road Williamsburg, MI 49690
November 13, 2023 7:00 p.m.

CALL TO ORDER WITH PLEDGE OF ALLEGIANCE

ROLL CALL: Present: Dan VanHouten, Jack Challender, Steve Feringa, Dan Rosa, Karly Wentzloff, Jean Aukerman, Marcie Timmins

Staff present: Lindsey Wolf, Acme Planning and Zoning; Sarah Kopriva, Planner, Beckett and Raeder, Marcie Timmins, recording secretary.

- A. LIMITED PUBLIC COMMENT:** Members of the public may address the Commission regarding any subject of community interest during public comment periods by filling out a Public Comment Card and submitting it to the Secretary. Public comments are limited to three minutes per individual. Comments during other portions of the agenda may or may not be entertained at the moderator's discretion.

Opened 7:02

Brian Kelley- Discussed the new master plan update coming up and water quality. Looking back over the last 5 years at our new zoning ordinance, it increases density on parcels, it increases coverage, in some perspectives it diminishes water quality in our community. Doesn't feel there was any gains to water quality in the ordinance. Had nice language in our last master plan about water quality but questions where the follow through is. Talked about the solar project and Mt. Hope project. Feels there are some real issues with the enforcement with our current master plan. Talked about people in our community still wanting rural character. Talked about the public engagement process and how important that is. How even though the township asked for public engagement with all the recent zoning changes there was zero public engagement. The gentleman here tonight had no idea of the zoning change and that is a failure of public engagement.

Public comment closed at 7:05

- B. APPROVAL OF AGENDA: Motion by Rosa, support by Timmins to approve the agenda with the addition of G.2 and G.3**

Motion carries unanimously

- C. INQUIRY AS TO CONFLICTS OF INTEREST: Noted Challenders wife wrote a letter of correspondence.**

- D. SPECIAL PRESENTATIONS:**

- E. RECEIVE AND FILE:**

1. RECEIVE AND FILE

- a. Approved Township Board Meeting Minutes 9.5.23- Motion by Feringa, support by Challender to approve the Board meeting minutes of 9/5/23.**

Motion carries unanimously

- b. Unapproved Township Board Meeting Minutes 10.3.23-Motion by Feringa, support by Challender to approve the Board meeting minutes of 10/3/23.**

Motion carries unanimously

- F. APPROVAL OF MINUTES:**

- a. Approve Draft Planning Commission Meeting Minutes 9.11.23 Motion by Rosa, support by Timmins to approve the Planning Commission meeting minutes of 9/11/23 with changes; changing AUD to ADU. Put in John Iacoangeli full name, correct Dan VanHouten's name. Correct the spelling in public comment to properties.**

- G. CORRESPONDENCE:**

1. Beckett & Raeder

2. Challender

3. Kelley-Short term rentals and enforcement, them being owned in LLC's. Setbacks with ADU's. Expanding the ordinance to allow ADU's before solving the STR enforcement issue would be grossly irresponsible and a dereliction of your obligations to protect the health, safety and welfare

of this community.

H. PUBLIC HEARINGS:

1. None

I. OLD BUSINESS:

1. Housing Discussion – Accessory Dwelling (ADU) Text- Kopriva- looks like the ordinance in front of us doesn't have any changes in it. After reading the minutes Kopriva is unclear if the committee was thinking about things or if at this meeting Becket and Raeder is supposed to provide more information.

Wentzloff- There were changes the committee wanted to make that were different from John I's recommendation and we wanted to be able to have a conversation on some of them. Specifically; separate metering vs metering together; allowing them on lots with septic. Unclear if an ADU is attached how it is any different than a duplex.

Kopriva- It basically is (a duplex), the only thing that is being limited is the size. On a duplex you don't have the same restriction as to what the second size would be.

If we are more comfortable with it we can start out making them detached. It is just usually more cost effective and easier to transition too, but there is nothing wrong with making them only a detached structure.

Discussed manufactured vs. mobile home, they are not the same.

Per a question from Jeff Jocks, discussed what would happen if a home with a tourist home license also wanted an ADU.

Added a word to point #4- ADU's shall be subordinate to the conforming single family dwelling unit.

Kopriva- if someone wants to put an ADU on property that has a septic system they would be required to provide proof ,from the health department, if they are doing an addition and they are on a septic. We would require that proof prior to issuing a land use permit. That would be required even if the language isn't put in the ordinance.

Everyone agreed the language should be put in the ordinance so people know the exact process up front.

Feringa thinks that some of the other things we discussed like multi-family homes, manufactured homes, tourist homes should have something in the definition that says what people can and can't do so that it is also transparent.

Kopriva thinks it will be more like a fact sheet that Wolf will have to put together so people can go and find it all for that process.

Kopriva if the committee is comfortable having ADU's on a septic she will add the language in.

Discussion followed as to who makes sure that the septic permits are followed.

Kopriva-essentially you would be removing number 1 in the list, because it limits it to districts with sewer.

Wentzloff- yes

Kopriva- The requirement would be just, permitted districts, properties with single family dwelling units as a principal use.

Also thinks it should go into the table, because that is where people will be looking for those things. Then number 2 could go away also.

Discussion on setbacks.

Wentzloff and Feringa don't believe we should have different standards for ADU's because people could add on to a single family home in a way that is just as invasive to the neighbors.

Discussion followed, and the committee agreed.

Kopriva-circling back to point 4, wanted to make sure the committee only wanted ADU's allowed with single family dwellings, not duplex triplex etc.

Feringa questioned intent, number 14 talks about rental time. In his mind it is not a to be used as a rental it is an accessory use for a single family home owner. He is looking at it as an accessory to a single family unit, that's it. That is why he doesn't see them needing separate meters or addresses. That is why he thinks it is really important to get the definitions down.

Kopriva- thinks it may be good to add the intent to the intent and purpose section. It's good to have that mindset before setting regulations.

Discussion followed.

Kopriva the next discussion point is number 7, whether they are attached or detached.

Wentzloff brought up enforcement vs. intent and they are two separate conversations.

Rosa- brought up reducing the size of the ADU from 950 ft. to much less so it doesn't look so desirable to stay in for too long.

Discussion followed. It was decided that we needed to carry the discussion over due to the amount that needed to be considered. It was also decided that enforcement played a major roll on which way the township would feel most comfortable going with consideration to using the ADU's as rentals.

Rosa asked about the enforcement side of short term rental and if it would be beneficial for the township to have one of the host compliance software programs to help with enforcement instead of hiring extra staff?

Wolf- Spoke with East Bay about their host compliance system. It was \$10,000 for the software. If you want them to send compliance letters and follow up the price goes up. East Bay just changed from Granicus to a new company called Gov.US. They haven't had the new company on. Would rather wait and get feedback before spending \$10-\$15k a year.

Discussed compliance system options.

Wentzloff-asked Kopriva to make the changes that were talked about and have an updated copy and then come with a vision of what should and shouldn't be in there

and a direction.

Aukerman- Asked Wolf other than in Ag. is there currently demand for ADU's in other parts of the township?

Wolf- not so much in other parts.

Discussion on ADU's will continue at future meetings.

J. NEW BUSINESS:

1. Amendment 004- Rezoning request (Nuffer)- Wolf- has discussed this parcel multiple times with Mr. Nuffer. This is a dual zoned parcel. Since the previous ordinance the front parcel has been zoned corridor flex. The back portion is zoned AG. like the neighboring parcels.

This is still an active airport when Mr. Nuffer purchased it. He purchased a legal non-conforming parcel. The AG district was and is still the only district where Acme allows an airport or airstrip with a special use.

There are a significant amount of wetlands on the north parcel, that currently are calling for one of our highest density zones. There is no water and sewer that service this district.

There is a private easement that leads to the parcel, to have a higher density that easement would have to be widened. Talked with Jeff Jocks if we rezone it will not create a spot zoning scenario. It goes with the future land use map, the future land use map doesn't have this area reserved for high density. Doesn't like that a non-conforming use was created where there was a conforming use. Supports it from a staff stand point.

Wentzloff- So if it was changed back to AG it would be conforming?

Wolf- It would be conforming with a special use. If he made any changes or wants to build any additions he would have to come through the special use process.

Rosa- asked about traffic

Nuffer- it is pretty seasonal, right now there are only about 3-4 cars on the weekend

Motion by VanHouten, support by Feringa to set a public hearing for December 11 Planning Commission meeting to consider Zoning Ordinance Amendment 004 for the application to request to rezone approximately 13.13 acres of land from MNM:Mixed Housing Neighborhood to A-1: Agricultural located at 5400 Lautner Road, Parcel ID 28-01-101-015-00, owned by Eric Nuffer.

Motion carries unanimously

2. 5 year Master Plan Update Discussion -Have to start the five year update in 2024. Would like the committee to go through the current goals and actions and identify what should change and what should stay the same. Would like to talk about it at the January meeting and determine if it is going to be just an update or an overhaul.

K. PUBLIC COMMENT & OTHER PC BUSINESS

L. Public comment opened at 8:39

David Kipley- neighbor to the rezoning request property. Gave history of the property. Concerned about airplanes crashing on his farm.

Brian Kelley- General point that ADU setback is the same as a house. He believes it is a very different thing.

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

Believes the township has an obligation to have credible ordinance enforcement before we allow ADU's.
State legislation has been working for years to allow short term rentals, we could allow these ADU's with the best intentions and Lansing could come in and open it up.

Public comment closed at 8:52

1. Planning & Zoning Administrator Report – Lindsey Wolf- may have filled the last committee member slot on the shoreline subcommittee. The park plan will have a public hearing at the December board meeting.
2. Township Board Report – Jean Aukerman- Property acquisition will be talked about at the December board meeting.
3. Parks & Trails Committee Report –

**ADJOURN: Motion by Timmins, support by Challenger to adjourn.
Motion carries unanimously.**

CHECK DISBURSEMENT REPORT FOR ACME TOWNSHIP
 CHECK DATE FROM 11/15/2023 - 12/04/2023
 Banks: CHASE, FARMM, PARKS, SEWER

Prepaid

Check Date	Bank	Check #	Payee	Description	GL #	Amount
11/16/2023	CHAS	27303	APPLIED INNOVATION	REPAIRS & MAINT	101-265-930.000	59.33
11/16/2023	CHAS	27304	CHASE CARDMEMBER SERVICE	dues subcriptions	101-101-960.000	15.89
		27304		EDUCATION/TRAINING/CONVENTION	101-215-958.000	150.00
		27304		SUPPLIES & POSTAGE	101-265-726.000	0.72
		27304		REPAIRS & MAINT	101-751-930.000	201.82
						368.43
11/16/2023	CHAS	27305	CINTAS	REPAIRS & MAINT	101-265-930.000	143.75
11/16/2023	CHAS	27306	CONSUMERS ENERGY	ELECTRIC UTILITIES TOWNHALL-6042 ACM	101-265-920.000	874.10
		27306		ELECTRIC UTILITIES TOWNHALL-5875 US	101-265-920.000	35.70
		27306		ELECTRIC UTILITIES TOWNHALL-5827 US	101-265-920.000	44.11
						953.91
11/16/2023	CHAS	27307	CULLIGAN WATER, MCCARDEL	REPAIRS & MAINT	101-265-930.000	19.00
11/16/2023	CHAS	27308	NORTHWEST MICHIGAN ISN	PARK EQUIP MAINT	101-751-930.001	60.00
11/16/2023	CHAS	27309	PETTY CASH	POSTAGE FOR PASSPORTS	101-000-415.003	178.26
		27309		REPAIRS & MAINT	101-751-930.000	2.04
						180.30
11/16/2023	CHAS	27310	UHY LLP	ACCOUNTING & AUDIT	101-101-801.000	14,550.00
11/16/2023	CHAS	27311	WEX BANK	REPAIRS & MAINT GAS	101-751-930.000	250.91
11/16/2023	SEWE	432	GRAND TRAVERSE COUNTY	OPERATING & MAINT EXP	590-000-930.000	134,150.79
		432		HOCH ROAD #697 EXP	590-000-930.002	38.23
		432		OPERATING & MAINT EXP	591-550-930.000	1,361.09
						135,550.11
11/16/2023	SEWE	433	GRAND TRAVERSE COUNTY	OPERATING & MAINT EXP	590-000-930.000	11,317.48
		433		HOCH ROAD #697 EXP	590-000-930.002	59.73
		433		OPERATING & MAINT EXP	591-550-930.000	688.14
						12,065.35
11/29/2023	CHAS	27312	CONSUMERS ENERGY	STREET LIGHTS	101-265-921.000	104.08
11/29/2023	CHAS	27313	DTE ENERGY	DTE GAS	101-265-922.000	352.36
11/29/2023	CHAS	27314	GOSLING CZUBAK ENGR	PLANNING & CONSULTANT T & A	101-701-803.005-147	812.50

CHECK DISBURSEMENT REPORT FOR ACME TOWNSHIP
 CHECK DATE FROM 11/15/2023 - 12/04/2023
 Banks: CHASE, FARMM, PARKS, SEWER

Check Date	Bank	Check #	Payee	Description	GL #	Amount
11/29/2023	CHAS	27315	GOSLING CZUBAK ENGR	PLANNING & CONSULTANT T & A	101-701-803.005-133	857.00
11/29/2023	CHAS	27316	GRAND TRAVERSE COUNTY	COMMUNITY POLICING CONTRACT	207-000-806.000	24,322.29
11/29/2023	CHAS	27317	MACKS GARAGE DOOR SERVICE & REP	REPAIRS & MAINT	101-751-930.000	150.00
11/29/2023	CHAS	27318	QUADIENT FINANCE USA, INC	SUPPLIES/POSTAGE	101-101-726.000	88.60
		27318		SUPPLIES & POSTAGE	101-215-726.000	116.69
		27318		SUPPLIES & POSTAGE	101-253-726.000	102.87
		27318		SUPPLIES & POSTAGE	101-262-726.000	49.61
		27318		SUPPLIES & POSTAGE	101-701-726.000	42.23
						400.00
11/29/2023	CHAS	27319	RELIANCE STANDARD	INSURANCE	101-101-711.000	194.49
11/29/2023	CHAS	27320	THE TALON GROUP TITLE AGENCY	CAPITAL OUTLAY	101-265-970.000	5,000.00
11/29/2023	CHAS	27321	TRIMEDIA ENVIRONMENTAL &ENGINEE	REPAIRS & MAINT	101-567-930.000	2,180.68
11/29/2023	CHAS	27322	VC3, INC.	SOFTWARE SUPPORT & PROCESSIN	101-101-804.000	230.00
11/29/2023	SEWE	434	GOSLING CZUBAK ENGR	ENGINEERING SERVICES	590-000-808.003	4,455.00
11/29/2023	SEWE	435	GRAND TRAVERSE COUNTY	OPERATING & MAINT EXP	590-000-930.000	11,554.76
		435		HOCH ROAD #697 EXP	590-000-930.002	8.06
		435		OPERATING & MAINT EXP	591-550-930.000	1,493.13
						13,055.95
TOTAL - ALL FUNDS				TOTAL OF 24 CHECKS		216,315.44

--- GL TOTALS ---

101-000-415.003	POSTAGE FOR PASSPORTS	178.26
101-101-711.000	INSURANCE	194.49
101-101-726.000	SUPPLIES/POSTAGE	88.60
101-101-801.000	ACCOUNTING & AUDIT	14,550.00
101-101-804.000	SOFTWARE SUPPORT & PROCESSIN	230.00
101-101-960.000	dues subscriptions	15.89
101-215-726.000	SUPPLIES & POSTAGE	116.69
101-215-958.000	EDUCATION/TRAINING/CONVENTION	150.00
101-253-726.000	SUPPLIES & POSTAGE	102.87
101-262-726.000	SUPPLIES & POSTAGE	49.61
101-265-726.000	SUPPLIES & POSTAGE	0.72
101-265-920.000	ELECTRIC UTILITIES TOWNHALL	953.91
101-265-921.000	STREET LIGHTS	104.08

11/29/2023 10:25 AM
User: MELLISA LOOSE
DB: Acme Township

CHECK DISBURSEMENT REPORT FOR ACME TOWNSHIP
CHECK DATE FROM 11/15/2023 - 12/04/2023
Banks: CHASE, FARMM, PARKS, SEWER

Check Date	Bank	Check #	Payee	Description	GL #	Amount
101-265-922.000				DTE GAS		352.36
101-265-930.000				REPAIRS & MAINT		222.08
101-265-970.000				CAPITAL OUTLAY		5,000.00
101-567-930.000				REPAIRS & MAINT		2,180.68
101-701-726.000				SUPPLIES & POSTAGE		42.23
101-701-803.005-133				PLANNING & CONSULTANT T & A		857.00
101-701-803.005-147				PLANNING & CONSULTANT T & A		812.50
101-751-930.000				REPAIRS & MAINT		604.77
101-751-930.001				PARK EQUIP MAINT		60.00
207-000-806.000				COMMUNITY POLICING CONTRACT		24,322.29
590-000-808.003				ENGINEERING SERVICES		4,455.00
590-000-930.000				OPERATING & MAINT EXP		157,023.03
590-000-930.002				HOCH ROAD #697 EXP		106.02
591-550-930.000				OPERATING & MAINT EXP		3,542.36
				TOTAL		216,315.44

Doug White

From: Ellen Ernst Kossek <ekossek@gmail.com>
Sent: Monday, November 20, 2023 7:30 AM
To: Doug White
Subject: Bertha Vos- need for town center and saving Bertha Vos Purchase Deal

Follow Up Flag: Follow up
Flag Status: Flagged

Dear Supervisor White,

I was thrilled to learn that the township was close to purchasing the old Bertha Vos school and the wonderful plans for a community center of township offices, child care center, and library among other uses. I read last week that the deal has fallen through due to costs of building repair such as the new roof, which was very disappointing.

I am wondering if the deal would be resurrected quickly before others buy the building by going through with the purchase and the seeking the funds to close the funding gap through either a tax bond, or other alternatives like a seeking a federal or state government grant or reaching out to the local Native American tribe annual community fund or rotary.

Please let me know if anything can be done to save the deal to create a town center.. Acme really needs more of a town center with these amenities to create more of a community feel, and improve our quality of life, which will help the township grow and develop positively.

Thank you

Ellen Ernst Kossek
8751 Woodridge
Williamsburg Michigan 49690
Acme Township voter
Sent from my iPad

Denny Rohn

From:mdwr06@gmail.com

To: JEAN AUKERMAN

Cc: Doug White,PAUL BRINK,Rachelle Babcock,Charlene Abernethy,Dave Starkey,Bob GarveyHide

Mon, Nov 20 at 6:29 PM

I was shocked that the purchase of the Ascom property was approved. There has been so little public information from the township regarding not only the Bertha Vos potential acquisition but the purchase that has suddenly occurred on the Ascom property. There has been no public information from the township or citizen input that this was on the table.

Many people have been following the Bertha Vos building and Acme's interest. The only information that has been forthcoming on that has been from the Record Eagle, not from our township's leadership.

We certainly hope that there is a great deal of logic and sense in this decision And that the citizens of this township will be informed soon

Thank you for your response

Denny Rohn

Sent from my iPhone

On Nov 20, 2023, at 4:23 PM, JEAN AUKERMAN <jkaukerman@sbcglobal.net> wrote:

Hello Denny,

Thank you for your email. Doug and I discussed your questions, and I'm responding on behalf of both of us.

Specific to your questions, yes, there was discussion on the Bertha Vos and Ascom properties at our November 14 Regular Board Meeting, including a couple questions from the public which Doug and the Board addressed.

Please know the draft unapproved minutes from the November 14 meeting will be posted on Monday, Nov. 27, when Nancy Edwardson returns from her Thanksgiving holiday. Doug and I were not sure what meeting minutes you were referencing in your Nov. 17 email.

We always enjoy having people come to our meetings. Of course, there will be more discussion and updates on the Ascom Building at near-future meetings. Please join us sometime when it works for you, or send in correspondence if you have issues or ideas to share.

Wishing you and your family a nice Thanksgiving.

Sincerely,

Jean

On Friday, November 17, 2023 at 03:24:18 PM EST, Denny Rohn <mdwr06@gmail.com> wrote:

I'm a bit curious if there was any public discussion or input regarding the sudden purchase of a building last night? The minutes didn't reflect any ?

Thank you

Denny and Fred Rohn

Sent from my iPhone

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE
AT THE CONCLUSION OF THE AUDIT

To the Township Board
Acme Township
Grand Traverse County
Williamsburg, 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 Acme Township for the year ended June 30, 2023. 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 August 23, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Acme Township are described in Note 1 to the financial statements. During the fiscal year, the Township adopted GASB Statement No. 96, Subscription-Based Information Technology Arrangements, which requires changes to how subscription-based information technology arrangements are reported in the financial statements and disclosures. The application of existing policies was not changed during 2022-2023. We noted no transactions entered into by Acme Township during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities and the business-type activities of Acme 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. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We detected various material misstatements as a result of our audit procedures that were corrected by management. The material adjustments were a result of converting the entity's records from cash basis to modified accrual basis of accounting and providing client assistance as the client knew the adjustment was necessary but requested our assistance.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 11, 2023.

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 Acme Township's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or 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 Acme Township's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

During the course of our audit of the basic financial statements of Acme Township for the year ended June 30, 2023, we noted the following items which we feel deserve comment:

Budgeting

During the course of our audit, it was noted that one function within the General Fund and the Police Fund in total was over budget by immaterial amounts. We recommend that the Township monitor its budget on a monthly basis and amend the budget as soon as it becomes apparent expenditures will exceed appropriations.

Banking Interest Rate

The Township's bank accounts are currently earning minimal interest. The Township should consider trying to increase the interest rates it is earning since interest rates have risen significantly in the past year.

Other Matters

We applied certain limited procedures to the Management Discussion and Analysis and the Budgetary Comparison Schedule, 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 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 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 information and use of the Township Board and management of Acme Township and is not intended to be, and should not be, used by anyone other than these specified parties.

UHY LLP

Cadillac, Michigan
October 11, 2023

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

To the Township Board
Acme Township
Grand Traverse County
Williamsburg, 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 Acme Township, Grand Traverse County, Williamsburg, Michigan as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Acme Township's basic financial statements and have issued our report thereon dated October 11, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Acme Township's internal control over financial reporting (internal control) as a basis for designing 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 Acme Township's internal control. Accordingly, we do not express an opinion on the effectiveness of Acme 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control, described below, that we consider to be a material weakness:

1) *Lack of Adequate Controls to Produce Full Disclosure GAAP Basis Financial Statements*

Criteria: All Michigan governments are required to prepare financial statements in accordance with generally accepted accounting principles (GAAP). This is the responsibility of the government's management. The preparation of financial statements in accordance with GAAP requires internal controls over both (1) recording, processing, and summarizing accounting data (i.e., maintaining

internal books and records), and (2) reporting government-wide and fund financial statements, including related footnotes (i.e., external financial reporting).

Condition: As is the case with many smaller and medium-sized entities, the government has historically relied on its independent external auditor to assist in the preparation of the government-wide financial statements and footnotes as part of its external financial reporting process. Accordingly, the government's ability to prepare financial statements in accordance with GAAP is based, in part, on its reliance on its external auditors, who cannot by definition be considered a part of the government's internal controls.

Cause: This condition was caused by the government's decision that it is more cost effective to outsource the preparation of its financial statements to the auditors than to incur the time and expense of obtaining the necessary training and expertise required for the government to perform this task internally.

Effect: As a result of this condition, the government's internal controls over the preparation of financial statements in accordance with GAAP are incomplete. Instead, the government relies, in part, on its external auditors for assistance with this task.

Recommendation: Due to the size and minimal activity, we recommend that the government continue to outsource financial statement preparation.

View of Responsible Officials: The government has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP and determined that it is in the best interests of the government to outsource this task to its external auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation.

Corrective Action: The Township has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP and determined that it is in the best interest of the Township to outsource this task to its external auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation. The persons responsible for the corrective action is the Township Board. Unless circumstances change, the Township Board will continue to rely on its external auditors and realizes this comment will be repeated in subsequent years.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Acme 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*.

Acme Township's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Acme Township's response to the findings identified in our audit and described above. Acme Township's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

UHY LLP

Cadillac, Michigan

October 11, 2023

ACME TOWNSHIP, GRAND TRAVERSE COUNTY

WILLIAMSBURG, MICHIGAN

JUNE 30, 2023

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

JUNE 30, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Township Board
Acme Township
Grand Traverse County
Williamsburg, Michigan

Report on the Audit of the Financial Statements

Opinions

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 Acme Township, Grand Traverse County, Williamsburg, Michigan as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Acme Township's basic financial statements as listed in the table of contents.

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 Acme Township, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Acme Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Acme Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Acme Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Acme Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 on pages 4 through 11 and 39 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Acme Township's basic financial statements. The accompanying combining fund financial statements is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates 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 combining fund financial statements are 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 October 11, 2023, on our consideration of Acme 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 solely 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 the effectiveness of Acme Township's 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 Acme Township's internal control over financial reporting and compliance.

UHY LLP

Cadillac, Michigan
October 11, 2023

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR FISCAL YEAR ENDED JUNE 30, 2023

The management of Acme Township, Grand Traverse County, Williamsburg, Michigan ("the Township") offers this narrative overview and analysis of the financial activities of the Township for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with the financial statements as a whole, which can be found in this report.

Financial Highlights

- ❖ The assets of the Township exceeded its liabilities at the close of this fiscal year by \$32,330,367 (shown as *net position*). Of this amount, \$5,545,676 (*unrestricted net position*) may be used to meet the Township's ongoing obligations to citizens and creditors.
- ❖ The Township's net position increased by \$2,113,018 during the fiscal year. Government activities had a \$1,802,148 increase, while business-type activities had an increase of \$310,870.
- ❖ As of June 30, 2023, the governmental funds of the Township reported combined ending fund balances of \$4,334,157, of which \$1,542,213 was unassigned.
- ❖ The net position of the Township's Water and Sewer funds increased by \$310,870, bringing the total net position of these funds to \$9,433,885.
- ❖ The Township's total long-term obligations decreased by \$65,000 during the fiscal year.

Overview of the Financial Statements

This discussion and analysis provided here is intended to serve as an introduction to the Township's basic financial statements. The Township's financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The report also contains other supplementary information in addition to 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 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 the 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 periods.

Both of the government-wide statements distinguish functions of the Township that are principally supported by property taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or most of their costs through user fees and charges (business-type activities). The governmental activities of the Township

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR FISCAL YEAR ENDED JUNE 30, 2023

include general government, public safety, public works, community and economic development, recreation and culture, and interest on long-term debt. Business-type activities of the Township include sewer and water services.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure 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 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 twelve individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Fire Fund, Farmland Preservation Fund, Police Protection Fund, Ambulance Fund, Nakwema Trailway Fund, #2 Nakwema Trailway Fund, Bertha Vos Fund, Holiday Hills Improvement Fund, and Springbrook Improvement Fund which are considered to be major funds. The remaining funds are considered nonmajor funds. These funds are aggregated on the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances. Information is presented separately for these nonmajor funds in the combining balance sheet of nonmajor governmental fund types and the combining statement of revenues, expenditures, and changes in fund balances of nonmajor governmental fund types.

The Township adopts an annual appropriated budget for all funds of the Township. A budgetary comparison has been provided for the major special revenue funds to demonstrate compliance with this budget.

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

Fiduciary Funds Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Township's own programs. The Township maintains one type of fiduciary fund. The custodial fund reports resources held by the Township in a custodial capacity for other governments and other entities.

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

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR FISCAL YEAR ENDED JUNE 30, 2023

Other Information In addition to the basic financial statements and accompanying notes, this report further presents *Required Supplementary Information* (RSI) that explains and supports the information presented in the financial statements.

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

Government-Wide 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 \$32,330,367 at the close of the most recent fiscal year.

Acme Township						
Net Position as of June 30,						
	Governmental		Business-Type		Total	
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
Assets						
Current Assets	\$ 4,953,605	\$ 5,272,784	\$ 3,143,959	\$ 2,529,496	\$ 8,097,564	\$ 7,802,280
Non Current Assets						
Special Assessments &						
Accounts Receivables	617,393	740,511	0	0	617,393	740,511
Capital Assets	19,727,401	17,753,605	13,968,402	13,968,402	33,695,803	31,722,007
Less: Accumulated						
Depreciation	(946,310)	(825,139)	(7,653,685)	(7,374,317)	(8,599,995)	(8,199,456)
Total Non Current Assets	19,398,484	17,668,977	6,314,717	6,594,085	25,713,201	24,263,062
Total Assets	24,352,089	22,941,761	9,458,676	9,123,581	33,810,765	32,065,342
Liabilities						
Current Liabilities	650,757	952,589	24,791	566	675,548	953,155
Long-Term Liabilities	804,850	894,838	0	0	804,850	894,838
Total Liabilities	1,455,607	1,847,427	24,791	566	1,480,398	1,847,993
Net Position						
Net Investment in						
Capital Assets	18,781,091	16,928,466	6,314,717	6,594,085	25,095,808	23,522,551
Restricted	1,688,883	1,861,194	0	0	1,688,883	1,861,194
Unrestricted	2,426,508	2,304,674	3,119,168	2,528,930	5,545,676	4,833,604
Total Net Position	\$ 22,896,482	\$ 21,094,334	\$ 9,433,885	\$ 9,123,015	\$ 32,330,367	\$ 30,217,349

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR FISCAL YEAR ENDED JUNE 30, 2023

A significant balance of net position, \$5,545,676, is unrestricted and may be used to meet the Township's ongoing obligations to citizens and creditors. An additional portion of the Township's net position represents resources, \$1,688,883 that are subject to external restrictions on how they may be used.

The remainder of the Township's net position, \$25,095,808, reflects its investment in capital assets (e.g., land, buildings, equipment, infrastructure, and others), less any related debt that is outstanding that the Township used to acquire or construct those assets. The Township uses these capital assets to provide services to citizens. Accordingly, these assets are not available for future spending.

At the end of the current fiscal year, the Township is able to report positive balances in all 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 \$2,113,018 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

Acme Township
Change in Net Position
for the Fiscal Year Ended June 30,

	Governmental		Business-Type		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues						
Charges for Services	\$ 217,854	\$ 163,525	\$ 1,031,344	\$ 905,831	\$ 1,249,198	\$ 1,069,356
Operating Grants and Contributions	40,322	580,290	0	0	40,322	580,290
Capital Grants and Contributions	1,396,118	541,104	0	0	1,396,118	541,104
General Revenues						
Taxes	2,048,017	1,884,891	0	0	2,048,017	1,884,891
State Grants	480,646	472,940	0	0	480,646	472,940
Interest Earnings	25,149	27,183	2,896	8,549	28,045	35,732
Other	19,601	15,529	0	0	19,601	15,529
Total Revenues	4,227,707	3,685,462	1,034,240	914,380	5,261,947	4,599,842

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR FISCAL YEAR ENDED JUNE 30, 2023

Acme Township
Change in Net Position
for the Fiscal Year Ended June 30,

	Governmental		Business-Type		Total	
	2023	2022	2023	2022	2023	2022
Expenses						
General Government	606,694	539,824	0	0	606,694	539,824
Public Safety	1,330,901	1,163,581	0	0	1,330,901	1,163,581
Public Works	31,530	562,516	723,370	782,034	754,900	1,344,550
Community and Economic Development	223,733	206,162	0	0	223,733	206,162
Recreation and Culture	207,669	179,063	0	0	207,669	179,063
Interest on Long-Term Debt	25,032	24,875	0	0	25,032	24,875
Total Expenses	2,425,559	2,676,021	723,370	782,034	3,148,929	3,458,055
Change in Net Position	1,802,148	1,009,441	310,870	132,346	2,113,018	1,141,787
NET POSITION -						
Beginning of Year	21,094,334	20,084,893	9,123,015	8,990,669	30,217,349	29,075,562
NET POSITION -						
End of Year	\$ 22,896,482	\$ 21,094,334	\$ 9,433,885	\$ 9,123,015	\$ 32,330,367	\$ 30,217,349

Governmental Activities

During the current fiscal year, net position for the governmental activities increased \$1,802,148 from the prior fiscal year for an ending balance of \$22,896,482. The most significant portion of the revenue for all governmental activities of the Township comes from property taxes and state-shared revenues.

The Township's governmental activities expenses are dominated by Public Safety expenditures. Public Safety represented the largest expense at \$1,330,901, with the majority of the expenses being fire protection and ambulance services the Township provides to its residents.

Business-Type Activities

For the Township's business-type activities, net position increased during the fiscal year by \$310,870 to reach an ending balance of \$9,433,885. The business-type activities of the Township include the Water and Sewer Fund, which provide water and sewer services to various Township residents and commercial customers. The most significant portion of the revenue for the Water and Sewer Fund in fiscal year 2022-2023 was from charges for services while the most significant portion of the expenses was operation and maintenance.

Financial Analysis of the Government's Funds

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

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR FISCAL YEAR ENDED JUNE 30, 2023

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 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.

As of June 30, 2023, the Township's governmental funds reported combined fund balances of \$4,334,157, an increase of \$121,312 in comparison with the prior year. \$1,542,213 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) not in spendable form (\$105,128) 2) restricted for particular purposes (\$2,618,200), 3) committed for particular purposes (\$668,616), or 4) assigned for particular purposes.

General Fund – The fund balance of the General Fund increased in this fiscal year by \$233,390, bringing the balance to \$2,257,548. The increase can be attributed to the Township's conservative spending and overall increase in revenues compared to the prior year.

Fire Fund – The fund balance of the Fire Fund increased in this fiscal year by \$2,251, bringing the balance to \$26,793. The increase in fund balance can be attributed to property tax revenue exceeding the amount of fire protection expenditures.

Ambulance Fund – The fund balance of the Ambulance Fund increased in this fiscal year by \$25,428, bringing the balance to \$130,501. The increase in fund balance can be attributed to property tax revenue exceeding the amount of emergency medical service expenditures.

Farmland Preservation Fund - The fund balance of the Farmland Preservation Fund decreased by \$110,333, bringing the balance to \$1,392,133. The decrease in fund balance can be attributed to property tax revenue being exceeded by farmland development right purchases and related expenditures.

Police Protection Fund - The fund balance of the Police Protection Fund increased by \$9,868, bringing the balance to \$50,362. The increase in fund balance is caused by property taxes and transfers in exceeding expenditures for police protection.

Nakwema Trailway Fund – The fund balance of the Nakwema Trailway Fund decreased by \$134,346, bringing the balance to \$900. The decrease can be attributed to trailway expenditures exceeding grants received.

#2 Nakwema Trailway Fund – The fund balance of the #2 Nakwema Trailway Fund increased by \$25,000, bringing the balance to \$25,000. The increased can be attributed to grants received exceeding trailway expenditures.

Bertha Vos Fund – The fund balance of the Bertha Vos Fund increased by \$56,635, bringing the balance to \$56,635. The increased can be attributed to transfers from the General Fund exceeding expenditures of the fund.

Holiday Hills Improvement Fund – The fund balance of the Holiday Hills Improvement Fund decreased in this fiscal year by \$14,936, bringing the balance to \$273,628. The decrease was caused by the special assessments and interest collected being exceeded by the debt and interest obligations.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR FISCAL YEAR ENDED JUNE 30, 2023

Springbrook Improvement Fund – The fund balance of the Springbrook Improvement Fund increased in this fiscal year by \$33,239, bringing the balance to \$55,689. The increase was caused by special assessments and interest collected exceeding debt and interest obligations.

Proprietary Funds The proprietary funds provide virtually the same information as the government-wide statements; however, more detail may be found in the fund financial statements.

Water and Sewer Fund – The Water and Sewer Funds ended this fiscal year with \$9,433,885 in net position, an increase of \$310,870 in comparison with the prior year. The increase in fund balance is due to service charge revenues exceeding expenses for operations and depreciation.

General Fund Budgetary Highlights

During the year, there were amendments in appropriations between the General Fund's original and final budget. For more information, refer to page 39.

The following schedule shows a comparison of the original general fund budget, the final amended general fund budget and actual totals from operations:

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>
TOTAL REVENUES	\$ 1,261,887	\$ 1,261,887	\$ 1,160,145
TOTAL EXPENDITURES	\$ 997,863	\$ 969,863	\$ 840,051

The Township budgets conservatively, preparing for a worse-case scenario in terms of spending which accounts for most of the variance between final budgeted appropriations and actual expenditures. The variance between final budget and actual revenues was caused by the Township receiving more in state grants and charges for services than were originally anticipated.

Capital Assets and Debt Administration

Capital Assets

The Township's investment in capital assets for governmental and business-type activities as of June 30, 2023, amounted to \$25,095,808 net of accumulated depreciation. Capital assets summarized below include any items purchased with a cost greater than \$5,000 individually and that have a useful life greater than one year. A summary of capital asset categories is illustrated below:

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR FISCAL YEAR ENDED JUNE 30, 2023

Acme Township
Capital Assets as of June 30,

	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Land and Development Rights	\$ 16,405,979	\$ 15,575,227	\$ 0	\$ 0	\$ 16,405,979	\$ 15,575,227
Construction in Progress	0	527,361	0	0	0	527,361
Buildings and Improvements	1,457,209	1,457,209	0	0	1,457,209	1,457,209
Land Improvements	1,664,206	0	0	0	1,664,206	0
Vehicles	97,342	97,342	0	0	97,342	97,342
Equipment	102,665	96,466	0	0	102,665	96,466
Water and Sewer System	0	0	13,968,402	13,968,402	13,968,402	13,968,402
	19,727,401	17,753,605	13,968,402	13,968,402	33,695,803	31,722,007
Less: Accumulated Depreciation	(946,310)	(825,139)	(7,653,685)	(7,374,317)	(8,599,995)	(8,199,456)
Net Capital Assets	\$ 18,781,091	\$ 16,928,466	\$ 6,314,717	\$ 6,594,085	\$ 25,095,808	\$ 23,522,551

Major capital asset additions during the current fiscal year included the following:

- Land improvements for work on the Nakwema Trailway that totaled \$1,664,206, (which includes \$527,361 of work in progress from prior years) development rights for farmland preservation in the amount of \$830,752, as well as the purchase of equipment for \$6,199.

Additional information regarding the Township's capital assets can be found in the Notes to Financial Statements section of this document.

Long-Term Obligations

The Township has bonded debt outstanding of \$919,825 as of June 30, 2023. More information on the Township's long-term obligation is available in the Notes to Financial Statements section of this document.

Economic Condition and Outlook

The following Economic factors currently affect the Township and were considered in developing the 2023-2024 budget:

- The Township has received approximately \$497,000 for its first and second tranche of ARPA funding. As of June 30, 2023, the Township has not spent any of these funds. The Township is evaluating how to best utilize the funds to provide the optimal benefits to the Township residents. These funds need to be obligated by December 2024 and spent by December 2026.
- The Township continues to look for ways to improve the services it provides to its residents in a manner that is financially responsible.

Request for Information

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Township's finances and to demonstrate the Township's accountability for the money it receives. If you have any questions about this report or need any additional information, contact Acme Township at 6042 Acme Road, Williamsburg, MI 49690.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

STATEMENT OF NET POSITION
JUNE 30, 2023

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTALS
<u>ASSETS</u>			
<u>CURRENT ASSETS</u>			
Cash	\$ 4,535,606	\$ 3,143,959	\$ 7,679,565
Accounts Receivable	28,577	0	28,577
Special Assessments Receivable	66,980	0	66,980
Due from Other Governmental Units	298,478	0	298,478
Prepaid Expenses	23,964	0	23,964
	<hr/>		
Total Current Assets	4,953,605	3,143,959	8,097,564
<hr/>			
<u>NON-CURRENT ASSETS</u>			
Special Assessments Receivable	617,393	0	617,393
<hr/>			
<u>CAPITAL ASSETS</u>			
Capital Assets (Net of Accumulated Depreciation)			
Assets Not Being Depreciated	16,405,979	0	16,405,979
Assets Being Depreciated	2,375,112	6,314,717	8,689,829
<hr/>			
Net Capital Assets	18,781,091	6,314,717	25,095,808
<hr/>			
Total Non Current Assets	19,398,484	6,314,717	25,713,201
<hr/>			
TOTAL ASSETS	24,352,089	9,458,676	33,810,765
<hr/>			

The accompanying notes are an integral part of the financial statements.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

STATEMENT OF NET POSITION
JUNE 30, 2023

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTALS
<u>LIABILITIES</u>			
<u>CURRENT LIABILITIES</u>			
Accounts Payable	10,258	0	10,258
Accrued Payroll and Payroll Liabilities	7,820	0	7,820
Due to Other Governments	0	24,791	24,791
Unearned Revenue	504,390	0	504,390
Accrued Interest	13,314	0	13,314
Current Portion of Long-Term Debt	114,975	0	114,975
	<hr/>		
Total Current Liabilities	650,757	24,791	675,548
<u>LONG-TERM LIABILITIES</u>			
Bonds Payable, Net of Premium	919,825	0	919,825
Less: Current Portion	(114,975)	0	(114,975)
	<hr/>		
Total Long-Term Liabilities	804,850	0	804,850
	<hr/>		
TOTAL LIABILITIES	1,455,607	24,791	1,480,398
<u>NET POSITION</u>			
Net Investment in Capital Assets	18,781,091	6,314,717	25,095,808
Restricted for Fire Protection	26,793	0	26,793
Restricted for Public Broadcast	6,864	0	6,864
Restricted for Telecommunication Right-of-Ways	20,998	0	20,998
Restricted for Liquor Law Enforcement	4,298	0	4,298
Restricted for Police Protection	50,362	0	50,362
Restricted for Ambulance	130,501	0	130,501
Restricted for Preservation of Farmland	1,392,133	0	1,392,133
Restricted for Nakwema Trailway	25,900	0	25,900
Restricted for Parks and Recreation	31,034	0	31,034
Unrestricted	2,426,508	3,119,168	5,545,676
	<hr/>		
TOTAL NET POSITION	\$ 22,896,482	\$ 9,433,885	\$ 32,330,367
	<hr/> <hr/>		

The accompanying notes are an integral part of the financial statements.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

FUNCTIONS/PROGRAMS	PROGRAM REVENUES				NET (EXPENSES) REVENUES AND CHANGE IN NET POSITION		
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	PRIMARY GOVERNMENT		TOTALS
					GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	
PRIMARY GOVERNMENT							
<u>GOVERNMENTAL ACTIVITIES</u>							
General Government	\$ 606,694	\$ 103,602	\$ 0	\$ 1,849	\$ (501,243)	\$ 0	\$ (501,243)
Public Safety	1,330,901	0	12,081	0	(1,318,820)	0	(1,318,820)
Public Works	31,530	19,750	8,383	0	(3,397)	0	(3,397)
Recreation and Culture	207,669	93,362	19,858	918,519	824,070	0	824,070
Community and Economic Development	223,733	1,140	0	475,750	253,157	0	253,157
Interest on Long-Term Debt	25,032	0	0	0	(25,032)	0	(25,032)
Total Governmental Activities	2,425,559	217,854	40,322	1,396,118	(771,265)	0	(771,265)
<u>BUSINESS-TYPE ACTIVITIES</u>							
Public Works - Sewer System	708,106	1,016,566	0	0	0	308,460	308,460
Public Works - Water System	15,264	14,778	0	0	0	(486)	(486)
Total Business-Type Activities	723,370	1,031,344	0	0	0	307,974	307,974
TOTAL	\$ 3,148,929	\$ 1,249,198	\$ 40,322	\$ 1,396,118	(771,265)	307,974	(463,291)
<u>GENERAL REVENUES</u>							
Taxes					2,048,017	0	2,048,017
State Grants					480,646	0	480,646
Interest Earnings					25,149	2,896	28,045
Other					19,601	0	19,601
Total General Revenues					2,573,413	2,896	2,576,309
Change in Net Position					1,802,148	310,870	2,113,018
<u>NET POSITION</u> - Beginning of Year					21,094,334	9,123,015	30,217,349
<u>NET POSITION</u> - End of Year					\$ 22,896,482	\$ 9,433,885	\$ 32,330,367

The accompanying notes are an integral part of the financial statements.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

GOVERNMENTAL FUNDS

BALANCE SHEET
JUNE 30, 2023

	SPECIAL REVENUE FUNDS					CAPITAL PROJECT FUNDS			DEBT SERVICE FUNDS			TOTALS
	GENERAL FUND	FIRE FUND	FARM LAND PRESERVATION FUND	POLICE PROTECTION FUND	AMBULANCE FUND	NAKWEMA TRAILWAY FUND	#2 NAKWEMA TRAILWAY FUND	BERTHA VOS FUND	HOLIDAY HILLS IMPROVEMENT FUND	SPRINGBROOK IMPROVEMENT FUND	NONMAJOR GOVERNMENTAL FUNDS	
ASSETS												
Cash	\$ 2,771,542	\$ 26,793	\$ 916,383	\$ 49,612	\$ 130,501	\$ 159,992	\$ 25,000	\$ 61,498	\$ 273,628	\$ 55,689	\$ 64,968	\$ 4,535,606
Accounts Receivable	28,577	0	0	0	0	0	0	0	0	0	0	28,577
Special Assessments Receivable	0	0	0	0	0	0	0	0	370,501	313,872	0	684,373
Due from Other Governmental Units	157,570	0	0	0	0	140,908	0	0	0	0	0	298,478
Due from Other Funds	270,000	0	475,750	0	0	0	0	0	0	0	0	745,750
Prepaid Expenditures	23,214	0	0	750	0	0	0	0	0	0	0	23,964
TOTAL ASSETS	\$ 3,250,903	\$ 26,793	\$ 1,392,133	\$ 50,362	\$ 130,501	\$ 300,900	\$ 25,000	\$ 61,498	\$ 644,129	\$ 369,561	\$ 64,968	\$ 6,316,748
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE												
LIABILITIES												
Accounts Payable	\$ 5,395	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,863	\$ 0	\$ 0	\$ 0	\$ 10,258
Accrued Payroll and Payroll Liabilities	7,820	0	0	0	0	0	0	0	0	0	0	7,820
Due to Other Funds	475,750	0	0	0	0	270,000	0	0	0	0	0	745,750
Unearned Revenues	504,390	0	0	0	0	0	0	0	0	0	0	504,390
Total Liabilities	993,355	0	0	0	0	270,000	0	4,863	0	0	0	1,268,218
DEFERRED INFLOWS OF RESOURCES												
Unavailable Revenue	0	0	0	0	0	30,000	0	0	370,501	313,872	0	714,373
FUND BALANCE												
Nonspendable for Prepaid Expenditures	23,214	0	0	0	0	0	0	0	0	0	0	23,214
Nonspendable for Long-Term Receivables	81,914	0	0	0	0	0	0	0	0	0	0	81,914
Restricted for Fire Protection	0	26,793	0	0	0	0	0	0	0	0	0	26,793
Restricted for Debt Service	0	0	0	0	0	0	0	0	273,628	55,689	0	329,317
Restricted for Public Broadcast	6,864	0	0	0	0	0	0	0	0	0	0	6,864
Restricted for Telecommunication Right-of-Ways	20,998	0	0	0	0	0	0	0	0	0	0	20,998
Restricted for Liquor Law Enforcement	0	0	0	0	0	0	0	0	0	0	4,298	4,298
Restricted for Police Protection	0	0	0	50,362	0	0	0	0	0	0	0	50,362
Restricted for Ambulance	0	0	0	0	130,501	0	0	0	0	0	0	130,501
Restricted for Preservation of Farmland	0	0	1,392,133	0	0	0	0	0	0	0	0	1,392,133
Restricted for Nakwema Trailway	0	0	0	0	0	900	25,000	0	0	0	0	25,900
Restricted for Parks and Recreation	0	0	0	0	0	0	0	0	0	0	31,034	31,034
Committed for Bertha Vos	0	0	0	0	0	0	0	56,635	0	0	0	56,635
Committed for Parks and Recreation	0	0	0	0	0	0	0	0	0	0	28,246	28,246
Committed for Shoreline Preservation	0	0	0	0	0	0	0	0	0	0	1,390	1,390
Committed for Self Funded Accounts	388,125	0	0	0	0	0	0	0	0	0	0	388,125
Committed for Septage Plant Bond Buyout	132,220	0	0	0	0	0	0	0	0	0	0	132,220
Committed for GTTC Engineer Project Manager	32,000	0	0	0	0	0	0	0	0	0	0	32,000
Committed for Townhall/Community Center Improvements	30,000	0	0	0	0	0	0	0	0	0	0	30,000
Unassigned	1,542,213	0	0	0	0	0	0	0	0	0	0	1,542,213
Total Fund Balance	2,257,548	26,793	1,392,133	50,362	130,501	900	25,000	56,635	273,628	55,689	64,968	4,334,157
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 3,250,903	\$ 26,793	\$ 1,392,133	\$ 50,362	\$ 130,501	\$ 300,900	\$ 25,000	\$ 61,498	\$ 644,129	\$ 369,561	\$ 64,968	\$ 6,316,748

The accompanying notes are an integral part of the financial statements.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

GOVERNMENTAL FUNDS

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Total Fund Balance for Governmental Funds	\$	4,334,157
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Capital Assets	\$	19,727,401
Accumulated Depreciation		<u>(946,310)</u>
		18,781,091
Long-term liabilities are not due and payable in the current period and are not reported in the funds.		
Bonds Payable		(919,825)
Accrued interest is not reported as a liability in the funds; it is recorded when paid.		
		(13,314)
Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable in the funds.		
Special Assessments and Other Receivables		<u>714,373</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u><u>22,896,482</u></u>

The accompanying notes are an integral part of the financial statements.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY

WILLIAMSBURG, MICHIGAN

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

YEAR ENDED JUNE 30, 2023

	SPECIAL REVENUE FUNDS					CAPITAL PROJECTS FUNDS			DEBT SERVICE FUNDS		NONMAJOR GOVERNMENTAL FUNDS	TOTALS
	GENERAL FUND	FIRE FUND	FARM LAND PRESERVATION FUND	POLICE PROTECTION FUND	AMBULANCE FUND	NAKWEMA TRAILWAY FUND	#2 NAKWEMA TRAILWAY FUND	BERTHA VOS FUND	HOLIDAY HILLS IMPROVEMENT FUND	SPRINGBROOK IMPROVEMENT FUND		
REVENUES												
Property Taxes	\$ 405,267	\$ 1,052,198	\$ 284,484	\$ 95,640	\$ 210,428	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,048,017
Special Assessments	0	0	0	0	0	0	0	0	53,977	26,542	0	80,519
Licenses and Permits	90,764	0	0	0	0	0	0	0	0	0	0	90,764
State Grants	489,029	0	475,750	0	0	270,000	0	0	0	0	12,081	1,246,860
Charges for Services	125,950	0	0	0	0	0	0	0	0	0	0	125,950
Interest and Rents	4,244	0	685	0	0	0	0	0	14,662	6,697	1	26,289
Other Revenues	44,891	0	0	0	0	730,000	25,000	1,849	0	0	15,625	817,365
Total Revenues	1,160,145	1,052,198	760,919	95,640	210,428	1,000,000	25,000	1,849	68,639	33,239	27,707	4,435,764
EXPENDITURES												
General Government	548,733	0	0	0	0	0	0	0	0	0	0	548,733
Public Safety	0	1,049,947	0	95,954	185,000	0	0	0	0	0	0	1,330,901
Public Works	29,040	0	0	0	0	0	0	0	0	0	0	29,040
Community and Economic Development	183,233	0	871,252	0	0	0	0	0	0	0	0	1,054,485
Recreation and Culture	72,846	0	0	0	0	27,500	0	0	0	0	415	100,761
Capital Outlay	6,199	0	0	0	0	1,136,846	0	23,912	0	0	0	1,166,957
Debt Service	0	0	0	0	0	0	0	0	83,575	0	0	83,575
Total Expenditures	840,051	1,049,947	871,252	95,954	185,000	1,164,346	0	23,912	83,575	0	415	4,314,452
Excess (Deficiency) of Revenues Over Expenditures	320,094	2,251	(110,333)	(314)	25,428	(164,346)	25,000	(22,063)	(14,936)	33,239	27,292	121,312
OTHER FINANCING SOURCES (USES)												
Transfers In (Out)	(86,704)	0	0	10,000	0	30,000	0	78,698	0	0	(31,994)	0
Net Change in Fund Balance	233,390	2,251	(110,333)	9,686	25,428	(134,346)	25,000	56,635	(14,936)	33,239	(4,702)	121,312
FUND BALANCE - Beginning of Year	2,024,158	24,542	1,502,466	40,676	105,073	135,246	0	0	288,564	22,450	69,670	4,212,845
FUND BALANCE - End of Year	\$ 2,257,548	\$ 26,793	\$ 1,392,133	\$ 50,362	\$ 130,501	\$ 900	\$ 25,000	\$ 56,635	\$ 273,628	\$ 55,689	\$ 64,968	\$ 4,334,157

The accompanying notes are an integral part of the financial statements.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY

WILLIAMSBURG, MICHIGAN

GOVERNMENTAL FUNDS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES

IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2023

Net Change in Fund Balance - Total Governmental Funds \$ 121,312

Amounts reported for governmental activities are different because:

Governmental funds report capital outlay as expenditures in the Statement of Activities. These costs are allocated over their estimated useful lives as depreciation.

Depreciation Expense	(121,171)
Capital Outlay	1,973,796

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds.

Repayment of Bond Principal	65,000
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Accrued interest in bonds is recorded on the Statement of Activities when incurred; it is not recorded in the governmental funds until it is paid.

Accrued Interest - Beginning of the Year	6,857
Accrued Interest - End of the Year	(13,314)

Under the modified accrual basis of accounting, revenue is recognized when measurable and available. The entity-wide statements recognize revenue when earned.

Unavailable Revenue - Beginning of the Year	(944,705)
Unavailable Revenue - End of the Year	714,373

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 1,802,148</u>
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The accompanying notes are an integral part of the financial statements.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

PROPRIETARY FUNDS

STATEMENT OF NET POSITION

JUNE 30, 2023

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		TOTAL ENTERPRISE FUNDS
	SEWER FUND	WATER FUND	
<u>ASSETS</u>			
<u>CURRENT ASSETS</u>			
Cash	\$ 3,123,921	\$ 20,038	\$ 3,143,959
 <u>CAPITAL ASSETS</u>			
System Infrastructure - Water	0	177,000	177,000
System Infrastructure - Sewer	13,791,402	0	13,791,402
Less: Accumulated Depreciation	(7,561,350)	(92,335)	(7,653,685)
Net Investment in Capital Assets	6,230,052	84,665	6,314,717
TOTAL ASSETS	9,353,973	104,703	9,458,676
 <u>LIABILITIES</u>			
Due to Other Governments	23,277	1,514	24,791
 <u>NET POSITION</u>			
Net Investment in Capital Assets	6,230,052	84,665	6,314,717
Unrestricted	3,100,644	18,524	3,119,168
TOTAL NET POSITION	\$ 9,330,696	\$ 103,189	\$ 9,433,885

The accompanying notes are an integral part of the financial statements.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2023

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		TOTAL ENTERPRISE FUNDS
	SEWER FUND	WATER FUND	
<u>OPERATING REVENUES</u>			
Charges for Services	\$ 1,016,566	\$ 14,778	\$ 1,031,344
<u>OPERATING EXPENSES</u>			
Operations and Maintenance	432,278	11,724	444,002
Depreciation	275,828	3,540	279,368
Total Operating Expenses	708,106	15,264	723,370
Operating Income (Loss)	308,460	(486)	307,974
<u>NONOPERATING REVENUE (EXPENSE)</u>			
Interest Income	2,896	0	2,896
Change in Net Position	311,356	(486)	310,870
<u>NET POSITION - Beginning of Year</u>	9,019,340	103,675	9,123,015
<u>NET POSITION - End of Year</u>	\$ 9,330,696	\$ 103,189	\$ 9,433,885

The accompanying notes are an integral part of the financial statements.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	SEWER FUND	WATER FUND	TOTAL ENTERPRISE FUNDS
<u>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</u>			
Cash Flows from Operating Activities			
Cash Received from Other Governments	\$ 1,135,806	\$ 16,007	\$ 1,151,813
Cash Payments to Suppliers for Goods and Services	(409,001)	(10,776)	(419,777)
Net Cash Provided (Used) by Operating Activities	726,805	5,231	732,036
Cash Flows from Investing Activities			
Interest Income	2,896	0	2,896
Net Increase (Decrease) in Cash and Cash Equivalents	729,701	5,231	734,932
<u>CASH AND CASH EQUIVALENTS</u> - Beginning of Year	2,394,220	14,807	2,409,027
<u>CASH AND CASH EQUIVALENTS</u> - End of Year	\$ 3,123,921	\$ 20,038	\$ 3,143,959
<u>RECONCILIATION OF OPERATING INCOME</u>			
<u>TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>			
Operating Income (Loss)	\$ 308,460	\$ (486)	\$ 307,974
Adjustments to Reconcile Operating Income			
To Net Cash Provided by Operating Activities			
Depreciation	275,828	3,540	279,368
(Increase) Decrease in Current Assets			
Due from Other Governments	119,240	1,229	120,469
Increase (Decrease) in Current Liabilities			
Due to Other Governments	23,277	948	24,225
Total Adjustments	418,345	5,717	424,062
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 726,805	\$ 5,231	\$ 732,036

The accompanying notes are an integral part of the financial statements.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

FIDUCIARY FUND

STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2023

	CUSTODIAL FUNDS		
	TAX COLLECTION FUND	TRUST AND AGENCY FUND	TOTALS
<u>ASSETS</u>			
Cash	\$ 0	\$ 66,863	\$ 66,863
<u>LIABILITIES</u>			
Due to Other Governments	0	0	0
<u>NET POSITION</u>			
Restricted for Others	\$ 0	\$ 66,863	\$ 66,863

The accompanying notes are an integral part of the financial statements.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

FIDUCIARY FUND

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2023

	CUSTODIAL FUNDS		TOTALS
	TAX COLLECTION FUND	TRUST AND AGENCY FUND	
<u>ADDITIONS</u>			
Property Taxes Collected	\$ 13,203,179	\$ 0	\$ 13,203,179
Collected for Others	0	1,513	1,513
Total Additions	13,203,179	1,513	13,204,692
<u>DEDUCTIONS</u>			
Property Taxes Distributed	13,203,179	0	13,203,179
Disbursed to Others	0	45,000	45,000
Total Deductions	13,203,179	45,000	13,248,179
Net Increase (Decrease) in Fiduciary Net Position	0	(43,487)	(43,487)
<u>NET POSITION</u> - Beginning of Year	0	110,350	110,350
<u>NET POSITION</u> - End of Year	\$ 0	\$ 66,863	\$ 66,863

The accompanying notes are an integral part of the financial statements.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Acme Township (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.

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., *The Statement of Net Position* and *The Statement of Activities*) report the information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the *primary government* is financially accountable. Acme Township does not have any component units.

B. 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, and recreation and culture. 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

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treatment plant's operation and the townships shall have the right to comment on all matters connected with the administration of the plant.

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.

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 \$1,049,947 to Metro Emergency Services Authority during the year ended June 30, 2023, for fire department services.

Mobile Medical Response

The Township participates jointly in the operation of the Mobile Medical Response with the City of Traverse City and the townships of Garfield and Whitewater in Grand Traverse County. The Township paid \$185,000 to Mobile Medical Response during the year ended June 30, 2023, for ambulance services.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from the governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. 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.

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 where the amounts are reasonably equivalent in value to the interfund services provided and other charges between government's water and sewer functions and various other functions of the government. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and proprietary funds, each displayed in a separate column.

The Township reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, 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 property tax levy.

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The *Ambulance Fund* accounts for the Township's financial activity related to emergency medical services. Financing is provided by a property tax levy.

The *Farmland Preservation Fund* accounts for the Township's development of farmland. Financing is provided by a property tax levy.

The *Police Protection Fund* accounts for the Township's portion of operation of the Grand Traverse County Police Department. Financing is provided by a property tax levy.

The *Nakwema Trailway Fund* accounts for costs associated with the Nakwema Trailway project. Financing is provided by transfers in from other funds, various local grants and contributions, and state grants.

The *#2 Nakwema Trailway Fund* accounts for costs associated with a Nakwema Trailway project. Financing is provided by transfers from other funds, various local grants and contributions, and state grants.

The *Bertha Vos Fund* accounts for costs associated with the purchase and construction of land and a building. Financing is currently being provided by transfers from General Fund.

The *Holiday Hills Improvement Fund* accounts for costs for improving roads in the Holiday Hills. Financing is provided by a special assessment and transportation bond (which will also be repaid with special assessments).

The *Springbrook Improvement Fund* accounts for costs for improving roads in the Springbrook subdivision. Financing is provided by a special assessment and transportation bond (which will also be repaid with special assessments).

The Township reports the following major proprietary funds:

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

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

Additionally, the Township reports the following nonmajor fund types:

The *Special Revenue Funds* account for revenue sources that are legally restricted, committed, or assigned to expenditures for specific purposes.

Additionally, the Township reports the following fiduciary fund:

The *Custodial Funds* account for property taxes collected by the Township on behalf of other governmental units as well as the Township itself and other monies held for units of governments and organizations.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as

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internal service funds are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of 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.

The 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. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds.

Property 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. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue resource (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the *economic measurement focus* and the *accrual basis of accounting*. The custodial funds have no measurement focus but utilize the accrual basis of accounting for reporting its assets and liabilities.

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F. Budgetary Information

1. Budgetary Basis of Accounting

- Prior to July 1, the Township Supervisor submits to the Township Board a proposed operating budget for all governmental funds for the fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- The Township Board holds a public hearing and adopts a resolution approving the budgets.
- All transfers of budget amounts between functions within the General Fund and any revisions that alter the total expenditures of any fund must be approved by the Township Board.
- Formal budgetary integration is employed as a management control device during the year for all governmental fund types.
- Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). All appropriations lapse at year-end. Budgeted amounts are as originally adopted, or as amended by the Township Board from time to time throughout the year.
- Encumbrance accounting is not employed in the Township's governmental funds.

2. Excess of Expenditures Over Appropriations

	<u>APPROPRIATIONS</u>		<u>EXPENDITURES</u>
General Government			
Treasurer	\$ 81,653	\$	81,897
Public Safety			
Police Protection	91,000		95,954

These overages were covered by available fund balance.

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

1. Cash and Cash Equivalents

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments. The government considers all highly liquid investments (including certificates of deposit) to be cash equivalents.

2. Investments

The Township's investment policy is in compliance with state law and authorizes the Township treasurer to invest in the investments directly listed in Public Act 20 of 1943, as amended. Some investments authorized by state law are shown as cash on the financial statements.

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3. Inventories and Prepaid Items

Inventory is valued at cost using the first-in/first-out method. Inventory consists of expendable supplies held for consumption, which are recorded as expenditures when consumed rather than when purchased.

Certain payments made to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns 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 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of proprietary fund capital assets is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period.

Land and not in progress are depreciated. Property, plant and equipment of the primary government, as well as the component unit are depreciated using the straight-line method over the following estimated useful lives:

<u>ASSETS</u>	<u>YEARS</u>
Road Improvements	15-20
Water and Sewer Infrastructure	50
Buildings and Improvements	20-50
Vehicles	10
Equipment	5-10

5. 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.

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6. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. 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 over the term of the related obligations.

In the fund financial statements, governmental fund types recognize bond premiums and discounts 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 sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Township does not have any deferred outflows of resources.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. The 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 Township has three items that fit this criteria, unavailable revenue from special assessments, accounts receivable expected to be collected more than 60 days after year end, and amounts due from other governments expected to be collected more than 60 days after year end. Since the accrual basis of accounting recognizes this revenue when it is earned, the unavailable is only reported at the fund level, which uses the modified accrual basis of accounting.

8. Unearned Revenue

Unearned revenue arises when resources are received by the Township before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, revenue is recognized. The Township has unearned revenue related to funds received through the American Rescue Plan Act (ARPA).

9. 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.

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10. Fund Balance Flow Assumption

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 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.

11. 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. 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 governing board is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) 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 board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

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

The Township intends to maintain a fund balance of 50% of the Township's General Fund annual operating expenditures. If the General Fund's fund balance declines below 50%, it shall be recovered at a rate of 1%, at a minimum, each year.

12. Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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H. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenue 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 (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes/Special Assessments

Property taxes attach as an enforceable lien on the property as of the date they are levied. State education taxes, county taxes, school district and college taxes, and transportation system taxes are levied and due July 1 and become delinquent after September 14. The remaining millages are levied and due December 1 and become delinquent after February 14. Collections of taxes and remittances of them are accounted for in the Tax Collection Fund. Township property tax revenues are recognized when they become both measurable and available for use to finance Township operations.

The 2022 taxable valuation of the Township totaled \$402,991,453, on which ad valorem taxes levied consisted of 0.7081 mills for operating purposes, 2.7500 mills for fire operations, 0.2500 mills for police protection, 0.5500 mills for ambulance services and 0.7049 mills for farmland preservation.

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating 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. Eventually, the principal operating revenues of the sewer fund are charges to customers for services. Operating expenses for enterprise funds include cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Violations of Legal or Contractual Provisions

Note I.F.2, on the Excess of expenditures over appropriations, describes budgetary violations that occurred for the year ended June 30, 2023.

NOTE 3 - DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits

As of June 30, 2023, the Township had deposits subject to the following risk:

Custodial credit risk – deposits. In the case of deposits, this is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. As of June 30, 2023, \$7,091,631 of the government's bank balance of \$7,841,631 was exposed to custodial credit risk because it was uninsured and uncollateralized. The risk is spread amongst the Township's Funds. Although the Township's investment policy does not directly address

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custodial credit risk, it typically limits its exposure by controlling who holds the Township's deposits. As of June 30, 2023, deposits of \$7,679,365 and petty cash of \$200, are reported on the financial statements as cash. The following summarizes the categorization of these amounts on the financial statements as of June 30, 2023:

	Primary Government	Fiduciary Funds	Reporting Entity
Cash	\$ 7,679,565	\$ 66,863	\$ 7,746,428

Interest rate risk. The Township will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by; structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market; and investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investing pools and limiting the average maturity in accordance with the Township's cash requirement.

Credit risk. State law limits investments in commercial paper and corporate bonds to a prime or better rating issued by nationally recognized statistical rating organizations (NRSOs). Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality.

Concentration of credit risk. The Township will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the Township's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

Foreign currency risk. The Township is not authorized to invest in investments which have this type of risk; therefore, it is not addressed in the investment policy.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Township will minimize custodial credit risk, which is the risk of loss due to the failure of the security issuer or backer, by; limiting investments to the types of securities allowed by law; and pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisors with which the Township will do business.

B. Receivables

Receivables as of year-end for the government's individual major funds in aggregate and combined nonmajor funds, including the applicable allowances for uncollectible accounts are as follows:

	General	Nakwema Trailway	Holiday Hills Improvement	Springbrook Improvement	Water & Sewer	Non Major	Total
Receivables							
Accounts	\$ 28,577	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 28,577
Special Assessments	0	0	370,501	313,872	0	0	684,373
Due from Other							
Governments	157,570	140,908	0	0	0	0	298,478
Total	\$ 186,147	\$ 140,908	\$ 370,501	\$ 313,872	\$ 0	\$ 0	\$ 1,011,428

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Amounts due from other governments include amounts consisting of state-shared revenues and an amount owed from the State of Michigan for the Nakwema Trailway capital project.

C. Capital Assets

<u>Governmental Activities</u>	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Being Depreciated				
Land and Development Rights	\$ 15,575,227	\$ 830,752	\$ 0	\$ 16,405,979
Construction in Progress	527,361	0	(527,361)	0
Total Capital Assets, Not Being Depreciated	16,102,588	830,752	(527,361)	16,405,979
Capital Assets, Being Depreciated				
Buildings and Improvements	1,457,209	0	0	1,457,209
Land Improvements	0	1,664,206	0	1,664,206
Vehicles	97,342	0	0	97,342
Equipment	96,466	6,199	0	102,665
Total Capital Assets, Being Depreciated	1,651,017	1,670,405	0	3,321,422
Less Accumulated Depreciation for:				
Buildings and Improvements	665,026	115,946	0	780,972
Land Improvements	0	0	0	0
Vehicles	97,341	0	0	97,341
Equipment	62,772	5,225	0	67,997
Total Accumulated Depreciation	825,139	121,171	0	946,310
Total Capital Assets, Being Depreciated, Net	825,878	1,549,234	0	2,375,112
Governmental Activities Capital Assets, Net	\$ 16,928,466	\$ 2,379,986	\$ (527,361)	\$ 18,781,091
<u>Business-Type Activities</u>				
Capital Assets, Being Depreciated				
Sewer System	\$ 13,791,402	\$ 0	\$ 0	\$ 13,791,402
Water System	177,000	0	0	177,000
Capital Assets, Being Depreciated	13,968,402	0	0	13,968,402
Less Accumulated Depreciation				
Sewer System	7,285,522	275,828	0	7,561,350
Water System	88,795	3,540	0	92,335
Total Capital Assets, Being Depreciated	7,374,317	279,368	0	7,653,685
Business-Type Activities Capital Assets, Net	\$ 6,594,085	\$ (279,368)	\$ 0	\$ 6,314,717

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Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities	
General Government	\$ 11,773
Public Works	2,490
Recreation and Culture	106,908
Total Depreciation Expense - Governmental Activities	<u>\$ 121,171</u>
Business-Type Activities	
Water and Sewer	<u>\$ 279,368</u>

D. Interfund Receivables, Payables and Transfers

Individual fund interfund receivable and payable balances at June 30, 2023, were:

Receivable Fund	Payable Fund	Amount
General Fund	Nakwema Trailway Fund	\$ 270,000
Farmland Preservation Fund	General Fund	475,750
		<u>\$ 745,750</u>

All remaining balances generally 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. All interfund balances outstanding at June 30, 2023, are expected to be repaid within one year.

Interfund Transfers for the year ended June 30, 2023, were:

Funds Transferred To	Funds Transferred From	Amount
Nakwema Trailway Fund	General Fund	\$ 30,000
Bertha Vos Fund	General Fund	78,698
General Fund	Cemetery Fund	21,994
Police Protection Fund	Liquor Fund	10,000
		<u>\$ 140,692</u>

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; (2) move receipts restricted to or allowed for 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.

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E. Long-Term Obligation

The following is a summary of long-term obligation transactions of the Township for the year ended June 30, 2023:

	GOVERNMENTAL ACTIVITIES
	GENERAL OBLIGATION BONDS
Balance at July 1, 2022	\$ 984,825
Additions	0
Deletions	(65,000)
Balance at June 30, 2023	\$ 919,825
Due within one year	\$ 114,975

Obligations payable at June 30, 2023, are comprised of the following:

General Obligation Bonds

Michigan Transportation Fund Limited Tax Bonds, Series 2015 (Governmental Activities) \$945,000 issued July 1, 2015, used to finance road improvement projects within Holiday Hills Subdivision, due in annual installments ranging from \$65,000 to \$75,000 with interest of 0.65% to 3.50%; Date of maturity is scheduled for September 1, 2030.	\$ 570,000
Michigan Transportation Fund Limited Tax Bonds, Series 2021 (Governmental Activities) \$374,813 issued October 15, 2021, used to finance road improvement projects within Springbrook Area Subdivision, due in annual installments of a rounded \$24,988 with interest of 2.00%; Date of maturity is scheduled for June 1, 2036.	349,825
	\$ 919,825

The annual requirements to amortize these obligations outstanding as of June 30, 2023, including interest payments of \$128,322 are as follows:

	Governmental Activities		
	Principal	Interest	Total
2024	\$ 114,975	\$ 30,026	\$ 145,001
2025	94,988	20,805	115,793
2026	94,987	18,415	113,402
2027	94,988	15,921	110,909
2028	94,987	13,268	108,255
2029-2033	349,938	26,889	376,827
2034-2036	74,962	2,998	77,960
Total	\$ 919,825	\$ 128,322	\$ 1,048,147

Interest expense for the year was approximately \$25,000 for governmental activities.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 - OTHER INFORMATION

A. Risk Management

The Township is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries (workers' compensation) as well as medical benefits provided to employees.

The Township continues to carry commercial insurance for various risks of loss, including general liability, property and casualty, employee health and accident insurance, and workers' disability compensation. The Township has had no settled claims resulting from these risks that exceeded its commercial coverage in any of the past three fiscal years.

B. Retirement Plan/Deferred Compensation Plan

The Township's Section 457(B) Plan is a defined contribution pension plan that provides retirement benefits to all full-time employees and elected officials administered through Nationwide Insurance. Employees are eligible after having 12 months of employment and age of 21 or older. The Township contributes 10% of each eligible employee's salary to the plan annually, while plan members can make voluntary contributions.

For the year ended June 30, 2023, the Township contributed \$27,411 to the plan, while employees made voluntary contributions of \$10,085. The Township board has the authority to amend or terminate the plan. There are no outstanding payables to the plan as of June 30, 2023.

C. Contingencies

Grant Programs

Under the terms of various federal and state grants and regulatory requirements, periodic audits are required, and certain cost may be questioned as not being appropriate expenditures under the terms of the grants and requirements. Such audits could lead to reimbursement of the grantor or regulatory agencies. However, management does not believe such disallowances, if any, would be material to the financial position of the Township.

D. 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.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

E. Related Parties

The Township Treasurer has part ownership in an assessing company that the Township contracts with for assessing services. The Treasurer abstains from voting when the Board approves the assessing contract. During the fiscal year, the Township paid \$48,660 to the company for their assessing services.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
MAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2023

	GENERAL FUND			FIRE FUND			FARM LAND PRESERVATION FUND			POLICE PROTECTION FUND			AMBULANCE FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
REVENUES															
Property Taxes	\$ 401,646	\$ 401,646	\$ 405,267	\$ 1,206,534	\$ 1,262,862	\$ 1,052,198	\$ 276,435	\$ 276,435	\$ 284,484	\$ 95,756	\$ 95,756	\$ 95,640	\$ 185,000	\$ 185,000	\$ 210,428
Licenses and Permits	87,900	87,900	90,764	0	0	0	0	0	0	0	0	0	0	0	0
Federal Grants	247,855	247,855	0	0	0	0	0	0	0	0	0	0	0	0	0
State Grants	434,116	434,116	489,029	0	0	0	0	0	475,750	0	0	0	0	0	0
Charges for Services	59,710	59,710	125,950	0	0	0	0	0	0	0	0	0	0	0	0
Interest and Rents	5,660	5,660	4,244	0	0	0	600	600	685	0	0	0	0	0	0
Other Revenues	25,000	25,000	44,891	0	0	0	0	0	0	11,000	11,000	0	0	0	0
Total Revenues	1,261,887	1,261,887	1,160,145	1,206,534	1,262,862	1,052,198	277,035	277,035	760,919	106,756	106,756	95,640	185,000	185,000	210,428
EXPENDITURES															
General Government															
Township Board	192,500	192,500	174,701	0	0	0	0	0	0	0	0	0	0	0	0
Supervisor	68,780	68,780	62,544	0	0	0	0	0	0	0	0	0	0	0	0
Election	21,550	21,550	17,855	0	0	0	0	0	0	0	0	0	0	0	0
Assessor	61,830	61,830	60,720	0	0	0	0	0	0	0	0	0	0	0	0
Clerk	102,445	110,295	98,606	0	0	0	0	0	0	0	0	0	0	0	0
Board of Review	2,060	2,060	1,253	0	0	0	0	0	0	0	0	0	0	0	0
Treasurer	79,653	81,653	81,897	0	0	0	0	0	0	0	0	0	0	0	0
Building and Grounds	69,720	59,720	36,601	0	0	0	0	0	0	0	0	0	0	0	0
Other General Government	15,500	15,500	14,556	0	0	0	0	0	0	0	0	0	0	0	0
Public Safety															
Police	0	0	0	0	0	0	0	0	0	91,000	91,000	95,954	0	0	0
Fire Protection	0	0	0	995,869	1,050,869	1,049,947	0	0	0	0	0	0	0	0	0
Ambulance	0	0	0	0	0	0	0	0	0	0	0	0	185,000	185,000	185,000
Public Works															
Roads, Streets, and Bridges	10,000	10,000	9,223	0	0	0	0	0	0	0	0	0	0	0	0
Street Lighting	12,000	12,000	10,976	0	0	0	0	0	0	0	0	0	0	0	0
Cemetery	10,400	10,400	8,841	0	0	0	0	0	0	0	0	0	0	0	0
Community and Economic Development															
Planning and Zoning	196,159	196,159	183,233	0	0	0	0	0	0	0	0	0	0	0	0
Farmland Preservation	0	0	0	0	0	0	282,950	932,950	871,252	0	0	0	0	0	0
Recreation and Culture															
Parks and Recreation	90,266	90,266	72,846	0	0	0	0	0	0	0	0	0	0	0	0
Capital Outlay	20,000	20,000	6,199	0	0	0	0	0	0	0	0	0	0	0	0
Contingency	45,000	17,150	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	997,863	969,863	840,051	995,869	1,050,869	1,049,947	282,950	932,950	871,252	91,000	91,000	95,954	185,000	185,000	185,000
Excess (Deficiency) of Revenues															
Over Expenditures	264,024	292,024	320,094	210,665	211,993	2,251	(5,915)	(655,915)	(110,333)	15,756	15,756	(314)	0	0	25,428
OTHER FINANCING SOURCES (USES)															
Transfers In (Out)	0	(360,000)	(86,704)	0	0	0	0	0	0	0	10,000	10,000	0	0	0
Net Change in Fund Balance	264,024	(67,976)	233,390	210,665	211,993	2,251	(5,915)	(655,915)	(110,333)	15,756	25,756	9,686	0	0	25,428
FUND BALANCE - Beginning of Year	2,046,152	2,046,152	2,024,158	24,542	24,542	24,542	1,502,466	1,502,466	1,502,466	40,676	40,676	40,676	105,073	105,073	105,073
FUND BALANCE - End of Year (Deficit)	\$ 2,310,176	\$ 1,978,176	\$ 2,257,548	\$ 235,207	\$ 236,535	\$ 26,793	\$ 1,496,551	\$ 846,551	\$ 1,392,133	\$ 56,432	\$ 66,432	\$ 50,362	\$ 105,073	\$ 105,073	\$ 130,501

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUND TYPES

JUNE 30, 2023

	SPECIAL REVENUE FUNDS					TOTALS
	CEMETERY FUND	LIQUOR FUND	SHORELINE PRESERVATION FUND	PARK FUND		
<u>ASSETS</u>						
Cash	\$ 0	\$ 4,298	\$ 1,390	\$ 59,280	\$ 64,968	
<u>LIABILITIES AND FUND BALANCE</u>						
<u>LIABILITIES</u>						
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<u>FUND BALANCE</u>						
Nonspendable	0	0	0	0	0	
Restricted for Specific Purposes	0	4,298	0	31,034	35,332	
Committed for Specific Purposes	0	0	1,390	28,246	29,636	
Total Fund Balance	0	4,298	1,390	59,280	64,968	
TOTAL LIABILITIES AND FUND BALANCE	\$ 0	\$ 4,298	\$ 1,390	\$ 59,280	\$ 64,968	

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR FUND TYPES

YEAR ENDED JUNE 30, 2023

	SPECIAL REVENUE FUNDS				TOTALS
	CEMETERY FUND	LIQUOR FUND	SHORELINE PRESERVATION FUND	PARK FUND	
<u>REVENUES</u>					
State Grants	\$ 0	\$ 12,081	\$ 0	\$ 0	\$ 12,081
Interest and Rents	0	0	1	0	1
Other Revenues	0	0	0	15,625	15,625
Total Revenues	0	12,081	1	15,625	27,707
<u>EXPENDITURES</u>					
Recreation and Culture	0	0	0	415	415
Excess of Revenues Over (Under) Expenditures	0	12,081	1	15,210	27,292
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In (Out)	(21,994)	(10,000)	0	0	(31,994)
Net Change in Fund Balance	(21,994)	2,081	1	15,210	(4,702)
<u>FUND BALANCE - Beginning of Year</u>	21,994	2,217	1,389	44,070	69,670
<u>FUND BALANCE - End of Year</u>	\$ 0	\$ 4,298	\$ 1,390	\$ 59,280	\$ 64,968



**NORTHWEST EDUCATION SERVICES
And
ACME TOWNSHIP**

Agreement for Collection of Summer School Property Taxes

AGREEMENT made this 14th day of November, 2023 by and between the Northwest Education Services, with offices located at 1101 Red Drive , Traverse City, MI, 49684 (hereinafter called "School District") and Acme Township with offices located at PO Box 434, Acme, MI 49610, (hereinafter called "Township"), pursuant to 1976 PA 451, as amended, for the providing for the collection by Township of summer levy on all (100%) of School District property taxes for the year 2024.

THE PARTIES AGREE AS FOLLOWS:

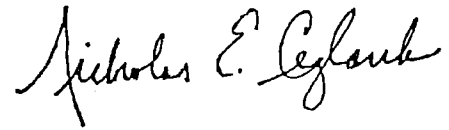
- The Township agrees to assess and collect all (100%) of the total school property taxes as certified by the School District for levy on or about July 1, 2024 on property located within the Township.
- The fee for collecting the School District Summer Tax Levy is included in the per parcel payment as negotiated by the Traverse City Area Public Schools.
- No later than the third Thursday of June, the School District shall certify to the Township Clerk the school millage to be levied on property for summer collection.
- The Township Treasurer shall account for and remit to the School District summer school tax collections on the same schedule as agreed upon with the Traverse City Area Public Schools. In return for the timely payment, the School District waves any claim to interest earned during the time the money is in Township accounts.
- General conditions of this agreement negotiated by Township Treasurer and Traverse City Area Public Schools, subject to approval of both Boards.
- This Agreement shall renew annually for the year 2024, as negotiated by the Traverse City Area Public Schools.

Northwest Education Services and Acme Township Agreement for Collection of Summer School Property Taxes

Page: 2

TOWNSHIP:

SCHOOL DISTRICT:



(Treasurer)

(Nick Ceglarek, Superintendent)

SIGNATURE AUTHORIZED BY BOARD OF TRUSTEE RESOLUTION OF

SIGNATURE AUTHORIZED BY BOARD OF EDUCATION RESOLUTION OF

_____, 20____

November 14, 2023

(Supervisor)

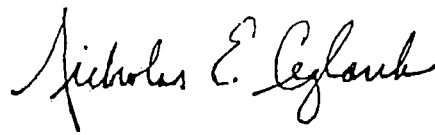
(Clerk)

Northwest Education Services and Acme Township Agreement for Collection of Summer School Property Taxes

Page: 2

TOWNSHIP:

SCHOOL DISTRICT:



(Treasurer)

(Nick Ceglarek, Superintendent)

SIGNATURE AUTHORIZED BY BOARD OF TRUSTEE RESOLUTION OF

SIGNATURE AUTHORIZED BY BOARD OF EDUCATION RESOLUTION OF

_____, 20_____

November 14, 2023

(Supervisor)

(Clerk)



**NORTHWEST EDUCATION SERVICES
AND
ACME TOWNSHIP**

Agreement for Collection of Summer School Property Taxes

AGREEMENT made this 14th day of November, 2023 by and between the Northwest Education Services, with offices located at 1101 Red Drive , Traverse City, MI, 49684 (hereinafter called "School District") and Acme Township, with offices located at PO Box 434, Acme, MI 49610, (hereinafter called "Township"), pursuant to 1976 PA 451, as amended, for the providing for the collection by Township of summer levy on all (100%) of School District property taxes for the year 2024.

THE PARTIES AGREE AS FOLLOWS:

1. The Township agrees to collect all (100%) of the total school property taxes as certified by the School District for levy on July 1, 2024, on property located within the Township.
2. The fee for collecting the School District Summer Tax Levy is included in the per parcel payment as negotiated by the Elk Rapids Public Schools.
3. No later than the third Thursday in June, the School District shall certify to the Township Clerk the school Millage to be levied on property for summer collection in 2024.
4. The Township Treasurer shall account for and deliver summer school tax collections on the same schedule as agreed upon with the Elk Rapids Public Schools. In return for the timely payment, the School District waves any claim to interest earned during the time the money is in Township accounts.
5. General conditions of this agreement negotiated by Township Treasurer and Elk Rapids Public Schools, subject to approval of both Boards.

Annual Summer Tax Resolution

Northwest Education Services (the "District")

A regular meeting of the board of education of the District (the "Board") was held in the Northwest Education Services Conference Center, 1101 Red Drive, Traverse City, Michigan, 49684, within the boundaries of the District, on the 14 day of November, 2023, at 4:30 o'clock in the p.m. (the "Meeting").

The Meeting was called to order by Joseph Fisher, President.

Present: Members Fisher, Scherrer, Petrella, Brown, Lajko, Thomas
Absent: Members Birgy

The following preamble and resolution were offered by Member Petrella and supported by Member Brown:

WHEREAS, this Board previously adopted a resolution to impose a summer tax levy to collect 100% of annual school property taxes, including debt service, upon property located within the District and continuing from year-to-year until specifically revoked by the Board.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Pursuant to the Revised School Code, MCL 380.1 et seq., the Board invokes for 2024 its previously-adopted ongoing resolution imposing a summer tax levy of 100% of annual school property taxes, including debt service, upon property located within the District and continuing from year-to-year until specifically revoked by the Board and requests that each city and/or township in which the District is located collect those summer taxes.

2. The Superintendent or designee is authorized and directed to forward to the governing body of each city and/or township in which the District is located a copy of this Board's resolution imposing a summer property tax levy on an ongoing basis and a copy of this resolution requesting that each such city and/or township agree to collect the summer tax levy for 2024 in the amount specified in this resolution. Such forwarding of the resolutions and the request to collect the summer tax levy shall be performed so that they are received by the appropriate governing bodies on or before December 31, 2023.

3. Pursuant to and in accordance with Revised School Code Section 1613(1), the Superintendent or designee is authorized and directed to negotiate on behalf of the District with the governing body of each city and/or township in which the District is located for the reasonable expenses for collection of the District's summer tax levy that the city and/or township may bill under Revised School Code Sections 1611 or 1612. Any such proposed agreement shall be brought before this Board for its approval or disapproval.

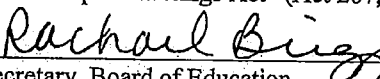
4. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

Ayes: Members Fisher, Scherrer, Petrella, Brown, Lajko, Thomas
Nays: Members

Resolution declared adopted.


Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Northwest Education Services, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by the Board at the Meeting, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the Meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (Act 267, Public Acts of Michigan, 1976, as amended).


Secretary, Board of Education


4. If no agreement can be reached between this Board and any city or township within the time limits set forth in said Act 333, this Board shall then take such further action as is required and/or permitted under said Act 333.

5. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution, including this Board's prior resolution, establishing a summer property tax levy of 50% of school property taxes, including debt service, be and the same are hereby rescinded.

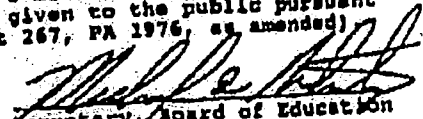
Ayes: Aidon, Bevan, Daniels, Fisher, Voice

Nays: None.

Resolution declared adopted.


Secretary, Board of Education

The undersigned, duly qualified and acting Secretary of the Board of Education of Traverse Bay Area Intermediate School District, Michigan, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by said Board of Education at a regular meeting held on December 8, 1994, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (Act 267, PA 1976, as amended)


Secretary, Board of Education



November 20, 2023

Dear Township Treasurer:

Northwest Education Services, *formerly Traverse Bay Area Intermediate School District*, following a public hearing on December 8, 1994, determined that it would be in the best interest of the District to impose a summer property tax levy to collect all (100%) of the school property taxes. Pursuant to statute a copy of the resolution, as adopted, is enclosed. I am instructed to follow the lead of the school districts constituent to the Intermediate District in that **where a local district determines to impose a summer property tax levy the Intermediate district will do likewise.**

In accordance with the resolution adopted December 8, 1994 (copy enclosed), and reaffirmed by the board on November 14, 2023, (copy enclosed), Northwest Education Services Board, *formerly Traverse Bay Area Intermediate School District*, is requesting that each city and each township or part thereof agree to collect the summer tax levy for the 2024 tax year **if that city or township agrees to collect summer taxes for a school district constituent to the Intermediate.**

Pursuant to 1982 PA 333, an Intermediate School District may restrict the areas in which the levy is imposed and collected to those areas in which a school district or city is concurrently imposing a summer property tax levy.

I have been authorized to negotiate an agreement containing reasonable expenses for the collection of the district's summer tax levy.

Respectfully,

Nick Ceglarek
Superintendent

**Board of Education
Summer Property Tax Levy Resolution**

~~A regular meeting of the Traverse Bay Area Intermediate School District Board of Education was held at the TBA Administration Building, in said district, on the 8 day of December, 1994 at 8:00 a.m.~~

The meeting was called to order by Harry Voice, Vice President.

Members Present: Axidon, Daniels, Bevan, Fisher, Voice

Members Absent: Anderson, Thompson

The following preamble and resolution were offered by Member Voice, and supported by Member Bevan:

WHEREAS, Act 333, Public Acts of Michigan, 1982, provides that an intermediate school district may determine by resolution to impose a summer property tax levy, including debt service, which resolution shall be applicable until revoked by the Board of Education; and

WHEREAS, for each year such a resolution applies the intermediate school district must request, before January 1, each city and township in which it is located to agree to collect the summer tax levy in that year of either the total or one-half (1/2) of school property taxes, including debt service; and

WHEREAS, this Board of Education has determined that it would be in the best interest of this intermediate school district to impose a summer property tax levy to collect all (100%) of school property taxes, including debt service, and

WHEREAS, said act 333 provides for certain procedural steps to be taken by this Board of Education in connection with the imposition of a summer property tax levy and also provides for the manner in which such property tax levy shall be collected:

NOW THEREFORE, BE IT RESOLVED THAT:

1. This Board of Education pursuant to 1982 PA 333, hereby imposes a summer property tax levy of all (100%) of school property taxes, including debt service upon property located within the intermediate school district in constituent school districts where 100% of local district taxes will also be collected, beginning with the 1995 and continuing from year to year until specifically revoked by this Board of Education.
2. The Superintendent or his/her designee is authorized and directed to annually forward a copy of this resolution to the governing body of each city and/or township in which this district is located, together with this Board of Education's request that each such city and/or township agree to collect the summer tax levy for the ensuing year in the amount as specified in this resolution. Such annual forwarding of this resolution and the request to collect the summer tax levy shall be sent so that they are received by the appropriate governing bodies before January 1 of each year.
3. The Superintendent or his/her designee is/are authorized and directed to negotiate on behalf of this district with the governing body of each city and/or township in which the district is located for the reasonable expenses for collection of the district's summer property tax levy that the city and/or township may bill under MCLA 280.1611 or MCLA 280.1612. Any such proposed agreement shall be brought before this Board for its approval or disapproval.

(Over)

**ELK RAPIDS SCHOOLS
AND
ACME TOWNSHIP**

**AGREEMENT FOR COLLECTION OF 2024
SUMMER SCHOOL PROPERTY TAXES**

THIS AGREEMENT made this November 6, 2023, by and between the **ELK RAPIDS SCHOOLS**, 308 Meguzee Point Rd, Elk Rapids, MI 49629 (hereinafter described as “School District”) and **ACME TOWNSHIP**, 6042 Acme Road, P.O. Box 115, Acme, MI 49610-0115 (hereinafter described as “Township”), pursuant to 1976 PA 451, as amended, providing for the collection by the Township of a summer tax levy of the total (100%) of School District property taxes for the year 2024.

THE PARTIES AGREE TO THE FOLLOWING:

1. The Township agrees to collect the total school property taxes as certified by the School District for levy on July 1 of each year on property located within the Township.
2. The School District agrees to pay costs for preparation and collection of summer taxes for the School District as follows:
 - a. The collection fee for 2024 will be a \$1.50 per parcel of taxable property (plus the postage rate increase should it become effective prior to the July 1 mailing of the tax bills) within the School District as the cost for preparation of bills and collection of taxes. This fee is also to include the cost of collecting the Northwest Education Services summer tax levy.
 - b. The Township is to submit billing for the total number of parcels with first remittance of tax collections and the School District Business Office will remit to the Township within five (5) business days upon receipt of billing.
3. No later than the second Thursday in June, the School District shall certify to the Township Supervisor the school millage to be levied on property for summer collection.
4. The Township Treasurer agrees to distribute the school tax collection on a timely schedule of 10 business days after the 1st and 15th day of each month as provided in Section 211.43(3)a of the General Property Tax Act.
5. In return for the bi-weekly payment, the School District waives any claim to interest earned during the time the money is in Township accounts.

6. General conditions of this agreement negotiated by the Township Treasurer and School District Superintendent is subject to approval of both Boards.

SIGNED BY:

TOWNSHIP OF ACME

BY: AMY JENEMA
Treasurer

SIGNATURE AUTHORIZED BY
ACME TOWNSHIP
TRUSTEES' RESOLUTION OF

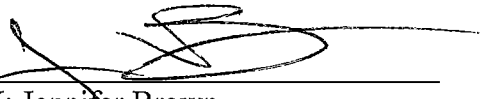
BY: Doug White
Supervisor

ELK RAPIDS PUBLIC SCHOOLS



BY: BRYAN MCKENNA
Superintendent

SIGNATURE AUTHORIZED BY
ELK RAPIDS PUBLIC SCHOOLS'
BOARD OF EDUCATION
RESOLUTION OF November 6,
2023.



BY: Jennifer Brown
President



BY: Sherry Steffen
Secretary

Annual Summer Tax Resolution

Elk Rapids Schools (the "District")

A regular meeting of the board of education of the District (the "Board") was held in the Elk Rapids High School Library, within the boundaries of the District, on the 6th day of November, 2023, at 6o'clock in the p.m. (the "Meeting").

The Meeting was called to order by Jennifer Brown, President.

Present: Members Brown, Morton, Steffen, Antcliff, McGuire, Moore & Kribs
Absent: Members None

The following preamble and resolution were offered by Member Steffen and supported by Member Antcliff:

WHEREAS, this Board previously adopted a resolution to impose a summer tax levy to collect 100% of annual school property taxes, including debt service, upon property located within the District and continuing from year-to-year until specifically revoked by the Board.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Pursuant to the Revised School Code, MCL 380.1 et seq., the Board invokes for 2024 its previously-adopted ongoing resolution imposing a summer tax levy of 100% of annual school property taxes, including debt service, upon property located within the District and continuing from year-to-year until specifically revoked by the Board and requests that each city and/or township in which the District is located collect those summer taxes.

2. The Superintendent or designee is authorized and directed to forward to the governing body of each city and/or township in which the District is located a copy of this Board's resolution imposing a summer property tax levy on an ongoing basis and a copy of this resolution requesting that each such city and/or township agree to collect the summer tax levy for 2024 in the amount specified in this resolution. Such forwarding of the resolutions and the request to collect the summer tax levy shall be performed so that they are received by the appropriate governing bodies on or before December 31, 2023.

3. Pursuant to and in accordance with Revised School Code Section 1613(1), the Superintendent or designee is authorized and directed to negotiate on behalf of the District with the governing body of each city and/or township in which the District is located for the reasonable expenses for collection of the District's summer tax levy that the city and/or township may bill under Revised School Code Sections 1611 or 1612. Any such proposed agreement shall be brought before this Board for its approval or disapproval.

4. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

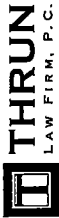
Ayes: Members Brown, Morton, Steffen, Antcliff, McGuire, Moore & Kribs
Nays: Members None

Resolution declared adopted.

[Signature]
Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Elk Rapids Schools, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by the Board at the Meeting, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the Meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (Act 267, Public Acts of Michigan, 1976, as amended).

[Signature]
Secretary, Board of Education



TRAVERSE CITY AREA PUBLIC SCHOOLS

ANNUAL SUMMER TAX RESOLUTION

Grand Traverse, Leelanau and Benzie Counties, Michigan

A regular meeting of the Board of Education (the "Board") of the School District (the "District") was held in the Tompkins Administration Center, within the boundaries of the District, on the 9th day of January 2023, at 6:00 o'clock in the p.m.

The meeting was called to order by Dr. Vanwagoner, Superintendent

Present: Bird, Ballenger, Humphreys, Moon Mohr, Newman-Bale, Pack, Raymond

Absent:

The following preamble and resolution were offered by Member Humphreys and supported by Member Ballenger.

WHEREAS, this Board, by previously adopted resolution of December 12, 1994, determined to impose a summer tax levy to collect 100% of school property taxes, including debt service, upon property located within the school district, beginning with 1995 and continuing from year to year until specifically revoked by the Board.

NOW, THEREFORE, BE IT RESOLVED THAT:

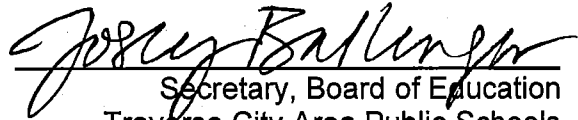
1. This Board, pursuant to 1976 PA 451, as amended (the "Revised School Code"), hereby invokes for 2024 its previously adopted ongoing resolution imposing a summer tax levy of all of school property taxes, including debt service, beginning with 1995 and continuing from year to year until specifically revoked by this Board, and requests each city and/or township in which this District is located to collect those summer taxes.
2. The Superintendent or designee is authorized and directed to forward to the governing body of each city and/or township in which this District is located a copy of this Board's resolution imposing a summer property tax levy on an ongoing basis and a copy of this resolution requesting that each such city and/or township agree to collect the summer tax levy for 2024 in the amount specified on the Tax Rate Request (L-4029). Such forwarding of the resolutions and the request to collect the summer tax levy shall be performed so that they are received by the appropriate governing bodies before January 1, 2024.

3. Pursuant to and in accordance with Section 1613(1) of the Revised School Code, the Superintendent or designee is authorized and directed to negotiate on behalf of the District with the governing body of each city and/or township in which the District is located for the reasonable expenses for collection of the District's summer tax levy that the city and/or townships may bill under MCL 380.1611 or MCL 380.1612. Any such proposed agreement shall be brought before the Board for its approval or disapproval.
4. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

Ayes: Bird, Ballenger, Humphreys, Moon Mohr, Neuman-Bale
Pack and Raymond

Nays:

Resolution declared adopted.


Secretary, Board of Education
Traverse City Area Public Schools

The undersigned, duly qualified and acting Secretary of the Board of Education of Traverse City Area Public Schools, Grand Traverse, Leelanau and Benzie Counties, Michigan, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by said Board of Education at a regular meeting held on January 9, 2023, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (Act 267, PA 1976, as amended).


Secretary, Board of Education
Traverse City Area Public Schools

Traverse City Area Public Schools, Grand Traverse, Leelanau and Benzie Counties, Michigan.

A regular meeting of the board of education (the "Board") of the School District (the "District") was held in the Central Administration Building, in the District, on the 12th day of December, 1994, at 7:30 o'clock in the p.m.

The meeting was called to order by Thomas R. Alward, President.

Present: Members Berry, Crampton, Hayes, Howard, Mann, Alward

Absent: Members Mendez, with notice

The following preamble and resolution were offered by Member Berry and supported by Member Mann:

WHEREAS, this Board of Education by resolution of December 12, 1994, determined to impose a summer tax levy to collect all of school property taxes, including debt service, upon property located within the school district, beginning with 1995 and continuing from year to year until specifically revoked by this Board of Education.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. This Board of Education, pursuant to 1976 PA 451, as amended (the "School Code"), hereby invokes for 1995 its previously adopted ongoing resolution imposing a summer tax levy of all of school property taxes, including debt service, upon property located within the school district and continuing from year to year until specifically revoked by this Board of Education and requests each city and/or township in which this district is located to collect those summer taxes.

2. The Superintendent or his/her designee is authorized and directed to forward to the governing body of each city and/or township in which this district is located a copy of this Board's resolution imposing a summer property tax levy on an ongoing basis and a copy of this resolution requesting that each such city and/or township agree to collect the summer tax levy for 1995 in the amount as specified in this resolution. Such forwarding of the resolutions and the request to collect the summer tax levy shall be sent so that they are received by the appropriate governing bodies before January 1, 1995.

3. Pursuant to and in accordance with Section 1613(1) of the School Code, the Superintendent or his/her designee is authorized and directed to negotiate on behalf of this district with the governing body of each city and/or township in which the district is located for the reasonable expenses for collection of the district's summer tax levy that the city and/or township may bill under MCLA 280.1611 or MCLA 280.1612. Any such proposed agreement shall be brought before the Board for its approval or disapproval.

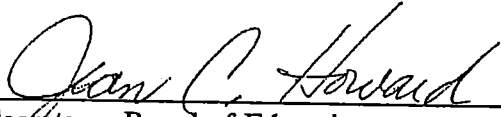
TERON, MAATSCHE AND NORDBERG, P.C.

4. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

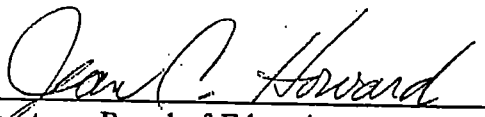
Ayes: Members Berry, Crampton, Hayes, Howard, Mann, Alward

Nays: Members None

Motion declared adopted.


Secretary, Board of Education

The undersigned, duly qualified and acting Secretary of the Board of Education of Traverse City Area Public Schools, Grand Traverse, Leelanau and Benzie Counties, Michigan, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by said Board of Education at a regular meeting held on December 12, 1994, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (Act 267, PA 1976, as amended).


Secretary, Board of Education



6042 Acme Road | Williamsburg, MI | 49690
Phone: (231) 938-1350 Fax: (231) 938-1510 Web: www.acmetownship.org

ACME TOWNSHIP BOARD OF TRUSTEES

2024 Meeting Dates
Adopted 12/5/23.

January 9
February 6
March 5
April 2
May 14***
June 4
July 9***
August 13 ***
September 3
October 1
November 12***
December 3

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 Lisa Swanson, Clerk, within 24 hours of the meeting at 938-1350.

ONLINE PERMITTING SERVICES INTERGOVERNMENTAL AGREEMENT

THIS AGREEMENT made the ____ day of _____, 2023, by and between Grand Traverse County, a Michigan municipal corporation, of 400 Boardman Avenue, Traverse City, Michigan 49684, (the "County") and the _____, a Michigan municipal corporation, _____, (the Local Unit of Government" or "LUG");

WHEREAS The Construction Code Department of Grand Traverse County operates under, and is subject to, the Stille-DeRossett-Hale Single State Construction Code Act, MCL 125.1501, et seq. (the "Act");

WHEREAS, under the Act, the County's Construction Code Department is responsible for the administration of the building code for most of the Local Units of Government, except for Garfield Township which, for this Township, the County's Construction Code Department is responsible for issuing trade related permits;

WHEREAS the Act authorizes the Construction Code Department to issue a permit when an application conforms to the building code and the requirements of applicable laws and ordinances, which means that the Construction Code Department must coordinate review with both internal County departments as well as the Local Units of Government;

WHEREAS, the County has engaged Tyler Technologies ("Tyler") to develop and administer an online electronic permitting and inspection system called EnerGov (the "EnerGov System"), which allows the County's Construction Code Department and other County departments to review, and issue permits and schedule inspections through one unified system;

WHEREAS, construction related permitting and inspections within Grand Traverse County is based on coordination and cooperation between the County and the Local Unit of Government; and

WHEREAS, the County and Local Unit of Government agree that expanding the EnerGov System to include the Local Unit of Government improves coordination and cooperation; and

WHEREAS, this Agreement is entered into pursuant to the Intergovernmental Contracts between Municipal Corporations Act, MCL 124.1 *et seq.*

NOW THEREFORE, the County and the Local Unit of Government agree as follows:

1. Scope of Services. The County shall be responsible for engaging Tyler to perform the services as described in attached Exhibit A. The LUG shall fully cooperate with the County and Tyler during and after implementation of the services described in Exhibit A. As used in this Paragraph, 1. Scope of Services, the term "fully cooperate" means that the LUG staff and officials shall participate in the following manner:

- a. Attend and actively participate in all implementation meetings (virtual or in person) established by the County or Tyler;
- b. Promptly provide relevant data and information related to the implementation of the EnerGov System when requested by the County or Tyler;
- c. Test the EnerGov System and provide feedback to the County and Tyler when requested by the County or Tyler;
- d. Attend all training sessions related to the use of the EnerGov system when requested by the County or Tyler;
- e. Promptly report any errors or problems with the EnerGov System to Construction Code staff after implementation of the System;
- f. Ensure that the license assigned to the LUG is being used in compliance with all terms in conditions of the County's License and Services Agreement with Tyler, which is attached as Exhibit B and is incorporated into this Agreement by reference.
- g. Fully comply with all other terms and conditions provided in Exhibit B.

2. Term. The term of this Agreement shall be for one (1) year from the date of this Agreement. Thereafter, the term of this Agreement may be extended by mutual agreement for an additional period as may be agreed by the parties.

3. Compensation

a. The County will fund the EnerGov System implementation and year one license maintenance fees not to exceed the amounts as stated in attached Exhibit A.

b. LUG would be responsible for implementation costs only for those costs that exceed the quote, or are not provided, in Exhibit A. Examples include but are not limited to, if LUG staff make requests to Tyler during implementation that result in a change order and thus, increases the cost of implementation, LUG staff or officials request any additional implementation hours that exceed the hours in quote or are not listed in the quote, all travel costs, and other related costs when LUG staff or officials request in person meetings with Tyler.

c. Within 30 days after implementation, the LUG would be responsible for a onetime fee of \$85.00 that covers the County's Department of Information Technology staff time to assign and activate licenses and add users into the system.

d. Unless more services are requested post implementation, the LUG's only other cost would be \$600 per each license requested and assigned. This amount covers the annual maintenance fee for the license. The LUG shall pay the \$600 license fee within 90 days after implementation of the EnerGov System. The County may, in its sole discretion, waive this fee in the event that the Term of this Agreement is extended by mutual agreement by the parties.

e. If the LUG requests additional services such as system edits, new business processes, additional reports, licenses, or training needed post implementation, then the LUG is

fully responsible for that cost. Estimates of 2023 costs shall include the below, though LUG acknowledges that said rates are subject to change at the discretion of Tyler:

- i. \$200 an hour for edits, new processes, or training;
- ii. \$250 an hour for custom report development;
- iii. \$2999 per license, plus an annual maintenance fee of \$600.

f. Alternatively, if the LUG desires to use the EnerGov system for its full capabilities, LUG may buy into EnerGov Assist, the system administration service that Tyler provides the County for managing the EnerGov System. An estimate—and only an estimate—of that cost is \$3,000 to \$5,000 annually.

For any additional term, compensation shall be in an amount as determined by the parties by mutual agreement.

4. Independent Contractor. The relationship of the parties is that of independent contractors and in accordance therewith, the parties covenant and agree to conduct themselves consistent with such status and that neither the parties nor their employees, officers or agents will claim to be an officer, employee or agent of the other or make any claim, demand or application to or for any rights or privileges applicable to any officer or employee of same, including but not limited to worker's compensation coverage, unemployment insurance benefits, social security coverage, or retirement membership or credit. The parties do not intend the services provided by the County to be a joint venture.

5. Non-Discrimination. The parties agree not to discriminate against an employee or applicant for employment with respect to hire, tenure, terms, conditions or privileges of employment, or a matter directly or indirectly related to employment because of race, color, religion, national origin, age, sex, height, weight, sexual orientation, handicapped status, or marital status. Breach of this covenant may be regarded as a material breach of this Agreement. The parties additionally agree not to discriminate on the above basis in their administration of this Agreement.

6. Termination. Except as otherwise provided in this Paragraph 6., Termination, early Termination shall not be permitted. The County reserves the right to terminate the Agreement if LUG does not perform an obligation under this Agreement, misuses the EnerGov System, or fails to pay of a fee owed to the County or Tyler.

7. Failure to Enforce. Failure by the parties at any time to enforce any provision of this Agreement shall not be construed as a waiver of any such provisions. Such failure to enforce shall not affect the validity of the Agreement or any part thereof, or the right of the parties to enforce any provision at any time in accordance with its terms.

8. Dispute Resolution. If any party has a dispute with another regarding the meaning, operation, or enforcement of this Agreement any provision of this Agreement, the disputing parties agree to meet and confer to negotiate a resolution of the dispute. They further agree if they are unable to resolve the dispute themselves and before formally instituting any other dispute mechanism, they shall utilize the services of a mutually acceptable neutral mediator, who meets the qualifications of MCR 2.411, to bring them

together in at least one mediation session.

9. Indemnity and Insurance. LUG agrees to indemnify, defend, and hold the County harmless in the event of any claim or suit related to LUGs relationship with Tyler or use of the EnerGov system. LUG will, at its own cost and expense, procure and maintain during the term of this agreement, Comprehensive General Liability in an amount not less than \$1,000,000 per occurrence and \$3,000,000 in the aggregate.

10. Third Party Beneficiaries. This Agreement confers no rights or remedies on any third party, other than the parties to this Agreement and their respective successors and permitted assigns.

11. Digital Signatures. The parties hereto acknowledge and agree under the Uniform Electronic Transactions Act, MCL 450.832, et seq. that this Agreement may be executed with the electronic signature of any person authorized and required to sign on behalf of the parties hereto.

12. Execution in Counterparts. This Agreement may be executed in counterparts, each of which shall be an original and all of which shall constitute the same instrument.

13. Entire Agreement. This Agreement, together with all the items incorporated herein by reference constitutes the entire agreement of the parties and there are no valid promises, conditions or understandings that are not contained herein.

For the Local Unit of Government

For Grand Traverse County

Name:
Its:

Nathan Alger
County Administrator

Date

Date

From: [Chris Forsyth](#)
To: [Jenny McKellar](#); [Lindsey Wolf](#)
Subject: RE: [EXTERNAL SENDER] RE: Quote for EPIC GT Build
Date: Tuesday, September 26, 2023 1:17:25 PM

Lindsey -- just the yearly license maintenance fee that Nate can waive if we have a long term commitment.



A handwritten signature in blue ink, appearing to be "CF", written over a light blue background.

Christopher Forsyth
Deputy County Administrator
Phone: 231 922-4780
Mobile: 231 313-7860
Email: cforsyth@gtcountymi.gov
400 Boardman Ave
Traverse City, MI 49684
www.gtcountymi.gov

From: Jenny McKellar <jmckellar@gtcountymi.gov>
Sent: Tuesday, September 26, 2023 1:15 PM
To: Lindsey Wolf <Zoning@acmetownship.org>
Cc: Chris Forsyth <cforsyth@gtcountymi.gov>
Subject: Re: [EXTERNAL SENDER] RE: Quote for EPIC GT Build

I believe so, but there might be other long-term options. Looping Chris in to clarify.

Jenny McKellar

Special Projects Coordinator

Grand Traverse County Administration
400 Boardman Avenue, Ste. 305
Traverse City, MI 49684
Office: (231) 922-4622
Cell: (231) 313-6062

From: Lindsey Wolf <Zoning@acmetownship.org>
Sent: Tuesday, September 26, 2023 12:57 PM
To: Jenny McKellar <jmckellar@gtcountymi.gov>
Subject: [EXTERNAL SENDER] RE: Quote for EPIC GT Build

Hi Jenny,

Would the township be required to pay for the license fee and yearly maintenance?

Lindsey Wolf

Planning & Zoning Administrator
Acme Township
6042 Acme Road
Williamsburg, MI 49690

(231)938-1350 ext. 106
zoning@acmetownship.org

From: Jenny McKellar <jmckellar@gtcountymi.gov>
Sent: Tuesday, September 26, 2023 12:20 PM
To: Matt Jerome <zoning@longlaketownship.com>; Lindsey Wolf <Zoning@acmetownship.org>
Cc: Chris Forsyth <cforsyth@gtcountymi.gov>
Subject: Quote for EPIC GT Build

Hi Matt and Lindsey,

Just an FYI, we received the attached quote from Tyler Technologies to add Acme and Long Lake to the EPIC GT system. Sounds like we're covering the bulk of this, namely the full scope of the professional services, but just want to confirm that you each want to add 1 user license, correct?

Thanks!

Jenny McKellar

Special Projects Coordinator

Grand Traverse County Administration
400 Boardman Avenue, Ste. 305
Traverse City, MI 49684
Office: (231) 922-4622
Cell: (231) 313-6062



PROPOSAL FOR PROFESSIONAL SERVICES

From: Adam Biteman

Prepared For

Mr. Doug White
Acme Township
6042 Acme Road
Williamsburg, Michigan 49690

Project Name and Location

Environmental Due Diligence
6100 US-31 North (and east adjoining lot)
Williamsburg, Michigan 49690

Proposed Scope of Work

Gosling Czubak Engineering understands that Acme Township is considering the purchase of two parcels, known as 6100 US-31 North and an east adjoining lot (Parcel ID Numbers 01-300-033-00 and 01-300-043-04) in February 2024 and is requesting a Phase I Environmental Site Assessment (ESA) to be completed. Based on your request for a Phase I Environmental Site Assessment (ESA) we present the following scope of services.

Phase I Environmental Site Assessment

Gosling Czubak will perform a Phase I ESA in general accordance with the American Society for Testing and Materials (ASTM) E 1527-21 in the Standard Practice for Environmental Site Assessments: Phase I Environmental Site Assessment Process.

The scope of work will include the following:

- An evaluation of historical property usage from first developed use to present. Information from County, State, and Federal records will be researched and reviewed. Contact will be made with local and/or state health and environmental agencies to determine if any hazardous materials incidents have occurred on or in the area of the subject property, including storage; treatment; disposal; or release of hazardous materials. Others who are knowledgeable about the property or local area and who are made available to Gosling Czubak will be interviewed to determine prior use of the subject property and assess whether hazardous substances have been used or released at the site.
- A site visit will be conducted to assess current conditions, including the identification of on-site hazardous or harmful materials. Observations and assessment of stressed vegetation, evidence of waste discharge or collection, fill materials, sink holes, wells, etc. will be included in the final report. Representative photographs will be taken to document observed conditions.
- Identification of potential underground storage tanks (USTs). The locations of fill ports, vents, pumps, concrete pads, etc. will be included in the final report.
- Identification of electrical or other equipment likely to contain Polychlorinated Biphenyls (PCBs). The following information will be noted with respect to each: evidence of leakage; identification as containing PCBs; the name of the utility company and identifying serial numbers or other marks; and date of manufacture (if applicable).



- A review of adjacent properties for current use and conditions that may adversely affect the subject property.
- A final report will be submitted in a format that details the contacts made, the information obtained, data findings, and other pertinent information. Based upon these findings, the report will include an opinion regarding the potential for recognized environmental conditions associated with the subject property.

This ESA scope of work does not include assessment for ASTM “non-scope” items like asbestos or lead-containing paint, or certain additional items required by the Michigan State Housing Development Authority (MSHDA). Please contact us to revise this proposal if MSHDA funding may be requested for this project, or if additional items are needed by your specific lender.

It should be noted that based upon the findings of the above Phase I ESA scope of services, additional work may be recommended to further evaluate recognized environmental conditions if identified. The additional work may include Phase II ESA testing and if appropriate, completion of a Baseline Environmental Assessment and a Due Care Plan. If additional work is recommended, we will submit to you a proposal outlining the environmental concerns, the services proposed to substantiate or rule out those concerns, and the additional cost associated with our increased level of effort.

Proposed Schedule and Fee

Based on the current backlog, we can complete the Phase I ESA within three to four weeks of written authorization to proceed (signed and returned proposal). Our estimated lump sum fee for completing the Phase I ESA is \$2,300.

Approval

Thank you for the opportunity to provide this proposal. Gosling Czubak Engineering Sciences, Inc. (GCES) and **ACME TOWNSHIP** (CLIENT) agree that GCES will perform the professional services described in the Proposed Scope of Work, subject to GCES’s Terms and Conditions, attached.

ACME TOWNSHIP

Signed by:

Signature: _____

Title:

Date:

Gosling Czubak Engineering Sciences, Inc.

Adam R. Biteman, C.P.G., P.G.

Director of Environmental Services



Terms and Conditions

Description of Services: GCES agrees to perform those professional services described in the attached Contract for Services, incorporated herein by reference as if the same had been fully set forth.

Payment for Services: The estimated total fee for the services set forth in the Contract for Services. The Client understands and agrees that the aforementioned amount is an estimate for the scope of work described in the Contract. Additional fees may be billed if the scope of the work is changed. A statement for work done in a month will be billed in the following month, and that payment is to be made by the Client within 30 days of the invoice.

Estimated Date of Completion: GCES will complete the performance of the services as indicated with the dates provided in the Contract for Services absent an act, condition, or event beyond the control of the parties.

Ownership of Documents: All original documents, drawings, computer files and survey notes represent the product of training, experience and professional skill. All such items are, and will remain, the property of GCES, regardless if the project is completed. Upon full payment of all amounts due hereunder, GCES will furnish copies of suitable, original drawings and other final work products in the form required by applicable law to the Client. Such documents furnished to the Client are not intended or represented to be suitable for reuse by the Client or others on extensions of the project or any other project. Any unauthorized reuse of documents will be at the Client's sole risk and without liability or exposure to GCES.

Scope of Services Rendered: Client assumes full responsibility for determining the suitability of the described services to meet its needs. If indicated on the attached Contract for Services, such services may include preparation and attendance at public hearings or informational meetings, when so requested by the Client; but this Agreement does not include services that would pertain to the preparation or appearance on behalf of the Client in litigation.

Assignment of Contract: GCES will be solely responsible for all services performed under this Agreement and will supervise and direct the work in accordance with in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances and in the same locality. Neither the Client nor GCES may assign, sublet, or transfer their interest in this Agreement, without the prior written consent of the other.

Lien for Services/Attorney's Fees: GCES reserves the right to file any statutorily authorized lien against the property which is the subject of this contractual Agreement in the event payment is not received for services rendered. If GCES is required to file suit to secure payment, GCES shall be entitled to receive its actual attorney's fees and costs incurred in such litigation.

Termination of Services: This contract may be terminated by the Client or GCES should the other fail to perform its obligations under this contract. In the event of termination, the Client shall pay GCES for all services and expenses rendered to the date of the termination.

Limitation of Liability: The Client agrees to limit the liability of GCES on this project for claims, losses or damages and claims expenses to a sum not to exceed \$25,000 or GCES's total fee for services on this project, whichever is greater.

Consequential Damages: Neither the Client nor GCES shall be liable to the other, shall make any claim for any incidental, indirect, or consequential damages arising out of this Agreement. This mutual waiver of consequential damages shall include any consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract and breach of strict or implied warranty. Both the Client and GCES shall require similar waivers of consequential damages in all contracts and subcontracts with others involved in this project.

Dispute Resolution: Any claims or disputes between the Client and GCES shall be submitted to non-binding mediation. The Client and GCES agree to include a similar mediation agreement with all contracts, subcontractors, suppliers and fabricators that provides for mediation as the primary method for dispute resolution between all parties.

Entire Agreement: This Agreement constitutes the entire Agreement of the parties and no alteration or amendment shall be effective until such time as it is reduced to writing and signed by both parties.

Permits: GCES will assist the Client with preparation and submittal of permit applications to the approving agencies listed in the description of services. GCES's contract fee estimate for permitting assistance is based on its experience working with the listed agencies. The Client and GCES acknowledge that permitting requirements are subject to the opinions of the permit review official(s) and may result in unforeseen conditions imposed by the permitting official. Any permitting assistance, design changes or inspections made necessary by newly enacted laws, codes, regulations, or interpretations of codes made by permitting and code officials that are not described in the contract services or were unforeseen by GCES at the time that this contract was signed, can be provided by GCES for additional fees. The amount of additional fees required by unexpected permitting or inspection requirements will be presented to the Client for the Client's approval before the additional work is undertaken.

Doug,

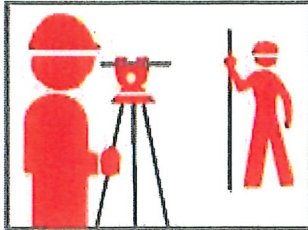
This looks a little complicated. We will probably update the legal description of the property. The cost of the survey would be \$2500. Staking the corners and providing the township with a certificate of survey that we record. We will also so the buildings, drives and any known easements. The timeframe would be 2-3 weeks.

Let me know if this is a go.

Thank you,
Will Mitchell
Cell (231) 883-4967

Deuteronomy 27:17

"Cursed is he who moves his neighbor's boundary stone. And all the people say, Amen!"



Bob Mitchell &
Associates
P.C.

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