



PENTWATER TOWNSHIP BOARD

AGENDA PACKET

REGULAR BOARD MEETING

December 14, 2022 at **5:30 p.m.**

Lynne Cavazos, Supervisor  
Heather A. Douglas, Treasurer  
Maureen H Murphy, Clerk

Mike Flynn, Trustee  
Dean Holub, Trustee

**PENTWATER TOWNSHIP BOARD MEETING  
Regular Meeting**

December 14, 2022 at 5:30 p.m.  
Pentwater Community Hall  
500 N. Hancock Street, Pentwater, MI 49449

Join Zoom Meeting

<https://us02web.zoom.us/j/85484053722?pwd=Q05wOU5mNk9vZlIwS01mMWUrSjJlUT09>

Meeting ID: 854 8405 3722  
Passcode: 934289

**AGENDA**

1. Call to Order/Pledge
2. Roll Call
3. Consent Agenda – Review & Action
  - a. Minutes of November 14, 2022
  - b. Correspondence, if any
  - c. Monthly Budget Reports for General Fund, Cemetery and Fire Department  
Payment of Bills  
*(Consent Agenda contains all routine items of business on which no disagreement or debate is anticipated. Upon the request of any board member, an item shall be removed from the consent agenda and placed on the regular agenda under New Business)*
4. Meeting Agenda - Review & Action
5. Gabridge & Co. Township Audit Report – FY 2021/22
6. Public Comment on Agenda Items (Three (3) minutes maximum)
7. Supervisor’s Report
8. Clerk’s Report
9. Treasurer’s Report
10. Library Board Packet
11. Fire Department Agenda/Minutes
12. Recreation Report
13. Staff Reports
  - a. Zoning Administrator
  - b. Assessor
  - c. Cemetery Sexton
  - d. Transfer Station

**14. New Business**

- a. Review & Action: Re-appointment of Board of Review Members
- b. Review & Action: Recommended Township Road Improvements for CY2023
- c. Review & Action: Q3 Budget Amendments
- d. Review & Action: Revised Zoning Administrator Work Schedule
- e. Review & Action: Deputy Supervisor Job Description

**15. Unfinished Business**

- a. Review & Action: City Committee, Review of Revised Scope
- b. Discussion: Disposition of 327 S. Hancock Building

**16. Public Comments**

**17. Other Items from Board Members**

**18. Adjournment**

Public Participation at Board of Trustee Meetings

1. When addressing the Board, please state your name and address and direct all questions and comments to the Chairperson.
2. We ask that you show common courtesy, display respect for all participants, and refrain from any personal attacks.
3. You may address the Board on any agenda item under the PUBLIC COMMENTS ON AGENDA ITEMS ONLY. Please limit your comments to three (3) minutes.
4. You may address the Board on any matter that falls within the Boards jurisdiction under the PUBLIC COMMENTS PORTION OF THE AGENDA (maximum three minutes).
5. If you would like to meet with any Board or staff member following the meeting, please make your wishes known.
6. The public, press and/or legal stenographers are permitted to record the proceedings – either video or audio – so long as it does not interfere with the meeting.

Individuals with disabilities requiring auxiliary aids or services should contact the Pentwater Township Clerk by writing or calling: 500 N. Hancock St., P.O. Box 512, Pentwater, MI 49449 (231) 869-6231 at least one week in advance of the meeting.

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| <p><b>PENTWATER TOWNSHIP BOARD</b><br/> <b>PENTWATER COMMUNITY HALL</b><br/> <b>500 N. HANCOCK STREET, PENTWATER, MI 49449</b><br/> <b><i>Draft Minutes</i></b><br/> <b>17 November 2022</b><br/> <b>ZOOM Available for Audience</b></p>   |   |
| <p>Supervisor Cavazos called the meeting to order at 6:00 PM</p> <p><b>Members Present:</b> Cavazos, Douglas, Murphy, Holub</p> <p><b>Members Absent:</b> Flynn</p> <p><b>Staff Present:</b> Keith Edwards, Zoning Administrator, Glenn Beavis, Deputy Clerk</p> <p><b>Others Present:</b> Chuck Smith, Beth Russell, Ron Christians, Jean Russell, Al Brosky, John Wilson</p> <p><b>Present via Zoom:</b> Cathy Crumb, Chris Arendshorst – BHS Insurance, Norm Shotwell, Paula DeGregorio</p>   | <p><b>CALL TO ORDER</b></p> <p><b>ROLL CALL</b></p> |
| <p><b>Moved by Douglas and seconded by Murphy</b> to accept the Consent Agenda as follows:</p> <ul style="list-style-type: none"> <li>• Prior Meeting Minutes of October 12, 2022</li> <li>• Fiscal YTD Financial Reports 4/1/22 thru 9/14/22</li> <li>• Claims/Bills for the period October 13th thru November 9, 2022<sup>h</sup> as follows: <ul style="list-style-type: none"> <li>○ Township - \$52,923 (includes any Road Fund payroll)</li> <li>○ Cemetery - \$20,235</li> <li>○ Fire - \$9,207</li> <li>○ Road - \$268</li> </ul> </li> </ul> <p>Roll call vote:<br/> YES: Douglas, Murphy, Cavazos, Holub<br/> NO: None<br/> Motion carried</p> | <p><b>CONSENT AGENDA Review &amp; Action</b></p>    |
| <p><b>Moved by Holub, and seconded by Douglas</b> to accept the agenda as presented<br/> Voice Vote: Motion carried</p>  | <p><b>MEETING AGENDA</b></p>                        |
| <p>None</p>  | <p><b>PUBLIC COMMENTS</b></p>                       |
| <p>Ms. Cavazos related the following:</p> <ol style="list-style-type: none"> <li>1. Parking Lot – completion of project by Ken Adams &amp; Sons and Reith Riley <ul style="list-style-type: none"> <li>• The re-surfacing has been completed by Reith Riley.</li> <li>• Curbing was added to encourage waterflow from the upper parking lot to the drain in the back of the building.</li> <li>• Ken Adams added fill dirt around the resurfaced areas of the parking lot and will come back to seed in the spring of 2023.</li> </ul> </li> </ol>   | <p><b>SUPERVISOR'S REPORT</b></p>                   |



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| <ul style="list-style-type: none"> <li>• We will be working on landscaping in the front and sides of the building in the spring.</li> <li>• The stripping of the parking lot will be done in the spring based on recommendations from Reith Riley to wait to be sure there are no cracks in the surface.</li> </ul>   |                              |
| <p>Ms. Murphy related the following:</p> <p><b>Elections:</b></p> <ul style="list-style-type: none"> <li>• Big thanks to all involved!! A team effort!</li> <li>• Successful in part because: <ul style="list-style-type: none"> <li>○ Participated in county-wide Election Inspector mock-election training at Elbridge Township Hall</li> <li>○ Hosted our own pre-election workshop with Election Inspectors <ul style="list-style-type: none"> <li>▪ Review each workstation roles &amp; responsibilities</li> <li>▪ Discuss Lessons Learned from prior elections and training</li> <li>▪ Assign everyone to their stations</li> <li>▪ Excellent teamwork</li> </ul> </li> </ul> </li> <li>• Election Highlights: <ul style="list-style-type: none"> <li>○ 1597 registered voters in township</li> <li>○ 1202 voters voted</li> <li>○ →75% of all registered voters voted</li> <li>○ 563 In-person Voters</li> <li>○ 639 Absentee Voters</li> <li>○ →53% of all registered voters voted absentee</li> <li>○ One Election Challenger from Oceana Republican Party here all day <ul style="list-style-type: none"> <li>▪ Anticipated as many as 12!</li> </ul> </li> </ul> </li> <li>• Clerk's Office is organizing a Post-Election Lessons-Learned workshop next week to discuss: <ul style="list-style-type: none"> <li>○ Lessons learned</li> <li>○ Ramifications of Proposal 2022-2</li> </ul> </li> </ul> <p><b>FY2021-22 Audit:</b></p> <ul style="list-style-type: none"> <li>• Results to be presented by Gabridge &amp; Co. at December Board Meeting which will start at 5:30PM instead of our regularly scheduled 6:00PM start time</li> </ul> <p><b>Michigan Department of State 2022 Election Security Grant Reimbursement Program:</b></p> <ul style="list-style-type: none"> <li>• Still awaiting reimbursement</li> <li>• An Election Security Grant request was submitted to the Michigan Bureau of Elections for \$1,500 along with all necessary supporting documentation. We are still awaiting a response</li> </ul> <p><b>Transfer Station</b></p> <ul style="list-style-type: none"> <li>• Closed except for leaf/yard waste Saturday Nov 19 &amp; 26</li> </ul> <p><b>Michigan Township New Official Training</b></p> <ul style="list-style-type: none"> <li>• Friday, December 16</li> <li>• All elected officials and deputies plan to attend</li> <li>• Office will be open for limited service</li> </ul> <p><b>October 24<sup>th</sup> Michigan Municipal League Village/Township Workshop</b></p> | <p><b>CLERK'S REPORT</b></p> |

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| <ul style="list-style-type: none"> <li>• Expected more of a discussion between both entities to address concerns &amp; issues – a “workshop”</li> <li>• Significant community interest</li> <li>• Lesson Learned: <ul style="list-style-type: none"> <li>○ Need to spend more time laying out expectations and ensuring those expectations will be met</li> </ul> </li> </ul> <p><b>Protect Pentwater Harbor/Friends of Pentwater Harbor</b></p> <ul style="list-style-type: none"> <li>• Date: November 30th @ 10:00AM</li> <li>• Location: Park Place</li> <li>• Zoom Guests: <ul style="list-style-type: none"> <li>○ Dr. Guy Meadows, Director of Marine Engineering Lab/Great Lakes Research Center – Michigan Tech University</li> <li>○ Liz Wilkinson, PE, Resident Engineer U.S. Army Corps of Engineers – Grand Haven</li> </ul> </li> </ul> |  |
| <p>Ms. Douglas related the following:<br/>A busy month. Deputy Treasure Deb Flood is catching on quickly and will be big help come next tax collection period.</p>  | <p><b>TREASURER’S REPORT</b></p>   |
| <p>The following reports were received and placed on file:</p> <ul style="list-style-type: none"> <li>• Library, Fire Department, Recreation</li> </ul>   | <p><b>OTHER DEPARTMENTAL REPORTS</b><br/>Library,<br/>Recreation and<br/>Fire Department</p> |
| <p>The following Staff reports were received and placed on file:</p> <ul style="list-style-type: none"> <li>• Zoning, Assessing, and Transfer Station reports</li> <li>• Zoning Administrator Edwards noted that a prior board proposal to place a moratorium on new construction has Apache Hills &amp; Ottawattamie Park has been placed on temporary hold.</li> </ul> <p>Reports not provided this period:</p> <ul style="list-style-type: none"> <li>• None</li> </ul>  | <p><b>STAFF REPORTS</b><br/>Zoning,<br/>Assessing,<br/>Cemetery,<br/>Transfer Station</p>    |
| <p><b>Unfinished Business:</b></p> <p>a) Cemetery Ordinance Revisions<br/>A motion was made by Treasurer Douglas, supported by Trustee Holub to approve with revision noted below, Ordinance No. 2022-2: An Ordinance To amend Ordinance No. 2021-1: The Amended and Restated Pentwater Township Cemetery Ordinance as presented, and to publish a summary of said ordinance in the Oceana Herald Tribune within 30 days of motion approval.</p> <p>Requested Revision: Acknowledge that the November Board Meeting was rescheduled from its originally planned date by inserting the word “rescheduled” into line 1 of the ordinance.</p> <p>Roll call vote: Cavazos, Douglas, Murphy, Holub<br/>Motion: Carried</p>   | <p><b>UNFINISHED BUSINESS a)</b><br/>Cemetery<br/>Ordinance<br/>Revisions</p>                |

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| <p><b>Unfinished Business:</b><br/> b) Michigan Small Harbors Coalition Resolution<br/> A motion was made by Supervisor Cavazos and supported by Clerk Murphy to adopt Resolution No. 2022-15: Resolution Supporting Michigan Small Harbors Coalition as presented except to restate Line 1 to indicate "At a rescheduled regular meeting...".<br/> Roll call vote: Cavazos, Douglas, Murphy, Holub<br/> Motion: Carried</p>   | <p><b>UNFINISHED BUSINESS b) Resolution of support for Michigan Small Harbors Coalition</b></p> |
| <p><b>Unfinished Business:</b><br/> c) City Committee Update<br/> Motion by Holub, seconded by Douglas to appoint Brian Prescott, Trystan Vanderstelt, Carol Feltes, Dave Spittler, Karl Schrupf, Chuck Smith, and Nancy Arvai to serve on the recently formed City Committee.<br/> Roll call vote: Cavazos, Douglas, Murphy, Holub<br/> Motion: Carried<br/> After considerable discussion centered around ensuring that The Board gets what it is seeking from this exercise, the following motion was made and unanimously carried:<br/> Motion by Douglas, seconded by Holub to approve and direct the Township Supervisor to contract the Citizens Research Council of Michigan in the amount of \$8,000 to assist the City Committee with their task of providing a written report outlining the effects on the township, and the options for the township, should the Village of Pentwater choose to become a city.<br/> Roll call vote: Cavazos, Douglas, Murphy, Holub<br/> Motion: Carried<br/> The Board also requested that the City Committee report back to The Board at the December 14, 2022 meeting to present their revised scope in support of above resolution. Trustee Holub reiterated that the report should be a written document, not an abbreviated PowerPoint presentation.</p> | <p><b>UNFINISHED BUSINESS c) City Committee Update</b></p>                                      |
| <p><b>New Business:</b><br/> a) Swearing in of Township Clerk Maureen Murphy<br/> Supervisor Cavazos had the honor of swearing in newly elected Township Clerk Maureen Murphy. Her swearing in was greeted with applause and congratulations.</p>  | <p><b>NEW BUSINESS a) Swearing in of New Township Clerk</b></p>                                 |
| <p><b>New Business:</b><br/> b) Pentwater Historical Society<br/> Historical Society Board Member Beth Russell gave The Board a short presentation on the museum's history, its mission, and both short- and longer-term goals. These include development of new exhibits that will attract younger and multi-generational patrons, seeking out funding for development of interactive exhibits, and raising funds for future expansion of the museum.</p>   | <p><b>NEW BUSINESS b) Pentwater Historical Society Update</b></p>                               |

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| <p><b>New Business:</b></p> <p>c) Contract Renewal for Cemetery Fall/Spring Cleanup &amp; Office Snow Removal</p> <p>Motion by Holub, seconded by Murphy to direct the Township Clerk to renew contracts with Ryan's Lawn Care for cemetery fall &amp; spring clean-up.</p> <p>Roll call vote:<br/> YES: Cavazos, Douglas, Murphy, Holub<br/> NO: None<br/> Motion: carries</p> <p>Motion by Cavazos, seconded by Douglas to direct the Township Clerk to renew contracts with Ryan's Lawn Care for Office Snow Removal for the 2022/23 winter season.</p> <p>Roll call vote:<br/> YES: Cavazos, Douglas, Murphy, Holub<br/> NO: None<br/> Motion: carries</p> <p>It was suggested that future contract renewals be for a period of two years if vendors are willing to do so.</p>   | <p><b>NEW BUSINESS</b></p> <p>c) Contract Renewal for Cemetery Clean-up &amp; Office Snow Plowing</p> |
| <p><b>New Business:</b></p> <p>d) Contract Renewal for Annual Property &amp; Liability Insurance</p> <p>BHS Insurance agent Chris Arendshorst was present via ZOOM and offered a compare and contrast between BHS Insurance, a Michigan Township Participating Plan, as compared to a standard market insurance carrier such as our current carrier EMC Insurance (via Hartleb Agency). 1300 members throughout Michigan. Townships contracting with BHS become "members" with certain benefits not generally available with traditional carriers. Examples include risk reduction grant program offering up to \$5,000/2 years, Citizen planner training via Michigan State University (reduces potential for claims being filed), a Human Resources Municipal website to provide HR related services, and a member dividend program which can result in real dollar payout back to members.</p> <p>Supervisor Cavazos &amp; Treasurer Douglas met with current carrier EMC to review their plan and Supervisor Cavazos &amp; Zoning Administrator Edwards later met with EMC to focus on issues pertaining to the pending acquisition of sewer/septic systems North &amp; South from the Village. Cavazos distributed summary coverage of both carriers to Board members which included offered coverage pertaining to sewer/septic systems.</p> <p>EMC Package Premium: \$10,444</p> <ul style="list-style-type: none"> <li>▪ \$298 bonding policy not included/handled separately</li> <li>▪ Includes coverage for six water meter locations</li> <li>▪ Includes cyber policy</li> </ul> | <p><b>NEW BUSINESS</b></p> <p>d) Contract Renewal for Annual Property &amp; Liability Insurance</p>   |

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| <p>BHS Package Premium: \$9,387</p> <ul style="list-style-type: none"> <li>▪ Includes MCCA surcharge (\$86)</li> <li>▪ Includes \$250K Cyber Policy coverage (\$1,058)</li> <li>▪ Includes Tree falling at cemetery: \$10,000 max for any one tree removal with \$10,000 max/year</li> <li>▪ Includes separate coverage with own limits for headstone, structures, &amp; buildings</li> <li>▪ Includes \$25K coverage for non-monetary damages resulting from lawsuits not seeking monetary remediation</li> </ul> <p>Considerable additional discussion ensued regarding various coverage &amp; coverage limits with Supervisor Cavazos ultimately recommending that the township move forward with BHS.</p> <p>Motion by Cavazos, seconded by Douglas to authorize and direct the Township Supervisor to contract <b>BHS Insurance</b> as property and liability insurance carrier commencing December 1, 2022 thru November 30 2023.</p> <p>Roll call vote:<br/> YES: Cavazos, Douglas, Murphy, Holub<br/> NO: None<br/> Motion: carries</p>   |   |
| <p><b>New Business:</b></p> <p>e) Authorization for Spark Grant Application</p> <p>This request comes from the Friends of Pentwater Hart Trail who are seeking a regional or statewide entity to apply for this grant – a Spark Grant requirement. Per the proposed resolution, there is no financial obligation or commitment on the part of the Township resulting from this grant application.</p> <p>Mr. John Wilson spoke to the Board about this and made several key comments:</p> <ul style="list-style-type: none"> <li>▪ He’s working as a volunteer for Friends of Pentwater Hart Trail and proposes to prepare the actual grant application</li> <li>▪ Supervisor Cavazos would review the prepared grant application and submit to Spark</li> <li>▪ No funding match required</li> <li>▪ “Invoices reviewed &amp; approved by Mr. Wilson &amp; Ms. Ressel-Hodan”</li> <li>▪ “The county pays the bills and handles all money”</li> <li>▪ “Grant monies would be received by the Township and transferred to the county”</li> </ul> <p>Supervisor Cavazos noted that of the various townships through which the Pentwater Hart Trail passes, Pentwater Township is most likely township to receive this grant.</p> <p>Motion by Cavazos, seconded by Douglas to authorize and direct the Township</p> | <p><b>NEW BUSINESS</b></p> <p><b>e) Authorization for Spark Grant Application</b></p> |

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| <p>Supervisor to apply for a "Spark Grant" in support of continuing Pentwater Trail development.</p> <p>Roll call vote:<br/>         YES: Cavazos, Douglas, Murphy, Holub<br/>         NO: None<br/>         Motion: carries</p>   |   |
| <p><b>New Business:</b></p> <p>f) Request to Issue RFP for Engineering Consulting Services</p> <p>Supervisor Cavazos notes that the primary driver behind this request is work needed pertaining to soon to be acquired Township North &amp; Township South sanitary sewer systems and ground water management challenges at Apache Hills and Ottawattamie Park.</p> <p>Zoning Administrator Edwards clarified that the scope of the current request (see packet info provided) is limited to issues pertaining to the sanitary sewer systems and would ask the selected engineering firm to assess the systems current condition, what needs to be replaced, and anticipated future needs. That said, Mr. Edwards would very much like to identify a single engineering firm that can address these systems, conduct surveys, address storm water management issues, etc.</p> <p>Trustee Holub recommends reworking the RFP in the packet to be broader in scope to cover above issues, and to retitle it as a Request for Quote. Through additional discussion it was agreed that both RFQ and RFPs should be prepared.</p> <p>Motion by Holub, seconded by Murphy to authorize and direct the Township Supervisor, working in conjunction with the Township Attorney and Zoning Administrator, to prepare and distribute requests for quotes (RFQ) and requests for proposals (RFP) to engineering firms for consulting services.</p> <p>Roll call vote:<br/>         YES: Cavazos, Douglas, Murphy, Holub<br/>         NO: None<br/>         Motion: carries</p> | <p><b>NEW BUSINESS</b></p> <p>f) Request to Issue RFP for Engineering Consulting Services</p> |
| <p>Ron Christians, County Commissioner District 1, indicates:</p> <ul style="list-style-type: none"> <li>• Thanks Supervisor Cavazos and all ARPA Funds Awards Committee for their work in appropriating these funds</li> <li>• Disposition of Crystal Valley Dam decision remains TBD, but anticipates that the final decision will be that the dam should be removed</li> <li>• Advises that Tim Beggs will replace him as County Commissioner of the newly defined District 1.</li> </ul> <p>Paula DeGregorio asked what time the December 13 next City Committee meeting is scheduled for. 1:00PM at Township office. Treasure Douglas indicated that meeting dates &amp; times will be posted on the Township website.</p>  | <p><b>PUBLIC COMMENTS</b></p>   |

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| <p>Clerk Murphy:</p> <ul style="list-style-type: none"> <li>• Requests more advanced notice for Board agenda items and distribution of related supporting documents.</li> <li>• Urges the Board to take action on disposition of 327 N. Hancock building</li> </ul> <p>Trustee Holub reminds the Board that Board of Review members will need to be reappointed at the December Board meeting.</p> <p>Supervisor Cavazos extended congratulations to Clerk Murphy, Deputy Clerk Beavis, and the entire Election Inspector team for their efforts in conducting a successful November 8<sup>th</sup> election event.</p> | <p><b>OTHER ITEMS<br/>from<br/>BOARD<br/>MEMBERS</b></p> |
| <p><b>Moved by Cavazos and seconded by Douglas to adjourn the meeting at 8:10 PM. Motion carried.</b></p>   | <p><b>ADJOURNMENT</b></p>                                |
| <p>_____</p> <p>Maureen Murphy, Township Clerk</p>  | <p>_____</p> <p>Date</p>                                 |

DRAFT



November 16, 2022

Dear Lynne and Pentwater Township Board,

As you requested in our conversation earlier this fall, this is a letter to request the Pentwater Township Transfer Site be open possible longer or year around.

A consideration of opening March - November 30 or year around would be a possibility.

Thank you for your attention.

Sincerely,  
Christine Olson

User: GLENN  
DB: PENTWATER TWP

PERIOD ENDING 11/30/2022  
% Fiscal Year Completed: 66.85

| GL NUMBER                              | DESCRIPTION                     | 2022-23            |                           | YTD BALANCE<br>11/30/2022<br>NORM (ABNORM) | ACTIVITY FOR<br>MONTH 11/30/22<br>INCR (DECR) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|--|---------------------------------|--------------------|---------------------------|--|---|---------------------------------------|----------------|
|  |                                 | ORIGINAL<br>BUDGET | 2022-23<br>AMENDED BUDGET |  |   |                                       |                |
| <b>Fund 101 - GENERAL FUND</b>         |                                 |                    |                           |  |   |                                       |                |
| <b>Revenues</b>                        |                                 |                    |                           |  |   |                                       |                |
| <b>Dept 000</b>                        |                                 |                    |                           |  |   |                                       |                |
| 101-000-401.000                        | FROM PREV YEAR-END              | 140,426.00         | 140,426.00                | 0.00                                       | 0.00  | 140,426.00                            | 0.00           |
| 101-000-402.000                        | CURRENT REAL PROPERTY           | 293,800.00         | 293,800.00                | 34,131.42                                  | 0.00  | 259,668.58                            | 11.62          |
| 101-000-405.000                        | TAX ADMINISTRATION FEE          | 60,700.00          | 60,700.00                 | 28,179.69                                  | 555.99  | 32,520.31                             | 46.42          |
| 101-000-411.000                        | DELINQUENT REAL PROP TAX        | 13,000.00          | 13,000.00                 | 0.00                                       | 0.00  | 13,000.00                             | 0.00           |
| 101-000-429.000                        | COMM FOREST TAX                 | 20.00              | 20.00                     | 16.05                                      | 0.00  | 3.95                                  | 80.25          |
| 101-000-432.000                        | STATE PMT IN LIEU OF TAX (PILT) | 3,300.00           | 3,300.00                  | 0.00                                       | 0.00  | 3,300.00                              | 0.00           |
| 101-000-445.000                        | PENALTY & INTEREST TAXES        | 100.00             | 100.00                    | 0.00                                       | 0.00  | 100.00                                | 0.00           |
| 101-000-477.000                        | FRANCHISE FEES (CHARTER COMM)   | 8,000.00           | 8,000.00                  | 4,649.84                                   | 2,511.26                                      | 3,350.16                              | 58.12          |
| 101-000-479.000                        | ZONING PERMIT FEES              | 2,000.00           | 2,000.00                  | 1,625.00                                   | 245.00  | 375.00                                | 81.25          |
| 101-000-481.000                        | PLANNING COMMISSION REVIEW FEES | 1,050.00           | 1,050.00                  | 250.00                                     | 0.00  | 800.00                                | 23.81          |
| 101-000-546.000                        | METRO ACT                       | 3,900.00           | 3,900.00                  | 2,824.71                                   | 0.00  | 1,075.29                              | 72.43          |
| 101-000-549.000                        | ELEC REIMBURSEM                 | 4,860.00           | 4,860.00                  | 3,627.28                                   | 0.00  | 1,232.72                              | 74.64          |
| 101-000-574.000                        | ST SHARED REV                   | 56,100.00          | 56,100.00                 | 69,277.00                                  | 15,233.00                                     | (13,177.00)                           | 123.49         |
| 101-000-603.000                        | ZBA FEES                        | 1,600.00           | 1,600.00                  | 1,240.00                                   | 0.00  | 360.00                                | 77.50          |
| 101-000-628.000                        | TR SITE FEES                    | 11,200.00          | 11,200.00                 | 9,791.00                                   | 0.00  | 1,409.00                              | 87.42          |
| 101-000-664.000                        | INTEREST INCOME                 | 300.00             | 300.00                    | 3,165.50                                   | 753.65  | (2,865.50)                            | 1,055.17       |
| 101-000-672.000                        | OTHER INCOME                    | 1,400.00           | 1,400.00                  | 187.53                                     | 0.00  | 1,212.47                              | 13.40          |
| 101-000-673.000                        | ZA REIMBURSEMENT                | 0.00               | 0.00                      | (180.00)                                   | 0.00  | 180.00                                | 100.00         |
| 101-000-686.000                        | MISCELLANEOUS                   | 0.00               | 0.00                      | 4,500.00                                   | 0.00  | (4,500.00)                            | 100.00         |
| <b>Total Dept 000</b>                  |                                 | <b>601,756.00</b>  | <b>601,756.00</b>         | <b>163,285.02</b>                          | <b>19,298.90</b>                              | <b>438,470.98</b>                     | <b>27.13</b>   |
| <b>TOTAL REVENUES</b>                  |                                 | <b>601,756.00</b>  | <b>601,756.00</b>         | <b>163,285.02</b>                          | <b>19,298.90</b>                              | <b>438,470.98</b>                     | <b>27.13</b>   |
| <b>Expenditures</b>                    |                                 |                    |                           |  |   |                                       |                |
| <b>Dept 101 - TOWNSHIP BOARD</b>       |                                 |                    |                           |  |   |                                       |                |
| 101-101-702.000                        | SALARIES & WAGES                | 3,150.00           | 3,150.00                  | 2,693.48                                   | 387.32  | 456.52                                | 85.51          |
| 101-101-705.000                        | FRINGES                         | 224.00             | 224.00                    | 136.63                                     | 0.00  | 87.37                                 | 61.00          |
| <b>Total Dept 101 - TOWNSHIP BOARD</b> |                                 | <b>3,374.00</b>    | <b>3,374.00</b>           | <b>2,830.11</b>                            | <b>387.32</b>                                 | <b>543.89</b>                         | <b>83.88</b>   |
| <b>Dept 171 - SUPERVISOR</b>           |                                 |                    |                           |  |   |                                       |                |
| 101-171-702.000                        | SALARIES & WAGES                | 33,956.00          | 33,956.00                 | 22,637.44                                  | 2,829.68                                      | 11,318.56                             | 66.67          |
| 101-171-705.000                        | FRINGES                         | 2,598.00           | 2,598.00                  | 1,731.76                                   | 216.47  | 866.24                                | 66.66          |
| 101-171-910.000                        | EDUCATION/TRAINING              | 1,000.00           | 1,000.00                  | 374.66                                     | 0.00  | 625.34                                | 37.47          |
| 101-171-913.000                        | TRAVEL                          | 300.00             | 300.00                    | 282.96                                     | 0.00  | 17.04                                 | 94.32          |
| <b>Total Dept 171 - SUPERVISOR</b>     |                                 | <b>37,854.00</b>   | <b>37,854.00</b>          | <b>25,026.82</b>                           | <b>3,046.15</b>                               | <b>12,827.18</b>                      | <b>66.11</b>   |
| <b>Dept 215 - CLERK</b>                |                                 |                    |                           |  |   |                                       |                |
| 101-215-702.000                        | SALARIES & WAGES                | 33,956.00          | 33,956.00                 | 22,637.44                                  | 2,829.68                                      | 11,318.56                             | 66.67          |
| 101-215-702.001                        | DEPUTY WAGES                    | 25,499.00          | 25,499.00                 | 18,613.50                                  | 3,164.94                                      | 6,885.50                              | 73.00          |
| 101-215-705.000                        | FRINGES                         | 4,548.00           | 4,548.00                  | 3,188.58                                   | 458.59  | 1,359.42                              | 70.11          |
| 101-215-812.000                        | REC SECRETARY                   | 742.00             | 742.00                    | 429.94                                     | 0.00  | 312.06                                | 57.94          |
| 101-215-910.000                        | EDUCATION/TRAINING              | 2,000.00           | 2,000.00                  | 1,156.08                                   | 189.00  | 843.92                                | 57.80          |
| 101-215-913.000                        | TRAVEL                          | 500.00             | 500.00                    | 1,377.37                                   | 820.96  | (877.37)                              | 275.47         |
| <b>Total Dept 215 - CLERK</b>          |                                 | <b>67,245.00</b>   | <b>67,245.00</b>          | <b>47,402.91</b>                           | <b>7,463.17</b>                               | <b>19,842.09</b>                      | <b>70.49</b>   |
| <b>Dept 247 - BOARD OF REVIEW</b>      |                                 |                    |                           |  |   |                                       |                |

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PERIOD ENDING 11/30/2022  
% Fiscal Year Completed: 66.85

| GL NUMBER                               | DESCRIPTION        | 2022-23 ORIGINAL BUDGET | 2022-23 AMENDED BUDGET | YTD BALANCE 11/30/2022 NORM (ABNORM) | ACTIVITY FOR MONTH 11/30/22 INCR (DECR) | AVAILABLE BALANCE NORM (ABNORM) | % BGDY USED  |
|---|--------------------|-------------------------|------------------------|--------------------------------------|---|---------------------------------|--------------|
| <b>Fund 101 - GENERAL FUND</b>          |                    |                         |                        |                                      |   |                                 |              |
| <b>Expenditures</b>                     |                    |                         |                        |                                      |   |                                 |              |
| 101-247-702.000                         | SALARIES & WAGES   | 1,050.00                | 1,050.00               | 398.78                               | 78.66                                   | 651.22                          | 37.98        |
| 101-247-705.000                         | FRINGES            | 80.00                   | 80.00                  | 30.50                                | 6.02                                    | 49.50                           | 38.13        |
| 101-247-910.000                         | EDUCATION/TRAINING | 125.00                  | 125.00                 | 0.00                                 | 0.00                                    | 125.00                          | 0.00         |
| 101-247-955.000                         | MISCELLANEOUS      | 900.00                  | 900.00                 | 172.00                               | 0.00                                    | 728.00                          | 19.11        |
| <b>Total Dept 247 - BOARD OF REVIEW</b> |                    | <b>2,155.00</b>         | <b>2,155.00</b>        | <b>601.28</b>                        | <b>84.68</b>                            | <b>1,553.72</b>                 | <b>27.90</b> |
| <b>Dept 253 - TREASURER</b>             |                    |                         |                        |                                      |   |                                 |              |
| 101-253-702.000                         | SALARIES & WAGES   | 33,956.00               | 33,956.00              | 22,637.44                            | 2,829.68                                | 11,318.56                       | 66.67        |
| 101-253-702.001                         | DEPUTY WAGES       | 9,196.00                | 9,196.00               | 5,507.82                             | 1,288.26                                | 3,688.18                        | 59.89        |
| 101-253-705.000                         | FRINGES            | 3,301.00                | 3,301.00               | 2,153.08                             | 315.01                                  | 1,147.92                        | 65.23        |
| 101-253-752.000                         | SUPPLIES/EQUIPMENT | 0.00                    | 120.00                 | 403.57                               | 0.00                                    | (283.57)                        | 336.31       |
| 101-253-802.000                         | PROF SERV SOFTW    | 5,000.00                | 4,880.00               | 0.00                                 | 0.00                                    | 4,880.00                        | 0.00         |
| 101-253-851.000                         | POSTAGE            | 4,000.00                | 4,000.00               | 3,418.66                             | 1,319.05                                | 581.34                          | 85.47        |
| 101-253-910.000                         | EDUCATION/TRAINING | 2,500.00                | 2,500.00               | 1,947.47                             | 198.00                                  | 552.53                          | 77.90        |
| 101-253-913.000                         | TRAVEL             | 1,000.00                | 1,000.00               | 1,719.31                             | 67.35                                   | (719.31)                        | 171.93       |
| 101-253-955.000                         | MISCELLANEOUS      | 0.00                    | 0.00                   | (97.18)                              | 0.00                                    | 97.18                           | 100.00       |
| <b>Total Dept 253 - TREASURER</b>       |                    | <b>58,953.00</b>        | <b>58,953.00</b>       | <b>37,690.17</b>                     | <b>6,017.35</b>                         | <b>21,262.83</b>                | <b>63.93</b> |
| <b>Dept 257 - ASSESSOR</b>              |                    |                         |                        |                                      |   |                                 |              |
| 101-257-702.000                         | SALARIES & WAGES   | 52,077.00               | 52,077.00              | 34,717.76                            | 4,339.72                                | 17,359.24                       | 66.67        |
| 101-257-705.000                         | FRINGES            | 3,984.00                | 3,984.00               | 2,655.91                             | 331.99                                  | 1,328.09                        | 66.66        |
| 101-257-802.001                         | PROF SER ATTÝ      | 0.00                    | 0.00                   | 563.50                               | 0.00                                    | (563.50)                        | 100.00       |
| 101-257-804.000                         | PROF SER SOFTWA    | 2,700.00                | 2,700.00               | 1,615.00                             | 0.00                                    | 1,085.00                        | 59.81        |
| <b>Total Dept 257 - ASSESSOR</b>        |                    | <b>58,761.00</b>        | <b>58,761.00</b>       | <b>39,552.17</b>                     | <b>4,671.71</b>                         | <b>19,208.83</b>                | <b>67.31</b> |
| <b>Dept 262 - ELECTION</b>              |                    |                         |                        |                                      |   |                                 |              |
| 101-262-702.000                         | SALARIES & WAGES   | 7,875.00                | 7,875.00               | 6,953.44                             | 2,961.14                                | 921.56                          | 88.30        |
| 101-262-705.000                         | FRINGES            | 788.00                  | 788.00                 | 7.53                                 | 0.00                                    | 780.47                          | 0.96         |
| 101-262-752.000                         | SUPPLIES/EQUIPMENT | 3,500.00                | 2,200.00               | 3,678.72                             | 922.47                                  | (1,478.72)                      | 167.21       |
| 101-262-801.000                         | ELECT SERV VILL    | 0.00                    | 1,300.00               | 1,228.95                             | 0.00                                    | 71.05                           | 94.53        |
| 101-262-802.000                         | ELECT OTHER CON    | 2,000.00                | 2,000.00               | 0.00                                 | 0.00                                    | 2,000.00                        | 0.00         |
| 101-262-851.000                         | POSTAGE            | 4,000.00                | 4,000.00               | 26.95                                | 0.00                                    | 3,973.05                        | 0.67         |
| 101-262-913.000                         | TRAVEL             | 150.00                  | 150.00                 | 86.35                                | 53.85                                   | 63.65                           | 57.57        |
| 101-262-955.000                         | MISCELLANEOUS      | 1,500.00                | 1,500.00               | 1,748.35                             | 709.98                                  | (248.35)                        | 116.56       |
| <b>Total Dept 262 - ELECTION</b>        |                    | <b>19,813.00</b>        | <b>19,813.00</b>       | <b>13,730.29</b>                     | <b>4,647.44</b>                         | <b>6,082.71</b>                 | <b>69.30</b> |
| <b>Dept 265 - TOWNSHIP</b>              |                    |                         |                        |                                      |   |                                 |              |
| 101-265-705.000                         | FRINGES            | 560.00                  | 560.00                 | 334.67                               | 59.15                                   | 225.33                          | 59.76        |
| 101-265-706.000                         | CUSTODIAL WAGES    | 5,600.00                | 5,600.00               | 4,374.43                             | 773.04                                  | 1,225.57                        | 78.11        |
| 101-265-752.000                         | SUPPLIES/EQUIPMENT | 10,000.00               | 6,000.00               | 4,780.80                             | 913.20                                  | 1,219.20                        | 79.68        |
| 101-265-802.000                         | PROF SERV SOFTWARE | 1,500.00                | 5,500.00               | 9,725.28                             | 0.00                                    | (4,225.28)                      | 176.82       |
| 101-265-804.000                         | PROF SERV-ATTOR    | 6,750.00                | 6,750.00               | 7,721.50                             | 346.50                                  | (971.50)                        | 114.39       |
| 101-265-805.000                         | PROF SERV-AUDIT    | 3,100.00                | 3,100.00               | 5,212.50                             | 1,337.50                                | (2,112.50)                      | 168.15       |
| 101-265-806.000                         | OTHER SERVICES     | 200.00                  | 200.00                 | 1,500.00                             | 0.00                                    | (1,300.00)                      | 750.00       |
| 101-265-806.001                         | PROF SERV INFO     | 3,200.00                | 3,200.00               | 2,921.36                             | 0.00                                    | 278.64                          | 91.29        |
| 101-265-807.000                         | PROF SERV WEB      | 550.00                  | 550.00                 | 333.51                               | 270.00                                  | 216.49                          | 60.64        |
| 101-265-808.000                         | BUOYS              | 350.00                  | 350.00                 | 0.00                                 | 0.00                                    | 350.00                          | 0.00         |
| 101-265-809.000                         | OTHER SERVICES     | 1,350.00                | 1,350.00               | 576.00                               | 0.00                                    | 774.00                          | 42.67        |

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PERIOD ENDING 11/30/2022  
% Fiscal Year Completed: 66.85

| GL NUMBER                                | DESCRIPTION        | 2022-23            |                           | YTD BALANCE<br>11/30/2022<br>NORM (ABNORM) | ACTIVITY FOR<br>MONTH 11/30/22<br>INCR (DECR) | AVAILABLE                |  | % BGDG<br>USED |
|--|--------------------|--------------------|---------------------------|--|---|--------------------------|--|----------------|
|  |                    | ORIGINAL<br>BUDGET | 2022-23<br>AMENDED BUDGET |  |   | BALANCE<br>NORM (ABNORM) |  |                |
| <b>Fund 101 - GENERAL FUND</b>           |                    |                    |                           |  |   |                          |  |                |
| <b>Expenditures</b>                      |                    |                    |                           |  |   |                          |  |                |
| 101-265-828.000                          | BANK FEES          | 0.00               | 0.00                      | 140.00                                     | 35.00   | (140.00)                 |  | 100.00         |
| 101-265-850.000                          | UTIL PH/INTERNE    | 7,000.00           | 7,000.00                  | 2,604.52                                   | 471.58  | 4,395.48                 |  | 37.21          |
| 101-265-851.000                          | POSTAGE            | 3,200.00           | 3,200.00                  | 1,500.00                                   | 500.00  | 1,700.00                 |  | 46.88          |
| 101-265-854.000                          | COPYING            | 1,200.00           | 1,200.00                  | 62.22                                      | 0.00  | 1,137.78                 |  | 5.19           |
| 101-265-855.000                          | OTHER SER/CHGS     | 1,900.00           | 1,900.00                  | 1,525.30                                   | 388.68  | 374.70                   |  | 80.28          |
| 101-265-900.000                          | PRINT/PUBLISH      | 3,000.00           | 3,000.00                  | 1,843.76                                   | 174.00  | 1,156.24                 |  | 61.46          |
| 101-265-900.001                          | PRINT/PUB NOTIC    | 1,500.00           | 1,500.00                  | 724.88                                     | 133.30  | 775.12                   |  | 48.33          |
| 101-265-910.000                          | EDUCATION/TRAINING | 2,500.00           | 2,500.00                  | 873.00                                     | 750.00  | 1,627.00                 |  | 34.92          |
| 101-265-913.000                          | TRAVEL             | 0.00               | 0.00                      | 15.21                                      | 0.00  | (15.21)                  |  | 100.00         |
| 101-265-915.000                          | MEMBER/DUES        | 5,500.00           | 5,900.00                  | 5,928.91                                   | 0.00  | (28.91)                  |  | 100.49         |
| 101-265-915.001                          | MEM/DUES MML       | 250.00             | 250.00                    | 200.00                                     | 0.00  | 50.00                    |  | 80.00          |
| 101-265-915.002                          | MEM/DUES OTHER     | 1,500.00           | 1,100.00                  | 479.68                                     | 0.00  | 620.32                   |  | 43.61          |
| 101-265-920.000                          | UTILITIES          | 4,300.00           | 4,300.00                  | 4,897.38                                   | 529.95  | (597.38)                 |  | 113.89         |
| 101-265-932.000                          | REP/MAIN MOW/SN    | 1,600.00           | 1,600.00                  | 1,270.00                                   | 258.50  | 330.00                   |  | 79.38          |
| 101-265-934.000                          | REP/MAIN CUSTOD    | 2,100.00           | 700.00                    | 227.05                                     | 0.00  | 472.95                   |  | 32.44          |
| 101-265-934.003                          | REP/MAIN MISC      | 3,600.00           | 5,000.00                  | 5,560.57                                   | 235.00  | (560.57)                 |  | 111.21         |
| 101-265-935.000                          | INSURANCE/BONDS    | 8,900.00           | 8,900.00                  | 10,044.56                                  | 9,387.00                                      | (1,144.56)               |  | 112.86         |
| 101-265-937.000                          | WORK COMP          | 1,500.00           | 1,500.00                  | 1,092.63                                   | 0.00  | 407.37                   |  | 72.84          |
| 101-265-940.000                          | COPY MACH RENT     | 2,700.00           | 2,700.00                  | 1,029.05                                   | 223.84  | 1,670.95                 |  | 38.11          |
| 101-265-940.001                          | POST MACH RENT     | 500.00             | 500.00                    | 255.78                                     | 85.26   | 244.22                   |  | 51.16          |
| 101-265-955.000                          | MISCELLANEOUS      | 0.00               | 0.00                      | 9,327.98                                   | 6,100.00                                      | (9,327.98)               |  | 100.00         |
| 101-265-970.000                          | CAP OUT-COMPUTE    | 10,000.00          | 10,000.00                 | 0.00                                       | 0.00  | 10,000.00                |  | 0.00           |
| 101-265-970.002                          | CAP OUT-BLDG       | 1,000.00           | 1,000.00                  | 0.00                                       | 0.00  | 1,000.00                 |  | 0.00           |
| 101-265-970.003                          | CAP OUT OTHER      | 86,000.00          | 86,000.00                 | 55,867.85                                  | 32,000.00                                     | 30,132.15                |  | 64.96          |
| 101-265-970.004                          | CAP OUT BLD REP    | 10,000.00          | 10,000.00                 | 0.00                                       | 0.00  | 10,000.00                |  | 0.00           |
| <b>Total Dept 265 - TOWNSHIP</b>         |                    | <b>192,910.00</b>  | <b>192,910.00</b>         | <b>142,950.38</b>                          | <b>54,971.50</b>                              | <b>49,959.62</b>         |  | <b>74.10</b>   |
| <b>Dept 526 - TRANSFER STATION</b>       |                    |                    |                           |  |   |                          |  |                |
| 101-526-702.000                          | SALARIES & WAGES   | 13,448.00          | 13,448.00                 | 10,819.62                                  | 1,270.32                                      | 2,628.38                 |  | 80.46          |
| 101-526-705.000                          | FRINGES            | 1,029.00           | 1,029.00                  | 827.71                                     | 97.18   | 201.29                   |  | 80.44          |
| 101-526-752.000                          | SUPPLIES/EQUIPMENT | 550.00             | 550.00                    | 198.75                                     | 0.00  | 351.25                   |  | 36.14          |
| 101-526-802.000                          | CONTRACTUAL SER    | 2,000.00           | 2,000.00                  | 0.00                                       | 0.00  | 2,000.00                 |  | 0.00           |
| 101-526-900.000                          | PRINT/PUBLISH      | 500.00             | 500.00                    | 348.00                                     | 0.00  | 152.00                   |  | 69.60          |
| 101-526-934.000                          | REP/MAINT          | 1,000.00           | 1,000.00                  | 0.00                                       | 0.00  | 1,000.00                 |  | 0.00           |
| 101-526-940.000                          | RENTALS            | 20,800.00          | 20,800.00                 | 17,286.28                                  | 1,864.24                                      | 3,513.72                 |  | 83.11          |
| 101-526-940.001                          | EQUIP RENT/JONS    | 750.00             | 750.00                    | 795.00                                     | 105.00  | (45.00)                  |  | 106.00         |
| 101-526-956.000                          | MISCELLANEOUS      | 250.00             | 250.00                    | 600.00                                     | 600.00  | (350.00)                 |  | 240.00         |
| <b>Total Dept 526 - TRANSFER STATION</b> |                    | <b>40,327.00</b>   | <b>40,327.00</b>          | <b>30,875.36</b>                           | <b>3,936.74</b>                               | <b>9,451.64</b>          |  | <b>76.56</b>   |
| <b>Dept 527 - SEWER-UTILITIES</b>        |                    |                    |                           |  |   |                          |  |                |
| 101-527-802.000                          | CONTRACT SERVICES  | 14,400.00          | 14,400.00                 | 9,733.50                                   | 9,733.50                                      | 4,666.50                 |  | 67.59          |
| 101-527-829.000                          | PERMITS            | 0.00               | 0.00                      | 4,500.00                                   | 0.00  | (4,500.00)               |  | 100.00         |
| 101-527-932.000                          | REPAIR/MAINT       | 10,000.00          | 10,000.00                 | 0.00                                       | 0.00  | 10,000.00                |  | 0.00           |
| <b>Total Dept 527 - SEWER-UTILITIES</b>  |                    | <b>24,400.00</b>   | <b>24,400.00</b>          | <b>14,233.50</b>                           | <b>9,733.50</b>                               | <b>10,166.50</b>         |  | <b>58.33</b>   |
| <b>Dept 597 - DOC/RECREATION/PLIB</b>    |                    |                    |                           |  |   |                          |  |                |
| 101-597-802.000                          | CONT SER DOCK      | 1,000.00           | 1,000.00                  | 0.00                                       | 0.00  | 1,000.00                 |  | 0.00           |
| 101-597-804.000                          | CONT SERV REC      | 7,500.00           | 7,500.00                  | 7,500.00                                   | 7,500.00                                      | 0.00                     |  | 100.00         |
| 101-597-804.100                          | PARK PLACE         | 7,500.00           | 7,500.00                  | 7,500.00                                   | 0.00  | 0.00                     |  | 100.00         |
| 101-597-804.200                          | NORTHEND PARK      | 10,000.00          | 10,000.00                 | 0.00                                       | 0.00  | 10,000.00                |  | 0.00           |

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PERIOD ENDING 11/30/2022  
% Fiscal Year Completed: 66.85

| GL NUMBER                                       | DESCRIPTION            | 2022-23 ORIGINAL BUDGET | 2022-23 AMENDED BUDGET | YTD BALANCE 11/30/2022 NORM (ABNORM) | ACTIVITY FOR MONTH 11/30/22 INCR (DECR) | AVAILABLE BALANCE NORM (ABNORM) | % BDGT USED  |
|---|------------------------|-------------------------|------------------------|--------------------------------------|---|---------------------------------|--------------|
| <b>Fund 101 - GENERAL FUND</b>                  |                        |                         |                        |                                      |   |                                 |              |
| <b>Expenditures</b>                             |                        |                         |                        |                                      |   |                                 |              |
| 101-597-805.000                                 | CONT SERV PLIB         | 6,000.00                | 6,000.00               | 0.00                                 | 0.00                                    | 6,000.00                        | 0.00         |
| 101-597-934.000                                 | REP/MAIN BOAT          | 5,000.00                | 5,000.00               | 0.00                                 | 0.00                                    | 5,000.00                        | 0.00         |
| 101-597-955.000                                 | MISCELLANEOUS          | 200.00                  | 200.00                 | 1,228.84                             | 200.00                                  | (1,028.84)                      | 614.42       |
| <b>Total Dept 597 - DOC/RECREATION/PLIB</b>     |                        | <b>37,200.00</b>        | <b>37,200.00</b>       | <b>16,228.84</b>                     | <b>7,700.00</b>                         | <b>20,971.16</b>                | <b>43.63</b> |
| <b>Dept 701 - PLANNING COMMISSION</b>           |                        |                         |                        |                                      |   |                                 |              |
| 101-701-702.000                                 | SALARIES/WAGES         | 2,200.00                | 2,200.00               | 1,843.08                             | 0.00                                    | 356.92                          | 83.78        |
| 101-701-705.000                                 | FRINGES                | 168.00                  | 168.00                 | 141.01                               | 0.00                                    | 26.99                           | 83.93        |
| 101-701-802.000                                 | PROF SERV ATTORNEY     | 2,000.00                | 2,000.00               | 0.00                                 | 0.00                                    | 2,000.00                        | 0.00         |
| 101-701-804.000                                 | PROF SERV CONSULTANT   | 500.00                  | 500.00                 | 0.00                                 | 0.00                                    | 500.00                          | 0.00         |
| 101-701-805.000                                 | MASTER PLAN UPDATE     | 5,000.00                | 5,000.00               | 408.72                               | 0.00                                    | 4,591.28                        | 8.17         |
| 101-701-900.000                                 | NEWSPAPER PUBLICATIONS | 500.00                  | 500.00                 | 0.00                                 | 0.00                                    | 500.00                          | 0.00         |
| 101-701-910.000                                 | EDUCATION/TRAINING     | 200.00                  | 200.00                 | 0.00                                 | 0.00                                    | 200.00                          | 0.00         |
| 101-701-913.000                                 | TRAVEL/EXPENSES        | 200.00                  | 200.00                 | 0.00                                 | 0.00                                    | 200.00                          | 0.00         |
| 101-701-964.000                                 | REFUNDS                | 200.00                  | 200.00                 | 0.00                                 | 0.00                                    | 200.00                          | 0.00         |
| <b>Total Dept 701 - PLANNING COMMISSION</b>     |                        | <b>10,968.00</b>        | <b>10,968.00</b>       | <b>2,392.81</b>                      | <b>0.00</b>                             | <b>8,575.19</b>                 | <b>21.82</b> |
| <b>Dept 702 - ZONING ADMINISTRATION</b>         |                        |                         |                        |                                      |   |                                 |              |
| 101-702-702.000                                 | SALARIES & WAGES       | 33,046.00               | 33,046.00              | 18,797.44                            | 5,278.01                                | 14,248.56                       | 56.88        |
| 101-702-703.000                                 | HEARING OFFICER WAGES  | 500.00                  | 500.00                 | 0.00                                 | 0.00                                    | 500.00                          | 0.00         |
| 101-702-705.000                                 | FRINGES                | 3,200.00                | 3,200.00               | 1,438.01                             | 403.77                                  | 1,761.99                        | 44.94        |
| 101-702-752.000                                 | SUPPLIES/EQUIPMENT     | 0.00                    | 25.00                  | 21.15                                | 0.00                                    | 3.85                            | 84.60        |
| 101-702-802.000                                 | PROF SERVICES          | 3,500.00                | 3,500.00               | 2,639.60                             | 534.00                                  | 860.40                          | 75.42        |
| 101-702-802.001                                 | PROF SER ATTY          | 1,500.00                | 1,500.00               | 2,989.00                             | 1,952.00                                | (1,489.00)                      | 199.27       |
| 101-702-804.000                                 | PROF SERV CONSU        | 1,000.00                | 975.00                 | 0.00                                 | 0.00                                    | 975.00                          | 0.00         |
| 101-702-880.000                                 | ADVERTISING-ZON        | 400.00                  | 400.00                 | 0.00                                 | 0.00                                    | 400.00                          | 0.00         |
| 101-702-900.000                                 | PRINT/PUBLISH          | 1,000.00                | 1,000.00               | 391.50                               | 0.00                                    | 608.50                          | 39.15        |
| 101-702-910.000                                 | EDUCATION/TRAINING     | 200.00                  | 200.00                 | 0.00                                 | 0.00                                    | 200.00                          | 0.00         |
| 101-702-913.000                                 | TRAVEL                 | 200.00                  | 200.00                 | 0.00                                 | 0.00                                    | 200.00                          | 0.00         |
| 101-702-964.000                                 | REFUNDS                | 200.00                  | 200.00                 | 125.00                               | 125.00                                  | 75.00                           | 62.50        |
| <b>Total Dept 702 - ZONING ADMINISTRATION</b>   |                        | <b>44,746.00</b>        | <b>44,746.00</b>       | <b>26,401.70</b>                     | <b>8,292.78</b>                         | <b>18,344.30</b>                | <b>59.00</b> |
| <b>Dept 703 - ZONING BOARD OF APPEALS</b>       |                        |                         |                        |                                      |   |                                 |              |
| 101-703-702.000                                 | SALARIES & WAGES       | 550.00                  | 550.00                 | 668.62                               | 0.00                                    | (118.62)                        | 121.57       |
| 101-703-705.000                                 | FRINGES                | 100.00                  | 100.00                 | 51.12                                | 0.00                                    | 48.88                           | 51.12        |
| 101-703-802.000                                 | PROF SERV ATTY         | 1,000.00                | 1,000.00               | 0.00                                 | 0.00                                    | 1,000.00                        | 0.00         |
| 101-703-900.000                                 | PRINT/PUBLISH          | 600.00                  | 600.00                 | 754.00                               | 0.00                                    | (154.00)                        | 125.67       |
| 101-703-910.000                                 | EDUCATION/TRAINING     | 200.00                  | 200.00                 | 0.00                                 | 0.00                                    | 200.00                          | 0.00         |
| 101-703-913.000                                 | TRAVEL                 | 200.00                  | 175.00                 | 0.00                                 | 0.00                                    | 175.00                          | 0.00         |
| 101-703-955.000                                 | MISCELLANEOUS          | 0.00                    | 25.00                  | 22.00                                | 0.00                                    | 3.00                            | 88.00        |
| 101-703-964.000                                 | REFUNDS                | 400.00                  | 400.00                 | 0.00                                 | 0.00                                    | 400.00                          | 0.00         |
| <b>Total Dept 703 - ZONING BOARD OF APPEALS</b> |                        | <b>3,050.00</b>         | <b>3,050.00</b>        | <b>1,495.74</b>                      | <b>0.00</b>                             | <b>1,554.26</b>                 | <b>49.04</b> |
| <b>TOTAL EXPENDITURES</b>                       |                        | <b>601,756.00</b>       | <b>601,756.00</b>      | <b>401,412.08</b>                    | <b>110,952.34</b>                       | <b>200,343.92</b>               | <b>66.71</b> |

Fund 101 - GENERAL FUND:

User: GLENN

PERIOD ENDING 11/30/2022

DB: PENTWATER TWP

% Fiscal Year Completed: 66.85

| GL NUMBER               | DESCRIPTION                    | 2022-23            | 2022-23           | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT |
|-------------------------|--------------------------------|--------------------|-------------------|-----------------------------|-------------------------------|--------------------------|--------|
|                         |                                | ORIGINAL<br>BUDGET | AMENDED<br>BUDGET | 11/30/2022<br>NORM (ABNORM) | MONTH 11/30/22<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |        |
| Fund 101 - GENERAL FUND |                                |                    |                   |                             |                               |                          |        |
|                         | TOTAL REVENUES                 | 601,756.00         | 601,756.00        | 163,285.02                  | 19,298.90                     | 438,470.98               | 27.13  |
|                         | TOTAL EXPENDITURES             | 601,756.00         | 601,756.00        | 401,412.08                  | 110,952.34                    | 200,343.92               | 66.71  |
|                         | NET OF REVENUES & EXPENDITURES | 0.00               | 0.00              | (238,127.06)                | (91,653.44)                   | 238,127.06               | 100.00 |
|                         | BEG. FUND BALANCE              | 737,183.37         | 737,183.37        | 737,183.37                  |                               |                          |        |
|                         | END FUND BALANCE               | 737,183.37         | 737,183.37        | 499,056.31                  |                               |                          |        |

User: GLENN

PERIOD ENDING 11/30/2022

DB: PENTWATER TWP

% Fiscal Year Completed: 66.85

| GL NUMBER                                 | DESCRIPTION      | 2022-23           | 2022-23           | YTD BALANCE              | ACTIVITY FOR               | AVAILABLE             | % BDGT USED   |
|---|------------------|-------------------|-------------------|--------------------------|----------------------------|-----------------------|---------------|
|   |                  | ORIGINAL BUDGET   | AMENDED BUDGET    | 11/30/2022 NORM (ABNORM) | MONTH 11/30/22 INCR (DECR) | BALANCE NORM (ABNORM) |               |
| <b>Fund 204 - ROAD FUND</b>               |                  |                   |                   |                          |                            |                       |               |
| Revenues                                  |                  |                   |                   |                          |                            |                       |               |
| Dept 000                                  |                  |                   |                   |                          |                            |                       |               |
| 204-000-402.000                           | CURRENT REAL PR  | 120,000.00        | 120,000.00        | 13,022.81                | 0.00                       | 106,977.19            | 10.85         |
| 204-000-405.000                           | TAX AD FEE       | 1,160.00          | 1,160.00          | 0.00                     | 0.00                       | 1,160.00              | 0.00          |
| 204-000-411.000                           | DEL REAL P TAX   | 8,050.00          | 8,050.00          | 4,645.68                 | 0.00                       | 3,404.32              | 57.71         |
| 204-000-664.000                           | INTEREST INCOME  | 0.00              | 0.00              | 485.46                   | 111.67                     | (485.46)              | 100.00        |
| <b>Total Dept 000</b>                     |                  | <b>129,210.00</b> | <b>129,210.00</b> | <b>18,153.95</b>         | <b>111.67</b>              | <b>111,056.05</b>     | <b>14.05</b>  |
| <b>TOTAL REVENUES</b>                     |                  | <b>129,210.00</b> | <b>129,210.00</b> | <b>18,153.95</b>         | <b>111.67</b>              | <b>111,056.05</b>     | <b>14.05</b>  |
| Expenditures                              |                  |                   |                   |                          |                            |                       |               |
| Dept 000                                  |                  |                   |                   |                          |                            |                       |               |
| 204-000-702.000                           | SALARIES & WAGES | 945.00            | 945.00            | 1,435.55                 | 727.61                     | (490.55)              | 151.91        |
| 204-000-705.000                           | FRINGES          | 140.00            | 140.00            | 109.84                   | 55.68                      | 30.16                 | 78.46         |
| 204-000-805.000                           | PROF SERV-AUDIT  | 0.00              | 0.00              | 557.50                   | 267.50                     | (557.50)              | 100.00        |
| 204-000-855.000                           | OTHER SER/CHGS   | 100.00            | 100.00            | 0.00                     | 0.00                       | 100.00                | 0.00          |
| 204-000-930.000                           | REP/MAIN BRINE   | 9,750.00          | 9,750.00          | 7,702.50                 | 0.00                       | 2,047.50              | 79.00         |
| 204-000-934.002                           | REP/MAIN INTERI  | 118,275.00        | 118,275.00        | 117,547.84               | 0.00                       | 727.16                | 99.39         |
| <b>Total Dept 000</b>                     |                  | <b>129,210.00</b> | <b>129,210.00</b> | <b>127,353.23</b>        | <b>1,050.79</b>            | <b>1,856.77</b>       | <b>98.56</b>  |
| <b>TOTAL EXPENDITURES</b>                 |                  | <b>129,210.00</b> | <b>129,210.00</b> | <b>127,353.23</b>        | <b>1,050.79</b>            | <b>1,856.77</b>       | <b>98.56</b>  |
| <b>Fund 204 - ROAD FUND:</b>              |                  |                   |                   |                          |                            |                       |               |
| <b>TOTAL REVENUES</b>                     |                  | <b>129,210.00</b> | <b>129,210.00</b> | <b>18,153.95</b>         | <b>111.67</b>              | <b>111,056.05</b>     | <b>14.05</b>  |
| <b>TOTAL EXPENDITURES</b>                 |                  | <b>129,210.00</b> | <b>129,210.00</b> | <b>127,353.23</b>        | <b>1,050.79</b>            | <b>1,856.77</b>       | <b>98.56</b>  |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> |                  | <b>0.00</b>       | <b>0.00</b>       | <b>(109,199.28)</b>      | <b>(939.12)</b>            | <b>109,199.28</b>     | <b>100.00</b> |
| <b>BEG. FUND BALANCE</b>                  |                  | <b>102,394.41</b> | <b>102,394.41</b> | <b>102,394.41</b>        |                            |                       |               |
| <b>END FUND BALANCE</b>                   |                  | <b>102,394.41</b> | <b>102,394.41</b> | <b>(6,804.87)</b>        |                            |                       |               |



User: GLENN

PERIOD ENDING 11/30/2022

DB: PENTWATER TWP

% Fiscal Year Completed: 66.85

| GL NUMBER                                 | DESCRIPTION               | 2022-23           | 2022-23           | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT USED   |
|---|---------------------------|-------------------|-------------------|-----------------------------|-------------------------------|--------------------------|---------------|
|   |                           | ORIGINAL BUDGET   | AMENDED BUDGET    | 11/30/2022<br>NORM (ABNORM) | MONTH 11/30/22<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |               |
| <b>Fund 206 - FIRE FUND</b>               |                           |                   |                   |                             |                               |                          |               |
| Revenues                                  |                           |                   |                   |                             |                               |                          |               |
| Dept 000                                  |                           |                   |                   |                             |                               |                          |               |
| 206-000-401.000                           | FROM PREV YEAR-END        | 750.00            | 750.00            | 0.00                        | 0.00                          | 750.00                   | 0.00          |
| 206-000-402.000                           | CURR REAL P TAX           | 232,510.00        | 232,510.00        | 0.00                        | 0.00                          | 232,510.00               | 0.00          |
| 206-000-402.100                           | CURR PROP TAX - EQUIPMENT | 117,080.00        | 117,080.00        | 0.00                        | 0.00                          | 117,080.00               | 0.00          |
| 206-000-411.000                           | DEL REAL P TAX            | 0.00              | 0.00              | 9,226.87                    | 0.00                          | (9,226.87)               | 100.00        |
| 206-000-411.100                           | DEL REAL TX FIRE APPARTUS | 0.00              | 0.00              | 4,645.68                    | 0.00                          | (4,645.68)               | 100.00        |
| 206-000-664.000                           | INTEREST INCOME           | 0.00              | 0.00              | 555.04                      | 15.38                         | (555.04)                 | 100.00        |
| 206-000-671.000                           | MISCELLANEOUS             | 0.00              | 0.00              | 200.00                      | 0.00                          | (200.00)                 | 100.00        |
| 206-000-674.000                           | DONATIONS                 | 0.00              | 0.00              | 3,500.00                    | 0.00                          | (3,500.00)               | 100.00        |
| 206-000-676.009                           | MFR REIMBURSE             | 22,000.00         | 22,000.00         | 0.00                        | 0.00                          | 22,000.00                | 0.00          |
| <b>Total Dept 000</b>                     |                           | <b>372,340.00</b> | <b>372,340.00</b> | <b>18,127.59</b>            | <b>15.38</b>                  | <b>354,212.41</b>        | <b>4.87</b>   |
| <b>TOTAL REVENUES</b>                     |                           | <b>372,340.00</b> | <b>372,340.00</b> | <b>18,127.59</b>            | <b>15.38</b>                  | <b>354,212.41</b>        | <b>4.87</b>   |
| Expenditures                              |                           |                   |                   |                             |                               |                          |               |
| Dept 336 - FIRE                           |                           |                   |                   |                             |                               |                          |               |
| 206-336-702.000                           | SALARIES & WAGES          | 85,000.00         | 85,000.00         | 60,428.50                   | 562.50                        | 24,571.50                | 71.09         |
| 206-336-705.000                           | FRINGES                   | 6,500.00          | 6,500.00          | 4,622.80                    | 43.04                         | 1,877.20                 | 71.12         |
| 206-336-721.000                           | UNIFORMS                  | 5,000.00          | 5,000.00          | 2,262.72                    | 625.23                        | 2,737.28                 | 45.25         |
| 206-336-725.000                           | MUTA EXPENSE              | 300.00            | 300.00            | 0.00                        | 0.00                          | 300.00                   | 0.00          |
| 206-336-752.000                           | SUPPLIES/EQUIPMENT        | 20,500.00         | 20,500.00         | 29,128.71                   | 4,647.31                      | (8,628.71)               | 142.09        |
| 206-336-800.000                           | PROF/CONTRACT             | 2,500.00          | 2,500.00          | 464.94                      | 0.00                          | 2,035.06                 | 18.60         |
| 206-336-802.000                           | PROF SERVICES - SOFTWARE  | 750.00            | 750.00            | 888.50                      | 0.00                          | (138.50)                 | 118.47        |
| 206-336-805.000                           | PROF SERV-AUDIT           | 0.00              | 0.00              | 557.50                      | 267.50                        | (557.50)                 | 100.00        |
| 206-336-828.000                           | BANK FEES                 | 0.00              | 0.00              | 140.00                      | 35.00                         | (140.00)                 | 100.00        |
| 206-336-851.000                           | POSTAGE                   | 300.00            | 300.00            | 227.31                      | 98.00                         | 72.69                    | 75.77         |
| 206-336-880.000                           | COMM PROMOTION            | 2,500.00          | 2,500.00          | 786.16                      | 25.00                         | 1,713.84                 | 31.45         |
| 206-336-900.000                           | PRINT/PUBLISH             | 1,000.00          | 1,000.00          | 0.00                        | 0.00                          | 1,000.00                 | 0.00          |
| 206-336-910.000                           | EDUCATION/TRAINING        | 4,000.00          | 4,000.00          | 911.84                      | 0.00                          | 3,088.16                 | 22.80         |
| 206-336-913.000                           | TRAVEL                    | 1,000.00          | 1,000.00          | 886.23                      | 0.00                          | 113.77                   | 88.62         |
| 206-336-915.000                           | MEMBER/DUES               | 500.00            | 500.00            | 0.00                        | 0.00                          | 500.00                   | 0.00          |
| 206-336-920.000                           | UTILITIES                 | 14,000.00         | 14,000.00         | 7,367.83                    | 612.40                        | 6,632.17                 | 52.63         |
| 206-336-931.000                           | REP/MAINT                 | 42,000.00         | 42,000.00         | 14,317.37                   | 37.50                         | 27,682.63                | 34.09         |
| 206-336-935.000                           | INSURANCE                 | 26,000.00         | 26,000.00         | 23,916.15                   | 0.00                          | 2,083.85                 | 91.99         |
| 206-336-941.000                           | CONTINGENCY               | 2,000.00          | 2,000.00          | 0.00                        | 0.00                          | 2,000.00                 | 0.00          |
| 206-336-955.000                           | MISCELLANEOUS             | 1,000.00          | 1,000.00          | 1,043.79                    | 0.00                          | (43.79)                  | 104.38        |
| 206-336-970.000                           | CAPITAL OUTLAY            | 32,740.00         | 32,740.00         | 4,900.00                    | 0.00                          | 27,840.00                | 14.97         |
| 206-336-991.000                           | DEBT SERVICE              | 124,750.00        | 124,750.00        | 124,459.21                  | 2,291.71                      | 290.79                   | 99.77         |
| <b>Total Dept 336 - FIRE</b>              |                           | <b>372,340.00</b> | <b>372,340.00</b> | <b>277,309.56</b>           | <b>9,245.19</b>               | <b>95,030.44</b>         | <b>74.48</b>  |
| <b>TOTAL EXPENDITURES</b>                 |                           | <b>372,340.00</b> | <b>372,340.00</b> | <b>277,309.56</b>           | <b>9,245.19</b>               | <b>95,030.44</b>         | <b>74.48</b>  |
| <b>Fund 206 - FIRE FUND:</b>              |                           |                   |                   |                             |                               |                          |               |
| <b>TOTAL REVENUES</b>                     |                           | <b>372,340.00</b> | <b>372,340.00</b> | <b>18,127.59</b>            | <b>15.38</b>                  | <b>354,212.41</b>        | <b>4.87</b>   |
| <b>TOTAL EXPENDITURES</b>                 |                           | <b>372,340.00</b> | <b>372,340.00</b> | <b>277,309.56</b>           | <b>9,245.19</b>               | <b>95,030.44</b>         | <b>74.48</b>  |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> |                           | <b>0.00</b>       | <b>0.00</b>       | <b>(259,181.97)</b>         | <b>(9,229.81)</b>             | <b>259,181.97</b>        | <b>100.00</b> |
| <b>BEG. FUND BALANCE</b>                  |                           | <b>451,495.09</b> | <b>451,495.09</b> | <b>451,495.09</b>           |                               |                          |               |
| <b>END FUND BALANCE</b>                   |                           | <b>451,495.09</b> | <b>451,495.09</b> | <b>192,313.12</b>           |                               |                          |               |

PERIOD ENDING 11/30/2022

% Fiscal Year Completed: 66.85

| GL NUMBER                                 | DESCRIPTION        | 2022-23            | 2022-23           | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BGD<br>USED |
|---|--------------------|--------------------|-------------------|-----------------------------|-------------------------------|--------------------------|---------------|
|   |                    | ORIGINAL<br>BUDGET | AMENDED<br>BUDGET | 11/30/2022<br>NORM (ABNORM) | MONTH 11/30/22<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |               |
| <b>Fund 209 - CEMETERY FUND</b>           |                    |                    |                   |                             |                               |                          |               |
| Revenues                                  |                    |                    |                   |                             |                               |                          |               |
| Dept 000                                  |                    |                    |                   |                             |                               |                          |               |
| 209-000-401.000                           | PAR PREV YE BAL    | 865.00             | 865.00            | 0.00                        | 0.00                          | 865.00                   | 0.00          |
| 209-000-402.000                           | CURR PROP TAX      | 83,400.00          | 83,400.00         | 15,391.21                   | 0.00                          | 68,008.79                | 18.45         |
| 209-000-411.000                           | DEL REAL PP TAX    | 3,000.00           | 3,000.00          | 3,189.70                    | 0.00                          | (189.70)                 | 106.32        |
| 209-000-607.000                           | SERV RENDERED      | 800.00             | 800.00            | 0.00                        | 0.00                          | 800.00                   | 0.00          |
| 209-000-626.000                           | INTERMENT FEES     | 5,520.00           | 5,520.00          | 2,125.00                    | 0.00                          | 3,395.00                 | 38.50         |
| 209-000-645.000                           | LOT SALES          | 10,300.00          | 10,300.00         | 10,700.00                   | 0.00                          | (400.00)                 | 103.88        |
| 209-000-646.000                           | COLUM SALES        | 6,300.00           | 6,300.00          | 5,100.00                    | 0.00                          | 1,200.00                 | 80.95         |
| 209-000-647.000                           | SCAT GAR BRICK     | 300.00             | 300.00            | 0.00                        | 0.00                          | 300.00                   | 0.00          |
| 209-000-664.000                           | INTEREST INCOME    | 25.00              | 25.00             | 346.43                      | 62.86                         | (321.43)                 | 1,385.72      |
| 209-000-671.000                           | OTHER INCOME       | 1,825.00           | 1,825.00          | 1,929.00                    | 0.00                          | (104.00)                 | 105.70        |
| <b>Total Dept 000</b>                     |                    | <b>112,335.00</b>  | <b>112,335.00</b> | <b>38,781.34</b>            | <b>62.86</b>                  | <b>73,553.66</b>         | <b>34.52</b>  |
| <b>TOTAL REVENUES</b>                     |                    | <b>112,335.00</b>  | <b>112,335.00</b> | <b>38,781.34</b>            | <b>62.86</b>                  | <b>73,553.66</b>         | <b>34.52</b>  |
| Expenditures                              |                    |                    |                   |                             |                               |                          |               |
| Dept 567 - CEMETERY                       |                    |                    |                   |                             |                               |                          |               |
| 209-567-702.000                           | SALARIES & WAGES   | 17,039.00          | 17,039.00         | 11,560.12                   | 1,620.19                      | 5,478.88                 | 67.85         |
| 209-567-704.000                           | ASSIST BURIALS     | 700.00             | 600.00            | 0.00                        | 0.00                          | 600.00                   | 0.00          |
| 209-567-704.001                           | CEMETERY ASSISTANT | 2,500.00           | 2,600.00          | 2,921.74                    | 109.46                        | (321.74)                 | 112.37        |
| 209-567-705.000                           | FRINGES            | 1,576.00           | 1,576.00          | 1,107.87                    | 132.33                        | 468.13                   | 70.30         |
| 209-567-752.000                           | SUPPLIES/EQUIPMENT | 2,100.00           | 2,100.00          | 2,719.25                    | 122.72                        | (619.25)                 | 129.49        |
| 209-567-801.000                           | PROF SERV-ATTOR    | 1,500.00           | 1,500.00          | 700.00                      | 0.00                          | 800.00                   | 46.67         |
| 209-567-802.000                           | PRO SERV SOFTWA    | 1,950.00           | 1,950.00          | 888.50                      | 0.00                          | 1,061.50                 | 45.56         |
| 209-567-804.000                           | PROF SERV MAP      | 250.00             | 250.00            | 0.00                        | 0.00                          | 250.00                   | 0.00          |
| 209-567-805.000                           | PRO SERV AUDIT     | 600.00             | 600.00            | 278.75                      | 0.00                          | 321.25                   | 46.46         |
| 209-567-806.000                           | COLUM PLAQUES      | 3,000.00           | 3,000.00          | 2,487.00                    | 963.00                        | 513.00                   | 82.90         |
| 209-567-807.000                           | BRICK ENGRAVING    | 300.00             | 300.00            | 0.00                        | 0.00                          | 300.00                   | 0.00          |
| 209-567-810.000                           | FOUNDATION EXP     | 100.00             | 300.00            | 295.94                      | 44.55                         | 4.06                     | 98.65         |
| 209-567-828.000                           | BANK FEES          | 0.00               | 0.00              | 140.00                      | 35.00                         | (140.00)                 | 100.00        |
| 209-567-900.000                           | PRINT/PUBLISH      | 800.00             | 600.00            | 0.00                        | 0.00                          | 600.00                   | 0.00          |
| 209-567-913.000                           | TRAVEL             | 100.00             | 100.00            | 0.00                        | 0.00                          | 100.00                   | 0.00          |
| 209-567-920.000                           | UTILITIES          | 3,200.00           | 3,200.00          | 2,220.64                    | 225.75                        | 979.36                   | 69.40         |
| 209-567-928.000                           | REFUNDS            | 600.00             | 2,000.00          | 2,000.00                    | 0.00                          | 0.00                     | 100.00        |
| 209-567-930.000                           | REP/MAINT BLDGS    | 3,750.00           | 2,350.00          | 0.00                        | 0.00                          | 2,350.00                 | 0.00          |
| 209-567-930.001                           | REP/MAINT GROUN    | 10,000.00          | 4,500.00          | 20,033.00                   | 0.00                          | (15,533.00)              | 445.18        |
| 209-567-931.000                           | REP/MAINT EQUIP    | 2,000.00           | 2,000.00          | 0.00                        | 0.00                          | 2,000.00                 | 0.00          |
| 209-567-931.001                           | REP/MAINT IRRIG    | 3,500.00           | 9,000.00          | 9,075.48                    | 0.00                          | (75.48)                  | 100.84        |
| 209-567-935.000                           | INSURANCE          | 1,270.00           | 1,270.00          | 353.57                      | 0.00                          | 916.43                   | 27.84         |
| 209-567-955.000                           | MISCELLANEOUS      | 500.00             | 1,300.00          | 1,274.38                    | 0.00                          | 25.62                    | 98.03         |
| 209-567-970.000                           | CAPITAL OUTLAY     | 55,000.00          | 54,200.00         | 50,525.00                   | 0.00                          | 3,675.00                 | 93.22         |
| <b>Total Dept 567 - CEMETERY</b>          |                    | <b>112,335.00</b>  | <b>112,335.00</b> | <b>108,581.24</b>           | <b>3,253.00</b>               | <b>3,753.76</b>          | <b>96.66</b>  |
| <b>TOTAL EXPENDITURES</b>                 |                    | <b>112,335.00</b>  | <b>112,335.00</b> | <b>108,581.24</b>           | <b>3,253.00</b>               | <b>3,753.76</b>          | <b>96.66</b>  |
| <b>Fund 209 - CEMETERY FUND:</b>          |                    |                    |                   |                             |                               |                          |               |
| <b>TOTAL REVENUES</b>                     |                    | <b>112,335.00</b>  | <b>112,335.00</b> | <b>38,781.34</b>            | <b>62.86</b>                  | <b>73,553.66</b>         | <b>34.52</b>  |
| <b>TOTAL EXPENDITURES</b>                 |                    | <b>112,335.00</b>  | <b>112,335.00</b> | <b>108,581.24</b>           | <b>3,253.00</b>               | <b>3,753.76</b>          | <b>96.66</b>  |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> |                    | <b>0.00</b>        | <b>0.00</b>       | <b>(69,799.90)</b>          | <b>(3,190.14)</b>             | <b>69,799.90</b>         | <b>100.00</b> |

REVENUE AND EXPENDITURE REPORT FOR PENTWATER TOWNSHIP

PERIOD ENDING 11/30/2022

% Fiscal Year Completed: 66.85

| GL NUMBER                | DESCRIPTION | 2022-23            | 2022-23           | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT |
|--------------------------|-------------|--------------------|-------------------|-----------------------------|-------------------------------|--------------------------|--------|
|                          |             | ORIGINAL<br>BUDGET | AMENDED<br>BUDGET | 11/30/2022<br>NORM (ABNORM) | MONTH 11/30/22<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |        |
| Fund 209 - CEMETERY FUND |             |                    |                   |                             |                               |                          |        |
| BEG. FUND BALANCE        |             | 320,154.29         | 320,154.29        | 320,154.29                  |                               |                          |        |
| END FUND BALANCE         |             | 320,154.29         | 320,154.29        | 250,354.39                  |                               |                          |        |

REVENUE AND EXPENDITURE REPORT FOR PENTWATER TOWNSHIP

PERIOD ENDING 11/30/2022

% Fiscal Year Completed: 66.85

| GL NUMBER                        | DESCRIPTION            | 2022-23         | 2022-23        | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT USED |
|----------------------------------|------------------------|-----------------|----------------|-----------------------------|-------------------------------|--------------------------|-------------|
|                                  |                        | ORIGINAL BUDGET | AMENDED BUDGET | 11/30/2022<br>NORM (ABNORM) | MONTH 11/30/22<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |             |
| Fund 286 - AMERICAN RESCUE PLAN  |                        |                 |                |                             |                               |                          |             |
| Revenues                         |                        |                 |                |                             |                               |                          |             |
| Dept 000                         |                        |                 |                |                             |                               |                          |             |
| 286-000-528.000                  | FEDERAL GRANTS - OTHER | 67,017.00       | 67,017.00      | 33,575.47                   | 0.00                          | 33,441.53                | 50.10       |
| 286-000-665.000                  | INTEREST               | 0.00            | 0.00           | 719.65                      | 210.48                        | (719.65)                 | 100.00      |
| Total Dept 000                   |                        | 67,017.00       | 67,017.00      | 34,295.12                   | 210.48                        | 32,721.88                | 51.17       |
| TOTAL REVENUES                   |                        | 67,017.00       | 67,017.00      | 34,295.12                   | 210.48                        | 32,721.88                | 51.17       |
| Expenditures                     |                        |                 |                |                             |                               |                          |             |
| Dept 000                         |                        |                 |                |                             |                               |                          |             |
| 286-000-802.000                  | EXPENDITURES           | 67,017.00       | 67,017.00      | 0.00                        | 0.00                          | 67,017.00                | 0.00        |
| Total Dept 000                   |                        | 67,017.00       | 67,017.00      | 0.00                        | 0.00                          | 67,017.00                | 0.00        |
| TOTAL EXPENDITURES               |                        | 67,017.00       | 67,017.00      | 0.00                        | 0.00                          | 67,017.00                | 0.00        |
| Fund 286 - AMERICAN RESCUE PLAN: |                        |                 |                |                             |                               |                          |             |
| TOTAL REVENUES                   |                        | 67,017.00       | 67,017.00      | 34,295.12                   | 210.48                        | 32,721.88                | 51.17       |
| TOTAL EXPENDITURES               |                        | 67,017.00       | 67,017.00      | 0.00                        | 0.00                          | 67,017.00                | 0.00        |
| NET OF REVENUES & EXPENDITURES   |                        | 0.00            | 0.00           | 34,295.12                   | 210.48                        | (34,295.12)              | 100.00      |
| BEG. FUND BALANCE                |                        | 1.60            | 1.60           | 1.60                        |                               |                          |             |
| END FUND BALANCE                 |                        | 1.60            | 1.60           | 34,296.72                   |                               |                          |             |

REVENUE AND EXPENDITURE REPORT FOR PENTWATER TOWNSHIP

PERIOD ENDING 11/30/2022  
 % Fiscal Year Completed: 66.85

| GL NUMBER                               | DESCRIPTION           | 2022-23            | 2022-23           | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT<br>USED |
|---|-----------------------|--------------------|-------------------|-----------------------------|-------------------------------|--------------------------|----------------|
|   |                       | ORIGINAL<br>BUDGET | AMENDED<br>BUDGET | 11/30/2022<br>NORM (ABNORM) | MONTH 11/30/22<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |                |
| Fund 703 - CURRENT TAX COLLECTION FUND  |                       |                    |                   |                             |                               |                          |                |
| Revenues                                |                       |                    |                   |                             |                               |                          |                |
| Dept 000                                |                       |                    |                   |                             |                               |                          |                |
| 703-000-412.000                         | DEL PERSONAL PROP TAX | 0.00               | 0.00              | 99.43                       | 0.00                          | (99.43)                  | 100.00         |
| 703-000-689.000                         | CASH OVER/SHORT       | 0.00               | 0.00              | 71.31                       | (16.55)                       | (71.31)                  | 100.00         |
| Total Dept 000                          |                       | 0.00               | 0.00              | 170.74                      | (16.55)                       | (170.74)                 | 100.00         |
| TOTAL REVENUES                          |                       | 0.00               | 0.00              | 170.74                      | (16.55)                       | (170.74)                 | 100.00         |
| Fund 703 - CURRENT TAX COLLECTION FUND: |                       |                    |                   |                             |                               |                          |                |
| TOTAL REVENUES                          |                       | 0.00               | 0.00              | 170.74                      | (16.55)                       | (170.74)                 | 100.00         |
| TOTAL EXPENDITURES                      |                       | 0.00               | 0.00              | 0.00                        | 0.00                          | 0.00                     | 0.00           |
| NET OF REVENUES & EXPENDITURES          |                       | 0.00               | 0.00              | 170.74                      | (16.55)                       | (170.74)                 | 100.00         |
| BEG. FUND BALANCE                       |                       | 4,322.38           | 4,322.38          | 4,322.38                    |                               |                          |                |
| END FUND BALANCE                        |                       | 4,322.38           | 4,322.38          | 4,493.12                    |                               |                          |                |
| TOTAL REVENUES - ALL FUNDS              |                       |                    |                   |                             |                               |                          |                |
| TOTAL REVENUES - ALL FUNDS              |                       | 1,282,658.00       | 1,282,658.00      | 272,813.76                  | 19,682.74                     | 1,009,844.24             | 21.27          |
| TOTAL EXPENDITURES - ALL FUNDS          |                       | 1,282,658.00       | 1,282,658.00      | 914,656.11                  | 124,501.32                    | 368,001.89               | 71.31          |
| NET OF REVENUES & EXPENDITURES          |                       | 0.00               | 0.00              | (641,842.35)                | (104,818.58)                  | 641,842.35               | 100.00         |
| BEG. FUND BALANCE - ALL FUNDS           |                       | 1,615,551.14       | 1,615,551.14      | 1,615,551.14                |                               |                          |                |
| END FUND BALANCE - ALL FUNDS            |                       | 1,615,551.14       | 1,615,551.14      | 973,708.79                  |                               |                          |                |

INVOICE REGISTER REPORT FOR PENTWATER TOWNSHIP

INVOICE ENTRY DATES 11/18/2022 - 12/14/2022

BOTH JOURNALIZED AND UNJOURNALIZED PAID

BANK CODE: GFCKG

| Inv Ref#                       | Vendor                           | Inv Date   | Due Date   | Inv Amt   | Amt Due | Status | Jrnalized |
|--------------------------------|----------------------------------|------------|------------|-----------|---------|--------|-----------|
| Pay By Check Type: Paper Check |                                  |            |            |           |         |        |           |
| 1278                           | HEATHER DOUGLAS                  | 11/09/2022 | 11/18/2022 | 45.00     | 0.00    | Paid   | Y         |
| 1279                           | INTEGRITY BUSINESS SOLUTIONS     | 11/07/2022 | 11/18/2022 | 7.80      | 0.00    | Paid   | Y         |
| 1280                           | INTEGRITY BUSINESS SOLUTIONS     | 11/07/2022 | 11/18/2022 | 62.32     | 0.00    | Paid   | Y         |
| 1281                           | INTEGRITY BUSINESS SOLUTIONS     | 11/17/2022 | 11/18/2022 | 451.10    | 0.00    | Paid   | Y         |
| 1282                           | KEN ADAMS EXCAVATING             | 11/15/2022 | 11/18/2022 | 32,000.00 | 0.00    | Paid   | Y         |
| 1283                           | MICHIGAN TOWNSHIP ASSOCIATION    | 10/25/2022 | 11/18/2022 | 35.00     | 0.00    | Paid   | Y         |
| 1284                           | PENTWATER LAKE IMPROVEMENT BOARD | 10/01/2022 | 11/18/2022 | 6,000.00  | 0.00    | Paid   | Y         |
| 1285                           | QUADIENT, INC                    | 11/05/2022 | 11/18/2022 | 85.26     | 0.00    | Paid   | Y         |
| 1286                           | QUADIENT FINANCE USA INC         | 10/31/2022 | 11/18/2022 | 500.00    | 0.00    | Paid   | Y         |
| 1287                           | WILLIAM BOLLAND                  | 11/17/2022 | 11/18/2022 | 125.00    | 0.00    | Paid   | Y         |
| 1288                           | VILLAGE OF PENTWATER             | 11/04/2022 | 11/18/2022 | 1,113.55  | 0.00    | Paid   | Y         |
| 1292                           | BHS                              | 11/21/2022 | 11/29/2022 | 9,387.00  | 0.00    | Paid   | Y         |
| 1293                           | CINTAS                           | 11/23/2022 | 11/29/2022 | 97.17     | 0.00    | Paid   | Y         |
| 1295                           | MIKA MYERS                       | 11/18/2022 | 11/29/2022 | 7,056.00  | 0.00    | Paid   | Y         |
| 1296                           | MIKA MYERS                       | 11/18/2022 | 11/29/2022 | 823.50    | 0.00    | Paid   | Y         |
| 1297                           | OCEANA COUNTY CLERK              | 11/17/2022 | 11/29/2022 | 513.74    | 0.00    | Paid   | Y         |
| 1298                           | PENTWATER FIRE DEPARTMENT        | 11/17/2022 | 11/29/2022 | 600.00    | 0.00    | Paid   | Y         |
| 1299                           | RICOH USA, INC - 1               | 11/18/2022 | 11/29/2022 | 111.92    | 0.00    | Paid   | Y         |
| 1300                           | RYANS LAWN CARE                  | 11/22/2022 | 12/01/2022 | 132.00    | 0.00    | Paid   | Y         |

Total Pay By Check Type: Paper Check

PAID: 59,146.36 0.00  
 TO BE PAID: 3,552.34  
 PAYROLL: 29,420.68  


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 92,119.38

INVOICE REGISTER REPORT FOR PENTWATER TOWNSHIP  
 INVOICE ENTRY DATES 11/18/2022 - 12/14/2022  
 BOTH JOURNALIZED AND UNJOURNALIZED OPEN  
 BANK CODE: GFCKG

| Inv Ref#                             | Vendor                       | Inv Date                       | Due Date   | Inv Amt  | Amt Due  | Status   | Jrnalized |
|--------------------------------------|------------------------------|--------------------------------|------------|----------|----------|----------|-----------|
| Pay By Check Type: Paper Check       |                              |                                |            |          |          |          |           |
| 1294                                 | INTEGRITY BUSINESS SOLUTIONS | 11/21/2022                     | 11/29/2022 | (15.39)  | (15.39)  | Open     | Y         |
| 1321                                 | INTEGRITY BUSINESS SOLUTIONS | 12/01/2022                     | 12/02/2022 | 68.03    | 68.03    | Open     | N         |
| 1322                                 | ANAVON TECHNOLOGY GROUP      | 12/01/2022                     | 12/02/2022 | 125.64   | 125.64   | Open     | N         |
| 1323                                 | CONSUMERS ENERGY             | 11/30/2022                     | 12/05/2022 | 160.15   | 160.15   | Open     | N         |
| 1324                                 | CONSUMERS ENERGY             | 12/01/2022                     | 12/05/2022 | 48.60    | 48.60    | Open     | N         |
| 1325                                 | CONSUMERS ENERGY             | 12/01/2022                     | 12/05/2022 | 33.04    | 33.04    | Open     | N         |
| 1326                                 | KCI                          | 11/30/2022                     | 12/05/2022 | 807.17   | 807.17   | Open     | N         |
| 1327                                 | QUADIANT FINANCE USA INC     | 11/30/2022                     | 12/05/2022 | 546.45   | 546.45   | Open     | N         |
| 1328                                 | ELECTION SOURCE              | 12/01/2022                     | 12/08/2022 | 720.00   | 720.00   | Open     | N         |
| 1329                                 | U.S.TREASURY                 | 12/05/2022                     | 12/08/2022 | 390.74   | 390.74   | Open     | N         |
| 1330                                 | REPUBLIC SERVICES #240       | 10/25/2022                     | 12/08/2022 | 667.91   | 667.91   | Open     | N         |
| Total Pay By Check Type: Paper Check |                              |                                |            | 3,552.34 | 3,552.34 |          |           |
| # of Invoices:                       | 10                           | # Due:                         | 10         | Totals:  | 3,567.73 | 3,567.73 |           |
| # of Credit Memos:                   | 1                            | # Due:                         | 1          | Totals:  | (15.39)  | (15.39)  |           |
| Net of Invoices and Credit Memos:    |                              |                                |            | 3,552.34 | 3,552.34 |          |           |
| --- TOTALS BY BANK ---               |                              |                                |            |          |          |          |           |
|                                      | GFCKG                        | TOWNSHIP GENERAL FUND CHECKING |            | 3,552.34 |          |          |           |
| --- TOTALS BY GL DISTRIBUTION ---    |                              |                                |            |          |          |          |           |
|                                      | 101-253-851.000              | POSTAGE                        |            | 807.17   |          |          |           |
|                                      | 101-262-752.000              | SUPPLIES/EQUIPMENT             |            | 720.00   |          |          |           |
|                                      | 101-265-752.000              | SUPPLIES/EQUIPMENT             |            | 52.64    |          |          |           |
|                                      | 101-265-850.000              | UTIL PH/INTERNE                |            | 125.64   |          |          |           |
|                                      | 101-265-851.000              | POSTAGE                        |            | 546.45   |          |          |           |
|                                      | 101-265-920.000              | UTILITIES                      |            | 241.79   |          |          |           |
|                                      | 101-265-955.000              | MISCELLANEOUS                  |            | 390.74   |          |          |           |
|                                      | 101-526-940.000              | RENTALS                        |            | 667.91   |          |          |           |
| --- TOTALS BY FUND ---               |                              |                                |            |          |          |          |           |
|                                      | 101 - GENERAL FUND           |                                |            | 3,552.34 | 3,552.34 |          |           |
| --- TOTALS BY DEPT/ACTIVITY ---      |                              |                                |            |          |          |          |           |
|                                      | 253 - TREASURER              |                                |            | 807.17   | 807.17   |          |           |
|                                      | 262 - ELECTION               |                                |            | 720.00   | 720.00   |          |           |
|                                      | 265 - TOWNSHIP               |                                |            | 1,357.26 | 1,357.26 |          |           |
|                                      | 526 - TRANSFER STATION       |                                |            | 667.91   | 667.91   |          |           |



INVOICE REGISTER REPORT FOR PENTWATER TOWNSHIP  
 INVOICE ENTRY DATES 11/18/2022 - 12/14/2022  
 BOTH JOURNALIZED AND UNJOURNALIZED PAID  
 BANK CODE: GFCKG

| Inv Ref#                          | Vendor | Inv Date | Due Date | Inv Amt | Amt Due   | Status | Jrnlized |
|-----------------------------------|--------|----------|----------|---------|-----------|--------|----------|
| # of Invoices:                    | 19     | # Due:   | 0        | Totals: | 59,146.36 | 0.00   |          |
| # of Credit Memos:                | 0      | # Due:   | 0        | Totals: | 0.00      | 0.00   |          |
| Net of Invoices and Credit Memos: |        |          |          |         | 59,146.36 | 0.00   |          |

--- TOTALS BY BANK ---  
 GFCKG

TOWNSHIP GENERAL FUND CHECKING 59,146.36

--- TOTALS BY GL DISTRIBUTION ---

|                 |                    |           |
|-----------------|--------------------|-----------|
| 101-215-910.000 | EDUCATION/TRAINING | 35.00     |
| 101-253-913.000 | TRAVEL             | 45.00     |
| 101-262-752.000 | SUPPLIES/EQUIPMENT | 513.74    |
| 101-265-752.000 | SUPPLIES/EQUIPMENT | 663.72    |
| 101-265-851.000 | POSTAGE            | 500.00    |
| 101-265-855.000 | OTHER SER/CHGS     | 97.17     |
| 101-265-910.000 | EDUCATION/TRAINING | 750.00    |
| 101-265-920.000 | UTILITIES          | 138.55    |
| 101-265-932.000 | REP/MAIN MOW/SN    | 214.50    |
| 101-265-935.000 | INSURANCE/BONDS    | 9,387.00  |
| 101-265-940.000 | COPY MACH RENT     | 111.92    |
| 101-265-940.001 | POST MACH RENT     | 85.26     |
| 101-265-955.000 | MISCELLANEOUS      | 6,000.00  |
| 101-265-970.003 | CAP OUT OTHER      | 32,000.00 |
| 101-526-956.000 | MISCELLANEOUS      | 600.00    |
| 101-527-802.000 | CONTRACT SERVICES  | 7,056.00  |
| 101-702-802.001 | PROF SER ATTY      | 823.50    |
| 101-702-964.000 | REFUNDS            | 125.00    |

--- TOTALS BY FUND ---

101 - GENERAL FUND 59,146.36 0.00

--- TOTALS BY DEPT/ACTIVITY ---

|                             |           |      |
|-----------------------------|-----------|------|
| 215 - CLERK                 | 35.00     | 0.00 |
| 253 - TREASURER             | 45.00     | 0.00 |
| 262 - ELECTION              | 513.74    | 0.00 |
| 265 - TOWNSHIP              | 49,948.12 | 0.00 |
| 526 - TRANSFER STATION      | 600.00    | 0.00 |
| 527 - SEWER-UTILITIES       | 7,056.00  | 0.00 |
| 702 - ZONING ADMINISTRATION | 948.50    | 0.00 |

INVOICE REGISTER REPORT FOR PENTWATER TOWNSHIP  
 INVOICE ENTRY DATES 11/18/2022 - 12/14/2022  
 BOTH JOURNALIZED AND UNJOURNALIZED PAID  
 BANK CODE: CEMCK

| Inv Ref#                       | Vendor                       | Inv Date   | Due Date   | Inv Amt  | Amt Due | Status | Jrnalized |
|--------------------------------|------------------------------|------------|------------|----------|---------|--------|-----------|
| Pay By Check Type: Paper Check |                              |            |            |          |         |        |           |
| 1289                           | COLDSRING                    | 11/08/2022 | 11/18/2022 | 321.00   | 0.00    | Paid   | Y         |
| 1290                           | FRONTIER                     | 11/10/2022 | 11/18/2022 | 94.88    | 0.00    | Paid   | Y         |
| 1291                           | PENTWATER CONVENIENCE CENTER | 10/18/2022 | 11/18/2022 | 122.72   | 0.00    | Paid   | Y         |
| 1301                           | CONSUMERS ENERGY             | 11/23/2022 | 12/01/2022 | 29.27    | 0.00    | Paid   | Y         |
| 1302                           | CONSUMERS ENERGY             | 11/23/2022 | 12/01/2022 | 38.86    | 0.00    | Paid   | Y         |
| 1303                           | CONSUMERS ENERGY             | 11/23/2022 | 12/01/2022 | 29.27    | 0.00    | Paid   | Y         |
| 1304                           | CONSUMERS ENERGY             | 11/23/2022 | 12/01/2022 | 29.98    | 0.00    | Paid   | Y         |
| 1305                           | MIKA MYERS                   | 11/18/2022 | 12/01/2022 | 385.00   | 0.00    | Paid   | Y         |
| 1306                           | RYANS LAWN CARE              | 12/02/2022 | 12/01/2022 | 4,200.00 | 0.00    | Paid   | Y         |

Total Pay By Check Type: Paper Check

5,250.98 0.00

# of Invoices: 9 # Due: 0 Totals: 5,250.98 0.00  
 # of Credit Memos: 0 # Due: 0 Totals: 0.00 0.00

Net of Invoices and Credit Memos:

5,250.98 0.00

+ PAYROLL: 1,419.99  
 6,670.97  
 5,250.98

--- TOTALS BY BANK ---  
 CEMCK

CEMETERY CHECKING

--- TOTALS BY GL DISTRIBUTION ---

|                 |                    |          |
|-----------------|--------------------|----------|
| 209-567-752.000 | SUPPLIES/EQUIPMENT | 122.72   |
| 209-567-801.000 | PROF SERV-ATTOR    | 385.00   |
| 209-567-806.000 | COLUM PLAQUES      | 321.00   |
| 209-567-920.000 | UTILITIES          | 222.26   |
| 209-567-930.001 | REP/MAINT GROUN    | 4,200.00 |

--- TOTALS BY FUND ---

209 - CEMETERY FUND 5,250.98 0.00

--- TOTALS BY DEPT/ACTIVITY ---

567 - CEMETERY 5,250.98 0.00

Check Register Report For Pentwater Township  
For Check Dates 11/18/2022 to 12/14/2022

| Check Date             | Bank  | Check Number | Name                  | Check Gross | Physical Check Amount | Direct Deposit | Status  |
|------------------------|-------|--------------|-----------------------|-------------|-----------------------|----------------|---------|
| 11/30/2022             | GFCKG | 21982        | BEAVIS, GLENN C       | 1,024.20    | 779.41                | 0.00           | Cleared |
| 11/30/2022             | GFCKG | 21983        | CAVAZOS, LYNNETTE M   | 2,829.68    | 2,214.01              | 0.00           | Open    |
| 11/30/2022             | GFCKG | 21984        | COLE, TIMOTHY H       | 78.66       | 69.30                 | 0.00           | Open    |
| 11/30/2022             | GFCKG | 21985        | CONROY, CHRISTINE H   | 376.20      | 360.21                | 0.00           | Open    |
| 11/30/2022             | GFCKG | 21986        | DOUGLAS, HEATHER A    | 2,829.68    | 2,378.35              | 0.00           | Cleared |
| 11/30/2022             | GFCKG | 21987        | EATON, BARBARA C      | 4,339.72    | 3,466.77              | 0.00           | Open    |
| 11/30/2022             | GFCKG | 21988        | EDWARDS, KEITH J      | 5,278.01    | 4,302.23              | 0.00           | Open    |
| 11/30/2022             | GFCKG | EFT67        | EFTPS TOWNSHIP        | 4,744.97    | 4,744.97              | 0.00           | Open    |
| 11/30/2022             | GFCKG | 21989        | FAAS, JOHN D          | 78.66       | 69.30                 | 0.00           | Open    |
| 11/30/2022             | GFCKG | 21990        | FELTES, CAROL A       | 16.84       | 16.84                 | 0.00           | Open    |
| 11/30/2022             | GFCKG | 21991        | FLOOD, DEBRA A        | 611.32      | 518.89                | 0.00           | Cleared |
| 11/30/2022             | GFCKG | 21992        | HICKMAN, KAREN A      | 404.16      | 404.16                | 0.00           | Open    |
| 11/30/2022             | GFCKG | 21993        | HICKS, THOMAS J       | 78.66       | 69.30                 | 0.00           | Open    |
| 11/30/2022             | GFCKG | 21994        | HOLUB, DEAN J         | 78.66       | 69.30                 | 0.00           | Open    |
| 11/30/2022             | GFCKG | 21995        | KASSANOS, LAURA M     | 378.90      | 378.90                | 0.00           | Open    |
| 11/30/2022             | GFCKG | 21996        | MCKINNEY, LISA M      | 370.48      | 370.48                | 0.00           | Open    |
| 11/30/2022             | GFCKG | 21997        | MILLER, DANA R        | 387.32      | 387.32                | 0.00           | Open    |
| 11/30/2022             | GFCKG | 21998        | MILLER, ROBERT A      | 1,270.32    | 1,144.57              | 0.00           | Open    |
| 11/30/2022             | GFCKG | 21999        | MITCHELL, MARGARET C  | 387.32      | 387.32                | 0.00           | Open    |
| 11/30/2022             | GFCKG | 22000        | MORRISON, JANE M      | 387.32      | 387.32                | 0.00           | Open    |
| 11/30/2022             | GFCKG | 22001        | MURPHY, MAUREEN H     | 2,829.68    | 2,335.43              | 0.00           | Open    |
| 11/30/2022             | GFCKG | 22002        | O'GRADY, THERESA J    | 168.40      | 168.40                | 0.00           | Open    |
| 11/30/2022             | GFCKG | 22003        | SUTTNER, LORI A       | 471.52      | 459.65                | 0.00           | Open    |
| Totals:                |       |              | Number of Checks: 023 | 29,420.68   | 25,482.43             | 0.00           |         |
| Total Physical Checks: |       |              | 22                    |             |                       |                |         |
| Total Check Stubs:     |       |              | 1                     |             |                       |                |         |

Check Register Report For Pentwater Township  
For Check Dates 11/18/2022 to 12/14/2022

| Check Date             | Bank  | Check Number          | Name           | Check Gross | Physical Check Amount | Direct Deposit | Status |
|------------------------|-------|-----------------------|----------------|-------------|-----------------------|----------------|--------|
| 11/30/2022             | FDCHK | EFT68                 | EFTPS FIRE     | 6.12        | 6.12                  | 0.00           | Open   |
| 11/30/2022             | FDCHK | 3767                  | SMITH, KAREN R | 40.00       | 36.94                 | 0.00           | Open   |
| Totals:                |       | Number of Checks: 002 |                | 46.12       | 43.06                 | 0.00           |        |
| Total Physical Checks: |       |                       |                | 1           |                       |                |        |
| Total Check Stubs:     |       |                       |                | 1           |                       |                |        |

Check Register Report For Pentwater Township  
For Check Dates 11/18/2022 to 12/14/2022

| Check Date             | Bank  | Check Number          | Name                   | Check<br>Gross | Physical<br>Check Amount | Direct<br>Deposit | Status  |
|------------------------|-------|-----------------------|------------------------|----------------|--------------------------|-------------------|---------|
| 11/30/2022             | CEMCK | 6122                  | BAILEY, CHRISTOPHER R. | 1,419.99       | 1,252.35                 | 0.00              | Cleared |
| Totals:                |       | Number of Checks: 001 |                        | 1,419.99       | 1,252.35                 | 0.00              |         |
| Total Physical Checks: |       | 1                     |                        |                |                          |                   |         |
| Total Check Stubs:     |       |                       |                        |                |                          |                   |         |

~~NB of~~  
AGENDA #5

**TOWNSHIP OF PENTWATER, MICHIGAN  
ANNUAL FINANCIAL REPORT  
YEAR ENDED MARCH 31, 2022**

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INDEPENDENT AUDITOR'S REPORT

To the Township Board  
Township of Pentwater, Michigan

***Opinions***

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Township of Pentwater (the "Township") as of and for the year ended March 31, 2022, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Township, as of March 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

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

***Responsibilities of Management for the Financial Statements***

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

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

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

***Required Supplementary Information***

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

*Gabridge & Company*

Gabridge & Company, PLC  
Grand Rapids, Michigan  
September 23, 2022

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Township of Pentwater**  
**Management's Discussion and Analysis**  
**March 31, 2022**

As management of the Township of Pentwater, Michigan (the "Township" or "government") we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended March 31, 2022. We encourage readers to consider the information presented here in conjunction with the financial statements.

**Financial Highlights**

- The assets of the Township exceeded its liabilities at the close of the most recent fiscal year by \$3,294,944 (net position). Of this amount, \$737,260 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- During the year, the Township received \$990,855 in revenues and incurred \$890,823 in expenses, resulting in an increase in net position of \$100,032.
- At the close of the current fiscal year, the Township's governmental funds reported combined fund balances of \$1,699,445, an increase of \$77,757 in comparison with the prior year. Approximately 43.4% of this amount (\$737,260) is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$737,260, or approximately 113.9% of the annual general fund expenditures.

**Overview of the Financial Statements**

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

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

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

The *statement of activities* presents information showing how the Township's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus,

revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., depreciation of capital assets).

Both of the government-wide financial statements report functions of the Township that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Township include general government, public safety, public works, community and economic development, and culture and recreation.

The government-wide financial statements include not only the Township itself (known as the primary government), but also a legally separate Fire Department for which the Township is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the Township.

**Fund Financial Statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Township reports governmental and fiduciary fund types.

**Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Township maintains six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, cemetery, library, library capital, road, and ARPA funds. All funds, except for the library capital fund, are considered to be major funds.

The Township adopts an annual appropriated budget for the general fund and each special revenue fund. A budgetary comparison schedule for the general fund and each major special revenue fund has been provided to demonstrate compliance with these budgets.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Township's own

programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Township reports one fiduciary fund, the tax fund.

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

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the Township's budgetary comparison schedules.

**Government-wide Overall Financial Analysis**

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the Township, assets exceeded liabilities by \$3,294,944, at the close of the most recent fiscal year.

**Township of Pentwater's Net Position**

|                              | <u>2022</u>         | <u>2021</u>         |
|------------------------------|---------------------|---------------------|
| <b>ASSETS</b>                |                     |                     |
| <i>Current Assets</i>        |                     |                     |
| Cash and Investments         | \$ 1,688,005        | \$ 1,593,062        |
| Accounts Receivable          | 5,864               | -                   |
| Taxes Receivable             | 29,986              | 25,848              |
| Due from State               | 26,086              | 9,900               |
| Prepaid Items                | -                   | 4,317               |
| <b>Total Current Assets</b>  | <u>1,749,941</u>    | <u>1,633,127</u>    |
| <i>Noncurrent Assets</i>     |                     |                     |
| Capital Assets, net          | 1,595,499           | 1,573,224           |
| <b>Total Assets</b>          | <u>3,345,440</u>    | <u>3,206,351</u>    |
| <b>LIABILITIES</b>           |                     |                     |
| <i>Current Liabilities</i>   |                     |                     |
| Accounts Payable             | 8,803               | 3,005               |
| Accrued Payroll Liabilities  | 8,117               | 8,434               |
| Unearned Revenue             | 33,576              | -                   |
| <b>Total Liabilities</b>     | <u>50,496</u>       | <u>11,439</u>       |
| <b>NET POSITION</b>          |                     |                     |
| Investment in Capital Assets | 1,595,499           | 1,573,224           |
| Restricted                   | 962,185             | 842,324             |
| Unrestricted                 | 737,260             | 779,364             |
| <b>Total Net Position</b>    | <u>\$ 3,294,944</u> | <u>\$ 3,194,912</u> |

The largest portion of the Township's net position (46.9%, or \$1,498,729) reflects its investment in capital assets (e.g., buildings, machinery, equipment, vehicles, library collections, and

land/building improvements). The Township uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the Township's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Township's net position (30.1%, or \$962,185) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$737,260 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

Cash and investments increased by \$94,943 during the year, largely due to the overall increase in net position of \$100,032.

The Township reported \$33,576 of unearned revenue as of March 31, 2022. This represents ARPA funds collected by the Township during fiscal 2022, but, not expended as of March 31, 2022.

A comparative analysis of the changes in net position for the Township follows:

**Township of Pentwater's Changes in Net Position**

|  | <u>2022</u>         | <u>2021</u>         |
|--|---------------------|---------------------|
| <b>Revenue</b>   |                     |                     |
| <b>Program Revenues</b>                                  |                     |                     |
| Charges for Services                                     | \$ 99,066           | \$ 66,375           |
| Operating Grants and Contributions                       | 38,606              | 26,928              |
| <b>Total Program Revenues</b>                            | <u>137,672</u>      | <u>93,303</u>       |
| <b>General Revenues</b>                                  |                     |                     |
| Property Taxes   | 768,320             | 764,546             |
| Intergovernmental  | 84,131              | 59,447              |
| Interest Revenue   | 732                 | 8,817               |
| <b>Total Revenues</b>                                    | <u>990,855</u>      | <u>926,113</u>      |
| <b>Expenses</b>  |                     |                     |
| General Government                                       | 331,297             | 323,908             |
| Public Works   | 271,656             | 143,425             |
| Community and Economic Development                       | 55,245              | 40,877              |
| Recreation and Culture                                   | 232,625             | 212,709             |
| <b>Total Expenses</b>                                    | <u>890,823</u>      | <u>720,919</u>      |
| <b>Change in Net Position</b>                            | 100,032             | 205,194             |
| <i>Beginning Net Position - as Restated (see Note 8)</i> | 3,194,912           | 2,989,718           |
| <b>Ending Net Position</b>                               | <u>\$ 3,294,944</u> | <u>\$ 3,194,912</u> |

At the end of the current fiscal year, the Township is able to report positive balances in all reported categories of net position and fund balance, both for the government as a whole as well as for its separate governmental funds. The same situation held true for the prior fiscal year.



The Township's overall net position increased \$100,032 from the prior fiscal year. The reasons for this overall increase are discussed in the following section for governmental activities.

**Governmental Activities.** During the current fiscal year, net position increased \$100,032 from the prior fiscal year for an ending balance of \$3,294,944. Property tax revenue increased by a modest \$3,774 due to an increase in taxable value, net of a 0.56% reduction in millage rates. State aid increased by \$24,684 due to a census adjustment of \$13,523 (the Township census increased from 658 residents in 2010 to 762 in 2020) as well as an overall increase in sales tax funding collected and distributed to local units of government during fiscal 2022. Charges for services increased by \$32,691 primarily due to planning and zoning fee increases of roughly \$23,000. Public works expenses increased by \$128,231 and is attributable to \$138,231 of increased road repair and improvement projects undertaken during fiscal 2022.

### **Financial Analysis of Governmental Funds**

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

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

At March 31, 2022, the Township's governmental funds reported combined fund balances of \$1,699,445, an increase of \$77,757 in comparison with the prior year. Approximately 43.4% of this amount, or \$737,260, constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is *restricted* to indicate that it is restricted for particular purposes (\$962,185).

The general fund is the chief operating fund of the Township. At the end of the current fiscal year, unassigned fund balance of the general fund was \$737,260. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total general fund expenditures and transfers out. Unassigned fund balance represents approximately 113.9% of total general fund expenditures and transfers out. The fund balance of the Township's general fund decreased by \$42,104 during the current fiscal year. The decrease in the general funds balance is due to \$121,678 of transfers out to the library and road funds to subsidize their projects and operations.

The cemetery fund, a major fund, had a \$826 increase in fund balance during the current fiscal year which put the overall fund balance at \$320,155.

The library fund, a major fund, had a \$72,244 increase in fund balance during the current fiscal year which put the overall fund balance at \$539,633.

The road fund, a major fund, had a \$102,395 increase in fund balance during the current fiscal year which put the overall fund balance at \$102,395.

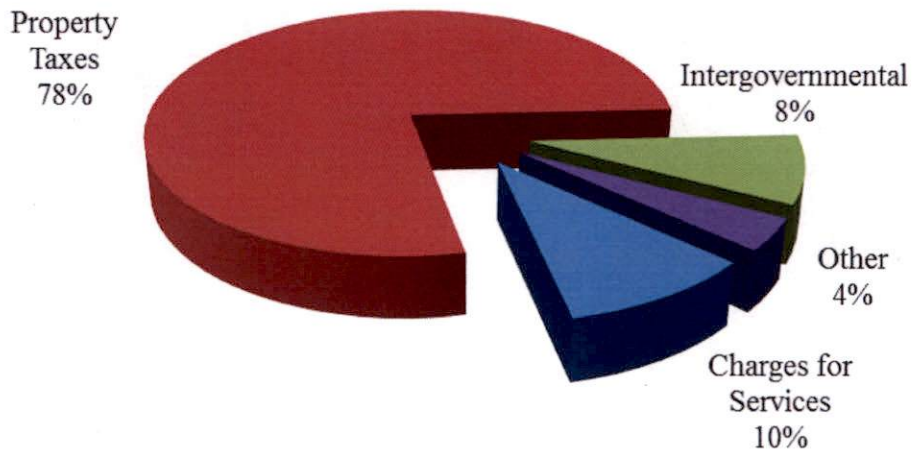
The ARP fund, a major fund, had a \$2 increase in fund balance during the current fiscal year which put the overall fund balance at \$2.

The library capital projects fund, a nonmajor fund, had a \$55,606 decrease in fund balance during the current fiscal year which put the overall fund balance at \$0.

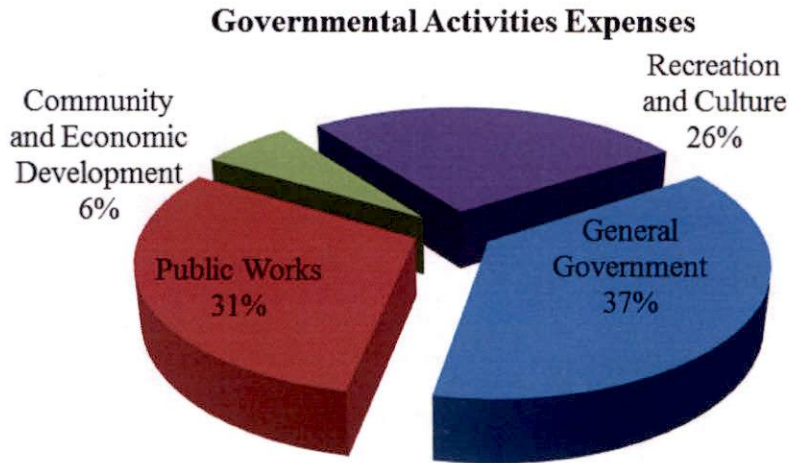
### **Governmental Activities**

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

**Governmental Activities Revenues**



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



**General Fund Budgetary Highlights**

*Original budget compared to final budget.* During the year there was no need for any significant amendments to the original estimated revenues or original appropriated expenditures.

*Final budget compared to actual results.* During the current fiscal year the Township had the following expenditures in excess of appropriated amounts within the general fund:

| <u>Fund</u>           | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|-----------------------|---------------------|---------------|-----------------|
| <b>General</b>        |                     |               |                 |
| Treasurer             | \$ 58,597           | \$ 59,262     | \$ (665)        |
| Zoning Administration | 52,062              | 52,513        | (451)           |
| Transfers out         | -                   | 121,678       | (121,678)       |

**Capital Assets and Debt Administration**

*Capital Assets*

The Township’s investment in capital assets for its governmental activities as of March 31, 2022 amounts to \$1,595,499 (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment, library collections, and vehicles. The total increase in capital assets for the current fiscal year was approximately 1.4% as a result of capital asset purchases. More detailed information about the Township’s capital assets can be found in note 4 to the financial statements.

### ***Long-term Debt***

As described in note 6 to the financial statements, the Township Issued and installment purchase agreement for a fire truck during fiscal 2021. Total long-term debt decreased by \$119,333 during 2022 leaving a total balance due of \$596,667. More information about the Township's long-term debt can be found in note 5 to the financial statements.

### **Economic Condition and Outlook**

Revenues are expected to remain consistent in the general fund in the upcoming year. Expenditures are expected to change by small amounts compared to 2022. The Township continues to review all budget line items for opportunities to reduce expenditures when possible. The budget will be monitored during the year to identify any necessary amendments. In 2022-2023, the Township plans again to use current revenues to provide essential services and to maintain the Township's financial reserves at similar levels. Property tax revenues are expected to change minimally reflecting fairly stable property values. The ongoing costs of providing essential services for the citizens of the Township will again need to be monitored in order to maintain the financial condition of the Township.

Additionally, the Township Board is currently working to determine the significance that the COVID-19 Pandemic will have on the Township's upcoming revenues and expenditures, including an estimated \$66,883 of American Rescue Plan Act funds which are available to the Township for expenditure for various governmental expenditure and infrastructure projects through 2024.

### **Contacting the Township**

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

Township of Pentwater  
500 N Hancock Street  
P.O. Box 512  
Pentwater, MI 49449

**BASIC FINANCIAL STATEMENTS**

**Township of Pentwater  
Statement of Net Position  
March 31, 2022**

|                                       | <b>Primary<br/>Government</b>      |   |
|---------------------------------------|------------------------------------|---|
|                                       | <b>Governmental<br/>Activities</b> | <b>Component Unit -<br/>Fire Department</b> |
| <b>ASSETS</b>                         |                                    |   |
| <i>Current Assets</i>                 |                                    |   |
| Cash and Investments                  | \$ 1,688,005                       | \$ 444,243                                  |
| Accounts Receivable                   | 5,864                              | --  |
| Taxes Receivable                      | 29,986                             | 13,873                                      |
| Due from State                        | 26,086                             | --  |
| <b>Total Current Assets</b>           | <b>1,749,941</b>                   | <b>458,116</b>                              |
| <i>Noncurrent Assets</i>              |                                    |   |
| Capital Assets not being Depreciated  | 54,416                             | --  |
| Capital Assets being Depreciated, net | 1,541,083                          | 1,341,771                                   |
| <b>Total Assets</b>                   | <b>3,345,440</b>                   | <b>1,799,887</b>                            |
| <b>LIABILITIES</b>                    |                                    |   |
| <i>Current Liabilities</i>            |                                    |   |
| Accounts Payable                      | 8,803                              | 4,245                                       |
| Accrued Payroll Liabilities           | 8,117                              | --  |
| Unearned Revenue                      | 33,576                             | --  |
| Current Portion of Long-term Debt     | --                                 | 119,333                                     |
| Accrued Interest                      | --                                 | 2,375                                       |
| <b>Total Current Liabilities</b>      | <b>50,496</b>                      | <b>125,953</b>                              |
| <i>Noncurrent Liabilities</i>         |                                    |   |
| Long-term Debt                        | --                                 | 477,334                                     |
| <b>Total Liabilities</b>              | <b>50,496</b>                      | <b>603,287</b>                              |
| <b>NET POSITION</b>                   |                                    |   |
| Net Investment in Capital Assets      | 1,595,499                          | 745,104                                     |
| <i>Restricted for:</i>                |                                    |   |
| Library                               | 539,633                            | --  |
| Cemetery                              | 320,155                            | --  |
| Roads                                 | 102,395                            | --  |
| ARPA Projects                         | 2                                  | --  |
| <i>Unrestricted</i>                   | 737,260                            | 451,496                                     |
| <b>Total Net Position</b>             | <b>\$ 3,294,944</b>                | <b>\$ 1,196,600</b>                         |

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

**Township of Pentwater  
Statement of Activities  
For the Year Ended March 31, 2022**

| <u>Functions/Programs</u>          | <u>Expenses</u>   | <u>Program Revenues</u>                    |   |   | <u>Net (Expense) Revenue</u>           |   |
|------------------------------------|-------------------|--|---|---|--|---|
|                                    |                   | <u>Charges for Services</u>                | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> | <u>Primary Governmental Activities</u> | <u>Component Unit - Fire Department</u> |
| <b>Primary Government</b>          |                   |  |   |   |  |   |
| <b>Governmental Activities:</b>    |                   |  |   |   |  |   |
| General Government                 | \$ 331,297        | \$ 28,523                                  | \$ 4,851                                  | \$ --                                   | \$ (297,923)                           | \$ --                                   |
| Public Works                       | 271,656           | 38,795                                     | 3,997                                     | --                                      | (228,864)                              | --                                      |
| Community and Economic Development | 55,245            | 25,571                                     | --  | --                                      | (29,674)                               | --                                      |
| Recreation and Culture             | 232,625           | 6,177                                      | 29,758                                    | --                                      | (196,690)                              | --                                      |
| <b>Total Primary Government</b>    | <b>\$ 890,823</b> | <b>\$ 99,066</b>                           | <b>\$ 38,606</b>                          | <b>\$ --</b>                            | <b>(753,151)</b>                       | <b>--</b>                               |
| <b>Component Unit</b>              |                   |  |   |   |  |   |
| Fire Department                    | \$ 337,471        | \$ 42,226                                  | \$ 3,523                                  | \$ --                                   | --                                     | (291,722)                               |
| <b>Total Component Unit</b>        | <b>\$ 337,471</b> | <b>\$ 42,226</b>                           | <b>\$ 3,523</b>                           | <b>\$ --</b>                            | <b>--</b>                              | <b>(291,722)</b>                        |
|                                    |                   | <b>General Purpose Revenues:</b>           |   |   |  |   |
|                                    |                   | Property Taxes                             |   |   | 768,320                                | 349,561                                 |
|                                    |                   | Intergovernmental                          |   |   | 84,131                                 | --                                      |
|                                    |                   | Interest Revenue                           |   |   | 732                                    | 25                                      |
|                                    |                   | <b>Total General Revenues</b>              |   |   | <b>853,183</b>                         | <b>349,586</b>                          |
|                                    |                   | <b>Change in Net Position</b>              |   |   | <b>100,032</b>                         | <b>57,864</b>                           |
|                                    |                   | <i>Net Position at Beginning of Period</i> |   |   | <i>3,194,912</i>                       | <i>1,138,736</i>                        |
|                                    |                   | <b>Net Position at End of Period</b>       |   |   | <b>\$ 3,294,944</b>                    | <b>\$ 1,196,600</b>                     |

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

**Township of Pentwater  
Balance Sheet  
Governmental Funds  
March 31, 2022**

|   | Special Revenue   |                   |                   |                   |                  | Capital Projects | Total<br>Governmental<br>Funds |
|---|-------------------|-------------------|-------------------|-------------------|------------------|------------------|--------------------------------|
|   | General           | Cemetery Fund     | Library           | Road Fund         | ARPA Fund        | Library Capital  |                                |
| <b>ASSETS</b>                             |                   |                   |                   |                   |                  |                  |                                |
| Cash and Investments                      | \$ 691,991        | \$ 316,977        | \$ 547,710        | \$ 97,749         | \$ 33,578        | \$ --            | \$ 1,688,005                   |
| Accounts Receivable                       | 5,864             | --                | --                | --                | --               | --               | 5,864                          |
| Taxes Receivable                          | 14,521            | 3,190             | 7,629             | 4,646             | --               | --               | 29,986                         |
| Due from State                            | 26,086            | --                | --                | --                | --               | --               | 26,086                         |
| <b>Total Assets</b>                       | <b>\$ 738,462</b> | <b>\$ 320,167</b> | <b>\$ 555,339</b> | <b>\$ 102,395</b> | <b>\$ 33,578</b> | <b>\$ --</b>     | <b>\$ 1,749,941</b>            |
| <b>LIABILITIES</b>                        |                   |                   |                   |                   |                  |                  |                                |
| Accounts Payable                          | \$ 798            | \$ --             | \$ 8,005          | \$ --             | \$ --            | \$ --            | \$ 8,803                       |
| Accrued Payroll Liabilities               | 404               | 12                | 7,701             | --                | --               | --               | 8,117                          |
| Unearned Revenue                          | --                | --                | --                | --                | 33,576           | --               | 33,576                         |
| <b>Total Liabilities</b>                  | <b>1,202</b>      | <b>12</b>         | <b>15,706</b>     | <b>--</b>         | <b>33,576</b>    | <b>--</b>        | <b>50,496</b>                  |
| <b>FUND BALANCE</b>                       |                   |                   |                   |                   |                  |                  |                                |
| Restricted                                | --                | 320,155           | 539,633           | 102,395           | 2                | --               | 962,185                        |
| Unassigned                                | 737,260           | --                | --                | --                | --               | --               | 737,260                        |
| <b>Total Fund Balance</b>                 | <b>737,260</b>    | <b>320,155</b>    | <b>539,633</b>    | <b>102,395</b>    | <b>2</b>         | <b>--</b>        | <b>1,699,445</b>               |
| <b>Total Liabilities and Fund Balance</b> | <b>\$ 738,462</b> | <b>\$ 320,167</b> | <b>\$ 555,339</b> | <b>\$ 102,395</b> | <b>\$ 33,578</b> | <b>\$ --</b>     | <b>\$ 1,749,941</b>            |

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



**Township of Pentwater**  
**Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position**  
**March 31, 2022**

|  |                            |
|--|----------------------------|
| Total Fund Balance - Governmental Funds  | \$ 1,699,445               |
| General government capital assets of \$2,235,846, net of accumulated depreciation of \$640,347, are not financial resources and, accordingly, are not reported in the funds. | 1,595,499                  |
| <b>Total Net Position - Governmental Activities</b>  | <b>\$ <u>3,294,944</u></b> |

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

**Township of Pentwater**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Funds**  
**For the Year Ended March 31, 2022**

|   | Special Revenue   |                   |                   |                   |             | Capital Projects | Total<br>Governmental<br>Funds |
|---|-------------------|-------------------|-------------------|-------------------|-------------|------------------|--------------------------------|
|   | General           | Cemetery Fund     | Library           | Road Fund         | ARPA Fund   | Library Capital  |                                |
| <b>Revenues</b>   |                   |                   |                   |                   |             |                  |                                |
| Property Taxes  | \$ 376,697        | \$ 80,378         | \$ 192,416        | \$ 118,829        | \$ --       | \$ --            | \$ 768,320                     |
| Licenses and Permits                                    | 21,949            | --                | --                | --                | --          | --               | 21,949                         |
| Intergovernmental                                       | 92,788            | 78                | 10,016            | 113               | --          | --               | 102,995                        |
| Charges for Services                                    | 12,794            | 25,780            | --                | --                | --          | --               | 38,574                         |
| Fines and Forfeitures                                   | --                | --                | 2,685             | --                | --          | --               | 2,685                          |
| Contributions   | --                | --                | 19,742            | --                | --          | --               | 19,742                         |
| Interest Revenue  | 294               | 28                | 360               | 6                 | 2           | 43               | 733                            |
| Other Revenue   | 25,173            | 1,821             | 3,481             | --                | --          | 11               | 30,486                         |
| <b>Total Revenues</b>                                   | <b>529,695</b>    | <b>108,085</b>    | <b>228,700</b>    | <b>118,948</b>    | <b>2</b>    | <b>54</b>        | <b>985,484</b>                 |
| <b>Expenditures</b>                                     |                   |                   |                   |                   |             |                  |                                |
| General Government                                      | 402,736           | --                | --                | --                | --          | --               | 402,736                        |
| Public Works  | 67,762            | 107,259           | --                | 138,231           | --          | --               | 313,252                        |
| Community and Economic Development                      | 55,245            | --                | --                | --                | --          | --               | 55,245                         |
| Recreation and Culture                                  | --                | --                | 212,104           | --                | --          | 12               | 212,116                        |
| <b>Total Expenditures</b>                               | <b>525,743</b>    | <b>107,259</b>    | <b>212,104</b>    | <b>138,231</b>    | <b>--</b>   | <b>12</b>        | <b>983,349</b>                 |
| <b>Excess of Revenues Over<br/>(Under) Expenditures</b> | <b>3,952</b>      | <b>826</b>        | <b>16,596</b>     | <b>(19,283)</b>   | <b>2</b>    | <b>42</b>        | <b>2,135</b>                   |
| <b>Other Financing Sources (Uses)</b>                   |                   |                   |                   |                   |             |                  |                                |
| Sale of Capital Assets                                  | 75,622            | --                | --                | --                | --          | --               | 75,622                         |
| Transfers In  | --                | --                | 55,748            | 121,678           | --          | 100              | 177,526                        |
| Transfers Out   | (121,678)         | --                | (100)             | --                | --          | (55,748)         | (177,526)                      |
| <b>Net Other Financing Sources (Uses)</b>               | <b>(46,056)</b>   | <b>--</b>         | <b>55,648</b>     | <b>121,678</b>    | <b>--</b>   | <b>(55,648)</b>  | <b>75,622</b>                  |
| <b>Net Change in Fund Balance</b>                       | <b>(42,104)</b>   | <b>826</b>        | <b>72,244</b>     | <b>102,395</b>    | <b>2</b>    | <b>(55,606)</b>  | <b>77,757</b>                  |
| <b>Fund Balance at Beginning of Period</b>              | <b>779,364</b>    | <b>319,329</b>    | <b>467,389</b>    | <b>--</b>         | <b>--</b>   | <b>55,606</b>    | <b>1,621,688</b>               |
| <b>Fund Balance at End of Period</b>                    | <b>\$ 737,260</b> | <b>\$ 320,155</b> | <b>\$ 539,633</b> | <b>\$ 102,395</b> | <b>\$ 2</b> | <b>\$ --</b>     | <b>\$ 1,699,445</b>            |

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

**Township of Pentwater**  
**Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance with Statement of Activities**  
**For the Year Ended March 31, 2022**

|  |           |                       |
|--|-----------|-----------------------|
| Total Net Change in Fund Balances - Governmental Funds   | \$        | 77,757                |
| <p>Governmental fund report capital outlay as expenditures; however, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount by which capital outlay expenditures of \$113,420 exceeds depreciation expense of \$91,145.</p> |           |                       |
|  |           | 22,275                |
| <b>Changes in Net Position - Governmental Activities</b>   | <b>\$</b> | <b><u>100,032</u></b> |

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

**Township of Pentwater  
Statement of Fiduciary Net Position  
Fiduciary Fund  
March 31, 2022**

|  | <b>Custodial</b> |
|--|------------------|
| <b>ASSETS</b>  |                  |
| Cash and Investments   | \$ 11,816        |
| <i>Total Assets</i>  | 11,816           |
| <b>LIABILITIES</b>   |                  |
| Undistributed Receipts   | 11,816           |
| <i>Total Liabilities</i>   | 11,816           |
| <b>NET POSITION</b>  |                  |
| Restricted for Individuals, organizations, and other governments | \$ --            |

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

**Township of Pentwater**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Fund**  
**For the Year Ended March 31, 2022**

|   | <b>Custodial</b> |
|---|------------------|
| <b>Additions</b>                                |                  |
| Taxes Collected for Other Governments           | \$ 7,630,918     |
| <i>Total Additions</i>                          | 7,630,918        |
| <b>Deductions</b>                               |                  |
| Payments of Property Taxes to Other Governments | 7,630,918        |
| <i>Total Deductions</i>                         | 7,630,918        |
| <i>Change in Net Position</i>                   | --               |
| Net Position at Beginning of Period             | --               |
| <i>Net Position at End of Period</i>            | \$ --            |

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

**Pentwater Fire Department (Component Unit of the Township of Pentwater)**  
**Governmental Fund Balance Sheet / Statement of Net Position**  
**March 31, 2022**

|  | <b>Fire Department<br/>Fund</b> |     | <b>Adjustments</b> | <b>Statement of Net<br/>Position</b> |
|--|---------------------------------|-----|--------------------|--------------------------------------|
| <b>ASSETS</b>                            |                                 |     |                    |                                      |
| <i>Current Assets</i>                    |                                 |     |                    |                                      |
| Cash and Investments                     | \$ 444,243                      |     |                    | \$ 444,243                           |
| Taxes Receivable                         | 13,873                          |     |                    | 13,873                               |
| <b>Total Current Assets</b>              | <b>458,116</b>                  |     |                    | <b>458,116</b>                       |
| <i>Noncurrent Assets</i>                 |                                 |     |                    |                                      |
| Capital Assets being Depreciated         | --                              | (1) | 1,341,771          | 1,341,771                            |
| <b>Total Assets</b>                      | <b>458,116</b>                  |     |                    | <b>1,799,887</b>                     |
| <b>LIABILITIES</b>                       |                                 |     |                    |                                      |
| <i>Current Liabilities</i>               |                                 |     |                    |                                      |
| Accounts Payable                         | 4,245                           |     |                    | 4,245                                |
| Accrued Interest                         | --                              | (2) | 2,375              | 2,375                                |
| Current Long-term Debt                   | --                              | (2) | 119,333            | 119,333                              |
| <b>Total Current Liabilities</b>         | <b>4,245</b>                    |     |                    | <b>125,953</b>                       |
| <i>Noncurrent Liabilities</i>            |                                 |     |                    |                                      |
| Long-term Debt                           | --                              | (2) | 477,334            | 477,334                              |
| <b>Total Liabilities</b>                 | <b>4,245</b>                    |     |                    | <b>603,287</b>                       |
| <b>FUND BALANCE / NET POSITION</b>       |                                 |     |                    |                                      |
| Investment in Capital Assets             | --                              |     | 745,104            | 745,104                              |
| Unassigned / Unrestricted                | 453,871                         |     |                    | 451,496                              |
| <b>Total Fund Balance / Net Position</b> | <b>\$ 453,871</b>               |     |                    | <b>\$ 1,196,600</b>                  |

(1) Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

(2) Long-term debt and accrued interest are not due and payable in the current period and, therefore, are not

**Pentwater Fire Department (Component Unit of the Township of Pentwater)**  
**Statement of Governmental Fund Revenues, Expenditures,**  
**and Changes in Fund Balance / Statement of Activities**  
**For the Year Ended March 31, 2022**

|   | <b>Fire Department<br/>Fund</b> |         | <b>Adjustments</b> | <b>Statement of<br/>Activities</b> |
|---|---------------------------------|---------|--------------------|------------------------------------|
| <b>Expenditures / Expenses</b>  |                                 |         |                    |                                    |
| Public Safety   | \$ 342,353                      | (1)/(2) | (12,517)           | \$ 329,836                         |
| Interest on Long-term Debt  | 5,260                           | (2)     | 2,375              | 7,635                              |
| <b>Total Expenses</b>   | <u>347,613</u>                  |         |                    | <u>337,471</u>                     |
| <b>Program Revenues</b>   |                                 |         |                    |                                    |
| Charges for Services  | 42,226                          |         |                    | 42,226                             |
| Operating Grants and Contributions  | 3,523                           |         |                    | 3,523                              |
| <b>Total Program Revenues</b>   | <u>45,749</u>                   |         |                    | <u>45,749</u>                      |
| <b>Net Program Revenues (Expenses)</b>  | <u>(301,864)</u>                |         |                    | <u>(291,722)</u>                   |
| <b>General Revenue</b>  |                                 |         |                    |                                    |
| Property Taxes  | 349,561                         |         |                    | 349,561                            |
| Interest Revenue  | 25                              |         |                    | 25                                 |
| <b>Total General Revenues</b>   | <u>349,586</u>                  |         |                    | <u>349,586</u>                     |
| <b>Change in Fund Balance / Net Position</b>                                  | <u>47,722</u>                   |         |                    | <u>57,864</u>                      |
| <b>Fund Balance / Net Position at Beginning of Period - Restated (Note 8)</b> | <u>406,149</u>                  |         |                    | <u>1,138,736</u>                   |
| <b>Fund Balance / Net Position at End of Period</b>                           | <u>\$ 453,871</u>               |         |                    | <u>\$ 1,196,600</u>                |

(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This amount represents depreciation expense of \$113,316 over capital outlay expenditures of \$6,500.

(2) Current year long-term debt principal payments are expenditures in the fund financial statements but are reductions in long-term debt in the government-wide financial statements. This amount represents the principal payment on the debt of \$119,333 and an increase in accrued interest of \$2,375.

**NOTES TO THE FINANCIAL STATEMENTS**



## Township of Pentwater

### Notes to the Financial Statements

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#### Note 1 - Summary of Significant Accounting Policies

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

#### Reporting Entity

The Township is located in Oceana County. The Township operates under an elected Township Board and provides services to its more than 762 residents in many areas including general government, community and economic development, roads, fire protection, community enrichment, and development.

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

The following organization is a component unit of the Township and is included as a *discretely presented component unit* in the basic financial statements:

The Township entered into a formal agreement with the Village of Pentwater regarding the *Pentwater Fire Department* (the "Fire Department"). Effective June 1, 2008, the Township assumed responsibility of the accounting for the Fire Department previously maintained by the Village. Under the terms of the agreement, the Fire Department is jointly operated and owned by the Township and the Village of Pentwater. Accordingly, the Pentwater Fire Department is reported as a discretely presented component unit of the Township.

The following organizations are a component unit of the Township and are included as *blended component units* in the basic financial statements:

The library fund accounts for the financing and operating of the *Pentwater Township Library*. The library fund is reported as a special revenue fund as township libraries are not considered primary local units in Michigan and township library board directors are considered township officers.

The cemetery fund accounts for the financing and operating of the *Pentwater Township Cemetery*. All financial decisions concerning the cemetery fund are approved by the Township. The cemetery fund is reported as a special revenue fund.

## Township of Pentwater

### Notes to the Financial Statements

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#### Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The Township currently reports no business-type activities.

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

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

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

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

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

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal

## Township of Pentwater

### Notes to the Financial Statements

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period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Township.

The Township reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund.

The *library fund* accounts for the financing and operating of the Pentwater Township Library. Funding is provided by a library tax millage, charges for services, and state aid.

The *cemetery fund* accounts for the financing and operating of the Pentwater Township Cemetery. All financial decisions concerning the Cemetery Fund are approved by the Township. Funding is primarily provided by a cemetery millage.

The *library capital fund* is used to account for the financial resources to be provided for the possible future expansion of the library facilities.

The *road fund* accounts for the repair and maintenance on Township roads. Funding is primarily through property taxes.

The *ARPA fund* accounts for the funding received through the American Rescue Plan Act and related expenditures.

In addition, the Township reports the following fiduciary fund:

The *custodial fund* accounts for the collection and disbursements of taxes and other monies due to other units of government and individuals.

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

#### *Cash and Cash Equivalents*

The Township's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

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

- Bonds, securities, other obligations, and repurchase agreements of the United States, or an agency or instrumentality of the United States.

## Township of Pentwater

### Notes to the Financial Statements

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- Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.
- Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- Bankers' acceptances of United States banks.
- Obligations of the State of Michigan and its political subdivisions, that, at the time of purchase are rated as investment grade by at least one standard rating service.
- Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- External investment pools as authorized by Public Act 20 as amended through December 31, 1997.

Investments are stated at fair value.

#### ***Receivables and Payables***

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year and all other outstanding balances between funds are referred to as "due to/from other funds" (i.e., the current portion of interfund loans).

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

#### ***Capital Assets***

Capital assets, which include buildings and improvements, equipment, vehicles, and similar items, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the government as assets with an estimated useful life in excess of one year and an initial individual cost of more than \$2,500. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

## Township of Pentwater

### Notes to the Financial Statements

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Capital assets are depreciated using the straight-line method over the following useful lives:

|                            | <u>Years</u> |
|----------------------------|--------------|
| Land Improvements          | 20           |
| Buildings and Improvements | 20           |
| Equipment and Fixtures     | 5- 15        |
| Vehicles                   | 15           |
| Library Collection         | 5            |

#### ***Unearned Revenues***

Unearned revenues are those where asset recognition criteria have been met but for which revenue recognition criteria have not been met.

#### ***Net Position Flow Assumption***

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

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

#### ***Fund Balance Flow Assumption***

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

#### ***Fund Balance Policies***

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. Governmental funds report *nonspendable fund balance* for amounts that cannot be spent because they are either: a) not in spendable form or b) legally or contractually required to be maintained intact. *Restricted fund*

## Township of Pentwater

### Notes to the Financial Statements

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*balance* is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

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

Amounts in the *assigned fund balance* classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Township Board is authorized to assign fund balance. The Township Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

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

### **Revenues and Expenditures / Expenses**

#### ***Property Tax Revenue Recognition***

The Township bills and collects both its own property tax levy and the tax levy for other governmental units. The Township's property tax revenue recognition policy and related tax calendar disclosures are as follows:

Property taxes are levied twice per year. A summer tax is levied on July 1 and a winter tax is levied on December 1. The tax levies are due September 14 and February 14, respectively. All taxes not paid by their due dates are deemed delinquent. Delinquent real property taxes are turned over to the Oceana County Treasurer on March 1 of the year following the levy. The Oceana County Treasurer remits payments to all taxing units on all delinquent real property taxes. Delinquent personal property taxes are retained by the Township for subsequent collection. Property taxes are recognized as revenues in the period for which they are levied.

The Township levied 1.2199 per \$1,000 of assessed valuation for general government service, 0.9874 for fire services, 0.8164 for library services, and 0.3414 for cemetery services, and .4972

## Township of Pentwater

### Notes to the Financial Statements

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for both fire apparatus and road for the year ended March 31, 2022. The total taxable value for the 2021 levy for property within the Township was \$235,814,044.

#### *Use of Estimates*

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

#### **Note 2 - Excess of Expenditures over Appropriations**

##### *Budgetary Information*

The Township follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to March 31, the Township Board reviews a proposed operating budget for the fiscal year commencing the following April 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted at the Township Hall to obtain taxpayer comments.
3. Prior to April 1 the budget is legally adopted.
4. Budgets for the general fund and special revenue funds are adopted on a basis consistent with U.S. generally accepted accounting principles.
5. Any revision to the budget must be approved by the Township Board.
6. Budgeted amounts are as originally adopted or amended by the Township Board during the year. Individual amendments were not material in relation to the original appropriations which were amended.
7. All annual appropriations lapse at year-end.

**Township of Pentwater**

Notes to the Financial Statements

***Excess of Expenditures over Appropriations in Budgeted Funds***

The Township had the following expenditures in excess of the amount appropriated during the year ended March 31, 2022:

| <u>Fund</u>           | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|-----------------------|---------------------|---------------|-----------------|
| <b>General</b>        |                     |               |                 |
| Treasurer             | \$ 58,597           | \$ 59,262     | \$ (665)        |
| Zoning Administration | 52,062              | 52,513        | (451)           |
| Transfers out         | -                   | 121,678       | (121,678)       |
| <b>Library</b>        |                     |               |                 |
| Transfers out         | -                   | 100           | (100)           |

**Note 3 - Cash**

The Township maintains pooled and individual fund demand deposits and certificates of deposit accounts for the primary government and the component unit.

Following is a reconciliation of deposit balances as March 31, 2022:

|  |                         |
|--|-------------------------|
|  | <u>Total Government</u> |
| <b>Statement of Net Position</b>           |                         |
| Cash and Investments                       | \$ 1,688,005            |
| <b>Statement of Fiduciary Net Position</b> |                         |
| Cash and Investments                       | 11,816                  |
| <b>Component Unit</b>                      |                         |
| Cash and Investments                       | 444,243                 |
| <b>Total Deposits</b>                      | <u>\$ 2,144,064</u>     |
| <br>                                       |                         |
| <b>Deposits and Investments</b>            |                         |
| Checking and Savings Accounts              | \$ 2,121,826            |
| Certificates of Deposit                    | 21,937                  |
| Michigan Class - Pooled Investments        | 60,009                  |
| Petty Cash                                 | 301                     |
| <b>Total</b>                               | <u>\$ 2,144,064</u>     |

***Custodial Credit Risk - Deposits***

Custodial credit risk is the risk that, in the event of a bank failure, the Township's deposits might not be returned. State law does not require and the Township does not have a policy for deposit custodial credit risk. As of year-end, \$918,313 of the Township's bank balance of \$2,099,992 was



## Township of Pentwater

### Notes to the Financial Statements

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exposed to custodial credit risk because it was uninsured and uncollateralized. Due to the dollar amounts of cash deposits and the limits of FDIC insurance, the Township believes it is impractical to insure all bank deposits. As a result, the Township evaluates each financial institution with which it deposits Township funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

#### *Interest Rate Risk*

Interest rate risk is the risk that the market rate of securities in the portfolio will fall due to changes in market interest rates. State law limits the allowable investments and the maturities of some of the allowable investments as identified in the summary of significant accounting policies. The Township's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. All CD's of \$21,937 mature within one year.

#### *Concentration of Credit Risk*

Concentration of credit risk is the risk of loss attributed to the magnitude of the Township's investment in a single issuer. State law limits allowable investments but does not limit concentration of credit risk as identified in the list of authorized investments in the summary of significant accounting policies. The Township's investment policy does not limit investments in a single financial institution of a single security type (with the exception of U.S. treasuries and agencies and authorized pools) to a % of the total investment portfolio. All investments held at year-end are reported above.

#### *Fair Value Measurement*

The Township categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs.

The Township holds shares in the Michigan CLASS government investment pool whereby the fair value of the investment is measured on a recurring basis using net asset value per share (or its equivalent) of the investment pool as a practical expedient.

At year-end, the net asset value of the Township's investment in the Michigan CLASS government investment pool was \$60,009. The investment pool had no unfunded commitments, specific redemption frequency or redemption notice period required. The Michigan CLASS government investment pool invests in U.S. treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated 'A-1' or better) collateralized bank deposits, repurchase agreements (collateralized at 102% by Treasuries and agencies), and approved money-market funds. The program seeks to provide safety, liquidity, convenience, and competitive rates

## Township of Pentwater

### Notes to the Financial Statements

of return, and is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities and other public agencies.

#### Note 4 - Capital Assets

Capital asset activity for the year ended March 31, 2022 was as follows:

| <b>Governmental Activities</b>                | Beginning<br>Balance | Additions           | Disposals      | Ending<br>Balance   |
|---|----------------------|---------------------|----------------|---------------------|
| Capital Assets not Being Depreciated          |                      |                     |                |                     |
| Land  | \$ 54,416            | \$ -                | \$ -           | \$ 54,416           |
| Capital Assets Being Depreciated              |                      |                     |                |                     |
| Land Improvements                             | 372,690              | 51,525              | 12,004         | 412,211             |
| Buildings and Improvements                    | 1,552,517            | -                   | 12,517         | 1,540,000           |
| Equipment and Fixtures                        | 366,238              | 45,245              | 257,262        | 154,221             |
| Library Collection                            | 95,317               | 16,650              | 36,969         | 74,998              |
| <b>Total Capital Assets Being Depreciated</b> | <b>2,386,762</b>     | <b>113,420</b>      | <b>318,752</b> | <b>2,181,430</b>    |
| Less Accumulated Depreciation                 |                      |                     |                |                     |
| Land Improvements                             | 153,761              | 13,109              | 12,004         | 154,866             |
| Buildings and Improvements                    | 352,766              | 50,300              | 12,517         | 390,549             |
| Equipment and Fixtures                        | 291,080              | 16,067              | 257,262        | 49,885              |
| Library Collection                            | 70,347               | 11,669              | 36,969         | 45,047              |
| <b>Total Accumulated Depreciation</b>         | <b>867,954</b>       | <b>91,145</b>       | <b>318,752</b> | <b>640,347</b>      |
| <b>Net Capital Assets</b>                     | <b>\$ 1,573,224</b>  | <b>\$ 22,275</b>    | <b>\$ -</b>    | <b>\$ 1,595,499</b> |
|   |                      |                     |                |                     |
| <b>Component Unit - Fire Department</b>       | Beginning<br>Balance | Additions           | Disposals      | Ending<br>Balance   |
| Capital Assets Being Depreciated              |                      |                     |                |                     |
| Land Improvements                             | \$ 239,320           | \$ 6,500            | \$ -           | \$ 245,820          |
| Vehicles                                      | 1,736,602            | -                   | -              | 1,736,602           |
| Equipment                                     | 523,327              | -                   | -              | 523,327             |
| <b>Total Capital Assets Being Depreciated</b> | <b>2,499,249</b>     | <b>6,500</b>        | <b>-</b>       | <b>2,505,749</b>    |
| Less Accumulated Depreciation                 |                      |                     |                |                     |
| Land Improvements                             | 188,282              | 7,664               | -              | 195,946             |
| Vehicles                                      | 538,020              | 29,763              | -              | 567,783             |
| Equipment                                     | 324,360              | 75,889              | -              | 400,249             |
| <b>Total Accumulated Depreciation</b>         | <b>1,050,662</b>     | <b>113,316</b>      | <b>-</b>       | <b>1,163,978</b>    |
| <b>Net Capital Assets</b>                     | <b>\$ 1,448,587</b>  | <b>\$ (106,816)</b> | <b>\$ -</b>    | <b>\$ 1,341,771</b> |

**Township of Pentwater**

Notes to the Financial Statements

Depreciation expense was charged to governmental functions of the Township as follows:

| <b>Governmental Activities</b>       |                  |
|--------------------------------------|------------------|
| General Government                   | \$ 40,937        |
| Public Works                         | 13,049           |
| Recreation and Culture               | 37,159           |
| <b>Total Governmental Activities</b> | <b>\$ 91,145</b> |

Depreciation of \$113,316 in the fire department (discretely presented component unit) was charged to public safety.

**Note 5 - Long-term Debt**

The following is a summary of long-term debt activity of the Township for the year ended March 31, 2022:

|  | Beginning<br>Balance | Reductions | Ending<br>Balance | Due Within<br>One Year |
|--|----------------------|------------|-------------------|------------------------|
| <b>Fire Department - Component Unit</b>  |                      |            |                   |                        |
| Direct Placement - 2021 Installment<br>Purchase Agreement with annual<br>principal payments of \$119,333 due<br>May 1 plus interest at .95% with<br>maturity of May 1, 2026 - Fire Truck | \$ 716,000           | \$ 119,333 | \$ 596,667        | \$ 119,333             |

Following is a schedule of future payments of long-term debt:

| Year Ending<br>March 31, | Fire Department   |                  |                   |
|--------------------------|-------------------|------------------|-------------------|
|                          | Principal         | Interest         | Total             |
| 2023                     | \$ 119,333        | \$ 5,168         | \$ 124,501        |
| 2024                     | 119,334           | 4,018            | 123,352           |
| 2025                     | 119,333           | 2,878            | 122,211           |
| 2026                     | 119,333           | 1,719            | 121,052           |
| 2027                     | 119,334           | 570              | 119,904           |
| <b>Totals:</b>           | <b>\$ 596,667</b> | <b>\$ 14,353</b> | <b>\$ 611,020</b> |

**Note 6 - Endowment Fund**

Under a Designated Fund Agreement between the George W. Hansen and Edna Mae Hansen Living Trust (donors) and the Community Foundation for Oceana County (Foundation), dated February 2, 2005, the George Wilbur and Edna Hansen Endowment Fund (Endowment Fund) was created. The Donors contributed \$100,000 to the Endowment Fund. The Designated Fund

**Township of Pentwater**

Notes to the Financial Statements

Agreement states that the Endowment Fund is to be held by the Foundation as its property and not as a trustee. The Designated Fund Agreement also stipulates that each year the income from the Endowment Fund, as determined in accordance with the Foundation’s policies, shall be distributed 50% to the Pentwater Township Library and 50% to another charitable organization. The Designated Fund Agreement also stipulates that the Pentwater Township Library is to use any future income of the Endowment Fund and distributed by the Foundation, 50% for the purchase of books and 50% to purchase other educational materials in memory of George Wilbur and Edna Hansen. As the Endowment Fund is held by the Foundation as its property, no amount is included in the financial statements of the Township of Pentwater, Michigan. The Library Fund received \$2,431 from the Foundation’s Endowment Fund during the year ended March 31, 2022.

**Note 7 - Risk Management**

The Township is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers’ compensation). The risks of loss arising from general liability, property and casualty, and workers’ compensation are managed through purchased commercial insurance. Insurance proceeds have not exceeded premiums during any of the preceding three years.

**Note 8 - Prior Period Adjustments**

The Township had the following prior period adjustments to correct revenue recorded in the incorrect year:

|   | Government-wide            |  | Fund Level        |                   |  |
|---|----------------------------|--|-------------------|-------------------|--|
|   | Governmental<br>Activities | Component<br>Unit (Fire<br>Department) | General Fund      | Cemetery<br>Fund  | Component<br>Unit (Fire<br>Department) |
| Fund balance/net position - March 31, 2021 - As previously reported | \$ 3,103,035               | \$ 1,133,469                           | \$ 675,564        | \$ 331,252        | \$ 400,882                             |
| Property taxes that pertain to the prior year                       | 91,877                     | 5,267                                  | 103,800           | (11,923)          | 5,267                                  |
| <i>Fund balance/net position - March 31, 2021 - As restated</i>     | <u>\$ 3,194,912</u>        | <u>\$ 1,138,736</u>                    | <u>\$ 779,364</u> | <u>\$ 319,329</u> | <u>\$ 406,149</u>                      |

**REQUIRED SUPPLEMENTARY INFORMATION**

**Township of Pentwater**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**General Fund**  
**For the Year Ended March 31, 2022**

|   | Budgeted Amounts  |                   | Actual            | Variance                                      |
|---|-------------------|-------------------|-------------------|---|
|   | Original          | Final             |                   | Favorable<br>(Unfavorable)<br>Final to Actual |
| <b>Revenues</b>   |                   |                   |                   |   |
| Property Taxes  | \$ 363,403        | \$ 370,396        | \$ 376,697        | \$ 6,301                                      |
| Licenses and Permits  | 21,200            | 22,910            | 21,949            | (961)   |
| Intergovernmental   | 59,000            | 64,760            | 92,788            | 28,028  |
| Charges for Services  | 10,400            | 12,800            | 12,794            | (6)   |
| Interest Revenue  | 3,500             | 3,500             | 294               | (3,206)                                       |
| Other Revenue   | 23,356            | 23,985            | 25,173            | 1,188   |
| <i>Total Revenues</i>   | <u>480,859</u>    | <u>498,351</u>    | <u>529,695</u>    | <u>31,344</u>                                 |
| <b>Other Financing Sources</b>  |                   |                   |                   |   |
| Sale of Capital Assets  | --                | 76,000            | 75,622            | (378)   |
| <i>Total Revenues and Other Financing Sources</i>   | <u>480,859</u>    | <u>574,351</u>    | <u>605,317</u>    | <u>30,966</u>                                 |
| <b>Expenditures</b>   |                   |                   |                   |   |
| <b>General Government</b>   |                   |                   |                   |   |
| Township Board  | 3,230             | 4,130             | 3,448             | 682   |
| Supervisor  | 35,439            | 35,439            | 35,323            | 116   |
| Clerk   | 51,339            | 60,654            | 60,541            | 113   |
| Board of Review   | 1,220             | 2,120             | 551               | 1,569   |
| Treasurer   | 53,139            | 58,597            | 59,262            | (665)   |
| Assessor  | 58,297            | 56,560            | 55,044            | 1,516   |
| Election  | 3,725             | 7,825             | 6,888             | 937   |
| Township  | 131,700           | 203,201           | 181,679           | 21,522  |
| <i>Total General Government</i>   | <u>338,089</u>    | <u>428,526</u>    | <u>402,736</u>    | <u>25,790</u>                                 |
| <b>Public Works</b>   |                   |                   |                   |   |
| Road - Metro Act  | 550               | 550               | --                | 550   |
| Transfer Station  | 46,308            | 44,808            | 35,757            | 9,051   |
| Sewer - Utilities   | 2,700             | 2,700             | --                | 2,700   |
| Marina - Recreation - Library   | 31,850            | 32,005            | 32,005            | --  |
| <i>Total Public Works</i>   | <u>81,408</u>     | <u>80,063</u>     | <u>67,762</u>     | <u>12,301</u>                                 |
| <b>Community and Economic Development</b>   |                   |                   |                   |   |
| Planning Commission   | 13,700            | 13,700            | 2,732             | 10,968  |
| Zoning Administration   | 47,662            | 52,062            | 52,513            | (451)   |
| <i>Total Community and Economic Development</i>   | <u>61,362</u>     | <u>65,762</u>     | <u>55,245</u>     | <u>10,517</u>                                 |
| <i>Total Expenditures</i>   | <u>480,859</u>    | <u>574,351</u>    | <u>525,743</u>    | <u>48,608</u>                                 |
| <b>Other Financing Uses</b>   |                   |                   |                   |   |
| Transfers Out   | --                | --                | 121,678           | (121,678)                                     |
| <i>Total Expenditures and Other Financing Uses</i>  | <u>480,859</u>    | <u>574,351</u>    | <u>647,421</u>    | <u>(73,070)</u>                               |
| <i>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses</i> | <u>--</u>         | <u>--</u>         | <u>(42,104)</u>   | <u>(42,104)</u>                               |
| <i>Net Change in Fund Balance</i>   | <u>--</u>         | <u>--</u>         | <u>(42,104)</u>   | <u>(42,104)</u>                               |
| <i>Fund Balance at Beginning of Period - Restated (Note 8)</i>                                      | <u>779,364</u>    | <u>779,364</u>    | <u>779,364</u>    | <u>--</u>                                     |
| <i>Fund Balance at End of Period</i>  | <u>\$ 779,364</u> | <u>\$ 779,364</u> | <u>\$ 737,260</u> | <u>\$ (42,104)</u>                            |

**Township of Pentwater**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Cemetery Fund**  
**For the Year Ended March 31, 2022**

|  | Budgeted Amounts  |                   | Actual            | Variance<br>Favorable<br>(Unfavorable)<br>Final to Actual |
|--|-------------------|-------------------|-------------------|---|
|  | Original          | Final             |                   |   |
| <b>Revenues</b>  |                   |                   |                   |   |
| Property Taxes   | \$ 85,953         | \$ 82,916         | \$ 80,378         | \$ (2,538)  |
| Intergovernmental  | --                | --                | 78                | 78  |
| Charges for Services   | 11,400            | 26,586            | 25,780            | (806)   |
| Interest Revenue   | 75                | 25                | 28                | 3   |
| Other Revenue  | --                | 1,821             | 1,821             | --  |
| <b>Total Revenues</b>  | <u>97,428</u>     | <u>111,348</u>    | <u>108,085</u>    | <u>(3,263)</u>  |
| <b>Expenditures</b>  |                   |                   |                   |   |
| Public Works   | 97,428            | 111,348           | 107,259           | 4,089   |
| <b>Total Expenditures</b>                                      | <u>97,428</u>     | <u>111,348</u>    | <u>107,259</u>    | <u>4,089</u>  |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b>   | <u>--</u>         | <u>--</u>         | <u>826</u>        | <u>826</u>  |
| <b>Net Change in Fund Balance</b>                              | <u>--</u>         | <u>--</u>         | <u>826</u>        | <u>826</u>  |
| <b>Fund Balance at Beginning of Period - Restated (Note 8)</b> | 319,329           | 319,329           | 319,329           | --  |
| <b>Fund Balance at End of Period</b>                           | <u>\$ 319,329</u> | <u>\$ 319,329</u> | <u>\$ 320,155</u> | <u>\$ 826</u>   |

**Township of Pentwater**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Library**  
**For the Year Ended March 31, 2022**

|   | Budgeted Amounts  |                   | Actual            | Variance                                      |
|---|-------------------|-------------------|-------------------|---|
|   | Original          | Final             |                   | Favorable<br>(Unfavorable)<br>Final to Actual |
| <b>Revenues</b>   |                   |                   |                   |   |
| Property Taxes  | \$ 188,973        | \$ 188,973        | \$ 192,416        | \$ 3,443                                      |
| Intergovernmental   | 14,000            | 14,000            | 10,016            | (3,984)                                       |
| Fines and Forfeitures   | 1,000             | 1,000             | 2,685             | 1,685   |
| Contributions   | 2,400             | 18,056            | 19,742            | 1,686   |
| Interest Revenue  | 360               | 360               | 360               | --  |
| Other Revenue   | 1,140             | 1,140             | 3,481             | 2,341   |
| <i>Total Revenues</i>   | <u>207,873</u>    | <u>223,529</u>    | <u>228,700</u>    | <u>5,171</u>                                  |
| <b>Other Financing Sources</b>  |                   |                   |                   |   |
| Transfers In  | --                | --                | 55,748            | 55,748  |
| <i>Total Revenues and Other<br/>Financing Sources</i>   | <u>207,873</u>    | <u>223,529</u>    | <u>284,448</u>    | <u>60,919</u>                                 |
| <b>Expenditures</b>   |                   |                   |                   |   |
| Recreation and Culture  | 220,650           | 236,306           | 212,104           | 24,202  |
| <i>Total Expenditures</i>   | <u>220,650</u>    | <u>236,306</u>    | <u>212,104</u>    | <u>24,202</u>                                 |
| <b>Other Financing Uses</b>   |                   |                   |                   |   |
| Transfers Out   | --                | --                | 100               | (100)   |
| <i>Total Expenditures and Other<br/>Financing Uses</i>  | <u>220,650</u>    | <u>236,306</u>    | <u>212,204</u>    | <u>24,102</u>                                 |
| <i>Excess (Deficiency) of Revenues and<br/>Other Sources Over Expenditures<br/>and Other Uses</i> | <u>(12,777)</u>   | <u>(12,777)</u>   | <u>72,244</u>     | <u>85,021</u>                                 |
| <i>Net Change in Fund Balance</i>   | <u>(12,777)</u>   | <u>(12,777)</u>   | <u>72,244</u>     | <u>85,021</u>                                 |
| <i>Fund Balance at Beginning of Period</i>  | 467,389           | 467,389           | 467,389           | --  |
| <i>Fund Balance at End of Period</i>  | <u>\$ 454,612</u> | <u>\$ 454,612</u> | <u>\$ 539,633</u> | <u>\$ 85,021</u>                              |



**Township of Pentwater**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Road Fund**  
**For the Year Ended March 31, 2022**

|  | Budgeted Amounts |            | Actual     | Variance                                      |
|--|------------------|------------|------------|---|
|  | Original         | Final      |            | Favorable<br>(Unfavorable)<br>Final to Actual |
| <b>Revenues</b>  |                  |            |            |   |
| Property Taxes   | \$ --            | \$ 138,245 | \$ 118,829 | \$ (19,416)                                   |
| Intergovernmental  | --               | --         | 113        | 113   |
| Interest Revenue   | --               | --         | 6          | 6   |
| <i>Total Revenues</i>  | --               | 138,245    | 118,948    | (19,297)                                      |
| <b>Other Financing Sources</b>   |                  |            |            |   |
| Transfers In   | --               | --         | 121,678    | 121,678                                       |
| <i>Total Revenues and Other<br/>Financing Sources</i>                          | --               | 138,245    | 240,626    | 102,381                                       |
| <b>Expenditures</b>  |                  |            |            |   |
| Public Works   | --               | 138,245    | 138,231    | 14  |
| <i>Total Expenditures</i>  | --               | 138,245    | 138,231    | 14  |
| <i>Excess (Deficiency) of Revenues and<br/>Other Sources Over Expenditures</i> | --               | --         | 102,395    | 102,395                                       |
| <i>Net Change in Fund Balance</i>  | --               | --         | 102,395    | 102,395                                       |
| <i>Fund Balance at Beginning of Period</i>                                     | --               | --         | --         | --  |
| <i>Fund Balance at End of Period</i>   | \$ --            | \$ --      | \$ 102,395 | \$ 102,395                                    |

**Township of Pentwater**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**ARPA Fund**  
**For the Year Ended March 31, 2022**

|  | Budgeted Amounts |               | Actual      | Variance                                      |
|--|------------------|---------------|-------------|---|
|  | Original         | Final         |             | Favorable<br>(Unfavorable)<br>Final to Actual |
| <b>Revenues</b>                            |                  |               |             |   |
| Intergovernmental                          | \$ --            | \$ 66,883     | \$ --       | \$ (66,883)                                   |
| Interest Revenue                           | --               | --            | 2           | 2   |
| <i>Total Revenues</i>                      | <u>--</u>        | <u>66,883</u> | <u>2</u>    | <u>(66,881)</u>                               |
| <b>Expenditures</b>                        |                  |               |             |   |
| General Government                         | --               | 66,883        | --          | 66,883  |
| <i>Total Expenditures</i>                  | <u>--</u>        | <u>66,883</u> | <u>--</u>   | <u>66,883</u>                                 |
| <i>Excess (Deficiency) of Revenues</i>     |                  |               |             |   |
| <i>Over Expenditures</i>                   | <u>--</u>        | <u>--</u>     | <u>2</u>    | <u>2</u>                                      |
| <i>Net Change in Fund Balance</i>          | <u>--</u>        | <u>--</u>     | <u>2</u>    | <u>2</u>                                      |
| <i>Fund Balance at Beginning of Period</i> | <u>--</u>        | <u>--</u>     | <u>--</u>   | <u>--</u>                                     |
| <i>Fund Balance at End of Period</i>       | <u>\$ --</u>     | <u>\$ --</u>  | <u>\$ 2</u> | <u>\$ 2</u>                                   |

September 23, 2022

To the Township Board  
Township of Pentwater, Michigan

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Township of Pentwater (the "Township") for the year ended March 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 20, 2022. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Township are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

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

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

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

### *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 September 23, 2022.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

### **Other Matters**

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

## Communication Regarding Internal Control

In planning and performing our audit of the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Township as of and for the year ended March 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Township's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of the inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we have identified deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and corrected, on a timely basis.

We consider the following deficiencies to be material weaknesses:

### ***Material audit adjustments and financial statement preparation:***

*Criteria:* All governmental units in Michigan are required to prepare financial statements in accordance with generally accepted accounting principles (GAAP). This is the responsibility of the management. The preparation of financial statements in accordance with GAAP requires internal controls over both: 1) recording, processing, and summarizing accounting data (i.e. maintaining internal accounting records), and 2) reporting government-wide and fund financial statements, including the related notes to the financial statements (i.e. external financial reporting).

*Condition:* We identified and proposed material audit adjustments that management reviewed and approved. We also assisted management with preparing the basic financial statements and the related footnotes.

As is the case with many small and medium-sized governmental units, the Township has historically relied on its independent external auditor to assist with the preparation of the financial statements, the related notes, and the management's discussion and analysis as part of its external financial reporting process. Accordingly, the Township's ability to

prepare financial statements in accordance with GAAP is based, in part, on its reliance on its external auditor, who cannot, by definition, be considered part of the Township's internal controls. Having the auditor draft the annual financial statements is allowable under current auditing standards and ethical guidelines and may be the most efficient and effective method for preparation of the Township's financial statements. However, when an entity (on its own) lacks the ability to produce financial statements that conform to GAAP, or when material audit adjustments are identified by the auditor, auditing standards require that such conditions be communicated in writing as material weaknesses. This is a repeat finding.

*Cause:* This condition was caused by the Township's decision to outsource the preparation of its annual financial statements to the external auditor rather than incur the costs of obtaining the necessary training and expertise required for the Township to perform this task internally because outsourcing the task is considered more cost effective.

*Effect:* The Township's accounting records were initially misstated by amounts material to the financial statements. In addition, the Township lacks complete internal controls over the preparation of its financial statements in accordance with GAAP, and, instead, relies, at least in part, on assistance from its external auditor for assistance with this task.

*Auditor's Recommendation:* We recommend that management continue to monitor the relative costs and benefits of securing the internal or other external resources necessary to develop material adjustments and prepare a draft of the Township's annual financial statements versus contracting with its auditor for these services.

*Management Response:* Management has made an ongoing evaluation of the respective costs and benefits of obtaining internal or external resources, specifically for the preparation of financial statements, and has determined that the additional benefits derived from implementing such a system would not outweigh the costs incurred to do so. Management will continue to review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation.

***Lack of segregation of incompatible duties:***

*Criteria:* Management is responsible for establishing and maintaining internal controls in order to safeguard the assets of the Township. A key element of internal control is the segregation of incompatible duties within the accounting function.

*Condition/Finding:* The Township has accounting functions which are performed by the same individual and are not subject to a documented independent review and approval. These areas include journal entries, payroll transactions, and accounts payable transactions.

*Cause:* This condition is a result of the limited size of the Township's accounting staff.

*Effect:* As a result of this condition, the Township is exposed to an increased risk that misstatements (whether caused by error or fraud) may occur and not be prevented or detected and corrected by management on a timely basis.

*Auditor's Recommendation:* While there are, of course, no easy answers to the challenge of balancing the costs and benefits of internal controls and the segregation of incompatible duties, we would nevertheless encourage management to actively seek ways to further strengthen its internal control structure by requiring as much independent review, reconciliation, and approval of accounting functions by qualified members of management as possible.

*Management's Response:* The Township concurs with this finding. The Township will require appropriate sign-offs of a second responsible person for key accounting functions.

*Restrictions on Use*

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

*Gabridge & Company*

Gabridge & Company, PLC  
Grand Rapids, MI

**Pentwater Township Library Board  
Regular Monthly Meeting  
Minutes  
11/15/2022**

**Call to Order:** The regular monthly board meeting was held at the PTL and was called to order at 5:30 PM by Board Vice-President Valerie Church-McHugh.

**Roll Call:** Present—Valerie Church-McHugh, Jennifer Gwillim, Joan LundBorg, Lissa Williams and Amber Jaeb.  
Absent — Kendra Flynn.

**Also Present:** Mary Barker, PTL Director.

**Approval of Agenda:** *Motion by LundBorg with support by Gwillim to approve the agenda as presented. Approved.*

**Approval of the 10/18/2022 Board Meeting Minutes:** *Motion by Jaeb with support by Church-McHugh to approve minutes of 10/28/2022 as presented. Approved.*

**Treasurer's Report:**

- **Finance Reports** - Reports included in packet. Church-McHugh reviewed the reports. *Motion by LundBorg with support by Gwillim to approve the October financial reports as presented. Approved.*
- **Investment Resolution** – *Motion to approve the resolution to invest in bonds - \$32,500 for 3-months and \$32,500 for 6-months. Roll Call vote: YES - Jaeb, Church-McHugh, LundBorg, Williams, Gwillim. NO – None. Approved. Church-McHugh to meet with Austin Garcia.*

**Review of Bills Paid:** *Motion by Jaeb with support by Gwillim to accept the bills paid from October 18, 2022 through November 14, 2022 as presented (\$10907.10). Approved.*

**Director's Report & Stats:** Report and stats in packet.

**Committee Reports:** Committees do not need to be open meetings unless it is a committee of the whole. Summary and minutes of each committee meeting should be given to the Director.

- **Policy Committee** – Nothing to report.
- **Finance Committee** – Nothing to report.
- **Personnel Committee** –
  - Send out evaluation questions to staff at this time with November 30<sup>th</sup> due date. Do not change questions but delete the question on time of service.
  - Delay evaluations until January because of the increased activities in November and December.
  - Review the succession plan at the December meeting. Gwillim and Jaeb will develop a new slate of officers for consideration.
  - Need mentorship for all officers.
  - Consider 4-year terms for all officers.



- Consider six board meetings a year and 6 work sessions a year to reduce the number of meetings that are required. Vote on meeting schedule at the December meeting.
- **Community Outreach/Advocacy –**
  - Williams will bring cookies for staff next week.

**Continuing Business:**

- **Strategic Plan – Prioritize Objectives and Action Plan –** Discuss at next work session in January. Assign the objectives so each board member can bring back ideas for action.

**New Business:**

- **Email Service Contracts –** Will start using Google Work Space. Gwillim and LundBorg are to contact Mark Shotwell to create new passwords.
- **Annual Library Cards –** PTL issues cards to summer visitors for \$10 per family. Roughly 19-30 cards are issued each year. Barker would like to increase the price to \$25. *Motion by Gwillim with support by LundBorg to increase the price of an annual library card to \$25. Approved.*

**Other Business to Come Before the Board:**

- A reminder that the newly elected board members need to sign their papers at the Township Hall by November 20<sup>th</sup>.

**Next Meeting:**

The next Board meeting will be held on Tuesday, December 6th at 5:30 PM.

**Adjournment:** *Motion by Williams with support by Jaeb to adjourn the meeting.* The meeting was adjourned at 7:00 PM.

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

Signed: \_\_\_\_\_

Joan T. LundBorg, Board Secretary

December 6, 2022

TO: Pentwater Township Library Board of Trustees  
FROM: Valerie Church-McHugh, Treasurer  
RE: November Treasurer Report

1. **Financial Reports:**

Because the December Board meeting is scheduled so early in December, the financial reports were not available. The January Board meeting will present both the November and December 2022 reports for review.

2. **Investment Update:**

- A. Austin Garcia has left West Shore Bank. Our new financial manager is Maddie Ambrose.
- B. \$65,000 was transferred from Shelby State Bank to West Shore Bank. On Monday, November 28, 2022, Treasury bills were purchased as follows:

- 1). 3-month Treasury Bill: 3.95%  
\$31,700.88  
Maturity Date: February 28, 2023
- 2). 6-month Treasury Bill: 4.375%  
\$32,373.00  
Maturity Date: May 25, 2023

The Director will have access to the investment portal to follow the interest that the library earns each month.

## **Pentwater Township Library**

Director's Report  
December 2022

**Community Foundation of Oceana County**—Each year In November the Community Foundation asks non-profits for three wishes. All library staff members added their ideas and we picked the three wishes best for us in three different funding levels. I was just informed that one of our wishes was been granted. It was for \$400 to help provide PR by adding additional reading materials for the Beach Buggy.

**Santa's Visit**—On Saturday, December 3, we had our first daytime visit from Mr. C. Our crowd was much smaller but we had more babies than usual. Everyone was happy they came. The children also decorated a holiday cookie.

**Baker & Taylor**—In August Baker & Taylor, our main book supplier, was hit by a Ransomware Attack and their system was completely closed down for over two weeks. They were able to fully recover. Last week they shut their whole operation down when they noticed some usual activities happening. They were able to stop the attack before any damage was done. We have been able to resume our orders.

**Winter Programs**—This winter we have many activities planned, from movies for adults, our adult reading program, crafts for kids after school and movies on Saturday for families. This year we have a goal to make this the largest winter reading program and we have reached our goal and now we are preparing to up the goal. Our emphasis is to be sure that we are reaching out to our patrons with activities at times that work for the population here in the winter, so some programs are earlier in the day to avoid night driving. We hope to help connect adults to new friends and connect to resources.

**MeL**—Olivia and I had a morning training in Ludington with Laura from MCLS several weeks ago. Mason county invited area libraries to join their staff for this important training. We just worked on a few of the e-resources, but it was helpful to have training on some of the Ebsco products.

Respectfully submitted,

Mary Barker, Director

Pentwater Township Library  
 DIRECTOR'S REPORT -  
 November Statistics

12/1/2022

| CIRCULATION             | 2022        | 2021        | %         | ATTENDANCE               | 2022       | 2021       | %          |
|-------------------------|-------------|-------------|-----------|--------------------------|------------|------------|------------|
| FICTION                 | 382         | 376         | 2         | ADULT PROGRAM            | 13         | 4          | 225        |
| NON-FICTION             | 102         | 105         | -3        | TEEN PROGRAM             | 0          | 0          | #DIV/0!    |
| LARGE PRINT FICTION     | 38          | 50          | -24       | CHILDREN PROGRAM         | 39         | 4          | 875        |
| LARGE PRINT NON-FICTION | 1           | 2           | -50       |                          |            |            |            |
|                         |             |             |           | <b>TOTAL</b>             | <b>52</b>  | <b>8</b>   | <b>550</b> |
| <b>TOTAL</b>            | <b>523</b>  | <b>533</b>  | <b>-2</b> |                          |            |            |            |
| KIT GO BAGS             | 6           | 1           |           | EVENING PATRONS          | 26         | 17         | 53         |
| KIT MOVIE NIGHT         | 20          | 15          |           | <b>TOTAL PATRONS</b>     | <b>799</b> | <b>693</b> | <b>15</b>  |
| PERIODICALS             | 46          | 50          | -8        |                          |            |            |            |
| PAPERBACKS              | 4           | 4           | 0         | <b>NEW REGISTRATIONS</b> |            |            |            |
| AUDIO                   | 21          | 36          | -42       | ADULT                    | 5          | 8          | -38        |
| VIDEOS & DVDS           | 218         | 188         | 16        | CHILDREN                 | 1          | 0          | #DIV/0!    |
|                         |             |             | #DIV/0!   | ANNUAL                   | 0          | 0          | #DIV/0!    |
| LIBBY E_Magazine        | 84          | 28          | 200       |                          |            |            |            |
| LIBBY AUDIO             | 121         | 140         | -14       | <b>TOTAL</b>             | <b>6</b>   | <b>8</b>   | <b>-25</b> |
| LIBBY E-BOOKS           | 306         | 306         | 0         |                          |            |            |            |
| MEL CAT LENT            | 134         | 114         | 18        | Total Deleted Items      | 0          | 190        | -100       |
| MEL CAT BORROWED        | 129         | 81          | 59        |                          |            |            |            |
| HOOPLA E-BOOKS          | 24          | 0           | #DIV/0!   |                          |            |            |            |
| HOOPLA E-AUDIO          | 10          | 0           | #DIV/0!   | Multipurpose Room        | 15         | 12         | 25         |
| HOOPLA E-MAGAZINE       | 2           | 0           | #DIV/0!   |                          |            |            |            |
| HOOPLA E-MOVIE/TV       | 32          | 0           | #DIV/0!   | <b>RE-REGISTRATIONS</b>  |            |            |            |
| HOOPLA BINGE PASS       | 3           | 0           | #DIV/0!   | ADULT                    | 14         | 13         | 8          |
| <b>TOTAL</b>            | <b>1160</b> | <b>962</b>  | <b>21</b> | CHILDREN                 | 0          | 0          | #DIV/0!    |
|                         |             |             |           | <b>TOTAL</b>             | <b>14</b>  | <b>13</b>  | <b>8</b>   |
| J FICTION               | 39          | 51          | -24       |                          |            |            |            |
| J NON-FICTION           | 40          | 25          | 60        |                          |            |            |            |
| J EASY                  | 70          | 114         | -39       | <b>COPIES</b>            |            |            |            |
| J PERIODICALS           | 0           |             | #DIV/0!   | BLACK                    | 1883       | 3844       | -51        |
| J VIDEOS & DVDS         | 54          | 31          | 74        | COLOR                    | 1191       | 1147       | 4          |
|                         |             |             |           |                          |            |            |            |
| <b>TOTAL</b>            | <b>203</b>  | <b>221</b>  | <b>-8</b> |                          |            |            |            |
|                         |             |             |           | FAX USAGE                | 59         | 638        | -91        |
| Y FICTION               | 8           | 3           | 167       |                          |            |            |            |
| Y NON-FICTION           | 1           | 3           | -67       |                          |            |            |            |
|                         |             |             |           | COMPUTER USAGE           | 76         | 76         | 0          |
| <b>TOTAL</b>            | <b>9</b>    | <b>6</b>    | <b>50</b> | WIRELESS USAGE           |            |            | #DIV/0!    |
| <b>GRAND TOTAL</b>      | <b>1895</b> | <b>1722</b> | <b>10</b> |                          |            |            | \$         |

MATERIALS BY DATE ADDED FY 2019-20

| Material Type 2022-2023      | APR | MAY | JUNE | JULY | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | TOTAL |
|------------------------------|-----|-----|------|------|-----|------|-----|-----|-----|-----|-----|-----|-------|
| 1 - New Fiction              |     |     |      |      |     |      |     |     |     |     |     |     | 0     |
| 2 - New Non-Fiction          |     |     |      |      |     |      |     |     |     |     |     |     | 0     |
| 5 - Adult Fiction            | 39  | 24  | 35   | 29   | 38  | 40   | 31  | 30  |     |     |     |     | 266   |
| 6 - Adult Non-fiction        | 53  | 14  | 4    | 34   | 27  | 49   | 18  | 13  |     |     |     |     | 212   |
| 7 - Audio Books              | 4   | 6   | 1    |      |     | 1    | 2   |     |     |     |     |     | 14    |
| 8 - Easy Read                | 2   |     |      |      |     |      | 45  | 5   |     |     |     |     | 52    |
| 9 - Hold Shelf               |     |     |      |      |     |      |     |     |     |     |     |     | 0     |
| 10 - Juvenile Audio          |     |     |      |      |     |      |     |     |     |     |     |     | 0     |
| 11 - Juvenile Easy           | 46  | 3   |      | 23   | 5   | 197  | 8   | 4   |     |     |     |     | 286   |
| 12 - Juvenile Fiction        | 27  |     | 6    | 6    | 2   | 9    | 6   | 1   |     |     |     |     | 57    |
| 13 - Juvenile Magazine       | 4   | 2   | 3    | 3    | 2   | 2    | 2   | 4   |     |     |     |     | 22    |
| 14 - Juvenile Non-fic        | 29  | 3   | 5    | 5    | 4   | 16   | 3   |     |     |     |     |     | 65    |
| 15 - Juvenile Video          | 2   | 2   | 2    |      | 11  | 7    | 13  |     |     |     |     |     | 37    |
| 16 - Juvenile Video Series   |     |     |      |      | 1   |      |     |     |     |     |     |     | 1     |
| 17 - Large Print Fiction     | 7   | 6   | 7    | 4    | 4   | 3    | 7   | 4   |     |     |     |     | 42    |
| 18 - Large Print Non-Fiction |     | 1   |      |      |     |      | 2   |     |     |     |     |     | 3     |
| 19 - Magazine                | 43  | 38  | 40   | 39   | 51  | 40   | 46  | 46  |     |     |     |     | 343   |
| 24 - Paperback Fiction       |     |     |      |      |     |      |     |     |     |     |     |     | 0     |
| 25 - Reference               |     |     |      |      |     |      |     | 2   |     |     |     |     | 2     |
| 26 - Video Non-Fiction       |     |     |      | 1    |     |      | 2   |     |     |     |     |     | 3     |
| 27 - Video                   | 10  | 3   | 3    | 3    | 17  | 9    | 9   | 3   |     |     |     |     | 57    |
| 28 - Video Series            |     |     | 1    | 3    | 24  | 3    | 1   |     |     |     |     |     | 32    |
| 29 - Young Adult Fiction     | 4   |     | 1    | 3    | 5   | 9    | 11  | 1   |     |     |     |     | 34    |
| 30 - Young Adult Magazine    |     |     |      |      |     |      |     |     |     |     |     |     | 0     |
| 31 - Young Adult Non-Fiction | 1   |     | 5    | 2    | 5   | 7    | 3   | 1   |     |     |     |     | 24    |
| 50 - Launchpad               |     |     |      |      | 1   |      |     |     |     |     |     |     | 1     |
| 51 - Bookclubs               |     |     |      |      |     |      |     |     |     |     |     |     | 0     |
| 52 - Kit Go Bags             | 4   | 6   | 15   |      | 8   |      | 1   |     |     |     |     |     | 34    |
| 53 - Kit Movie Night         |     |     |      |      |     |      |     |     |     |     |     |     | 0     |
| 54 - Kit Fly Tying           |     |     |      |      |     |      |     |     |     |     |     |     | 0     |
| 55 - Computer                | 4   |     |      |      |     |      |     |     |     |     |     |     | 0     |
| Total                        | 279 | 108 | 128  | 155  | 205 | 392  | 210 | 114 | 0   | 0   | 0   | 0   | 1591  |

Pentwater Township Library  
Director's Annual Investment Report  
December 2022

To: Pentwater Township Library Board of Trustees  
From: Mary Barker, Director  
Date: 12/6/2022  
Re: Annual Investment Report

The Library's funds are deposited into two Money Market accounts, one at Shelby State Bank and one at West Shore Bank. Recently we also invested \$65,000 of our funds from Shelby State Bank's Money Market account into Treasury bills at West Shore Bank. We created two accounts at West Shore for a short investment of a 3-month bill that matures in February of 2023, and a longer investment of a 6-month bill that matures in May 2023. As we track the growth of the bills we will make recommendations on further opportunities. All of the library funds are in approved financial depositories.

Again, this year we were able to have an increase in funding by the Truth in Taxation Hearing from the Township Government. This will increase taxes to be levied on all property in 2023.

Our Signatory Authority at this time is limited to 4 people.

Signatory Authority:

Mo Murphy: Pentwater Township Clerk

Heather Douglas: Pentwater Township Treasurer

Kendra Flynn: PTL Board President

Valerie Church-McHugh: PTL Vice President and Treasurer

In December we will need to update our Signatories because of the Library Board Election of officers on December 6, 2022. The Trustees who becomes President and Treasurer will need to sign new Signatory Authority Cards at each bank for each type of account.



## PENTWATER FIRE DEPARTMENT

486 E Park St • PO Box 1117  
Pentwater, MI 49449

Phone 231.869.5987 • Fax 231.869.8511  
[www.pentwaterfiredepartment.com](http://www.pentwaterfiredepartment.com)

### Monthly Meeting Agenda

---

Meeting Date: Wednesday, December 7, 2022 19:00  
Meeting Location: Pentwater Fire Department  
Call to Order

---

- I. Pledge of Allegiance
- II. Reading and Approval of Minutes
  - a. Minutes from 11/2/22
- III. Reports of Officers
  - a. Treasurer Terry Cluchey
    - i. October ending payroll: \$22,715
    - ii. November Pay: \$4,900
    - iii. Money market: \$42,3358.98
    - iv. Checking: \$23,673.38
    - v. Michigan CLASS: \$120,449.80
- IV. Old Business
  - a. Station exterior painting (tabled until Spring)
  - b. By-Laws revision
  - c. Fire run report design
  - d. Mounting new tools in 391
  - e. 341 Primer
  - f. ARPA grant- we will be measured tonight for backup turnout gear.
  - g. FDIC is April 24-29, 2023 in Indianapolis
- V. New Business
- VI. Training
  - a. Online Training
- VII. Discussion on last month's calls- there were 16 medical and 3 fire calls for service in November.
- VIII. Adjourn



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### Monthly Meeting Minutes

---

Meeting Date: Wednesday, November 2, 2022 19:00

Meeting Location: Pentwater Fire Department

Call to Order

---

- I. Pledge of Allegiance
- II. Reading and Approval of Minutes
  - a. Minutes from 10/5/22
- III. Reports of Officers
  - a. Treasurer Terry Cluchey
    - i. October payroll: \$17,815.00
    - ii. Money market: \$142,343.60
    - iii. Checking: \$33,533.10
    - iv. Left in budget: \$104,380.63 (71% spent)
    - v. At the officer meeting we discussed moving \$100,000 from the money market and into CLASS.
- IV. Old Business
  - a. Station exterior painting- tabled until Spring 2023. Cost will depend on the price of paint and materials next year.
  - b. By-Laws revision- November 16 at 4PM at PFD.
  - c. Fire run report design- November 16 at 4PM at PFD.
  - d. Mounting new tools in 391- no update
- V. New Business
  - a. 341's brakes were repaired and now the primer has failed. A new automatic air primer was ordered.
  - b. It has been great to see good responses on our medical and FD incidents.
  - c. ARPA grant- PFD was approved for \$25,000 toward the purchase of backup turnout gear.
  - d. FDIC is April 24-29, 2023 in Indianapolis- we would like to send up to 6 members to FDIC.
- VI. Training
  - a. PFD hosted bloodborne pathogens training tonight; it was Arlene Kolby's last time performing our annual BBP training. She has been providing our annual training for decades. We wish her the best in her future endeavors.





## PENTWATER FIRE DEPARTMENT

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Pentwater, MI 49449

Phone 231.869.5987 • Fax 231.869.8511

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- b. Online Training- will be assigned tonight.
  
- VII. Discussion on last month's calls- there were 21 medical and 8 fire calls for service in October.
  
- VIII. Adjourn- a motion to adjourn by Jonathan Hughart was seconded by Mike Barefoot



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### Officer Meeting Minutes

---

Meeting Date: Wednesday, November 2, 2022 19:00  
Meeting Location: Pentwater Fire Department  
Call to Order

---

- I. Reading and Approval of Minutes
  - a. Minutes from 10/5/22
  
- II. Reports of Officers
  - a. Treasurer Terry Cluchey
    - i. October payroll: \$17,815.00
    - ii. Money market: \$142,343.60
      1. Discussion on moving monies into Michigan CLASS took place and we will move \$100,000 from the money market into CLASS.
    - iii. Checking: \$33,533.10
    - iv. Left in budget: \$104,380.63 (71% spent)
  
- III. Old Business
  - a. Station exterior painting- tabled until Spring 2023.
  - b. By-Laws revision and fire run report meeting will be on Wednesday, November 16 at 4PM.
  - c. Mounting new tools in 391- no update.
  
- IV. New Business
  - a. 341's primer failed and is being replaced with an automatic air primer.
  - b. ARPA grant- PFD was approved for \$25,000 toward the purchase of backup turnout gear.
  - c. FDIC is April 24-29, 2023 in Indianapolis and we would like to send members next year.
  
- V. Discussion on last month's calls- there were 21 medical and 8 fire calls for service in October.
  
- VI. Adjourn- a motion to adjourn by Jesse Bowman was seconded by Jonathan Hughart.



## Rec Report – December 2022

### Rec Program

The November Basketball Clinic was a huge success. We had a great turnout of participants ranging in age from 6 – 16 years old. We will continue to run clinics and activities throughout the winter for our kids.

Rec Christmas Crafts and Cookie Decorating will be held at Park Place on Thursday, December 15<sup>th</sup> from 3pm to 4:30pm.

Boys Basketball is currently in the works. There seems to be a few different Rec Program options this year and I am working through to find which would be the most beneficial to our area kids.

We will continue the Can Drive throughout the year, cans and bottles can be dropped off at the DPW at the Blue Shed or in the containers placed down at the Marina.

2022 Rec Donations: \$1150.00  
2022-2023 Can Drive Donations: \$1224.00  
Can Drive Year to Date: \$5030.75

### North End Park

North End Park Donations are open throughout the year. To donate to the North End Park, please visit the Village Website at [pentwatervillage.org](http://pentwatervillage.org) or contact myself at 231-869-8301 ext. 4 or [kanderson@pentwatervillage.org](mailto:kanderson@pentwatervillage.org).

North End Park Donations: \$28,250.00

We are truly grateful to everyone that has donated to the North End Park and the Rec Program.

Thank you,

*Katie Anderson*

Katie Anderson  
Rec Director

**Pentwater Township**  
**Zoning Administrator and Ordinance Enforcement Officer**  
**Monthly Report – December 5, 2022**

Board Members, the following is a summary of activities conducted by the Zoning Administrator and Ordinance Enforcement Officer for the month of November, 2022.

**Code Enforcement** – Nothing significant to report at this time.

**Planning Commission** - The Planning Commission did not meet in November, 2022.

**Zoning Board of Appeals** - The Zoning Board of Appeals did not meet in November, 2022.

**Zoning Permits** – The following Zoning Permits were issued in November of 2022:

1. ZP 3429 was issued to JR Maintenance and Restoration for a new 2-story addition to the home at 5490 Ottawattamie Dr.
2. ZP 3430 was issued to West Point Construction for the construction of a new 5635 sq. ft. 2-story home at 6669 N. Ridge Road. This will be the guest house for the new home under construction at 6635 Ridge Road.
3. ZP 3431 was issued to Robert & Krystn Matulis for a new 1725 sq. ft. modular ranch home at 6275 W. Longbridge Rd.

**Other Comments** –

Since I am no longer working for the Village, I have reduced my schedule to three days, Monday, Tuesday and Thursday pursuant to the limits of the approved budget for 2022-23.

The Master Plan Committee continues to make progress on the Master Plan. Three on the committee met recently on December 1 to discuss the edits for the Housing Section of the plan and will be meeting again with the full committee on December 13.

Sincerely,

*Keith J. Edwards*

Pentwater Township  
Zoning Administrator & Ordinance Enforcement Officer

## Township of Pentwater Assessor

500 N Hancock St.  
PO Box 512  
Pentwater MI 49449  
Phone: (231) 869-6231

### Monthly Township Report December 2022

**Board of Review:**

- The December Board of Review will meet December 13, 2022, at 1 pm.
- We need a new alternate member for the Board of Review. If someone is interested, please have them contact me via email or phone.

**Michigan Tax Tribunal:**

- We have 1 case pending for the Entire Tribunal.

**Miscellaneous:**

- I received our appraisal study from the Oceana County Equalization Director and reviewed the starting ratios for the 2023 Assessment Roll.

If you have any questions, please let me know!



Sincerely,

Barbie Eaton, MAAO

Pentwater Township Assessor

**MEMORANDUM****TO:** Pentwater Township Board of Trustees**FROM:** Pentwater Township Road Committee**DATE:** December 1, 2022**SUBJECT:** Recommended Township Road Improvements for 2023

Pursuant to the primary responsibility of the Pentwater Township Road Committee, at its regular meeting of November 22, 2022 the Committee reviewed the following road projects for consideration and acceptance/approval by the Pentwater Township Board of Trustees and subsequent submittal to the Oceana County Road Commission.

- **Lake Breeze Drive** – Ridge Road to end  
Pave - \$118,200\*
- **Lansing Avenue** – Intersection with BR 31 – Improve Drainage -\$0  
(OCRC with MDOT funds)
- **Local Gravel/Earthen Roads** – Brining - \$8,000
- **Road Committee** – Administration - \$2,000

\* Cost estimate (attached) from Mark Timmer, OCRC

As you are all aware, the Township has a dedicated .5 mil road millage to fund road improvements. The subject millage is estimated to raise approximately \$122,000 in 2023, while the cost of the above projects/activities totals some \$128,200.

It was anticipated that there would be a carryover of funds from this years projects as a result of original estimates last year. However, due to a number of factors, the final cost for the Madison Road and Montgomery Boulevard projects exceeded the original estimates by some \$17,000, and therefore there is no carryover of road millage funds for next year.

Consequently the 2023 road millage funds alone are not sufficient to accomplish the above road program without assistance from the Township's General Fund. It is hoped that the major road project for next year will come in less than the current estimate, as it includes a significant contingency percentage. Fortunately, one of the projects, Lansing Avenue, will be paid for by the Oceana County Road Commission with funding from MDOT, thereby not utilizing any of the road millage funds.

**Therefore, the Township Road Committee recommends that the Township approve the proposed road projects/activities for 2023 above, and further, that the Township allocate an additional \$6,200 from its 2023-2024 General Fund budget to make up the difference in funding.**

The Committee has developed a two-year (2023-2024) tentative schedule for Township road improvements which is attached for your reference.

The Road Committee has completed a two years of road improvements and it is convinced that Township residents have experienced the direct results of their approval of the road millage via improved road conditions. A copy of the minutes of the Road Committee's meeting of November 22, 2023 is also attached for your reference.

Encls.

cc: Road Committee

**PENTWATER TOWNSHIP ROAD COMMITTEE**

**500 N. Hancock Street, PO Box 512, Pentwater MI 49449**

**Minutes of Meeting of November 22, 2022**

- I. Vice-Chairman Cole called the meeting to order at 3:01 p.m.
- II. Members Present: John Faas, Tim Cole, Tom Hicks, Dean Holub  
Members Absent: Pat Hooyman  
Others Present: Dave Spittler, OCRC Commissioner
- III. **Meeting Agenda:** A motion was made by Member Faas and duly seconded by Member Hicks to approve the meeting agenda as presented. Voice vote: Aye: All Nay: None
- IV. **Minutes of Meeting of October 25, 2022:** A motion was made by Member Faas and duly seconded by Member Hicks to approve the meeting minutes of October 25, 2022. Voice vote: Aye: All Nay: None
- V. **Old Business: None**
- VI. **New Business:**
  - a. **Review & Action: Recommendation for Township Road Improvements for 2023:** Mr. Holub distributed a communication from Mark Timmer, Manager of the OCRC in response to a request for cost estimates for several potential road improvement projects for 2023. Members entered into discussion regarding each one of the suggested road segments for maintenance/improvement and respective tentative cost of each.  
Member Faas inquired as to the anticipated revenue from the road millage for 2023. Mr. Holub stated that the millage would generate a total of \$122,000.

At its previous meeting the Committee recommended the improvement of Lake Breeze Drive as its first priority for 2023. Members noted that the proposed Lake Breeze Drive project, estimated at \$118,200 would therefore consume nearly all of next year's millage revenue.



Members then discussed the proposed Lansing Avenue project for 2023. It was noted that the OCRC, with funds from MDOT, would finance the project in its entirety, however it differed from the suggested improvement from the Committee.

The Committee also reviewed cost estimates for the streets in the Madison Ridge plat.

After further discussion a motion was made by Member Hicks and duly seconded by Member Faas to recommend that the Township Board approve/accept the following road improvements in 2023 with road millage funds and submit the same to the Oceana County Road Commission:

- **Lake Breeze Drive – Ridge Road to end – Pave - \$118,200**
- **Lansing Avenue – Intersection at BR 31 – Improve Drainage - \$0 (OCRC with MDOT funds)**
- **Local Gravel/Earthen Roads – Brining - \$8,000**
- **Committee Expense – Meetings - \$2,000**

The Committee noted that the subject Road Fund expenses total some \$128,200 while the anticipated millage revenue is \$122,000 or a shortfall of \$6,200.

Due to the anticipated shortfall of some \$6,200 for the above projects, the Committee further recommended that the Township allocate funds from its 2023-2024 General fund budget to fund the difference/balance (\$4,200) of the brining cost and the Committee meeting per diem expenses (\$2,000).

Voice vote: Aye: All Nay: None

The Committee then reviewed and tentatively approved projects in the Pentwater Township Road Improvement Schedule for 2024 including the interior streets in Madison Ridge and Wayne Road in 2024. After further discussion, a motion was made by Member Holub and duly seconded by Member Faas to include the interior streets in Madison Ridge for crack sealing and chip seal and fog coat, and the wedging and chip seal and fog coat of Wayne Road in its Pentwater Township Road Improvement Schedule for 2024.

Voice vote: Aye: All Nay: None

Mr. Holub stated that he would prepare a communication with the Committee's recommendations to the Township Board for its review and action at its December 14, 2022 meeting.

**b. Committee Meeting Schedule for 2023:** A motion was made by Member Hicks and duly seconded by Member Faas to keep the same meeting schedule as in 2022.

Voice vote: Aye: All Nay: None

The Committee will meet at 3:00 p.m. on the third Tuesday of the following months in 2022:

**May 16, 2023**  
**July 18, 2023**  
**October 17, 2023**  
**November 21, 2023**

- VII. **Citizen Comments** – Mr. Spidler reported on financial issues that the OCRC will be facing next year. He stated that reduced allocations from the State would impact its budget for primary and local roads and state trunklines by nearly one million dollars. He said that the only increase will be for equipment rental in the amount of \$400,000.
- VIII. **Other Items from Members: None**
- IX. **Announcements: None**
- X. **Adjournment:** A motion was made by Member Faas and duly seconded by Member Holub to adjourn the meeting at 3:58 p.m. Voice vote: Aye: All Nay: None

Respectfully Submitted,

*Dean Holub*

---

Dean Holub, Secretary

## Pentwater Township Road Improvement Schedule (11-22-22)

| TYPE         | Road Segment               | Last Year Improved | Type of Improvement        | Priority* | Program Year | Cost \$      | Comment |
|--------------|----------------------------|--------------------|----------------------------|-----------|--------------|--------------|---------|
| HS Road-66'  | Montgomery Blvd.           |                    | Wedge, Chip Seal & FG      | 3         | 2022         | \$41,000     |         |
| HS Road-66'  | Lakeshore                  | 2020               | Asphalt Overlay            | 2         |              |              |         |
| HS Road-66'  | Bay                        |                    |                            | 4         |              |              |         |
| HS Road-66'  | 62nd Avenue                |                    |                            | 4         |              |              |         |
| HS Road-66'  | Hammett Road               | 2021               | Dura Patch, Chip Seal & FG | 2         | 2021         |              |         |
| HS Road-66'  | 2nd St.                    |                    |                            | 4         |              |              |         |
| HS Road-66'  | Madison (and Triangle)     |                    | Wedge & Ashphalt Overlay   | 2         | 2022         | \$76,000     |         |
| HS Road-66'  | Crescent                   |                    | Crack & Chip Seal & FG     | 3         | 2024         | \$51,000*    |         |
| HS Road-66'  | Hilltop                    |                    | Crack & Chip Seal & FG     | 3         | 2024         | *\$ Included |         |
| HS Road-66'  | Bent Pine                  |                    | Crack & Chip Seal & FG     | 3         | 2024         | *\$ Included |         |
| HS Road-66'  | Lakeview Drive             | 2021               | Chip Seal & Fog Coat       | 3         | 2021         |              |         |
| HS Road-66'  | Longbridge Road            | 2019               | Chip Seal & Fog Coat       | 1         |              |              |         |
| HS Road-66'  | Wayne Road                 | 2014/19            | Wedge, Chip Seal & FG      | 2         | 2024         | \$110,000    |         |
| HS Road-66'  | Ridge Road (north of camp) | 2021               | Dura Patch, Chip Seal & FG | 1         | 2021         |              |         |
| HS Road-66'  | Ridge Road (south of camp) |                    | Crush, Shape & Asphalt     | 1         |              | \$334,000    |         |
| HS Road-66'  | Chester St.                | 2016               | Asphalt Overlay            | 2         |              |              |         |
| G/E Road-66' | Lansing                    | 2020               | Drainage Improvements      | 4         | 2023         | MDOT Funds   |         |
| G/E Road-66' | 56th Avenue                |                    |                            | 5         |              |              |         |
| G/E Road-66' | Branch                     |                    |                            | 5         |              |              |         |
| G/E Road-66' | 60th Avenue                |                    |                            | 4         |              |              |         |
| G/E Road-66' | Adams (east of 31)         |                    |                            | 4         |              |              |         |
| G/E Road-66' | Adams (west of 31)         |                    |                            | 4         |              |              |         |
| G/E Road-66' | 51st Avenue                |                    |                            | 4         |              |              |         |
| G/E Road-66' | 52nd Avenue                |                    |                            | 4         |              |              |         |
| G/E Road-66' | Railroad                   |                    |                            | 4         |              |              |         |
| G/E Road-66' | Squire                     |                    |                            | 4         |              |              |         |
| G/E Road-66' | 48th Avenue                | 2010               | Rebuild w/drainage         | 4         |              |              |         |

|              |                   |      |         |  |   |      |           |
|--------------|-------------------|------|---------|--|---|------|-----------|
| G/E Road-66' | Jackson Road      |      |         |  | 4 |      |           |
| G/E Road-66' | Lake Breeze Drive | 2021 | Asphalt |  | 3 | 2023 | \$118,200 |
| G/E Road-66' | Sandhill          |      |         |  | 3 |      |           |

\*Priority (1 highest to 5 lowest) is based upon the following:

\* Number of residences

\* Length of road

\* Last year improved

\* Class of Road (i.e. residential, local, primary)

PENTWATER TOWNSHIP

JOURNAL ENTRY

JE: 728

NB (7) C)

Post Date: 12/30/2022

Entered By: GLENN

Entry Date: 12/08/2022

Journal: BA

Description: Q3 2022/23 GF BUDGET AMENDMENT

| GL #                             | Description        | Increase/(Decrease) |
|----------------------------------|--------------------|---------------------|
| 101-215-913.000                  | TRAVEL             | 2,500.00            |
| 101-253-752.000                  | SUPPLIES/EQUIPMENT | 300.00              |
| 101-253-802.000                  | PROF SERV SOFTW    | (1,300.00)          |
| 101-253-913.000                  | TRAVEL             | 1,000.00            |
| 101-257-802.001                  | PROF SER ATTY      | 565.00              |
| 101-257-804.000                  | PROF SER SOFTWA    | (565.00)            |
| 101-262-752.000                  | SUPPLIES/EQUIPMENT | 1,500.00            |
| 101-262-802.000                  | ELECT OTHER CON    | (1,750.00)          |
| 101-262-955.000                  | MISCELLANEOUS      | 250.00              |
| 101-265-802.000                  | PROF SERV SOFTWARE | 4,300.00            |
| 101-265-804.000                  | PROF SERV-ATTOR    | 1,000.00            |
| 101-265-805.000                  | PROF SERV-AUDIT    | 2,150.00            |
| 101-265-806.000                  | OTHER SERVICES     | 1,300.00            |
| 101-265-809.000                  | OTHER SERVICES     | (700.00)            |
| 101-265-850.000                  | UTIL PH/INTERNE    | (2,000.00)          |
| 101-265-900.001                  | PRINT/PUB NOTIC    | (300.00)            |
| 101-265-915.000                  | MEMBER/DUES        | 50.00               |
| 101-265-920.000                  | UTILITIES          | 3,100.00            |
| 101-265-934.003                  | REP/MAIN MISC      | 565.00              |
| 101-265-935.000                  | INSURANCE/BONDS    | 1,150.00            |
| 101-265-970.000                  | CAP OUT-COMPUTE    | (6,515.00)          |
| 101-265-970.004                  | CAP OUT BLD REP    | (6,500.00)          |
| 101-526-802.000                  | CONTRACTUAL SER    | (395.00)            |
| 101-526-940.001                  | EQUIP RENT/JONS    | 45.00               |
| 101-526-956.000                  | MISCELLANEOUS      | 350.00              |
| 101-702-802.001                  | PROF SER ATTY      | 1,500.00            |
| 101-702-804.000                  | PROF SERV CONSU    | (975.00)            |
| 101-702-880.000                  | ADVERTISING-ZON    | (400.00)            |
| 101-702-900.000                  | PRINT/PUBLISH      | (225.00)            |
| 101-703-702.000                  | SALARIES & WAGES   | 120.00              |
| 101-703-910.000                  | EDUCATION/TRAINING | (120.00)            |
| Revenue Change:                  |                    | 0.00                |
| Expenditure Change:              |                    | 0.00                |
| Budgeted Change To Fund Balance: |                    | 0.00                |

APPROVED BY: \_\_\_\_\_

## Batch Add Budget Amendments

| GL Number           | Description        | 22-23 Adopted | 22-23 Amended | 22-23 Activity | New Amended | Change     |
|---------------------|--------------------|---------------|---------------|----------------|-------------|------------|
| 101-215-913.000     | TRAVEL             | 500.00        | 500.00        | 1,377.37       | 3,000.00    | 2,500.00   |
| 101-253-752.000     | SUPPLIES/EQUIPMENT | 0.00          | 120.00        | 403.57         | 420.00      | 300.00     |
| 101-253-802.000     | PROF SERV SOFTW    | 5,000.00      | 4,880.00      | 0.00           | 3,580.00    | (1,300.00) |
| 101-253-913.000     | TRAVEL             | 1,000.00      | 1,000.00      | 1,719.31       | 2,000.00    | 1,000.00   |
| 101-257-802.001     | PROF SER ATTY      | 0.00          | 0.00          | 563.50         | 565.00      | 565.00     |
| 101-257-804.000     | PROF SER SOFTWA    | 2,700.00      | 2,700.00      | 1,615.00       | 2,135.00    | (565.00)   |
| 101-262-752.000     | SUPPLIES/EQUIPMENT | 3,500.00      | 2,200.00      | 3,678.72       | 3,700.00    | 1,500.00   |
| 101-262-802.000     | ELECT OTHER CON    | 2,000.00      | 2,000.00      | 0.00           | 250.00      | (1,750.00) |
| 101-262-955.000     | MISCELLANEOUS      | 1,500.00      | 1,500.00      | 1,748.35       | 1,750.00    | 250.00     |
| 101-265-802.000     | PROF SERV SOFTWARE | 1,500.00      | 5,500.00      | 9,725.28       | 9,800.00    | 4,300.00   |
| 101-265-804.000     | PROF SERV-ATTOR    | 6,750.00      | 6,750.00      | 7,721.50       | 7,750.00    | 1,000.00   |
| 101-265-805.000     | PROF SERV-AUDIT    | 3,100.00      | 3,100.00      | 5,212.50       | 5,250.00    | 2,150.00   |
| 101-265-806.000     | OTHER SERVICES     | 200.00        | 200.00        | 1,500.00       | 1,500.00    | 1,300.00   |
| 101-265-809.000     | OTHER SERVICES     | 1,350.00      | 1,350.00      | 576.00         | 650.00      | (700.00)   |
| 101-265-850.000     | UTIL PH/INTERNE    | 7,000.00      | 7,000.00      | 2,604.52       | 5,000.00    | (2,000.00) |
| 101-265-900.001     | PRINT/PUB NOTIC    | 1,500.00      | 1,500.00      | 724.88         | 1,200.00    | (300.00)   |
| 101-265-915.000     | MEMBER/DUES        | 5,500.00      | 5,900.00      | 5,928.91       | 5,950.00    | 50.00      |
| 101-265-920.000     | UTILITIES          | 4,300.00      | 4,300.00      | 4,897.38       | 7,400.00    | 3,100.00   |
| 101-265-934.003     | REP/MAIN MISC      | 3,600.00      | 5,000.00      | 5,560.57       | 5,565.00    | 565.00     |
| 101-265-935.000     | INSURANCE/BONDS    | 8,900.00      | 8,900.00      | 10,044.56      | 10,050.00   | 1,150.00   |
| 101-265-970.000     | CAP OUT-COMPUTE    | 10,000.00     | 10,000.00     | 0.00           | 3,485.00    | (6,515.00) |
| 101-265-970.004     | CAP OUT BLD REP    | 10,000.00     | 10,000.00     | 0.00           | 3,500.00    | (6,500.00) |
| 101-526-802.000     | CONTRACTUAL SER    | 2,000.00      | 2,000.00      | 0.00           | 1,605.00    | (395.00)   |
| 101-526-940.001     | EQUIP RENT/JONS    | 750.00        | 750.00        | 795.00         | 795.00      | 45.00      |
| 101-526-956.000     | MISCELLANEOUS      | 250.00        | 250.00        | 600.00         | 600.00      | 350.00     |
| 101-702-802.001     | PROF SER ATTY      | 1,500.00      | 1,500.00      | 2,989.00       | 3,000.00    | 1,500.00   |
| 101-702-804.000     | PROF SERV CONSU    | 1,000.00      | 975.00        | 0.00           | 0.00        | (975.00)   |
| 101-702-880.000     | ADVERTISING-ZON    | 400.00        | 400.00        | 0.00           | 0.00        | (400.00)   |
| 101-702-900.000     | PRINT/PUBLISH      | 1,000.00      | 1,000.00      | 391.50         | 775.00      | (225.00)   |
| 101-703-702.000     | SALARIES & WAGES   | 550.00        | 550.00        | 668.62         | 670.00      | 120.00     |
| 101-703-910.000     | EDUCATION/TRAINING | 200.00        | 200.00        | 0.00           | 80.00       | (120.00)   |
| Total Revenues:     |                    | 601,756.00    | 601,756.00    | 168,573.37     | 601,756.00  | 0.00       |
| Total Expenditures: |                    | 601,756.00    | 601,756.00    | 401,544.08     | 601,756.00  | 0.00       |
| Net of Rev/Exp:     |                    | 0.00          | 0.00          | (232,970.71)   | 0.00        | 0.00       |

| GL NUMBER                              | DESCRIPTION                         | 2022-23           | YTD BALANCE       | ACTIVITY FOR        | AVAILABLE         | %            |
|--|-------------------------------------|-------------------|-------------------|---------------------|-------------------|--------------|
|  |                                     | AMENDED BUDGET    | 11/30/2022        | MONTH 11/30/2022    | BALANCE           | BDGT         |
|  |                                     |                   | NORMAL (ABNORMAL) | INCREASE (DECREASE) | NORMAL (ABNORMAL) | USED         |
| <b>Fund 101 - GENERAL FUND</b>         |                                     |                   |                   |                     |                   |              |
| Revenues                               |                                     |                   |                   |                     |                   |              |
| Dept 000                               |                                     |                   |                   |                     |                   |              |
| 101-000-401.000                        | FROM PREV YEAR-END                  | 140,426.00        | 0.00              | 0.00                | 140,426.00        | 0.00         |
| 101-000-402.000                        | CURRENT REAL PROPERTY               | 293,800.00        | 34,131.42         | 0.00                | 259,668.58        | 11.62        |
| 101-000-405.000                        | TAX ADMINISTRATION FEE              | 60,700.00         | 28,179.69         | 555.99              | 32,520.31         | 46.42        |
| 101-000-411.000                        | DELINQUENT REAL PROP TAX            | 13,000.00         | 0.00              | 0.00                | 13,000.00         | 0.00         |
| 101-000-429.000                        | COMM FOREST TAX                     | 20.00             | 16.05             | 0.00                | 3.95              | 80.25        |
| 101-000-432.000                        | STATE PMT IN LIEU OF TAX (PILT)     | 3,300.00          | 0.00              | 0.00                | 3,300.00          | 0.00         |
| 101-000-445.000                        | PENALTY & INTEREST TAXES            | 100.00            | 0.00              | 0.00                | 100.00            | 0.00         |
| 101-000-477.000                        | FRANCHISE FEES (CHARTER COMM)       | 8,000.00          | 4,649.84          | 2,511.26            | 3,350.16          | 58.12        |
| 101-000-479.000                        | ZONING PERMIT FEES                  | 2,000.00          | 1,625.00          | 245.00              | 375.00            | 81.25        |
| 101-000-481.000                        | PLANNING COMMISSION REVIEW FEES     | 1,050.00          | 250.00            | 0.00                | 800.00            | 23.81        |
| 101-000-546.000                        | METRO ACT                           | 3,900.00          | 2,824.71          | 0.00                | 1,075.29          | 72.43        |
| 101-000-549.000                        | ELEC REIMBURSEM                     | 4,860.00          | 3,627.28          | 0.00                | 1,232.72          | 74.64        |
| 101-000-573.000                        | LOCAL COMMUNITY STABILIZATION SHARE | 0.00              | 0.00              | 0.00                | 0.00              | 0.00         |
| 101-000-574.000                        | ST SHARED REV                       | 56,100.00         | 69,277.00         | 15,233.00           | (13,177.00)       | 123.49       |
| 101-000-603.000                        | ZBA FEES                            | 1,600.00          | 1,240.00          | 0.00                | 360.00            | 77.50        |
| 101-000-628.000                        | TR SITE FEES                        | 11,200.00         | 9,791.00          | 0.00                | 1,409.00          | 87.42        |
| 101-000-664.000                        | INTEREST INCOME                     | 300.00            | 2,411.85          | 0.00                | (2,111.85)        | 803.95       |
| 101-000-672.000                        | OTHER INCOME                        | 1,400.00          | 187.53            | 0.00                | 1,212.47          | 13.40        |
| 101-000-673.000                        | ZA REIMBURSEMENT                    | 0.00              | 5,683.74          | 0.00                | (5,683.74)        | 100.00       |
| 101-000-677.000                        | OTHER REVENUE                       | 0.00              | 0.00              | 0.00                | 0.00              | 0.00         |
| 101-000-686.000                        | MISCELLANEOUS                       | 0.00              | 4,500.00          | 0.00                | (4,500.00)        | 100.00       |
| 101-000-699.000                        | TRANSFER IN                         | 0.00              | 0.00              | 0.00                | 0.00              | 0.00         |
| <b>Total Dept 000</b>                  |                                     | <b>601,756.00</b> | <b>168,395.11</b> | <b>18,545.25</b>    | <b>433,360.89</b> | <b>27.98</b> |
| <b>TOTAL REVENUES</b>                  |                                     | <b>601,756.00</b> | <b>168,395.11</b> | <b>18,545.25</b>    | <b>433,360.89</b> | <b>27.98</b> |
| Expenditures                           |                                     |                   |                   |                     |                   |              |
| Dept 101 - TOWNSHIP BOARD              |                                     |                   |                   |                     |                   |              |
| 101-101-702.000                        | SALARIES & WAGES                    | 3,150.00          | 2,693.48          | 387.32              | 456.52            | 85.51        |
| 101-101-703.000                        | PAYROLL EXPENSE                     | 0.00              | 0.00              | 0.00                | 0.00              | 0.00         |
| 101-101-705.000                        | FRINGES                             | 224.00            | 136.63            | 0.00                | 87.37             | 61.00        |
| 101-101-999.000                        | TRANSFER OUT                        | 0.00              | 0.00              | 0.00                | 0.00              | 0.00         |
| <b>Total Dept 101 - TOWNSHIP BOARD</b> |                                     | <b>3,374.00</b>   | <b>2,830.11</b>   | <b>387.32</b>       | <b>543.89</b>     | <b>83.88</b> |
| Dept 171 - SUPERVISOR                  |                                     |                   |                   |                     |                   |              |
| 101-171-702.000                        | SALARIES & WAGES                    | 33,956.00         | 22,637.44         | 2,829.68            | 11,318.56         | 66.67        |
| 101-171-705.000                        | FRINGES                             | 2,598.00          | 1,731.76          | 216.47              | 866.24            | 66.66        |
| 101-171-910.000                        | EDUCATION/TRAINING                  | 1,000.00          | 374.66            | 0.00                | 625.34            | 37.47        |
| 101-171-913.000                        | TRAVEL                              | 300.00            | 282.96            | 0.00                | 17.04             | 94.32        |
| <b>Total Dept 171 - SUPERVISOR</b>     |                                     | <b>37,854.00</b>  | <b>25,026.82</b>  | <b>3,046.15</b>     | <b>12,827.18</b>  | <b>66.11</b> |
| Dept 215 - CLERK                       |                                     |                   |                   |                     |                   |              |
| 101-215-702.000                        | SALARIES & WAGES                    | 33,956.00         | 22,637.44         | 2,829.68            | 11,318.56         | 66.67        |
| 101-215-702.001                        | DEPUTY WAGES                        | 25,499.00         | 18,613.50         | 3,164.94            | 6,885.50          | 73.00        |
| 101-215-705.000                        | FRINGES                             | 4,548.00          | 3,188.58          | 458.59              | 1,359.42          | 70.11        |
| 101-215-812.000                        | REC SECRETARY                       | 742.00            | 429.94            | 0.00                | 312.06            | 57.94        |
| 101-215-910.000                        | EDUCATION/TRAINING                  | 2,000.00          | 1,156.08          | 189.00              | 843.92            | 57.80        |
| 101-215-913.000                        | TRAVEL                              | 300.00            | 1,377.37          | 820.96              | (877.37)          | (275.47)     |

*Take from General Fund*

*THIS IN ADDITION TO "2566" SHOWS 019. THIS IS IN ADDITION TO "2566" SHOWS 019. THIS IS IN ADDITION TO "2566" SHOWS 019.*

~~215-913.000~~

2



| GL NUMBER                        | DESCRIPTION        | 2022-23             |  | YTD BALANCE<br>11/30/2022<br>NORMAL (ABNORMAL) | ACTIVITY FOR<br>MONTH 11/30/2022<br>INCREASE (DECREASE) | AVAILABLE  |            | % BDGT<br>USED |
|----------------------------------|--------------------|---------------------|--|--|---|------------|------------|----------------|
|                                  |                    | AMENDED BUDGET      |  |  |   | NORMAL     | (ABNORMAL) |                |
| Fund 101 - GENERAL FUND          |                    |                     |  |  |   |            |            |                |
| Expenditures                     |                    |                     |  |  |   |            |            |                |
| Total Dept 215 - CLERK           |                    | 67,245.00           |  | 47,402.91                                      | 7,463.17  | 19,842.09  |            | 70.49          |
| Dept 247 - BOARD OF REVIEW       |                    |                     |  |  |   |            |            |                |
| 101-247-702.000                  | SALARIES & WAGES   | 1,050.00            |  | 398.78   | 78.66   | 651.22     |            | 37.98          |
| 101-247-705.000                  | FRINGES            | 80.00               |  | 30.50  | 6.02  | 49.50      |            | 38.13          |
| 101-247-910.000                  | EDUCATION/TRAINING | 125.00              |  | 0.00   | 0.00  | 125.00     |            | 0.00           |
| 101-247-955.000                  | MISCELLANEOUS      | 900.00              |  | 172.00   | 0.00  | 728.00     |            | 19.11          |
| Total Dept 247 - BOARD OF REVIEW |                    | 2,155.00            |  | 601.28   | 84.68   | 1,553.72   |            | 27.90          |
| Dept 253 - TREASURER *           |                    |                     |  |  |   |            |            |                |
| 101-253-702.000                  | SALARIES & WAGES   | 33,956.00           |  | 22,637.44                                      | 2,829.68  | 11,318.56  |            | 66.67          |
| 101-253-702.001                  | DEPUTY WAGES       | 9,196.00            |  | 5,507.82                                       | 1,288.26  | 3,688.18   |            | 59.89          |
| 101-253-705.000                  | FRINGES            | 3,301.00            |  | 2,153.08                                       | 315.01  | 1,147.92   |            | 65.23          |
| 101-253-752.000                  | SUPPLIES/EQUIPMENT | <del>1,120.00</del> |  | 403.57   | 0.00  | (283.50)   |            | (336.31)       |
| 101-253-802.000                  | PROF SERV SOFTW    | 4,880.00            |  | 0.00   | 0.00  | 4,880.00   |            | 0.00           |
| 101-253-851.000                  | POSTAGE            | 4,000.00            |  | 3,418.66                                       | 1,319.05  | 581.34     |            | 85.47          |
| 101-253-910.000                  | EDUCATION/TRAINING | 2,500.00            |  | 1,947.47                                       | 198.00  | 552.53     |            | 77.90          |
| 101-253-913.000                  | TRAVEL             | <del>1,000.00</del> |  | 1,719.31                                       | 67.35   | (719.31)   |            | (171.93)       |
| 101-253-955.000                  | MISCELLANEOUS      | 0.00                |  | (97.18)  | 0.00  | 97.18      |            | 100.00         |
| 101-253-964.000                  | REFUNDS            | 0.00                |  | 0.00   | 0.00  | 0.00       |            | 0.00           |
| Total Dept 253 - TREASURER       |                    | 58,953.00           |  | 37,690.17                                      | 6,017.35  | 21,262.83  |            | 63.93          |
| Dept 257 - ASSESSOR              |                    |                     |  |  |   |            |            |                |
| 101-257-702.000                  | SALARIES & WAGES   | 52,077.00           |  | 34,717.76                                      | 4,339.72  | 17,359.24  |            | 66.67          |
| 101-257-705.000                  | FRINGES            | 3,984.00            |  | 2,655.91                                       | 331.99  | 1,328.09   |            | 66.66          |
| 101-257-802.001                  | PROF SER ATTY      | 0.00                |  | 563.50   | 0.00  | (563.50)   |            | 100.00         |
| 101-257-804.000                  | PROF SER SOFTWA    | 2,700.00            |  | 1,615.00                                       | 0.00  | 1,085.00   |            | 59.81          |
| 101-257-851.000                  | POSTAGE            | 0.00                |  | 0.00   | 0.00  | 0.00       |            | 0.00           |
| Total Dept 257 - ASSESSOR        |                    | 58,761.00           |  | 39,552.17                                      | 4,671.71  | 19,208.83  |            | 67.31          |
| Dept 262 - ELECTION *            |                    |                     |  |  |   |            |            |                |
| 101-262-702.000                  | SALARIES & WAGES   | 7,875.00            |  | 6,953.44                                       | 2,961.14  | 921.56     |            | 88.30          |
| 101-262-705.000                  | FRINGES            | 788.00              |  | 7.53   | 0.00  | 780.47     |            | 0.96           |
| 101-262-752.000                  | SUPPLIES/EQUIPMENT | 2,200.00            |  | 3,678.72                                       | 922.47  | (1,478.72) |            | (167.21)       |
| 101-262-801.000                  | ELECT SERV VILL    | 1,300.00            |  | 1,228.95                                       | 0.00  | 71.05      |            | 94.53          |
| 101-262-802.000                  | ELECT OTHER CON    | <del>2,000.00</del> |  | 0.00   | 0.00  | 2,000.00   |            | 0.00           |
| 101-262-851.000                  | POSTAGE            | 4,000.00            |  | 26.95  | 0.00  | 3,973.05   |            | 0.67           |
| 101-262-910.000                  | EDUCATION/TRAINING | 0.00                |  | 0.00   | 0.00  | 0.00       |            | 0.00           |
| 101-262-913.000                  | TRAVEL             | 150.00              |  | 86.35  | 53.85   | 63.65      |            | 57.57          |
| 101-262-955.000                  | MISCELLANEOUS      | 1,500.00            |  | 1,748.35                                       | 709.98  | (248.35)   |            | (16.56)        |
| Total Dept 262 - ELECTION        |                    | 19,813.00           |  | 13,730.29                                      | 4,647.44  | 6,082.71   |            | 69.30          |
| Dept 265 - TOWNSHIP *            |                    |                     |  |  |   |            |            |                |
| 101-265-705.000                  | FRINGES            | 560.00              |  | 334.67   | 59.15   | 225.33     |            | 59.76          |
| 101-265-706.000                  | CUSTODIAL WAGES    | 5,600.00            |  | 4,374.43                                       | 773.04  | 1,225.57   |            | 78.11          |
| 101-265-752.000                  | SUPPLIES/EQUIPMENT | 6,000.00            |  | 4,780.80                                       | 913.20  | 1,219.20   |            | 79.68          |
| 101-265-802.000                  | PROF SERV SOFTWARE | 5,500.00            |  | 9,725.28                                       | 0.00  | (4,225.28) |            | (176.82)       |
| 101-265-804.000                  | PROF SERV-ATTOR    | 6,750.00            |  | 7,721.50                                       | 346.50  | (971.50)   |            | (114.39)       |
| 101-265-805.000                  | PROF SERV-AUDIT    | 3,100.00            |  | 5,212.50                                       | 1,337.50  | (2,112.50) |            | (168.15)       |

12/8/22  
 JE 728  
 PENDING BOARD  
 APPROVAL

Add +300 - 1,120.00 = 1,300

Add +1,000 - 1,000.00

Add +565 - 563.50 = 1,565

Add +1,500 - 2,200.00 = 700

Add +250 - 1,500.00

4300  
 1000  
 2150  
 7450

4,300  
 1,000  
 2,150  
 7,450

| GL NUMBER                         | DESCRIPTION        | 2022-23        |        | YTD BALANCE              | ACTIVITY FOR                            | AVAILABLE  |            | % BDGT<br>USED |
|-----------------------------------|--------------------|----------------|--------|--------------------------|---|------------|------------|----------------|
|                                   |                    | AMENDED BUDGET | NORMAL | 11/30/2022<br>(ABNORMAL) | MONTH 11/30/2022<br>INCREASE (DECREASE) | NORMAL     | (ABNORMAL) |                |
| Fund 101 - GENERAL FUND           |                    |                |        |                          |   |            |            |                |
| Expenditures                      |                    |                |        |                          |   |            |            |                |
| 101-265-806.000                   | OTHER SERVICES ✓   | 200.00         |        | 1,500.00                 | 0.00                                    | (1,300.00) | (750.00)   |                |
| 101-265-806.001                   | PROF SERV INFO     | 3,200.00       |        | 2,921.36                 | 0.00                                    | 278.64     | 91.29      |                |
| 101-265-807.000                   | PROF SERV WEB      | 550.00         |        | 333.51                   | 270.00                                  | 216.49     | 60.64      |                |
| 101-265-808.000                   | BUOYS              | 350.00         |        | 0.00                     | 0.00                                    | 350.00     | 0.00       |                |
| 101-265-809.000                   | OTHER SERVICES     | 1,350.00       | -700   | 576.00                   | 0.00                                    | 774.00     | 42.67      |                |
| 101-265-828.000                   | BANK FEES          | 0.00           |        | 105.00                   | 0.00                                    | (105.00)   | 100.00     |                |
| 101-265-829.000                   | PERMITS            | 0.00           |        | 0.00                     | 0.00                                    | 0.00       | 0.00       |                |
| 101-265-850.000                   | UTIL PH/INTERNE    | 7,000.00       | -2,000 | 2,604.52                 | 471.58                                  | 4,395.48   | 37.21      |                |
| 101-265-851.000                   | POSTAGE            | 3,200.00       |        | 1,500.00                 | 500.00                                  | 1,700.00   | 46.88      |                |
| 101-265-854.000                   | COPYING            | 1,200.00       |        | 62.22                    | 0.00                                    | 1,137.78   | 5.19       |                |
| 101-265-855.000                   | OTHER SER/CHGS     | 1,900.00       |        | 1,525.30                 | 388.68                                  | 374.70     | 80.28      |                |
| 101-265-900.000                   | PRINT/PUBLISH      | 3,000.00       |        | 1,843.76                 | 174.00                                  | 1,156.24   | 61.46      |                |
| 101-265-900.001                   | PRINT/PUB NOTIC    | 1,500.00       | -300   | 724.88                   | 133.30                                  | 775.12     | 48.33      |                |
| 101-265-910.000                   | EDUCATION/TRAINING | 2,500.00       |        | 873.00                   | 750.00                                  | 1,627.00   | 34.92      |                |
| 101-265-913.000                   | TRAVEL             | 0.00           |        | 15.21                    | 0.00                                    | (15.21)    | 100.00     |                |
| 101-265-915.000                   | MEMBER/DUES ✓      | 5,900.00       | +50    | 5,928.91                 | 0.00                                    | (28.91)    | (100.49)   |                |
| 101-265-915.001                   | MEM/DUES MML       | 250.00         |        | 200.00                   | 0.00                                    | 50.00      | 80.00      |                |
| 101-265-915.002                   | MEM/DUES OTHER     | 1,100.00       |        | 479.68                   | 0.00                                    | 620.32     | 43.61      |                |
| 101-265-920.000                   | UTILITIES ✓        | 4,300.00       | +3,100 | 4,897.38                 | 529.95                                  | (597.38)   | (113.89)   |                |
| 101-265-932.000                   | REP/MAIN MOW/SN    | 1,600.00       |        | 1,270.00                 | 258.50                                  | 330.00     | 79.38      |                |
| 101-265-933.000                   | WEB                | 0.00           |        | 0.00                     | 0.00                                    | 0.00       | 0.00       |                |
| 101-265-934.000                   | REP/MAIN CUSTOD    | 700.00         |        | 227.05                   | 0.00                                    | 472.95     | 32.44      |                |
| 101-265-934.003                   | REP/MAIN MISC ✓    | 5,000.00       | +565   | 5,560.57                 | 235.00                                  | (560.57)   | (11.21)    |                |
| 101-265-935.000                   | INSURANCE/BONDS ✓  | 8,900.00       | +1,150 | 10,044.56                | 9,387.00                                | (1,144.56) | (112.86)   |                |
| 101-265-937.000                   | WORK COMP          | 1,500.00       |        | 1,092.63                 | 0.00                                    | 407.37     | 72.84      |                |
| 101-265-940.000                   | COPY MACH RENT     | 2,700.00       |        | 1,029.05                 | 223.84                                  | 1,670.95   | 38.11      |                |
| 101-265-940.001                   | POST MACH RENT     | 500.00         |        | 255.78                   | 85.26                                   | 244.22     | 51.16      |                |
| 101-265-941.000                   | CONTIGENCY         | 0.00           |        | 0.00                     | 0.00                                    | 0.00       | 0.00       |                |
| 101-265-955.000                   | MISCELLANEOUS      | 0.00           |        | 9,227.98                 | 6,000.00                                | (9,227.98) | 100.00     |                |
| 101-265-970.000                   | CAP OUT-COMPUTE    | 10,000.00      | -2,100 | 0.00                     | 0.00                                    | 10,000.00  | 0.00       |                |
| 101-265-970.002                   | CAP OUT-BLDG       | 1,000.00       |        | 0.00                     | 0.00                                    | 1,000.00   | 0.00       |                |
| 101-265-970.003                   | CAP OUT OTHER      | 86,000.00      |        | 55,867.85                | 32,000.00                               | 30,132.15  | 64.96      |                |
| 101-265-970.004                   | CAP OUT BLD REP    | 10,000.00      |        | 0.00                     | 0.00                                    | 10,000.00  | 0.00       |                |
| Total Dept 265 - TOWNSHIP         |                    | 192,910.00     |        | 142,815.38               | 54,836.50                               | 50,094.62  | 74.03      |                |
| Dept 445 - DRAIN                  |                    |                |        |                          |   |            |            |                |
| 101-445-875.000                   | AT LG DR ASSESS    | 0.00           |        | 0.00                     | 0.00                                    | 0.00       | 0.00       |                |
| Total Dept 445 - DRAIN            |                    | 0.00           |        | 0.00                     | 0.00                                    | 0.00       | 0.00       |                |
| Dept 526 - TRANSFER STATION       |                    |                |        |                          |   |            |            |                |
| 101-526-702.000                   | SALARIES & WAGES   | 13,448.00      |        | 10,819.62                | 1,270.32                                | 2,628.38   | 80.46      |                |
| 101-526-705.000                   | FRINGES            | 1,029.00       |        | 827.71                   | 97.18                                   | 201.29     | 80.44      |                |
| 101-526-752.000                   | SUPPLIES/EQUIPMENT | 550.00         |        | 198.75                   | 0.00                                    | 351.25     | 36.14      |                |
| 101-526-802.000                   | CONTRACTUAL SER    | 12,000.00      | -295   | 0.00                     | 0.00                                    | 2,000.00   | 0.00       |                |
| 101-526-900.000                   | PRINT/PUBLISH      | 500.00         |        | 348.00                   | 0.00                                    | 152.00     | 69.60      |                |
| 101-526-934.000                   | REP/MAINT          | 1,000.00       |        | 0.00                     | 0.00                                    | 1,000.00   | 0.00       |                |
| 101-526-940.000                   | RENTALS            | 20,800.00      |        | 17,286.28                | 1,864.24                                | 3,513.72   | 83.11      |                |
| 101-526-940.001                   | EQUIP RENT/JONS ✓  | 750.00         | +45    | 795.00                   | 105.00                                  | (45.00)    | (6.00)     |                |
| 101-526-956.000                   | MISCELLANEOUS ✓    | 250.00         | +350   | 600.00                   | 600.00                                  | (350.00)   | (240.00)   |                |
| 101-526-964.000                   | REFUNDS            | 0.00           |        | 0.00                     | 0.00                                    | 0.00       | 0.00       |                |
| Total Dept 526 - TRANSFER STATION |                    | 40,327.00      |        | 30,875.36                | 3,936.74                                | 9,451.64   | 76.56      |                |

*Handwritten notes and corrections:*

- 1300, 50, 3100, 565, 1150
- Total needed 5,165
- +1,300
- 700
- 2,000
- 1200
- Add +50
- Add \$3,100
- Add +565
- +1,150
- REQ'D TO BAL -6,515
- REQ'D TO BAL -6,500
- REQ'D TO BAL -2,100
- REQ'D TO BAL -2,100



| GL NUMBER                              | DESCRIPTION            | 2022-23        |        | YTD BALANCE              | ACTIVITY FOR                            | AVAILABLE  |            | % BGD<br>USED |
|--|------------------------|----------------|--------|--------------------------|---|------------|------------|---------------|
|  |                        | AMENDED BUDGET | NORMAL | 11/30/2022<br>(ABNORMAL) | MONTH 11/30/2022<br>INCREASE (DECREASE) | NORMAL     | (ABNORMAL) |               |
| Fund 101 - GENERAL FUND                |                        |                |        |                          |   |            |            |               |
| Expenditures                           |                        |                |        |                          |   |            |            |               |
| Dept 527 - SEWER-UTILITIES             |                        |                |        |                          |   |            |            |               |
| 101-527-802.000                        | CONTRACT SERVICES      | 14,400.00      |        | 9,733.50                 | 9,733.50                                | 4,666.50   |            | 67.59         |
| 101-527-829.000                        | PERMITS                | 0.00           |        | 4,500.00                 | 0.00                                    | (4,500.00) |            | 100.00        |
| 101-527-920.000                        | UTILITIES              | 0.00           |        | 0.00                     | 0.00                                    | 0.00       |            | 0.00          |
| 101-527-932.000                        | REPAIR/MAINT           | 10,000.00      |        | 0.00                     | 0.00                                    | 10,000.00  |            | 0.00          |
| 101-527-970.000                        | SEW/LAND CAP OU        | 0.00           |        | 0.00                     | 0.00                                    | 0.00       |            | 0.00          |
| Total Dept 527 - SEWER-UTILITIES       |                        | 24,400.00      |        | 14,233.50                | 9,733.50                                | 10,166.50  |            | 58.33         |
| Dept 597 - DOC/RECREATION/PLIB         |                        |                |        |                          |   |            |            |               |
| 101-597-802.000                        | CONT SER DOCK          | 1,000.00       |        | 0.00                     | 0.00                                    | 1,000.00   |            | 0.00          |
| 101-597-804.000                        | CONT SERV REC          | 7,500.00       |        | 7,500.00                 | 7,500.00                                | 0.00       |            | 100.00        |
| 101-597-804.100                        | PARK PLACE             | 7,500.00       |        | 7,500.00                 | 0.00                                    | 0.00       |            | 100.00        |
| 101-597-804.200                        | NORTHEND PARK          | 10,000.00      |        | 0.00                     | 0.00                                    | 10,000.00  |            | 0.00          |
| 101-597-805.000                        | CONT SERV PLIB         | 6,000.00       |        | 0.00                     | 0.00                                    | 6,000.00   |            | 0.00          |
| 101-597-934.000                        | REP/MAIN BOAT          | 5,000.00       |        | 0.00                     | 0.00                                    | 5,000.00   |            | 0.00          |
| 101-597-955.000                        | MISCELLANEOUS          | 200.00         |        | 1,228.84                 | 200.00                                  | (1,028.84) |            | 614.42        |
| Total Dept 597 - DOC/RECREATION/PLIB   |                        | 37,200.00      |        | 16,228.84                | 7,700.00                                | 20,971.16  |            | 43.63         |
| Dept 701 - PLANNING COMMISSION         |                        |                |        |                          |   |            |            |               |
| 101-701-702.000                        | SALARIES/WAGES         | 2,200.00       |        | 1,843.08                 | 0.00                                    | 356.92     |            | 83.78         |
| 101-701-705.000                        | FRINGES                | 168.00         |        | 141.01                   | 0.00                                    | 26.99      |            | 83.93         |
| 101-701-802.000                        | PROF SERV ATTORNEY     | 2,000.00       |        | 0.00                     | 0.00                                    | 2,000.00   |            | 0.00          |
| 101-701-804.000                        | PROF SERV CONSULTANT   | 500.00         |        | 0.00                     | 0.00                                    | 500.00     |            | 0.00          |
| 101-701-805.000                        | MASTER PLAN UPDATE     | 5,000.00       |        | 408.72                   | 0.00                                    | 4,591.28   |            | 8.17          |
| 101-701-812.000                        | RECORDING SECRETARY    | 0.00           |        | 0.00                     | 0.00                                    | 0.00       |            | 0.00          |
| 101-701-900.000                        | NEWSPAPER PUBLICATIONS | 500.00         |        | 0.00                     | 0.00                                    | 500.00     |            | 0.00          |
| 101-701-910.000                        | EDUCATION/TRAINING     | 200.00         |        | 0.00                     | 0.00                                    | 200.00     |            | 0.00          |
| 101-701-913.000                        | TRAVEL/EXPENSES        | 200.00         |        | 0.00                     | 0.00                                    | 200.00     |            | 0.00          |
| 101-701-964.000                        | REFUNDS                | 200.00         |        | 0.00                     | 0.00                                    | 200.00     |            | 0.00          |
| Total Dept 701 - PLANNING COMMISSION   |                        | 10,968.00      |        | 2,392.81                 | 0.00                                    | 8,575.19   |            | 21.82         |
| Dept 702 - ZONING ADMINISTRATION       |                        |                |        |                          |   |            |            |               |
| 101-702-702.000                        | SALARIES & WAGES       | 33,046.00      |        | 18,797.44                | 5,278.01                                | 14,248.56  |            | 56.88         |
| 101-702-702.001                        | DEPUTY WAGES           | 0.00           |        | 0.00                     | 0.00                                    | 0.00       |            | 0.00          |
| 101-702-703.000                        | HEARING OFFICER WAGES  | 500.00         |        | 0.00                     | 0.00                                    | 500.00     |            | 0.00          |
| 101-702-705.000                        | FRINGES                | 3,200.00       |        | 1,438.01                 | 403.77                                  | 1,761.99   |            | 44.94         |
| 101-702-752.000                        | SUPPLIES/EQUIPMENT     | 25.00          |        | 21.15                    | 0.00                                    | 3.85       |            | 84.60         |
| 101-702-802.000                        | PROF SERVICES          | 3,500.00       |        | 2,639.60                 | 534.00                                  | 860.40     |            | 75.42         |
| 101-702-802.001                        | PROF SER ATTY ✓        | 1,500.00       |        | 2,989.00                 | 1,952.00                                | 1,489.00   |            | 199.27        |
| 101-702-804.000                        | PROF SERV CONSU        | 975.00         |        | 0.00                     | 0.00                                    | 975.00     |            | 0.00          |
| 101-702-812.000                        | REC SECRETARY          | 0.00           |        | 0.00                     | 0.00                                    | 0.00       |            | 0.00          |
| 101-702-880.000                        | ADVERTISING-ZON        | 1,400.00       |        | 0.00                     | 0.00                                    | 400.00     |            | 0.00          |
| 101-702-900.000                        | PRINT/PUBLISH          | 1,000.00       |        | 391.50                   | 0.00                                    | 608.50     |            | 39.15         |
| 101-702-910.000                        | EDUCATION/TRAINING     | 200.00         |        | 0.00                     | 0.00                                    | 200.00     |            | 0.00          |
| 101-702-913.000                        | TRAVEL                 | 200.00         |        | 0.00                     | 0.00                                    | 200.00     |            | 0.00          |
| 101-702-964.000                        | REFUNDS                | 200.00         |        | 125.00                   | 125.00                                  | 75.00      |            | 62.50         |
| Total Dept 702 - ZONING ADMINISTRATION |                        | 44,746.00      |        | 26,401.70                | 8,292.78                                | 18,344.30  |            | 59.00         |
| Dept 703 - ZONING BOARD OF APPEALS     |                        |                |        |                          |   |            |            |               |

*All*  
*#1,500*  
*- 975*  
*- 400*  
*- 225*

REVENUE AND EXPENDITURE REPORT FOR PENTWATER TOWNSHIP  
 PERIOD ENDING 11/30/2022

| GL NUMBER                                | DESCRIPTION        | 2022-23                       |        | YTD BALANCE              | ACTIVITY FOR                            | AVAILABLE  |            | % BDGT<br>USED |
|--|--------------------|-------------------------------|--------|--------------------------|---|------------|------------|----------------|
|  |                    | AMENDED BUDGET                | NORMAL | 11/30/2022<br>(ABNORMAL) | MONTH 11/30/2022<br>INCREASE (DECREASE) | NORMAL     | (ABNORMAL) |                |
| Fund 101 - GENERAL FUND <i>Zoning Bd</i> |                    |                               |        |                          |   |            |            |                |
| Expenditures                             |                    |                               |        |                          |   |            |            |                |
| 101-703-702.000                          | SALARIES & WAGES ✓ | <i>Add +120</i><br>650.00     |        | 668.62                   | 0.00                                    | (118.62)   | (121.57)   |                |
| 101-703-705.000                          | FRINGES            | 100.00                        |        | 51.12                    | 0.00                                    | 48.88      | 51.12      |                |
| 101-703-802.000                          | PROF SERV ATTY     | 1,000.00                      |        | 0.00                     | 0.00                                    | 1,000.00   | 0.00       |                |
| 101-703-900.000                          | PRINT/PUBLISH ✓    | 600.00                        |        | 754.00                   | 0.00                                    | (154.00)   | (125.67)   |                |
| 101-703-910.000                          | EDUCATION/TRAINING | <i>200.00 - 120</i><br>200.00 |        | 0.00                     | 0.00                                    | 200.00     | 0.00       |                |
| 101-703-913.000                          | TRAVEL             | 175.00                        |        | 0.00                     | 0.00                                    | 175.00     | 0.00       |                |
| 101-703-955.000                          | MISCELLANEOUS      | 25.00                         |        | 22.00                    | 0.00                                    | 3.00       | 88.00      |                |
| 101-703-964.000                          | REFUNDS            | 400.00                        |        | 0.00                     | 0.00                                    | 400.00     | 0.00       |                |
| Total Dept 703 - ZONING BOARD OF APPEALS |                    | 3,050.00                      |        | 1,495.74                 | 0.00                                    | 1,554.26   | 49.04      |                |
| TOTAL EXPENDITURES                       |                    | 601,756.00                    |        | 401,277.08               | 110,817.34                              | 200,478.92 | 66.68      |                |
| Fund 101 - GENERAL FUND:                 |                    |                               |        |                          |   |            |            |                |
| TOTAL REVENUES                           |                    | 601,756.00                    |        | 168,395.11               | 18,545.25                               | 433,360.89 | 27.98      |                |
| TOTAL EXPENDITURES                       |                    | 601,756.00                    |        | 401,277.08               | 110,817.34                              | 200,478.92 | 66.68      |                |
| NET OF REVENUES & EXPENDITURES           |                    | 0.00                          |        | (232,881.97)             | (92,272.09)                             | 232,881.97 | 100.00     |                |

PENTWATER TOWNSHIP

JOURNAL ENTRY

JE: 724

Post Date: 12/30/2022

Entry Date: 12/06/2022

Entered By: GLENN

Journal: BA

Description: Q3 2022/23 ROAD FUND BUDGET AMENDMENT

IT APPEARS WE OVERRAN BECAUSE MEMBER HOLUB  
EARNINGS/EVENT WERE GREATER THAN EXPECTED.

| GL #            | Description                      | Increase/(Decrease) |
|-----------------|----------------------------------|---------------------|
| 204-000-702.000 | SALARIES & WAGES                 | 500.00              |
| 204-000-805.000 | PROF SERV-AUDIT                  | 560.00              |
| 204-000-930.000 | REP/MAIN BRINE                   | (1,060.00)          |
|                 | Revenue Change:                  | 0.00                |
|                 | Expenditure Change:              | 0.00                |
|                 | Budgeted Change To Fund Balance: | 0.00                |

APPROVED BY: \_\_\_\_\_

## Batch Add Budget Amendments

| GL Number           | Description      | 22-23 Adopted | 22-23 Amended | 22-23 Activity | New Amended | Change     |
|---------------------|------------------|---------------|---------------|----------------|-------------|------------|
| 204-000-702.000     | SALARIES & WAGES | 945.00        | 945.00        | 1,435.55       | 1,445.00    | 500.00     |
| 204-000-805.000     | PROF SERV-AUDIT  | 0.00          | 0.00          | 557.50         | 560.00      | 560.00     |
| 204-000-930.000     | REP/MAIN BRINE   | 9,750.00      | 9,750.00      | 7,702.50       | 8,690.00    | (1,060.00) |
| Total Revenues:     |                  | 129,210.00    | 129,210.00    | 18,042.28      | 129,210.00  | 0.00       |
| Total Expenditures: |                  | 129,210.00    | 129,210.00    | 127,353.23     | 129,210.00  | 0.00       |
| Net of Rev/Exp:     |                  | 0.00          | 0.00          | (109,310.95)   | 0.00        | 0.00       |

| GL NUMBER                      | DESCRIPTION                         | 2022-23        |        | YTD BALANCE              | ACTIVITY FOR                   | AVAILABLE  |            | % BGD<br>USED |
|--------------------------------|-------------------------------------|----------------|--------|--------------------------|--------------------------------|------------|------------|---------------|
|                                |                                     | AMENDED BUDGET | NORMAL | 11/30/2022<br>(ABNORMAL) | MONTH 11/30/2022<br>(DECREASE) | NORMAL     | (ABNORMAL) |               |
| Fund 204 - ROAD FUND           |                                     |                |        |                          |                                |            |            |               |
| Revenues                       |                                     |                |        |                          |                                |            |            |               |
| Dept 000                       |                                     |                |        |                          |                                |            |            |               |
| 204-000-402.000                | CURRENT REAL PR                     | 120,000.00     |        | 13,022.81                | 0.00                           | 106,977.19 |            | 10.85         |
| 204-000-405.000                | TAX AD FEE                          | 1,160.00       |        | 0.00                     | 0.00                           | 1,160.00   |            | 0.00          |
| 204-000-411.000                | DEL REAL P TAX                      | 8,050.00       |        | 4,645.68                 | 0.00                           | 3,404.32   |            | 57.71         |
| 204-000-573.000                | LOCAL COMMUNITY STABILIZATION SHARE | 0.00           |        | 0.00                     | 0.00                           | 0.00       |            | 0.00          |
| 204-000-664.000                | INTEREST INCOME                     | 0.00           |        | 373.79                   | 0.00                           | (373.79)   |            | 100.00        |
| 204-000-699.000                | TRANSFER IN                         | 0.00           |        | 0.00                     | 0.00                           | 0.00       |            | 0.00          |
| Total Dept 000                 |                                     | 129,210.00     |        | 18,042.28                | 0.00                           | 111,167.72 |            | 13.96         |
| TOTAL REVENUES                 |                                     | 129,210.00     |        | 18,042.28                | 0.00                           | 111,167.72 |            | 13.96         |
| Expenditures                   |                                     |                |        |                          |                                |            |            |               |
| Dept 000                       |                                     |                |        |                          |                                |            |            |               |
| 204-000-702.000                | SALARIES & WAGES                    | 945.00         |        | 1,435.55                 |                                | 490.55     |            | 151.91        |
| 204-000-705.000                | FRINGES                             | 140.00         |        | 109.84                   | 55.68                          | 30.16      |            | 78.46         |
| 204-000-805.000                | PROF SERV-AUDIT                     | 0.00           |        | 557.50                   | 267.50                         | 557.50     |            | 100.00        |
| 204-000-855.000                | OTHER SER/CHGS                      | 100.00         |        | 0.00                     | 0.00                           | 100.00     |            | 0.00          |
| 204-000-930.000                | REP/MAIN BRINE                      | 9,750.00       |        | 7,702.50                 | 0.00                           | 2,047.50   |            | 79.00         |
| 204-000-934.002                | REP/MAIN INTERI                     | 118,275.00     |        | 117,547.84               | 0.00                           | 727.16     |            | 99.39         |
| 204-000-955.000                | MISCELLANEOUS                       | 0.00           |        | 0.00                     | 0.00                           | 0.00       |            | 0.00          |
| Total Dept 000                 |                                     | 129,210.00     |        | 127,353.23               | 1,050.79                       | 1,856.77   |            | 98.56         |
| TOTAL EXPENDITURES             |                                     | 129,210.00     |        | 127,353.23               | 1,050.79                       | 1,856.77   |            | 98.56         |
| Fund 204 - ROAD FUND:          |                                     |                |        |                          |                                |            |            |               |
| TOTAL REVENUES                 |                                     | 129,210.00     |        | 18,042.28                | 0.00                           | 111,167.72 |            | 13.96         |
| TOTAL EXPENDITURES             |                                     | 129,210.00     |        | 127,353.23               | 1,050.79                       | 1,856.77   |            | 98.56         |
| NET OF REVENUES & EXPENDITURES |                                     | 0.00           |        | (109,310.95)             | (1,050.79)                     | 109,310.95 |            | 100.00        |

*Handwritten notes:*  
 Add 1500  
 ? (Source of funds to balance)  
 Add 560  
 9,750.00 - 1,060  
 MAKES SENSE.  
 ROAD FUND REVENUES COME TO DECEMBER 4<sup>TH</sup> FED DEADLINE

*Handwritten notes:*  
 ✓  
 12/6/22  
 JE 724  
 UNPOSTED BOARD APPROVAL PENDING



PENTWATER TOWNSHIP

JOURNAL ENTRY

JE: 725

Post Date: 12/30/2022

Entered By: GLENN

Entry Date: 12/07/2022

Journal: BA

Description: Q3 2022/23 FIRE DEPT BUDGET AMENDMENT

| GL #            | Description                      | Increase/(Decrease) |
|-----------------|----------------------------------|---------------------|
| 206-336-702.000 | SALARIES & WAGES                 | 10,000.00           |
| 206-336-752.000 | SUPPLIES/EQUIPMENT               | 11,000.00           |
| 206-336-802.000 | PROF SERVICES - SOFTWARE         | 140.00              |
| 206-336-805.000 | PROF SERV-AUDIT                  | 560.00              |
| 206-336-828.000 | BANK FEES                        | 280.00              |
| 206-336-880.000 | COMM PROMOTION                   | (980.00)            |
| 206-336-931.000 | REP/MAINT                        | (5,000.00)          |
| 206-336-935.000 | INSURANCE                        | (100.00)            |
| 206-336-955.000 | MISCELLANEOUS                    | 100.00              |
| 206-336-970.000 | CAPITAL OUTLAY                   | (16,000.00)         |
|                 | Revenue Change:                  | 0.00                |
|                 | Expenditure Change:              | 0.00                |
|                 | Budgeted Change To Fund Balance: | 0.00                |

APPROVED BY: \_\_\_\_\_



# Batch Add Budget Amendments

| GL Number           | Description              | 22-23 Adopted | 22-23 Amended | 22-23 Activity | New Amended | Change      |
|---------------------|--------------------------|---------------|---------------|----------------|-------------|-------------|
| 206-336-702.000     | SALARIES & WAGES         | 85,000.00     | 85,000.00     | 60,428.50      | 95,000.00   | 10,000.00   |
| 206-336-752.000     | SUPPLIES/EQUIPMENT       | 20,500.00     | 20,500.00     | 30,961.45      | 31,500.00   | 11,000.00   |
| 206-336-802.000     | PROF SERVICES - SOFTWARE | 750.00        | 750.00        | 888.50         | 890.00      | 140.00      |
| 206-336-805.000     | PROF SERV-AUDIT          | 0.00          | 0.00          | 557.50         | 560.00      | 560.00      |
| 206-336-828.000     | BANK FEES                | 0.00          | 0.00          | 140.00         | 280.00      | 280.00      |
| 206-336-880.000     | COMM PROMOTION           | 2,500.00      | 2,500.00      | 786.16         | 1,520.00    | (980.00)    |
| 206-336-931.000     | REP/MAINT                | 42,000.00     | 42,000.00     | 14,504.06      | 37,000.00   | (5,000.00)  |
| 206-336-935.000     | INSURANCE                | 26,000.00     | 26,000.00     | 23,916.15      | 25,900.00   | (100.00)    |
| 206-336-955.000     | MISCELLANEOUS            | 1,000.00      | 1,000.00      | 1,063.99       | 1,100.00    | 100.00      |
| 206-336-970.000     | CAPITAL OUTLAY           | 32,740.00     | 32,740.00     | 12,906.00      | 16,740.00   | (16,000.00) |
| Total Revenues:     |                          | 372,340.00    | 372,340.00    | 17,867.86      | 372,340.00  | 0.00        |
| Total Expenditures: |                          | 372,340.00    | 372,340.00    | 288,499.17     | 372,340.00  | 0.00        |
| Net of Rev/Exp:     |                          | 0.00          | 0.00          | (270,631.31)   | 0.00        | 0.00        |

| GL NUMBER                   | DESCRIPTION                             | 2022-23        |                   | YTD BALANCE<br>11/30/2022 | ACTIVITY FOR<br>MONTH 11/30/2022 | AVAILABLE         |            | % BDGT<br>USED |
|-----------------------------|---|----------------|-------------------|---------------------------|----------------------------------|-------------------|------------|----------------|
|                             |   | AMENDED BUDGET | NORMAL (ABNORMAL) |                           |                                  | NORMAL (ABNORMAL) | BALANCE    |                |
| <b>Fund 206 - FIRE FUND</b> |   |                |                   |                           |                                  |                   |            |                |
| Revenues                    |   |                |                   |                           |                                  |                   |            |                |
| Dept 000                    |   |                |                   |                           |                                  |                   |            |                |
| 206-000-401.000             | FROM PREV YEAR-END                      | 750.00         |                   | 0.00                      |                                  |                   | 750.00     | 0.00           |
| 206-000-402.000             | CURR REAL P TAX                         | 232,510.00     |                   | 0.00                      |                                  |                   | 232,510.00 | 0.00           |
| 206-000-402.100             | CURR PROP TAX - EQUIPMENT               | 117,080.00     |                   | 0.00                      |                                  |                   | 117,080.00 | 0.00           |
| 206-000-411.000             | DEL REAL P TAX                          | 0.00           |                   | 9,226.87                  | 0.00                             |                   | (9,226.87) | 100.00         |
| 206-000-411.100             | DEL REAL TX FIRE APPARTUS               | 0.00           |                   | 4,645.68                  | 0.00                             |                   | (4,645.68) | 100.00         |
| 206-000-573.000             | LOCAL COMMUNITY STABILIZATION SHARE     | 0.00           |                   | 0.00                      | 0.00                             |                   | 0.00       | 0.00           |
| 206-000-573.100             | LOCAL COMMUNITY STABILIZATION SHARE EQU | 0.00           |                   | 0.00                      | 0.00                             |                   | 0.00       | 0.00           |
| 206-000-664.000             | INTEREST INCOME                         | 0.00           |                   | 295.31                    | 0.00                             |                   | (295.31)   | 100.00         |
| 206-000-671.000             | MISCELLANEOUS                           | 0.00           |                   | 200.00                    | 0.00                             |                   | (200.00)   | 100.00         |
| 206-000-674.000             | DONATIONS                               | 0.00           |                   | 3,500.00                  | 0.00                             |                   | (3,500.00) | 100.00         |
| 206-000-676.009             | MFR REIMBURSE                           | 22,000.00      |                   | 0.00                      | 0.00                             |                   | 22,000.00  | 0.00           |
| 206-000-699.000             | TRANSFER IN                             | 0.00           |                   | 0.00                      | 0.00                             |                   | 0.00       | 0.00           |
| Total Dept 000              |   | 372,340.00     |                   | 17,867.86                 | 0.00                             |                   | 354,472.14 | 4.80           |
| TOTAL REVENUES              |   | 372,340.00     |                   | 17,867.86                 | 0.00                             |                   | 354,472.14 | 4.80           |
| Expenditures                |   |                |                   |                           |                                  |                   |            |                |
| Dept 000                    |   |                |                   |                           |                                  |                   |            |                |
| 206-000-955.000             | MISCELLANEOUS                           | 0.00           |                   | 0.00                      | 0.00                             |                   | 0.00       | 0.00           |
| 206-000-995.000             | TRANSFERS OUT                           | 0.00           |                   | 0.00                      | 0.00                             |                   | 0.00       | 0.00           |
| Total Dept 000              |   | 0.00           |                   | 0.00                      | 0.00                             |                   | 0.00       | 0.00           |
| Dept 336 - FIRE             |   |                |                   |                           |                                  |                   |            |                |
| 206-336-702.000             | SALARIES & WAGES                        | 85,000.00      |                   | 60,428.50                 | 562.50                           |                   | 24,571.50  | 71.09          |
| 206-336-702.002             | SALARIES \$ WAGES FIRE 2                | 0.00           |                   | 0.00                      | 0.00                             |                   | 0.00       | 0.00           |
| 206-336-703.000             | PAYROLL EXPENSE                         | 0.00           |                   | 0.00                      | 0.00                             |                   | 0.00       | 0.00           |
| 206-336-705.000             | FRINGES                                 | 6,500.00       |                   | 4,622.80                  | 43.04                            |                   | 1,877.20   | 71.12          |
| 206-336-721.000             | UNIFORMS                                | 5,000.00       |                   | 2,262.72                  | 625.23                           |                   | 2,737.28   | 45.25          |
| 206-336-725.000             | MUTA EXPENSE                            | 300.00         |                   | 0.00                      | 0.00                             |                   | 300.00     | 0.00           |
| 206-336-752.000             | SUPPLIES/EQUIPMENT                      | 20,500.00      |                   | 29,128.71                 | 4,647.31                         |                   | (8,628.71) | (42.09)        |
| 206-336-800.000             | PROF/CONTRACT                           | 2,500.00       |                   | 464.94                    | 0.00                             |                   | 2,035.06   | 18.60          |
| 206-336-802.000             | PROF SERVICES - SOFTWARE                | 750.00         |                   | 888.50                    | 0.00                             |                   | (138.50)   | (18.47)        |
| 206-336-805.000             | PROF SERV-AUDIT                         | 0.00           |                   | 557.50                    | 267.50                           |                   | (557.50)   | 100.00         |
| 206-336-828.000             | BANK FEES                               | 0.00           |                   | 109.00                    | 0.00                             |                   | (105.00)   | 100.00         |
| 206-336-851.000             | POSTAGE                                 | 300.00         |                   | 227.31                    | 98.00                            |                   | 72.69      | 75.77          |
| 206-336-855.000             | OTHER SER/CHGS                          | 0.00           |                   | 0.00                      | 0.00                             |                   | 0.00       | 0.00           |
| 206-336-880.000             | COMM PROMOTION                          | 2,500.00       |                   | 786.16                    | 25.00                            |                   | 1,713.84   | 31.45          |
| 206-336-900.000             | PRINT/PUBLISH                           | 1,000.00       |                   | 0.00                      | 0.00                             |                   | 1,000.00   | 0.00           |
| 206-336-910.000             | EDUCATION/TRAINING                      | 4,000.00       |                   | 911.84                    | 0.00                             |                   | 3,088.16   | 22.80          |
| 206-336-913.000             | TRAVEL                                  | 1,000.00       |                   | 886.23                    | 0.00                             |                   | 113.77     | 88.62          |
| 206-336-915.000             | MEMBER/DUES                             | 500.00         |                   | 0.00                      | 0.00                             |                   | 500.00     | 0.00           |
| 206-336-920.000             | UTILITIES                               | 14,000.00      |                   | 6,488.80                  | 612.40                           |                   | 7,511.20   | 46.35          |
| 206-336-931.000             | REP/MAINT                               | 42,000.00      |                   | 14,317.37                 | 37.50                            |                   | 27,682.63  | 34.09          |
| 206-336-935.000             | INSURANCE                               | 26,000.00      |                   | 23,916.15                 | 0.00                             |                   | 2,083.85   | 91.99          |
| 206-336-940.000             | RENTALS                                 | 0.00           |                   | 879.03                    | 0.00                             |                   | (879.03)   | 100.00         |
| 206-336-940.001             | HYDRANT RENTALS                         | 0.00           |                   | 0.00                      | 0.00                             |                   | 0.00       | 0.00           |
| 206-336-941.000             | CONTINGENCY                             | 2,000.00       |                   | 0.00                      | 0.00                             |                   | 2,000.00   | 0.00           |
| 206-336-955.000             | MISCELLANEOUS                           | 1,000.00       |                   | 1,043.79                  | 0.00                             |                   | (43.79)    | (4.38)         |
| 206-336-970.000             | CAPITAL OUTLAY                          | 32,740.00      |                   | 4,900.00                  | 0.00                             |                   | 27,840.00  | 14.97          |
| 206-336-991.000             | DEBT SERVICE                            | 124,750.00     |                   | 124,459.21                | 2,291.71                         |                   | 290.79     | 99.77          |
| 206-336-991.100             | DEBT SERVICE - PRINCIPAL                | 0.00           |                   | 0.00                      | 0.00                             |                   | 0.00       | 0.00           |
| 206-336-991.200             | DEBT SERVICE - INTEREST                 | 0.00           |                   | 0.00                      | 0.00                             |                   | 0.00       | 0.00           |

12/17/22  
 JE 725  
 UNPOSTED  
 BOARD APPROVAL

+10,000  
 85,000.00  
 471,000.00  
 +140  
 \$568  
 +280  
 -980  
 5,000  
 100  
 11,000

User: SUPERVISOR

PERIOD ENDING 11/30/2022

DB: PENTWATER TWP

| GL NUMBER                      | DESCRIPTION | 2022-23        | YTD BALANCE                     | ACTIVITY FOR                            | AVAILABLE                    | % BDGT<br>USED |
|--------------------------------|-------------|----------------|---------------------------------|---|------------------------------|----------------|
|                                |             | AMENDED BUDGET | 11/30/2022<br>NORMAL (ABNORMAL) | MONTH 11/30/2022<br>INCREASE (DECREASE) | BALANCE<br>NORMAL (ABNORMAL) |                |
| Fund 206 - FIRE FUND           |             |                |                                 |   |                              |                |
| Expenditures                   |             |                |                                 |   |                              |                |
| Total Dept 336 - FIRE          |             | 372,340.00     | 277,274.56                      | 9,210.19                                | 95,065.44                    | 74.47          |
| TOTAL EXPENDITURES             |             | 372,340.00     | 277,274.56                      | 9,210.19                                | 95,065.44                    | 74.47          |
| Fund 206 - FIRE FUND:          |             |                |                                 |   |                              |                |
| TOTAL REVENUES                 |             | 372,340.00     | 17,867.86                       | 0.00                                    | 354,472.14                   | 4.80           |
| TOTAL EXPENDITURES             |             | 372,340.00     | 277,274.56                      | 9,210.19                                | 95,065.44                    | 74.47          |
| NET OF REVENUES & EXPENDITURES |             | 0.00           | (259,406.70)                    | (9,210.19)                              | 259,406.70                   | 100.00         |

PENTWATER TOWNSHIP

JOURNAL ENTRY

JE: 729

Post Date: 12/30/2022

Entry Date: 12/08/2022

Entered By: GLENN

Journal: BA

Description: Q3 2022/23 CEMETERY BUDGET AMENDMENT

EXTENSIVE WALL REPAIRS COMPLETED THIS PERIOD THAT WERE SCHEDULED IN CAPITAL IMPROVEMENT PLAN TO BEGIN NEXT FISCAL YEAR (FY2023/24) AND CONTINUE FOR SEVERAL YEARS.

| GL #            | Description                      | Increase/(Decrease) |
|-----------------|----------------------------------|---------------------|
| 209-567-704.001 | CEMETERY ASSISTANT               | 322.00              |
| 209-567-752.000 | SUPPLIES/EQUIPMENT               | 620.00              |
| 209-567-828.000 | BANK FEES                        | 105.00              |
| 209-567-900.000 | PRINT/PUBLISH                    | (556.00)            |
| 209-567-913.000 | TRAVEL                           | (100.00)            |
| 209-567-930.000 | REP/MAINT BLDGS                  | (2,000.00)          |
| 209-567-930.001 | REP/MAINT GROUN                  | 15,540.00           |
| 209-567-931.000 | REP/MAINT EQUIP                  | (2,000.00)          |
| 209-567-931.001 | REP/MAINT IRRIG                  | 76.00               |
| 209-567-970.000 | CAPITAL OUTLAY                   | (3,000.00)          |
|                 | Revenue Change:                  | 0.00                |
|                 | Expenditure Change:              | 9,007.00            |
|                 | Budgeted Change To Fund Balance: | (9,007.00)          |

APPROVED BY: \_\_\_\_\_

## Batch Add Budget Amendments

| GL Number           | Description        | 22-23 Adopted | 22-23 Amended | 22-23 Activity | New Amended | Change     |
|---------------------|--------------------|---------------|---------------|----------------|-------------|------------|
| 209-567-704.001     | CEMETERY ASSISTANT | 2,500.00      | 2,600.00      | 2,921.74       | 2,922.00    | 322.00     |
| 209-567-752.000     | SUPPLIES/EQUIPMENT | 2,100.00      | 2,100.00      | 2,719.25       | 2,720.00    | 620.00     |
| 209-567-828.000     | BANK FEES          | 0.00          | 0.00          | 140.00         | 105.00      | 105.00     |
| 209-567-900.000     | PRINT/PUBLISH      | 800.00        | 600.00        | 0.00           | 44.00       | (556.00)   |
| 209-567-913.000     | TRAVEL             | 100.00        | 100.00        | 0.00           | 0.00        | (100.00)   |
| 209-567-930.000     | REP/MAINT BLDGS    | 3,750.00      | 2,350.00      | 0.00           | 350.00      | (2,000.00) |
| 209-567-930.001     | REP/MAINT GROUN    | 10,000.00     | 4,500.00      | 24,233.00      | 20,040.00   | 15,540.00  |
| 209-567-931.000     | REP/MAINT EQUIP    | 2,000.00      | 2,000.00      | 0.00           | 0.00        | (2,000.00) |
| 209-567-931.001     | REP/MAINT IRRIG    | 3,500.00      | 9,000.00      | 9,075.48       | 9,076.00    | 76.00      |
| 209-567-970.000     | CAPITAL OUTLAY     | 55,000.00     | 54,200.00     | 50,525.00      | 51,200.00   | (3,000.00) |
| Total Revenues:     |                    | 112,335.00    | 112,335.00    | 38,718.48      | 112,335.00  | 0.00       |
| Total Expenditures: |                    | 112,335.00    | 112,335.00    | 113,293.62     | 121,342.00  | 9,007.00   |
| Net of Rev/Exp:     |                    | 0.00          | 0.00          | (74,575.14)    | (9,007.00)  | (9,007.00) |

# BS&A Status Report

Overall Status: Success

## Warning

### Message

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Transaction out of balance for fund '209': DR: \$7,656.00 CR: \$16,663.00



| GL NUMBER                 | DESCRIPTION                         | 2022-23        |        | YTD BALANCE<br>11/30/2022 | ACTIVITY FOR<br>MONTH 11/30/2022<br>INCREASE (DECREASE) | AVAILABLE   |            | % BDGT<br>USED |
|---------------------------|-------------------------------------|----------------|--------|---------------------------|---|-------------|------------|----------------|
|                           |                                     | AMENDED BUDGET | NORMAL |                           |   | NORMAL      | (ABNORMAL) |                |
| Fund 209 - CEMETERY FUND  |                                     |                |        |                           |   |             |            |                |
| Revenues                  |                                     |                |        |                           |   |             |            |                |
| Dept 000                  |                                     |                |        |                           |   |             |            |                |
| 209-000-401.000           | PAR PREV YE BAL                     | 865.00         |        | 0.00                      | 0.00  | 865.00      | 0.00       |                |
| 209-000-402.000           | CURR PROP TAX                       | 83,400.00      |        | 15,391.21                 | 0.00  | 68,008.79   | 18.45      |                |
| 209-000-411.000           | DEL REAL PP TAX                     | 3,000.00       |        | 3,189.70                  | 0.00  | (189.70)    | 106.32     |                |
| 209-000-573.000           | LOCAL COMMUNITY STABILIZATION SHARE | 0.00           |        | 0.00                      | 0.00  | 0.00        | 0.00       |                |
| 209-000-607.000           | SERV RENDERED                       | 800.00         |        | 0.00                      | 0.00  | 800.00      | 0.00       |                |
| 209-000-626.000           | INTERMENT FEES                      | 15,320.00      |        | 2,125.00                  | 0.00  | 3,395.00    | 38.50      |                |
| 209-000-645.000           | LOT SALES                           | 10,300.00      |        | 10,700.00                 | 0.00  | (400.00)    | 103.88     |                |
| 209-000-646.000           | COLUM SALES                         | 6,800.00       |        | 5,100.00                  | 0.00  | 1,200.00    | 80.95      |                |
| 209-000-647.000           | SCAT GAR BRICK                      | 300.00         |        | 0.00                      | 0.00  | 300.00      | 0.00       |                |
| 209-000-664.000           | INTEREST INCOME                     | 25.00          |        | 283.57                    | 0.00  | (258.57)    | 1,134.28   |                |
| 209-000-671.000           | OTHER INCOME                        | 825.00         |        | 1,929.00                  | 0.00  | (104.00)    | 105.70     |                |
| 209-000-699.000           | TRANSFER IN                         | 0.00           |        | 0.00                      | 0.00  | 0.00        | 0.00       |                |
| Total Dept 000            |                                     | 112,335.00     |        | 38,718.48                 | 0.00  | 73,616.52   | 34.47      |                |
| TOTAL REVENUES            |                                     | 112,335.00     |        | 38,718.48                 | 0.00  | 73,616.52   | 34.47      |                |
| Expenditures              |                                     |                |        |                           |   |             |            |                |
| Dept 567 - CEMETERY       |                                     |                |        |                           |   |             |            |                |
| 209-567-702.000           | SALARIES & WAGES                    | 17,039.00      |        | 11,560.12                 | 1,620.19  | 5,478.88    | 67.85      |                |
| 209-567-704.000           | ASSIST BURIALS                      | 600.00         |        | 0.00                      | 0.00  | 600.00      | 0.00       |                |
| 209-567-704.001           | CEMETERY ASSISTANT                  | 2,600.00       |        | 2,921.74                  | 109.46  | (321.74)    | 112.37     |                |
| 209-567-705.000           | FRINGES                             | 1,576.00       |        | 1,107.87                  | 132.33  | 468.13      | 70.30      |                |
| 209-567-727.000           | OFFICE SUPP                         | 0.00           |        | 0.00                      | 0.00  | 0.00        | 0.00       |                |
| 209-567-752.000           | SUPPLIES/EQUIPMENT                  | 2,100.00       |        | 2,719.25                  | 122.72  | (619.25)    | 129.49     |                |
| 209-567-801.000           | PROF SERV-ATTOR                     | 1,500.00       |        | 700.00                    | 0.00  | 800.00      | 46.67      |                |
| 209-567-802.000           | PRO SERV SOFTWA                     | 1,950.00       |        | 888.50                    | 0.00  | 1,061.50    | 45.56      |                |
| 209-567-804.000           | PROF SERV MAP                       | 250.00         |        | 0.00                      | 0.00  | 250.00      | 0.00       |                |
| 209-567-805.000           | PRO SERV AUDIT                      | 600.00         |        | 278.75                    | 0.00  | 321.25      | 46.46      |                |
| 209-567-806.000           | COLUM PLAQUES                       | 3,000.00       |        | 2,487.00                  | 963.00  | 513.00      | 82.90      |                |
| 209-567-807.000           | BRICK ENGRAVING                     | 300.00         |        | 0.00                      | 0.00  | 300.00      | 0.00       |                |
| 209-567-810.000           | FOUNDATION EXP                      | 300.00         |        | 295.94                    | 44.55   | 4.06        | 98.65      |                |
| 209-567-828.000           | BANK FEES                           | 0.00           |        | 105.00                    | 0.00  | (105.00)    | 100.00     |                |
| 209-567-855.000           | OTHER SER/CHGS                      | 0.00           |        | 0.00                      | 0.00  | 0.00        | 0.00       |                |
| 209-567-900.000           | PRINT/PUBLISH                       | 600.00         |        | 0.00                      | 0.00  | 600.00      | 0.00       |                |
| 209-567-910.000           | EDUCATION/TRAINING                  | 0.00           |        | 0.00                      | 0.00  | 0.00        | 0.00       |                |
| 209-567-913.000           | TRAVEL                              | 100.00         |        | 0.00                      | 0.00  | 100.00      | 0.00       |                |
| 209-567-915.000           | MEMBER/DUES                         | 0.00           |        | 0.00                      | 0.00  | 0.00        | 0.00       |                |
| 209-567-920.000           | UTILITIES                           | 3,200.00       |        | 2,220.64                  | 225.75  | 979.36      | 69.40      |                |
| 209-567-928.000           | REFUNDS                             | 2,000.00       |        | 2,000.00                  | 0.00  | 0.00        | 100.00     |                |
| 209-567-930.000           | REP/MAINT BLDGS                     | 2,350.00       |        | 0.00                      | 0.00  | 2,350.00    | 0.00       |                |
| 209-567-930.001           | REP/MAINT GROUN                     | 4,500.00       |        | 20,033.00                 | 0.00  | (15,533.00) | 445.18     |                |
| 209-567-931.000           | REP/MAINT EQUIP                     | 2,000.00       |        | 0.00                      | 0.00  | 2,000.00    | 0.00       |                |
| 209-567-931.001           | REP/MAINT IRRIG                     | 9,000.00       |        | 9,075.48                  | 0.00  | (75.48)     | 100.84     |                |
| 209-567-935.000           | INSURANCE                           | 1,270.00       |        | 353.57                    | 0.00  | 916.43      | 27.84      |                |
| 209-567-941.000           | CONTINGENCY                         | 0.00           |        | 0.00                      | 0.00  | 0.00        | 0.00       |                |
| 209-567-955.000           | MISCELLANEOUS                       | 1,300.00       |        | 1,274.38                  | 0.00  | 25.62       | 98.03      |                |
| 209-567-970.000           | CAPITAL OUTLAY                      | 14,200.00      |        | 50,525.00                 | 0.00  | 3,675.00    | 93.22      |                |
| Total Dept 567 - CEMETERY |                                     | 112,335.00     |        | 108,546.24                | 3,218.00  | 3,788.76    | 96.63      |                |
| TOTAL EXPENDITURES        |                                     | 112,335.00     |        | 108,546.24                | 3,218.00  | 3,788.76    | 96.63      |                |

12/8/22  
 JE 729  
 PENDING BOARD APPROVAL  
 WILL RESULT IN FUND BALANCE REDUCTION

322  
 620  
 15,540  
 76  
 16,556

322  
 +620  
 +105  
 600.00 -556  
 0.00 -100  
 100.00  
 0.00  
 2,220.64  
 2,000.00  
 4,500.00 -2000  
 2,000.00 -2000  
 9,075.48  
 353.57  
 1,300.00 -3000  
 14,200.00

Take \$9,000 from Cemetery SAVINGS  
 \$7,556

500  
 100  
 2,000  
 2,000  
 2,000

User: SUPERVISOR

PERIOD ENDING 11/30/2022

DB: PENTWATER TWP

| GL NUMBER                      | DESCRIPTION | 2022-23        | YTD BALANCE       | ACTIVITY FOR        | AVAILABLE         | % BDGT USED |
|--------------------------------|-------------|----------------|-------------------|---------------------|-------------------|-------------|
|                                |             | AMENDED BUDGET | 11/30/2022        | MONTH 11/30/2022    | BALANCE           |             |
|                                |             |                | NORMAL (ABNORMAL) | INCREASE (DECREASE) | NORMAL (ABNORMAL) |             |
| Fund 209 - CEMETERY FUND       |             |                |                   |                     |                   |             |
| Fund 209 - CEMETERY FUND:      |             |                |                   |                     |                   |             |
| TOTAL REVENUES                 |             | 112,335.00     | 38,718.48         | 0.00                | 73,616.52         | 34.47       |
| TOTAL EXPENDITURES             |             | 112,335.00     | 108,546.24        | 3,218.00            | 3,788.76          | 96.63       |
| NET OF REVENUES & EXPENDITURES |             | 0.00           | (69,827.76)       | (3,218.00)          | 69,827.76         | 100.00      |