

The Concord Township Board met in the Township Office at 121 Grove Street, Concord on Monday, August 12, 2019 for a regularly scheduled meeting.

Members present: Treasurer Judy Clark, Clerk Sheryll Dishaw, Trustee Jim Bush and Trustee Naomi Carr.

Absent: Supervisor Al Cavasin.

Also present: Aaron Losey, the Recorder reporter Ken Wyatt, Kevin Bohl, Kilbourn Snow, Deputy Larry Jacobson and Pam Jacobson.

Clerk Dishaw called the meeting to order at 6:00 pm.

Pledge of Allegiance was honored led by Treasurer Clark.

Motioned by Clark, supported by Bush to appoint the Clerk to chair the meeting in place of the Supervisor. Motion was approved.

The agenda was approved by consent.

The minutes of the July 8, 2019 meeting were presented. Motioned by Bush, supported by Clark to approve the July 2019 meeting's minutes. Motion was approved.

Public Comment:

- Mr. Losey presented information on the 124th Annual Jackson County Lincoln Day Dinner to be held on August 28th, with US Senate Candidate John James as the keynote speaker.
- Mr. Wyatt asked about the road work on King Road.

Treasurer Clark presented budget revisions. Motioned by Carr, supported by Bush to accept the budget revisions as presented. Motion was approved.

Clerk Dishaw presented bills in the amount of \$11,057.32. Motioned by Carr, supported by Dishaw to approve payments of the bills. Motion was approved.

Reports:

- Treasurer Clark gave the financial condition of the township: revenues for July were \$3,326.24 and expenditures were \$40,712.33.
- Trustee Bush gave the July 2019 Fire Board Report. Runs for June 2019 were 18 (10 Township, 8 Village, 1 Mutual Aid and 3 Training) for a total payroll of \$2,405.00. Bills were paid in the amount \$1,801.99. An air conditioner has been donated to the station, but there will be a cost to install it. The 800MHz Radio System still has programming issues.
- Deputy Jacobson gave the July 2019 Police Report. There were 50 total dispatches- 21 in the township, 22 in the village and 7 out of area/backup calls. He gave an updates on the Warner Road dog kennel, the South Parma Road,

the Kormas and the mobile home park on Cornell Road situations.

- Trustee Carr gave highlights of the July 9th and August 7th Planning Commission meetings. They have suggested publishing the Master Plan for public review; are working on the digitalized ordinances; reviewed the Future Land Use Map, advised changing the M-50 highway to M-60 on the map; and also changed the January 1, 2020 meeting to January 8, 2020.

Reports were accepted by consent.

Unfinished business:

- None.

New business:

- Board members were given the Policy Manual for review either in print or electronic form, to be hopefully acted upon at the next meeting.
- Motioned by Clark, supported by Bush to approve the appointment of Kilbourn Snow and Kevin Bohl to the Planning Commission to replace Dr. Candy McCorkle and William Carr. Roll Call Vote: Ayes – Bush, Clark, Dishaw and Carr. Motion was approved.
- Brief discussion was held on the Future Land Map, to be brought up again at the next meeting.

Board Comments:

- Bush – none.
- Treasurer Clark is still dealing with the power line running through the tree that needs to be removed at the cemetery, and that the garage at the cemetery has been painted.
- Trustee Carr – nothing.
- Clerk Dishaw – nothing.

Supervisor Comments: None.

Motioned by Carr, supported by Bush to adjourn at 6:40 pm. Motion was approved.



Sheryll Dishaw, Clerk

Acting on behalf of Township Supervisor

Date: 9/9/19

PERIOD ENDING 08/31/2019

GL NUMBER	DESCRIPTION	2019-20		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD
		AMENDED BUDGET	NORMAL (ABNORMAL)				
Fund 101 - GENERAL FUND							
Dept 000							
101-000-402.000	PROPERTY TAX REVENUE	66,500.00	6.33	6.33	6.33	66,493.67	0.01
101-000-434.000	TRAILER FEES	200.00	37.50	37.50	18.50	162.50	18.75
101-000-447.000	ADMINISTRATION FEE	28,000.00	2,316.40	2,316.40	1,437.85	25,683.60	8.27
101-000-451.000	1 MIL - ROAD	75,000.00	7.18	7.18	7.18	74,992.82	0.01
101-000-475.000	BUILDING PERMITS	10,500.00	2,115.00	2,115.00	1,050.00	8,385.00	20.14
101-000-477.000	CABLE FRANCHISE FEE	800.00	189.70	189.70	189.70	610.30	23.71
101-000-478.000	LIQUOR FEES	350.00	398.75	398.75	385.00	(48.75)	113.93
101-000-502.000	STATE FUNDS	154,800.00	0.00	0.00	0.00	154,800.00	0.00
101-000-503.000	STATE ED BILLING FEE	4,200.00	0.00	0.00	0.00	4,200.00	0.00
101-000-573.000	STABILIZATION FUND (STATE)	0.00	0.00	0.00	0.00	0.00	0.00
101-000-629.000	ZONING AND BOARD OF APPEALS HEARINGS	0.00	0.00	0.00	0.00	0.00	0.00
101-000-630.000	ELECTIONS	2,000.00	0.00	0.00	0.00	2,000.00	0.00
101-000-631.000	LAND SPLITS	800.00	220.00	220.00	220.00	580.00	27.50
101-000-657.000	POLICE FINES	0.00	0.00	0.00	0.00	0.00	0.00
101-000-658.000	ORDINANCE FEES	100.00	0.00	0.00	0.00	100.00	0.00
101-000-665.000	INTEREST	4,900.00	824.44	824.44	789.50	4,075.56	16.83
101-000-665.001	SULLIVAN FUND INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
101-000-673.000	POLICE ASSETS SOLD	0.00	0.00	0.00	0.00	0.00	0.00
101-000-677.000	MISCELLANEOUS	3,000.00	90.00	90.00	0.00	2,910.00	3.00
101-000-678.000	COMMUNITY PROMOTION PROCEEDS	2,500.00	500.00	500.00	0.00	2,000.00	20.00
101-000-691.000	TO BALANCE BUDGET-USE OF FUND BALANCE	17,258.00	0.00	0.00	0.00	17,258.00	0.00
101-000-693.000	SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
101-000-699.151	CEMETERY	18,000.00	1,503.00	1,503.00	778.00	16,497.00	8.35
Net - Dept 000							
		388,908.00	8,208.30	4,882.06	380,699.70		

Dept 101 - TOWNSHIP BOARD							
TOWNSHIP BOARD							
101-101-704.000	FICA	3,120.00	520.00	260.00	16.12	2,600.00	16.67
101-101-709.000	MEDICARE	194.00	32.24	16.12	3.77	161.76	16.62
101-101-711.000	ATTORNEY	46.00	7.54	0.00	0.00	38.46	16.39
101-101-801.000	AUDIT	4,500.00	0.00	0.00	0.00	4,500.00	0.00
101-101-801.001	OFFICE LEASE	4,500.00	0.00	0.00	0.00	4,500.00	0.00
101-101-802.000	COMMUNITY PROMOTION	7,200.00	1,200.00	600.00	0.00	6,000.00	16.67
101-101-880.000	PRINTING AND PUBLISHING	2,500.00	0.00	0.00	0.00	2,500.00	0.00
101-101-900.000	MEMBERSHIPS	1,800.00	55.68	0.00	0.00	1,744.32	3.09
101-101-915.000	PROPERTY LIABILITY INSURANCE	1,978.00	1,450.19	0.00	0.00	527.81	73.32
101-101-935.000	WORKERS COMPENSATION INSURANCE	3,500.00	3,368.00	0.00	0.00	132.00	96.23
101-101-935.100	WORKERS COMPENSATION INSURANCE	100.00	72.00	0.00	0.00	28.00	72.00
101-101-985.000	CAPITAL EXPENSES	12,000.00	1,699.99	0.00	0.00	10,300.01	14.17
Net - Dept 101 - TOWNSHIP BOARD							
		(41,438.00)	(8,405.64)	(879.89)	(33,032.36)		

Dept 171 - SUPERVISOR							
SUPERVISOR							
101-171-703.000	FICA	10,000.00	1,666.66	833.33	51.66	8,333.34	16.67
101-171-709.000	MEDICARE	620.00	103.33	51.66	12.09	516.67	16.67
101-171-711.000	SUPPLIES	145.00	24.17	0.00	0.00	120.83	16.67
101-171-752.000	SUBSCRIPTIONS AND PUBLICATIONS	200.00	55.00	0.00	0.00	145.00	27.50
101-171-791.000	MILEAGE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
101-171-861.000	CONFERENCES/TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
101-171-911.000	MEETINGS	400.00	0.00	0.00	0.00	400.00	0.00
101-171-912.000	MEMBERSHIPS	240.00	0.00	0.00	0.00	240.00	0.00
101-171-915.000	MEMBERSHIPS	25.00	0.00	0.00	0.00	25.00	0.00

User: JUDY
DB: Concord

PERIOD ENDING 08/31/2019

GL NUMBER	DESCRIPTION	2019-20		YTD BALANCE 08/31/2019	ACTIVITY FOR MONTH 08/31/2019	AVAILABLE BALANCE	% BDT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)				
Fund 101 - GENERAL FUND							
Net - Dept 171 - SUPERVISOR							
		(11,630.00)		(1,849.16)	(897.08)	(9,780.84)	
Dept 215 - CLERK							
101-215-703.002	CLERK	17,300.00	2,883.34	1,441.67	14,416.66	16.67	
101-215-704.002	DEPUTY CLERK	3,000.00	423.00	285.00	2,577.00	14.10	
101-215-709.000	FICA	1,260.00	204.99	107.06	1,055.01	16.27	
101-215-711.000	MEDICARE	295.00	47.94	25.04	247.06	16.25	
101-215-752.000	SUPPLIES	205.00	55.00	0.00	150.00	26.83	
101-215-791.000	SUBSCRIPTIONS AND PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	
101-215-861.000	MILEAGE REIMBURSEMENT	200.00	0.00	0.00	200.00	0.00	
101-215-911.000	CONFERENCES/TRAINING	0.00	0.00	0.00	0.00	0.00	
101-215-912.000	MEETINGS	264.00	0.00	0.00	264.00	0.00	
101-215-915.000	MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00	
101-215-933.000	SOFTWARE MAINTENANCE AGREEMENT	800.00	0.00	0.00	800.00	0.00	
Net - Dept 215 - CLERK		(23,324.00)	(3,614.27)	(1,858.77)	(19,709.73)		
Dept 223 - AUDITOR							
Net - Dept 223 - AUDITOR							
		0.00		0.00	0.00	0.00	
Dept 247 - BOARD OF REVIEW							
Net - Dept 247 - BOARD OF REVIEW							
		950.00	60.00	0.00	890.00	6.32	
101-247-704.008	BOARD OF REVIEW	59.00	3.72	0.00	55.28	6.31	
101-247-709.000	FICA	14.00	0.86	0.00	13.14	6.14	
101-247-711.000	MEDICARE	200.00	0.00	0.00	200.00	0.00	
101-247-861.000	MILEAGE REIMBURSEMENT	200.00	0.00	0.00	200.00	0.00	
101-247-911.000	CONFERENCES/TRAINING						
Net - Dept 247 - BOARD OF REVIEW		(1,423.00)	(64.58)	0.00	(1,358.42)		
Dept 253 - TREASURER							
Net - Dept 253 - TREASURER							
		17,300.00	2,883.34	1,441.67	14,416.66	16.67	
101-253-703.003	TREASURER	3,000.00	0.00	0.00	3,000.00	0.00	
101-253-704.003	DEPUTY TREASURER	1,260.00	178.77	89.39	1,081.23	14.19	
101-253-709.000	FICA	295.00	41.80	20.90	253.20	14.17	
101-253-711.000	MEDICARE	600.00	350.22	0.00	249.78	58.37	
101-253-752.000	SUPPLIES	465.00	0.00	0.00	465.00	0.00	
101-253-801.000	SUBSCRIPTIONS AND PUBLICATIONS	1,320.00	635.45	0.00	684.55	48.14	
101-253-851.000	MAIL/POSTAGE	500.00	0.00	0.00	500.00	0.00	
101-253-861.000	MILEAGE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	
101-253-900.000	PRINTING AND PUBLISHING	1,000.00	0.00	0.00	1,000.00	0.00	
101-253-911.000	CONFERENCES/TRAINING	150.00	11.01	0.00	138.99	7.34	
101-253-912.000	MEETINGS	10.00	0.00	0.00	10.00	0.00	
101-253-915.000	MEMBERSHIPS	1,600.00	0.00	0.00	1,600.00	0.00	
101-253-933.000	SOFTWARE MAINTENANCE AGREEMENT						
Net - Dept 253 - TREASURER		(27,500.00)	(4,100.59)	(1,551.96)	(23,399.41)		
Dept 257 - ASSESSOR							
Net - Dept 257 - ASSESSOR							
		20,780.00	3,463.34	1,731.67	17,316.66	16.67	
101-257-703.001	ASSESSOR	0.00	0.00	0.00	0.00	0.00	
101-257-704.001	DEPUTY ASSESSOR	1,290.00	214.74	107.37	1,075.26	16.65	
101-257-709.000	FICA						

GL NUMBER	DESCRIPTION	2019-20		YTD BALANCE 08/31/2019	ACTIVITY FOR MONTH 08/31/2019	AVAILABLE BALANCE	% BDGT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)				
Fund 101 - GENERAL FUND							
101-257-711.000	MEDICARE	302.00	50.22	25.11	251.78	16.63	
101-257-752.000	SUPPLIES	100.00	0.00	0.00	100.00	0.00	
101-257-791.000	SUBSCRIPTIONS AND PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	
101-257-851.000	MAIL/POSTAGE	715.00	0.00	0.00	715.00	0.00	
101-257-861.000	MILEAGE REIMBURSEMENT	100.00	0.00	0.00	100.00	0.00	
101-257-900.000	PRINTING AND PUBLISHING	0.00	0.00	0.00	0.00	0.00	
101-257-911.000	CONFERENCES/TRAINING	205.00	0.00	0.00	205.00	0.00	
101-257-912.000	MEETINGS	25.00	0.00	0.00	25.00	0.00	
101-257-915.000	MEMBERSHIPS	265.00	0.00	0.00	265.00	0.00	
101-257-933.000	SOFTWARE MAINTENANCE AGREEMENT	1,200.00	846.00	846.00	354.00	70.50	
Net - Dept 257 - ASSESSOR		(24,982.00)	(4,574.30)	(2,710.15)	(20,407.70)		
Dept 262 - ELECTIONS							
101-262-707.000	ELECTION WORKERS	3,300.00	0.00	0.00	3,300.00	0.00	
101-262-709.000	FICA	190.00	0.00	0.00	190.00	0.00	
101-262-711.000	MEDICARE	90.00	0.00	0.00	90.00	0.00	
101-262-752.000	SUPPLIES	2,800.00	0.00	0.00	2,800.00	0.00	
101-262-791.000	SUBSCRIPTIONS AND PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	
101-262-851.000	MAIL/POSTAGE	1,200.00	35.00	0.00	1,165.00	2.92	
101-262-861.000	MILEAGE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	
101-262-900.000	PRINTING AND PUBLISHING	150.00	0.00	0.00	150.00	0.00	
101-262-911.000	CONFERENCES/TRAINING	0.00	0.00	0.00	0.00	0.00	
101-262-933.000	SOFTWARE MAINTENANCE AGREEMENT	0.00	0.00	0.00	0.00	0.00	
101-262-934.000	OTHER REPAIRS AND MAINTENANCE	0.00	0.00	0.00	0.00	0.00	
Net - Dept 262 - ELECTIONS		(7,730.00)	(35.00)	0.00	(7,695.00)		
Dept 265 - BUILDING & GROUNDS							
101-265-704.006	BUILDING & PLANNING	0.00	0.00	0.00	0.00	0.00	
101-265-709.000	FICA	0.00	0.00	0.00	0.00	0.00	
101-265-711.000	MEDICARE	0.00	0.00	0.00	0.00	0.00	
101-265-752.000	SUPPLIES	4,000.00	260.26	27.79	3,739.74	6.51	
101-265-810.000	PERMIT EXPENSE	0.00	0.00	0.00	0.00	0.00	
101-265-852.000	INTERNET/PHONE	1,700.00	277.60	139.14	1,422.40	16.33	
101-265-854.000	SERVER EXPENSES	500.00	100.00	100.00	400.00	20.00	
101-265-918.000	UTILITIES	3,600.00	534.16	283.18	3,065.84	14.84	
101-265-934.000	OTHER REPAIRS AND MAINTENANCE	500.00	0.00	0.00	500.00	0.00	
101-265-985.000	CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00	
Net - Dept 265 - BUILDING & GROUNDS		(10,300.00)	(1,172.02)	(550.11)	(9,127.98)		
Dept 266 - ATTORNEY							
101-266-801.000	ATTORNEY	0.00	0.00	0.00	0.00	0.00	
Net - Dept 266 - ATTORNEY		0.00	0.00	0.00	0.00		
Dept 268 - PERMITS							
101-268-704.010	EMPLOYEE INSPECTOR	3,000.00	682.18	406.06	2,317.82	22.74	
101-268-709.000	FICA	186.00	42.30	25.18	143.70	22.74	
101-268-711.000	MEDICARE	44.00	9.90	5.89	34.10	22.50	
101-268-752.000	SUPPLIES	1,200.00	0.00	0.00	1,200.00	0.00	
101-268-810.000	CONTRACTED INSPECTORS	4,000.00	303.33	120.00	3,696.67	7.58	

PERIOD ENDING 08/31/2019

GL NUMBER	DESCRIPTION	2019-20		YTD BALANCE 08/31/2019	ACTIVITY FOR MONTH 08/31/2019	AVAILABLE BALANCE	% BDT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)				
Fund 101 - GENERAL FUND							
Net - Dept 268 - PERMITS							
		(8,430.00)		(1,037.71)	(557.13)	(7,392.29)	
Dept 301 - POLICE							
		41,000.00		6,730.09	3,414.77	34,269.91	16.41
Net - Dept 301 - POLICE							
		(41,000.00)		(6,730.09)	(3,414.77)	(34,269.91)	
Dept 336 - FIRE							
		1,440.00		0.00	0.00	1,440.00	0.00
		90.00		0.00	0.00	90.00	0.00
		21.00		0.00	0.00	21.00	0.00
		61,000.00		15,139.38	0.00	45,860.62	24.82
Net - Dept 336 - FIRE							
		(62,551.00)		(15,139.38)	0.00	(47,411.62)	
Dept 446 - ROADS							
		75,000.00		0.00	0.00	75,000.00	0.00
Net - Dept 446 - ROADS							
		(75,000.00)		0.00	0.00	(75,000.00)	
Dept 567 - CEMETERY							
		2,100.00		350.00	175.00	1,750.00	16.67
		160.00		21.70	10.85	138.30	13.56
		40.00		5.08	2.54	34.92	12.70
		100.00		0.00	0.00	100.00	0.00
		36,000.00		10,969.06	4,833.33	25,030.94	30.47
		1,100.00		246.44	161.11	853.56	22.40
		400.00		344.00	0.00	56.00	86.00
		7,500.00		0.00	0.00	7,500.00	0.00
		0.00		0.00	0.00	0.00	0.00
Net - Dept 567 - CEMETERY							
		(47,400.00)		(11,936.28)	(5,526.83)	(35,463.72)	
Dept 701 - PLANNING							
		4,500.00		0.00	0.00	4,500.00	0.00
		280.00		0.00	0.00	280.00	0.00
		70.00		0.00	0.00	70.00	0.00
		0.00		0.00	0.00	0.00	0.00
		100.00		0.00	0.00	100.00	0.00
		0.00		0.00	0.00	0.00	0.00
		250.00		0.00	0.00	250.00	0.00
		1,000.00		188.00	188.00	812.00	18.80
Net - Dept 701 - PLANNING							
		(6,200.00)		(188.00)	(188.00)	(6,012.00)	
Dept 702 - APPEALS BOARD							
		0.00		0.00	0.00	0.00	0.00
		0.00		0.00	0.00	0.00	0.00
		0.00		0.00	0.00	0.00	0.00
		0.00		0.00	0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CONCORD TOWNSHIP

PERIOD ENDING 08/31/2019

GL NUMBER	DESCRIPTION	2019-20 AMENDED BUDGET	YTD BALANCE 08/31/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 08/31/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDT USED
Fund 101 - GENERAL FUND						
101-702-861.000	MILEAGE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
101-702-900.000	PRINTING AND PUBLISHING	0.00	0.00	0.00	0.00	0.00
101-702-911.000	CONFERENCES/TRAINING	0.00	0.00	0.00	0.00	0.00
Net - Dept 702 - APPEALS BOARD						
		0.00	0.00	0.00	0.00	
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		388,908.00	8,208.30	4,882.06	380,699.70	2.11
TOTAL EXPENDITURES		388,908.00	58,847.02	18,134.69	330,060.98	15.13
NET OF REVENUES & EXPENDITURES		0.00	(50,638.72)	(13,252.63)	50,638.72	100.00

BANK BALANCE \$ 3,589.57
MONEY MKT \$ 153,328.36
CD - 7113 \$ 117,304.09

LESS ROAD FUNDS \$ 274,222.02
\$ 34,748.96

GENERAL FUND BALANCE \$ 239,473.06

CEMETERY FUNDS - RESTRICTED

COUNTY NATL - CEMETERY FD 4040.83
COUNTY NATL - CHAPEL FD 18040.10
COUNTY NATL - CEMETERY FD 19879.87

COUNTY NATL - CEM FDS TOTAL ===== 41960.80
=====

BUDGET REVISION

101-101-801.000	AUDIT	\$300.00	
101-101-985.000	CAPITAL EXPENSE		\$300.00
101-701-861.000	MILEAGE REIMBURSEMENT	\$300.00	
101-101-985.000	CAPITAL EXPENSE		\$300.00

TO ADD MONEY TO THE AUDIT FOR FILING THE F-65 AND ADD MILEAGE TO PLANNING THAT WAS MISSED WHEN THE BUDGET WAS CREATED.



August 6, 2019

To the Board of Directors
Of Concord Township

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Concord Township for the year ended June 30, 2019, and have issued our report thereon dated August 6, 2019. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 19, 2019, our responsibility, as described by professional standards, is to express opinions about whether the financial statements, prepared by management with your oversight, are fairly presented in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planned matters on August 5, 2019.

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 Concord Township are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2019. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them

may differ significantly from those expected. The most sensitive estimate affecting the financial statement was:

Management's estimate of the useful lives of its fixed assets is based on historical information. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of insured cash in Note 2 to the financial statements.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 6, 2019.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

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

Very truly yours,

A handwritten signature in cursive script that reads "Karl Z Dunde".

Drake Certified Public Accountants, P.C.

SEPTEMBER 2019

VENDOR	DESCRIPTION	AMOUNT
ACCUSHRED	QUARTERLY SHREDDING	\$55.00
BUTTERS EXCAVATING	MONTHLY FEE/TRASH/CREMATION	\$2,708.33
CONSUMERS ENERGY	AUGUST USAGE FOR OFFICE	\$185.05
CONSUMERS ENERGY	AUGUST USAGE FOR CEMETERY	\$31.41
CREDIT CARD	STAMPS FOR TREASURER	\$55.00
DBI	PAPER/LOCKBOX/BOOK CALENDARS	\$112.17
DRAKE CPA	2019 AUDIT AND F-65 REPORT FOR STATE	\$4,800.00
FAHEY SCHULTZ BURZYCH RHODES	LEGAL FEES FOR AUDITOR LETTER AND PLUMBING ORDINANCE	\$1,055.00
GREENSTONE FARM CREDIT	SEPTEMBER RENT	\$600.00
H.THOMAS ELECTRIC	AUGUST INSPECTIONS	\$180.00
JACKSON COUNTY TREASURER	AUGUST POLICE SERVICES	\$3,414.77
JUDY CLARK	POSTAGE AND MILEAGE REIMBURSEMENT	\$70.90
JUDY CLARK-PETTY CASH	TO INCREASE PETTY CASH FROM \$60 TO \$100	\$40.00
KILBOURN SNOW	MILEAGE REIMBURSEMENT FOR AUGUST 14TH TRAINING	\$65.54
LESTER BROTHERS EXCAVATING	AUGUST PORTABLE TOILET SERVICE	\$75.00
PRINTER SOURCE PLUS	AUGUST MAINTENANCE	\$22.39
SEMCO ENERGY	AUGUST USAGE FOR OFFICE	\$14.81
SELECTIVE DATA SYSTEMS	SERVER PROBLEMS ON AUGUST 19TH	\$238.00
SHERYLL DISHAW	CLERK AND DEPUTY CLERK LUNCH REIMBURSEMENT	\$22.00
VILLAGE OF CONCORD	AUGUST USAGE FOR CEMETERY	\$53.08
VILLAGE OF CONCORD	AUGUST USAGE FOR OFFICE	\$89.20
WOW	INTERNET & PHONE CHARGES	\$152.14
	TOTAL	\$14,039.79

**RESOLUTION TO WAIVE PENALTIES
FOR NON-FILING OF PROPERTY TRANSFER AFFIDAVITS**

WHEREAS, MCL 211.27a(10) requires the buyer, grantee, or other transferee of the property shall notify the appropriate assessing office in the local unit of government in which the property is located of the transfer of ownership of the property within 45 days of the transfer of ownership, on a form prescribed by the state tax commission that states the parties to the transfer, the date of the transfer, the actual consideration for the transfer, and the property's parcel identification number or legal description, and

WHEREAS, MCL 211.27b(1) requires that if the buyer, grantee, or other transferee in the immediately preceding transfer of ownership of property do not notify the appropriate assessing office of the transfer, then penalties as described in MCL 211.27b(1)(c) or (d) are levied, and

WHEREAS, MCL 211.27b (5) provides that the governing body of a local tax collecting unit may waive, by resolution, the penalty levied under MCL 211.27b (1) (c) or (d).

NOW THEREFORE BE IT RESOLVED that the Township of Concord waives the penalty for failure to file the Property Transfer Affidavit following a transfer of ownership pursuant to the local unit's authority contained in MCL 211.27(b).

The above resolution was approved at a regular meeting of the Concord Township Board held on the 9th day of September 2019, at which time the motion was made by Jim Bush and supported by Judy Clark and was adopted by the following vote:

Ayes: Al Cavasin, Sheryll Dishaw, Jim Bush, Judy Clark.

Nays: None

Absent: Naomi Carr

RESOLUTION DECLARED ADQPTED.



Sheryll A. Dishaw, Clerk
Concord Township

**Concord Township
Jackson County, Michigan
Ordinance Adopting Michigan Plumbing Code
Ordinance No. 34**

At a meeting of the Township Board of Concord Township, Jackson County, Michigan, held at the Concord Township Hall on September 9, 2019, at 6:00 p.m., Board Member Judy Clark moved to adopt the following Ordinance, which motion was seconded by Board Member Jim Bush:

An Ordinance to provide for the adoption and enforcement of the Michigan Plumbing Code pursuant to the provisions of the State Construction Code Act, 1972 PA 230, as amended, and to designate an enforcing agency to discharge the responsibility of Concord Township under the Act.

THE TOWNSHIP OF CONCORD, JACKSON COUNTY, MICHIGAN, ORDAINS:

Section 1: Title: This Ordinance shall be known and cited as the Concord Township Plumbing Code Ordinance.

Section 2: Agency Designated: Pursuant to the provisions of the Michigan Plumbing Code, in accordance with the State Construction Code Act, 1972 PA 230, as amended, the Plumbing Official of Concord Township is hereby designated as the enforcing agency to discharge the responsibilities of the Township under the Michigan Plumbing Code. Concord Township assumes responsibility for the administration and enforcement of said Plumbing Code throughout its limits.

Section 3: Severability: The provisions of this Ordinance are hereby declared to be severable; if any part is declared invalid for any reason by a court of competent jurisdiction, it shall not affect the remainder of the Ordinance, which shall continue in full force and effect

Section 4: Repealer: All Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed, including Concord Township Ordinance No. 4.

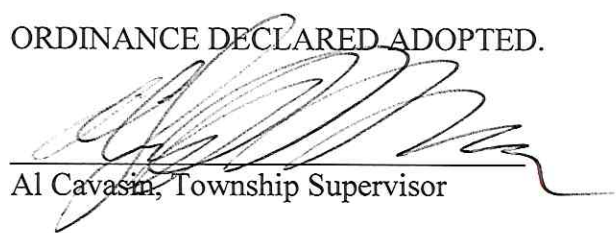
Section 5: Effective Date: This Ordinance shall take effect immediately upon publication as required by law following adoption by the Township Board.

YEAS: Judy Clark, Jim Bush, Al Cavasin, Sheryll Dishaw

NAYS: None

ABSENT/ABSTAIN: Naomi Carr

ORDINANCE DECLARED ADOPTED.


Al Cavasin, Township Supervisor

Concord Township
Planning Commission Board

8/7/19 Minutes

7:30pm

- I. Meeting called to order at 7:35pm by Secretary, Candy McCorkle
- II. The Planning Commission members and guest recited the Pledge of Allegiance
- III. Planning Commission Members present: Brian Kessman, Cindy Franssen, Naomi Carr and Candy McCorkle.
- IV. Brian Kessman moved to approve the agenda and Cindy Franssen supported. The motion passed.
- V. Naomi Carr moved to approve the July minutes and Brian Kessman supported. The motion passed with three yes votes and one abstention.
- VI. The Planning Commission members presented came to a consensus to postpone the nomination and election of officers until the September meeting in order for the Township Board to appointed the two new members to the Planning Commission. The community members to be appointed to the Planning Commission are Kilburn Snow and Kevin Bohl.
- VII. Community Comment:
 - a. Kilburn Snow identified that on the schedule of Planning Commission meetings for 2019-20 that the January meeting was scheduled for 1/1/2020. Since January 1st is a federally holiday the Planning Commission will need to consider moving the January meeting date to 1/8/2020.
 - b. Kevin Bohl shared that he would like to see the township establish a Parks and Recreation Department in order for the township to be eligible for more state and federal funds to continue the Falling Waters bike trail to the Calhoun County line. He also suggested that by establishing a Parks and Recreation Dept. the township might be able to create a summer employment program for high school and college aged youth.
- VIII. Old Business:
 - a. Master Plan- The Planning Commission members did not see any issues with the Master Plan and suggest we move forward on publishing for public review.
 - b. MTA Training- Cindy Franssen shared her experience at the 2-day MTA Training. She shared materials she received and suggested that the training is beneficial to being a diligent Planning Commission member. The materials she shared were the Board of Review Guidebook, Township Planning and Zoning Decision Making Handbook, and the Township Guide to Planning and Zoning. She is willing to share her notes from the presentation as well. She received a USB drive that contains templates for forms to be used by a Township and is willing to share

that drive with the Township Supervisor as well as the Planning Commission. Cindy shared this training is helpful for new Planning Commission members.

- c. Required Setbacks- At the July meeting the discussion was on where ae setbacks are measured from the edge or the center of the road. At this meeting is was determined that the 60-foot setback is measured from the center of the road with 30 feet on either side of the center of the road. Setbacks can also be measured from the property line if not a road does not divide the properties.

IX. New Business

- a. Digitized Ordinances- Cindy Franssen provided the Planning Commission members with copies of the six ordinances that she reformatted and revised including adding statements of purpose and intent. The Planning Commission still required clarification on articles and ordinances. Candy McCorkle clarified that the articles were a description of the categories of ordinances and are not the same at ordinances. The Planning Commission decided that at this time the focus will be on revising the formatting and purpose/intent statement for each ordinance by the September meeting and as a Commission revise any language within each ordinances as needed in September. Also once the ordinance revision has been complete then the Planning Commission would work on revising the articles. The task to complete before the September meeting is to revise the formatting for each remaining ordinance using Cindy's format and revise the purpose/intent statement for each ordinance if one is not included add one. Cindy Franssen will revise ordinances 1-4, Brian Kessman will revise ordinances 5-8, Kevin Bohl will revise ordinances 9-11 & 17, Kilburn Snow will revise ordinances 19-22, Naomi Carr will revise ordinances 23-27 and Candy McCorkle will revise ordinances 28-32.
- b. Future Land Use Map- At this time the Planning Commission would suggest that the Future Land Use map change M-50 to M-60 since M-60 is the road that runs through the township. Also that we be consistent in labeling land based on current use. So if there is land that is populated with residences now that the land use map reflects that. For example, Parsons Rd. Keeler Rd are currently zoned agriculture but consists primarily of residences. Also Carr Brothers owns a plot of land near Cornell Rd. and Albion Rd. that is an inactive gravel pit but is currently zone agriculture. It is recommended that that land be re-zoned as mixed use to allow for flexibility if Carr Brothers decide in the future to make it an active gravel pit.

X. Township Supervisor's Report- No report

XI. Planning Commission Board Comments

- a. Brian Kessman- No comments
- b. Cindy Franssen- No comments
- c. Naomi Carr- No Comments
- d. Candy McCorkle- No comments

XII. Naomi Carr moved to adjourn the meeting and Brian Kessman supported. The motion passed. Meeting adjourned at 9:10pm.

Amended Meeting Minutes respectfully submitted by Candy McCorkle, secretary on 9/6/19.

Concord Fire Board Minutes – August 21, 2019

Board Members Present: Meeks, Norris, Bush, Clark & Lauer

Board Members Absent: None

Other Present: Chief Lloyd Mosher

Air conditioner that was donated isn't working tonight! Waiting on Able Heating or Hometown to hook up! Whoever gets there first!

The August 21, 2019 meeting was called to order at 6:00 pm. The Pledge of Allegiance was honored, a quorum declared and agenda approved. Minutes for the July meeting were presented, Bush made a motion to accept the minutes as printed. Meeks supported. Minutes approved.

Chief's Agenda:

Review of runs for the month of July 2019: 28 Runs (15 Township, 8 Village, 3 Mutual Aid & 2 training) with a payroll of \$2,705.00.

Review of bills for July 2019

Salaries – Firefighters – 5,464.00

Salaries – Officers – 2,810.00

Salaries – Training – 1,916.00

Social Security – 779.58

Operating Supplies – 218.80

Internet & Phone (Bundle) – 81.50

Electric – 75.89

Natural Gas – 39.58

Water/Sewer/Garbage – 120.49

Equipment Repairs & Maintenance – 42.49

Total Bills Paid: \$11,548.33

Bills were accepted as printed.

Fire Stabilization report showed \$197,025.99 at the end of July 2019.

Chief's Report:

Old Business:

Chief Mosher reported that he had gotten a price on a White Suburban through McComb County for a total of \$42,000 with 4 WD, cloth seats and with the installation of lights and radio's the total would be approximately \$45,000.

New Business:

Lloyd reported that the Firefighters Club would like for the Fire Department to have a Lucas Devise (Chest Compression Unit) that has a price tag of approximately \$10,000. They are looking for a grant for some of the cost. They are asking if the Fire Department would pay for ½ of the total cost after grant money. Bush made a motion to permit the Fire Department to spend the money for ½ of the cost for the Lucas Device. Clark supported. Motion carried.

Public Comment:

None

Board Comment:

Bush asked about how the radios were working. They still are not working correctly, but the County is working on the problem.

Next meeting is to be held on September 18, 2019 at 6:00 pm. Meeks made a motion to adjourn at 6:35 pm. Bush supported. Motion carried.

Submitted by:
Judy Clark, Secretary

Fire Stabilization August 31, 2019

Beginning Balance 2019	143,964.26
January Interest	43.52
February Interest	49.96
March Interest	50.71
April Interest	151.34
May Interest	149.88
June Interest	46.65
July Interest	49.40
August Interest	149.69
September Interest	
October Interest	
November Interest	
December Interest	
Public Donations	
1st Quarter Payments	30,279.38
2nd Quarter Payments	30,279.38
3rd Quarter Payments	30,279.38
4th Quarter Payments	
Worker's Comp Refund	
Cost Recovery Income	
MML Refund (Liability +Property Pool)	
Miscellaneous	505.00
Total Beginning Balance + Revenues	235,998.55
January Expenses	4,838.16
February Expenses	1,559.50
March Expenses	2,437.15
April Expenses	13,326.72
May Expenses	2,811.02
June Expenses	1,801.99
July Expenses	11,548.33
August Expenses	3,359.86
September Expenses	
October Expenses	
November Expenses	
December Expenses	
Total Expenses	41,682.73
Balance as of August 31, 2019	194,315.82

Concord Fire Department
Incident Summary Listing

July 2019

<u>No.</u>	<u>Date</u>	<u>Time</u>	<u>Type of Run</u>	<u>Address</u>	<u>Municipality</u>	<u>Amount</u>
TRAIN	7/1/2019	1900	Training	428 Homer Rd	Twp/ Village	\$140.00
R19-111	7/3/2019	2026	Assist JCA	15376 Erie Rd	TWP	\$45.00
F19-112	7/4/2019	1706	Cancelled Enroute	Litle Rd	TWP	\$150.00
R19-113	7/6/2019	707	Emergency Medical	303 W Center St	Village	\$60.00
R19-114	7/6/2019	2030	Assist JCA	212 Hanover St	Village	\$75.00
F19-115	7/7/2019	2015	MVA	N Concord & King Rd	TWP	\$90.00
F19-116	7/9/2019	1128	Natural Gas Leak	King Rd	TWP	\$120.00
R19-117	7/11/2019	324	Assist JCA	533 Hanover St	Village	\$60.00
F19-118	7/11/2019	523	MVA	King Rd/ Litle Rd	TWP	\$75.00
F19-119	7/11/2019	1507	Mutual Aid	102 Teft Rd	Spring Arbor Twp	\$240.00
F19-120	7/11/2019	1615	Mutual Aid	1189 Cunningham St	Spring Arbor Twp	\$120.00
R19-121	7/16/2019	331	Emergency Medical	533 Hanover St	Village	\$15.00
F19-122	7/16/2019	1710	MVA	191 Albion Rd	TWP	\$180.00
R19-123	7/19/2019	125	Assist JCA	3605 Albion RD	TWP	\$90.00
F19-124	7/20/2019	335	Remove Hazard	Sears & Luttenton	TWP	\$60.00
F19-125	7/20/2019	720	Remove Hazard	N Concord & King Rd	TWP	\$120.00
F19-126	7/20/2019	736	Remove Hazard	13337 Cornell Rd	TWP	\$120.00
F19-127	7/20/2019	859	Remove Hazard	Mann & Allman	TWP	\$120.00
R19-128	7/21/2019	51	Emergency Medical	12575 Warner Rd	TWP	\$60.00
F19-129	7/21/2019	110	Remove Hazard	Warner E of Litle	TWP	\$90.00
TRAIN	7/21/2019	800	Training	428 Homer Rd	Twp/ Village	\$300.00
R19-130	7/22/2019	1507	Emergency Medical	202 Monroe St	Village	\$60.00
F19-131	7/26/2019	625	Mutual Aid	4001 Bailey Rd	Parma Twp	\$75.00
F19-132	7/28/2019	610	MVA vs Deer	Sears & Parsons	TWP	\$75.00
R19-133	7/28/2019	1108	Emergency Medical	533 Hanover St	Village	\$60.00
F19-134	7/29/2019	1515	Remove Hazard	Hanover St & Mill	Village	\$45.00
R19-135	7/30/2019	706	Emergency Medical	10855 Keeler Rd	TWP	\$30.00
R19-136	7/31/2019	711	Emergency Medical	715 Hanover St	Village	\$30.00

	Village Total Cost	\$405.00
	TWP Total Cost	\$1,425.00
	Twp/ Village	\$440.00
	Mutual Aid	\$435.00
	Total	\$2,705.00
2 Twp Medicals		
5 Village Medicals		
4 Vehicle Accidents(Twp.)		
0 Vehicle Accidents(Village.)		
0 Village Fire calls		
4 Public Service Assist- JCA---PD		
1 Twp Fire calls		
3 Mutual Aids		
1 Cancelled Enroute		
2 Training		
0 False Call		
6 Hazard/ Weather		



CONCORD BLOTTER AUGUST 2019

Jackson County Sheriff's Office Report - Concord Detachment A U G U S T 2 0 1 9

PATROL DAYS IN AUGUST: 23

PATROL HOURS WORKED : 184

TOTAL DISPATCHES:	54
Concord VILLAGE:	25
Concord TOWNSHIP:	21
Calls OOA (Out of Area / Back-up)	8

	<i>Village</i>	<i>Township</i>	<i>TOTAL</i>
Calls for Service	25	21	46
Through 911 Dispatch	9	12	21
Thru Local Means	16	9	25
Traffic Stops	9	8	17
Citations	2	1	3
Verbal Warnings	6	6	12
Motorist Assists	1	1	2
FULL Reports	2	0	2
CHARGE Packages	1	0	1
'Add Narratives'	23	11	34
In-Custody Arrests	0	0	0
Citation Arrests	0	0	0
Warrant / Admin. Arrests	1	1	2
CIVIL CITATIONS	1	2	3
Charges AUTHORIZED	0	1	1
Charges DECLINED	0	0	0
Prop. & Vacation checks	10	17	27
Ordinance Visits	7	4	11
PARKING TICKETS	2	---	2
COURT Appearances	0	0	0

- 911 calls when I was NOT on-duty - 6 (1 village / 5 township)
- 92% of the calls occurred when I was ON-DUTY

<i>Type of complaints</i>	<i>Village</i>	<i>Township</i>	<i>TOTAL</i>
Larceny Complaints	0	0	0
Simple Assaults	0	0	0
Fraud / I.D Theft Complaints	0	0	0
Animal Complaints	1	2	3
Verbal Arguments (TWS)	0	0	0
Domestic Situations	1	1	2
Child Custody / CPS Complaints	1	1	2
Drug Complaints	0	0	0
MDOP Complaints	1	0	1
Trespassing Issues	0	0	0
Alarms	0	0	0
Illegal Dumping Complaints	0	0	0
Traffic Crashes	0	4	4
Traffic Issues (Trees, lines)	0	2	2
B&E (Burglary)	0	0	0
Personal Welfare Checks	1	3	4
Suspicious Situations (BOL's)	3	2	5
Peace Officer / Neighbor Disputes	7	0	7
Lost/Found Property	0	0	0
Tagged vehicles (48 hrs to tow)	0	1	1
VIN Inspections	1	1	2
Computer Crimes & Scams	1	1	2
Natural Deaths	0	0	0
Landlord / Tenant Disputes	0	0	0
Ordinance Complaints (NEW)	7	1	8
Noise Complaints	0	0	0
<i>Misc. Disp. (Assists)</i>	1	2	3



OFF DUTY POLICE RELATED CALLS

((These are phone calls, text messages or chat conversations about police related needs while I'm NOT on duty))

11 Village / 6 Township – 17 TOTAL...



The Drive Up On-Duty Question – ‘GOT A QUESTION FOR YA...’

12 Village / 8 Township – 20 TOTAL

CALLS OF NOTE

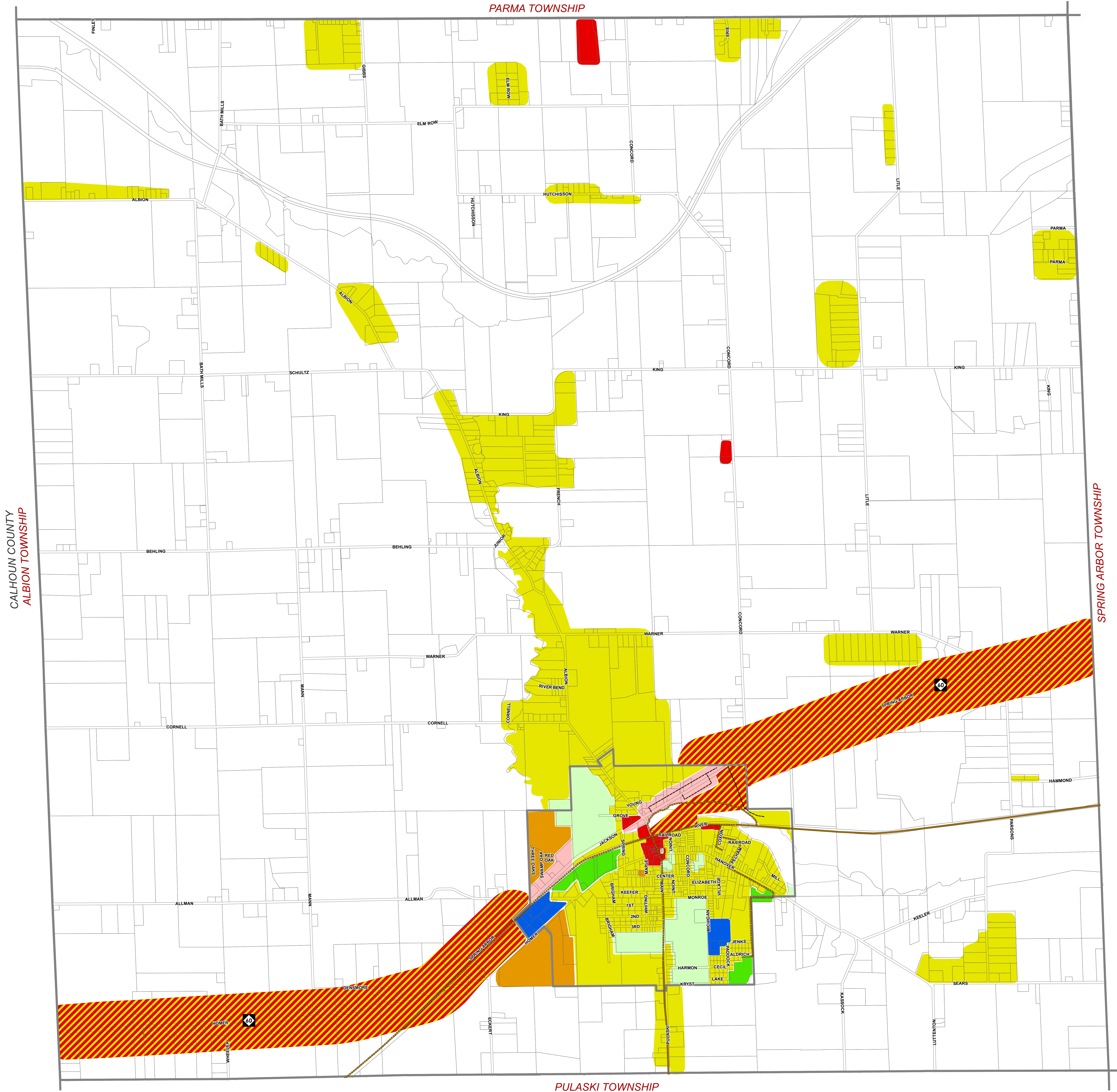
- I assisted accident investigators and other units on the fatal car accident @ S. Sandstone Rd. & King Rd.
- I assisted the Calhoun County Sheriff's Office with a vehicle pursuit that briefly dipped in to Concord Township.
- I assisted other Jackson County deputies in the arrest of one of the subjects involved in that pursuit a few days later.

Deputy Larry Jacobson / Badge# 5606 – Concord Detachment

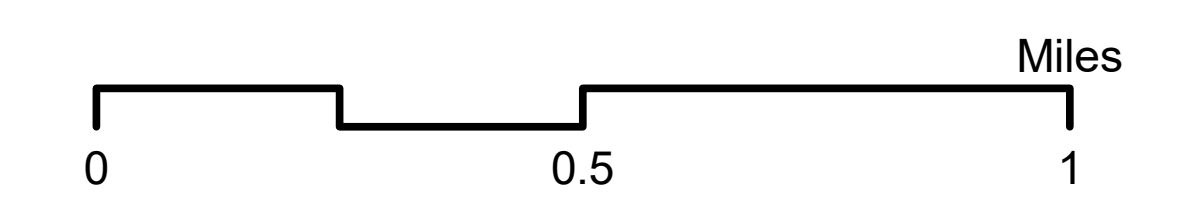
CONCORD AREA

Jackson County, Michigan

DRAFT FUTURE LAND USE PLAN



- AGRICULTURAL
- LOW-DENSITY RESIDENTIAL
- MEDIUM-DENSITY RESIDENTIAL
- MIXED-USE (RES & COMM)
- GENERAL COMMERCIAL
- HIGHWAY COMMERCIAL
- LIGHT INDUSTRIAL
- INSTITUTIONAL
- PARKS & RECREATION
- PROPOSED STREETS
- EXISTING TRAILS
- PROPOSED TRAILS



Created on: August 27, 2019