

**TOWNSHIP OF CONCORD  
121 GROVE STREET  
PO BOX 236  
CONCORD, MICHIGAN 49237**

**(517) 524-6804**

December 14, 2020

**Concord Township Board Meeting Agenda**

- 1) Meeting called to order at 5:30 P.M.
- 2) Pledge of Allegiance
- 3) Minutes for November
- 4) Public Comment
- 5) Bills
- 6) Reports
  - a. Treasurer's Report
  - b. Fire Report
  - c. Police Report
  - d. Planning Commission
- 7) Unfinished Business
- 8) New Business
  - a. Adoption of 2021 Fire Budget
  - b. Policies that are needed for 2021 AMAR review: Conducting an Audit for an Exempt Parcel  
Principal Residence Exemption Denial Interest  
Updated Poverty Exemption Income & Asset  
Personal Property Canvas
  - c. Engagement letter for 2021 Audit
  - d. Appointment of Planning Commission and Board of Review Members
- 9) Board Member Comments
  - a. Bohl
  - b. Clark
  - c. Dishaw
  - d. Colburn
- 10) Supervisor Comments



The Concord Township Board met virtually on Monday, December 14, 2020 for a regularly scheduled meeting with social distancing rules implemented.

Members present were: Clerk Sheryll Dishaw, Treasurer Judy Clark, Supervisor Al Cavasin, Trustee Kevin Bohl, and Trustee Guthrie Colburn.

Also virtually present: County Commissioner Earl Poleski, Ken Wyatt and Richard Kline.

Supervisor Al Cavasin called the meeting to order at 5:30 pm.

Pledge of Allegiance was honored led by Supervisor Al Cavasin.

Minutes from the November meeting were approved by consent.

Public Comments:

- County Commissioner Poleski wished Board Members a Merry Christmas and Happy New Year.
- Ken Wyatt asked about the winners of the Light Up Concord contest. There were 24 entries. The Supervisor was going to mention this in his Supervisor comments, but gave the results at this time: there were 24 entries with McMaster Sales and Services as the Business winner. Tasha Thurman won first place, Jeff & Abbey Colburn won second place and Jerry Dorer won third. A donation of \$160 was given to the Concord Pulaski Christmas Baskets from the entry fees and a generous donation from the daughter of the former Clerk Jean Wildt. The prizes were given out on December 13<sup>th</sup> at the United Methodist Church after the tree lighting was held.

The monthly bills were presented by Clerk Dishaw in the amount of \$12,266.77. Bills were approved for payment by consent of the Board.

Reports:

- Treasurer Clark presented the November financial condition of the Township: Revenues for November were \$34,280.85 and expenditures were \$21,907.73. General Fund Balance was \$203,394.34. Road Fund Balance was \$8,521.97 and the combined Cemetery Fund Balances were \$43,055.70. To date \$282,558.74 has been collected from winter taxes with \$23,306.46 remaining in the Township.
- Treasurer Clark gave the November Fire Department Report. October Runs consisted of 31 total – 15 Township, 8 Village, 6 Mutual Aids, and 2 Training. With payroll, bills for October came to \$13,899.58. The Stabilization fund had a balance of \$161,444.08 as of November 30<sup>th</sup>. Chief Mosher has a committee looking into getting quotes on Engine 1. He also presented the 2021 budget without any increases.
- Board members had copies of Deputy Jacobson's November Police Blotter. Total dispatches were 50 with 22 in the Township, 20 in the Village and 8 Out of Area/Back up calls. Calls of Note involved a mother and son combination complaint about neighbors, domestic incidents, assisting the State Police on a traffic stop that resulted in an arrest, damage to the new bridge on Cornell Road, the theft of a traffic cone in the Village, a drunk driver, more domestics and Deputy Jacobson surviving teaching a self-defense and situational awareness class to 9<sup>th</sup> graders at the High School.

- Trustee Kevin Bohl gave the December 2<sup>nd</sup> Planning Commission report: Changes to the By-laws were approved to make them current; discussion was held on Kilbourne's virtual meeting on the non-motorized trail.

Reports were approved by consent.

Old Business: None.

New Business:

- Motioned by Clark, supported by Colburn to approve the 2021 Fire Department Budget as presented: Roll Call Vote: Ayes: Colburn, Bohl, Cavasin, Clark and Dishaw. Nays: None. Motion was approved.
- Assessor Dishaw presented the following polices that need to be in writing and approved by the Board for the upcoming 2021 AMAR Review: Policy on Conducting an Audit of an Exempt Parcel, Policy to implement the Denial Interest for a Principal Residence Exemption, Updating the current Poverty Exemption policy specifying income and assets and a Policy on conducting the Personal Property Canvas each year. Motioned by Bohl, supported by Colburn to approve all the policies. Roll Call Vote: Ayes: Clark, Dishaw, Colburn, Bohl and Cavasin. Nays: None. Motion was approved.
- Motioned by Dishaw, supported by Clark to approve the engagement letter with Drake Certified Public Accounts for the 2021 audit. Roll Call Vote: Dishaw, Colburn, Bohl, Cavasin and Clerk. Nays: None. Motion was approved.
- Motioned by Clark, supported by Colburn to approve the following appointments: Kilbourn Snow, Kevin Bohl, Brian Kessman and Cindy Franssen to the Planning Commission; James Gillispie, Gary Plumb, Judy Snay and Alternate Cindy Franssen to the Board of Review. Ayes: Five, Nays: None. Motion was approved.

Board Comments:

- Colburn – None.
- Bohl – None.
- Clark – None.
- Dishaw – None.

Supervisor Comments:

- Plan to bring to the Board about acquiring a Deputy Supervisor and the need to purchase a reasonably priced desk top computer in the future.

Motioned by Dishaw, supported by Colburn to adjourn at 5:51 pm. Motion was approved.



Al Cavasin, Supervisor

Date: December 15, 2020

Concord Township Planning Commission Meeting  
2 December 2020

- I. Meeting called to order at 17:30
- II. All members present and stood for the Pledge of Allegiance
- III. Approval of November Minutes. Brian Kessman motioned with Cindy Franssen second.
- IV. Approval of Agenda. Motion Brian Kessman, second Kevin Bohl
- V. There was no old business to discuss.
- VI. New Business:
  - A. Changes to Ordinances: Approval to make changes to bring current ordinances in line with operation, Cindy Franssen motioned with Brian Kessman second.
  - B. Kilburn Snow discussed his meeting with the committee about the bike trail and how Concord is now being considered again to complete the trail.  
More information to follow.
- VII. Meeting adjourned at 6:10

PC Chair Report, December 2, 2020

This report brought to you by a sleepless night-

To: His majesty Supervisor Al Cavasin

A guest was recognized prior the meeting being called to order. One Mr. Williams gave us and enlightening dissertation on the perils of 5G on one's health. It was thought by the chair that it would not be an issue for us who reside here in rural America. After all most of us are still looking forward to 2 or 3G, 4G is but a dream.

Member Kevin Bohl spoke up to say that he in fact did have access to 5G at his home. He further volunteered to be our canary in the mine, and assured Mr. Williams that he would regularly report any negative effects on his health caused by 5G.

My Williams also wished to pay his taxes. We inquired as to whether he had cash or check? He told us check and thus we suggested that he deposit it in the lock box. Chances are good, we may have accepted cash.

The Meeting was called to order at 5:30 pm.

First order of business was the review of the Planning Commission Bylaws. After exhausting analysis and thought and consideration it was decided that only two changes were necessary at this time.

The first being 3.2, regular meeting time. Change to the first Wednesday of the Month at 5:30 pm. The change was unanimously approved.

The Second Change is to 5.4, It currently reads, A person shall not be excluded from a meeting of the Commission except for breach of the peach committed at the meeting.

We had a difficult time with the concept of kicking someone out of our meeting for simply biting into peach. In fact, it was felt by the chair that breaching the skin of a peach with one's teeth often released a very pleasant odor into the atmosphere.

Member Cindy Franssen pointed out that she thought it was a typo, was in fact referencing a "Breach of peace." Her insight was welcomed by the membership. The vote to replace the word peach with peace was again unanimous.

The second order of Business was a report by the chair on the virtual meeting he attended as a quest that very afternoon about the future extinction of the non-motorized trail from Concord into Calhoun County. In attendance were interested parties and representatives of the DNR.

Jeremiah Bush was adamant that any extension of the trail should be from current termination of the trail at Allman Rd. in Concord. The DNR seemed surprised to discover that the trail already extended across the Village of Concord and said that they would add it to their maps.

He proposed that extension of the trail could best be accomplished by following Allman Rd. to Van Wert Rd. then North along Van Wert to the Old Interurban Right Away across the Albion College Wildlife Sanctuary.

Access to Right-Away along Van Wert Rd. and the Interurban, involve the solicitation Consumers Energy. He also said that in the past Consumer's had expressed a willingness to discuss the matter.

The DNR seemed excited by the revelations and encouraged further investigation of Consumer's willingness to cooperate in the effort to extend the trail into Calhoun County.

At our PC meeting we discussed the issue of approaching Consumer's Energy. First, we should keep in mind that the newly appointed CEO of Consumer's Energy is a Concord Lad, Garrick Rochow.

Second that our newest member of the PC is an employee of Consumer's and her position is high enough in the organization that she has access to the ear of those who would have to commit to supporting the effort to extend the trail.

Third Brian Kasserman, also a PC member knows someone who works in the Real Estate Department at Consumer's he is going to go ahead and contact them about the right away discussed above.

Upon reflection the author of this report following his attending this meeting and taking part in other meeting over the years is left with the nagging impression that discussion about the future of the Non-motorized trail is generally in the context of recreational opportunity only. To little attention is spent on the potential positive economic impact of the trail on rural communities such as Concord.

Submitted with humble reverence on this, the 3<sup>rd</sup> day of December, 2020 by:

Kilbourn H. Snow

## Concord Fire Board Minutes – November 18, 2020

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

Board Members Absent: None

Other Present: None

The November 18, 2020 meeting was call to order at 6:00 pm. The Pledge of Allegiance was honored, a quorum declared and agenda approved. Minutes for the October 2020 meeting were approved. Bush made a motion to approve the minutes. Meeks supported. Motion carried.

Chief's Agenda:

Review of runs for the month of October 2020: 31 Runs (15 Township, 8 Village, 6 Mutual Aid & 2 training) with a payroll of \$3,365.00.

Review of bills for October 2020

Salaries – Firefighters – 8,255.00

Salaries – Officers – 2,370.00

Salaries – Training – 1,670.00

Soc Sec/Medicare – 940.60

Vehicle Supplies – 169.22

Internet/phone – 85.59

Electric – 70.41

Natural Gas – 29.34

Water/Sewer/Garbage – 120.49

Building Maintenance – 19.90

Equipment Maintenance – 556.02

Miscellaneous – 84.49

**Total Bills Paid: \$13,899.58**

Fire Stabilization report showed \$180,813.56 at the end of October 2020.

Old Business:

None

New Business:

Our meeting was held with social distancing of 6 feet apart and masks were worn by all with less than 10 people. Mosher reported that he has a committee looking into getting quotes on replacing Engine 1. He also presented his 2021 budget with no increase.

Next meeting is to be held on December 16, 2020 at 6:00 pm. Bush made a motion to adjourn. Lauer supported. Motion carried. Meeting adjourned at 6:45 pm.

Submitted by:

Judy Clark, Secretary

## Fire Stabilization November 30, 2020

Beginning Balance 2020	137,614.73
January Interest	119.72
February Interest	180.67
March Interest	171.43
April Interest	139.08
May Interest	90.55
June Interest	48.65
July Interest	32.99
August Interest	37.30
September Interest	33.25
October Interest	38.39
November Interest	29.69
December Interest	0.00
Public Donations	50.00
1st Quarter Payments	31,028.38
2nd Quarter Payments	31,028.38
3rd Quarter Payments	31,028.38
4th Quarter Payments	31,029.92
Worker's Comp Refund	0.00
Cost Recovery Income	0.00
MML Refund (Liability +Property Pool)	0.00
Miscellaneous	17,005.00
Total Beginning Balance + Revenues	279,706.51
January Expenses	6,128.60
February Expenses	10,240.27
March Expenses	6,421.15
April Expenses	16,340.66
May Expenses	19,292.38
June Expenses	3,087.68
July Expenses	18,765.48
August Expenses	3,826.37
September Expenses	861.09
October Expenses	13,899.58
November Expenses	19,399.17
December Expenses	0.00
Total Expenses	118,262.43
Balance as of November 30, 2020	161,444.08





# CONCORD BLOTTER - *NOVEMBER 2020*



Jackson Co. Sheriff's Office Report - Concord Detachment N O V E M B E R 2020

**PATROL DAYS IN NOVEMBER: 20**

**PATROL HOURS WORKED : 160**

TOTAL DISPATCHES:	50
Concord TOWNSHIP:	22
Concord VILLAGE:	20
Calls OOA (Out of Area / Back-up)	8

	<i>Village</i>	<i>Township</i>	<i>TOTAL</i>
Calls for Service	20	22	42
Through 911 Dispatch	5	7	12
Thru Local Means	12	10	22
On Patrol	3	5	8
Traffic Stops	12	5	17
Citations	2	1	3
Verbal Warnings	8	4	12
Motorist Assists	2	0	2
FULL Reports	1	1	2
CHARGE Packages	0	0	0
'Add Narratives'	9	12	21
Full Custody Arrests	0	0	0
Citation Arrests	0	0	0
Warrant / Admin. Arrests	0	1	1
CIVIL CITATIONS	1	0	1
Charges AUTHORIZED	0	0	0
Charges DECLINED	0	0	0
Prop. & Vacation checks	11	9	20
PARKING TICKETS	0	--	0
COURT Appearances	0	0	0

911 Dispatch took 8 Concord calls in November when I was NOT on-duty...

2 occurred after I' d gone home for the day and 6 came in on one of my off-days.

<i>Type of complaints</i>	<i>Village</i>	<i>Township</i>	<i>TOTAL</i>
Larceny Complaints	1	0	1
Simple Assaults	0	0	0
Fraud / I.D Theft Complaints	1	0	1
Verbal Arguments	1	0	1
Domestic Situations	2	2	4
MDOP Complaints	0	1	1
Traffic Crashes	2	4	6
Animal Complaints (Conservation)	1	1	2
Child Custody / CPS Complaints	0	0	0
Trouble w/ subjects / Harassment	2	2	4
Traffic Issues (Trees, lines)	1	1	2
Illegal Dumping Complaints	0	1	1
Trespassing Issues	0	1	1
Alarms	2	0	2
Drug Complaints	0	0	0
Suspicious Situations (BOL' s)	1	3	4
Mental Evaluations / Assists (Fire)	0	1	1
B&E (Burglary)	0	0	0
Personal Welfare Checks	2	0	2
Peace Officer / Neighbor Disputes	1	2	3
Lost/Found Property	0	0	0
Tagged vehicles (48 hrs to tow)	0	2	2
VIN Inspections	0	0	0
Natural Deaths	0	0	0
Computer Crimes & Scams	0	0	0
Noise Complaints	0	0	0
Landlord / Tenant Disputes	0	0	0
Ordinance Complaints (NEW)	2	0	2
Runaway Juveniles	0	0	0
Threats	0	0	0
Weapons Complaints	0	0	0
Property Checks w/ inc. numbers	1	1	2
Stolen Vehicles (UDAA' s)	0	0	0
<i>Backup unit elsewhere</i>			8



## OFF DUTY POLICE RELATED CALLS

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

7 Village / 14 Township - 21 TOTAL...

### CALLS OF NOTE



11/10- I taught some self-defense and situational awareness classes to classes of 9<sup>th</sup> graders at Concord High School. I was not injured during these classes and I wore a mask.



11/12- I responded to a residence on Pulaski Rd. involving a mother-and-son combination upset over their neighbor target practicing on his own property. When I advised the mother and son that the neighbor was practicing safely and within his rights to do so, they began calling me names and demanding I leave their property. I did so happily.



11/13- Domestic incident on King Rd.



11/14- Domestic incident on French Rd.



11/17- I assisted the state police on a traffic stop in front of the school on S. Main St. After a brief scuffle, one subject was arrested and charged with multiple felonies involving narcotics and weapons.



11/18- A few scant hours after the bridge on Cornell Rd. was completed and showcased online, a local citizen crashed into it, seriously damaging the guardrail. Kudos to the transportation department, who had it repaired in a day or so.



11/23- Village DPW Director Jason Blossom, always on the lookout for trouble, witnessed a passenger in a vehicle steal a traffic cone on Homer

Rd. Jason was able to provide a vehicle plate number, and - after a visit to the home - the cone was returned safely.



11/24- I assisted the Spring Arbor Police Dept. with a drunk driver incident.



11/25- THREE THREE THREE domestic incidents in the township and village.



No holiday reveals humanity's true disdain for itself more than Thanksgiving. While there's always a level of good cheer on Christmas, Thanksgiving brings together people who generally don't like each other (including spouses) and mixes it with alcohol. The end result is one domestic incident or drunk driving case after another.

0838- the first drunk driving incident (I assisted in Summit Twp.)

0908 - the first physical domestic (I assisted in Spring Arbor - both parties drunk)

1008 - the first 'intoxicated subject' call wandering aimlessly down M-60.

And on and on it went...



<b>DECEMBER 2020</b>	
<b>VENDOR</b>	<b>DESCRIPTION</b>
ACCUSHRED, LLC	QUARTERLY SHREDDING
ALLEGRA	TAX BILLS PAPER AND PERFORATING
BRIGHAM HARDWARE	LADDER/LIGHT BULBS/PAINTER TAPE/PAINTER TAPE/BATTERIES
BURNHAM & FLOWERS	TREASURER'S WINTER BOND
BUTTERS EXCAVATING	MONTHLY FEE AND BURIALS
CHRISTMAS LIGHTING WINNERS	1ST, 2ND & 3RD PLACE
COMFORT 1 HEATING & AIR	REFUND FOR MECHANICAL PERMIT IN ERROR
CONSUMERS ENERGY	NOVEMBER USAGE FOR OFFICE
CREDIT CARD	POSTAGE/ELECTION MEALS/ASSESSOR'S RENEWAL/SURVEY
DBI BUSINESS	NAME TAGS/RUBBER BANDS/SCISSORS/LABELS/ADD TAPE
FAHEY SCHULTZ BURZYCH RHODES	ATTORNEY ON ZONING MATTER
GLG PRINT	LIGHT UP CONCORD PRINTING/YARD SIGNS
GREENSTONE FARM CREDIT	DECEMBER RENT
H.THOMAS ELECTRIC	OCTOBER & NOVEMBER BILLING
JACKSON COUNTY TREASURER	DECEMBER CONTRACT
JUDY CLARK	REIMBURSEMENT FOR MILEAGE
LESTER BROTHERS	PORTABLE TOILET FOR CEMETERY
POSTMASTER	STAMPS FOR TREASURER AND CLERK
PRINTER SOURCE PLUS	NOVEMBER MAINTENANCE
SEMCO ENERGY	NOVEMBER USAGE FOR OFFICE
SHERYLL DISHAW	MILEAGE REIMBURSEMENT/ELECTION MARKERS
SPECTRUM PRINTERS	MASTER CARD/ID CARDS/TEST DECKS/ICX BALLOTS
VILLAGE OF CONCORD	NOVEMBER USAGE FOR OFFICE
VILLAGE OF CONCORD	NOVEMBER USAGE FOR CEMETERY
WOW	INTERNET & PHONE CHARGES
	<b>TOTAL</b>

<b>AMOUNT</b>
\$55.00
\$300.00
\$156.75
\$315.00
\$3,500.00
\$500.00
\$75.00
\$119.49
\$504.42
\$224.98
\$157.50
\$115.00
\$600.00
\$360.00
\$3,458.50
\$55.49
\$75.00
\$715.00
\$73.15
\$46.94
\$14.69
\$537.98
\$86.60
\$51.94
\$168.34
<b>\$12,266.77</b>

FINANCIAL REPORT AS OF NOVEMBER 30, 2020

BANK BALANCE	\$25,208.57
MONEY MKT	\$65,556.59
CD - 7113	\$121,151.15
	-----,-
	\$211,916.31
LESS ROAD FUNDS	\$8,521.97
GENERAL FUND BALANCE	\$203,394.34

CEMETERY FUNDS - RESTRICTED

COUNTY NATL - CEMETERY FD	7328	4194.21
COUNTY NATL - CHAPEL FD	8336	18304.03
COUNTY NATL - CEMETERY FD	7664	20557.46
COUNTY NATL - CEMETERY FUNDS	TOTAL	43055.7



User: JUDY

DB: Concord

PERIOD ENDING 11/30/2020

GL NUMBER	DESCRIPTION	2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2020 NORMAL (ABNORMAL)	MONTH 11/30/2020 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Dept 000						
101-000-402.000	PROPERTY TAX REVENUE	66,500.00	90.07	59.60	66,409.93	0.14
101-000-434.000	TRAILER FEES	200.00	78.50	0.00	121.50	39.25
101-000-447.000	ADMINISTRATION FEE	28,000.00	8,508.54	77.87	19,491.46	30.39
101-000-451.000	1 MILL - ROAD	75,000.00	102.11	67.56	74,897.89	0.14
101-000-475.000	BUILDING PERMITS	10,500.00	7,650.00	45.00	2,850.00	72.86
101-000-477.000	CABLE FRANCHISE FEE	800.00	300.02	138.30	499.98	37.50
101-000-478.000	LIQUOR FEES	350.00	385.00	0.00	(35.00)	110.00
101-000-502.000	STATE FUNDS	134,000.00	50,557.00	29,412.00	83,443.00	37.73
101-000-503.000	STATE ED BILLING FEE	4,200.00	4,175.00	0.00	25.00	99.40
101-000-573.000	STABILIZATION FUND (STATE)	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
101-000-630.000	ELECTIONS	4,000.00	1,885.10	0.00	2,114.90	47.13
101-000-631.000	LAND SPLITS	500.00	935.00	410.00	(435.00)	187.00
101-000-657.000	POLICE FINES	0.00	0.00	0.00	0.00	0.00
101-000-658.000	ORDINANCE FEES	100.00	0.00	0.00	100.00	0.00
101-000-665.000	INTEREST	3,500.00	821.30	6.99	2,678.70	23.47
101-000-665.001	SULLIVAN FUND INTEREST	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
101-000-677.000	MISCELLANEOUS	1,000.00	3,498.53	3,028.53	(2,498.53)	349.85
101-000-678.000	COMMUNITY PROMOTION PROCEEDS	2,500.00	235.00	235.00	2,265.00	9.40
101-000-691.000	TO BALANCE BUDGET-USE OF FUND BALANCE	53,218.00	0.00	0.00	53,218.00	0.00
101-000-693.000	SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00
101-000-699.151	CEMETERY	20,000.00	11,897.00	800.00	8,103.00	59.49
Net - Dept 000		404,368.00	91,118.17	34,280.85	313,249.83	
Dept 101 - TOWNSHIP BOARD						
101-101-704.000	TOWNSHIP BOARD	3,120.00	1,170.00	130.00	1,950.00	37.50
101-101-709.000	FICA	194.00	72.54	8.06	121.46	37.39
101-101-711.000	MEDICARE	46.00	16.96	1.89	29.04	36.87
101-101-801.000	ATTORNEY	2,000.00	343.90	0.00	1,656.10	17.20
101-101-801.001	AUDIT	600.00	600.00	0.00	0.00	100.00
101-101-802.000	OFFICE LEASE	7,200.00	3,000.00	600.00	4,200.00	41.67
101-101-880.000	COMMUNITY PROMOTION	2,500.00	0.00	0.00	2,500.00	0.00
101-101-900.000	PRINTING AND PUBLISHING	1,348.00	200.69	0.00	1,147.31	14.89
101-101-911.000	CONFERENCES/TRAINING	0.00	0.00	0.00	0.00	0.00
101-101-915.000	MEMBERSHIPS	3,040.00	3,031.88	451.71	8.12	99.73
101-101-933.000	SOFTWARE MAINTENANCE AGREEMENT	495.00	0.00	0.00	495.00	0.00
101-101-935.000	PROPERTY LIABILITY INSURANCE	2,900.00	2,790.00	0.00	110.00	96.21
101-101-935.100	WORKERS COMPENSATION INSURANCE	100.00	0.00	0.00	100.00	0.00
101-101-985.000	CAPITAL EXPENSES	5,690.00	5,681.08	2,763.00	8.92	99.84
Net - Dept 101 - TOWNSHIP BOARD		(29,233.00)	(16,907.05)	(3,954.66)	(12,325.95)	
Dept 171 - SUPERVISOR						
101-171-703.000	SUPERVISOR	10,000.00	4,166.65	833.33	5,833.35	41.67
101-171-709.000	FICA	620.00	258.33	51.67	361.67	41.67
101-171-711.000	MEDICARE	145.00	60.42	12.09	84.58	41.67
101-171-752.000	SUPPLIES	200.00	41.85	34.90	158.15	20.93
101-171-791.000	SUBSCRIPTIONS AND PUBLICATIONS	0.00	0.00	0.00	0.00	0.00
101-171-861.000	MILEAGE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
101-171-911.000	CONFERENCES/TRAINING	200.00	0.00	0.00	200.00	0.00
101-171-912.000	MEETINGS	240.00	0.00	0.00	240.00	0.00
101-171-915.000	MEMBERSHIPS	25.00	0.00	0.00	25.00	0.00

User: JUDY

DB: Concord

PERIOD ENDING 11/30/2020

GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
			NORMAL (ABNORMAL)	MONTH 11/30/2020 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Net - Dept 171 - SUPERVISOR		(11,430.00)	(4,527.25)	(931.99)	(6,902.75)	
Dept 215 - CLERK						
101-215-703.002	CLERK	17,300.00	7,208.35	1,441.67	10,091.65	41.67
101-215-704.002	DEPUTY CLERK	3,000.00	1,057.50	510.00	1,942.50	35.25
101-215-709.000	FICA	1,260.00	512.47	121.00	747.53	40.67
101-215-711.000	MEDICARE	295.00	119.86	28.30	175.14	40.63
101-215-752.000	SUPPLIES	205.00	19.22	19.22	185.78	9.38
101-215-791.000	SUBSCRIPTIONS AND PUBLICATIONS	0.00	0.00	0.00	0.00	0.00
101-215-851.000	MAIL/POSTAGE	250.00	125.00	90.00	125.00	50.00
101-215-861.000	MILEAGE REIMBURSEMENT	250.00	0.00	0.00	250.00	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	24.00	0.00	240.00	9.09
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		(23,624.00)	(9,066.40)	(2,210.19)	(14,557.60)	
Dept 223 - AUDITOR						
101-223-801.001	AUDIT	0.00	0.00	0.00	0.00	0.00
Net - Dept 223 - AUDITOR		0.00	0.00	0.00	0.00	
Dept 247 - BOARD OF REVIEW						
101-247-704.008	BOARD OF REVIEW	1,900.00	320.00	0.00	1,580.00	16.84
101-247-709.000	FICA	118.00	19.84	0.00	98.16	16.81
101-247-711.000	MEDICARE	28.00	4.65	0.00	23.35	16.61
101-247-861.000	MILEAGE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
101-247-911.000	CONFERENCES/TRAINING	0.00	0.00	0.00	0.00	0.00
Net - Dept 247 - BOARD OF REVIEW		(2,046.00)	(344.49)	0.00	(1,701.51)	
Dept 253 - TREASURER						
101-253-703.003	TREASURER	17,300.00	7,208.35	1,441.67	10,091.65	41.67
101-253-704.003	DEPUTY TREASURER	2,000.00	0.00	0.00	2,000.00	0.00
101-253-709.000	FICA	1,200.00	446.91	89.38	753.09	37.24
101-253-711.000	MEDICARE	280.00	104.51	20.91	175.49	37.33
101-253-752.000	SUPPLIES	1,200.00	892.12	319.22	307.88	74.34
101-253-801.000	SUBSCRIPTIONS AND PUBLICATIONS	0.00	0.00	0.00	0.00	0.00
101-253-851.000	MAIL/POSTAGE	1,400.00	1,323.40	660.40	76.60	94.53
101-253-861.000	MILEAGE REIMBURSEMENT	200.00	0.00	0.00	200.00	0.00
101-253-900.000	PRINTING AND PUBLISHING	0.00	0.00	0.00	0.00	0.00
101-253-911.000	CONFERENCES/TRAINING	0.00	0.00	0.00	0.00	0.00
101-253-912.000	MEETINGS	150.00	12.07	12.07	137.93	8.05
101-253-915.000	MEMBERSHIPS	10.00	0.00	0.00	10.00	0.00
101-253-933.000	SOFTWARE MAINTENANCE AGREEMENT	1,600.00	388.00	0.00	1,212.00	24.25
Net - Dept 253 - TREASURER		(25,340.00)	(10,375.36)	(2,543.65)	(14,964.64)	
Dept 257 - ASSESSOR						
101-257-703.001	ASSESSOR	20,780.00	8,658.35	1,731.67	12,121.65	41.67

User: JUDY

DB: Concord

PERIOD ENDING 11/30/2020

GL NUMBER	DESCRIPTION	2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2020 NORMAL (ABNORMAL)	MONTH 11/30/2020 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
101-257-704.001	DEPUTY ASSESSOR	0.00	0.00	0.00	0.00	0.00
101-257-709.000	FICA	1,290.00	536.84	107.37	753.16	41.62
101-257-711.000	MEDICARE	302.00	125.55	25.11	176.45	41.57
101-257-752.000	SUPPLIES	200.00	0.00	0.00	200.00	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	55.00	55.00	660.00	7.69
101-257-861.000	MILEAGE REIMBURSEMENT	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	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	862.00	0.00	338.00	71.83
Net - Dept 257 - ASSESSOR		(24,777.00)	(10,237.74)	(1,919.15)	(14,539.26)	
Dept 262 - ELECTIONS						
101-262-707.000	ELECTION WORKERS	3,500.00	4,761.25	2,465.00	(1,261.25)	136.04
101-262-709.000	FICA	190.00	87.26	35.96	102.74	45.93
101-262-711.000	MEDICARE	90.00	20.39	8.40	69.61	22.66
101-262-752.000	SUPPLIES	2,800.00	487.84	40.36	2,312.16	17.42
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	570.00	70.00	630.00	47.50
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	74.10	74.10	75.90	49.40
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		(7,930.00)	(6,000.84)	(2,693.82)	(1,929.16)	
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	2,500.00	389.47	125.31	2,110.53	15.58
101-265-810.000	PERMIT EXPENSE	0.00	0.00	0.00	0.00	0.00
101-265-852.000	INTERNET/PHONE	2,000.00	828.98	168.34	1,171.02	41.45
101-265-854.000	SERVER EXPENSES	1,800.00	0.00	0.00	1,800.00	0.00
101-265-918.000	UTILITIES	3,600.00	1,568.63	231.00	2,031.37	43.57
101-265-934.000	OTHER REPAIRS AND MAINTENANCE	600.00	425.00	0.00	175.00	70.83
101-265-985.000	CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00
Net - Dept 265 - BUILDING & GROUNDS		(10,500.00)	(3,212.08)	(524.65)	(7,287.92)	
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	4,000.00	2,420.12	276.12	1,579.88	60.50
101-268-709.000	FICA	186.00	150.05	17.12	35.95	80.67
101-268-711.000	MEDICARE	44.00	35.09	4.00	8.91	79.75

User: JUDY

DB: Concord

PERIOD ENDING 11/30/2020

GL NUMBER	DESCRIPTION	2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2020 NORMAL (ABNORMAL)	MONTH 11/30/2020 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
101-268-752.000	SUPPLIES	600.00	0.00	0.00	600.00	0.00
101-268-810.000	CONTRACTED INSPECTORS	3,000.00	1,200.00	60.00	1,800.00	40.00
Net - Dept 268 - PERMITS		(7,830.00)	(3,805.26)	(357.24)	(4,024.74)	
Dept 301 - POLICE						
101-301-804.000	POLICE CONTRACTED SERVICES	42,500.00	17,248.77	3,458.50	25,251.23	40.59
Net - Dept 301 - POLICE		(42,500.00)	(17,248.77)	(3,458.50)	(25,251.23)	
Dept 336 - FIRE						
101-336-704.004	FIRE BOARD MEMBER	1,800.00	225.00	0.00	1,575.00	12.50
101-336-709.000	FICA	120.00	13.95	0.00	106.05	11.63
101-336-711.000	MEDICARE	30.00	3.27	0.00	26.73	10.90
101-336-807.000	CONTRACTED	62,058.00	31,028.80	0.00	31,029.20	50.00
Net - Dept 336 - FIRE		(64,008.00)	(31,271.02)	0.00	(32,736.98)	
Dept 446 - ROADS						
101-446-806.000	ROADS	100,000.00	55,138.25	0.00	44,861.75	55.14
Net - Dept 446 - ROADS		(100,000.00)	(55,138.25)	0.00	(44,861.75)	
Dept 567 - CEMETERY						
101-567-704.005	SEXTON	2,100.00	875.00	175.00	1,225.00	41.67
101-567-709.000	FICA	160.00	54.25	10.85	105.75	33.91
101-567-711.000	MEDICARE	40.00	12.70	2.54	27.30	31.75
101-567-752.000	SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
101-567-807.000	CONTRACTED	30,000.00	12,500.00	2,500.00	17,500.00	41.67
101-567-808.000	BURIALS	6,000.00	2,600.00	450.00	3,400.00	43.33
101-567-918.000	UTILITIES	1,500.00	1,024.23	127.32	475.77	68.28
101-567-933.000	SOFTWARE MAINTENANCE AGREEMENT	400.00	351.00	0.00	49.00	87.75
101-567-934.000	OTHER REPAIRS AND MAINTENANCE	8,500.00	6,650.00	0.00	1,850.00	78.24
101-567-985.000	CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00
Net - Dept 567 - CEMETERY		(49,700.00)	(24,067.18)	(3,265.71)	(25,632.82)	
Dept 701 - PLANNING						
101-701-704.009	PLANNING MEMBERS	4,500.00	900.00	0.00	3,600.00	20.00
101-701-709.000	FICA	280.00	55.80	0.00	224.20	19.93
101-701-711.000	MEDICARE	70.00	13.06	0.00	56.94	18.66
101-701-791.000	SUBSCRIPTIONS AND PUBLICATIONS	0.00	0.00	0.00	0.00	0.00
101-701-851.000	MAIL/POSTAGE	100.00	0.00	0.00	100.00	0.00
101-701-861.000	MILEAGE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
101-701-900.000	PRINTING AND PUBLISHING	500.00	48.17	48.17	451.83	9.63
101-701-911.000	CONFERENCES/TRAINING	0.00	0.00	0.00	0.00	0.00
Net - Dept 701 - PLANNING		(5,450.00)	(1,017.03)	(48.17)	(4,432.97)	
Dept 702 - APPEALS BOARD						
101-702-704.007	APPEALS BOARD MEMBERS	0.00	0.00	0.00	0.00	0.00

User: JUDY

DB: Concord

PERIOD ENDING 11/30/2020

GL NUMBER	DESCRIPTION	2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	11/30/2020 NORMAL (ABNORMAL)	MONTH 11/30/2020 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
101-702-709.000	FICA	0.00	0.00	0.00	0.00	0.00
101-702-711.000	MEDICARE	0.00	0.00	0.00	0.00	0.00
101-702-851.000	MAIL/POSTAGE	0.00	0.00	0.00	0.00	0.00
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		404,368.00	91,118.17	34,280.85	313,249.83	22.53
TOTAL EXPENDITURES		404,368.00	193,218.72	21,907.73	211,149.28	47.78
NET OF REVENUES & EXPENDITURES		0.00	(102,100.55)	12,373.12	102,100.55	100.00

# Concord Fire

## 2021 Proposed Budget

REVENUES	VILLAGE	62057.5
	TOWNSHIP	62057.5
	TOTAL REVENUE	124115
EXPENSES		
206-336-704.000	SALARIES- FIREFIGHTERS	25000
206-336-706.000	SALARIES- OFFICERS	11500
206-336-707.000	SALARIES- TRAINING	7000
206-336-710.000	SOCIAL SECURITY	3265
206-336-727.000	OFFICE SUPPLIES	400
206-336-728.000	OPERATING SUPPLIES	1200
206-336-730.000	MATERIALS TRAINING	800
206-336-731.000	MEDICAL SUPPLIES	500
206-336-732.000	VEHICLE SUPPLIES- FUEL	2000
206-336-801.000	AUDIT	700
206-336-804.000	INSURANCE-BLDGS	200
206-336-805.000	INSURANCE- AUTO & LIAB	3900
206-336-806.000	WORKMENS COMP.	1600
206-336-808.000	DUES & TRAINING	5000
206-336-835.000	HEALTH SERVICES	500
206-336-855.000	INTERNET	1000
206-336-920.000	ELECTRIC	1750
206-336-921.000	NATURAL GAS	1500
206-336-922.000	WATER/SEWER/GARBAGE	1400
206-336-925.000	BIULDING MAINTENANCE	4500
206-336-930.000	REPAIRS AND MAINTENANCE	2500
206-336-931.000	EQUIPMENT MAINTENANCE	5500
206-336-955.000	MISCELLANEOUS	500
206-336-965.000	MIOSHA REQUIREMENTS	500
206-336-970.000	CAPITAL EXPENSE	10000
206-336-971.000	LOAN PRINCIPLE	0
206-336-971.100	APPARATUS FUND	31400
206-336-995.000	INTEREST ON LOAN	0
	TOTAL OPERATING EXPENSE	124115

Concord Fire Department  
Incident Summary Listing

October 2020

<u>No.</u>	<u>Date</u>	<u>Time</u>	<u>Type of Run</u>	<u>Address</u>	<u>Municipality</u>	<u>Amount</u>
F20-202	10/5/2020	1111	Mutual Aid- Structure Fire	3477 Wellman Rd	Parma Twp	\$300.00
TRAIN	10/5/2020	1900	Training	428 Homer Rd	Twp/ Village	\$300.00
R20-203	10/6/2020	1450	Mutual aid- EMS	2368 N Parma Rd	Parma Twp	\$30.00
F20-204	10/7/2020	709	PI Accident	324 N Concord Rd	Twp	\$135.00
R20-205	10/7/2020	1032	Emergency Medical	Spring Arbor & Parsons Rd	Twp	\$60.00
R20-206	10/7/2020	1311	Emergency Medical	13220 Allman Rd	Twp	\$60.00
F20-207	10/7/2020	1856	Hazard- Power Line Down	4330 Mann Rd	TWP	\$135.00
R20-208	10/10/2020	836	Assist JCA	4908 Parsons Rd	Twp	\$60.00
R20-209	10/15/2020	1418	Mutual aid- EMS	9201 Pulaski Rd	Pulaski Twp	\$90.00
F20-210	10/16/2020	1301	Mutual Aid- Field Fire	10478 Cowan Rd	Pulaski Twp	\$90.00
F20-211	10/18/2020	1819	PI Accident	Elm Row/ Bath Mills	Twp	\$225.00
R20-212	10/19/2020	1123	Emergency Medical	582 Mill St	Village	\$60.00
R20-213	10/19/2020	1630	Emergency Medical	4953 Parsons Rd	Twp	\$60.00
R20-214	10/22/2020	1744	Assist JCA	13122 Cornell Rd	Twp	\$60.00
R20-215	10/23/2020	1006	Emergency Medical	13446 Cornell Rd	Twp	\$45.00
F20-216	10/23/2020	1732	Hazard- Tree	14422 Hutchisson Rd	Twp	\$150.00
R20-217	10/24/2020	1557	Emergency Medical	515 Hanover St	Village	\$30.00
TRAIN	10/18/2020	900	Training	428 Homer Rd	Twp/ Village	\$350.00
R20-218	10/24/2020	2257	Emergency Medical	127 Michigan St	Village	\$75.00
F20-219	10/25/2020	2313	PI Accident	Parsons/ South of Hammond	Twp	\$105.00
R20-220	10/26/2020	1432	Emergency Medical	415 Elizabeth Ct	Village	\$45.00
R20-221	10/26/2020	1524	Emergency Medical	500 Hanover St	Village	\$45.00
R20-222	10/26/2020	1634	Cancelled Enroute	14555 Elm Row Rd	TWP	\$60.00
R20-223	10/26/2020	1733	False Call	Aibion Rd/ Schultz Rd	TWP	\$75.00
R20-224	10/27/2020	1300	Emergency Medical	514 Hanover St	Village	\$60.00
R20-225	10/28/2020	1827	Emergency Medical	107 E Jackson Rd	Village	\$75.00
R20-226	10/28/2020	2304	Emergency Medical	312 Monroe St	Village	\$45.00
R20-227	10/30/2020	925	Emergency Medical	11135 King Rd	Twp	\$75.00
F20-228	10/31/2020	352	PI Accident	Erie & Finley	TWP	\$180.00
R20-229	10/31/2020	1334	Mutual aid- EMS	12365 Folks Rd	Pulaski Twp	\$240.00
R20-230	10/31/2020	1825	Assist JCA	727 Swains Lake Dr	Pulaski Twp	\$45.00
					Village Total Cost	\$435.00
					TWP Total Cost	\$1,485.00
					Twp/ Village	\$650.00
					Mutual Aid	\$795.00
					Total	\$3,365.00
			5 Twp Medicals			
			8 Village Medicals			
			4 Vehicle Accidents(Twp.)			
			0 Vehicle Accidents(Village.)			
			0 Village Fire calls			
			3 Public Service Assist- JCA---PD			
			0 Twp Fire calls			
			5 Mutual Aids			
			1 Cancelled Enroute			
			2 Training			
			1 False Call			
			2 Hazard/ Weather			



**Drake**

Certified  
Public  
Accountants

December 3, 2020

Concord Township

~~8140 Main Street~~

~~Dexter, MI 48130~~

PO Box 236  
Concord MI 49237

We are pleased to confirm our understanding of the services we are to provide Concord Township for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Concord Township as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Concord Township's 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. As part of our engagement, we will apply certain limited procedures to Concord Township's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Budgetary Comparison Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies Concord Township's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.



attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures- Internal Controls**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards

#### **Audit Procedures- Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Concord Township's compliance with provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### **Other Services**

We will also assist in preparing the financial statements and related notes of Concord Township in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also complete form F-65 for the State of Michigan. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### **Management Responsibilities**

Management is responsible for designing, implementing, and maintaining effective internal controls, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations,

contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are also responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

## **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

The audit documentation for this engagement is the property of Drake Certified Public Accountants, PC and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Drake Certified Public Accountants, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit on approximately August 10, 2021, and to issue our report no later than September 30, 2021. Kyle Drake, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services will be \$4,200.00 for the audit, and \$600.00 for the preparation of Form F-65 for a total of \$4,800.00.

We appreciate the opportunity to be of service to Concord Township and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Handwritten signature of Karl Z. Drake in cursive script.

Drake Certified Public Accountants, P.C.

**RESPONSE:**

This letter correctly sets forth the understanding of Concord Township.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**CONCORD TOWNSHIP**  
**PO BOX 236**  
**CONCORD, MICHIGAN 49237**  
**517-524-6804**  
**517-895-6029 (FAX)**  
**Website: <http://concordtownshipmi.org>**

*POLICY REGARDING USING FORM L-4142  
PRINCIPAL RESIDENCE EXEMPTION DENIAL INTEREST*

If the Township Assessor denies an existing Principal Residence Exemption during the current year, after payment by the taxpayer, then the Township Treasurer shall use Form L-4142 to calculate the distribution of the 1.25% per month or fraction of a month to be charged to the owner of the property that has been issued a PRE denial notice per Sections 6, 8 and 11 of the MCL 211.7cc.

Motioned by \_\_\_\_\_ supported by \_\_\_\_\_ to adopt this policy pertaining to the use of form L-4142 at the December 14, 2020 regularly scheduled Board Meeting.

Ayes:

Nays:

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PO BOX 236  
CONCORD, MICHIGAN 49237  
517-524-6804  
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*PERSONAL PROPERTY CANVAS POLICY*

The Township Assessor or his/her designate shall engage in an annual personal property canvas which shall consist of but not limited to:

Adding new businesses when observed throughout the year;  
Inspecting new signs and obtaining a photograph of such sign;  
Recording businesses that have closed/moved out of the township;  
And do a physical township wide inspection by December 31<sup>st</sup> each year.

Motioned by \_\_\_\_\_ supported by \_\_\_\_\_ to adopt this policy pertaining to the personal property canvas at the December 14, 2020 regularly scheduled Board Meeting.

Ayes:

Nays:

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**POLICY FOR CONDUCTING AN AUDIT ON AN EXEMPT PARCEL  
AS REQUIRED BY MCL 211.7o**

MCL 211.70 of the General Property Tax Act provides an exemption for “real or personal property owned and occupied by a nonprofit charitable institution while occupied by that institution solely for the purposes for which that institution was incorporated”.

In determining whether a taxpayer is qualified for the exemption, Concord Township has implemented the procedure below:

Forward an application for exemption to the claimant of the exemption.

With the assistance of the application, the attachments listed in the application, determine if the claimant meets the three following requirements from the State Tax Commission (STC):

Is the real estate owned and occupied by the exemption claimant?

Is the exemption claimant a nonprofit charitable institution?

Is the buildings and other property thereon occupied by the claimant solely for the purposes for which the claimant was incorporated?

Reply to the applicant in writing, the results of the Township’s audit.

**CONCORD TOWNSHIP BOARD RESOLUTION**  
**To Adopt Poverty Exemption Income Guidelines and Asset Test**

**WHEREAS**, the adoption of guidelines for poverty exemptions is required of the Township Board; and

**WHEREAS**, the principal residence of persons, who the Supervisor/Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

**WHEREAS, pursuant** to PA 390 of 1994 the Township of Concord, Jackson County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year;

To be eligible, a person shall do all the following on an annual basis:

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested.
- 2) Applicants cannot have more than \$20,000 in assets to be eligible for consideration. Assets do not include the principle residence or an automobile. Assets do include: stocks, bonds, mutual funds, cash value insurance policies, coin collections, boats, ORV's, motorcycles, recreational vehicles, second homes or salable property, retirement accounts, jewelry, etc. Cash assets in savings and checking accounts shall not exceed two thousand dollars (\$2,000.00). The level of cash assets may be waived under extenuating circumstances as determined by the Board of Review.
- 3) Hardship exemption may be up to the amount of property tax not returned pursuant to the Michigan Property Tax Credit if the total household income of the applicant meets with the income guidelines set by the Township of Concord each year, which consists of the income guidelines contained in paragraph 8 of this policy.
- 4) File a completed application with the Township Assessor after January 1, but at least one day prior to the last day of the December Board of Review on a form provided by the Township.
- 5) Provide current or preceding year federal and state income tax credit returns. The applicant must file for the Michigan Real Estate Property Tax Credit. An exemption shall not be given for the amount of property tax refundable by any organization or governmental agency.
- 6) Produce a valid driver's license or other form of identification if requested.
- 7) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 8) Meet the Concord Township's income standards "Poverty Threshold" for the



calendar year in question. As its "Poverty Threshold", the Township of Concord has adopted and incorporated the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services.

- 9) This policy and guidelines apply only to individuals and are not for trusts or other types of ownership's such as Corporations, Limited Liability Companies, partnerships, associations and co-owners (the only exception being the individual owner of life estate).
- 10) Only the assessed value of the homestead of an owner of a life estate shall apply, but the incomes of the owner of a life estate and income of all interested persons and household members shall be combined for determination of the poverty threshold. The owner of the life estate must reside and use the property as his/her homestead.
- 11) Any tax exemption given to an individual under these guidelines shall be for the one year's taxes, and a new application will be required each year an exemption is requested.

The Township Assessor and the Board of Review shall notify in writing all applicants whose application for exemption is being denied. The applicant may appeal the decision by applying to the Michigan Tax Tribunal and filing the appeal in writing prior to June 30th for a March Board of Review action. For July and December Board of Review actions you must file with the Tribunal within 35 days of receipt of your answer from the Board of Review.

*NOW, THEREFORE, BE IT HEREBY RESOVED* that the Supervisor/Assessor and Board of Review shall follow the above state police and federal guidelines in granting or denying an exemption, unless the Supervisor/Assessor and Board of Review determines there are substantial and compelling reasons why there should be a deviation from the police and federal guidelines and these reasons are communicate din writing to the claimant.

The foregoing resolution offered by Board Member \_\_\_\_\_ and supported by Board Member \_\_\_\_\_.

Ayes:

Nays:

The Supervisor declared the resolution adopted.

Sheryll A. Dishaw, Clerk

I, Sheryll A. Dishaw, the duly appointed and acting Clerk of Concord Township, hereby certify that the foregoing resolution was adopted by the Township Board of Concord at the regular meeting of said Board held on December 14, 2020, at which meeting a quorum was present and resolution as hereinbefore set forth was adopted and ordered to take immediate effect.

Sheryll A. Dishaw, Clerk