



APPROVED

**ACME TOWNSHIP REGULAR BOARD MEETING
6042 Acme Rd., Williamsburg MI 49690
Remote Zoom Meeting
Tuesday, November 10, 2020 7:00 p.m.**

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

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

Members excused: none

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

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

Alex Leonowicz, Redbud Roots, thanked the board for their consideration and time on having adult use recreational marihuana in the township.

Brian Kelley, Acme resident, commented on certain budget items in the audit that were not covered. He wondered if the auditors could make a list of them with the reasons why?

Public comment closed at 7:06 pm

B. APPROVAL OF AGENDA:

Motion by Dye to approve the agenda as presented, supported by Hoxsie. Roll call motion carried unanimously.

C. APPROVAL OF BOARD MINUTES: 10/06/20 and Special Board Meeting 09/29/20

Dye requested to have the board minutes of 09/01/2020 removed. They were approved at the previous meeting and posted on the website but were not actually included in the board packet. The 09/01/2020y are in this packet as a reference.

Motion by Dye to approve the Board meeting minutes of 10/06/20 and Special Board Meeting 09/29/20 as presented, supported by Aukerman. Roll call motion carried unanimously.

D. INQUIRY AS TO CONFLICTS OF INTEREST: None

E. REPORTS

- a. Clerk:** Dye reported the November election went well with no major incidents. It was very busy and at times the wait was 40-60 minutes with a line all the way to M72. There was a record breaking number of 2,227 absentee ballots cast and 973 voters combined for both precincts that came to the township hall. The turnout totaled 78% of voters. A total of 20 election workers were trained and assigned positions on election day with some working split shifts.

All the elected board will officially take office on November 20 at noon. Everyone will need to take an oath and sign the oath book. This can also be done prior to November 20. Everyone will need to call before coming. You can come to the hall White, Dye or Cristy Danca can give the oath. Also we can come out to your car for the oath to be given.

Dye congratulated Nelson on his winning to be on the Grand Traverse County Board of Commissioners.

Two people were interested in the minute taking position and she along with Lindsey Wolf interviewed them. She is recommending to the board to hire Lisa Schut. She has experience with minute taking, is an Acme resident and would like to learn more about the community.

Motion by Nelson to hire Lisa Schut as recording secretary, supported by Scott. Roll call motion carried unanimously

Dye informed included in the packet is a balance sheet, revenue expense report, and memo explaining the reports on the final adjustments made for the year end of 06/30/2020. Derek Graham with Baird, Cotter & Bishop are on the agenda to review the financial statement and will explain the 207 police fund.

Aukerman suggested to send a thank you note for Dye, Cristy Danca and the election workers for their work during the election. She would create the letter.

Dye said it would be nice to include the thank you in their pay envelope.

Motion by Hoxsie to send a thank you note to the election workers, Dye and Cristy Danca supported by Nelson. Roll call motion carried unanimously.

- b. **Parks:** Jenema informed the trees by the Shell Station have been planted with water hooked up. The Parks & Trails committee discussed moving forward with the addition of playground equipment at Bayside Park by starting with swing sets. She and Wolf will work on something like what they did with the benches to get donations. She would like the board's permission to start with the paperwork. They are getting final costs on the swing sets. Census of the board was to proceed with the paperwork for donors.

- c. **Legal Counsel** –Jocks reported the Engle conservation easement litigation is continuing to move forward. A complaint has been filed with answers given. The court issued a scheduling order which he received that sets out the deadlines for the litigation process. Nothing has happened yet.

He had a phone conversation with Peter Lepczyk on the park's contamination issue. Peter looked at the documents and found somethings that were recent and relevant to what is doing on. He made suggestions on what they should ask for from EGLE if they were to write a letter. Jocks can draft a letter that will outline the things that he and Peter discussed. It would be for additional testing on the test well sites and sampling of water wells that are near the contamination plume including the townships. EGLE had flagged in one their documents noting Schmuckel Oil engineers had not tested these and thought they should be. Peter can make sure the letter has all the scientific information and correct language. Once complete Jocks will have White review for his approval. It will be to ask for action by Schmuckel and EGLE to expedite it. So far Peter's fee is at \$380 so there is room in the agreed \$500 to work on the letter.

- d. **Sheriff:** Brian Abbring informed for the month of October there were 19 crashes mostly caused from the winter type conditions that had occurred and 8 arrests. He has been working on a couple of ordinance violations with junk and hopes to have some solutions. On December 1 the winter parking ordinance of not parking on county roads starts and anyone who does will receive a citation.
- e. **Supervisor:** White reported the house on 5 Mile with the junk in the yard is starting to be cleaned up. The neighbors should be happy with the improvement.

He gave an update on the SADD project. The township is getting back the cards from Springbrook and Hampshire but have not received anything from Scenic Hills.

He has been in touch with MMR currently they don't see any changes. They will wait and see how it goes.

F. SPECIAL PRESENTATIONS: Annual Audit presented by Baird, Cotter & Bishop, P.C.

Derek Graham with Baird, Cotter & Bishop gave an overview of the audit. The township received the highest opinion available and everything went well. Some of the areas he pointed out in the audit were on page 33 with the revenue income statement for non-major funds. These are smaller funds with less going on and don't show a lot of details because you're not required to. The Bayside Park Fund was a major fund last year but this year there was minimal activity. The remainder money will be transferred to the Nakwema Trail Fund and after this year it will not be on the audit. The liquor fund gets transferred to the police fund and doesn't have any expenses.

On page 31 these are the four major special revenue funds that are reported with a budget. Columns show the original budget adopted in June 2019, the final of June 2020, and actual of how the year turned out. There was one activity in public works in the general fund that was over budget by \$964 and in the fire fund ambulance over by \$1571.

The other fund over budget was the farmland preservation fund. There was a federal grant that was provided upon settlement when the land was purchased. It was never received and how it works with federal land is it needs to be recorded in the audit's revenue expense even though the money was never physically received. When you back it out of the expense, that fund was well under budget.

When there is a small variance over budget in the audit it is not required to put more detail in. If it was a larger amount over then it would have to have more detail and be noted in a letter.

On page 10 there are proprietary funds which act as business type activities that is the water and sewer funds. The payment comes from the county and they paid for the expenses. There is not much control as how things works. This year the sewer took in more than expected. Water and sewer looks good as far as fiscal year goes.

On Page 7 is where all major funds are reported. The non-major government fund column is the sum of all that was on page 33. Holiday Hills improvement fund has a small decrease in the fund balance but there is enough to cover the debt and principal on the assessment. It should break even every year, some people pay up front and some don't. The Nakwema Trailway fund is new this year. Donations will show more activity reported going forward as the project gets underway.

The police fund had property taxes that came and then the quarterly payment was given. The fund is not self-efficient and there was a loss. There was a transfer of funds from the liquor fund and \$2,000 transfer from general fund to this account. The \$2,000 was necessary to the police fund so there was not a deficit which is not compliance with the state. Next year if this same problem occurs there would be a report of the deficit. The general fund and police fund share the same bank account so it was hard to see that there was a problem when the check was written. The police fund will need to be self-efficient going forward.

The general fund is doing good with managing resources and a healthy fund balance. The township is in good shape. Graham gave a summary of points to consider in the letters.

Brian Kelley wondered if the township could use something with the new software to help with accounts that stand out.

Graham said the township could reach out to the support staff and see if there is something that they have.

G. CONSENT CALENDAR:

1. RECEIVE AND FILE:

- a. Treasurer's Report**
- b. Clerk's Revenue/Expenditure Report and Balance Sheet Report**
- c. North Flight September report**
- d. RecycleSmart October 2020**

2. APPROVAL:

- 1. Accounts Payable Prepaid of \$67,740.89 and Current to be approved of \$34,304.83
(Recommend approval: Clerk, C. Dye)**

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

H. ITEMS REMOVED FROM THE CONSENT CALENDAR: None

I. CORRESPONDENCE: None

J. PUBLIC HEARING: None

K. NEW BUSINESS:

1. Notification and Consent to Assignment of Ambulance Agreement to Mobile Medical Response

White explained this is to re-sign the agreement because of the changeover with the ambulance service from North Flight to MMR.

Jocks informed he looked it over and it is basically the same existing agreement of North Flight's duties and obligations but now are assigned to MMR. It doesn't change the terms of the contract the township has been working with.

Motion by Scott to change the assignment of ambulance service to MMR, supported by Nelson. Roll call motion carried unanimously.

2. USDA Community Facility Loan Fire Station 8 Construction October 2020 Update

Chief Patrick stated they have been talking about getting a new fire station for over ten years and wondered how they could financially do that. They are not going to be able to raise the millage enough to cover the amount, it would be a shock to people. Here is an opportunity to get a USDA Community Facility Loan at a 2.2% interest rate. It does involve a lot of work to apply. He has received notice from USDA on a pre-application review that is done before it is announced they can get a loan. He went to the Metro board to see how serious they were since they are at the point where they start sending spending money. Now is the time to get bond counseling involved. They look at the papers and the financing and see if USDA is the best way to go, initially the thought is it is. There would be some cost for Acme Township for an architect to do needed drawings for USDA. There is an artist rendering in the packet of how the fire station might look. Property on Hope Road is being looked at as a possible site. In October they asked the Metro board if they would approve a \$50,000 budget line item for 2020 to cover these costs. The Metro board is looking at a loan for 3-4 million for cost of land, excavating, water and want to make sure Acme is onboard. One of the USDA requirements is to put \$350,000 down. The Metro board approved the \$50,000 to start the process and this will go towards the cost of the project. They have it in the fund balance and other line items that they can move around. USDA is asking where they are going to build this at. He and White are working ~~delinquent~~ diligently to find a location. He is asking the Acme board, do they want to move forward on the loan that would be for 30-40 years. There is a spreadsheet in the packet with payment and interest on a loan and what that would look like.

Nelson said the Metro board is behind this and said there is a definite need for a new fire station.

Parker said by getting the letter of the pre-award meeting from USDA tells them they will get it and need to do what is needed.

Scott asked if for some reason the USDA loan fell through can they stop the process?

Parker said yes, before they started anything, he would have to come back to the Acme board

because they are recommending the township put a millage impact of 1.5 for 20 years. If that is too high, they could do one for 1.11 for 30 years. There really is not other way without bumping the millage up a bit.

Aukerman supports the \$50,000 needed for USDA and wondered if they were alright with this initial drawing.

Parker said the USDA was okay with the drawing they want to have an idea what it would look like. To get this loan, they need to start with a bond counsel that will have some costs.

Aukerman offered to help Metro with obtaining any grants for this project.

Motion by Scott to add a line in the Metro 2020 budget for \$50,000 and move forward on the application for a USDA Community Facility Loan, supported by Aukerman. Roll call motion carried unanimously.

3. Supervisor's Appointment to fill Board of Review vacancy

White recommends Matt Geib for Board of Review. He is a realtor in Acme Township, referred by Karly Wentzloff.

Motion by Jenema to appoint Matt Geib for Board of Review, supported by Dye. Roll call motion carried unanimously.

The board decided with Nelson's departure to have in his place at the Metro board meetings Paul Scott and Dale Stevens as an alternate. Both Scott and Stevens accepted.

Motion by Nelson to nominate Paul Scott as the primary as the Acme Township board representative for the Metro board with Dale Stevens as the alternate, supported by Aukerman. Roll call motion carried (Scott abstained)

4. 2% Tribal Council Application to build the first segment of the Nakwema Trailway

Casey Ressler with TART, updated on the 2% application for the Acme connector trail. They are asking for a \$25,000 grant to the Grand Traverse Band for construction cost for the trail. She has had positive conversations with them. Their pool is down this year, so they asked for smaller amount.

Motion by Jenema to support the \$25,000 for the 2% Tribal Council grant in the November cycle, supported by Scott. Roll call motion carried unanimously.

L. OLD BUSINESS:

1. Update on Recreational Marijuana

White said he, Wolf, Hoxsie, and Jenema met to go over the township ordinance for recommendations to give to the planning commission. In the packet there is a table with what they recommended for recreational marijuana for each district. They also discussed the amounts to increase for fees.

Jenema said what they tried to do is go through the ordinance and decide what they felt they were comfortable with in each district. Jocks said he could do a write up for the police power ordinance so as not to open it up to an abundance of recreational facilities. There were some issues in the

agriculture district with sewer and water so they felt a special use permit would be needed. There would need to be a police power and zoning ordinance that would complement each other. They decided processors in agriculture district having two with special use permit with smaller sizes, not allowing a C. Provision center in B-4 allow three with a require a site plan review. This is the industrial district and would expect this activity to take place with larger buildings. Same with the growers in the B-4 processors with a site plan review, security transporters and safety compliance. They were told in the growing process there is a lot of water discharge and that is why they put in a required site plan review. The larger operations are not allowed in agricultural districts. They had different ideas on the fees and decided to let the board discuss on the amounts and counts for the districts.

White felt the fees where low for the medical. Wolf said she will do some research with other communities on both medical and recreational and see what they charge. She will have something for them to review at the December meeting.

Jocks said if that is the direction they are going in, the next step would be to have the board make a recommendation and request the planning commission to start working on the ordinance. He would than work with the planning commission on the details and present an ordinance for them to discuss.

Motion by Jenema to make a recommendation to request the planning commission to move forward with consideration on developing of a zoning ordinance and police power ordinance using the recommended table the board has made for adult use recreational marihuana, supported by Dye. Roll call motion carried by five (C. Dye, A. Jenema, J. Aukerman, D. Nelson, D. Hoxsie were yea. P. Scott, D.White was a nay)

PUBLIC COMMENT & OTHER BUSINESS THAT MAY COME BEFORE THE BOARD: Opened at 9:04 pm


Nelson thanked the board for his time working with them.

Public Comment closed at 9:07 pm

ADJOURN: Motion by Hoxsie to adjourn, supported by Nelson. Roll call motion carried unanimously. Meeting adjourned at 9:08 pm.

CERTIFICATION

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


Cathy Dye, CMMC, Acme Township Clerk



Acme Township

6042 Acme Road | Williamsburg, MI | 49690

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

PUBLIC NOTICE ACME TOWNSHIP

**NOTICE IS HEREBY GIVEN that
The Regular Board Meeting has been scheduled on**

Tuesday, November 10, at 7:00 p.m.

Join Zoom Meeting

<https://us02web.zoom.us/j/81026860773>

Meeting ID: 810 2686 0773

One tap mobile

+13017158592,,86466644118# US (Germantown)

+13126266799,,86466644118# US (Chicago)

Dial by your location

+1 301 715 8592 US (Germantown)

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Meeting ID: 810 2686 0773

Find your local number: <https://us02web.zoom.us/j/81026860773>



**ACME TOWNSHIP REGULAR BOARD MEETING
ACME TOWNSHIP HALL
6042 Acme Road, Williamsburg MI 49690
Tuesday, November 10, 2020, 7:00 p.m.**

GENERAL TOWNSHIP MEETING POLICIES

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

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

A. LIMITED PUBLIC COMMENT:

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

B. APPROVAL OF AGENDA:

**C. APPROVAL OF BOARD MINUTES: Regular Board meetings 09/01/20, 10/06/20
and Special Board 09/29/20**

D. INQUIRY AS TO CONFLICTS OF INTEREST:

E. REPORTS

- a. Clerk - Dye**
- b. Parks –**
- c. Legal Counsel –**
- d. Sheriff –**
- e. Supervisor-**
- f. County –**

F. SPECIAL PRESENTATIONS: Annual Audit presented by Baird, Cotter & Bishop, P.C.

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

1. RECEIVE AND FILE:

- a. Treasurer's Report**
- b. Clerk's Revenue/Expenditure Report and Balance Sheet Report**
- c. North Flight September report**
- d. RecycleSmart October 2020**

2. APPROVAL:

Accounts Payable Prepaid of \$67,740.89 and Current to be approved of \$34,304.83 (Recommend approval: Clerk, C. Dye)

H. ITEMS REMOVED FROM THE CONSENT CALENDAR:

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

I. CORRESPONDENCE:

J. PUBLIC HEARING:

K. NEW BUSINESS:

- 1. Notification and Consent to Assignment of Ambulance Agreement to Mobile Medical Response**
- 2. USDA Community Facility Loan Fire Station 8 Construction October 2020 Update**
- 3. Supervisor's Appointment to fill Board of Review vacancy**
- 4. 2% Tribal Council Application to build the first segment of the Nakwema Trailway**

M. OLD BUSINESS:

- 1. Update on Recreational Marihuana**

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

ADJOURN



DRAFT UNAPPROVED

**ACME TOWNSHIP REGULAR BOARD MEETING
6042 Acme Rd., Williamsburg MI 49690
Remote Zoom Meeting
Tuesday, September 1, 2020 7:00 p.m.**

CALL TO ORDER WITH PLEDGE OF ALLEGIANCE at 7:05 p.m.

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

Members excused: none

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

A. LIMITED PUBLIC COMMENT: Open at 7:06 pm

Carl Andres, 3390 Scenic Hills Dr., commented on the deterioration of the roads in the Scenic Hills Subdivision and the need for reconstruction on them. He supports SAD project.

Brian Kelley, Acme resident, voiced his concerns with the easement on the KOTI development for the TART Trail crossing on sensitive wetland areas. (letter submitted)

Matthew Koeplin, 3219 Kirkridge Dr., is concerned with the easement for the TART trail near the wetlands and supports SAD for the subdivision.

Greg Klinger, 6669 E.M72, Redbud Roots, thanked the board for the meeting on adult use recreational marihuana in the township. He would like any feedback and the board's input for consideration by the zoning committee to explore adult recreational marihuana use in the township.

Bill Fahl, 3288 Michaels Dr., supports fixing the roads in Scenic Hills subdivision.

Public comment closed at 7:12 pm

B. APPROVAL OF AGENDA:

Motion by Aukerman to approve the agenda as presented, supported by Nelson. Roll call motion carried unanimously.

C. APPROVAL OF BOARD MINUTES: Regular meeting 8/11/20 and Special meeting 8/20

Aukerman noted there is edits needed for the 8/11/20 meeting under K. New Business, 3. Township Donation CCAT, comment on the natural looking pond was made by Rachelle Babcock not Michelle Rohn and the comment on to keep the donation for a future project was Denny Rohn not Michelle Rohn.

Motion by Aukerman to approve the Board meeting minutes of 8/11/20 with edits as noted and Special meeting 8/20 as presented, supported by Scott. Roll call motion carried unanimously.

D. INQUIRY AS TO CONFLICTS OF INTEREST: None

E. REPORTS

- a. Clerk:** Dye reported Valerie Donn, Recording Secretary, has moved out of the area and will need to be replaced. She will continue to do the minutes on Zoom until there is a replacement. Dye would like the board's permission to start looking for a new candidate to do the minutes.

DRAFT UNAPPROVED

Motion by Nelson to authorize Dye to pursue replacing Valerie Donn for Recording Secretary, supported by Hoxsie. Roll call motion carried unanimously.

- b. Parks:** Jenema reported the Parks & Trails August meeting was cancelled, the information on the playground equipment had not been received yet. Lindsey Wolf and Ryan Lamott are doing a layout and getting dimensions for the equipment.
- c. Legal Counsel** – Jocks reported on the status of the Engle Farm matter. He was waiting on the Attorney General to do a draft, but it was continuously delayed. He offered to draft it and gave to the Attorney General to review and resolve. He understands there was a concern on having Peter Lepczyk for \$2,000 review the information related to the restrictive covenant from the Acme Shell Minimart. Peter said he could review it for \$500.

Motion by White to add this to the agenda under L. Old Business, 3. Acme Shell Minimart review, supported by Dye. Roll call motion carried unanimously.

- d. Sheriff:** No report
- e. Supervisor:** White informed he is working on the SAD district process. There has been a request from another township to buy the old speed trailer sign that has been stored in the Yuba pole barn. He asked Jocks since it is township property if it can be sold? Jocks informed it can't be donated but could be sold at the fair value amount with the board's approval. White is estimating the cost to be \$300.

Scott request to have the money from the sale go to recurrent fees for the current speed sign they are using.

Motion by Nelson to approve selling the speeding sign at the fair value price, supported by Hoxsie. Roll call motion carried unanimously.

- f. County:** G. LaPointe reported the new TC Senior Center will not be on the November ballot. The city and county could not agree on terms.

The County Commission on Aging would like the contract with the PACE Organization to expire at the end of this year. It was discussed by the commissioners with the majority in favor to let the contract expire. There has been minimal use for their service.

There was an audit of the jails mental and health care for inmates. The findings were the county is doing a good job in helping with the inmate's release, pointing them in the right direction for services available to them. Mental health for inmates while in jail scored low.

F. SPECIAL PRESENTATIONS: J Chris DeGood & Tim Knutsen (Beckett & Raeder) – Acme Connector Trail

Chris DeGood gave the status of the connector trail that runs along the railroad, crossing Holiday Inn property, Mt. Hope Road, along M72, by Samaritas, across Acme Creek and to Acme Center. It will connect to existing trails to make it extend from one end of the township to the other.

Casey Ressler with TART trails, informed the section that stops at Bunker Hill Road will be put in as well as areas on the route replaced.

Chris touched on the process starting with stakeholder meetings along the trail route to develop plans, concerns, and any infrastructure that needed to be implemented. They are submitting to EGLE for wetland and stream crossings to start the trail next year. They have met with MDOT Rail and submitted for their approval to bring the trail along the tracks. He went over each segment and how

each will be developed.

He explained the section by Acme Creek will have a decking product to cross over. There will not be any filling to the wetlands or impact to the creek. The original conceptional plan on the KOTI development had a steep sloop instead they will create a switchback which starts just above the creek grade and slowly ascends to even out to a 4-5% climb. It will pitch the rainwater from the trail away from the creek. This leads to the KOTI project which they have agreed to provide an easement and help develop a trail across their property. As phase plans gets developed, they will be obligated to further the trail. The trail will be pavement with some sections of gravel.

Chris stated the wetland setbacks are relative to structures and to site developments, so they apply to the zoning ordinance. Whereas this trail is a piece of public infrastructure that crosses environmental sensitive areas and encroaches upon what are setbacks for development purposes for a zoning standpoint. This doesn't apply to this piece of infrastructure in the same way the structures and decks do in the KOTI development. It is not practical to use decking up a paved trail for the climb there would be no traction.

G. CONSENT CALENDAR:

1. RECEIVE AND FILE:

- a. Treasurer's Report**
- b. Clerk's Revenue/Expenditure Report**
- c. RecycleSmart Newsletter August 2020**

2. APPROVAL:

- 1. Accounts Payable Prepaid of \$45,267.59 and Current to be approved of \$67,095.25 (Recommend approval: Clerk, C. Dye)**

Dye requested to have under 2. Approval, 1. Accounts Payable Prepaid of \$45,267.59 and Current to be approved of \$66,645.25 removed.

Motion by Dye to approve the Consent Calendar with the removal of 2. Approval, 1. Accounts Payable Prepaid \$45,267.59 and Current to be approved of \$66,645.25, supported by Nelson. Roll call motion carried unanimously.

H. ITEMS REMOVED FROM THE CONSENT CALENDAR:

Under 2. Approval, 1. Accounts Payable Prepaid of \$45,267.59 and Current to be approved of \$66,645.25.

Dye explained there needs to be an increased amount for Current to be approved for an invoice that came in of \$450 from Breg Well Drilling making Accounts Payable Prepaid \$45,267.59 and Current to be approved of \$67,095.25.

Motion by Dye to approve the Consent Calendar of 2. Approval, 1. Accounts Payable Prepaid \$45,267.59 and Current to be approved of \$67,095.25, supported by Scott. Roll call motion carried unanimously.

I. CORRESPONDENCE: Submitted by Brian Kelly dated 9/1/20

J. PUBLIC HEARING: Chief Pat Parker- 2021 Metro Fire Budget and 2021 Milage Proposal 3.025 mills

Public Comment: None

White informed this is the same mills as last year for fire and ambulance. Board had previously discussed the budget regarding change for Police. For Police (0.25 mills), fire protection (2.45 mills MESA) and Ambulance of (.325)

DRAFT UNAPPROVED

Motion by Jenema, to approve Resolution #R2020-19 Establishing Emergency Services Special Assessment Levy for 2021 to support Grand Traverse Metro Emergency Services for Fire , Ambulance and Police total 3.025 mills, supported by Nelson. Motion carried unanimously.

K. NEW BUSINESS:

1. DNR Development Project Agreement

Jenema stated this is an agreement of funds for the TART trail called Nakwema Trailway. When signing it the township is only obliged for \$75,000, the rest is from other donations as listed. All Funding has been received except from Iron Bell which needs to flow through Acme Township, this project could begin Spring 2021.

Motion by Jenema to approve Resolution #R2020-20 for acceptance of the DNR Development Project Agreement on Nakwema Trailway for Dye to sign Resolution and White to sign Agreement, supported by Scott. Motion carried unanimously.

L. OLD BUSINESS:

1. 1. Acme Township Yard Sale Ordinance

Wolf submitted for the board to review and approve the draft for the township yard sale ordinance. It has also been reviewed by Jeff Jocks.

Motion by Jenema to approve the Acme Township Yard Sale Ordinance Resolution R#2020-01, effective in 30 days after being publish as adopted by Acme Township Board, supported by Aukerman. Roll call motion carried unanimously.

2. Update on all Special Assessment

White informed that he submitted payment to the County Road Commission to initiate the estimate for Springbrook SAD. It will take 45 days to assess and comeback with an estimate of cost.

Scenic Hills subdivision is also interested doing a SAD. Carl Andres gave a signature list from 2017 of homeowners interested in SAD. Carl will need a current (2020) signature list. It was recommended to have volunteers help with signatures and to submit at least 70-75% of the current owners that want the SAD for this to be successful. White will help with getting names and addresses of the property owners. Rick Conley (Springbrook) offered to help him through the process.

White has not heard from Hampshire subdivision at this time.

3. Shell Minimart

Jocks stated the \$2,000 mentioned at the last meeting for Peter Lepczyk was an estimated not a flat fee. He could do a review of the documents and that would be \$500. He suggested to have Peter start with a review of the documents to see what he learns from the historical data. He felt as the township board to pursue EGLE in addressing these issues it would be good to have an understanding on what they are dealing with. Peter can give his opinion of what he sees from the documents and what has changed over time. He can help with recommendations to the board to have a request to EGLE on how to approach cleaning up and contamination. The request made previously by Schmuckal was for the township to agree to the Restrictive Covenant over the property which would allow the contamination to dilute into the groundwater and disappear over time. Because it was not agreed to sign it, they are not going to be able to utilize that approach and will have to do something more. It may or may not have an impact on the township or park. Jocks feels there is value in having assistance with reviewing this issue.

The consensus of the board was to have Peter do the review for \$500.

Motion by Nelson to authorize to hire Peter Lepczyk with Fishbeck for \$500 to review the documents and advised with an opinion on the findings, supported by Scott. Motion carried unanimously

DRAFT UNAPPROVED

PUBLIC COMMENT & OTHER BUSINESS THAT MAY COME BEFORE THE BOARD: Opened at 9:28 pm

Carl Andres thanked the board and is looking forward to working with them on the project.

Greg Hall gave an introduction of himself as a candidate for Sheriff. His website is gtsheriff.com.

White informed he will put Recreational Use Marihuana on next month's agenda.

Public Comment closed at 9:33 pm

ADJOURN: Motion by Scott to adjourn, supported by Nelson. Roll call motion carried unanimously. Meeting adjourned at 9:34 pm.

CERTIFICATION

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

Cathy Dye, CMMC, Acme Township Clerk



Draft Unapproved
ACME TOWNSHIP SPECIAL ZOOM BOARD MEETING
ACME TOWNSHIP HALL
6042 Acme Road, Williamsburg MI 49690
Tuesday, September 29, 2020, 7:00 pm

CALL TO ORDER WITH PLEDGE OF ALLEGIANCE at 7:02 p.m.

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

Members excused: none

Staff present: V. Donn, Recording Secretary

A. LIMITED PUBLIC COMMENT: Opened at 7:03 pm, no comments made

B. APPROVAL OF AGENDA:

Motion by Scott to approve the agenda as presented, supported by Hoxsie. Roll call motion carried unanimously.

C. NEW BUSINESS:

1. Approval of Resolution R#2020-21 for Station 11 Remodel and Station 9 Floor repairs proposal

Chief Pat Parker informed he needs the board to approve the resolution to renovate Station 11 by adding living space for 24-hour personnel and to repair the floor. In addition, approval to have the drains and floor repaired for Station 9. Grand Traverse Construction gave the best bid for the project and they can start by mid-October. This will allow the trucks to park back into the station by December 1.

Station 11 is a 43-year old station that was not built for full-time workers. The drains are failing and there are large chunks of concrete starting to break off creating hazards. At least two of the drains will soon be completely unusable. What were offices are now sleeping quarters that can only fit a bed and chair. They would like to have a dedicated workout space, currently the equipment is where other staff are trying to complete office or training duties. The plan is to turn one of the bays where a truck is to a dormitory for sleeping quarters, have a separate training area, redo the floor, and fix the restroom.

Metro board has approved the remodeling project which includes repairs to floors at Station 9 for an amount not to exceed \$700,000. \$350,000 will be financed and \$350,000 will be paid from Metro's Public Improvement fund. Station 11 remodel is projected to cost \$625,000 and floor repairs for Station 9 estimated \$75,000. The remodeling would give a useful life of 30 years. Metro intends to apply for financing from a bank institution for \$350,000 with payment over a seven-year period. The project will cost Metro \$54,000 for 7 years, the first payment is in the 2021 budget which has been already approved and remainder six will need to be approved by the township board. No millage will need to be increased to do the project.

He is asking for the township's approval for financing this project for the next 7 years, by passing this resolution Acme, along with Garfield and East Bay are responsible for their portion should they leave Metro. Discussion followed regarding the Public Improvement fund that not all of it is being used for remodel of Station 9 & 11 because this fund could also be used to purchase property for Acme Fire Station 8.

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The new Acme Fire station 8 would cost approximately over three million dollars for land and the building. A grant request for five million dollars has been written to the USDA for this project. It was decided to go high on the amount in case something went up in cost.

Chef Parker informed they have looked at a low interest Government loan from USDA Rural Development loan program. This loan program will allow the cost of the new fire station up to 40 years. He and supervisor Doug White have been looking at land. They have passed the first hurdle on the USDA loan and hopefully will hear something in the fourth quarter.

Motion by Scott to approve Resolution R#2020-21 the remodeling of Station 11 and for the floor repair to Station 9 when the Metro Board approves the estimated \$75,000 for the flooring is figured out, supported by Nelson. Roll call motion carried unanimously.

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

Opened at 7:41 pm

Nelson commented on the public dump site at Bunker Hill and US-31 had broken glass and debris everywhere. BFI waste removal and the township's maintenance have cleaned it up. The township put signs there to help keep the area clean. He is hearing comments by the public how much nicer it looks. He thanked the township for their help in cleaning the area.

ADJOURN: Motion by Scott to adjourn, supported by Jenema. Roll call motion carried unanimously. Meeting adjourned at 7:45 pm.



DRAFT UNAPPROVED

ACME TOWNSHIP REGULAR BOARD MEETING 6042 Acme Rd., Williamsburg MI 49690 Remote Zoom Meeting Tuesday, October 6, 2020 7:00 p.m.

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

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

Members excused: none

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

A. LIMITED PUBLIC COMMENT: Open at 7:06 pm

Josey Ballenger, Traverse City, introduced herself she is running for a trustee position on the Traverse City Area Public Schools Board of Education.

Joe Neller, Chief Government Affairs Officer and Co-founder of Green Peak Innovations based in Lansing, has a license for medical marihuana in Acme and urges the board to opt in for adult use recreational marihuana.

Alex Leonowicz, Redbud Roots, would like the township to opt-in to adult recreational use marihuana.

Patricia Scharf, 4252 5 Mile Rd, wants the board's help with the garbage and junk problem in a resident's yard on 5 Mile Rd.

Greg Klinger, Redbud Roots, wants the township to opt-in to adult use recreational marihuana, it is critical for the survival and success of their business.

Public comment closed at 7:19 pm

B. APPROVAL OF AGENDA:

White stated there are additions to K. New Business 3. Assessor Grand Traverse County, 4. Junk Ordinance, 5. Correspondence from Tart Trail grant request

Motion by Nelson to approve the agenda with the addition to K. New Business 3. Assessor Grand Traverse County, 4. Junk Ordinance, 5. Correspondence from Tart Trail grant request, supported by Hoxsie. Roll call motion carried unanimously.

C. APPROVAL OF BOARD MINUTES: 09/01/2020

Motion by Aukerman to approve the Board meeting minutes 09/01/2020 as presented, supported by Jenema. Roll call motion carried unanimously.

D. INQUIRY AS TO CONFLICTS OF INTEREST: None

E. REPORTS

- a. Clerk:** Dye reported they have currently sent out 1,842 ballots for the November election, normally the count is around 700. The auditors are conducting the year end audit. The financial statements will be presented at the next meeting for the board to review.

DRAFT UNAPPROVED

The auditors pointed out the police fund expenses went over the budgeted amount. As discussed in previous meetings, the millage had to be raised because the township was not bringing in enough revenue to cover the expenses, the fund had been operating on the fund balance. The auditors allowed a reallocation of \$2,000 to the Police Fund and asked that the board be made aware. Dye will have a report clarifying this for the board to review at the next meeting.

b. Parks: No Report

- c. Legal Counsel** – Jocks reported the Engle complaint should be filed any day now it has gone through the process with the Attorney General office.

Peter Lepczyk is working on the review for the park contamination.

Because of the Supreme Court's order for Governor Whitmer, with the two statues she was using for the executive orders for COVID-19, one was deemed unconstitutional and the other had authority claim an emergency for 28 days, the legislation needs to reup the emergency order. The new orders with the Department of Health and Human Services limits the number of people allowed in a meeting, as of right now you can continue using Zoom. He is also working on the zoning ordinance.

- d. Sheriff:** Brian Abbring informed for the month of September there had been 6 citations, 12 crashes and 2 arrests in the township. The township now has two portable battery speed signs. They will be used until the end of the month and then put away for the winter. On October 24 he will be working at the township for the Take Back Drug Day.
- e. Supervisor:** White reported Northflight EMS is merging with MMR. He was told they are having a meeting that night. He will talk with them after to see if there are any changes for Acme Township and let the board know.

F. SPECIAL PRESENTATIONS: None

G. CONSENT CALENDAR:

1. RECEIVE AND FILE:

- a. Treasurer's Report**
- b. Clerk's Revenue/Expenditure Report**
- c. RecycleSmart Newsletter September 2020**

2. APPROVAL:

- 1. Accounts Payable Prepaid of \$193,827.16 and Current to be approved of \$9,995.57 (Recommend approval: Clerk, C. Dye)**

Jenema requested to have under 2. Approval, 1. Accounts Payable Prepaid of \$193,827.16 and Current to be approved of \$0 removed.

Motion by Jenema to approve the Consent Calendar with the removal of 2. Approval, 1. Accounts Payable Prepaid \$193,827.16 and Current to be approved of \$0, supported by Hoxsie. Roll call motion carried unanimously.

H. ITEMS REMOVED FROM THE CONSENT CALENDAR:

Under 2. Approval, 1. Accounts Payable Prepaid of \$193,827.16 and Current to be approved of \$0.

Jenema explained it should be 2. Approval 1. Accounts Payable Prepaid of \$193,827.16 and Current to be approval of \$9,995.57.

DRAFT UNAPPROVED

Motion by Jenema to approve the Consent Calendar of 2. Approval, 1. Accounts Payable Prepaid \$193,827.16 and Current to be approved of \$9,995.57, supported by Scott. Roll call motion carried unanimously.

I. CORRESPONDENCE:

1. Letter dated 08/24/20 from East Bay Township regarding intent to amend the Township's Master Plan

Wolf informed this is notification to inform East Bay Charter Township's intent to amend their Master Plan. A copy of the draft plan will be provided for review and comments in advance to the township's public hearing. The process on the plan can be viewed on their website.

2. Letter dated September 12, 2020, from various neighbors of property located at 4262 Five Mile Rd. regarding the nuisance junk situation

3. Correspondence from Redbud Roots

4. Letter dated 10/02/20 hand delivered by Jim Goss re: adult-use marijuana

J. PUBLIC HEARING: None

K. NEW BUSINESS:

1. Supervisor's Appointment to Parks & Trails

White would like to appoint Matthew Morrison to the Parks & Trails Committee.

Motion by Jenema to appoint Matthew Morrison to the Parks & Trails Committee to finish out the term for one-year ending June 30, 2021, supported by Aukerman. Roll call motion carried unanimously.

2. Local 911 Surcharge Ballot proposal Nov 2020

Jason Torrey, 911 Director for Grand Traverse County, gave an overview on what will be proposed for the November ballot on the 911 surcharge.

3. Assessor Grand Traverse County Resolution #2020-22

Jenema explained this was sent by the county for a designated assessor. Back in 2018 there was an assessing reform that the legislator was working on with a lot of modifications. What came out of it for townships, is currently the AMAR. They come in and do an audit of the records every four years. The audit continuously changes throughout. If there are deficiencies, a township has a year to make the corrections. If the deficiencies are not made the State Tax Commission will step in and make sure the deficiencies get cured. This is how it exists today. Now instead of going through the State Tax Commission, there will be a designated assessor. Half of the townships involved, need to approve of the assessor. James Baker with Grand Traverse County Equalization Director has been requested. A motion to approve the resolution is needed for White to sign the resolution of the approval.

Motion by Nelson to approve James Baker as Designated Assessor Grand Traverse County Resolution #2020-22, supported by Aukerman. Roll call motion carried unanimously.

4. Junk Ordinance

White explained the Sheriff was sent to the residence on 5 Mile and the owner does not answer the door. The appearance of the property is not a good situation. He has gotten with Jocks on revising the ordinance to try to rectify the problem.

Jocks explained the junk ordinance was completed in 2005 and at that time the prosecutor or sheriff proposed to have junk and noise be across the board with other township ordinances and there hasn't been any changes since. Currently the way it is written states only the sheriff can

DRAFT UNAPPROVED

enforce the ordinance. Acme Township can't do it on their own. He gave proposed revisions to the current ordinance. The board discussed the revisions presented by Jocks.

Motion by Nelson to have Resolution R#2020-02, sections 1-3 remain the same, section 4 to allow zoning administrator to enforce, section 5 revision to allow the township to be able to go to court, last section to appeal the current and adopt the new ordinance, and correct the numbers to the sections, supported by Aukerman. Roll call motion carried unanimously.

5. Letter from TART Trail to support for a Grant from TC Track Club

White informed he was contacted by TART Trail for a letter of support for Traverse City Track Club for a grant of \$7,500 dollars to go towards the connector trail.

Motion by Jenema to support the request from TART Trail for a grant from the TC Track Club for \$7,500 for the Tart Trail connector trail, supported by Aukerman. Motion carried unanimously.

L. OLD BUSINESS:

1. Discussion regarding Adult Use Recreational Marihuana.

White stated he asked Jocks to put together a memo on adult use marihuana for the board to discuss.

After many questions and discussion White polled the board for consensus of working with the planning commission on the direction with limitations for the township to have adult use recreational marihuana (Scott no, Hoxsie yes, Aukerman yes, Nelson yes, Dye yes, Jenema yes, and White no)

Jocks will research some models and ordinances for the board to explore.

The board agreed to have a sub-committee give some direction first before going to the planning commission this will include Jocks, White, Jenema and Hoxsie to discuss and come back to the board.

2. Special Road Assessment update

White gave update on the SAD programs. Springbrook is ready for the township to mail out letters next week to property owners to reply for a tally of those in agreement for the SAD. He is waiting for a reply from the County on Hampshire. Scenic Hills is working on their petition, received 75 responses back from 92 property owners. They are waiting for an additional five people to send back their approval.

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

Opened at 9:43 pm

Brian Kelley, Acme resident, stated he has spoken with Ag property owners, they expressed to him that large processing warehouses should go in industry districts and not in Agriculture zones.

Patricia Scharf thanked the board for their help with the junk ordinance.

Public Comment closed at 9:45 pm

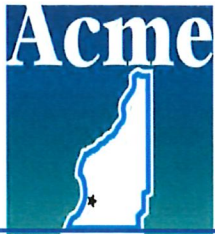
ADJOURN: Motion by Scott to adjourn, supported by Hoxsie. Roll call motion carried unanimously. Meeting adjourned at 9:46 pm.

DRAFT UNAPPROVED

CERTIFICATION

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

Cathy Dye, CMMC, Acme Township Clerk



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

Township

MEMO

To: Acme Township Board of Trustees

From: Cathy Dye, Clerk

Date: November 10, 2020

Re: Year End 6/30/2020 Reports

The attached Balance Sheet & Revenue and Expense reports reflect the final balances of Year End Audit 6/30/2020.

Respectfully Submitted,

Cathy Dye
Acme Township Clerk

PERIOD ENDING 06/30/2020

| GL NUMBER | DESCRIPTION | 2019-20 | YTD BALANCE | ACTIVITY FOR | AVAILABLE | % BDGT USED |
|---------------------------------------|--------------------------------|----------------|---------------------------------|---|------------------------------|----------------|
| | | AMENDED BUDGET | 06/30/2020 NORMAL (ABNORMAL) | MONTH 06/30/2020 INCREASE (DECREASE) | BALANCE NORMAL (ABNORMAL) | |
| Fund 101 - GENERAL FUND | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 101-000-402.000 | CURRENT PROPERTY TAXES | 241,700.00 | 243,886.85 | (15,142.81) | (2,186.85) | 100.90 |
| 101-000-412.000 | PERSONAL PROP TAXES | 15,400.00 | 15,142.81 | 15,142.81 | 257.19 | 98.33 |
| 101-000-445.020 | PENALTIES& INTEREST | 2,000.00 | 5,756.07 | 2,199.03 | (3,756.07) | 287.80 |
| 101-000-447.000 | ADMINISTRATIVE FEE 1% | 104,060.00 | 111,707.05 | 0.00 | (7,647.05) | 107.35 |
| 101-000-448.000 | CABLE TV FEE | 86,400.00 | 87,265.96 | 21,366.79 | (865.96) | 101.00 |
| 101-000-465.000 | PASSPORT FEES | 1,500.00 | 1,484.33 | 105.00 | 15.67 | 98.96 |
| 101-000-574.000 | ST SHARED SALES TAX | 380,564.00 | 377,947.00 | 110,238.00 | 2,617.00 | 99.31 |
| 101-000-577.000 | SWAMP TAX | 1,450.00 | 1,482.68 | 0.00 | (32.68) | 102.25 |
| 101-000-602.000 | GRANTS | 15,000.00 | 0.00 | 0.00 | 15,000.00 | 0.00 |
| 101-000-602.004 | ENDOWMENT | 9,465.00 | 0.00 | 0.00 | 9,465.00 | 0.00 |
| 101-000-607.000 | CHARGES FOR SERVICES | 3,010.00 | 3,863.37 | 0.00 | (853.37) | 128.35 |
| 101-000-608.001 | Zoning Fees | 17,600.00 | 26,970.00 | 1,060.00 | (9,370.00) | 153.24 |
| 101-000-610.000 | Revenues for Escrow Account | 6,200.00 | 23,800.00 | 2,500.00 | (17,600.00) | 383.87 |
| 101-000-631.000 | CONS INDUSTRY ANNUAL MAINT FE | 7,800.00 | 9,264.97 | 9,264.97 | (1,464.97) | 118.78 |
| 101-000-665.000 | INTEREST ON INVESTMENTS | 510.00 | 726.69 | 37.46 | (216.69) | 142.49 |
| 101-000-665.001 | INTEREST SEPTAGE RECEIVED | 2,450.00 | 2,166.58 | 2,166.58 | 283.42 | 88.43 |
| 101-000-667.000 | RENT-PARKS | 120.00 | 300.00 | 120.00 | (180.00) | 250.00 |
| 101-000-671.010 | CIVIL INFRACTION FEES | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 101-000-676.000 | REIMBURSEMENTS | 30,100.00 | 33,279.26 | 11,657.89 | (3,179.26) | 110.56 |
| 101-000-699.000 | TRANSFER IN | 15,453.69 | 15,453.69 | 0.00 | 0.00 | 100.00 |
| Total Dept 000 | | 940,882.69 | 960,497.31 | 160,715.72 | (19,614.62) | 102.08 |
| TOTAL REVENUES | | 940,882.69 | 960,497.31 | 160,715.72 | (19,614.62) | 102.08 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 101-000-465.001 | POSTAGE FOR PASSPORTS | 450.00 | 472.81 | 0.00 | (22.81) | 105.07 |
| 101-000-992.000 | CONTINGENCY | 56,000.00 | 0.00 | 0.00 | 56,000.00 | 0.00 |
| 101-000-994.000 | TC TALUS CONTRACT SERVICES | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 101-000-997.300 | FOURTH OF JULY FIREWORKS | 350.00 | 0.00 | 0.00 | 350.00 | 0.00 |
| 101-000-998.000 | GT COUNTY ROAD COMMISSION TART | 5,000.00 | 5,963.50 | 1,377.00 | (963.50) | 119.27 |
| 101-000-999.000 | TRANSFER TO OTHER FUNDS | 15,000.00 | 17,000.00 | 2,000.00 | (2,000.00) | 113.33 |
| Total Dept 000 | | 77,800.00 | 23,436.31 | 3,377.00 | 54,363.69 | 30.12 |
| Dept 101 - TOWNSHIP BOARD OF TRUSTEES | | | | | | |
| 101-101-702.000 | SALARIES | 35,300.00 | 37,600.01 | 5,550.00 | (2,300.01) | 106.52 |
| 101-101-703.001 | SECRETARY | 33,078.00 | 34,026.13 | 3,655.20 | (948.13) | 102.87 |
| 101-101-705.001 | PER DIEM TRUSTEES | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 |
| 101-101-714.000 | FICA LOCAL SHARE | 5,116.00 | 5,424.12 | 426.21 | (308.12) | 106.02 |
| 101-101-726.000 | SUPPLIES & POSTAGE | 1,800.00 | 1,488.61 | 333.14 | 311.39 | 82.70 |
| 101-101-801.000 | ACCOUNTING & AUDIT | 11,000.00 | 10,300.00 | 0.00 | 700.00 | 93.64 |
| 101-101-801.001 | INTERNAL ACCOUNTANT | 600.00 | 750.00 | 0.00 | (150.00) | 125.00 |
| 101-101-802.001 | ATTORNEY SERVICES LITIGATION | 1,200.00 | 75.00 | 0.00 | 1,125.00 | 6.25 |
| 101-101-802.002 | ATTORNEY SERVICES | 12,000.00 | 12,638.45 | 1,765.00 | (638.45) | 105.32 |
| 101-101-802.005 | CONTRACTED COMMUNITY SERVICES | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0.00 |
| 101-101-803.003 | ENGINEERING SERVICES | 25,000.00 | 36,955.08 | 12,000.00 | (11,955.08) | 147.82 |
| 101-101-804.000 | SOFTWARE SUPPORT & PROCESSIN | 27,500.00 | 19,224.28 | 788.98 | 8,275.72 | 69.91 |
| 101-101-860.000 | TRAVEL & MILEAGE | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| 101-101-874.000 | RETIREMENT/PENSION | 3,808.00 | 3,872.60 | 324.46 | (64.60) | 101.70 |
| 101-101-900.000 | PUBLICATIONS | 1,800.00 | 2,123.30 | 296.35 | (323.30) | 117.96 |
| 101-101-910.000 | INSURANCE | 6,100.00 | 7,106.52 | 432.73 | (1,006.52) | 116.50 |

PERIOD ENDING 06/30/2020

| GL NUMBER | DESCRIPTION | 2019-20 AMENDED BUDGET | YTD BALANCE 06/30/2020 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 06/30/2020 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|---|--------------------------------|---------------------------|--|---|---|----------------|
| Fund 101 - GENERAL FUND | | | | | | |
| Expenditures | | | | | | |
| 101-101-958.000 | EDUCATION/TRAINING/CONVENTION | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 |
| 101-101-960.000 | dues subscriptions | 5,970.00 | 6,089.88 | 0.00 | (119.88) | 102.01 |
| Total Dept 101 - TOWNSHIP BOARD OF TRUSTEES | | 176,072.00 | 177,673.98 | 25,572.07 | (1,601.98) | 100.91 |
| Dept 171 - SUPERVISOR EXPENDITURES | | | | | | |
| 101-171-702.000 | SALARIES | 40,000.00 | 42,971.00 | 4,615.38 | (2,971.00) | 107.43 |
| 101-171-714.000 | FICA LOCAL SHARE | 3,600.00 | 2,994.75 | 202.47 | 605.25 | 83.19 |
| 101-171-726.000 | SUPPLIES & POSTAGE | 50.00 | 14.02 | 0.00 | 35.98 | 28.04 |
| 101-171-860.000 | TRAVEL & MILEAGE | 300.00 | 205.32 | 0.00 | 94.68 | 68.44 |
| 101-171-874.000 | RETIREMENT/PENSION | 4,750.00 | 2,192.26 | 307.68 | 2,557.74 | 46.15 |
| 101-171-910.000 | INSURANCE | 13,000.00 | 8,447.82 | 914.10 | 4,552.18 | 64.98 |
| 101-171-958.000 | EDUCATION/TRAINING/CONVENTION | 1,500.00 | 205.00 | 0.00 | 1,295.00 | 13.67 |
| Total Dept 171 - SUPERVISOR EXPENDITURES | | 63,200.00 | 57,030.17 | 6,039.63 | 6,169.83 | 90.24 |
| Dept 191 - ELECTION EXPENDITURES | | | | | | |
| 101-191-702.000 | SALARIES | 9,000.00 | 3,168.00 | 260.00 | 5,832.00 | 35.20 |
| 101-191-714.000 | FICA LOCAL SHARE | 50.00 | 10.44 | 0.00 | 39.56 | 20.88 |
| 101-191-726.000 | SUPPLIES & POSTAGE | 5,000.00 | 7,848.06 | 4,185.10 | (2,848.06) | 156.96 |
| 101-191-900.000 | PUBLICATIONS | 200.00 | 215.21 | 0.00 | (15.21) | 107.61 |
| Total Dept 191 - ELECTION EXPENDITURES | | 14,250.00 | 11,241.71 | 4,445.10 | 3,008.29 | 78.89 |
| Dept 209 - ASSESSOR'S EXPENDITURES | | | | | | |
| 101-209-702.000 | SALARIES | 5,500.00 | 5,416.71 | 833.34 | 83.29 | 98.49 |
| 101-209-714.000 | FICA LOCAL SHARE | 400.00 | 382.50 | 31.87 | 17.50 | 95.63 |
| 101-209-726.000 | SUPPLIES & POSTAGE | 3,500.00 | 2,228.27 | 0.00 | 1,271.73 | 63.66 |
| 101-209-803.002 | ASSESSING CONTRACT SERVICES | 44,150.00 | 44,150.03 | 0.00 | (0.03) | 100.00 |
| 101-209-803.004 | ASSESSOR'S EVALUATION SERVICES | 3,000.00 | 1,177.30 | 0.00 | 1,822.70 | 39.24 |
| 101-209-804.000 | SOFTWARE SUPPORT & PROCESSIN | 1,700.00 | 1,497.00 | 0.00 | 203.00 | 88.06 |
| Total Dept 209 - ASSESSOR'S EXPENDITURES | | 58,250.00 | 54,851.81 | 865.21 | 3,398.19 | 94.17 |
| Dept 215 - CLERK'S EXPENDITURES | | | | | | |
| 101-215-702.000 | SALARIES | 41,508.00 | 41,507.96 | 4,789.38 | 0.04 | 100.00 |
| 101-215-703.000 | WAGES DEPUTY/SEC/PRT TIME | 21,164.00 | 21,984.31 | 3,297.63 | (820.31) | 103.88 |
| 101-215-714.000 | FICA LOCAL SHARE | 4,880.00 | 3,863.89 | 336.51 | 1,016.11 | 79.18 |
| 101-215-726.000 | SUPPLIES & POSTAGE | 700.00 | 943.26 | 81.72 | (243.26) | 134.75 |
| 101-215-804.000 | SOFTWARE SUPPORT & PROCESSIN | 2,300.00 | 2,215.00 | 0.00 | 85.00 | 96.30 |
| 101-215-860.000 | TRAVEL & MILEAGE | 1,000.00 | 273.38 | 0.00 | 726.62 | 27.34 |
| 101-215-874.000 | RETIREMENT/PENSION | 6,267.00 | 6,065.76 | 525.11 | 201.24 | 96.79 |
| 101-215-910.000 | INSURANCE | 12,500.00 | 10,646.66 | 975.36 | 1,853.34 | 85.17 |
| 101-215-958.000 | EDUCATION/TRAINING/CONVENTION | 1,700.00 | 920.00 | 0.00 | 780.00 | 54.12 |
| Total Dept 215 - CLERK'S EXPENDITURES | | 92,019.00 | 88,420.22 | 10,005.71 | 3,598.78 | 96.09 |
| Dept 247 - BOARD OF REVIEW | | | | | | |
| 101-247-702.000 | SALARIES | 746.00 | 448.00 | 0.00 | 298.00 | 60.05 |
| 101-247-714.000 | FICA LOCAL SHARE | 60.00 | 34.26 | 0.00 | 25.74 | 57.10 |
| 101-247-900.000 | PUBLICATIONS | 50.00 | 40.17 | 0.00 | 9.83 | 80.34 |

PERIOD ENDING 06/30/2020

| | | 2019-20 | YTD BALANCE | ACTIVITY FOR | AVAILABLE | |
|---|---------------------------------|----------------|-------------------|---------------------|-------------------|--------|
| GL NUMBER | DESCRIPTION | AMENDED BUDGET | NORMAL (ABNORMAL) | MONTH 06/30/2020 | BALANCE | % BDGT |
| | | | | INCREASE (DECREASE) | NORMAL (ABNORMAL) | USED |
| Fund 101 - GENERAL FUND | | | | | | |
| Expenditures | | | | | | |
| 101-247-956.000 | MISCELLANEOUS | 160.00 | 27.35 | 0.00 | 132.65 | 17.09 |
| Total Dept 247 - BOARD OF REVIEW | | 1,016.00 | 549.78 | 0.00 | 466.22 | 54.11 |
| Dept 253 - TREASURER'S EXPENDITURES | | | | | | |
| 101-253-702.000 | SALARIES | 25,159.00 | 25,158.90 | 2,902.95 | 0.10 | 100.00 |
| 101-253-703.000 | WAGES DEPUTY/SEC/PRT TIME | 28,159.00 | 28,159.04 | 3,249.12 | (0.04) | 100.00 |
| 101-253-714.000 | FICA LOCAL SHARE | 4,553.00 | 4,216.20 | 337.30 | 336.80 | 92.60 |
| 101-253-726.000 | SUPPLIES & POSTAGE | 5,600.00 | 3,620.48 | 1,324.15 | 1,979.52 | 64.65 |
| 101-253-804.000 | SOFTWARE SUPPORT & PROCESSIN | 2,700.00 | 2,547.00 | 0.00 | 153.00 | 94.33 |
| 101-253-860.000 | TRAVEL & MILEAGE | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| 101-253-874.000 | RETIREMENT/PENSION | 5,531.00 | 5,511.25 | 440.90 | 19.75 | 99.64 |
| 101-253-910.000 | INSURANCE | 4,000.00 | 3,846.25 | 307.70 | 153.75 | 96.16 |
| 101-253-958.000 | EDUCATION/TRAINING/CONVENTION | 400.00 | 0.00 | 0.00 | 400.00 | 0.00 |
| Total Dept 253 - TREASURER'S EXPENDITURES | | 76,302.00 | 73,059.12 | 8,562.12 | 3,242.88 | 95.75 |
| Dept 265 - TOWNHALL EXPENDITURES | | | | | | |
| 101-265-726.000 | SUPPLIES & POSTAGE | 2,200.00 | 2,754.80 | 53.98 | (554.80) | 125.22 |
| 101-265-851.000 | CABLE INTERNET SERVICES | 4,290.00 | 4,063.65 | 354.71 | 226.35 | 94.72 |
| 101-265-920.000 | ELECTRIC UTILITIES TOWNHALL | 18,200.00 | 18,157.08 | 1,166.16 | 42.92 | 99.76 |
| 101-265-921.000 | STREET LIGHTS | 12,000.00 | 10,156.54 | 1,832.05 | 1,843.46 | 84.64 |
| 101-265-922.000 | DTE GAS | 3,800.00 | 2,823.96 | 217.93 | 976.04 | 74.31 |
| 101-265-923.000 | SEWER TOWNSHIP HALL | 720.00 | 720.00 | 120.00 | 0.00 | 100.00 |
| 101-265-930.000 | REPAIRS & MAINT | 20,000.00 | 17,105.85 | 651.56 | 2,894.15 | 85.53 |
| 101-265-970.000 | CAPITAL OUTLAY | 34,000.00 | 26,691.45 | 530.00 | 7,308.55 | 78.50 |
| Total Dept 265 - TOWNHALL EXPENDITURES | | 95,210.00 | 82,473.33 | 4,926.39 | 12,736.67 | 86.62 |
| Dept 410 - PLANNING & ZONING EXPENDITURES | | | | | | |
| 101-410-702.001 | PLANNING & ZONING ASSISTANT | 30,160.00 | 0.00 | 0.00 | 30,160.00 | 0.00 |
| 101-410-702.002 | PLANNING & ZONING ADMINISTRATOR | 65,000.00 | 57,365.43 | 6,750.00 | 7,634.57 | 88.25 |
| 101-410-705.000 | PER DIEM PLANNING/ZBA | 11,000.00 | 7,175.00 | 1,800.00 | 3,825.00 | 65.23 |
| 101-410-714.000 | FICA LOCAL SHARE | 8,530.00 | 4,567.96 | 400.29 | 3,962.04 | 53.55 |
| 101-410-726.000 | SUPPLIES & POSTAGE | 200.00 | 187.34 | 22.00 | 12.66 | 93.67 |
| 101-410-726.001 | POSTAGE T & A | 120.00 | 32.25 | 0.00 | 87.75 | 26.88 |
| 101-410-802.001 | ATTORNEY SERVICES LITIGATION | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 101-410-802.002 | ATTORNEY SERVICES | 10,500.00 | 9,457.00 | 4,065.00 | 1,043.00 | 90.07 |
| 101-410-802.003 | ATTORNEY T & A | 1,000.00 | 60.00 | 0.00 | 940.00 | 6.00 |
| 101-410-803.000 | PLANNER SERVICES | 7,000.00 | 0.00 | 0.00 | 7,000.00 | 0.00 |
| 101-410-803.001 | PLANNING CONSULTANT | 12,500.00 | 11,031.32 | 450.00 | 1,468.68 | 88.25 |
| 101-410-803.003 | ENGINEERING SERVICES | 3,000.00 | 917.50 | 0.00 | 2,082.50 | 30.58 |
| 101-410-803.004 | ENGINEERING SERVICES T&A | 3,000.00 | 1,399.00 | 0.00 | 1,601.00 | 46.63 |
| 101-410-803.005 | PLANNING & CONSULTANT T & A | 3,000.00 | 13,859.76 | 3,949.76 | (10,859.76) | 461.99 |
| 101-410-803.006 | STAFF REVIEW T & A | 1,800.00 | 1,876.48 | 181.00 | (76.48) | 104.25 |
| 101-410-804.000 | SOFTWARE SUPPORT & PROCESSIN | 2,850.00 | 732.47 | 96.60 | 2,117.53 | 25.70 |
| 101-410-860.000 | TRAVEL & MILEAGE | 700.00 | 0.00 | 0.00 | 700.00 | 0.00 |
| 101-410-874.000 | RETIREMENT/PENSION | 6,750.00 | 3,117.35 | 446.16 | 3,632.65 | 46.18 |
| 101-410-900.000 | PUBLICATIONS | 2,100.00 | 1,138.50 | 327.00 | 961.50 | 54.21 |
| 101-410-900.001 | PUBLICATIONS T & A | 1,000.00 | 748.25 | 0.00 | 251.75 | 74.83 |
| 101-410-910.000 | INSURANCE | 10,500.00 | 4,487.44 | 483.96 | 6,012.56 | 42.74 |
| 101-410-949.000 | RENTAL OF SPACE | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 |
| 101-410-956.000 | MISCELLANEOUS | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |

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PERIOD ENDING 06/30/2020

| | | 2019-20 | YTD BALANCE | ACTIVITY FOR | AVAILABLE | |
|---|--------------------------------|----------------|-------------------|---------------------|-------------------|-------------|
| GL NUMBER | DESCRIPTION | AMENDED BUDGET | NORMAL (ABNORMAL) | MONTH 06/30/2020 | BALANCE | % BDGT USED |
| | | | | INCREASE (DECREASE) | NORMAL (ABNORMAL) | |
| Fund 101 - GENERAL FUND | | | | | | |
| Expenditures | | | | | | |
| 101-410-958.000 | EDUCATION/TRAINING/CONVENTION | 2,000.00 | 26.95 | 0.00 | 1,973.05 | 1.35 |
| 101-410-960.000 | dues subscriptions | 500.00 | 350.00 | 0.00 | 150.00 | 70.00 |
| 101-410-964.000 | REIMBURSEMENTS | 0.00 | 6,075.02 | 0.00 | (6,075.02) | 100.00 |
| Total Dept 410 - PLANNING & ZONING EXPENDITURES | | 184,110.00 | 124,605.02 | 18,971.77 | 59,504.98 | 67.68 |
| Dept 750 - MAINT & PARKS EXPENDITURES | | | | | | |
| 101-750-703.000 | WAGES DEPUTY/SEC/PRT TIME | 21,600.00 | 22,038.00 | 4,347.00 | (438.00) | 102.03 |
| 101-750-714.000 | FICA LOCAL SHARE | 1,750.00 | 1,572.64 | 219.28 | 177.36 | 89.87 |
| 101-750-726.000 | SUPPLIES & POSTAGE | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 101-750-860.000 | TRAVEL & MILEAGE | 150.00 | 0.00 | 0.00 | 150.00 | 0.00 |
| 101-750-930.000 | REPAIRS & MAINT | 40,615.00 | 27,588.39 | 7,349.24 | 13,026.61 | 67.93 |
| 101-750-930.001 | PARK EQUIP MAINT | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 |
| 101-750-956.000 | MISCELLANEOUS | 2,400.00 | 0.00 | 0.00 | 2,400.00 | 0.00 |
| Total Dept 750 - MAINT & PARKS EXPENDITURES | | 69,015.00 | 51,199.03 | 11,915.52 | 17,815.97 | 74.19 |
| Dept 865 - INSURANCE | | | | | | |
| 101-865-910.000 | INSURANCE | 15,000.00 | 13,904.00 | (3,744.00) | 1,096.00 | 92.69 |
| Total Dept 865 - INSURANCE | | 15,000.00 | 13,904.00 | (3,744.00) | 1,096.00 | 92.69 |
| Dept 970 - CAPITAL IMPROVEMENTS | | | | | | |
| 101-970-750.000 | MAINT & PARKS EXPENDITURES | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0.00 |
| 101-970-975.000 | TWNHALL CAPITAL IMPROVE | 8,900.00 | 6,943.82 | 0.00 | 1,956.18 | 78.02 |
| Total Dept 970 - CAPITAL IMPROVEMENTS | | 13,900.00 | 6,943.82 | 0.00 | 6,956.18 | 49.96 |
| TOTAL EXPENDITURES | | 936,144.00 | 765,388.30 | 90,936.52 | 170,755.70 | 81.76 |
| Fund 101 - GENERAL FUND: | | | | | | |
| TOTAL REVENUES | | 940,882.69 | 960,497.31 | 160,715.72 | (19,614.62) | 102.08 |
| TOTAL EXPENDITURES | | 936,144.00 | 765,388.30 | 90,936.52 | 170,755.70 | 81.76 |
| NET OF REVENUES & EXPENDITURES | | 4,738.69 | 195,109.01 | 69,779.20 | (190,370.32) | 4,117.36 |
| Fund 206 - FIRE FUND | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 206-000-402.000 | CURRENT PROPERTY TAXES | 780,566.00 | 823,650.48 | 0.00 | (43,084.48) | 105.52 |
| 206-000-402.002 | CURRENT PROPERTY TAX AMBULANCE | 115,273.00 | 109,246.37 | 0.00 | 6,026.63 | 94.77 |
| Total Dept 000 | | 895,839.00 | 932,896.85 | 0.00 | (37,057.85) | 104.14 |
| TOTAL REVENUES | | 895,839.00 | 932,896.85 | 0.00 | (37,057.85) | 104.14 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |

PERIOD ENDING 06/30/2020

| GL NUMBER | DESCRIPTION | 2019-20 AMENDED BUDGET | YTD BALANCE 06/30/2020 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 06/30/2020 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|--------------------------------|------------------------------|---------------------------|--|---|---|----------------|
| Fund 206 - FIRE FUND | | | | | | |
| Expenditures | | | | | | |
| 206-000-802.004 | CONTRACTED EMPLOYEE SERVICES | 106,425.00 | 108,027.21 | 16,866.42 | (1,602.21) | 101.51 |
| 206-000-805.000 | METRO FIRE CONTRACT | 822,341.00 | 822,341.00 | 0.00 | 0.00 | 100.00 |
| Total Dept 000 | | 928,766.00 | 930,368.21 | 16,866.42 | (1,602.21) | 100.17 |
| TOTAL EXPENDITURES | | 928,766.00 | 930,368.21 | 16,866.42 | (1,602.21) | 100.17 |
| Fund 206 - FIRE FUND: | | | | | | |
| TOTAL REVENUES | | 895,839.00 | 932,896.85 | 0.00 | (37,057.85) | 104.14 |
| TOTAL EXPENDITURES | | 928,766.00 | 930,368.21 | 16,866.42 | (1,602.21) | 100.17 |
| NET OF REVENUES & EXPENDITURES | | (32,927.00) | 2,528.64 | (16,866.42) | (35,455.64) | 7.68 |
| Fund 207 - POLICE PROTECTION | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 207-000-402.000 | CURRENT PROPERTY TAXES | 54,126.00 | 25,199.03 | 0.00 | 28,926.97 | 46.56 |
| 207-000-671.000 | MISC REVENUES | 18,300.00 | 0.00 | 0.00 | 18,300.00 | 0.00 |
| 207-000-699.000 | TRANSFER IN | 22,914.00 | 24,914.00 | 2,000.00 | (2,000.00) | 108.73 |
| Total Dept 000 | | 95,340.00 | 50,113.03 | 2,000.00 | 45,226.97 | 52.56 |
| TOTAL REVENUES | | 95,340.00 | 50,113.03 | 2,000.00 | 45,226.97 | 52.56 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 207-000-802.000 | COMMUNITY POLICING CONTRACT | 83,000.00 | 83,744.92 | 21,219.21 | (744.92) | 100.90 |
| 207-000-956.000 | MISCELLANEOUS | 800.00 | 0.00 | 0.00 | 800.00 | 0.00 |
| Total Dept 000 | | 83,800.00 | 83,744.92 | 21,219.21 | 55.08 | 99.93 |
| TOTAL EXPENDITURES | | 83,800.00 | 83,744.92 | 21,219.21 | 55.08 | 99.93 |
| Fund 207 - POLICE PROTECTION: | | | | | | |
| TOTAL REVENUES | | 95,340.00 | 50,113.03 | 2,000.00 | 45,226.97 | 52.56 |
| TOTAL EXPENDITURES | | 83,800.00 | 83,744.92 | 21,219.21 | 55.08 | 99.93 |
| NET OF REVENUES & EXPENDITURES | | 11,540.00 | (33,631.89) | (19,219.21) | 45,171.89 | 291.44 |
| Fund 208 - PARK FUND | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 208-000-600.000 | CONTRIBUTIONS FROM RESIDENTS | 10,900.00 | 10,121.87 | 1,621.57 | 778.13 | 92.86 |
| Total Dept 000 | | 10,900.00 | 10,121.87 | 1,621.57 | 778.13 | 92.86 |
| TOTAL REVENUES | | 10,900.00 | 10,121.87 | 1,621.57 | 778.13 | 92.86 |

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REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

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PERIOD ENDING 06/30/2020

| GL NUMBER | DESCRIPTION | 2019-20 AMENDED BUDGET | YTD BALANCE 06/30/2020 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 06/30/2020 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|--------------------------------|------------------------------|---------------------------|--|---|---|----------------|
| Fund 208 - PARK FUND | | | | | | |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 208-000-930.000 | REPAIRS & MAINT | 7,500.00 | 6,187.12 | 0.00 | 1,312.88 | 82.49 |
| 208-000-930.005 | SHORELINE REDEVELOPMENT | 4,000.00 | 3,545.58 | 0.00 | 454.42 | 88.64 |
| Total Dept 000 | | 11,500.00 | 9,732.70 | 0.00 | 1,767.30 | 84.63 |
| TOTAL EXPENDITURES | | 11,500.00 | 9,732.70 | 0.00 | 1,767.30 | 84.63 |
| Fund 208 - PARK FUND: | | | | | | |
| TOTAL REVENUES | | 10,900.00 | 10,121.87 | 1,621.57 | 778.13 | 92.86 |
| TOTAL EXPENDITURES | | 11,500.00 | 9,732.70 | 0.00 | 1,767.30 | 84.63 |
| NET OF REVENUES & EXPENDITURES | | (600.00) | 389.17 | 1,621.57 | (989.17) | 64.86 |
| Fund 209 - CEMETERY FUND | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 209-000-643.000 | CEMETARY lot & plots | 3,500.00 | 1,600.00 | 0.00 | 1,900.00 | 45.71 |
| 209-000-646.000 | BURIAL FEE PAYMENTS | 5,000.00 | 4,675.00 | 2,025.00 | 325.00 | 93.50 |
| Total Dept 000 | | 8,500.00 | 6,275.00 | 2,025.00 | 2,225.00 | 73.82 |
| TOTAL REVENUES | | 8,500.00 | 6,275.00 | 2,025.00 | 2,225.00 | 73.82 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 209-000-726.000 | SUPPLIES & POSTAGE | 400.00 | 318.74 | 218.74 | 81.26 | 79.69 |
| 209-000-802.004 | CONTRACTED EMPLOYEE SERVICES | 5,000.00 | 4,245.00 | 1,725.00 | 755.00 | 84.90 |
| 209-000-930.000 | REPAIRS & MAINT | 3,000.00 | 2,509.83 | 2,750.87 | 490.17 | 83.66 |
| Total Dept 000 | | 8,400.00 | 7,073.57 | 4,694.61 | 1,326.43 | 84.21 |
| TOTAL EXPENDITURES | | 8,400.00 | 7,073.57 | 4,694.61 | 1,326.43 | 84.21 |
| Fund 209 - CEMETERY FUND: | | | | | | |
| TOTAL REVENUES | | 8,500.00 | 6,275.00 | 2,025.00 | 2,225.00 | 73.82 |
| TOTAL EXPENDITURES | | 8,400.00 | 7,073.57 | 4,694.61 | 1,326.43 | 84.21 |
| NET OF REVENUES & EXPENDITURES | | 100.00 | (798.57) | (2,669.61) | 898.57 | 798.57 |
| Fund 212 - LIQUOR FUND | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 212-000-443.000 | LIQUOR LICENSE FEES | 12,500.00 | 11,446.60 | 0.00 | 1,053.40 | 91.57 |
| 212-000-665.000 | INTEREST ON INVESTMENTS | 3.10 | 2.04 | 0.00 | 1.06 | 65.81 |
| Total Dept 000 | | 12,503.10 | 11,448.64 | 0.00 | 1,054.46 | 91.57 |

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REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

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PERIOD ENDING 06/30/2020

| GL NUMBER | DESCRIPTION | 2019-20 AMENDED BUDGET | YTD BALANCE 06/30/2020 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 06/30/2020 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|------------------------------------|------------------------------|---------------------------|--|---|---|----------------|
| Fund 212 - LIQUOR FUND | | | | | | |
| Revenues | | | | | | |
| TOTAL REVENUES | | 12,503.10 | 11,448.64 | 0.00 | 1,054.46 | 91.57 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 212-000-999.000 | TRANSFER TO OTHER FUNDS | 22,914.00 | 22,914.00 | 0.00 | 0.00 | 100.00 |
| Total Dept 000 | | 22,914.00 | 22,914.00 | 0.00 | 0.00 | 100.00 |
| TOTAL EXPENDITURES | | 22,914.00 | 22,914.00 | 0.00 | 0.00 | 100.00 |
| Fund 212 - LIQUOR FUND: | | | | | | |
| TOTAL REVENUES | | 12,503.10 | 11,448.64 | 0.00 | 1,054.46 | 91.57 |
| TOTAL EXPENDITURES | | 22,914.00 | 22,914.00 | 0.00 | 0.00 | 100.00 |
| NET OF REVENUES & EXPENDITURES | | (10,410.90) | (11,465.36) | 0.00 | 1,054.46 | 110.13 |
| Fund 225 - FARMLAND PRESERVATION | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 225-000-402.000 | CURRENT PROPERTY TAXES | 260,779.00 | 258,023.80 | 0.00 | 2,755.20 | 98.94 |
| 225-000-602.000 | GRANTS | 0.00 | 311,196.00 | 311,196.00 | (311,196.00) | 100.00 |
| 225-000-665.000 | INTEREST ON INVESTMENTS | 600.00 | 1,840.67 | 153.89 | (1,240.67) | 306.78 |
| 225-000-671.000 | MISC REVENUES | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 |
| Total Dept 000 | | 263,379.00 | 571,060.47 | 311,349.89 | (307,681.47) | 216.82 |
| TOTAL REVENUES | | 263,379.00 | 571,060.47 | 311,349.89 | (307,681.47) | 216.82 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 225-000-802.002 | ATTORNEY SERVICES | 2,000.00 | 637.00 | 50.00 | 1,363.00 | 31.85 |
| 225-000-802.004 | CONTRACTED EMPLOYEE SERVICES | 30,750.00 | 30,750.00 | 0.00 | 0.00 | 100.00 |
| 225-000-941.000 | PDR PYMT TO LANDOWNERS | 224,000.00 | 467,029.00 | 346,196.00 | (243,029.00) | 208.50 |
| 225-000-942.000 | APPRAISAL EXPENSES | 8,200.00 | 15,230.00 | 4,430.00 | (7,030.00) | 185.73 |
| 225-000-944.000 | CLOSING EXPENSES | 0.00 | 6,800.00 | 0.00 | (6,800.00) | 100.00 |
| Total Dept 000 | | 264,950.00 | 520,446.00 | 350,676.00 | (255,496.00) | 196.43 |
| TOTAL EXPENDITURES | | 264,950.00 | 520,446.00 | 350,676.00 | (255,496.00) | 196.43 |
| Fund 225 - FARMLAND PRESERVATION: | | | | | | |
| TOTAL REVENUES | | 263,379.00 | 571,060.47 | 311,349.89 | (307,681.47) | 216.82 |
| TOTAL EXPENDITURES | | 264,950.00 | 520,446.00 | 350,676.00 | (255,496.00) | 196.43 |
| NET OF REVENUES & EXPENDITURES | | (1,571.00) | 50,614.47 | (39,326.11) | (52,185.47) | 3,221.80 |
| Fund 296 - SHORELINE PPRESERVATION | | | | | | |
| Revenues | | | | | | |

Fund 296 - SHORELINE PPRESERVATION
 Revenues

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REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

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PERIOD ENDING 06/30/2020

| GL NUMBER | DESCRIPTION | 2019-20 AMENDED BUDGET | YTD BALANCE 06/30/2020 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 06/30/2020 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|---------------------------------------|-----------------------------------|---------------------------|--|---|---|----------------|
| Fund 296 - SHORELINE PPRESERVATION | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 296-000-665.000 | INTEREST ON INVESTMENTS | 0.00 | 2.49 | 0.19 | (2.49) | 100.00 |
| Total Dept 000 | | 0.00 | 2.49 | 0.19 | (2.49) | 100.00 |
| TOTAL REVENUES | | 0.00 | 2.49 | 0.19 | (2.49) | 100.00 |
| Fund 296 - SHORELINE PPRESERVATION: | | | | | | |
| TOTAL REVENUES | | 0.00 | 2.49 | 0.19 | (2.49) | 100.00 |
| TOTAL EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET OF REVENUES & EXPENDITURES | | 0.00 | 2.49 | 0.19 | (2.49) | 100.00 |
| Fund 402 - BAYSIDE PARK CAPITAL FUND | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 402-000-600.000 | CONTRIBUTIONS FROM RESIDENTS | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 |
| 402-000-602.002 | TRUST FUND DEVELOPMENT GRANT-MDNR | 30,000.00 | 0.00 | 0.00 | 30,000.00 | 0.00 |
| Total Dept 000 | | 32,500.00 | 0.00 | 0.00 | 32,500.00 | 0.00 |
| TOTAL REVENUES | | 32,500.00 | 0.00 | 0.00 | 32,500.00 | 0.00 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 402-000-803.003 | ENGINEERING SERVICES | 1,000.00 | 385.00 | 0.00 | 615.00 | 38.50 |
| 402-000-930.002 | PARKS & RECREATION EXPENDITURE | 15,000.00 | 0.00 | 0.00 | 15,000.00 | 0.00 |
| 402-000-999.000 | TRANSFER TO OTHER FUNDS | 20,453.69 | 20,453.69 | 0.00 | 0.00 | 100.00 |
| Total Dept 000 | | 36,453.69 | 20,838.69 | 0.00 | 15,615.00 | 57.16 |
| TOTAL EXPENDITURES | | 36,453.69 | 20,838.69 | 0.00 | 15,615.00 | 57.16 |
| Fund 402 - BAYSIDE PARK CAPITAL FUND: | | | | | | |
| TOTAL REVENUES | | 32,500.00 | 0.00 | 0.00 | 32,500.00 | 0.00 |
| TOTAL EXPENDITURES | | 36,453.69 | 20,838.69 | 0.00 | 15,615.00 | 57.16 |
| NET OF REVENUES & EXPENDITURES | | (3,953.69) | (20,838.69) | 0.00 | 16,885.00 | 527.07 |
| Fund 403 - NAKWEMA TRAILWAY FUND | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 403-000-602.006 | COMMUNITY GROWTH GRANT | 17,172.48 | 27,312.48 | 0.00 | (10,140.00) | 159.05 |
| 403-000-602.010 | GRAND TRAVERSE BAND | 15,000.00 | 0.00 | 0.00 | 15,000.00 | 0.00 |
| 403-000-699.000 | TRANSFER IN | 5,000.00 | 20,000.00 | 0.00 | (15,000.00) | 400.00 |
| Total Dept 000 | | 37,172.48 | 47,312.48 | 0.00 | (10,140.00) | 127.28 |

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REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

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PERIOD ENDING 06/30/2020

| GL NUMBER | DESCRIPTION | 2019-20 AMENDED BUDGET | YTD BALANCE 06/30/2020 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 06/30/2020 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|--------------------------------------|----------------------------|---------------------------|--|---|---|----------------|
| Fund 403 - NAKWEMA TRAILWAY FUND | | | | | | |
| Revenues | | | | | | |
| TOTAL REVENUES | | 37,172.48 | 47,312.48 | 0.00 | (10,140.00) | 127.28 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 403-000-803.000 | PLANNER SERVICES | 40,319.00 | 13,318.80 | 2,437.50 | 27,000.20 | 33.03 |
| Total Dept 000 | | 40,319.00 | 13,318.80 | 2,437.50 | 27,000.20 | 33.03 |
| TOTAL EXPENDITURES | | 40,319.00 | 13,318.80 | 2,437.50 | 27,000.20 | 33.03 |
| Fund 403 - NAKWEMA TRAILWAY FUND: | | | | | | |
| TOTAL REVENUES | | 37,172.48 | 47,312.48 | 0.00 | (10,140.00) | 127.28 |
| TOTAL EXPENDITURES | | 40,319.00 | 13,318.80 | 2,437.50 | 27,000.20 | 33.03 |
| NET OF REVENUES & EXPENDITURES | | (3,146.52) | 33,993.68 | (2,437.50) | (37,140.20) | 1,080.36 |
| Fund 590 - ACME RELIEF SEWER | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 590-000-460.000 | USAGE&CONNECTION FEES | 902,640.00 | 882,292.16 | 201,328.86 | 20,347.84 | 97.75 |
| 590-000-633.000 | REPLACEMENT | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 |
| 590-000-634.000 | IMPROVEMENTS | 21,500.00 | 0.00 | 0.00 | 21,500.00 | 0.00 |
| 590-000-665.000 | INTEREST ON INVESTMENTS | 2,600.00 | 4,462.91 | 365.77 | (1,862.91) | 171.65 |
| 590-000-687.000 | REFUNDS & REBATES | 0.00 | 0.00 | (2,166.58) | 0.00 | 0.00 |
| Total Dept 000 | | 929,240.00 | 886,755.07 | 199,528.05 | 42,484.93 | 95.43 |
| Dept 550 - HOPE VILLAGE- WATER | | | | | | |
| 590-550-460.000 | USAGE&CONNECTION FEES | 0.00 | 0.00 | (2,460.61) | 0.00 | 0.00 |
| Total Dept 550 - HOPE VILLAGE- WATER | | 0.00 | 0.00 | (2,460.61) | 0.00 | 0.00 |
| TOTAL REVENUES | | 929,240.00 | 886,755.07 | 197,067.44 | 42,484.93 | 95.43 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 590-000-802.002 | ATTORNEY SERVICES | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 590-000-803.003 | ENGINEERING SERVICES | 34,500.00 | 2,957.50 | 230.00 | 31,542.50 | 8.57 |
| 590-000-956.001 | OPERATING & MAINT EXP | 425,000.00 | 436,830.02 | 64,958.23 | (11,830.02) | 102.78 |
| 590-000-956.003 | HOCH ROAD #697 EXP | 1,200.00 | 546.91 | 57.80 | 653.09 | 45.58 |
| 590-000-968.000 | DEPRECIATION | 0.00 | 264,826.32 | 264,826.32 | (264,826.32) | 100.00 |
| 590-000-995.001 | INTEREST on BONDS | 22,500.00 | 8,178.15 | 0.00 | 14,321.85 | 36.35 |
| 590-000-995.002 | PRINCIPAL ON JOINT VENTURE | 103,402.00 | (11,111.86) | (11,111.86) | 114,513.86 | (10.75) |
| Total Dept 000 | | 587,602.00 | 702,227.04 | 318,960.49 | (114,625.04) | 119.51 |
| TOTAL EXPENDITURES | | 587,602.00 | 702,227.04 | 318,960.49 | (114,625.04) | 119.51 |

PERIOD ENDING 06/30/2020

| GL NUMBER | DESCRIPTION | 2019-20 AMENDED BUDGET | YTD BALANCE 06/30/2020 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 06/30/2020 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|--------------------------------------|-----------------------|---------------------------|--|---|---|----------------|
| Fund 590 - ACME RELIEF SEWER | | | | | | |
| Fund 590 - ACME RELIEF SEWER: | | | | | | |
| TOTAL REVENUES | | 929,240.00 | 886,755.07 | 197,067.44 | 42,484.93 | 95.43 |
| TOTAL EXPENDITURES | | 587,602.00 | 702,227.04 | 318,960.49 | (114,625.04) | 119.51 |
| NET OF REVENUES & EXPENDITURES | | 341,638.00 | 184,528.03 | (121,893.05) | 157,109.97 | 54.01 |
| Fund 591 - WATER FUND- HOPE VILLAGE | | | | | | |
| Revenues | | | | | | |
| Dept 550 - HOPE VILLAGE- WATER | | | | | | |
| 591-550-460.000 | USAGE&CONNECTION FEES | 14,749.00 | 14,763.94 | 6,149.26 | (14.94) | 100.10 |
| Total Dept 550 - HOPE VILLAGE- WATER | | 14,749.00 | 14,763.94 | 6,149.26 | (14.94) | 100.10 |
| TOTAL REVENUES | | 14,749.00 | 14,763.94 | 6,149.26 | (14.94) | 100.10 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 591-000-968.000 | DEPRECIATION | 0.00 | 3,540.00 | 3,540.00 | (3,540.00) | 100.00 |
| Total Dept 000 | | 0.00 | 3,540.00 | 3,540.00 | (3,540.00) | 100.00 |
| Dept 550 - HOPE VILLAGE- WATER | | | | | | |
| 591-550-956.001 | OPERATING & MAINT EXP | 12,700.00 | 10,593.63 | 1,827.31 | 2,106.37 | 83.41 |
| Total Dept 550 - HOPE VILLAGE- WATER | | 12,700.00 | 10,593.63 | 1,827.31 | 2,106.37 | 83.41 |
| TOTAL EXPENDITURES | | 12,700.00 | 14,133.63 | 5,367.31 | (1,433.63) | 111.29 |
| Fund 591 - WATER FUND- HOPE VILLAGE: | | | | | | |
| TOTAL REVENUES | | 14,749.00 | 14,763.94 | 6,149.26 | (14.94) | 100.10 |
| TOTAL EXPENDITURES | | 12,700.00 | 14,133.63 | 5,367.31 | (1,433.63) | 111.29 |
| NET OF REVENUES & EXPENDITURES | | 2,049.00 | 630.31 | 781.95 | 1,418.69 | 30.76 |
| Fund 703 - CURRENT TAX COLLECTION | | | | | | |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 703-000-876.000 | REFUNDS &OVERPAYMENTS | 0.00 | 12.79 | 0.00 | (12.79) | 100.00 |
| Total Dept 000 | | 0.00 | 12.79 | 0.00 | (12.79) | 100.00 |
| TOTAL EXPENDITURES | | 0.00 | 12.79 | 0.00 | (12.79) | 100.00 |
| Fund 703 - CURRENT TAX COLLECTION: | | | | | | |
| TOTAL REVENUES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | | 0.00 | 12.79 | 0.00 | (12.79) | 100.00 |

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REVENUE AND EXPENDITURE REPORT FOR ACME TOWNSHIP

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PERIOD ENDING 06/30/2020

| GL NUMBER | DESCRIPTION | 2019-20 AMENDED BUDGET | YTD BALANCE 06/30/2020 NORMAL (ABNORMAL) | ACTIVITY FOR MONTH 06/30/2020 INCREASE (DECREASE) | AVAILABLE BALANCE NORMAL (ABNORMAL) | % BDGT USED |
|--|---------------------------------|---------------------------|--|---|---|----------------|
| Fund 703 - CURRENT TAX COLLECTION | | | | | | |
| NET OF REVENUES & EXPENDITURES | | 0.00 | (12.79) | 0.00 | 12.79 | 100.00 |
| Fund 811 - HOLIDAY HILLS AREA IMPROVEMENT | | | | | | |
| Revenues | | | | | | |
| Dept 000 | | | | | | |
| 811-000-672.000 | ASSESSMENTS CURRENT | 68,000.00 | 44,415.84 | (20,417.04) | 23,584.16 | 65.32 |
| 811-000-672.011 | INTEREST ON SPECIAL ASSESSMENTS | 0.00 | 20,529.32 | 20,529.32 | (20,529.32) | 100.00 |
| 811-000-672.020 | PREPAID ASSESSMENTS | 6,000.00 | 3,209.82 | (112.28) | 2,790.18 | 53.50 |
| Total Dept 000 | | 74,000.00 | 68,154.98 | 0.00 | 5,845.02 | 92.10 |
| TOTAL REVENUES | | 74,000.00 | 68,154.98 | 0.00 | 5,845.02 | 92.10 |
| Expenditures | | | | | | |
| Dept 000 | | | | | | |
| 811-000-995.001 | INTEREST on BONDS | 22,030.00 | 22,030.00 | 0.00 | 0.00 | 100.00 |
| 811-000-997.000 | DEBT PAYMENT TO COUNTY | 55,000.00 | 55,000.00 | 0.00 | 0.00 | 100.00 |
| Total Dept 000 | | 77,030.00 | 77,030.00 | 0.00 | 0.00 | 100.00 |
| TOTAL EXPENDITURES | | 77,030.00 | 77,030.00 | 0.00 | 0.00 | 100.00 |
| Fund 811 - HOLIDAY HILLS AREA IMPROVEMENT: | | | | | | |
| TOTAL REVENUES | | 74,000.00 | 68,154.98 | 0.00 | 5,845.02 | 92.10 |
| TOTAL EXPENDITURES | | 77,030.00 | 77,030.00 | 0.00 | 0.00 | 100.00 |
| NET OF REVENUES & EXPENDITURES | | (3,030.00) | (8,875.02) | 0.00 | 5,845.02 | 292.90 |
| TOTAL REVENUES - ALL FUNDS | | | | | | |
| TOTAL REVENUES - ALL FUNDS | | 3,315,005.27 | 3,559,402.13 | 680,929.07 | (244,396.86) | 107.37 |
| TOTAL EXPENDITURES - ALL FUNDS | | 3,010,578.69 | 3,167,228.65 | 811,158.06 | (156,649.96) | 105.20 |
| NET OF REVENUES & EXPENDITURES | | 304,426.58 | 392,173.48 | (130,228.99) | (87,746.90) | 128.82 |

Fund 101 GENERAL FUND

| GL Number | Description | Balance |
|------------------------------------|-----------------------------------|--------------|
| *** Assets *** | | |
| 101-000-001.000 | CASH-CHECKING | 1,038,256.35 |
| 101-000-002.000 | CASH ON HAND (PETTY CASH) | 200.00 |
| 101-000-004.000 | 3735-MONEY MARKET | 299,413.40 |
| 101-000-005.000 | 1886-HIGH YIELD | 157,696.76 |
| 101-000-018.000 | MISC RECEIVABLE (IMMANUAL/BATES A | 43,331.38 |
| 101-000-072.000 | G.T. COUNTY SEPTAGE BOND/LOAN | 103,964.26 |
| 101-000-084.703 | DUE FROM CURRENT TAX FUND | 2,199.03 |
| 101-000-100.000 | ACCOUNTS RECEIVABLE | 30,938.40 |
| 101-000-101.000 | DUE FROM STATE OF MICHIGAN | 55,295.00 |
| 101-000-102.590 | DUE FROM ACME RELIEF SEWER | 2,166.58 |
| 101-000-123.000 | PREPAID EXPENSE | 14,391.05 |
| Total Assets | | 1,747,852.21 |
| *** Liabilities *** | | |
| 101-000-202.000 | ACCOUNTS PAYABLE | 7,380.51 |
| 101-000-228.000 | ACCURED PAYROLL | 15,539.14 |
| 101-000-231.200 | OTHER PAYROLL DEDUCTIONS | 1,963.92 |
| 101-000-339.000 | DEFERRED REVENUE | 43,331.38 |
| Total Liabilities | | 68,214.95 |
| *** Fund Balance *** | | |
| 101-000-378.000 | PA48 METRO FUND-RESTRICTED | 7,395.47 |
| 101-000-378.001 | PUBLIC BROADCAST EQUIP FUND-RESTR | 6,864.00 |
| 101-000-382.000 | SELF FUND ACCTS (PAYABLE 6 MONTHS | 388,125.00 |
| 101-000-382.003 | SEPTAGE PLANT BOND BUYOUT-COMMITT | 110,169.74 |
| 101-000-382.004 | TOWNSHIP HALL/COMMUNITY CTR-COMMI | 30,000.00 |
| 101-000-382.005 | GTTC ENGINEER PROJECT MNGT-COMMIT | 32,000.00 |
| 101-000-390.000 | Fund Balance | 909,974.04 |
| Total Fund Balance | | 1,484,528.25 |
| Beginning Fund Balance | | 1,484,528.25 |
| Net of Revenues VS Expenditures | | 195,109.01 |
| Ending Fund Balance | | 1,679,637.26 |
| Total Liabilities And Fund Balance | | 1,747,852.21 |

Fund 206 FIRE FUND

| GL Number | Description | Balance |
|------------------------------------|------------------|-----------|
| *** Assets *** | | |
| 206-000-001.000 | CASH-CHECKING | 72,605.21 |
| Total Assets | | 72,605.21 |
| *** Liabilities *** | | |
| 206-000-202.000 | ACCOUNTS PAYABLE | 8,433.21 |
| Total Liabilities | | 8,433.21 |
| *** Fund Balance *** | | |
| 206-000-390.000 | Fund Balance | 61,643.36 |
| Total Fund Balance | | 61,643.36 |
| Beginning Fund Balance | | 61,643.36 |
| Net of Revenues VS Expenditures | | 2,528.64 |
| Ending Fund Balance | | 64,172.00 |
| Total Liabilities And Fund Balance | | 72,605.21 |

Fund 207 POLICE PROTECTION

| GL Number | Description | Balance |
|------------------------------------|------------------|-------------|
| *** Assets *** | | |
| 207-000-001.000 | CASH-CHECKING | 21,301.60 |
| Total Assets | | 21,301.60 |
| *** Liabilities *** | | |
| 207-000-202.000 | ACCOUNTS PAYABLE | 21,219.21 |
| Total Liabilities | | 21,219.21 |
| *** Fund Balance *** | | |
| 207-000-390.000 | Fund Balance | 33,714.28 |
| Total Fund Balance | | 33,714.28 |
| Beginning Fund Balance | | 33,714.28 |
| Net of Revenues VS Expenditures | | (33,631.89) |
| Ending Fund Balance | | 82.39 |
| Total Liabilities And Fund Balance | | 21,301.60 |

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BALANCE SHEET FOR ACME TOWNSHIP
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Fund 208 PARK FUND

| GL Number | Description | Balance |
|------------------------------------|---------------|------------------|
| *** Assets *** | | |
| 208-000-001.000 | CASH-CHECKING | 14,647.79 |
| Total Assets | | <u>14,647.79</u> |
| *** Liabilities *** | | |
| Total Liabilities | | <u>0.00</u> |
| *** Fund Balance *** | | |
| 208-000-390.000 | Fund Balance | 14,258.62 |
| Total Fund Balance | | <u>14,258.62</u> |
| Beginning Fund Balance | | 14,258.62 |
| Net of Revenues VS Expenditures | | 389.17 |
| Ending Fund Balance | | 14,647.79 |
| Total Liabilities And Fund Balance | | 14,647.79 |

User: CATHY DYE

Period Ending 06/30/2020

DB: Acme Township

Fund 209 CEMETERY FUND

| GL Number | Description | Balance |
|------------------------------------|------------------|------------------|
| *** Assets *** | | |
| 209-000-001.000 | CASH-CHECKING | 16,148.92 |
| Total Assets | | <u>16,148.92</u> |
| *** Liabilities *** | | |
| 209-000-202.000 | ACCOUNTS PAYABLE | 1,225.00 |
| Total Liabilities | | <u>1,225.00</u> |
| *** Fund Balance *** | | |
| 209-000-390.000 | Fund Balance | 15,722.49 |
| Total Fund Balance | | <u>15,722.49</u> |
| Beginning Fund Balance | | 15,722.49 |
| Net of Revenues VS Expenditures | | (798.57) |
| Ending Fund Balance | | 14,923.92 |
| Total Liabilities And Fund Balance | | 16,148.92 |

User: CATHY DYE

Period Ending 06/30/2020

DB: Acme Township

Fund 212 LIQUOR FUND

| GL Number | Description | Balance |
|------------------------------------|---------------|------------------|
| *** Assets *** | | |
| 212-000-001.000 | CASH-CHECKING | 804.24 |
| Total Assets | | <u>804.24</u> |
| *** Liabilities *** | | |
| Total Liabilities | | <u>0.00</u> |
| *** Fund Balance *** | | |
| 212-000-390.000 | Fund Balance | 12,269.60 |
| Total Fund Balance | | <u>12,269.60</u> |
| Beginning Fund Balance | | 12,269.60 |
| Net of Revenues VS Expenditures | | (11,465.36) |
| Ending Fund Balance | | 804.24 |
| Total Liabilities And Fund Balance | | 804.24 |

Fund 225 FARMLAND PRESERVATION

| GL Number | Description | Balance |
|------------------------------------|--------------------------|--------------|
| *** Assets *** | | |
| 225-000-001.000 | 9937-CASH-CHECKING | 1,096,979.32 |
| 225-000-004.000 | 4319-MONEY MARKET | 5,211.50 |
| Total Assets | | 1,102,190.82 |
| *** Liabilities *** | | |
| 225-000-202.000 | ACCOUNTS PAYABLE | 4,767.00 |
| 225-000-220.000 | DUE TO OTHER GOVERNMENTS | 35,000.00 |
| Total Liabilities | | 39,767.00 |
| *** Fund Balance *** | | |
| 225-000-390.000 | Fund Balance | 1,011,809.35 |
| Total Fund Balance | | 1,011,809.35 |
| Beginning Fund Balance | | 1,011,809.35 |
| Net of Revenues VS Expenditures | | 50,614.47 |
| Ending Fund Balance | | 1,062,423.82 |
| Total Liabilities And Fund Balance | | 1,102,190.82 |

Fund 296 SHORELINE PPRESERVATION

| GL Number | Description | Balance |
|------------------------------------|---------------|-----------------|
| *** Assets *** | | |
| 296-000-001.000 | CASH-CHECKING | 1,386.89 |
| Total Assets | | <u>1,386.89</u> |
| *** Liabilities *** | | |
| Total Liabilities | | <u>0.00</u> |
| *** Fund Balance *** | | |
| 296-000-390.000 | Fund Balance | 1,384.40 |
| Total Fund Balance | | <u>1,384.40</u> |
| Beginning Fund Balance | | 1,384.40 |
| Net of Revenues VS Expenditures | | 2.49 |
| Ending Fund Balance | | 1,386.89 |
| Total Liabilities And Fund Balance | | 1,386.89 |

Fund 402 BAYSIDE PARK CAPITAL FUND

| GL Number | Description | Balance |
|----------------------|------------------------------------|-------------|
| *** Assets *** | | |
| | Total Assets | 0.00 |
| *** Liabilities *** | | |
| | Total Liabilities | 0.00 |
| *** Fund Balance *** | | |
| 402-000-390.000 | FUND BALANCE | 20,838.69 |
| | Total Fund Balance | 20,838.69 |
| | Beginning Fund Balance | 20,838.69 |
| | Net of Revenues VS Expenditures | (20,838.69) |
| | Ending Fund Balance | 0.00 |
| | Total Liabilities And Fund Balance | 0.00 |

Fund 403 NAKWEMA TRAILWAY FUND

| GL Number | Description | Balance |
|------------------------------------|---------------|-----------|
| *** Assets *** | | |
| 403-000-001.000 | CASH-CHECKING | 33,993.68 |
| Total Assets | | 33,993.68 |
| *** Liabilities *** | | |
| Total Liabilities | | 0.00 |
| *** Fund Balance *** | | |
| Total Fund Balance | | 0.00 |
| Beginning Fund Balance | | 0.00 |
| Net of Revenues VS Expenditures | | 33,993.68 |
| Ending Fund Balance | | 33,993.68 |
| Total Liabilities And Fund Balance | | 33,993.68 |

Fund 590 ACME RELIEF SEWER

| GL Number | Description | Balance |
|------------------------------------|-------------------------------|----------------|
| *** Assets *** | | |
| 590-000-001.000 | 9945-CASH-CHECKING | 2,470,016.33 |
| 590-000-004.000 | 0651-MONEY MARKET | 197,927.52 |
| 590-000-082.000 | DUE FROM COUNTY | 125,095.24 |
| 590-000-132.000 | SEPTIC PLANT | 470,853.00 |
| 590-000-133.000 | ACCUMULATED DEPRECIATION | (122,239.42) |
| 590-000-153.000 | ACCUMULATED DEPRECIATION-WATE | (236,575.14) |
| 590-000-154.000 | SEWER SYSTEMS | 12,770,463.07 |
| 590-000-155.000 | ACCUMULATED DEPREC-SEWER | (6,383,303.24) |
| Total Assets | | 9,292,237.36 |
| *** Liabilities *** | | |
| 590-000-202.000 | ACCOUNTS PAYABLE | 31,260.13 |
| 590-000-214.101 | DUE TO GENERAL FUND | 2,166.58 |
| 590-000-250.000 | BONDS PAYABLE LONG TERM | 107,257.54 |
| 590-000-250.001 | ACCR.INTEREST ON BONDS | 836.46 |
| 590-000-250.100 | Current portion of Bonds | 105,402.38 |
| 590-000-251.002 | PREMIUM OF REFUNDED BONDS | 14,762.00 |
| Total Liabilities | | 261,685.09 |
| *** Fund Balance *** | | |
| 590-000-382.000 | OPERATION & MAINTENANCE | 370,210.00 |
| 590-000-382.001 | REPLACEMENT | 246,807.00 |
| 590-000-382.002 | IMPROVEMENT | 509,150.00 |
| 590-000-390.000 | Fund Balance | 7,719,857.24 |
| Total Fund Balance | | 8,846,024.24 |
| Beginning Fund Balance | | 8,846,024.24 |
| Net of Revenues VS Expenditures | | 184,528.03 |
| Ending Fund Balance | | 9,030,552.27 |
| Total Liabilities And Fund Balance | | 9,292,237.36 |

Fund 591 WATER FUND- HOPE VILLAGE

| GL Number | Description | Balance |
|------------------------------------|--------------------------------|-------------|
| *** Assets *** | | |
| 591-000-001.000 | CASH-CHECKING | 5,645.64 |
| 591-000-018.072 | DUE FROM COUNTY | 2,458.64 |
| 591-000-152.000 | WATER SYSTEMS | 177,000.00 |
| 591-000-153.000 | ACCUMULATED DEPRECIATION-WATER | (81,715.00) |
| Total Assets | | 103,389.28 |
| *** Liabilities *** | | |
| 591-000-202.000 | ACCOUNTS PAYABLE | 942.28 |
| Total Liabilities | | 942.28 |
| *** Fund Balance *** | | |
| 591-000-390.000 | Fund Balance | 101,816.69 |
| Total Fund Balance | | 101,816.69 |
| Beginning Fund Balance | | 101,816.69 |
| Net of Revenues VS Expenditures | | 630.31 |
| Ending Fund Balance | | 102,447.00 |
| Total Liabilities And Fund Balance | | 103,389.28 |

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BALANCE SHEET FOR ACME TOWNSHIP
Period Ending 06/30/2020

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Fund 701 TRUST AND AGENCY

| GL Number | Description | Balance |
|------------------------------------|--------------------|-----------------|
| *** Assets *** | | |
| 701-000-001.000 | CASH-CHECKING | 4,000.00 |
| Total Assets | | <u>4,000.00</u> |
| *** Liabilities *** | | |
| 701-400-282.423 | POW/WINDWARD RIDGE | 4,000.00 |
| Total Liabilities | | <u>4,000.00</u> |
| *** Fund Balance *** | | |
| Total Fund Balance | | <u>0.00</u> |
| Beginning Fund Balance | | 0.00 |
| Net of Revenues VS Expenditures | | 0.00 |
| Ending Fund Balance | | 0.00 |
| Total Liabilities And Fund Balance | | 4,000.00 |

Fund 703 CURRENT TAX COLLECTION

| GL Number | Description | Balance |
|------------------------------------|-------------------|----------|
| *** Assets *** | | |
| 703-000-001.000 | CASH-CHECKING | 4,551.92 |
| Total Assets | | 4,551.92 |
| *** Liabilities *** | | |
| 703-000-273.000 | UNDISTRIBUTED TAX | 4,927.27 |
| Total Liabilities | | 4,927.27 |
| *** Fund Balance *** | | |
| 703-000-390.000 | Fund Balance | (362.56) |
| Total Fund Balance | | (362.56) |
| Beginning Fund Balance | | (362.56) |
| Net of Revenues VS Expenditures | | (12.79) |
| Ending Fund Balance | | (375.35) |
| Total Liabilities And Fund Balance | | 4,551.92 |

Fund 811 HOLIDAY HILLS AREA IMPROVEMENT

| GL Number | Description | Balance |
|------------------------------------|--------------------|------------|
| *** Assets *** | | |
| 811-000-001.000 | CASH-CHECKING | 302,516.98 |
| 811-000-045.000 | RECEIVABLE-CURRENT | 536,039.94 |
| Total Assets | | 838,556.92 |
| *** Liabilities *** | | |
| 811-000-339.000 | DEFERRED REVENUE | 536,039.94 |
| Total Liabilities | | 536,039.94 |
| *** Fund Balance *** | | |
| 811-000-390.000 | Fund Balance | 311,392.00 |
| Total Fund Balance | | 311,392.00 |
| Beginning Fund Balance | | 311,392.00 |
| Net of Revenues VS Expenditures | | (8,875.02) |
| Ending Fund Balance | | 302,516.98 |
| Total Liabilities And Fund Balance | | 838,556.92 |

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

October 2020

| Location | Citations | Traffic Crashes | | | Arrests | | Traffic Crash Totals |
|------------------|-----------|-----------------|-----|-----|---------|----------|----------------------|
| | | Fatal | PIA | PDA | OWI | Criminal | |
| 01 Acme | 6 | 0 | 1 | 18 | 2 | 6 | 19 |
| 02 Blair | 15 | 0 | 3 | 24 | 3 | 10 | 27 |
| 03 East Bay | 35 | 0 | 6 | 26 | 4 | 8 | 32 |
| 04 Fife Lake | 3 | 0 | 4 | 5 | 0 | 4 | 9 |
| 05 Garfield | 68 | 0 | 13 | 84 | 12 | 43 | 97 |
| 06 Grant | 0 | 0 | 1 | 2 | 0 | 0 | 3 |
| 07 Green Lake | 7 | 0 | 1 | 7 | 0 | 5 | 8 |
| 08 Long Lake | 5 | 0 | 1 | 21 | 0 | 3 | 22 |
| 09 Mayfield | 1 | 0 | 2 | 9 | 1 | 0 | 11 |
| 10 Peninsula | 1 | 0 | 0 | 8 | 2 | 1 | 8 |
| 11 Paradise | 1 | 0 | 1 | 10 | 0 | 1 | 11 |
| 12 Union | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| 13 Whitewater | 2 | 0 | 2 | 10 | 0 | 2 | 12 |
| 29 Fife Lake Vlg | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 Kingsley Vlg | 4 | 0 | 0 | 0 | 1 | 2 | 0 |
| 66 Traverse City | 2 | 0 | 0 | 5 | 2 | 12 | 5 |
| 84 Out of County | 0 | 0 | 0 | 0 | 0 | 8 | 0 |
| Totals | 150 | 0 | 35 | 230 | 27 | 105 | 265 |

Ticket stats are based on what District Court has entered as of 10/30/20.

Arrest stats are as of 11/02/20.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY

WILLIAMSBURG, MICHIGAN

JUNE 30, 2020

DRAFT



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ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

JUNE 30, 2020

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October 7, 2020

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Acme Township, Grand Traverse County, Williamsburg, Michigan as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 5 to the financial statements, Acme Township implemented Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities. Our opinion is not modified with respect to this matter.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Acme Township, Grand Traverse County, Williamsburg, Michigan as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages iii through x and 31 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Acme, Michigan's basic financial statements. The Combining Nonmajor Fund Financial Statements section is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

BAIRD, COTTER AND BISHOP, P.C.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG MICHIGAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR FISCAL YEAR ENDED JUNE 30, 2020

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, 2020. 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 \$28,799,199 (shown as *net position*). Of this amount, \$5,042,482 (*unrestricted net position*) may be used to meet the Township's ongoing obligations to citizens and creditors.
- ❖ The Township's net position increased by \$966,105 during the fiscal year. Government activities had a \$780,946 increase, while business-type activities had an increase of \$185,159.
- ❖ As of June 30, 2020, the governmental funds of the Township reported combined ending fund balances of \$3,174,588, of which \$981,849 was unassigned.
- ❖ The net position of the Township's Water and Sewer funds increased by \$185,159, bringing the total net position of this fund to \$9,133,000.
- ❖ The Township's total long-term obligations decreased by \$169,094 during the fiscal year as the Township made its required payment on a special assessment bond.

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 include general government, public safety, public works, community and economic

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG MICHIGAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR FISCAL YEAR ENDED JUNE 30, 2020

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 eleven 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, Nakwema Trailway Fund, and Holiday Hills 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 one type of proprietary fund. *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.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG MICHIGAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR FISCAL YEAR ENDED JUNE 30, 2020

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.

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 \$28,799,199, at the close of the most recent fiscal year.

| Acme Township | | | | | | |
|---|----------------------------|---------------|-----------------------------|--------------|---------------|---------------|
| Net Position as of June 30, | | | | | | |
| | Governmental Activities | | Business-Type Activities | | Total | |
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| Assets | | | | | | |
| Current Assets | \$ 3,319,146 | \$ 3,107,083 | \$ 2,798,977 | \$ 2,476,052 | \$ 6,118,123 | \$ 5,583,135 |
| Non Current Assets | | | | | | |
| Special Assessments & Accounts Receivables | 535,220 | 579,371 | 0 | 0 | 535,220 | 579,371 |
| Capital Assets | 17,250,334 | 16,564,414 | 13,418,316 | 13,418,316 | 30,668,650 | 29,982,730 |
| Less: Accumulated Depreciation | (576,055) | (458,561) | (6,823,832) | (6,555,466) | (7,399,887) | (7,014,027) |
| Total Non Current Assets | 17,209,499 | 16,685,224 | 6,594,484 | 6,862,850 | 23,803,983 | 23,548,074 |
| Total Assets | 20,528,645 | 19,792,307 | 9,393,461 | 9,338,902 | 29,922,106 | 29,131,209 |
| Liabilities | | | | | | |
| Current Liabilities | 162,446 | 150,554 | 138,441 | 156,257 | 300,887 | 306,811 |
| Long-Term Liabilities | 700,000 | 756,500 | 122,020 | 234,804 | 822,020 | 991,304 |
| Total Liabilities | 862,446 | 907,054 | 260,461 | 391,061 | 1,122,907 | 1,298,115 |
| Net Position | | | | | | |
| Net Investment in Capital Assets | 15,919,279 | 15,295,853 | 6,366,225 | 6,524,645 | 22,285,504 | 21,820,498 |
| Restricted | 1,471,213 | 1,437,786 | 0 | 0 | 1,471,213 | 1,437,786 |
| Unrestricted | 2,275,707 | 2,151,614 | 2,766,775 | 2,423,196 | 5,042,482 | 4,574,810 |
| Total Net Position | \$ 19,666,199 | \$ 18,885,253 | \$ 9,133,000 | \$ 8,947,841 | \$ 28,799,199 | \$ 27,833,094 |

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG MICHIGAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR FISCAL YEAR ENDED JUNE 30, 2020

A significant balance of net position, \$5,042,482, 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, \$1,471,213 that are subject to external restrictions on how they may be used.

The remainder of the Township's net position, \$22,285,504, 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. Although the Township's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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 \$966,105 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 Activities | | Business-Type Activities | | Total | |
|---------------------------------------|----------------------------|------------------|-----------------------------|----------------|------------------|------------------|
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| <u>Revenues</u> | | | | | | |
| Program Revenues | | | | | | |
| Charges for Services | \$ 149,958 | \$ 179,179 | \$ 897,056 | \$ 949,685 | \$1,047,014 | \$1,128,864 |
| Operating Grants and Contributions | 25,833 | 53,853 | 0 | 0 | 25,833 | 53,853 |
| Capital Grants and Contributions | 343,509 | 304,880 | 0 | 0 | 343,509 | 304,880 |
| General Revenues | | | | | | |
| Taxes | 1,594,095 | 1,499,360 | 0 | 0 | 1,594,095 | 1,499,360 |
| State Grants | 377,947 | 377,704 | 0 | 0 | 377,947 | 377,704 |
| Interest Earnings | 25,269 | 27,229 | 11,845 | 4,072 | 37,114 | 31,301 |
| Other | 33,279 | 0 | 0 | 0 | 33,279 | 0 |
| Total Revenues | 2,549,890 | 2,442,205 | 908,901 | 953,757 | 3,458,791 | 3,395,962 |

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG MICHIGAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR FISCAL YEAR ENDED JUNE 30, 2020

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

| | Governmental Activities | | Business-Type Activities | | Total | |
|---------------------------------------|----------------------------|---------------------|-----------------------------|--------------------|---------------------|---------------------|
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| <u>Expenses</u> | | | | | | |
| General Government | 518,136 | 496,284 | 0 | 0 | 518,136 | 496,284 |
| Public Safety | 1,014,113 | 940,625 | 0 | 0 | 1,014,113 | 940,625 |
| Public Works | 26,037 | 12,512 | 723,742 | 750,293 | 749,779 | 762,805 |
| Community and Economic Development | 22,659 | 172,198 | 0 | 0 | 22,659 | 172,198 |
| Recreation and Culture | 162,587 | 140,642 | 0 | 0 | 162,587 | 140,642 |
| Interest on Long-Term Debt | 25,412 | 22,171 | 0 | 0 | 25,412 | 22,171 |
| Total Expenses | 1,768,944 | 1,784,432 | 723,742 | 750,293 | 2,492,686 | 2,534,725 |
| Change in Net Position | 780,946 | 657,773 | 185,159 | 203,464 | 966,105 | 861,237 |
| <u>NET POSITION -</u> | | | | | | |
| Beginning of Year | 18,885,253 | 18,227,480 | 8,947,841 | 8,744,377 | 27,833,094 | 26,971,857 |
| <u>NET POSITION -</u> | | | | | | |
| End of Year | <u>\$19,666,199</u> | <u>\$18,885,253</u> | <u>\$9,133,000</u> | <u>\$8,947,841</u> | <u>\$28,799,199</u> | <u>\$27,833,094</u> |

Governmental Activities

During the current fiscal year, net position for the governmental activities increased \$780,946 from the prior fiscal year for an ending balance of \$19,666,199. 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 the General Government and Public Safety expenditures. The Township spent \$518,136 on General Government during the fiscal year. Public Safety represented the next largest expense at \$1,014,113, with the majority of the expenses being fire protection and ambulance services related to the 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 \$185,159 to reach an ending balance of \$9,133,000. 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 2019-2020 was from charges for services while the most significant portion of the expenses was operation and maintenance.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG MICHIGAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR FISCAL YEAR ENDED JUNE 30, 2020

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.

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.

At June 30, 2020, the Township's governmental funds reported combined fund balances of \$3,174,588, an increase of \$207,028 in comparison with the prior year. \$981,849 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 (\$123,234) 2) restricted for particular purposes (\$1,478,252), 3) committed for particular purposes (\$591,253), or 4) assigned for particular purposes.

General Fund – The fund balance of the General Fund increased its fund balance in this fiscal year by \$195,109, bringing the balance to \$1,679,637. The increase can be attributed to the Township's conservative spending and a decrease in capital outlay expenditures.

Fire Fund – The fund balance of the Fire Fund increased its fund balance in this fiscal year by \$2,529, bringing the balance to \$64,172. The increase in fund balance can be attributed to property tax revenues exceeding the amount of fire and ambulance expenditures.

Farmland Preservation Fund - The fund balance of the Farmland Preservation Fund increased by \$50,615, bringing the balance to \$1,062,424. The increase in fund balance can be attributed to property tax revenue and federal grants exceeding farmland purchases and related expenditures.

Police Protection Fund - The fund balance of the Police Protection Fund decreased by \$33,632, bringing the balance to \$82. The decrease in fund balance is caused by expenditures for police protection exceeding property taxes and transfers in.

Nakwema Trailway Fund – The Nakwema Trailway Fund was created in the 2019-20 fiscal year to account for revenue and expenditure activity for a new trailway within the Township. The fund balance increased by \$33,994. The increase can be attributed to grants received in excess of trailway expenditures.

Holiday Hills Improvement Fund – The fund balance of the Holiday Hills Improvement Fund decreased its fund balance in this fiscal year by \$8,875, bringing the balance to \$302,517. The decrease was caused by the special assessments and interest collected being exceeded by the debt and interest obligations of this fund.

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 Fund ended this fiscal year with \$9,133,000 in net position, an increase of \$185,159 in comparison with the prior year. The increase in fund balance is due to the water and

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG MICHIGAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR FISCAL YEAR ENDED JUNE 30, 2020

sewer funds receiving more revenues for operating services than they incurred for operating and depreciation expenses.

General Fund Budgetary Highlights

During the year, there were no significant amendments in appropriations between the General Fund's original and final budget.

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

| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL |
|--------------------|--------------------|-----------------|------------|
| TOTAL REVENUES | \$ 925,429 | \$ 925,429 | \$ 945,043 |
| TOTAL EXPENDITURES | \$ 921,144 | \$ 921,144 | \$ 748,388 |

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 property taxes 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, 2020, amounted to \$23,268,763 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 Capital Assets as of June 30, | | | | | | |
|--|-------------------------|----------------------|--------------------------|---------------------|----------------------|----------------------|
| | Governmental Activities | | Business-Type Activities | | Totals | |
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| Land and Development Rights | \$ 15,575,227 | \$ 14,952,835 | \$ 0 | \$ 0 | \$ 15,575,227 | \$ 14,952,835 |
| Construction in Progress | 48,990 | 154,032 | 0 | 0 | 48,990 | 154,032 |
| Buildings and Improvements | 1,457,209 | 1,286,628 | 0 | 0 | 1,457,209 | 1,286,628 |
| Vehicles | 97,342 | 97,342 | 0 | 0 | 97,342 | 97,342 |
| Equipment | 71,566 | 73,577 | 0 | 0 | 71,566 | 73,577 |
| Water and Sewer System | 0 | 0 | 13,418,316 | 13,418,316 | 13,418,316 | 13,418,316 |
| | 17,250,334 | 16,564,414 | 13,418,316 | 13,418,316 | 30,668,650 | 29,982,730 |
| Less: Accumulated Depreciation | (576,055) | (458,561) | (6,823,832) | (6,555,466) | (7,399,887) | (7,014,027) |
| Net Capital Assets | \$ 16,674,279 | \$ 16,105,853 | \$ 6,594,484 | \$ 6,862,850 | \$ 23,268,763 | \$ 22,968,703 |

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG MICHIGAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR FISCAL YEAR ENDED JUNE 30, 2020

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

- ❖ Farmland development rights totaling \$622,392.
- ❖ Township Hall improvements at a cost of \$16,548 were completed during the fiscal year and added to prior year construction in progress for a total cost of hall improvements of \$170,580.
- ❖ Park equipment and installation for \$5,766.
- ❖ Construction in progress for work on the Nakwema Trailway that totaled \$48,990.

During 2019-20 the Township has committed to spend resources on improvements in the sewer system infrastructure costing approximately \$130,000.

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 \$967,660 as of June 30, 2020. 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 Township continues to look for ways to improve the services it provides to its residents in a manner that is financially responsible and plans to maintain its financial stability over the course of the next fiscal year.
- Due to the uncertainty surrounding future state funding for local governments as a result of COVID-19, the Township did not factor any adverse impact for the 2020-2021 year when preparing the budget in June. As more guidance becomes available and the situation becomes clearer, the Township will act accordingly.

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, 2020

| | GOVERNMENTAL ACTIVITIES | BUSINESS-TYPE ACTIVITIES | TOTALS |
|-----------------------------------|----------------------------|-----------------------------|--------------|
| <u>ASSETS</u> | | | |
| <u>CURRENT ASSETS</u> | | | |
| Cash | \$ 3,062,861 | \$ 2,673,591 | \$ 5,736,452 |
| Accounts Receivable | 31,438 | 0 | 31,438 |
| Special Assessments Receivable | 44,151 | 0 | 44,151 |
| Internal Balances | 2,167 | (2,167) | 0 |
| Due from Other Governmental Units | 159,259 | 127,553 | 286,812 |
| Prepaid Expenses | 19,270 | 0 | 19,270 |
| | <hr/> | | |
| Total Current Assets | 3,319,146 | 2,798,977 | 6,118,123 |
| <u>NON-CURRENT ASSETS</u> | | | |
| Accounts Receivable | 43,331 | 0 | 43,331 |
| Special Assessments Receivable | 491,889 | 0 | 491,889 |
| | <hr/> | | |
| Total Non-Current Assets | 535,220 | 0 | 535,220 |
| <u>CAPITAL ASSETS</u> | | | |
| Land | 15,575,227 | 0 | 15,575,227 |
| Construction in Progress | 48,990 | 0 | 48,990 |
| Buildings and Improvements | 1,457,209 | 0 | 1,457,209 |
| Vehicles | 97,342 | 0 | 97,342 |
| Equipment | 71,566 | 0 | 71,566 |
| System Infrastructure | 0 | 13,418,316 | 13,418,316 |
| | <hr/> | | |
| | 17,250,334 | 13,418,316 | 30,668,650 |
| Less Accumulated Depreciation | 576,055 | 6,823,832 | 7,399,887 |
| | <hr/> | | |
| Net Capital Assets | 16,674,279 | 6,594,484 | 23,268,763 |
| | <hr/> | | |
| TOTAL ASSETS | 20,528,645 | 9,393,461 | 29,922,106 |
| | <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, 2020

| | GOVERNMENTAL ACTIVITIES | BUSINESS-TYPE ACTIVITIES | TOTALS |
|--|----------------------------|-----------------------------|---------------|
| <u>LIABILITIES</u> | | | |
| <u>CURRENT LIABILITIES</u> | | | |
| Accounts Payable | 47,904 | 32,202 | 80,106 |
| Accrued Wages and Payroll Liabilities | 17,503 | 0 | 17,503 |
| Due to Other Governments | 35,000 | 0 | 35,000 |
| Accrued Interest | 7,039 | 837 | 7,876 |
| Current Portion of Long-Term Debt | 55,000 | 105,402 | 160,402 |
| Total Current Liabilities | 162,446 | 138,441 | 300,887 |
| <u>LONG-TERM LIABILITIES</u> | | | |
| Bonds Payable, Net of Premium | 755,000 | 227,422 | 982,422 |
| Less: Current Portion | (55,000) | (105,402) | (160,402) |
| Total Long-Term Liabilities | 700,000 | 122,020 | 822,020 |
| TOTAL LIABILITIES | 862,446 | 260,461 | 1,122,907 |
| <u>NET POSITION</u> | | | |
| Net Investment in Capital Assets | 15,919,279 | 6,366,225 | 22,285,504 |
| Restricted for Fire Protection | 64,172 | 0 | 64,172 |
| Restricted for Debt Service | 295,478 | 0 | 295,478 |
| Restricted for Public Broadcast | 6,864 | 0 | 6,864 |
| Restricted for Telecommunication Right-of-Ways | 7,395 | 0 | 7,395 |
| Restricted for Liquor Law Enforcement | 804 | 0 | 804 |
| Restricted for Police Protection | 82 | 0 | 82 |
| Restricted for Preservation of Farmland | 1,062,424 | 0 | 1,062,424 |
| Restricted for Nakwema Trailway | 33,994 | 0 | 33,994 |
| Unrestricted | 2,275,707 | 2,766,775 | 5,042,482 |
| TOTAL NET POSITION | \$ 19,666,199 | \$ 9,133,000 | \$ 28,799,199 |

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, 2020

| FUNCTIONS/PROGRAMS | EXPENSES | PROGRAM REVENUES | | | NET (EXPENSES) REVENUES AND CHANGE IN NET POSITION | | |
|---|--------------|----------------------|------------------------------------|----------------------------------|--|--------------------------|---------------|
| | | CHARGES FOR SERVICES | OPERATING GRANTS AND CONTRIBUTIONS | CAPITAL GRANTS AND CONTRIBUTIONS | PRIMARY GOVERNMENT | | TOTALS |
| | | | | | GOVERNMENTAL ACTIVITIES | BUSINESS-TYPE ACTIVITIES | |
| <u>PRIMARY GOVERNMENT</u> | | | | | | | |
| <u>GOVERNMENTAL ACTIVITIES</u> | | | | | | | |
| General Government | \$ 518,136 | \$ 92,613 | \$ 0 | \$ 0 | \$ (425,523) | \$ 0 | \$ (425,523) |
| Public Safety | 1,014,113 | 0 | 11,446 | 0 | (1,002,667) | 0 | (1,002,667) |
| Public Works | 26,037 | 6,275 | 9,265 | 0 | (10,497) | 0 | (10,497) |
| Community and Economic Development | 22,659 | 50,770 | 0 | 311,196 | 339,307 | 0 | 339,307 |
| Recreation and Culture | 162,587 | 300 | 5,122 | 32,313 | (124,852) | 0 | (124,852) |
| Interest on Long-Term Debt | 25,412 | 0 | 0 | 0 | (25,412) | 0 | (25,412) |
| Total Governmental Activities | 1,768,944 | 149,958 | 25,833 | 343,509 | (1,249,644) | 0 | (1,249,644) |
| <u>BUSINESS-TYPE ACTIVITIES</u> | | | | | | | |
| Sewer System | 709,609 | 882,292 | 0 | 0 | 0 | 172,683 | 172,683 |
| Water System | 14,133 | 14,764 | 0 | 0 | 0 | 631 | 631 |
| Total Business-Type Activities | 723,742 | 897,056 | 0 | 0 | 0 | 173,314 | 173,314 |
| TOTAL | \$ 2,492,686 | \$ 1,047,014 | \$ 25,833 | \$ 343,509 | (1,249,644) | 173,314 | (1,076,330) |
| <u>GENERAL REVENUES</u> | | | | | | | |
| Taxes | | | | | 1,594,095 | 0 | 1,594,095 |
| State Grants | | | | | 377,947 | 0 | 377,947 |
| Interest Earnings | | | | | 25,269 | 11,845 | 37,114 |
| Other | | | | | 33,279 | 0 | 33,279 |
| Total General Revenues | | | | | 2,030,590 | 11,845 | 2,042,435 |
| Change in Net Position | | | | | 780,946 | 185,159 | 966,105 |
| <u>NET POSITION</u> - Beginning of Year | | | | | 18,885,253 | 8,947,841 | 27,833,094 |
| <u>NET POSITION</u> - End of Year | | | | | \$ 19,666,199 | \$ 9,133,000 | \$ 28,799,199 |

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

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

GOVERNMENTAL FUNDS

BALANCE SHEET
JUNE 30, 2020

| | SPECIAL REVENUE FUNDS | | | | CAPITAL PROJECTS FUND | DEBT SERVICE FUND | NONMAJOR GOVERNMENTAL FUNDS | | TOTALS |
|---|-----------------------|---------------|-----------------------------------|------------------------------|-----------------------------|--------------------------------------|-----------------------------------|------------------|--------|
| | GENERAL FUND | FIRE FUND | FARM LAND PRESERVATION FUND | POLICE PROTECTION FUND | NAKWEMA TRAILWAY FUND | HOLIDAY HILLS IMPROVEMENT FUND | | | |
| <u>ASSETS</u> | | | | | | | | | |
| Cash | \$ 1,497,766 | \$ 72,605 | \$ 1,102,191 | \$ 21,301 | \$ 33,994 | \$ 302,517 | \$ 32,487 | \$ 3,062,861 | |
| Accounts Receivable | 74,269 | 0 | 0 | 0 | 0 | 0 | 500 | 74,769 | |
| Special Assessments Receivable | 0 | 0 | 0 | 0 | 0 | 536,040 | 0 | 536,040 | |
| Due from Other Funds | 2,167 | 0 | 0 | 0 | 0 | 0 | 0 | 2,167 | |
| Due from Other Governmental Units | 159,259 | 0 | 0 | 0 | 0 | 0 | 0 | 159,259 | |
| Prepaid Expenditures | 19,270 | 0 | 0 | 0 | 0 | 0 | 0 | 19,270 | |
| TOTAL ASSETS | \$ 1,752,731 | \$ 72,605 | \$ 1,102,191 | \$ 21,301 | \$ 33,994 | \$ 838,557 | \$ 32,987 | \$ 3,854,366 | |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u> | | | | | | | | | |
| <u>LIABILITIES</u> | | | | | | | | | |
| Accounts Payable | \$ 12,260 | \$ 8,433 | \$ 4,767 | \$ 21,219 | \$ 0 | \$ 0 | \$ 1,225 | \$ 47,904 | |
| Accrued Payroll and Payroll Liabilities | 17,503 | 0 | 0 | 0 | 0 | 0 | 0 | 17,503 | |
| Due to Other Governments | 0 | 0 | 35,000 | 0 | 0 | 0 | 0 | 35,000 | |
| Total Liabilities | 29,763 | 8,433 | 39,767 | 21,219 | 0 | 0 | 1,225 | 100,407 | |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | | | | | | | |
| Unavailable Revenue | 43,331 | 0 | 0 | 0 | 0 | 536,040 | 0 | 579,371 | |
| <u>FUND BALANCE</u> | | | | | | | | | |
| Nonspendable for Prepaid Expenditures | 19,270 | 0 | 0 | 0 | 0 | 0 | 0 | 19,270 | |
| Nonspendable for Long-Term Receivables | 103,964 | 0 | 0 | 0 | 0 | 0 | 0 | 103,964 | |
| Restricted for Fire Protection | 0 | 64,172 | 0 | 0 | 0 | 0 | 0 | 64,172 | |
| Restricted for Debt Service | 0 | 0 | 0 | 0 | 0 | 302,517 | 0 | 302,517 | |
| Restricted for Public Broadcast | 6,864 | 0 | 0 | 0 | 0 | 0 | 0 | 6,864 | |
| Restricted for Telecommunication Right-of-Ways | 7,395 | 0 | 0 | 0 | 0 | 0 | 0 | 7,395 | |
| Restricted for Liquor Law Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 804 | 804 | |
| Restricted for Police Protection | 0 | 0 | 0 | 82 | 0 | 0 | 0 | 82 | |
| Restricted for Preservation of Farmland | 0 | 0 | 1,062,424 | 0 | 0 | 0 | 0 | 1,062,424 | |
| Restricted for Nakwema Trailway | 0 | 0 | 0 | 0 | 33,994 | 0 | 0 | 33,994 | |
| Committed for Parks and Recreation | 0 | 0 | 0 | 0 | 0 | 0 | 14,647 | 14,647 | |
| Committed for Shoreline Preservation | 0 | 0 | 0 | 0 | 0 | 0 | 1,387 | 1,387 | |

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

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

GOVERNMENTAL FUNDS

BALANCE SHEET
JUNE 30, 2020

| | SPECIAL REVENUE FUNDS | | | | CAPITAL PROJECTS FUND | DEBT SERVICE FUND | NONMAJOR GOVERNMENTAL FUNDS | TOTALS |
|---|-----------------------|-----------|-----------------------------------|------------------------------|-----------------------------|--------------------------------------|-----------------------------------|--------------|
| | GENERAL FUND | FIRE FUND | FARM LAND PRESERVATION FUND | POLICE PROTECTION FUND | NAKWEMA TRAILWAY FUND | HOLIDAY HILLS IMPROVEMENT FUND | | |
| Committed for Cemetery Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 14,924 | 14,924 |
| Committed for Self Funded Accounts | 388,125 | 0 | 0 | 0 | 0 | 0 | 0 | 388,125 |
| Committed for Septage Plant Bond Buyout | 110,170 | 0 | 0 | 0 | 0 | 0 | 0 | 110,170 |
| Committed for GTTC Engineer Project Manager | 32,000 | 0 | 0 | 0 | 0 | 0 | 0 | 32,000 |
| Committed for Townhall/Community Center Improvements | 30,000 | 0 | 0 | 0 | 0 | 0 | 0 | 30,000 |
| Unassigned | 981,849 | 0 | 0 | 0 | 0 | 0 | 0 | 981,849 |
| Total Fund Balance | 1,679,637 | 64,172 | 1,062,424 | 82 | 33,994 | 302,517 | 31,762 | 3,174,588 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE | \$ 1,752,731 | \$ 72,605 | \$ 1,102,191 | \$ 21,301 | \$ 33,994 | \$ 838,557 | \$ 32,987 | \$ 3,854,366 |

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

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIMASBURG, MICHIGAN

GOVERNMENTAL FUNDS

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

| | | |
|--|------------------|-----------------------------|
| Total Fund Balance for Governmental Funds | | \$ 3,174,588 |
| 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 | \$ 17,250,334 | |
| Accumulated Depreciation | <u>(576,055)</u> | 16,674,279 |
| Long-term liabilities are not due and payable in the current period and are not reported in the funds. | | |
| Bonds Payable | | (755,000) |
| Accrued interest is not reported as a liability in the funds; it is recorded when paid. | | |
| | | (7,039) |
| 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>579,371</u> |
| NET POSITION OF GOVERNMENTAL ACTIVITIES | | <u><u>\$ 19,666,199</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, 2020

| | GENERAL FUND | FIRE FUND | SPECIAL REVENUE FUNDS FARM LAND PRESERVATION FUND | POLICE PROTECTION FUND | CAPITAL PROJECTS FUND NAKWEMA TRAILWAY FUND | DEBT SERVICE FUND HOLIDAY HILLS IMPROVEMENT FUND | NONMAJOR GOVERNMENTAL FUNDS | TOTALS |
|--|-----------------|------------|--|------------------------------|--|--|-----------------------------------|--------------|
| <u>REVENUES</u> | | | | | | | | |
| Property Taxes | \$ 377,975 | \$ 932,897 | \$ 258,024 | \$ 25,199 | \$ 0 | \$ 0 | \$ 0 | \$ 1,594,095 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 47,626 | 0 | 47,626 |
| Licenses and Permits | 88,750 | 0 | 0 | 0 | 0 | 0 | 0 | 88,750 |
| Federal Grants | 0 | 0 | 311,196 | 0 | 0 | 0 | 0 | 311,196 |
| State Grants | 387,212 | 0 | 0 | 0 | 0 | 0 | 11,446 | 398,658 |
| Charges for Services | 54,633 | 0 | 0 | 0 | 0 | 0 | 6,275 | 60,908 |
| Interest and Rents | 3,194 | 0 | 1,841 | 0 | 0 | 20,529 | 5 | 25,569 |
| Other Revenues | 33,279 | 0 | 0 | 0 | 27,313 | 0 | 10,122 | 70,714 |
| Total Revenues | 945,043 | 932,897 | 571,061 | 25,199 | 27,313 | 68,155 | 27,848 | 2,597,516 |
| <u>EXPENDITURES</u> | | | | | | | | |
| General Government | 513,847 | 0 | 0 | 0 | 0 | 0 | 0 | 513,847 |
| Public Safety | 0 | 930,368 | 0 | 83,745 | 0 | 0 | 0 | 1,014,113 |
| Public Works | 16,121 | 0 | 0 | 0 | 0 | 0 | 7,074 | 23,195 |
| Community and Economic Development | 124,605 | 0 | 520,446 | 0 | 0 | 0 | 0 | 645,051 |
| Recreation and Culture | 86,871 | 0 | 0 | 0 | 0 | 0 | 10,118 | 96,989 |
| Capital Outlay | 6,944 | 0 | 0 | 0 | 13,319 | 0 | 0 | 20,263 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 77,030 | 0 | 77,030 |
| Total Expenditures | 748,388 | 930,368 | 520,446 | 83,745 | 13,319 | 77,030 | 17,192 | 2,390,488 |
| Excess (Deficiency) of Revenues Over Expenditures | 196,655 | 2,529 | 50,615 | (58,546) | 13,994 | (8,875) | 10,656 | 207,028 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | | | | |
| Transfers In (Out) | (1,546) | 0 | 0 | 24,914 | 20,000 | 0 | (43,368) | 0 |
| Net Change in Fund Balance | 195,109 | 2,529 | 50,615 | (33,632) | 33,994 | (8,875) | (32,712) | 207,028 |
| <u>FUND BALANCE - Beginning of Year</u> | 1,484,528 | 61,643 | 1,011,809 | 33,714 | 0 | 311,392 | 64,474 | 2,967,560 |
| <u>FUND BALANCE - End of Year</u> | \$ 1,679,637 | \$ 64,172 | \$ 1,062,424 | \$ 82 | \$ 33,994 | \$ 302,517 | \$ 31,762 | \$ 3,174,588 |

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
JUNE 30, 2020

| | |
|---|------------|
| Net Change in Fund Balance - Total Governmental Funds | \$ 207,028 |
|---|------------|

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 | (125,270) |
| Capital Outlay | 538,098 |

Governmental funds do not report donated capital assets under the modified accrual basis of accounting but are capitalized in the Statement of Activities.

| | |
|-----------------------------------|---------|
| Acquisition Value of Donated Land | 155,598 |
|-----------------------------------|---------|

Repayments of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

| | |
|--------------------------------------|--------|
| Principal Payments on Long-Term Debt | 55,000 |
|--------------------------------------|--------|

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 | 3,657 |
| Accrued Interest - End of the Year | (7,039) |

Changes to compensated absences are not shown in the fund financial statements. The net effect of the current year change to compensated absences is recorded in the Statement of Activities.

| | |
|--|-------|
| | 1,500 |
|--|-------|

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 | (626,997) |
| Unavailable Revenue - End of the Year | 579,371 |

| | |
|---|-------------------|
| CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES | <u>\$ 780,946</u> |
|---|-------------------|

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, 2020

| | BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS | | |
|---|--|---------------|---------------------------|
| | SEWER FUND | WATER FUND | TOTAL ENTERPRISE FUNDS |
| <u>ASSETS</u> | | | |
| <u>CURRENT ASSETS</u> | | | |
| Cash | \$ 2,667,945 | \$ 5,646 | \$ 2,673,591 |
| Due from Other Governments | 125,095 | 2,458 | 127,553 |
| Total Current Assets | 2,793,040 | 8,104 | 2,801,144 |
| <u>CAPITAL ASSETS</u> | | | |
| System Infrastructure - Water | 0 | 177,000 | 177,000 |
| System Infrastructure - Sewer | 13,241,316 | 0 | 13,241,316 |
| Less: Accumulated Depreciation | (6,742,117) | (81,715) | (6,823,832) |
| Net Investment in Capital Assets | 6,499,199 | 95,285 | 6,594,484 |
| TOTAL ASSETS | 9,292,239 | 103,389 | 9,395,628 |
| <u>LIABILITIES</u> | | | |
| Accounts Payable | 31,260 | 942 | 32,202 |
| Due to Other Funds | 2,167 | 0 | 2,167 |
| Accrued Interest | 837 | 0 | 837 |
| Current Portion of Long-Term Debt | 105,402 | 0 | 105,402 |
| Total Liabilities | 139,666 | 942 | 140,608 |
| <u>LONG-TERM LIABILITIES</u> | | | |
| Bonds Payable, Net of Current Portion and Premium | 122,020 | 0 | 122,020 |
| TOTAL LIABILITIES | 261,686 | 942 | 262,628 |
| <u>NET POSITION</u> | | | |
| Net Investment in Capital Assets | 6,270,940 | 95,285 | 6,366,225 |
| Unrestricted | 2,759,613 | 7,162 | 2,766,775 |
| TOTAL NET POSITION | \$ 9,030,553 | \$ 102,447 | \$ 9,133,000 |

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, 2020

| | BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS | | |
|---|--|---------------|---------------------------|
| | SEWER FUND | WATER FUND | TOTAL ENTERPRISE FUNDS |
| <u>OPERATING REVENUES</u> | | | |
| Charges for Services | \$ 882,292 | \$ 14,764 | \$ 897,056 |
| <u>OPERATING EXPENSES</u> | | | |
| Operations and Maintenance | 440,335 | 10,593 | 450,928 |
| Depreciation | 264,826 | 3,540 | 268,366 |
| Total Operating Expenses | 705,161 | 14,133 | 719,294 |
| Operating Income (Loss) | 177,131 | 631 | 177,762 |
| <u>NONOPERATING REVENUE (EXPENSE)</u> | | | |
| Interest Income | 11,845 | 0 | 11,845 |
| Interest Expense | (4,448) | 0 | (4,448) |
| Total Nonoperating Revenue (Expense) | 7,397 | 0 | 7,397 |
| Change in Net Position | 184,528 | 631 | 185,159 |
| <u>NET POSITION</u> - Beginning of Year | 8,846,025 | 101,816 | 8,947,841 |
| <u>NET POSITION</u> - End of Year | \$ 9,030,553 | \$ 102,447 | \$ 9,133,000 |

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, 2020

| | 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 | \$ 831,148 | \$ 14,887 | \$ 846,035 |
| Cash Payments to Suppliers for Goods and Services | (454,195) | (10,654) | (464,849) |
| Net Cash Provided (Used) by Operating Activities | 376,953 | 4,233 | 381,186 |
| Cash Flows from Capital and Related Financing Activities | | | |
| Principal Payments on Long-term Debt | (105,212) | 0 | (105,212) |
| Interest Paid on Long-Term Debt | (6,366) | 0 | (6,366) |
| Net Cash Provided (Used) by Capital and Financing Activities | (111,578) | 0 | (111,578) |
| Cash Flows from Investing Activities | | | |
| Interest Income | 4,463 | 0 | 4,463 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 269,838 | 4,233 | 274,071 |
| <u>CASH AND CASH EQUIVALENTS - Beginning of Year</u> | 2,398,107 | 1,413 | 2,399,520 |
| <u>CASH AND CASH EQUIVALENTS - End of Year</u> | <u>\$ 2,667,945</u> | <u>\$ 5,646</u> | <u>\$ 2,673,591</u> |
| <u>RECONCILIATION OF OPERATING INCOME</u> <u>TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u> | | | |
| Operating Income (Loss) | \$ 177,131 | \$ 631 | \$ 177,762 |
| Adjustments to Reconcile Operating Income | | | |
| To Net Cash Provided by Operating Activities | | | |
| Depreciation | 264,826 | 3,540 | 268,366 |
| (Increase) Decrease in Current Assets | | | |
| Due from Other Governments | (53,811) | 123 | (53,688) |
| Accounts Receivable | 2,667 | 0 | 2,667 |
| Increase (Decrease) in Current Liabilities | | | |
| Accounts Payable | (16,027) | (61) | (16,088) |
| Due to Other Funds | 2,167 | 0 | 2,167 |
| Total Adjustments | 199,822 | 3,602 | 203,424 |
| NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | <u>\$ 376,953</u> | <u>\$ 4,233</u> | <u>\$ 381,186</u> |

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, 2020

| | <u>CUSTODIAL FUNDS</u> | | |
|--------------------------|------------------------|------------------|---------------|
| | <u>TAX</u> | <u>TRUST AND</u> | |
| | <u>COLLECTION</u> | <u>AGENCY</u> | |
| | <u>FUND</u> | <u>FUND</u> | <u>TOTALS</u> |
| <u>ASSETS</u> | | | |
| Cash | \$ 2,353 | \$ 4,000 | \$ 6,353 |
| <u>LIABILITIES</u> | | | |
| Due to Other Governments | 2,353 | 0 | 2,353 |
| <u>NET POSITION</u> | | | |
| Restricted for Others | \$ 0 | \$ 4,000 | \$ 4,000 |

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, 2020

| | <u>CUSTODIAL FUNDS</u> | | |
|---|------------------------|------------------|---------------|
| | <u>TAX</u> | <u>TRUST AND</u> | |
| | <u>COLLECTION</u> | <u>AGENCY</u> | |
| | <u>FUND</u> | <u>FUND</u> | <u>TOTALS</u> |
| <u>ADDITIONS</u> | | | |
| Property Taxes Collected | \$ 11,849,863 | \$ 0 | \$ 11,849,863 |
| Collected for Others | 0 | 51,700 | 51,700 |
| Total Additions | 11,849,863 | 51,700 | 11,901,563 |
| <u>DEDUCTIONS</u> | | | |
| Property Taxes Distributed | 11,849,863 | 0 | 11,849,863 |
| Disbursed to Others | 0 | 53,300 | 53,300 |
| Total Deductions | 11,849,863 | 53,300 | 11,903,163 |
| Net Increase (Decrease) in Fiduciary Net Position | 0 | (1,600) | (1,600) |
| <u>NET POSITION</u> - Beginning of Year - As Restated | 0 | 5,600 | 5,600 |
| <u>NET POSITION</u> - End of Year | \$ 0 | \$ 4,000 | \$ 4,000 |

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

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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

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

The Township makes debt service payments to the Grand Traverse County Department of Public Works for the Township's portion of the Sewage Treatment Facility bonds as listed in Note 3.E. During the year ended June 30, 2020, the Township paid \$103,401 to reduce its balance of the sewage treatment plant bonds.

Metro Emergency Services Authority

The Township participates jointly in the operation of the Metro Emergency Services Authority with the charter townships of East Bay and Garfield in Grand Traverse County. The Township paid \$930,368 to Metro Emergency Services Authority during the year ended June 30, 2020 for fire department and emergency 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.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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.

The *Farm Land Preservation Fund* accounts for the Township's development of farm land. 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 *Holiday Hills Improvement Fund* accounts for costs for improving roads in holiday hills. 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.

The *Capital Projects Fund* accounts for the acquisition of capital assets or the construction of major capital projects.

Additionally, Acme 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 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

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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 fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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>BUDGET</u> | <u>ACTUAL</u> |
|------------------------------------|---------------|---------------|
| General Fund | | |
| Public Works | | |
| Roads, Streets and Bridges | \$ 5,000 | \$ 5,964 |
| Fire Fund | | |
| Public Works | | |
| Ambulance | 106,425 | 108,027 |
| Farm Land Preservation Fund | | |
| Community and Economic Development | | |
| Farmland Preservation | 264,950 | 520,446 |

These overages were funded by greater than anticipated revenues and 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.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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.

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. During the fiscal year, the Township purchased farmland development rights, of which was discounted 25% by the seller. At the time the land was acquired, it was appraised at \$622,392 which amounted to a discount of \$155,598.

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 | 40-50 |
| Vehicles | 3-5 |
| Equipment | 3-7 |

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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.

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 two items that fit this criteria, unavailable revenue from special assessments and accounts receivable 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 does not have unearned revenue.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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.

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.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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

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.

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 2019 taxable valuation of the Township totaled \$357,150,374, on which ad valorem taxes levied consisted of 0.7259 mills for operating purposes, 2.4500 mills for fire operations, 0.0750 mills for police protection and .3250 mills for ambulance services.

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.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Violations of Legal or Contractual Provisions

Note 1.F.2, on the Excess of Expenditures Over Appropriations, describes a budgetary violation that occurred for the year ended June 30, 2020. It also explains the provision provided by law that was used to remedy the violation.

NOTE 3 - DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits and Investments

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, 2020, \$5,236,151 of the government's bank balance of \$5,736,151 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 custodial credit risk, it typically limits its exposure by controlling who holds the Township's deposits.

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).

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. Although the Township's investment policy does not directly address custodial credit risk, it typically limits its exposure by purchasing insured or registered investments or by controlling who holds the investments.

Fair Market Value Disclosure - The Township is required to disclose amounts within a framework established for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1: Quoted prices in active markets for identical securities.

Level 2: Prices determined using other significant observable inputs. Observable inputs are inputs that reflect the assumptions market participants would use in pricing a security and are developed based on market data obtained from sources independent of the reporting entity. These may include quoted prices from similar activities, interest rates, prepayment speeds, credit risk, and others. Debt securities are valued in accordance with evaluated bid price supplied by the pricing service and generally categorized as Level 2 in the hierarchy. Securities that are categorized as Level 2 in the hierarchy include, but are not limited to, repurchase agreements, U.S. government agency securities, corporate securities, and commercial paper.

Level 3: Prices determined using significant unobservable inputs. In situations where quoted prices or observable inputs are unavailable or deemed less relevant (for example, when there is little or no market activity for an investment at the end of the period), unobservable inputs may be used. Unobservable inputs reflect the reporting entity's own assumptions about the factors market participants would use in pricing the security and would be based on the best information available under the circumstances.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There are two types of valuation techniques most commonly used and vary depending on the level of investment. These two techniques are the market approach and income approach. The market approach uses prices and other relevant information generated by the market transactions involving identical or similar assets and liabilities. The income approach discounts future amounts to a single current amount and the discount rate used in the process should reflect current market expectations about risks associated with those future cash flows.

The Township does not have any investments subject to the fair value measurement.

The carrying amount of deposits and investments is as follows:

| | <u>Total</u> |
|---|---------------------|
| Deposits – including Fiduciary Funds of \$6,353 | <u>\$ 5,742,805</u> |

The above amounts are reported in the financial statements as follows:

| | <u>Total</u> |
|---------------------------|---------------------|
| Cash - Fiduciary Funds | \$ 6,353 |
| Cash - Governmental Funds | 3,062,861 |
| Cash - Proprietary Funds | <u>2,673,591</u> |
| | <u>\$ 5,742,805</u> |

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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 | Fire | Holiday Hills Improvement | Water & Sewer | Non Major | Total |
|----------------------------|------------|------|------------------------------|------------------|--------------|------------|
| Receivables | | | | | | |
| Accounts | \$ 74,269 | \$ 0 | \$ 0 | \$ 0 | \$ 500 | \$ 74,769 |
| Special Assessments | 0 | 0 | 536,040 | 0 | 0 | 536,040 |
| Due from Other Governments | 159,259 | 0 | 0 | 127,553 | 0 | 286,812 |
| Total | \$ 233,528 | \$ 0 | \$ 536,040 | \$ 127,553 | \$ 500 | \$ 897,621 |

Amounts due from other governments include amounts consisting of state-shared revenues and an amount owed from Grand Traverse County for the General Fund. Due from other governments consists of May and June usage payments due from Grand Traverse County.

C. Capital Assets

| <u>Governmental Activities</u> | Beginning Balance | Increases | Decreases | Ending Balance |
|--|----------------------|------------|-------------|-------------------|
| Capital Assets, Not Being Depreciated | | | | |
| Land and Development Rights | \$ 14,952,835 | \$ 622,392 | \$ 0 | \$ 15,575,227 |
| Construction in Progress | 154,032 | 48,990 | (154,032) | 48,990 |
| Total Capital Assets, Not Being Depreciated | 15,106,867 | 671,382 | (154,032) | 15,624,217 |
| Capital Assets, Being Depreciated | | | | |
| Buildings and Improvements | 1,286,629 | 170,580 | 0 | 1,457,209 |
| Vehicles | 97,342 | 0 | 0 | 97,342 |
| Equipment | 73,576 | 5,766 | (7,776) | 71,566 |
| Total Capital Assets, Being Depreciated | 1,457,547 | 176,346 | (7,776) | 1,626,117 |
| Less Accumulated Depreciation for: | | | | |
| Buildings and Improvements | 316,344 | 115,947 | 0 | 432,291 |
| Vehicles | 80,421 | 6,513 | 0 | 86,934 |
| Equipment | 61,796 | 2,810 | (7,776) | 56,830 |
| Total Accumulated Depreciation | 458,561 | 125,270 | (7,776) | 576,055 |
| Total Capital Assets, Being Depreciated, Net | 998,986 | 51,076 | 0 | 1,050,062 |
| Governmental Activities Capital Assets, Net | \$ 16,105,853 | \$ 722,458 | \$(154,032) | \$ 16,674,279 |

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

| <u>Business-Type Activities</u> | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|---|------------------------------|------------------|------------------|---------------------------|
| Capital Assets, Being Depreciated | | | | |
| Sewer System | \$ 13,241,316 | \$ 0 | \$ 0 | \$ 13,241,316 |
| Water System | 177,000 | 0 | 0 | 177,000 |
| Capital Assets, Being Depreciated | 13,418,316 | 0 | 0 | 13,418,316 |
| Less Accumulated Depreciation | | | | |
| Sewer System | 6,477,291 | 264,826 | 0 | 6,742,117 |
| Water System | 78,175 | 3,540 | 0 | 81,715 |
| Total Capital Assets, Being Depreciated | 6,555,466 | 268,366 | 0 | 6,823,832 |
| Business-Type Activities Capital Assets, Net | \$ 6,862,850 | \$(268,366) | \$ 0 | \$ 6,594,484 |

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

| | |
|--|-------------------|
| Governmental Activities | |
| General Government | \$ 15,393 |
| Public Works | 2,842 |
| Recreation and Culture | 107,035 |
| Total Depreciation Expense - Governmental Activities | <u>\$ 125,270</u> |
| Business-Type Activities | |
| Water and Sewer | <u>\$ 268,366</u> |

D. Interfund Receivables, Payables and Transfers

Interfund Receivable and Payable balances as of June 30, 2020, were:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|------------------------|---------------------|-----------------|
| General Fund | Sewer Fund | <u>\$ 2,167</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, 2020, are expected to be repaid within one year.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

Interfund Transfers for the year ended June 30, 2020, were:

| <u>Fund Transferred To</u> | <u>Funds Transferred From</u> | <u>Amount</u> |
|----------------------------|-------------------------------|------------------|
| Nakwema Trailway Fund | General Fund | \$ 15,000 |
| Police Protection Fund | General Fund | 2,000 |
| General Fund | Nonmajor Bayside Park Fund | 15,454 |
| Nakwema Trailway Fund | Nonmajor Bayside Park Fund | 5,000 |
| Police Protection Fund | Nonmajor Liquor Fund | 22,914 |
| | | <u>\$ 60,368</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.

E. Long-Term Obligation

The following is a summary of long-term obligation transactions of the Township for the year ended June 30, 2020:

| | <u>GOVERNMENTAL ACTIVITIES</u> | | <u>BUSINESS-TYPE ACTIVITIES</u> | | | <u>TOTAL</u> |
|--------------------------|--------------------------------|--------------------|---------------------------------|-----------------|------------------|--------------------|
| | <u>GENERAL</u> | <u>COMPENSATED</u> | <u>GENERAL</u> | <u>CONTRACT</u> | <u>BOND</u> | <u>LONG-TERM</u> |
| | <u>OBLIGATION</u> | <u>ABSENCES</u> | <u>OBLIGATION</u> | <u>PAYABLE</u> | <u>PREMIUM</u> | <u>OBLIGATIONS</u> |
| | <u>BONDS</u> | | <u>BONDS</u> | | | |
| Balance at July 1, 2019 | \$ 810,000 | \$ 1,500 | \$ 316,061 | \$ 1,811 | \$ 22,144 | \$ 1,151,516 |
| Additions | 0 | 0 | 0 | 0 | 0 | 0 |
| Deletions | (55,000) | (1,500) | (103,401) | (1,811) | (7,382) | (169,094) |
| Balance at June 30, 2020 | <u>\$ 755,000</u> | <u>\$ 0</u> | <u>\$ 212,660</u> | <u>\$ 0</u> | <u>\$ 14,762</u> | <u>\$ 982,422</u> |
| Due within one year | <u>\$ 55,000</u> | <u>\$ 0</u> | <u>\$ 105,402</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 160,402</u> |

Obligations payable at June 30, 2020, is comprised of the following:

General Obligation Bonds

Michigan Transportation Fund Limited Tax Bonds 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 \$55,000 to \$75,000 with interest of 0.65% to 3.50%; Date of maturity is scheduled for September 1, 2030.

\$ 755,000

2019 Traverse City Wastewater Treatment Plant - Upgrade Refunding (Business-Type Activities)

\$316,061 issued in 2019, due in annual installments ranging from \$105,402 to \$107,258 with interest of 2.36%. Date of maturity is scheduled for April 2022.

212,660

\$ 967,660

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

The above business-type activities contractual obligations to Grand Traverse County (the "County") are the result of the County issuance of bonds on the Township's behalf. The Township has pledged substantially all revenue of the water and sewer fund, net of operating expenses, to repay the obligations; in addition, it has pledged to raise property taxes, to the extent permitted by law, if necessary to fund the obligation to repay the County. Proceeds from the County bonds provided financing for the construction of the sewer facilities and assets. All agreements provide for the Township to use, operate, and maintain the systems, at its own expense, subject to the terms and conditions of the agreement.

The annual requirements to amortize these obligations outstanding as of June 30, 2020, including interest payments of \$141,599 are as follows:

| | Governmental Activities | | | Business-type Activities | | |
|-----------|-------------------------|------------|------------|--------------------------|----------|------------|
| | Principal | Interest | Total | Principal | Interest | Total |
| 2021 | \$ 55,000 | \$ 20,637 | \$ 75,637 | \$ 105,402 | \$ 5,019 | \$ 110,421 |
| 2022 | 65,000 | 19,489 | 84,489 | 107,258 | 2,531 | 109,789 |
| 2023 | 65,000 | 18,075 | 83,075 | 0 | 0 | 0 |
| 2024 | 65,000 | 16,532 | 81,532 | 0 | 0 | 0 |
| 2025 | 70,000 | 14,808 | 84,808 | 0 | 0 | 0 |
| 2026-2030 | 360,000 | 43,195 | 403,195 | 0 | 0 | 0 |
| 2031 | 75,000 | 1,313 | 76,313 | 0 | 0 | 0 |
| Total | \$ 755,000 | \$ 134,049 | \$ 889,049 | \$ 212,660 | \$ 7,550 | \$ 220,210 |

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 with a minimum age of 21. 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, 2020, the Township contributed \$21,735 to the plan, while employees made voluntary contributions of \$4,944. The Township board has the authority to amend or terminate the plan. There are no outstanding payables to the plan as of June 30, 2020.

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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.

Septage Treatment Facility

The Township is a participant in the Septage Treatment Facility. Being a participant requires the Township to contribute funding to the planning of a new facility. As of June 30, 2020, the total cost of the project has not been estimated and no expenditures have been made.

D. Commitments

Prior to June 30, 2020, the Township approved to spend resources on sewage and sanitary system improvements costing approximately \$130,000.

E. Subsequent Events

After fiscal year-end, the Township approved the following:

- Signs for the cemetery in the amount of \$11,500
- Township share of remodel and repairs for the Metro Emergency Services Authority in the amount of \$75,000
- Agreement with the Michigan Department of Natural Resources to develop and construct the Nakwema Trailway. Per the agreement, the estimated cost of the trailway is \$983,400 of which the Township will be responsible for \$75,000 with the difference coming from various state and local grants.

No adjustments were made to the financial statements as a result of these subsequent events.

F. 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, 2020

G. 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 \$44,150 to the company for their assessing services.

NOTE 5 – NEW ACCOUNTING STANDARD

For the year ended June 30, 2020, the Township implemented GASB Statement No. 84, Fiduciary Activities. Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, was issued by the GASB in January 2017. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities for all state and local governments. The focus on the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Townships with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position.

The restatement of the beginning of the year fund balances and net position is as follows:

| | <u>Net Position</u> <u>Custodial</u> <u>Funds</u> |
|---|---|
| Net Position as of July 1, 2019, as previously stated | \$ 0 |
| Adjustment Related to Adoption of GASB Statement 84 | |
| Activities previously reported as fiduciary liabilities become fiduciary net position | <u>5,600</u> |
| Net Position as of July 1, 2019, as restated | <u><u>\$ 5,600</u></u> |

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
MAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2020

| | GENERAL FUND | | | FIRE FUND | | | FARM LAND PRESERVATION FUND | | | POLICE PROTECTION FUND | | |
|--|--------------------|-----------------|--------------|--------------------|-----------------|------------|-----------------------------|-----------------|--------------|------------------------|-----------------|-----------|
| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL |
| REVENUES | | | | | | | | | | | | |
| Property Taxes | \$ 364,610 | \$ 364,610 | \$ 377,975 | \$ 895,839 | \$ 895,839 | \$ 932,897 | \$ 260,779 | \$ 260,779 | \$ 258,024 | \$ 54,126 | \$ 54,126 | \$ 25,199 |
| Licenses and Permits | 87,900 | 87,900 | 88,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 311,196 | 0 | 0 | 0 |
| State Grants | 388,364 | 388,364 | 387,212 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 51,275 | 51,275 | 54,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest and Rents | 3,080 | 3,080 | 3,194 | 0 | 0 | 0 | 600 | 600 | 1,841 | 0 | 0 | 0 |
| Other Revenues | 30,200 | 30,200 | 33,279 | 0 | 0 | 0 | 2,000 | 2,000 | 0 | 18,300 | 18,300 | 0 |
| Total Revenues | 925,429 | 925,429 | 945,043 | 895,839 | 895,839 | 932,897 | 263,379 | 263,379 | 571,061 | 72,426 | 72,426 | 25,199 |
| EXPENDITURES | | | | | | | | | | | | |
| General Government | | | | | | | | | | | | |
| Township Board | 152,872 | 152,872 | 142,474 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Supervisor | 54,200 | 63,200 | 57,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Election | 14,250 | 14,250 | 11,242 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Assessor | 58,250 | 58,250 | 54,852 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Clerk | 92,019 | 92,019 | 88,420 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Board of Review | 1,016 | 1,016 | 550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Treasurer | 76,302 | 76,302 | 73,059 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Building and Grounds | 98,210 | 98,210 | 86,220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Safety | | | | | | | | | | | | |
| Police | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 81,800 | 83,800 | 83,745 |
| Fire Protection | 0 | 0 | 0 | 778,000 | 822,341 | 822,341 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ambulance | 0 | 0 | 0 | 106,425 | 106,425 | 108,027 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Works | | | | | | | | | | | | |
| Roads, Streets, and Bridges | 5,000 | 5,000 | 5,964 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Street Lighting | 12,000 | 12,000 | 10,157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Community and Economic Development | | | | | | | | | | | | |
| Planning and Zoning | 184,110 | 184,110 | 124,605 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Farmland Preservation | 0 | 0 | 0 | 0 | 0 | 0 | 264,950 | 264,950 | 520,446 | 0 | 0 | 0 |
| Recreation and Culture | | | | | | | | | | | | |
| Parks and Recreation | 94,015 | 94,015 | 86,871 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 13,900 | 13,900 | 6,944 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contingency | 65,000 | 56,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 921,144 | 921,144 | 748,388 | 884,425 | 928,766 | 930,368 | 264,950 | 264,950 | 520,446 | 81,800 | 83,800 | 83,745 |
| Excess (Deficiency) of Revenues Over Expenditures | 4,285 | 4,285 | 196,655 | 11,414 | (32,927) | 2,529 | (1,571) | (1,571) | 50,615 | (9,374) | (11,374) | (58,546) |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | | | |
| Transfers In (Out) | 0 | 454 | (1,546) | 0 | 0 | 0 | 0 | 0 | 0 | 9,500 | 22,914 | 24,914 |
| Net Change in Fund Balance | 4,285 | 4,739 | 195,109 | 11,414 | (32,927) | 2,529 | (1,571) | (1,571) | 50,615 | 126 | 11,540 | (33,632) |
| FUND BALANCE - Beginning of Year | 1,484,528 | 1,484,528 | 1,484,528 | 61,643 | 61,643 | 61,643 | 1,011,809 | 1,011,809 | 1,011,809 | 33,714 | 33,714 | 33,714 |
| FUND BALANCE - End of Year | \$ 1,488,813 | \$ 1,489,267 | \$ 1,679,637 | \$ 73,057 | \$ 28,716 | \$ 64,172 | \$ 1,010,238 | \$ 1,010,238 | \$ 1,062,424 | \$ 33,840 | \$ 45,254 | \$ 82 |

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUND TYPES

JUNE 30, 2020

| | SPECIAL REVENUE FUNDS | | | | CAPITAL PROJECTS FUND | |
|---|-----------------------|----------------|-----------------------------------|---------------|---|---------------|
| | CEMETERY FUND | LIQUOR FUND | SHORELINE PRESERVATION FUND | PARK FUND | BAYSIDE PARK CAPITAL PROJECT FUND | TOTALS |
| <u>ASSETS</u> | | | | | | |
| Cash | \$ 15,649 | \$ 804 | \$ 1,387 | \$ 14,647 | \$ 0 | \$ 32,487 |
| Accounts Receivable | 500 | 0 | 0 | 0 | 0 | 500 |
| TOTAL ASSETS | \$ 16,149 | \$ 804 | \$ 1,387 | \$ 14,647 | \$ 0 | \$ 32,987 |
| <u>LIABILITIES AND FUND BALANCE</u> | | | | | | |
| <u>LIABILITIES</u> | | | | | | |
| Accounts Payable | \$ 1,225 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,225 |
| <u>FUND BALANCE</u> | | | | | | |
| Restricted for Specific Purposes | 0 | 804 | 0 | 0 | 0 | 804 |
| Committed for Specific Purposes | 14,924 | 0 | 1,387 | 14,647 | 0 | 30,958 |
| Total Fund Balance | 14,924 | 804 | 1,387 | 14,647 | 0 | 31,762 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 16,149 | \$ 804 | \$ 1,387 | \$ 14,647 | \$ 0 | \$ 32,987 |

ACME TOWNSHIP, GRAND TRAVERSE COUNTY
WILLIAMSBURG, MICHIGAN

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

YEAR ENDED JUNE 30, 2020

| | SPECIAL REVENUE FUNDS | | | | CAPITAL PROJECTS FUND | |
|---|-----------------------|----------------|----------------------|--------------|------------------------------|-----------|
| | SHORELINE | | | | BAYSIDE | |
| | CEMETERY FUND | LIQUOR FUND | PRESERVATION FUND | PARK FUND | PARK CAPITAL PROJECT FUND | TOTALS |
| <u>REVENUES</u> | | | | | | |
| State Grants | \$ 0 | \$ 11,446 | \$ 0 | \$ 0 | \$ 0 | \$ 11,446 |
| Charges for Services | 6,275 | 0 | 0 | 0 | 0 | 6,275 |
| Interest and Rents | 0 | 2 | 3 | 0 | 0 | 5 |
| Other Revenues | 0 | 0 | 0 | 10,122 | 0 | 10,122 |
| Total Revenues | 6,275 | 11,448 | 3 | 10,122 | 0 | 27,848 |
| <u>EXPENDITURES</u> | | | | | | |
| Public Works | 7,074 | 0 | 0 | 0 | 0 | 7,074 |
| Recreation and Culture | 0 | 0 | 0 | 9,733 | 385 | 10,118 |
| Total Expenditures | 7,074 | 0 | 0 | 9,733 | 385 | 17,192 |
| Excess of Revenues Over (Under) Expenditures | (799) | 11,448 | 3 | 389 | (385) | 10,656 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | | |
| Transfers In (Out) | 0 | (22,914) | 0 | 0 | (20,454) | (43,368) |
| Net Change in Fund Balance | (799) | (11,466) | 3 | 389 | (20,839) | (32,712) |
| <u>FUND BALANCE</u> - Beginning of Year | 15,723 | 12,270 | 1,384 | 14,258 | 20,839 | 64,474 |
| <u>FUND BALANCE</u> - End of Year | \$ 14,924 | \$ 804 | \$ 1,387 | \$ 14,647 | \$ 0 | \$ 31,762 |

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Baird, Cotter & Bishop, P.C.

SERVING YOUR PAST, PRESENT & FUTURE

CERTIFIED PUBLIC ACCOUNTANTS

134 WEST HARRIS STREET CADILLAC, MICHIGAN 49601 PHONE: (231) 775-9789 FAX: (231) 775-9749
www.bcbcpa.com

October 7, 2020

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, 2020. 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 September 9, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Acme Township are described in Note 1 to the financial statements. During the fiscal year, Acme Township adopted GASB Statement No. 84 Fiduciary Activities, which requires changes to how the fiduciary fund is reported. An additional statement was added to the audit report in order to meet the requirements set forth by the new standard. The application of existing policies was not changed during 2019-2020. 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 7, 2020.

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, 2020, we noted the following items which we feel deserve comment:

Condition of Accounting Records

We would like to thank the accounting personnel for their efforts in accumulating the information needed for our audit.

Budgeting

State law requires governments to amend its budget as soon as it becomes apparent that an overage will occur. Various funds had expenditures that exceeded budgeted appropriations during the

fiscal year. We recommend the Township monitor the budgets closely and amend appropriations when appropriate.

Capitalization Policy

We were unable to locate the Township's capitalization policy while performing the audit. The Township is required to adopt a capitalization policy. If the Township does not have a capitalization policy, the Board needs to adopt one and note it in the minutes. A sample policy has been provided to the Township Clerk.

Committed Fund Balances in the General Fund

We recommend at least on an annual basis prior to June 30th, the Township evaluate what they have in committed funds for various projects, future planning, etc. within the General Fund's total fund balance. It was noted during the audit that most of the committed fund balances in the General Fund have not changed in several years.

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

Restriction on Use

This information is intended solely for the 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.

BAIRD, COTTER AND BISHOP, P.C.

Baird, Cotter & Bishop, P.C.



Baird, Cotter & Bishop, P.C.

SERVING YOUR PAST, PRESENT & FUTURE

CERTIFIED PUBLIC ACCOUNTANTS

134 WEST HARRIS STREET CADILLAC, MICHIGAN 49601 PHONE: (231) 775-9789 FAX: (231) 775-9749
www.bcbcpa.com

October 7, 2020

**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 as of and for the year ended June 30, 2020, 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 7, 2020.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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.

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

Acme Township's response to the findings identified in our audit is described above. Acme Township's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

BAIRD, COTTER AND BISHOP, P.C.

Baird, Cotter & Bishop, P.C.

Fractile Response Times

Company IS NORTH FLIGHT INC; AND Trip Date IS BETWEEN 09/01/2020 AND 09/30/2020; AND Call Types IS Prehospital; AND Initial Priorities IS P - 1, Lights and Sirens; AND Response Zone IS ACME TWSP-28

| Response Time Minutes | Call Count | Cumulative Call Count | Percentage of Total Calls | Cumulative Percentage |
|--------------------------|------------|--------------------------|------------------------------|--------------------------|
| 00:00 - 00:59 | 1 | 1 | 6.00% | 6% |
| 01:00 - 01:59 | 2 | 3 | 13.00% | 19% |
| 03:00 - 03:59 | 3 | 6 | 19.00% | 38% |
| 04:00 - 04:59 | 1 | 7 | 6.00% | 44% |
| 05:00 - 05:59 | 1 | 8 | 6.00% | 50% |
| 08:00 - 08:59 | 3 | 11 | 19.00% | 69% |
| 11:00 - 11:59 | 2 | 13 | 13.00% | 81% |
| 13:00 - 13:59 | 1 | 14 | 6.00% | 88% |
| 17:00 - 17:59 | 1 | 15 | 6.00% | 94% |
| 20:00 - 20:59 | 1 | 16 | 6.00% | 100% |

Total Calls: 16

Fractile Response Times

Company IS NORTH FLIGHT INC; AND Trip Date IS BETWEEN 09/01/2020 AND 09/30/2020; AND Call Types IS Prehospital; AND Initial Priorities IS Non-Emergent OR P - 2 OR P - 3, No Lights or Sirens OR P-1, Downgrade no Light/Siren OR P-3, Upgrade to ...

| Response Time Minutes | Call Count | Cumulative Call Count | Percentage of Total Calls | Cumulative Percentage |
|--------------------------|------------|--------------------------|------------------------------|--------------------------|
| 02:00 - 02:59 | 3 | 3 | 21.00% | 21% |
| 04:00 - 04:59 | 2 | 5 | 14.00% | 36% |
| 05:00 - 05:59 | 2 | 7 | 14.00% | 50% |
| 06:00 - 06:59 | 3 | 10 | 21.00% | 71% |
| 11:00 - 11:59 | 1 | 11 | 7.00% | 79% |
| 14:00 - 14:59 | 1 | 12 | 7.00% | 86% |
| 16:00 - 16:59 | 1 | 13 | 7.00% | 93% |
| 17:00 - 17:59 | 1 | 14 | 7.00% | 100% |

Total Calls: 14

Fractile Response Times

Company IS NORTH FLIGHT INC; AND Trip Date IS BETWEEN 09/01/2020 AND 09/30/2020; AND PickUp Times IS BETWEEN 07:00 AND 23:00; AND Call Types IS Prehospital; AND Initial Priorities IS P - 1, Lights and Sirens; AND Response Zone IS ACME TWSP-28

| Response Time Minutes | Call Count | Cumulative Call Count | Percentage of Total Calls | Cumulative Percentage |
|--------------------------|------------|--------------------------|------------------------------|--------------------------|
| 00:00 - 00:59 | 1 | 1 | 8.00% | 8% |
| 01:00 - 01:59 | 2 | 3 | 15.00% | 23% |
| 03:00 - 03:59 | 3 | 6 | 23.00% | 46% |
| 04:00 - 04:59 | 1 | 7 | 8.00% | 54% |
| 05:00 - 05:59 | 1 | 8 | 8.00% | 62% |
| 08:00 - 08:59 | 1 | 9 | 8.00% | 69% |
| 11:00 - 11:59 | 1 | 10 | 8.00% | 77% |
| 13:00 - 13:59 | 1 | 11 | 8.00% | 85% |
| 17:00 - 17:59 | 1 | 12 | 8.00% | 92% |
| 20:00 - 20:59 | 1 | 13 | 8.00% | 100% |

Total Calls: 13

Fractile Response Times

Company IS NORTH FLIGHT INC; AND Trip Date IS BETWEEN 09/01/2020 AND 09/30/2020; AND PickUp Times IS BETWEEN 23:01 AND 23:59 OR BETEEN 00:00 AND 06:59; AND Call Types IS Prehospital; AND Initial Priorities IS P - 1, Lights and Sirens; AND Res...

| Response Time Minutes | Call Count | Cumulative Call Count | Percentage of Total Calls | Cumulative Percentage |
|--------------------------|------------|--------------------------|------------------------------|--------------------------|
| 08:00 - 08:59 | 2 | 2 | 67.00% | 67% |
| 11:00 - 11:59 | 1 | 3 | 33.00% | 100% |
| Total Calls: | | 3 | | |

Fractile Response Times

Company IS NORTH FLIGHT INC; AND Trip Date IS BETWEEN 09/01/2020 AND 09/30/2020; AND PickUp Times IS BETWEEN 07:00 AND 23:00; AND Call Types IS Prehospital; AND Initial Priorities IS Non-Emergent OR P - 2 OR P - 3, No Lights or Sirens OR P-1,...

| Response Time Minutes | Call Count | Cumulative Call Count | Percentage of Total Calls | Cumulative Percentage |
|--------------------------|------------|--------------------------|------------------------------|--------------------------|
| 02:00 - 02:59 | 3 | 3 | 27.00% | 27% |
| 04:00 - 04:59 | 2 | 5 | 18.00% | 45% |
| 05:00 - 05:59 | 2 | 7 | 18.00% | 64% |
| 06:00 - 06:59 | 3 | 10 | 27.00% | 91% |
| 17:00 - 17:59 | 1 | 11 | 9.00% | 100% |
| Total Calls: | 11 | | | |

Fractile Response Times

Company IS NORTH FLIGHT INC; AND Trip Date IS BETWEEN 09/01/2020 AND 09/30/2020; AND PickUp Times IS BETWEEN 23:01 AND 23:59 OR BETEEN 00:00 AND 06:59; AND Call Types IS Prehospital; AND Initial Priorities IS Non-Emergent OR P - 2 OR P - 3, N...

| Response Time Minutes | Call Count | Cumulative Call Count | Percentage of Total Calls | Cumulative Percentage |
|--------------------------|------------|--------------------------|------------------------------|--------------------------|
| <i>11:00 - 11:59</i> | 1 | 1 | 33.00% | 33% |
| <i>14:00 - 14:59</i> | 1 | 2 | 33.00% | 67% |
| <i>16:00 - 16:59</i> | 1 | 3 | 33.00% | 100% |
| Total Calls: | 3 | | | |



RecycleSmart

WWW.RECYCLESMAART.INFO

October 2020

All 2020 HHW Events have been completed



Great job residents of Grand Traverse County!
Because of your efforts we were able to reuse, recycle or properly dispose of
98,502 pounds of Household Hazardous Waste and almost 60,000 pounds of Scrap Tires at our special collection events in 2020.

HHW Event Dates for 2021

([Sign up](#) will be available online approximately one month before each event.) Appointments are required

Thursday, April 15th

Thursday, May 13th

Thursday, June 17th

Thursday, August 12th

Thursday, September 16th

Saturday, October 16th

What Can I Bring to a Household Hazardous Waste Event?

[Click Here.](#)



Grand Traverse County RecycleSmart

Play Now!

About

\$10 TV Recycling

The Grand Traverse County RecycleSmart program is happy to announce that beginning October 1st, [Bay Area Recycling for Charities \(BARC\)](#) will be accepting your old TVs and Computer monitors, to be fully recycled, for just \$10 each. This program is for Grand Traverse County Residents only and is limited to 1 TV per household up to 500 TVs total. You must have proof of residency to get this great deal. For more information call BARC at 231-632-2272 or visit their website [here](#).



Recycle right or lose it.

Illegal dumping at the Recycling Sites in Grand Traverse County will no longer be tolerated. **Violators will be prosecuted.** Please spread the word. Items must never be left on the ground. If the sites continue to be misused, not only will the abusers be held accountable but we run the risk of losing these great assets to our community. To learn more about what can and can't be recycled, please visit the link below.



Recycling Drop-Off Site Closure

Due to the excessive misuse and illegal dumping that has occurred at the Recycling Drop-off Site located at 3770 Blair Townhall Rd. in Grawn, the site has been permanently closed. [Read on....](#)



The Keystone Brush Site is now accepting **Credit Cards as a form of payment.**

Please note that the site is closed on all major holidays and for severe weather conditions.

Brush Site information and hours of operation can be found by clicking [here](#).



KNOW IT BEFORE YOU THROW IT!



EGL

MICHIGAN DEPARTMENT OF
ENVIRONMENT, GREAT LAKES, AND ENERGY

Looking for the latest episodes of the very popular 9&10 News TV series "Talking Trash"? Look no further. Click this [LINK](#) and you will be whisked away to the glorious land of responsible recycling!

**Have questions about where to
recycle an item?**

**Click on the Take it Back Logo
and you will be magically
transported to the Take it Back
Directory!**

If you are unable to find a solution on the



directory, please contact the Resource Recovery Department and we'll be sure to help you out!



Smoke Alarm Drop Off Program

The GTC Resource Recovery Department and the Grand Traverse Metro Fire Department have teamed up to bring GTC residents a Smoke Alarm Drop Off program.

You may now bring your old smoke alarms to either the [Grand Traverse Metro Fire Administration at 897 Parsons Rd. in Traverse City](#) or the [Grand Traverse Metro Fire Station #11 at 3000 Albany Dr. in Traverse City](#) during their normal hours of operation.

The drop off containers are located just inside the main entry doors. It is recommended that smoke alarms be tested monthly, the batteries replaced bi-annually and whole units replaced every 10 years. Batteries can be brought to any of the 9 drop off locations (listed below) around GTC. Please contact the Resource Recovery Department if you have any questions.

Drop Off Battery Recycling

Some sites may be closed or have altered hours at this time.

Thank you for understanding

**BE SURE TO TAPE ALL YOUR BATTERY TERMINALS
(CLEAR MASKING TAPE PLEASE)**

Batteries from Grand Traverse County residents are accepted at any of the battery drop off locations. Batteries from commercial businesses or nonresidents are not accepted. Businesses may bring batteries to the Household Hazardous Waste Collection events.

Battery drop off boxes are at the following locations:

| Building / Location | Address |
|--|---|
| Acme Township Hall | 6042 Acme Road Williamsburg, MI 49690 |
| Blair Township Hall | 2121 County Road 633 Grawn, MI 49637 |
| City of Traverse City / Grand Traverse County Building | 400 Boardman Avenue Traverse City, MI 49684 |
| Civic Center | 1213 W Civic Center Drive Traverse City, MI 49686 |
| Fife Lake True Value | 119 East Lake Street Fife Lake, Mi. 49633 |
| Grand Traverse County Public Service Building | 2650 LaFranier Road Traverse City, MI 49686 |
| Metro Emergency Services Building | 897 Parson Road Traverse City, MI 49686 |

| | |
|-------------------------------|---|
| Traverse City Fire Department | 500 W Front Street Traverse City, MI 49684 |
| Whitewater Township Hall | 5777 Vinton Road Williamsburg, MI 49690 |



Watch this short video on battery recycling.

[231-941-5555](tel:231-941-5555) | recyclesmart@grandtraverse.org | www.recyclesmart.info

11/05/2020 11:37 AM
User: CATHY DYE
DB: ACME TOWNSHIP

CHECK DISBURSEMENT REPORT FOR ACME TOWNSHIP
CHECK DATE FROM 10/07/2020 - 11/05/2020
Banks: CHASE, FARM, PARKS, SEWER

Pre paid
A/P

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| Check Date | Bank | Check # | Payee | Description | GL # | Amount |
|------------|------|---------|---------------------------------|--------------------------------------|---------------------|--------------|
| 10/12/2020 | CHAS | 25944 | AMERICAN WASTE | REPAIRS & MAINT-6042 ACME RD | 101-265-930.000 | 55.00 |
| | | 25944 | | REPAIRS & MAINT | 101-750-930.000 | 360.00 |
| | | | | | | <hr/> 415.00 |
| 10/12/2020 | CHAS | 25945 | BECKETT & RAEDER | PLANNING CONSULTANT | 101-410-803.001 | 705.00 |
| 10/12/2020 | CHAS | 25946 | BECKETT & RAEDER | ENGINEERING SERVICES | 101-101-803.003-097 | 2,181.50 |
| 10/12/2020 | CHAS | 25947 | CHERRYLAND RURAL ELECTRIC | ELECTRIC UTILITIES TOWNHALL/SAYLER P | 101-265-920.000 | 19.50 |
| | | 25947 | | ELECTRIC UTILITIES TOWNHALL/ YUBA CE | 101-265-920.000 | 43.20 |
| | | 25947 | | ELECTRIC UTILITIES TOWNHALL/SAYLERPK | 101-265-920.000 | 43.20 |
| | | 25947 | | STREET LIGHTS/YUBA PK RD & US 31 N | 101-265-921.000 | 20.96 |
| | | 25947 | | STREET LIGHTS/PEACEFUL VAL.NEAR 7791 | 101-265-921.000 | 11.53 |
| | | 25947 | | STREET LIGHTS/US 31 N-11 LIGHTS | 101-265-921.000 | 151.63 |
| | | 25947 | | STREET LIGHTS/SAYLOR PK | 101-265-921.000 | 10.43 |
| | | 25947 | | STREET LIGHTS/BAY VALLEY ST LITE | 101-265-921.000 | 10.23 |
| | | 25947 | | STREET LIGHTS/5 MILE NEAR ADD 4782 | 101-265-921.000 | 10.43 |
| | | 25947 | | STREET LIGHTS/BUNKER HILL AND WHITE | 101-265-921.000 | 18.87 |
| | | 25947 | | STREET LIGHTS/FIVE MILE & HOLIDAY HL | 101-265-921.000 | 20.86 |
| | | 25947 | | STREET LIGHTS/YUBA HERITAGE | 101-265-921.000 | 10.23 |
| | | 25947 | | STREET LIGHTS/ HOLIDAY RD/HOLIDAY PI | 101-265-921.000 | 71.48 |
| | | | | | | <hr/> 442.55 |
| 10/12/2020 | CHAS | 25948 | CONSUMERS ENERGY | STREET LIGHTS | 101-265-921.000 | 545.26 |
| 10/12/2020 | CHAS | 25949 | CULLIGAN WATER, MCCARDEL | REPAIRS & MAINT | 101-265-930.000 | 14.75 |
| 10/12/2020 | CHAS | 25950 | DROGT EXCAVATING, INC | REPAIRS & MAINT | 101-750-930.000 | 220.00 |
| 10/12/2020 | CHAS | 25951 | ELECTION SYSTEMS & SOFTWARE | SUPPLIES & POSTAGE | 101-191-726.000 | 125.15 |
| 10/12/2020 | CHAS | 25952 | GINOP SALES | REPAIRS & MAINT | 101-750-930.000 | 81.81 |
| 10/12/2020 | CHAS | 25953 | GRAND TRAVERSE COUNTY -DPW | SEWER TOWNSHIP HALL | 101-265-923.000 | 60.00 |
| 10/12/2020 | CHAS | 25954 | GRD TRAV COUNTY ROAD COMM | GT COUNTY ROAD COMMISION | 101-000-998.000 | 1,000.00 |
| 10/12/2020 | CHAS | 25955 | INTEGRITY BUSINESS SOLUTIONS | SUPPLIES & POSTAGE | 101-191-726.000 | 78.32 |
| | | 25955 | | SUPPLIES & POSTAGE | 101-265-726.000 | 84.22 |
| | | | | | | <hr/> 162.54 |
| 10/12/2020 | CHAS | 25956 | MICHIGAN CHAMBER SERVICES INC | SUPPLIES & POSTAGE | 101-265-726.000 | 37.50 |
| 10/12/2020 | CHAS | 25957 | MORTON PROPERTY MAINTENANCE, LL | REPAIRS & MAINT | 101-750-930.000 | 1,580.00 |
| 10/12/2020 | CHAS | 25958 | PETTY CASH | POSTAGE FOR PASSPORTS | 101-000-465.001 | 136.40 |
| | | 25958 | | SUPPLIES & POSTAGE | 101-101-726.000 | 9.42 |
| | | | | | | <hr/> 145.82 |
| 10/12/2020 | CHAS | 25959 | SHELL OIL COMPANY | REPAIRS & MAINT | 101-750-930.000 | 120.44 |

| Check Date | Bank | Check # | Payee | Description | GL # | Amount |
|------------|------|---------|---------------------------------|--------------------------------------|---------------------|----------------|
| 10/12/2020 | CHAS | 25960 | TRAVERSE CITY RECORD EAGLE | PUBLICATIONS | 101-101-900.000 | 141.45 |
| | | 25960 | | PLANNING & CONSULTANT T & A | 101-410-803.005-114 | 138.20 |
| | | 25960 | | PUBLICATIONS | 101-410-900.000 | 101.85 |
| | | | | | | <hr/> 381.50 |
| 10/12/2020 | SEWE | 348 | GRAND TRAVERSE COUNTY | INTEREST on BONDS | 590-000-995.001 | 2,480.11 |
| 10/21/2020 | FARM | 203 | SONDEE, RACINE & DOREN, P.L.C. | ATTORNEY SERVICES | 225-000-802.002 | 270.00 |
| 10/21/2020 | CHAS | 25961 | A & D ASSESSING | ASSESSING CONTRACT SERVICES | 101-209-803.002 | 3,789.58 |
| 10/21/2020 | CHAS | 25962 | APPLIED IMAGE | REPAIRS & MAINT | 101-265-930.000 | 300.73 |
| 10/21/2020 | CHAS | 25963 | CHARTER COMMUNICATIONS/SPECTRUM | CABLE INTERNET SERVICES | 101-265-851.000 | 357.82 |
| 10/21/2020 | CHAS | 25964 | CHASE CARD SERVICES | SOFTWARE SUPPORT & PROCESSIN | 101-101-804.000 | 15.89 |
| | | 25964 | | EDUCATION/TRAINING/CONVENTION | 101-410-958.000 | 71.33 |
| | | 25964 | | REPAIRS & MAINT | 101-750-930.000 | 352.51 |
| | | | | | | <hr/> 439.73 |
| 10/21/2020 | CHAS | 25965 | CONSUMERS ENERGY | ELECTRIC UTILITIES TOWNHALL-6042 ACM | 101-265-920.000 | 818.22 |
| | | 25965 | | ELECTRIC UTILITIES TOWNHALL-5875 US | 101-265-920.000 | 43.39 |
| | | 25965 | | ELECTRIC UTILITIES TOWNHALL-5827 US | 101-265-920.000 | 48.75 |
| | | | | | | <hr/> 910.36 |
| 10/21/2020 | CHAS | 25966 | GRAND TRAVERSE COUNTY | COMMUNITY POLICING CONTRACT | 207-000-802.000 | 7,073.07 |
| 10/21/2020 | CHAS | 25967 | GRAND TRAVERSE METRO ESA | CONTRACTED EMPLOYEE SERVICES | 206-000-802.004 | 8,433.21 |
| 10/21/2020 | CHAS | 25968 | INTEGRITY BUSINESS SOLUTIONS | SUPPLIES & POSTAGE | 101-191-726.000 | 43.47 |
| 10/21/2020 | CHAS | 25969 | QUADIENT FINANCE USA, INC | SUPPLIES & POSTAGE | 101-101-726.000 | 9.70 |
| | | 25969 | | SUPPLIES & POSTAGE | 101-191-726.000 | 1,108.74 |
| | | 25969 | | SUPPLIES & POSTAGE | 101-215-726.000 | 20.06 |
| | | 25969 | | SUPPLIES & POSTAGE | 101-253-726.000 | 50.00 |
| | | 25969 | | SUPPLIES & POSTAGE | 101-410-726.000 | 16.50 |
| | | | | | | <hr/> 1,205.00 |
| 10/21/2020 | CHAS | 25970 | RELIANCE STANDARD | INSURANCE | 101-101-910.000 | 182.12 |
| 10/21/2020 | CHAS | 25971 | SONDEE, RACINE & DOREN, P.L.C. | ATTORNEY SERVICES LITIGATION | 101-101-802.001 | 885.00 |
| | | 25971 | | ATTORNEY SERVICES | 101-101-802.002 | 300.00 |
| | | 25971 | | ATTORNEY SERVICES | 101-410-802.002 | 1,200.00 |
| | | | | | | <hr/> 2,385.00 |
| 10/21/2020 | CHAS | 25972 | SOS ANALYTICAL | REPAIRS & MAINT | 101-265-930.000 | 100.00 |
| 10/21/2020 | CHAS | 25973 | TRAVERSE OUTDOOR | REPAIRS & MAINT | 101-750-930.000 | 107.00 |
| 10/21/2020 | SEWE | 349 | GRAND TRAVERSE COUNTY | OPERATING & MAINT EXP | 590-000-956.001 | 18,339.16 |

11/05/2020 11:37 AM
 User: CATHY DYE
 DB: ACME TOWNSHIP

CHECK DISBURSEMENT REPORT FOR ACME TOWNSHIP
 CHECK DATE FROM 10/07/2020 - 11/05/2020
 Banks: CHASE, FARM, PARKS, SEWER

Page 3/4

| Check Date | Bank | Check # | Payee | Description | GL # | Amount |
|------------|------|---------|--------------------------------|--------------------------------------|---------------------|------------------|
| | | 349 | | HOCH ROAD #697 EXP | 590-000-956.003 | 30.07 |
| | | 349 | | OPERATING & MAINT EXP | 591-550-956.001 | 553.89 |
| | | | | | | <u>18,923.12</u> |
| 11/05/2020 | CHAS | 25974 | ACE HARDWARE | SUPPLIES & POSTAGE | 101-191-726.000 | 9.99 |
| | | 25974 | | REPAIRS & MAINT | 101-750-930.000 | 51.65 |
| | | | | | | <u>61.64</u> |
| 11/05/2020 | CHAS | 25975 | BECKETT & RAEDER | PLANNING CONSULTANT | 101-410-803.001 | 2,250.00 |
| | | 25975 | | PLANNING & CONSULTANT T & A | 101-410-803.005-114 | 200.00 |
| | | | | | | <u>2,450.00</u> |
| 11/05/2020 | CHAS | 25976 | CHERRYLAND RURAL ELECTRIC | ELECTRIC UTILITIES TOWNHALL/SAYLER P | 101-265-920.000 | 19.50 |
| | | 25976 | | ELECTRIC UTILITIES TOWNHALL/ YUBA CE | 101-265-920.000 | 46.92 |
| | | 25976 | | ELECTRIC UTILITIES TOWNHALL/SAYLERPK | 101-265-920.000 | (232.62) |
| | | 25976 | | STREET LIGHTS/YUBA PK RD & US 31 N | 101-265-921.000 | 20.96 |
| | | 25976 | | STREET LIGHTS/PEACEFUL VAL.NEAR 7791 | 101-265-921.000 | 11.53 |
| | | 25976 | | STREET LIGHTS/US 31 N-11 LIGHTS | 101-265-921.000 | 151.63 |
| | | 25976 | | STREET LIGHTS/SAYLOR PK | 101-265-921.000 | 10.43 |
| | | 25976 | | STREET LIGHTS/BAY VALLEY ST LITE | 101-265-921.000 | 10.23 |
| | | 25976 | | STREET LIGHTS/5 MILE NEAR ADD 4782 | 101-265-921.000 | 10.43 |
| | | 25976 | | STREET LIGHTS/BUNKER HILL AND WHITE | 101-265-921.000 | 18.87 |
| | | 25976 | | STREET LIGHTS/FIVE MILE & HOLIDAY HL | 101-265-921.000 | 20.86 |
| | | 25976 | | STREET LIGHTS/YUBA HERITAGE | 101-265-921.000 | 10.23 |
| | | 25976 | | STREET LIGHTS/ HOLIDAY RD/HOLIDAY PI | 101-265-921.000 | 78.43 |
| | | | | | | <u>177.40</u> |
| 11/05/2020 | CHAS | 25977 | CONSUMERS ENERGY | STREET LIGHTS | 101-265-921.000 | 80.72 |
| 11/05/2020 | CHAS | 25978 | DTE ENERGY | DTE GAS | 101-265-922.000 | 77.76 |
| 11/05/2020 | CHAS | 25979 | GOSLING CZUBAK ENGR | PLANNING & CONSULTANT T & A | 101-410-803.005-114 | 460.00 |
| 11/05/2020 | CHAS | 25980 | GOSLING CZUBAK ENGR | PLANNING & CONSULTANT T & A | 101-410-803.005-114 | 220.00 |
| 11/05/2020 | CHAS | 25981 | GRAND TRAVERSE COUNTY -DPW | SEWER TOWNSHIP HALL | 101-265-923.000 | 60.00 |
| 11/05/2020 | CHAS | 25982 | GRAND TRAVERSE METRO ESA | CONTRACTED EMPLOYEE SERVICES | 206-000-802.004 | 8,433.21 |
| 11/05/2020 | CHAS | 25983 | KWIK PRINT | SUPPLIES & POSTAGE | 101-265-726.000 | 175.02 |
| 11/05/2020 | CHAS | 25984 | NORTHERN MICHIGAN JANITORIAL S | REPAIRS & MAINT | 101-750-930.000 | 101.00 |
| 11/05/2020 | CHAS | 25985 | ROBERT B. WILKINSON | BURIAL FEE PAYMENTS | 209-000-646.000 | 225.00 |
| | | | TOTAL - ALL FUNDS | TOTAL OF 45 CHECKS | | <u>67,740.89</u> |

--- GL TOTALS ---
 101-000-465.001

POSTAGE FOR PASSPORTS

136.40

11/05/2020 11:37 AM
User: CATHY DYE
DB: ACME TOWNSHIP

CHECK DISBURSEMENT REPORT FOR ACME TOWNSHIP
CHECK DATE FROM 10/07/2020 - 11/05/2020
Banks: CHASE, FARM, PARKS, SEWER

Page 4/4

| Check Date | Bank | Check # | Payee | Description | GL # | Amount |
|---------------------|------|---------|-------|--------------------------------|------|-----------|
| 101-000-998.000 | | | | GT COUNTY ROAD COMMISSION TART | | 1,000.00 |
| 101-101-726.000 | | | | SUPPLIES & POSTAGE | | 19.12 |
| 101-101-802.001 | | | | ATTORNEY SERVICES LITIGATION | | 885.00 |
| 101-101-802.002 | | | | ATTORNEY SERVICES | | 300.00 |
| 101-101-803.003-097 | | | | ENGINEERING SERVICES | | 2,181.50 |
| 101-101-804.000 | | | | SOFTWARE SUPPORT & PROCESSIN | | 15.89 |
| 101-101-900.000 | | | | PUBLICATIONS | | 141.45 |
| 101-101-910.000 | | | | INSURANCE | | 182.12 |
| 101-191-726.000 | | | | SUPPLIES & POSTAGE | | 1,365.67 |
| 101-209-803.002 | | | | ASSESSING CONTRACT SERVICES | | 3,789.58 |
| 101-215-726.000 | | | | SUPPLIES & POSTAGE | | 20.06 |
| 101-253-726.000 | | | | SUPPLIES & POSTAGE | | 50.00 |
| 101-265-726.000 | | | | SUPPLIES & POSTAGE | | 296.74 |
| 101-265-851.000 | | | | CABLE INTERNET SERVICES | | 357.82 |
| 101-265-920.000 | | | | ELECTRIC UTILITIES TOWNHALL | | 850.06 |
| 101-265-921.000 | | | | STREET LIGHTS | | 1,306.23 |
| 101-265-922.000 | | | | DTE GAS | | 77.76 |
| 101-265-923.000 | | | | SEWER TOWNSHIP HALL | | 120.00 |
| 101-265-930.000 | | | | REPAIRS & MAINT | | 470.48 |
| 101-410-726.000 | | | | SUPPLIES & POSTAGE | | 16.50 |
| 101-410-802.002 | | | | ATTORNEY SERVICES | | 1,200.00 |
| 101-410-803.001 | | | | PLANNING CONSULTANT | | 2,955.00 |
| 101-410-803.005-114 | | | | PLANNING & CONSULTANT T & A | | 1,018.20 |
| 101-410-900.000 | | | | PUBLICATIONS | | 101.85 |
| 101-410-958.000 | | | | EDUCATION/TRAINING/CONVENTION | | 71.33 |
| 101-750-930.000 | | | | REPAIRS & MAINT | | 2,974.41 |
| 206-000-802.004 | | | | CONTRACTED EMPLOYEE SERVICES | | 16,866.42 |
| 207-000-802.000 | | | | COMMUNITY POLICING CONTRACT | | 7,073.07 |
| 209-000-646.000 | | | | BURIAL FEE PAYMENTS | | 225.00 |
| 225-000-802.002 | | | | ATTORNEY SERVICES | | 270.00 |
| 590-000-956.001 | | | | OPERATING & MAINT EXP | | 18,339.16 |
| 590-000-956.003 | | | | HOCH ROAD #697 EXP | | 30.07 |
| 590-000-995.001 | | | | INTEREST on BONDS | | 2,480.11 |
| 591-550-956.001 | | | | OPERATING & MAINT EXP | | 553.89 |
| | | | | TOTAL | | 67,740.89 |

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

To Be
Approved

| Post Date | Journal | Description | GL Number | DR Amount | CR Amount |
|------------|---------|---|---|----------------|-----------|
| 11/10/2020 | AP | ACME TOWNSHIP STAFF REVIEW T & A POSTAGE T & A Vnd: ACME Invoice: OCT 2020 | Invoice: OCT 2020 Ref#: 10307 (STAFF REVIEW FOR PRISM POWER PARTNERS,) 101-410-803.006-114 101-410-726.001-114 101-000-202.000 | 333.00 9.50 | 342.50 |
| | | Expected Check Run: 11/10/2020 | | 342.50 | 342.50 |
| 11/10/2020 | AP | BAIRD, COTTER & BISHOP, P.C. INTERNAL ACCOUNTANT Vnd: BAIRD Invoice: 65460 | Invoice: 65460 Ref#: 10298 (AUDIT AND FINANCIAL STATEMENTS) 101-101-801.001 101-000-202.000 | 11,100.00 | 11,100.00 |
| | | Expected Check Run: 10/21/2020 | | 11,100.00 | 11,100.00 |
| 11/10/2020 | AP | I.T.RIGHT TWNHALL CAPITAL IMPROVE Vnd: I.T.RIGHT Invoice: 20165470 | Invoice: 20165470 Ref#: 10230 (PC COMPUTERS (2)) 101-970-975.000 101-000-202.000 | 1,560.00 | 1,560.00 |
| | | Expected Check Run: 11/10/2020 | | 1,560.00 | 1,560.00 |
| 11/10/2020 | AP | I.T.RIGHT TWNHALL CAPITAL IMPROVE Vnd: I.T.RIGHT Invoice: 20165470 | Invoice: 20165470 Ref#: 10264 (NOTEBOOK COMPUTERS (4)) 101-970-975.000 101-000-202.000 | 6,851.63 | 6,851.63 |
| | | Expected Check Run: 11/10/2020 | | 6,851.63 | 6,851.63 |
| 11/10/2020 | AP | JODY FISK REIMBURSEMENTS Vnd: JOD Invoice: 10.19.2020 | Invoice: 10.19.2020 Ref#: 10308 (REFUND-REZONING 5990 BATES RD) 101-410-964.000-109 101-000-202.000 | 510.65 | 510.65 |
| | | Expected Check Run: 11/10/2020 | | 510.65 | 510.65 |
| 11/10/2020 | AP | MCKINLEY & KRAMER PROPERTIES REIMBURSEMENTS Vnd: MCKINLEY Invoice: 10.19.2020 | Invoice: 10.19.2020 Ref#: 10309 (REID & CRAMER- ZONING ORDINANCE AMENDME 101-410-964.000-105 101-000-202.000 | 271.05 | 271.05 |
| | | Expected Check Run: 11/10/2020 | | 271.05 | 271.05 |
| 11/10/2020 | AP | MICHIGAN MUNICIPAL LEAGUE INSURANCE Vnd: 0000014000 Invoice: 328206 | Invoice: 328206 Ref#: 10299 (POOL RENEWAL PREMIUM) 101-865-910.000 101-000-202.000 | 13,169.00 | 13,169.00 |
| | | Expected Check Run: 11/10/2020 | | 13,169.00 | 13,169.00 |

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

| Post Date | Journal | Description | GL Number | DR Amount | CR Amount |
|------------------------------|---------|-------------------------------------|--|---------------|---------------|
| 11/10/2020 | AP | TYLER TECHNOLOGIES, INC | Invoice: 025-313722 Ref#: 10312 (COMPUTER - CEMETERY SOFTWARE -IMPLEMENT | | |
| | | SOFTWARE SUPPORT & PROCESSIN | 101-101-804.000 | 500.00 | |
| | | Vnd: 0000006700 Invoice: 025-313722 | 101-000-202.000 | | 500.00 |
| | | Expected Check Run: 11/10/2020 | | | |
| | | | | <u>500.00</u> | <u>500.00</u> |
| | | | | 34,304.83 | 34,304.83 |
| Cash/Payable Account Totals: | | | | | |
| | | ACCOUNTS PAYABLE | 101-000-202.000 | | 34,304.83 |
| | | | TOTAL INCREASE IN PAYABLE: | | 34,304.83 |



October 23, 2020

To: Acme Township
6042 Acme Road
Williamsburg, MI 49960

Grand Traverse Metro Emergency Services Authority
897 Parsons Road
Traverse City, MI 49686

Re: Notification and Consent to Assignment of Ambulance Agreement to Mobile Medical Response

Reference is made to that certain Ambulance Agreement, effective as of July 15, 2002, by and between Acme Township, Grand Traverse Metro Emergency Services Authority and North Flight, Inc. (the "Agreement").

Pursuant to the terms of a certain Contribution Agreement, dated September 16, 2020, by and among Mobile Medical Response, Inc. ("MMR"), North Flight, Inc. ("North Flight") and Munson Healthcare (the "Contribution Agreement"), North Flight has agreed to assign to MMR, and MMR has agreed assume from North Flight, all of North Flight's rights, duties, and obligations under the Agreement that are to be performed or incurred after the effective time of such assignment, which is expected to occur on or about December 1, 2020 (the "Assignment").

The Agreement contains certain provisions that require the consent of Acme Township and Grand Traverse Metro Emergency Services Authority in connection with the Assignment. By signing below, Acme Township and Grand Traverse Metro Emergency Services Authority hereby provide such consent and confirms that upon completion of the Assignment, the Agreement shall remain in full force and effect with MMR, subject only to the terms and conditions thereof.

Contact information for MMR is as follows:

Mobile Medical Response
834 S. Washington Ave.
Saginaw, MI 48601
(989) 758-2900
www.mobilemedical.org

If for any reason the Assignment does not occur, we will notify you.



Thank you in advance for your attention to this matter.

Sincerely,

NORTH FLIGHT, INC.

By: Paul Owens
Name: Paul Owens
Title: General Manager

ACKNOWLEDGED AND AGREED:

ACME TOWNSHIP

By: _____
Name: Doug white
Title:

GRAND TRAVERSE METRO EMERGENCY SERVICES AUTHORITY

By: _____
Name:
Title:

2019006



GRAND TRAVERSE METRO EMERGENCY SERVICES AUTHORITY

FIRE OFFICE 897 Parsons Road ~ Traverse City, MI 49686
Phone: (231) 947-3000 Fax: (231) 947-8728 ~ Website: www.gtmetrofire.org Email: info@gtmetrofire.org

USDA Community Facility Loan Fire Station 8 Construction October, 2020 Update

On September 30, 2020, Metro received a Notice of Preapplication Review Action from the U.S. Department of Agriculture indicating that our preapplication to the USDA for \$4.5 million of Federal funding has been approved (See attached notice). Since receiving this notice, Metro staff has worked on the following:

- 1) Participated in a preapplication conference call with Jennifer Wahr, USDA Area specialist to discuss next steps. She indicated that this is a great time to start this project and that Metro could receive obligation of funds around March, 2021. In conjunction with completing the full application, she recommended the following:
 - Contact Bond Council to discuss their involvement in the process. Bond Council will review Metro's Articles of Incorporation and the Township SAD documents to ensure this is a legal financing mechanism for Metro. Bonds are issued for this type of loan and USDA funds the bond issue.
 - Get started on the State Historic Preservation Office Application ("SHPO") and environmental studies once land has been secured.
 - Complete the Preliminary Architectural Feasibility Report
 - Complete the Financial Feasibility Study
- 2) Metro contacted Bond Attorney, Susan Wyngaarden of Varnum Riddering Schmidt & Howlett in Grand Rapids.....and discussed this process with her. She is making inquiries of USDA on next steps and is pulling together an Engagement Letter for Metro to sign. She feels the USDA Loan Program is a good avenue for Metro to take considering the low interest rate and extended terms.
- 3) Chief Parker is working diligently with Doug White to find the best piece of land for this new station. Once land is found, Metro would like to be able to move quickly if a purchase of the property is required.

Metro is at a point in this project where some costs will be incurred if we want to move forward, however, nothing has been included in the 2020 or 2021

budgets. In order to move forward, Metro staff requests the following from the Board:

A) Pass a motion that the Board supports the full application process with the USDA Rural Development Loan Program for \$4,500,000 with Metro funding of \$350,000 down payment for the construction of a new Station 8 in Acme Township. By passing this motion, the Board would agree to the following:

- Building of a new Station 8 in Acme Township is a priority for the Department and they agree to commit resources to move this project forward;
- Commit \$350,000 to be used as a down payment for the USDA loan.
- Authorize Staff to do the following:
 - Sign an engagement letter with Susan Wyngaarden to represent us as Bond Council
 - Work with an Architect on station design
 - Continue to research and identify land for the station
 - Work on various reports and study's as listed in 1 above
- Take this project and its financing thru the USDA Loan Program to an upcoming Township Board Meeting

B) Increase the 2020 PIF capital outlay cost center by \$50,000 to cover costs associated with this loan application and Station 8 preliminary design. Costs incurred on this project will be tracked in a separate PIF account and included as part of Metro's down payment funding portion or reimbursed back to Metro thru the loan proceeds. (2021 budget will be adjusted at a later date);

For the Boards information, attached to this narrative is a financing comparison between USDA and 53rd Bank. On this schedule, "incremental project costs" for USDA are estimated costs that would be incurred to complete the USDA's list of requirements to obtain their loan.



United States Department of Agriculture

September 30, 2020

GT Metro EMS Authority
897 Parsons Rd
Traverse City, MI 49686

RE: Fire Station Construction

Dear Mr. Patrick Parker:

We have reviewed your application materials in accordance with our instructions and it appears that you meet our requirements for eligibility. Enclosed you will find Form AD-622, Notice of Application Review Action, for your records.

Our records show that the assistance recommended by USDA, Rural Development, would be a loan of \$4,500,000 with an applicant contribution of \$350,000 for the construction of a new fire station. If this is not acceptable, or there are significant changes, please contact this office.

You are advised against taking any action or incurring any obligations which would either limit the range of alternatives to be considered, or which would have an adverse affect on the environment. Satisfactory completion of the environmental review process must occur prior to the issuance of the Letter of Conditions. **You must not advertise for bids or enter into any purchase contract without prior Rural Development approval.**

General public meeting - Applicants should inform the general public regarding the development of any proposed project. Any applicant not required to obtain authorization by vote of its membership or by public referendum, to incur the obligations of the proposed loan or grant, will hold at least one public information meeting. The public should be notified of the meeting at least 10 days prior by newspaper publication and posting of notices. Please supply this office with a copy of the published notice and minutes of the public meeting. The public meeting must be held after the preapplication is filed and not later than loan approval.

Please contact Jennifer Wahr, Area Specialist, at 1-231-486-2526 if you have any questions.

Sincerely,

Michelle L Collins

Michelle Collins
Area Director

Enclosures

Cc: S/O Community Programs Division

Rural Development • Traverse City Area Office
1501 Cass Street, Suite A • Traverse City, MI 49684
Voice 231-941-0951 • Fax 231-929-7890 • TDD 517-324-5200

USDA is an equal opportunity provider and employer.

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form (PDF), found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at program.intake@usda.gov.

U.S. DEPARTMENT OF AGRICULTURE
NOTICE OF PREAPPLICATION REVIEW
ACTION

From: USDA Rural Development
(Department, bureau, or establishment)

Agency Number

To: GT Metro EMS Authority
897 Parsons Rd
Traverse City, MI 49686

Reference Your Preapplication
Number _____

Dated: _____

1. We have reviewed your preapplication for Federal assistance under 10.766 and have determined that your proposal is:
☒ eligible for funding by this agency and can compete with similar applications from other grantees.
☐ eligible but does not have the priority necessary for further consideration at this time.
☐ not eligible for funding by this agency.
2. Therefore, we suggest that You:
☒ file a formal application with us by (date) 10-30-2020
☐ file an application with _____ (Suggested Federal agency).
☐ find other means of funding this project.
3. Based upon the funds available for this program over the last two fiscal years and the number of applications reviewed, or pending, we anticipate that funds for which you are competing will be available after (month, year)
_____.
4. You requested \$ 4,500,000.00 Federal funding in your preapplication form, and we:
☒ are agreeable to consideration of approximately this amount in the formal application.
☐ will need to analyze the amount requested in more detail.
5. A preapplication conference will be ☒ necessary ☐ not necessary. We are recommending that it be held at Via Zoom or teleconference TBD, on _____, at _____ ☒ a.m. ☐ p.m. Please contact the undersigned for confirmation.
6. Enclosures: ☒ Forms ☐ Instructions ☐ Other (Specify) _____

7. Other Remarks:

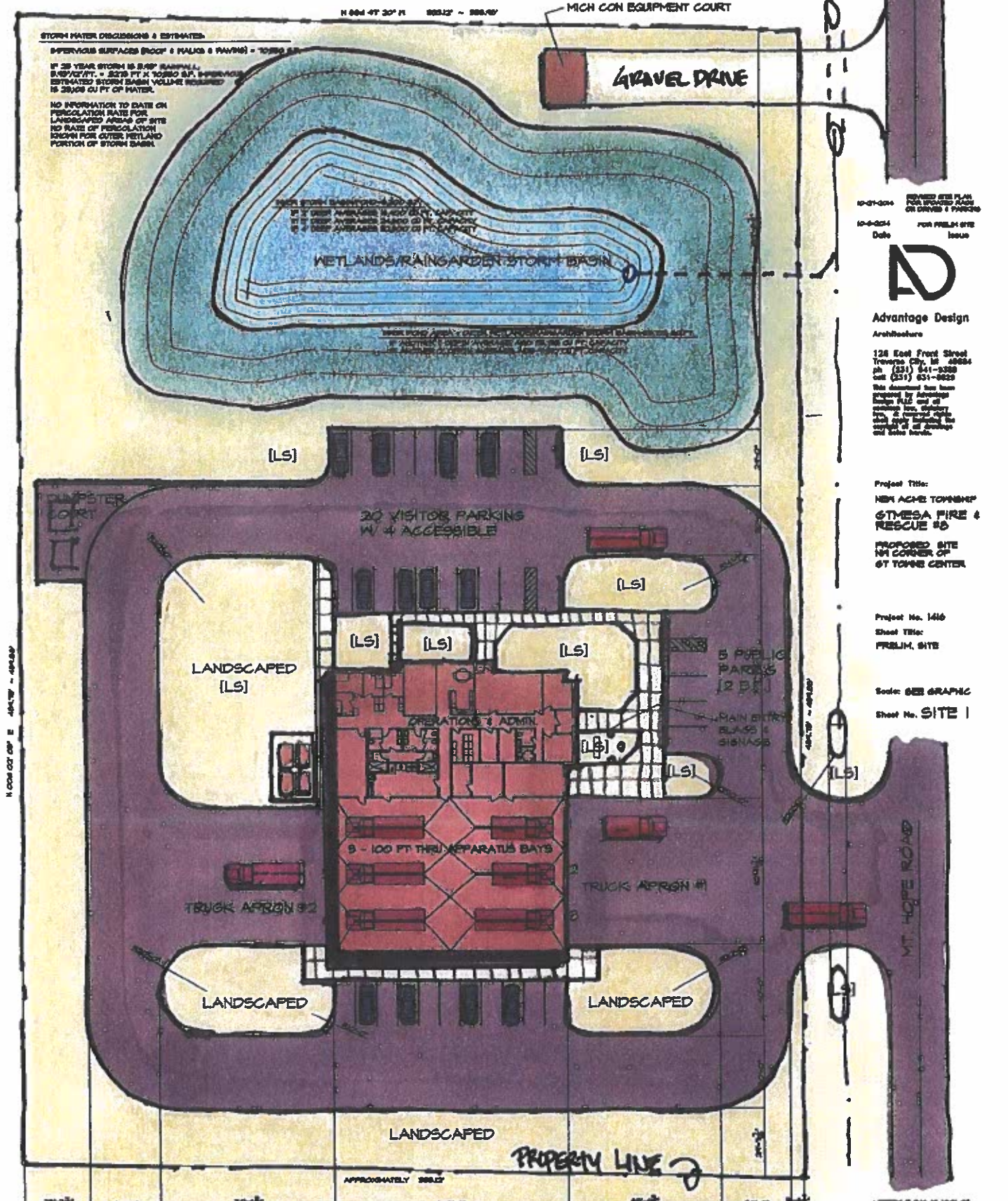
Please contact Jennifer Wahr, Area Specialist, at 1-231-486-2526 if you have any questions.

| | | |
|--|--|------------------------------------|
| Signature <i>Michelle L Collins</i> | Title Area Director | Date 09-30-2020 |
| Organizational Unit Rural Development | Administrative Office Traverse City A/O | Telephone Number (231) 941-0951 |

Address
1501 Cass Street, Suite A
Traverse City, MI

NOTE: This form will be used by Federal agencies to inform applicants of the results of a review of their preapplication request for Federal assistance. When the review cannot be performed within 45 days, the applicant shall be informed by letter as to when the review will be completed. When Federal agencies determine that the proposal is not eligible for Federal assistance, specific reasons should be provided in Item 7 Other Remarks.

A



STORM WATER DISCUSSIONS & ESTIMATES
 IMPERVIOUS SURFACES (ROOF & PAVES & PAVING) = 10980 SF
 IF 25 YEAR STORM IS 8.16" RAINFALL
 8.16"/24" = .340" FT X 10980 SF, IMPERVIOUS
 ESTIMATED STORM BASIN VOLUME REQUIRED
 IS 35408 CU FT OF WATER.
 NO INFORMATION TO DATE ON
 PERCOLATION RATE FOR
 LANDSCAPED AREAS OF SITE
 NO RATE OF PERCOLATION
 KNOWN FOR OUTER WETLAND
 PORTION OF STORM BASIN

DEEP STORM BASIN (20' X 100' X 4' DEEP)
 IF 2' DEEP AVERAGE 8,000 CU FT CAPACITY
 IF 4' DEEP AVERAGE 16,000 CU FT CAPACITY
 IF 6' DEEP AVERAGE 24,000 CU FT CAPACITY

WETLANDS/RAIN GARDEN STORM BASIN

WORKING AREA OF THE LANDSCAPED STORM BASIN
 IF AVERAGE 1' DEEP AVERAGE AND 10% OF ITS CAPACITY
 IS 8,000 CU FT OF WATER. 10% OF 8,000 CU FT = 800 CU FT

10-01-2004 REVISION SITE PLAN
 FOR IMPROVED ACCESS
 ON DRIVE & PARKING
 10-0-024 FOR PRELIM SITE
 Date Issue



Advantage Design
 Architecture
 128 East Front Street
 Traverse City, MI 49604
 ph (231) 941-9388
 cell (231) 951-8829
 fax (231) 941-9389
 E-mail: info@advantagedesign.com
 www.advantagedesign.com
 Project Manager: [Name]
 Designer: [Name]
 Draftsman: [Name]

Project Title:
**NEW ACME TOWNSHIP
 6THESIA FIRE &
 RESCUE #6**
 PROPOSED SITE
 NW CORNER OF
 ST TOWNE CENTER

Project No. 1416
 Sheet Title:
 PRELIM. SITE

Scale: SEE GRAPHIC
 Sheet No. SITE 1

PRELIMINARY SITE PLAN
ACME VILLAGE - NW PARCEL - APPROX 9.75 ACRES
 0 10 20 30 40 50 60
 OTHER - JOHNSON FAMILY LTD PARTNERSHIP
 ALL DIMENSIONS PROPERTY LINES & AREAS ARE APPROX.
 RELEVANT SURVEY INFORMATION NOT AVAILABLE TO DATE
 SITE IS PART OF 61-100-01-02 PARCEL (JOHNSON ACME VILLAGE
 MOST OF PARCEL IS LOWER THAN MT. HOPE ROAD BY 4'-8" ESTIMATED.
 NO SOIL INFORMATION AVAILABLE TO DATE (BROWN CLAY)
 NO STORM WATER ENGINEERING DONE TO DATE - JUST SPECULATION ON
 SIZE OF STORM WATER BASIN FOR RETENTION AND NOTING AVAILABLE
 ON PERCOLATION RATE OF SOIL & NO RELIEF OF STORM BASIN OVERFLOW
 IDENTIFIED TO DATE. PARCEL = APPROXIMATELY 18,834 SQ. FT.

**GRAND TRAVERSE METRO EMERGENCY SERVICES AUTHORITY
2020 USDA VS. BANK FINANCING**

Finance \$4.5 million - USDA Application

| New Station 8 | | | | |
|---------------------------|--------------|--------------|-------------------------------------|--------------------------------------|
| | USDA 30yrs | USDA 20yrs | 53rd Bank (20 yr amortization) | 53rd Bank |
| Amount to be Financed | \$ 4,500,000 | \$ 4,500,000 | Years 1 thru 7 | Years 7 thru 20 |
| Metro downpayment | \$ 350,000 | \$ 350,000 | | |
| Interest Rate | 2.125% | 2.125% | 2.44% | Estimated: 4.00% |
| Other: | 30 years | 20 years | 7 year term 20 year amortization | 13 year term 13 year amortization |
| Annual Obligation | \$ 204,395 | \$ 278,536 | \$ 285,020 | \$ 308,458 |
| Total Interest Paid | \$ 1,631,835 | \$ 1,070,723 | \$ 662,045 | \$ 894,974 |
| Incremental Project Costs | \$ 187,000 | \$ 187,000 | 5,000 | 5,000 |
| Total Cost | \$ 1,818,835 | \$ 1,257,723 | Total Int/Fees | \$ 1,567,019 |
| Millage impact: | 0.110 | 0.150 | 0.154 | 0.166 |
| 1,855,255,626 | | | | |

Note: Quotes from 53rd Bank are estimates and are firmed up at time of closing.
10/22/2020
2020 Financing Project cost analysis



PO Box 252
Traverse City, MI 49685

231-941-4300

traversetrails.org

Connecting Communities

BOARD OF DIRECTORS

Chris Gallagher,
President

Ross Hammersley,
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Matt McDonough

Rick Simonton

Mike Tarnow

October 30, 2020

Grand Traverse Band of Ottawa and Chippewa Indians
2605 N.W. Bay Shore Drive
Peshawbestown, MI 49682

Dear Tribal Council,

TART Trails greatly appreciates the generous support of the Grand Traverse Band of Ottawa and Chippewa Indians. We are incredibly grateful for partners like you who have made our work possible. Thank you for supporting our mission to *provide and promote a trail network that enriches people and communities throughout the greater Traverse region.*

Your extraordinary support has helped put our region on the map with more than 100 miles of non-motorized trails for transportation and recreation. Thank you for your vision and passion – we couldn't do it without you!

Today, in collaboration with Acme Township, we are requesting \$25,000 to create community connections in Acme and build the first segment of the Nakwema Trailway.

Together, we are looking forward to providing meaningful trail connections that support active, healthy, lifestyles; initiating exciting new collaborative projects; and capitalizing on trail-related efforts within our region.

Please accept the enclosed grant application with more details. We would be happy to answer any questions you may have about this proposal or any of our work, please do not hesitate to call.

We greatly appreciate your consideration. Thank you for all that you do.

Warmly,

Julie Clark
Executive Director

**Tribal Council Allocation of 2% Funds
Application Form**

PLEASE NOTE:

Under the terms of the consent decree, which settled *Tribes v. Engler* (Case No. 1:90-CV-611, U.S. Dist. Ct., West. Dist. Mich.), the Grand Traverse Band of Ottawa and Chippewa Indians, as defined in the stipulation, has agreed to pay 2% of its video gaming revenue to local units of government (i.e., local township, village, city, county board of commissioners, public school system).

***ONLY APPLICATIONS FROM LOCAL UNITS OF GOVERNMENT LOCATED WITHIN
GTB'S 6-COUNTY SERVICE AREA WILL BE CONSIDERED FOR 2% FUNDING**

1. Allocation Cycle: _____ JUNE – New submission date, Postmarked by **MAY 31st**
X _____ DECEMBER – New submission date, Postmarked by **NOVEMBER 30th**
2. Name of Applicant: Traverse Area Recreation and Transportation (TART) Trails, Inc.
Address: PO Box 252
148 E. Front St, Suite 201
Traverse City, MI 49685
Phone #: 231.941.4300 Fax #: _____
Printed Name: Doug White
 - **Authorized Signature:** _____
(Signature of local unit of government official; e.g., county/city official, township supervisor, village president, college president, school superintendent)
Title: Acme Township Supervisor
E-mail address: Dwhite@acmetownship.org

Printed Name of contact person: Casey Ressler, TART Trails Development Director
Telephone #: 231.360.3604 Fax #: _____
E-mail address: casey@traversetrails.org
3. Type of Applicant: _____ Local Government _____ Local Court
_____ Township _____ County Commissioner _____ Road Commission
_____ Public School District _____ College _____ Charter School
_____ Public Library _____ Sheriff/Police Department _____ Fire Department
X _____ 501c3 applying through local unit of government (name): Acme Township on behalf of TART Trails

4. Fiscal Data: Amount Requested: \$ 25,000 Percent: 2 %
 Local Leveraging: \$ 1,243,000 Percent: 98 %
 (Match)
 Total Budget: \$ 1,268,000 Percent: 100 %
5. Target Population numbers: X Children X Adults X Elders
 (Indicate the X* Total GTB member Community X Others
 number of GTB members)
 *Trail will connect directly to Grand Traverse Town Center
6. Counties Impacted: Antrim Benzie Charlevoix
X Grand Traverse Leelanau Manistee
7. Brief Description (purpose of funding); include statement of need:

TART Trails is applying for Grand Traverse Band 2% funding to provide critical transportation and recreational connections by constructing 1.8 miles of non-motorized trail in Acme Township as part of a larger effort to connect Traverse City and Charlevoix with the Nakwema Trailway (please see the see attached map). The Grand Traverse Band has been instrumental in the continued success of TART Trails and our regional trail network. We greatly appreciate your support of trails and community connections. With your help, we'd like to pursue the opportunity to connect our current trail network to the neighborhoods, businesses and parks in Acme Township.

Continued investment in non-motorized, multi-use trails is crucial because they provide residents and visitors with the ability to improve their physical and mental health, contribute to a vibrant economy, and build a greener transportation network. Trails can be a part of the solution in combatting heart disease, obesity, mental illness and more. They also offer transportation independence through a consistent alternative mode of transportation. They help build more resilient communities through the myriad of benefits they provide.

With the Tribe's support, project partners will construct 1.8 miles of non-motorized, multi-use trail that will expand transportation and recreational opportunities in Acme Township. The current TART Trail terminus at Bunker Hill Road does not provide easy access to local businesses or the public waterfront in Acme Township, nor does it provide parking. Conversely, visitors to Bayside Park cannot easily travel across US-31 to reach local businesses located there or the TART Trail. Once complete, the project will increase commuter use of the trail to local businesses, including the top two employers in Acme Township – the Meijer store and Grand Traverse Resort and Spa. As the Grand Traverse Town Center continues to grow and be a destination, this trail will support access to developments for visitors and employees. Snow clearing during the winter months will allow year-round use as our region continues to build its 4-season reputation.

With continued support for this project, the Grand Traverse Band is helping to catalyze an entire region to move forward with an initiative that will transform our region's identity. This segment is part of a larger vision to connect Traverse City, Acme, Elk Rapids, Eastport, Norwood and Charlevoix through a 46+ mile trail. Once complete, the Nakwema Trailway will open up 325+ miles of trails in northern Lower Michigan. Together, we can do something big. Thank you for your consideration of this proposal to create community connections in Acme Township and build the first segment of the Nakwema Trailway.

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

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

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

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

Please have the Parent Committee sign the attached Certification Form.

(c) Describe parent involvement in project: _____

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

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

Start October 1, 2019 Completion September 30, 2021

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

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

March 1, 2020 - December 31, 2020 and amounts: \$10,000 for the Leelanau Trail

March 1, 2020 - December 31, 2020 and amounts: \$6,400 for Recycle-A-Bicycle Program

March 1, 2019 - December 31, 2019 and amounts: \$4,041.82 for Recycle-A-Bicycle Program

March 1, 2018 - December 31, 2018 and amounts: \$15,000 for Boardman Lake Loop Trail

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

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

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

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

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

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

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

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

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

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

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

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

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

This segment of trail will provide an important connection to residents including those who live and work in Acme Township as well as those who visit the Grand Traverse Town Center, Grand Traverse Resort & Spa and Turtle Creek Casino. It is our hope to continue to build non-motorized options including a connection to community attractions like Turtle Creek.

14. How will the success of the project be assessed (evaluation plan)? TART Trails has a long-standing trail use and monitoring program staffed by TART employees and volunteers. In the most recent TART Trail monitoring, 350,000 annual visits to the TART network were logged. The trail network experienced a sustained 30% increase in use in 2020. In the near term, TART Trails will continue to count annual trail visits in multiple locations with TRAFx Trail Counters that use high-quality infrared scopes to track trail visits year-round. Once this section is complete, TART Trails will install trail counters on this "Acme Connector" segment. TART will also periodically

survey individual users to determine how and why they are using the trails. In addition, TART Trails conducts health and economic benefits studies every 3-5 years to examine impact of trails in communities.

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

X YES _____ NO

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

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

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

Mail completed 2% applications to:

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

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

Budget for Tribal Council Allocation of 2% Funds

TART Trails 2020 Proposal: Nakwema Trailway: Acme Connection Phase

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

Income

| Funding Source | Committed | Proposed | Total |
|--|-----------|--------------|--------------------|
| Grand Traverse Band 2% | | \$25,000 | \$25,000 |
| Acme Township | \$75,000 | | \$75,000 |
| State of Michigan | \$90,000 | | \$90,000 |
| Michigan DNR Trust Fund Grant | \$300,000 | | \$300,000 |
| Iron Belle Trail Fund | \$300,000 | | \$300,000 |
| Anonymous | \$200,000 | | \$200,000 |
| Rotary Charities of Traverse City | \$30,000 | | \$30,000 |
| Tri-County Bicycle Association – DALMAC Fund | \$15,000 | | \$15,000 |
| Cherry Capital Cycling Club | \$10,000 | | \$10,000 |
| Nakwema Founder's Circle | \$16,000 | \$207,000 | \$223,000 |
| | | Total | \$1,268,000 |

Expenses

| Use of Funds | Total |
|--|--------------------|
| Construction: Bunker Hill to Bayside Park | \$396,000 |
| Construction: Mount Hope to Grand Traverse Town Center | \$815,800 |
| Grant/Construction Services Estimates | \$56,200 |
| | Total |
| | \$1,268,000 |

Budget Explanation

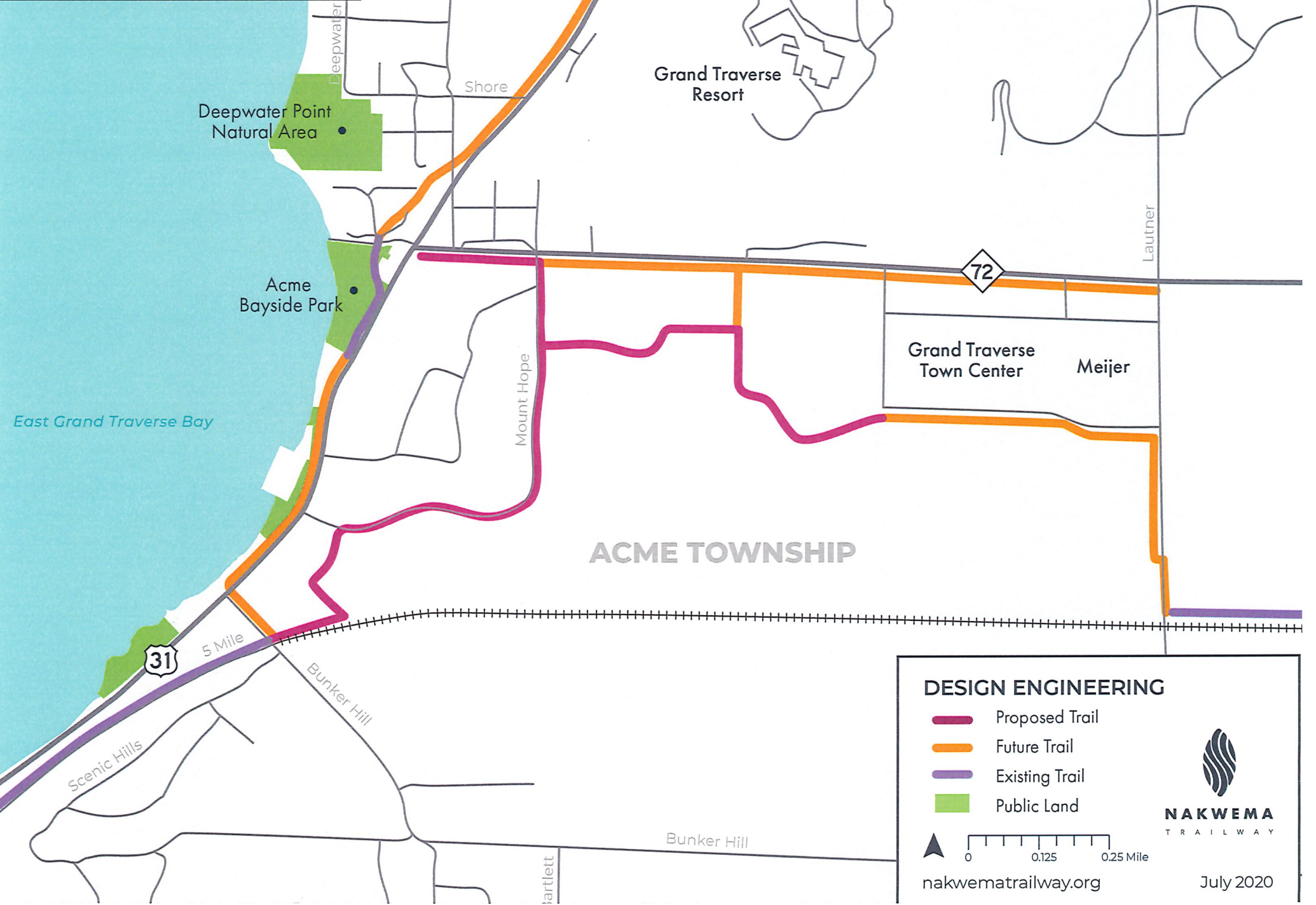
Income: To date, 82% of the funds for the construction of the Acme Connector Trail have been raised. This includes a mix of public and private funding to support the Nakwema Trailway.

Expenses: Construction estimates are based on trail engineering at 75% design and include a 10% contingency. Grand Traverse Band 2% funding would be used solely for construction expenses.



Nakwema Trailway

Acme Connector Trail

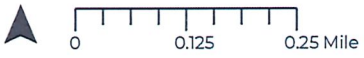


DESIGN ENGINEERING

- Proposed Trail
- Future Trail
- Existing Trail
- Public Land



NAKWEMA
TRAILWAY



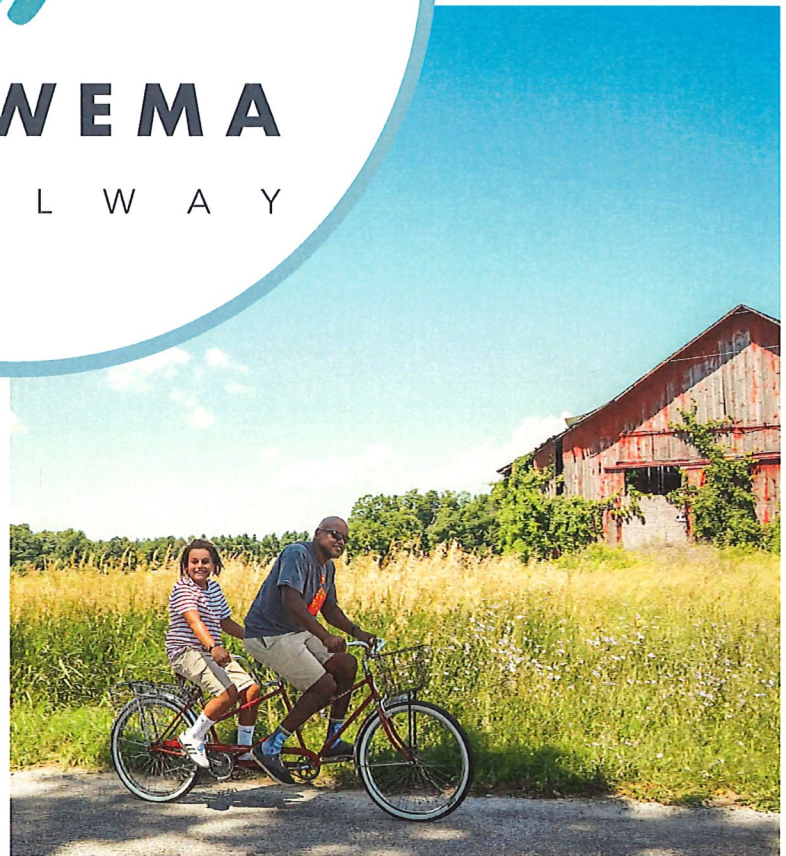
nakwematrailway.org

July 2020

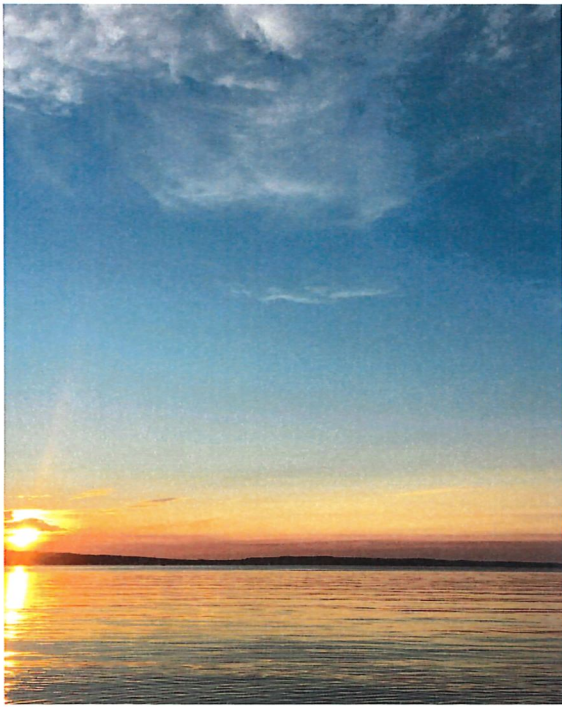


NAKWEMA

T R A I L W A Y



COMMUNITIES
JOINING TOGETHER



THE VISION

The Nakwema (nah-KWAY-mah) Trailway, linking Charlevoix and Traverse City, will provide a vital, non-motorized connection between pristine freshwater shorelines, rolling dunes, and pastoral farmlands. The Trailway will provide critical foundational infrastructure for happy, healthy, resilient individuals and communities that make up the quintessential towns, villages, and rich cultural heritage that define northwest Lower Michigan.



THE STORY

The Nakwema Trailway will create an opportunity to share stories - of the people and places, past and present connected by this trail. The Trailway will illustrate the diversity of soil, topography, and climate that make food and farming a cornerstone of our regional identity. We invite you to discover the beauty, history, and communities connected by the Nakwema Trailway.

The name of the Trailway shares its history with the land it traverses. Nakwema, Ojibwe for “where paths connect,” is inspired by long-ago established routes through the waters and woods of the region. The entire trail will exist on the ancestral lands of the Anishinaabe people, who are today represented by the nations of the Grand Traverse Band of Ottawa and Chippewa Indians and the Little Traverse Bay Bands of Odawa Indians. The Trailway honors these active nations, their ancestors who first traversed these lands, and the woods and water they continue to steward.



THE EXPERIENCE



The Nakwema Trailway will traverse through Traverse City, Acme, Elk Rapids, Eastport, Norwood, and Charlevoix. TART Trails and Top of Michigan Trails Council, together with Networks Northwest and in cooperation with local and state governments, are collaborating to close the 45+ mile gap between the Little Traverse Wheelway in Charlevoix and the TART Trails' networks in Acme. By closing this gap, the landmark trail will create a continuous 325-mile trail network, including the statewide Iron Belle Trail, helping Michigan lead the nation as "The Trails State."

A year-round destination for outdoor recreation and transportation, the Nakwema Trailway will be accessible by individuals of all ages and abilities for work and play. The trail will connect over 25 protected natural areas, granting unmatched access to the region's iconic shoreline. The Trailway will offer a safe, non-motorized option to move through communities and explore the beauty of northwest Lower Michigan. Community benefits and trail user experience will drive the design of the trail. Trail development will ensure the goals of elevating our region's rich cultural and natural resources, and providing important access in harmony with the natural environment. We invite you to explore the beautiful land, water, woods, and people connected throughout this corridor. Find your way on the Nakwema Trailway.

THE TRAILWAY

NAKWEMA TRAILWAY

BUDGET | \$65.5 MILLION

DISTANCE | 45+ MILES

Lake Michigan

Grand Traverse Bay

Traverse City

Acme

Elk Rapids

Eastport

Norwood

Charlevoix

Little Traverse Bay

NORWOOD - CHARLEVOIX

DESIGN | 2023

CONSTRUCTION | 2025

BUDGET | \$27 MILLION

ELK RAPIDS - NORWOOD

DESIGN | 2026

CONSTRUCTION | 2030

BUDGET | \$18 MILLION

ACME - ELK RAPIDS

DESIGN | 2023

CONSTRUCTION | 2025

BUDGET | \$19 MILLION

ACME CONNECTOR

DESIGN | 2020

CONSTRUCTION | 2021

BUDGET | \$1.5 MILLION



Project timeline and budget approximations are based on design estimates as of August 2020

YOUR IMPACT

Collaboration is at the heart of this mission to construct and maintain over 45 miles of trail passing through eight townships and three counties. Local and state governments, community leaders, and engaged citizens are critical to the success of this project. Together we are working on a comprehensive strategy for funding, trail development, and maintenance.

The Nakwema Trailway will be built utilizing state and federal grants, contributions from local units of government, and private funding. We are uniting to reach our estimated \$65.5M fundraising goal, with a projected 60/40 split between public and private sources. A long-term maintenance fund is included in our fundraising goal to ensure a premier trail experience for generations.

Investing in trails is investing in people. We've seen firsthand how trails can transform a community, serving as an economic development tool and becoming a source of identity and pride. Trails directly benefit those who use them by improving mental and physical health, and enhancing overall quality life. Even those who do not use the trails gain through the immense economic, environmental, and public health benefits that trails generate. We look forward to celebrating this landmark trail with you.



COMMUNITIES JOINING TOGETHER

The Nakwema Trailway will create connections between communities and deliver one-of-a-kind experiences, two outcomes 4Front Credit Union holds dear.

We cherish every opportunity to make a difference in a member's life and appreciate the financial paths they've traveled previously. Biking and banking are two very different activities, but they share the common goals of close connections and unique experiences. It was an easy decision for 4Front to participate in the Nakwema Trailway project, an effort that will further connect our region and offer one of the country's most unique and vibrant trail experiences.

Keith Carey | SVP, Marketing
4Front Credit Union

Non-motorized recreation and transportation infrastructure is invaluable to our region and the Nakwema Trailway is going to be a game changer for Antrim County! Providing residents and visitors non-motorized access between Traverse City and Charlevoix is a true investment in our community health and safety, and will provide a boost to our local economy year-round. There's so much to explore along this corridor, including roadside parks, farmers markets, fruit and vegetable stands, parks and beaches - making connections that one may never experience by car. I can't wait to hop on this trail with my family and explore more of what our region has to offer.

Joe Short | Founder
Short's Brewing Company



The economic benefits of a trail system go far beyond simply bringing visitors to our area. Having a place to live with quality recreational opportunities and amenities is a critical component for companies attracting and retaining great employees. It's a pretty simple formula: Great employees make great companies; great companies make great communities. The Nakwema Trailway is a terrific addition to our area that will help employers create and retain jobs.

Andy Hayes | President
Northern Lakes Economic Alliance



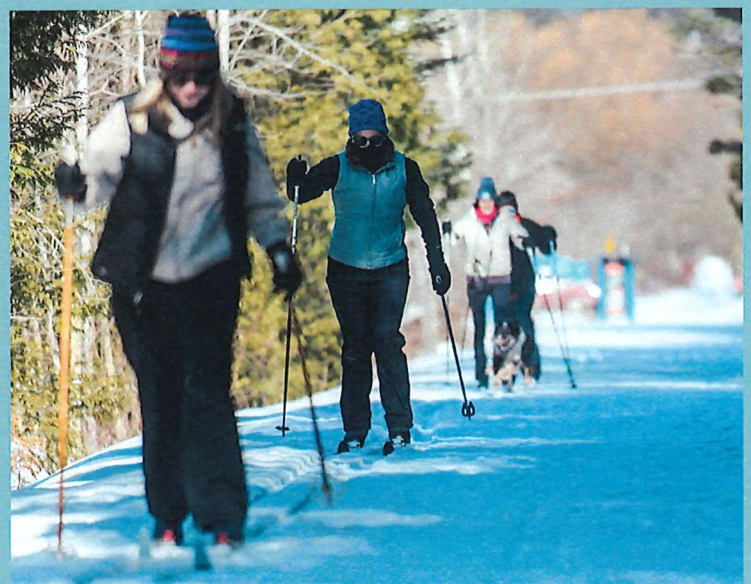
This year marks the 30th anniversary of the Americans with Disabilities Act designed to remove barriers so that people with disabilities can live, work, and play like everyone else. Thanks to the dedication to safety and accessibility we see from organizations like TART Trails, our communities grow stronger and healthier for everyone. Disability Network is excited about the progress being made on the Nakwema Trailway. This trail will not only connect cities and villages, but will also connect to accessible parks along the way.

Jim Moore | Executive Director
Disability Network Northern Michigan



At Torch Lake Cafe, we know firsthand how beautiful it is in this part of Michigan. We feel lucky to be able to offer a welcoming place for Nakwema Trailway users to stop, relax, and grab a delicious meal on our porch or in our restaurant.

Jim Hettinger | Owner
Torch Lake Cafe



BRING THIS VISION TO LIFE

We need your help to get this trail on the ground. Join us on our journey to create a Trailway that honors the beautiful land, water, and people connected throughout this corridor. Learn more about this ambitious project, stay up to date on the latest developments, and make a financial contribution at nakwematrailway.org.

JULIE CLARK

Executive Director | TART Trails, Inc.

PO Box 252, Traverse City, MI 49685

231.941.4300

julie@traversetrails.org

BRENT BOLIN

Executive Director | Top of Michigan Trails Council

1687 M 119, Petoskey, MI 49770

231.348.8280

brent@trailscouncil.org



Providing and promoting a trail network that enriches people and communities throughout the greater Traverse region.

traversetrails.org



Advocating for and facilitating the development and maintenance of a safe, multi-use, year-round recreational trail system in Northern Michigan; and promoting the maintenance and use of these trails for the benefit of all.

trailscouncil.org

NAKWEMATRAILWAY.ORG



**ACME TOWNSHIP ADULT USE MARIHUANA
COMMITTEE MEETING
Remote Zoom Meeting
Wednesday, October 28, 2020 7:00 a.m.**

CALL TO ORDER WITH PLEDGE OF ALLEGIANCE at 7:10 a.m.

ROLL CALL: Members present: D. White, A. Jenema, D. Hoxsie

Staff present: J. Jocks, Legal Counsel (called in), L. Wolf, Planning & Zoning Administrator

A. LIMITED PUBLIC COMMENT: Open at 7:11 am

Greg Klinger, Redbud Roots, thanked the committee for their attention to recreational marihuana use.

Brian Kelley, Acme resident, voiced his concerns on processing marihuana in the agriculture district, he feels it should be an industrial use. He also felt there could be contamination from the discharge of wastewater from these operations into the ground water. Too many provision centers in the corridor, could dominate the look and change the tone of a small community.

Tony Goff, Nature's Releaf, thanked the committee for addressing the ordinance for recreational marihuana use.

Public comment closed at 7:13 am

B. APPROVAL OF AGENDA:

Motion by Jenema to approve the agenda as presented, supported by Hoxsie. Roll call motion carried unanimously.

C. INQUIRY AS TO CONFLICTS OF INTEREST: None

D. CORRESPONDENCE:

1. Greg Klinger – MRA Municipal Guide

E. OLD BUSINESS: None

F. NEW BUSINESS:

1. Discussion and recommendation of adult use licenses: type, number, fees

Jenema informed there is a spreadsheet in the packet to summarize what there is with medical marihuana facilities in the township and what the potential could be if allowed in each district.

For medical marihuana in Commercial there is 1 provision center, in A-1 processor 2 licenses out but not in operation, B-4 provision center, 3 licenses out only one in operation, B-4 processor 3 licenses 2 now have renewed and none in operation, B-4 Transporter 3 licenses 1 now renewed and none in operation. B-4 Safety Compliance 3 licenses only one renewed.

White said they need to figure out for recreational how many of each category and classes of licenses to allow for the board to discuss.

Jenema reported there is different classes that limit the amounts of plants grown and what type of space in a building is needed. She asked Redbud Roots to help clarify.

Alex Leonowicz, Redbud Roots, said their first grow of 1,500 plants was in a space of roughly 10,000 square feet with a medical license in Class C. The amount of plants for a medical license for each class is A 500, B 1000, and C 1500. Recreational adult use for plants are A 100,

B 500, and C 2000.

Jenema asked if there were certain times when there is a stronger odor coming from the buildings when in use then other times. Alex said there is, carbon filters can be used to cut down the smell significantly but not all municipalities required this in their ordinance. In certain times like when it rains the smell can be stronger.

Jenema's had concerns in the agriculture districts, she felt there should be additional setbacks because of the impact they could have.

Wolf said the amount for setbacks, filtration and screening would need to be in the zoning ordinance.

Jenema asked in the agriculture district what would be the things that would give owners a comfort level to have processors and growers of marihuana facilities in their district. White thought it would be the filtration and further setbacks.

Alex said the ventilation systems in the buildings run 24/7. There are stand-alone ones and independent H-back units with filters in them that move the air within the room.

Wolf said sounds and light requirements would need to be looked at too.

White wondered on the wastewater running off and asked Alex what amount of water they use when watering the plants.

Alex informed when watering plants it takes up to 500 to 1000 gallons a day for their Class C 1500 plant operation. Most of the run-off water evaporates in the rooms creating moisture that ultimately ends up in the sewer system. He would be surprised if someone open a cultivation facility without first looking at the water system. The first thing his company does when looking for a spot, is to look for a good water supply. It is most crucial for the plants.

Jenema said realistically a Class C grower would look for an area with water and sewer system, where potentially the smaller facilities with 100-500 plants could work with a septic system and well. Alex said a smaller facility could get away with that but not a larger one.

Jenema felt since there are two medical growers in the agriculture district, they could allow two for recreational and change the medical classes to match up with them. She contacted Jeff Jocks to call in to verify if they could restrict the licenses for classes A & B in the agricultural district or would they be opening themselves up to problems by modifying the already licensed medical. They could apply some restrictions on class A & B in the agriculture district with filtration, air and where the wastewater is going.

Wolf would like this as a special use instead of as a zoning ordinance site plan review. It would give the township more protection, the neighbors would have the opportunity to speak out their concerns at a public hearing and gives the board final authority for approval.

Jenema said with medical recreation licenses currently do not have these restrictions.

Jeff Jocks called in and Jenema asked if they could with a special use in the agriculture district allowed for two licenses for growers and two for processors in only Class A & B for recreational marihuana? Currently they allow Classes A, B & C for medical. Can they modify the medical to matched up with recreational even though licenses have already been issued? Jocks said he didn't see anything that would restrict or prevent the township from limiting a recreational grower to Class A or B licensing only in the Agriculture District. Because the medical licenses have been issued, he felt there could be trouble with restricting the current medical licenses from having Class C.

Jenema informed him because they have already issued the medical licenses, the zoning ordinance

currently does not even have a special use or site plan review for the growers on their filtration, air and wastewater which can cause issues. Can the township now have both medical and recreational go through a special use process before they actually open? Even for the medical licenses that have been issued? Jocks will work on this with the committee.

Jenema said to verify their discussion, would be to have restrictions be for Class A & B in agriculture district with special use permit to cover any issues. She asked Alex as a processor what do they need as far as water and sewer? Does a processor use less than a grower?

Alex said with processing the water usage depends on the extraction method they use. There are two ways to do it, butane propane or co2. Their facility is 2500 square feet which is large for processing, the area doesn't need to be this big. There is nothing different in the electrical draw, just the butane propane which a lot of farmers already have so it is not foreign.

Jenema said she knew growing and processing are separate licenses but wondered if they could be done by the same company, or if they needed to be in different facilities.

Alex said they do both at theirs, but some facilities do only either growing or processing. The larger companies have both, those that are just getting into the business would go with just one to start. They are totally different skill sets, facilities, and usages.

Jenema asked since he is also a grower, do they process other people's plants too? Alex said they take in from other growers and it doesn't matter how the plant looks. You can process it to be used for edibles, lotions, and vapor cartridges.

White asked if the growing and processing can be done in the same building?

Alex said there is an advantage to doing that. Michigan doesn't require to have a secured transporter if you are moving it from a grower to a processor. The building needs to be tried together but does need to have separate entrances and exits. That is why a lot of companies are doing it in the same space.

The committee agreed a special use in the agriculture would be needed.

Growers and processors in B-4 would be more regulated because they need water and sewer.

The committee felt the Secure Transporters and Safety Compliance would not be an issue to allow. The safety compliance is a testing facility. Jenema asked Alex do they test other products other than marihuana?

Alex thought possibly except it could have the potential of contamination. There is very sensitive testing standards for cannabis safety. He explained they test per pound and have a transport fee. The more testing they do the more beneficial it is. Everything that comes through needs to be tested both from the grower and processing side.

The committee was comfortable with allowing three of each Transporter and Safety Compliances in B-4 districts for licenses.

Jenema stated the provision centers was the most controversial with the board for recreational use. Currently with medical, there is one allowed in the commercial district and three in B-4, with none in agriculture or residential. She felt her comfort level would be to allow one in the commercial district. The concern is there is a whole different system to follow when choosing for recreational licenses than there was for medical. Jeff Jocks has given them requirements from the Department of Licensing and Regulatory Affairs Marihuana Regulatory Agency Marihuana Licenses. Jocks will help write an ordinance that will work with the medical and not open the township up to having them all along the commercial corridor.

Alex informed the medical portion of their sales is 25% with many of their stores having both medical and recreational use. Some cities and townships require to have a medical license for them to get an adult use recreational one. This is to prevent someone coming in that doesn't have medical already to take one of the recreational licenses and creating additional marihuana facilities in their towns.

White asked him to verify that people were not able to apply because it was in their ordinances.

Alex told White he should check to be sure, but he thought that was the case. Traverse City allowed recreational licenses that were not medical and now they have numerous facilities of both around the area.

Brian Chouinard, Natures Releaf, made a comment there is more traffic with recreational marihuana then with medical.

Jenema said the board felt on the medical side there was a need in the community that it helped.

The Committee agreed that a facility should have a medical license already when applying for a recreational one.

Jenema wondered if the ones chosen for recreational, could be done by using a merit system by already being open for medical business and in good standing.

Wolf said Jocks could do the police power ordinance and have a special use. She said there is a fee of \$500 to apply for licenses. White felt that was low. Jenema suggested to figure out how many hours it took to work on the initial application and renewals and base the fee accordingly. They could then give those recommendations to the board.

The committee's summary of recommendations to the board, was to have one recreational license in commercial provision center using a site plan review with the criteria of filtration, water, and sewer. Two A-1 Processors only in class A & B with special use permit and the criteria. With the B-4 Provision Center, Hoxsie and Jenema agreed to allow three with White only one, all agreed with a site plan review, criteria adding traffic concerns. B-4 Processor to allow three licenses with site plan review and criteria. Transporter and Safety Compliance to allow three.

Cost of fees, White and Hoxsie recommended \$5000 and \$2000 and Jenema felt \$3000 and \$1500. They all agreed to work with Jocks on establishing a merit base system and setbacks in the zoning ordinance.

G. PUBLIC COMMENT: Open at 9:10 am

Brian Kelley, Acme resident, stated the calendar on the township website is not being updated with cancellations and new meetings.

White informed Brian they are working on the problem and will have it corrected.

ADJOURN: Motion by Jenema to adjourn, supported by Hoxsie. Roll call motion carried unanimously. Meeting adjourned at 9:12 am.

Medical Marihuana Facility Licenses Allowed in Each District

| C: Provisioning Center | Medical Licenses Issued | | Medical Facilities in Operation | | Recommended Recreational Use Facilities | | Recreational Notes: |
|--------------------------|-------------------------|------|---------------------------------|------|---|--|------------------------------|
| | 2018-2019 | 2020 | 2018-2019 | 2020 | How Many Potential? | | |
| Licenses Allowed | | | | | | | |
| 1 | Y | Y | O | O | 1 | | Site Plan Review |
| A-1: Grower | | | | | | | |
| Licenses Allowed | | | | | | | |
| 1 | Y | Y | | | 2 | | Special Use/Site Plan Review |
| 2 | Y | Y | | | | | |
| A-1: Processor | | | | | | | |
| Licenses Allowed | | | | | | | |
| 1 | Y | Y | | | 2 | | Special Use/Site Plan Review |
| 2 | Y | Y | | | | | |
| B-4: Provisioning Center | | | | | | | |
| Licenses Allowed | | | | | | | |
| 1 | Y | Y | O | O | 3 | | Site Plan Review |
| 2 | Y | Y | | | | | |
| 3 | Y | Y | | | | | |
| B-4: Grower | | | | | | | |
| Licenses Allowed | | | | | | | |
| 1 | Y | Y | | | 3 | | Site Plan Review |
| 2 | Y | Y | | | | | |
| 3 | Y | Y | | | | | |
| B-4: Processor | | | | | | | |
| Licenses Allowed | | | | | | | |
| 1 | Y | Y | | | 3 | | Site Plan Review |
| 2 | Y | N | | | | | |
| 3 | Y | N | | | | | |
| B-4: Secure Transporter | | | | | | | |
| Licenses Allowed | | | | | | | |
| 1 | Y | Y | | | 3 | | Site Plan Review |
| 2 | Y | N | | | | | |
| 3 | N | N | | | | | |
| B-4: Safety Compliance | | | | | | | |
| Licenses Allowed | | | | | | | |
| 1 | Y | N | | | 3 | | Site Plan Review |
| 2 | N | N | | | | | |
| 3 | N | N | | | | | |

Y=Yes

N=No

O=Open

P= In progress

N=No contact