MASTER

PENTWATER TOWNSHIP BOARD

AGENDA PACKET

REGULAR BOARD MEETING

August 13, 2025 – 6:00 PM

PENTWATER TOWNSHIP BOARD MEETING
Regular Meeting

August 13, 2025, at 6:00 p.m.
Pentwater Township Hall
500 N. Hancock Street, Pentwater, MI 49449

Join Zoom Meeting
https://us02web.zoom.us/j/86141326636?pwd=S2h88Zt71MqBI1j9ucIUVSHUgB1PSU.1
Meeting ID: 861 4132 6636
Passcode: 446835
Dial by your location
+1 312 626 6799 US (Chicago)

AGENDA

1. Call to Order/Pledge

2. Roll Call

3. Consent Agenda – Review & Action

    a. Minutes of July 9, 2025
    b. Correspondence: None
    c. Monthly Budget Reports for General Fund, Cemetery and Fire Department
    d. 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 (AMENDED)

5. Public Comment on Agenda Items (Three (3) minutes maximum)

6. Supervisor's Report

7. Clerks' Report

8. Treasurer's Report

9. Library Board Packet

10. Fire Department Minutes

11. Recreation Report

12. Reports

    a. Zoning Administrator
    b. Assessor
    c. Cemetery Sexton
    d. Transfer Station

13. Unfinished Business
    a. None
14. New Business
    a. Review & Action: Draft Pentwater Township Audit Report – Gambridge & Co
    b. Review & Action: Township North Sewer System Rates

    c. Review & Action: Township South Flow Meter at Apache Hills Lift Station

    d. Review & Action: Proposal for Five (5) new LED parking Lot Light Poles and 2 New Sign Lights at the Pentwater Township Hall (Roose Electric Co., Inc.

15. Public Comments (Three - 3 minutes maximum)

16. Other Items from Board Members

17. 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.

A General Law Township

Pentwater Township Regular Board Meeting

Consent Agenda Items

August 13, 2025

- Prior Meeting Minutes:
  - Township Regular Board Meeting – July 9, 2025
- Correspondence: None
- Financial Reports for Period 7/01/25 thru 7/31/25
  - Claims/Bills as follows:
    - Township: $25,011
    - Road: $17,684
    - Cemetery: $15,962
    - Sewer: $14,147
    - Fire: $22,945
  - Payroll as follows:
    - Township/Cem/Sewer: $30,590
    - Fire: $346

PENTWATER TOWNSHIP BOARD PENTWATER COMMUNITY HALL 500 N. HANCOCK STREET, PENTWATER, MI 49449 ***Regular Board Meeting*** ***Draft Minutes*** 09 July 2025 ZOOM Available for Audience	
Supervisor Cavazos called the Regular Board Meeting to order at 6:00 PM **Members Present:** Cavazos, Flynn, Holub, Douglas, Murphy **Members Absent:** None **Staff Present:** Keith Edwards, Zoning Administrator & Ordinance Enforcement Officer **Others Present:** Tom Roose, Barb Siok, Mark Sturr, David Spitler **Present via Zoom:** None	**CALL TO ORDER** **ROLL CALL**
Moved by Flynn and seconded by Douglas to accept the Consent Agenda as presented. 1. Prior Meeting Minutes: a. Township Regular Board Meeting – June 11, 2025 2. Correspondence: None 3. Financial Reports for Period 5/1/25 thru 5/31/25 a. Claims/Bills as follows: i. Township: $14,810 ii. Road: $0 iii. Cemetery: $48 iv. Sewer: $2,967 v. Fire: $19,042 b. Payroll as follows: i. Township/Road/Cem/Sewer: $30,952 ii. Fire: $46 Roll call vote: Yes: Cavazos, Murphy, Douglas, Flynn, Holub No: None Motion Carried	**CONSENT AGENDA - Review & Action**

None	**PUBLIC COMMENTS**
Supervisor Cavazos communicated the following: 1. Update on the 5 County Materials Management Committee (Lake, Mason, Muskegon, Mason, and Oceana) Surveys will be sent out to all governmental units in the above five counties in the next few weeks asking for specific information about what type of services are offered in their jurisdiction and what providers are currently being used. 2. Update on Fall Cemetery Tours – sponsored by the Friends of the Pentwater Township Cemetery The theme for the fall tours is "Maritime Memories." This year the tours will be part of the Fall Festival sponsored by the Pentwater Chamber of Commerce. This is a walking tour scheduled for Saturday, 9/27/25 and Sunday 9/28/25. Times for the Tours: 9/27/25 – 11:00 AM and 1:00 PM 9/28/25 – 1:00 PM and 2:00 PM 3. New Message Board at Pentwater Township Cemetery The new message board is installed thanks to Chris Bailey and his assistant Rob. It is located on the north side of the entrance driveway – just past the buildings on the left. The current postings include a map of the cemetery, price list for sites, Scatter Garden information, and a flyer with information about the Fall Tours. 4. Gift From Melissa Williams in honor of her mother Sharon Bluhm Melissa Williams has gifted a copy of the book: "Manierre Dawson – Inventions of the Mind" The book was researched and written by Sharon Bluhm.	**SUPERVISOR'S REPORT**
Clerk Murphy communicated the following: • Attended a three-hour webinar yesterday. It was sponsored by BS & A, who provides our financial software. The webinar's focus was governmental accounting using BS & A software. It was very informative but more importantly it provided insight into what I would call the inner workings of the software, which we as users don't always get to see. **A Fun fact from the training or not so fun depending on how much you like accounting, but learned the Father of accounting was Luca Pacioli who lived from 1447- 1517 AD, He collaborated with Leonardo Da Vinci, he is credited with the first publication of Double Entry accounting, which was an effort to show more transparency in the Catholic Church's bookkeeping in Italy.**	**CLERK'S REPORT**

• As I mentioned last month, I have received notification from the Bureau of Elections that I have 6 hours of online training to complete by the end of the year in order to keep my accreditation as an Election Administrator. The training involves a voter registration module and election security module, which is not available until September. I hope to begin this training soon. • Continuing to gather needed documentation for Auditor for our annual financial audit. I was concerned about the increase in the amount of information they were asking compared to previous years, so I reached out to our Auditor and they explained they have been hit by a myriad of new audit and accounting standards and compliance requirements by GASB (Governmental Accounting Standards Board) and GAAS (Generally Accepted Auditing Standards). So, we are probably doing double if not triple the work to prepare for the Audit. The auditor will be in house the week of July 28th. • The cemetery keeps me quite busy every day. I'm very excited to announce that after almost a year of a lot of negotiations and hard work the retaining wall project is finally complete in Block 7 Lots 33 & 36. We also have a new message board that has been recently installed after you enter the gate of the cemetery. We will begin posting upcoming events, a fee schedule, a link to cemetery page on the website, possibly a map of the cemetery, etc. • I hope everyone is having a great summer !	
See Board Packet	**TREASURER'S REPORT**
The following reports were received and placed on file: • Library • Fire Department • Recreation	**OTHER DEPARTMENTAL REPORTS Library, Fire Department and Recreation**
The following Staff reports were received and placed on file: • Deputy Supervisor, Zoning Administrator & Ordinance Enforcement Officer • Assessor • Cemetery • Transfer Station	**STAFF REPORTS Zoning, Assessing, Cemetery, Transfer Station**
None	**OLD BUSINESS**
A previously approved intergovernmental agreement between Pentwater Township & Pentwater Village to provide financial support for channel dredging was rescinded during this meeting. Because of dredging scheduling delays and somewhat higher than expected lake levels, a decision was made to not dredge the channel this calendar year. Motion by Cavazos, seconded by Flynn to rescind the above referenced channel dredging intergovernmental agreement for CY 2025. Roll call vote: Yes: Cavazos, Murphy, Douglas, Flynn, Holub	**NEW BUSINESS a) Channel Dredging Intergovernmental Agreement**

No: None Motion: Carries	
Motion by Flynn second by Holub to approve a COVE resolution authorizing COVE to apply for short term special use of Business 31 on August 2nd, 2025. Roll call vote: Yes: Cavazos, Murphy, Douglas, Flynn, Holub No: None Motion: Carries	**NEW BUSINESS b) COVE Special Usage of Business 31**
Motion by Holub, second by Murphy to approve a quote from Rieth-Riley Construction for Paving Projects at the Pentwater Township Cemetery Roll call vote: Yes: Cavazos, Murphy, Douglas, Flynn, Holub No: None Motion: Carries	**NEW BUSINESS c) Cemetery Road Repairs**
Motion by Douglas, second by Cavazos to designate Trustee Dean Holub as Designate Clerk and Designate Treasure if/as needed. Roll call vote: Yes: Cavazos, Murphy, Douglas, Flynn, Holub No: None Motion: Carries	**NEW BUSINESS d) Designee Clerk & Treasurer**
Motion by Cavazos, second by Flynn to appoint Mark Sturr as First Alternate on the Zoning Board of Appeals VOICE VOTE Motion: Carries	**NEW BUSINESS e) ZBA First Alternate**
Motion by Flynn, second by Holub to appoint Barb Siok as Second Alternate on the Zoning Board of Appeals VOICE VOTE Motion: Carries	**NEW BUSINESS f) ZBA Second Alternate**
Motion by Cavazos, second by Douglas to approve Barb Siok as Secretary of the Township Planning Commission and the Zoning Board of Appeals. Roll call vote: Yes: Cavazos, Murphy, Douglas, Flynn, Holub No: None Motion: Carries	**NEW BUSINESS g) Secretary for Planning Commission and ZBA**
Motion by Douglas, second by Holub to approve Resolution 2025-08 which imposes a 1% property tax administration fee. Applies to all property tax levies that become due and payable in 2025 and each year thereafter unless the resolution is rescinded or amended. Roll call vote: Yes: Cavazos, Murphy, Douglas, Flynn, Holub No: None Motion: Carries	**NEW BUSINESS h) Resolution 2025-08: Property Tax Admin Fee**
None	**PUBLIC**

	COMMENTS
None	**OTHER ITEMS FROM BOARD MEMBERS**
Moved by Holub, seconded by Flynn to adjourn the meeting at 6:50 PM. Motion carried via voice vote.	**ADJOURNMENT**
____________________________ _____________ Maureen Murphy, Township Clerk Date	**Notes taken by Clerk Murphy & formalized by Deputy Clerk Beavis**

REVENUE AND EXPENDITURE REPORT FOR PENTWATER TOWNSHIP

PERIOD ENDING 07/31/2025

GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 07/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Revenues							
Dept 000							
101-000-400.000	FROM PREV YEAR END	34,152.00	34,152.00	0.00	0.00	34,152.00	0.00
101-000-402.000	CURRENT REAL PROPERTY	359,667.00	359,667.00	0.00	0.00	359,667.00	0.00
101-000-405.001	ADMIN FEE LAND BANK	0.00	0.00	0.00	0.00	0.00	0.00
101-000-411.000	DELINQUENT REAL PROP TAX	0.00	0.00	18,438.46	0.00	(18,438.46)	100.00
101-000-429.000	COMM FOREST TAX	34.00	34.00	0.00	0.00	34.00	0.00
101-000-432.000	STATE PMT IN LIEU OF TAX (PILT)	0.00	0.00	0.00	0.00	0.00	0.00
101-000-434.000	TRAILER PARK TAX	220.00	220.00	0.00	0.00	220.00	0.00
101-000-442.000	HOMESTEAD DENIALS	0.00	0.00	706.67	0.00	(706.67)	100.00
101-000-445.000	PENALTY & INTEREST TAXES	0.00	0.00	0.00	0.00	0.00	0.00
101-000-447.000	TAX ADMINISTRATION FEE	98,000.00	98,000.00	0.00	0.00	98,000.00	0.00
101-000-447.001	DELIQUENT TAX ADMIN FEE	0.00	0.00	0.00	0.00	0.00	0.00
101-000-449.000	SET REIMBURSEMENT	7,200.00	7,200.00	0.00	0.00	7,200.00	0.00
101-000-477.000	FRANCHISE FEES (CHARTER COMM)	8,000.00	8,000.00	1,494.78	0.00	6,505.22	18.68
101-000-479.000	ZONING PERMIT FEES	1,750.00	1,750.00	720.00	40.00	1,030.00	41.14
101-000-481.000	PLANNING COMMISSION REVIEW FEES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-000-541.001	TSRC STATE GRANT	0.00	0.00	79,221.26	0.00	(79,221.26)	100.00
101-000-549.000	ELECTION REIMBURSEMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	3,000.00	3,000.00	3,937.80	0.00	(937.80)	131.26
101-000-574.000	CONSTITUTIONAL STATE SHARED REVENUE	82,120.00	82,120.00	26,521.00	12,992.00	55,599.00	32.30
101-000-580.000	LOCAL UNIT GRANTS	0.00	0.00	5,000.00	0.00	(5,000.00)	100.00
101-000-607.000	LAND DIV FEE	300.00	300.00	0.00	0.00	300.00	0.00
101-000-607.001	ZONING - PC REVIEW FEES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-000-607.002	ZBA FEES	800.00	800.00	0.00	0.00	800.00	0.00
101-000-607.003	ZONING - TWP BOARD REVIEW FEES	800.00	800.00	0.00	0.00	800.00	0.00
101-000-626.000	COPY FEES	0.00	0.00	0.00	0.00	0.00	0.00
101-000-628.000	TRANSFER SITE FEES	18,000.00	18,000.00	14,298.00	2,900.00	3,702.00	79.43
101-000-664.000	INTEREST INCOME	13,400.00	13,400.00	6,494.55	0.00	6,905.45	48.47
101-000-672.001	VENDOR REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
101-000-686.000	MISCELLANEOUS	12,500.00	12,500.00	512.38	0.00	11,987.62	4.10
101-000-699.000	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		643,943.00	643,943.00	157,344.90	15,932.00	486,598.10	24.43
TOTAL REVENUES		643,943.00	643,943.00	157,344.90	15,932.00	486,598.10	24.43
Expenditures							
Dept 101 - TOWNSHIP BOARD							
101-101-702.000	SALARIES & WAGES	4,500.00	4,500.00	1,162.96	290.74	3,337.04	25.84
101-101-705.000	EMPLOYER FICA CONTRIB	344.00	344.00	88.95	22.23	255.05	25.86
101-101-995.000	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 101 - TOWNSHIP BOARD		4,844.00	4,844.00	1,251.91	312.97	3,592.09	25.84
Dept 171 - SUPERVISOR							
101-171-702.000	SALARIES & WAGES	38,560.00	38,560.00	11,864.64	2,966.16	26,695.36	30.77
101-171-702.001	DEPUTY WAGES	12,360.00	12,360.00	270.38	86.52	12,089.62	2.19
101-171-705.000	EMPLOYER FICA CONTRIB	3,895.00	3,895.00	928.33	233.53	2,966.67	23.83
101-171-815.000	EDUCATION/TRAINING	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-171-860.000	TRAVEL	500.00	500.00	50.08	0.00	449.92	10.02
101-171-955.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 171 - SUPERVISOR		56,815.00	56,815.00	13,113.43	3,286.21	43,701.57	23.08

GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 07/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Dept 215 - CLERK							
101-215-702.000	SALARIES & WAGES	38,560.00	38,560.00	11,864.64	2,966.16	26,695.36	30.77
101-215-702.001	DEPUTY WAGES	28,956.00	28,956.00	7,646.22	1,730.41	21,309.78	26.41
101-215-705.000	EMPLOYER FICA CONTRIB	5,165.00	5,165.00	1,497.96	359.30	3,667.04	29.00
101-215-712.000	REC SECRETARY	541.00	541.00	70.23	0.00	470.77	12.98
101-215-815.000	EDUCATION/TRAINING	2,100.00	2,100.00	407.31	200.00	1,692.69	19.40
101-215-860.000	TRAVEL	3,150.00	3,150.00	1,860.25	0.00	1,289.75	59.06
101-215-955.000	MISCELLANEOUS	100.00	100.00	0.00	0.00	100.00	0.00
Total Dept 215 - CLERK		78,572.00	78,572.00	23,346.61	5,255.87	55,225.39	29.71
Dept 247 - BOARD OF REVIEW							
101-247-702.000	SALARIES & WAGES	1,195.00	1,195.00	0.00	0.00	1,195.00	0.00
101-247-705.000	EMPLOYER FICA CONTRIB	91.00	91.00	0.00	0.00	91.00	0.00
101-247-815.000	EDUCATION/TRAINING	150.00	150.00	0.00	0.00	150.00	0.00
101-247-860.000	TRAVEL EXPENSES	100.00	100.00	0.00	0.00	100.00	0.00
101-247-900.000	PRINT/PUBLISH	100.00	100.00	0.00	0.00	100.00	0.00
101-247-955.000	MISCELLANEOUS	500.00	500.00	0.00	0.00	500.00	0.00
Total Dept 247 - BOARD OF REVIEW		2,136.00	2,136.00	0.00	0.00	2,136.00	0.00
Dept 253 - TREASURER							
101-253-702.000	SALARIES & WAGES	38,560.00	38,560.00	11,864.64	2,966.16	26,695.36	30.77
101-253-702.001	DEPUTY WAGES	13,386.00	13,386.00	4,331.41	1,308.62	9,054.59	32.36
101-253-705.000	EMPLOYER FICA CONTRIB	3,974.00	3,974.00	1,238.99	327.02	2,735.01	31.18
101-253-727.000	TWP TREASURER OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
101-253-752.000	SUPPLIES/EQUIPMENT	0.00	0.00	180.41	0.00	(180.41)	100.00
101-253-802.000	PROF SERV SOFTW	4,250.00	4,250.00	2,064.50	2,044.50	2,185.50	48.58
101-253-815.000	EDUCATION/TRAINING	1,900.00	1,900.00	99.00	0.00	1,801.00	5.21
101-253-851.000	POSTAGE	5,800.00	5,800.00	3,106.72	3,032.72	2,693.28	53.56
101-253-860.000	TRAVEL	2,700.00	2,700.00	720.73	0.00	1,979.27	26.69
101-253-955.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
101-253-964.000	REFUNDS	0.00	0.00	(21.80)	0.00	21.80	100.00
Total Dept 253 - TREASURER		70,570.00	70,570.00	23,584.60	9,679.02	46,985.40	33.42
Dept 257 - ASSESSOR							
101-257-702.000	SALARIES & WAGES	59,137.00	59,137.00	18,196.00	4,549.00	40,941.00	30.77
101-257-705.000	EMPLOYER FICA CONTRIB	4,523.00	4,523.00	1,391.99	347.99	3,131.01	30.78
101-257-802.001	PROF SERVICES - ATTY	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-257-804.000	PROF SER SOFTWA	5,000.00	5,000.00	3,570.50	3,570.50	1,429.50	71.41
101-257-815.000	EDUCATION/TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
101-257-851.000	POSTAGE	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
101-257-860.000	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
101-257-955.000	MISCELLANEOUS	100.00	100.00	0.00	0.00	100.00	0.00
Total Dept 257 - ASSESSOR		73,760.00	73,760.00	23,158.49	8,467.49	50,601.51	31.40
Dept 262 - ELECTION							
101-262-702.000	SALARIES & WAGES	6,000.00	6,000.00	118.97	0.00	5,881.03	1.98
101-262-705.000	EMPLOYER FICA CONTRIB	460.00	460.00	9.10	0.00	450.90	1.98
101-262-752.000	SUPPLIES/EQUIPMENT	2,500.00	2,500.00	79.63	0.00	2,420.37	3.19

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Fund 101 - GENERAL FUND							
Expenditures							
101-262-801.000	ELECT SERV VILL	6,500.00	6,500.00	0.00	0.00	6,500.00	0.00
101-262-802.000	ELECT OTHER CON	500.00	500.00	0.00	0.00	500.00	0.00
101-262-803.000	ELECTION SOURCE - CONTRACTUAL	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-262-815.000	EDUCATION/TRAINING	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-262-851.000	POSTAGE	600.00	600.00	0.00	0.00	600.00	0.00
101-262-860.000	TRAVEL EXPENSES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-262-955.000	MISCELLANEOUS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-262-970.003	CAP OUT OTHER	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 262 - ELECTION		21,560.00	21,560.00	207.70	0.00	21,352.30	0.96
Dept 265 - TOWNSHIP							
101-265-705.000	EMPLOYER FICA CONTRIB	487.00	487.00	179.08	44.77	307.92	36.77
101-265-706.000	CUSTODIAL WAGES	6,359.00	6,359.00	2,340.96	585.24	4,018.04	36.81
101-265-752.000	SUPPLIES/EQUIPMENT	8,000.00	8,000.00	6,275.73	3,495.82	1,724.27	78.45
101-265-802.000	PROF SERV SOFTWARE	4,500.00	4,500.00	4,800.44	671.19	(300.44)	106.68
101-265-804.000	PROF SERV-ATTOR	25,500.00	25,500.00	7,139.80	0.00	18,360.20	28.00
101-265-805.000	PROF SERV-AUDIT	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
101-265-806.000	OTHER SERVICES	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
101-265-806.001	PROF SERV IT	0.00	0.00	750.00	675.00	(750.00)	100.00
101-265-807.000	PROF SERV WEB	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-265-809.000	OTHER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
101-265-815.000	EDUCATION/TRAINING	0.00	0.00	750.00	0.00	(750.00)	100.00
101-265-820.000	PROF CONSULTANT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-265-825.000	SUBSCRIPTIONS	400.00	400.00	79.90	0.00	320.10	19.98
101-265-828.000	BANK FEES	1,680.00	1,680.00	43.62	0.00	1,636.38	2.60
101-265-829.000	PERMITS	0.00	0.00	0.00	0.00	0.00	0.00
101-265-850.000	UTIL PH/INTERNE	4,200.00	4,200.00	1,234.32	308.49	2,965.68	29.39
101-265-851.000	POSTAGE	800.00	800.00	310.94	105.58	489.06	38.87
101-265-854.000	COPYING	1,800.00	1,800.00	331.67	0.00	1,468.33	18.43
101-265-855.000	OTHER SER/CHGS	2,600.00	2,600.00	593.02	225.07	2,006.98	22.81
101-265-860.000	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
101-265-900.000	PRINT/PUBLISH	3,200.00	3,200.00	589.75	0.00	2,610.25	18.43
101-265-900.001	PRINT/PUB NOTIC	1,200.00	1,200.00	286.45	0.00	913.55	23.87
101-265-915.000	MEMBER/DUES	6,600.00	6,600.00	4,460.10	0.00	2,139.90	67.58
101-265-915.001	MEM/DUES MML	0.00	0.00	0.00	0.00	0.00	0.00
101-265-920.000	UTILITIES	7,700.00	7,700.00	2,508.21	744.75	5,191.79	32.57
101-265-931.000	REP/MAINT BUILDING	15,000.00	15,000.00	2,400.00	2,400.00	12,600.00	16.00
101-265-932.000	REP/MAIN MOW/SN	2,100.00	2,100.00	308.00	132.00	1,792.00	14.67
101-265-934.000	REP/MAIN CUSTOD	525.00	525.00	0.00	0.00	525.00	0.00
101-265-934.003	REP/MAIN MISC	700.00	700.00	0.00	0.00	700.00	0.00
101-265-935.000	INSURANCE/BONDS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-265-937.000	WORK COMP	2,000.00	2,000.00	1,240.00	1,240.00	760.00	62.00
101-265-940.000	COPY MACH RENT	1,700.00	1,700.00	458.88	111.92	1,241.12	26.99
101-265-940.001	POST MACH RENT	525.00	525.00	482.04	0.00	42.96	91.82
101-265-955.000	MISCELLANEOUS	2,500.00	2,500.00	1,971.95	9.59	528.05	78.88
101-265-964.000	REFUNDS ASSESSOR CHANGES	100.00	100.00	15.24	0.00	84.76	15.24
101-265-970.000	CAP OUT-COMPUTE	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
101-265-970.002	CAP OUT-BLDG	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-265-970.003	CAP OUT OTHER	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
101-265-970.004	CAP OUT BLD REP	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-265-991.100	DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
101-265-995.000	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00

GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 07/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 265 - TOWNSHIP		142,176.00	142,176.00	39,550.10	10,749.42	102,625.90	27.82
Dept 445 - DRAIN							
101-445-875.000	AT LARGE DRAINAGE ASSESSMENT	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
Total Dept 445 - DRAIN		20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
Dept 526 - TRANSFER STATION							
101-526-702.000	SALARIES & WAGES	15,271.00	15,271.00	3,968.00	992.00	11,303.00	25.98
101-526-705.000	EMPLOYER FICA CONTRIB	1,168.00	1,168.00	303.54	75.88	864.46	25.99
101-526-752.000	SUPPLIES/EQUIPMENT	500.00	500.00	328.59	212.00	171.41	65.72
101-526-802.000	CONTRACTUAL SER	0.00	0.00	0.00	0.00	0.00	0.00
101-526-815.000	TSRC EDUCATION/TRAINING	0.00	0.00	335.00	0.00	(335.00)	100.00
101-526-900.000	PRINT/PUBLISH	0.00	0.00	0.00	0.00	0.00	0.00
101-526-915.000	TSRC MEMBER/DUES	0.00	0.00	250.00	0.00	(250.00)	100.00
101-526-920.000	UTILITIES	500.00	500.00	0.00	0.00	500.00	0.00
101-526-934.000	REP/MAINT	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-526-935.000	INSURANCE/BONDS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
101-526-940.000	RENTALS	30,000.00	30,000.00	7,673.51	2,952.15	22,326.49	25.58
101-526-940.001	EQUIP RENT/JONS	1,500.00	1,500.00	420.00	105.00	1,080.00	28.00
101-526-956.000	MISCELLANEOUS	800.00	800.00	0.00	0.00	800.00	0.00
101-526-964.000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
101-526-999.001	TSRC GRANT EXPENDITURES	0.00	0.00	9,000.00	0.00	(9,000.00)	100.00
Total Dept 526 - TRANSFER STATION		57,239.00	57,239.00	22,278.64	4,337.03	34,960.36	38.92
Dept 597 - DOC/RECREATION/PLIB							
101-597-802.000	CONT SER DOCK	800.00	800.00	0.00	0.00	800.00	0.00
101-597-804.000	CONT SERV REC	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00
101-597-804.100	PARK PLACE	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00
101-597-804.200	NORTHEND PARK	0.00	0.00	0.00	0.00	0.00	0.00
101-597-805.000	CONT SERV PLIB	6,350.00	6,350.00	0.00	0.00	6,350.00	0.00
101-597-808.000	BUOYS	1,200.00	1,200.00	200.00	0.00	1,000.00	16.67
101-597-934.000	REP/MAIN BOAT	25,000.00	25,000.00	14,150.38	0.00	10,849.62	56.60
101-597-955.000	MISCELLANEOUS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
Total Dept 597 - DOC/RECREATION/PLIB		50,850.00	50,850.00	14,350.38	0.00	36,499.62	28.22
Dept 701 - PLANNING COMMISSION							
101-701-702.000	SALARIES/WAGES	2,800.00	2,800.00	937.88	0.00	1,862.12	33.50
101-701-705.000	EMPLOYER FICA CONTRIB	214.00	214.00	71.77	0.00	142.23	33.54
101-701-802.000	PROF SERV ATTORNEY	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00
101-701-804.000	PROF SERV CONSULTANT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-701-805.000	MASTER PLAN UPDATE	0.00	0.00	0.00	0.00	0.00	0.00
101-701-812.000	RECORDING SECRETARY	500.00	500.00	0.00	0.00	500.00	0.00
101-701-815.000	EDUCATION/TRAINING	200.00	200.00	0.00	0.00	200.00	0.00
101-701-851.000	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
101-701-860.000	TRAVEL EXPENSES	50.00	50.00	0.00	0.00	50.00	0.00
101-701-900.000	NEWSPAPER PUBLICATIONS	500.00	500.00	185.35	0.00	314.65	37.07
101-701-955.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
101-701-964.000	REFUNDS	125.00	125.00	0.00	0.00	125.00	0.00

PERIOD ENDING 07/31/2025

GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 07/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 701 - PLANNING COMMISSION		8,889.00	8,889.00	1,195.00	0.00	7,694.00	13.44
Dept 702 - ZONING ADMINISTRATION							
101-702-702.000	SALARIES & WAGES	38,000.00	38,000.00	11,814.44	2,975.94	26,185.56	31.09
101-702-702.001	DEPUTY WAGES	0.00	0.00	0.00	0.00	0.00	0.00
101-702-703.000	HEARING OFFICER WAGES	250.00	250.00	0.00	0.00	250.00	0.00
101-702-705.000	EMPLOYER FICA CONTRIBUTION	2,907.00	2,907.00	903.83	227.68	2,003.17	31.09
101-702-752.000	SUPPLIES/EQUIPMENT	50.00	50.00	0.00	0.00	50.00	0.00
101-702-802.000	PROF SERVICES	3,500.00	3,500.00	1,068.50	0.00	2,431.50	30.53
101-702-802.001	PROF SER ATTY	5,500.00	5,500.00	3,032.00	1,675.00	2,468.00	55.13
101-702-804.000	PROF SERV CONSU	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-702-815.000	EDUCATION/TRAINING	250.00	250.00	34.77	0.00	215.23	13.91
101-702-860.000	TRAVEL EXPENSES	150.00	150.00	0.00	0.00	150.00	0.00
101-702-880.000	ADVERTISING-ZON	0.00	0.00	0.00	0.00	0.00	0.00
101-702-900.000	PRINT/PUBLISH	300.00	300.00	0.00	0.00	300.00	0.00
101-702-955.000	MISCELLANEOUS	50.00	50.00	0.00	0.00	50.00	0.00
101-702-964.000	REFUNDS	100.00	100.00	0.00	0.00	100.00	0.00
Total Dept 702 - ZONING ADMINISTRATION		52,557.00	52,557.00	16,853.54	4,878.62	35,703.46	32.07
Dept 703 - ZONING BOARD OF APPEALS							
101-703-702.000	SALARIES & WAGES	500.00	500.00	200.98	0.00	299.02	40.20
101-703-705.000	EMPLOYER FICA CONTRIB	75.00	75.00	15.36	0.00	59.64	20.48
101-703-802.000	PROF SERV ATTY	1,300.00	1,300.00	0.00	0.00	1,300.00	0.00
101-703-812.000	REC SECRETARY	500.00	500.00	0.00	0.00	500.00	0.00
101-703-815.000	EDUCATION/TRAINING	300.00	300.00	0.00	0.00	300.00	0.00
101-703-860.000	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
101-703-900.000	PRINT/PUBLISH	900.00	900.00	202.20	0.00	697.80	22.47
101-703-955.000	MISCELLANEOUS	100.00	100.00	0.00	0.00	100.00	0.00
101-703-964.000	REFUNDS	300.00	300.00	0.00	0.00	300.00	0.00
Total Dept 703 - ZONING BOARD OF APPEALS		3,975.00	3,975.00	418.54	0.00	3,556.46	10.53
TOTAL EXPENDITURES		643,943.00	643,943.00	179,308.94	46,966.63	464,634.06	27.85
Fund 101 - GENERAL FUND:							
TOTAL REVENUES		643,943.00	643,943.00	157,344.90	15,932.00	486,598.10	24.43
TOTAL EXPENDITURES		643,943.00	643,943.00	179,308.94	46,966.63	464,634.06	27.85
NET OF REVENUES & EXPENDITURES		0.00	0.00	(21,964.04)	(31,034.63)	21,964.04	100.00

REVENUE AND EXPENDITURE REPORT FOR PENTWATER TOWNSHIP

PERIOD ENDING 07/31/2025

GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 07/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 204 - ROAD FUND							
Revenues							
Dept 000							
204-000-400.000	FROM PREV YEAR END	113,000.00	113,000.00	0.00	0.00	113,000.00	0.00
204-000-402.000	CURRENT REAL PR	150,000.00	150,000.00	0.00	0.00	150,000.00	0.00
204-000-405.000	TAX AD FEE	0.00	0.00	0.00	0.00	0.00	0.00
204-000-411.000	DEL REAL P TAX	0.00	0.00	6,174.63	0.00	(6,174.63)	100.00
204-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	0.00	0.00	0.00	0.00	0.00	0.00
204-000-664.000	INTEREST INCOME	7,500.00	7,500.00	1,349.07	0.00	6,150.93	17.99
204-000-699.000	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		270,500.00	270,500.00	7,523.70	0.00	262,976.30	2.78
TOTAL REVENUES		270,500.00	270,500.00	7,523.70	0.00	262,976.30	2.78
Expenditures							
Dept 000							
204-000-702.000	SALARIES & WAGES	1,750.00	1,750.00	848.56	468.94	901.44	48.49
204-000-705.000	EMPLOYER FICA CONTRIB	134.00	134.00	64.93	35.87	69.07	48.46
204-000-805.000	PROF SERV-AUDIT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
204-000-855.000	OTHER SER/CHGS	0.00	0.00	646.00	0.00	(646.00)	100.00
204-000-930.000	REP/MAIN BRINE	12,000.00	12,000.00	5,313.00	5,313.00	6,687.00	44.28
204-000-934.002	REP/MAIN INTERI	243,000.00	243,000.00	12,371.24	12,371.24	230,628.76	5.09
204-000-955.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		257,884.00	257,884.00	19,243.73	18,189.05	238,640.27	7.46
TOTAL EXPENDITURES		257,884.00	257,884.00	19,243.73	18,189.05	238,640.27	7.46
Fund 204 - ROAD FUND:							
TOTAL REVENUES		270,500.00	270,500.00	7,523.70	0.00	262,976.30	2.78
TOTAL EXPENDITURES		257,884.00	257,884.00	19,243.73	18,189.05	238,640.27	7.46
NET OF REVENUES & EXPENDITURES		12,616.00	12,616.00	(11,720.03)	(18,189.05)	24,336.03	92.90

GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 07/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 206 - FIRE FUND							
Revenues							
Dept 000							
206-000-401.000	FROM PREV YEAR-END	0.00	0.00	0.00	0.00	0.00	0.00
206-000-402.000	CURR REAL P TAX	285,419.00	285,419.00	101,809.23	0.00	183,609.77	35.67
206-000-402.100	CURR PROP TAX - EQUIPMENT	139,504.00	139,504.00	49,761.50	0.00	89,742.50	35.67
206-000-411.000	DEL REAL P TAX	0.00	0.00	12,349.90	0.00	(12,349.90)	100.00
206-000-411.100	DEL REAL TX FIRE EQUIP	0.00	0.00	6,036.07	0.00	(6,036.07)	100.00
206-000-552.001	STATE GRANTS FIRE	3,575.00	3,575.00	0.00	0.00	3,575.00	0.00
206-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	0.00	0.00	0.00	0.00	0.00	0.00
206-000-573.100	LOCAL COMMUNITY STABILIZATION SHARE	0.00	0.00	0.00	0.00	0.00	0.00
206-000-664.000	INTEREST INCOME	15,000.00	15,000.00	2,569.31	0.00	12,430.69	17.13
206-000-671.000	MISCELLANEOUS	0.00	0.00	3,946.00	3,946.00	(3,946.00)	100.00
206-000-674.000	DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00
206-000-676.009	MFR REIMBURSE	30,250.00	30,250.00	0.00	0.00	30,250.00	0.00
206-000-699.000	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		473,748.00	473,748.00	176,472.01	3,946.00	297,275.99	37.25
TOTAL REVENUES		473,748.00	473,748.00	176,472.01	3,946.00	297,275.99	37.25
Expenditures							
Dept 000							
206-000-955.000	MISCELLANEOUS	0.00	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	0.00
Total Dept 000		0.00	0.00	0.00	0.00	0.00	0.00
Dept 336 - FIRE							
206-336-702.000	SALARIES & WAGES	130,000.00	130,000.00	1,375.00	265.00	128,625.00	1.06
206-336-702.002	SALARIES $ WAGES FIRE 2	0.00	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	0.00
206-336-705.000	EMPLOYER FICA CONTRIB	9,945.00	9,945.00	105.19	20.27	9,839.81	1.06
206-336-721.000	UNIFORMS	5,000.00	5,000.00	2,064.48	1,389.97	2,935.52	41.29
206-336-725.000	MUTA EXPENSE	300.00	300.00	0.00	0.00	300.00	0.00
206-336-752.000	SUPPLIES/EQUIPMENT	20,000.00	20,000.00	6,421.23	1,702.06	13,578.77	32.11
206-336-800.000	PROF/CONTRACT SERVICES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
206-336-802.000	PROF SERVICES - SOFTWARE	2,600.00	2,600.00	1,073.00	0.00	1,527.00	41.27
206-336-805.000	PROF SERV-AUDIT	600.00	600.00	0.00	0.00	600.00	0.00
206-336-815.000	EDUCATION/TRAINING	2,500.00	2,500.00	5,674.00	0.00	(3,174.00)	226.96
206-336-828.000	BANK FEES	500.00	500.00	105.54	0.00	394.46	21.11
206-336-851.000	POSTAGE	200.00	200.00	130.00	0.00	70.00	65.00
206-336-855.000	OTHER SER/CHGS	0.00	0.00	0.00	0.00	0.00	0.00
206-336-860.000	TRAVEL EXPENSES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
206-336-880.000	COMM PROMOTION	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
206-336-900.000	PRINT/PUBLISH	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
206-336-915.000	MEMBER/DUES	100.00	100.00	0.00	0.00	100.00	0.00
206-336-920.000	UTILITIES	14,000.00	14,000.00	4,476.23	1,377.25	9,523.77	31.97
206-336-931.000	REP/MAINT	60,103.00	60,103.00	18,466.47	5,996.66	41,636.53	30.72
206-336-935.000	INSURANCE	35,000.00	35,000.00	33,275.52	0.00	1,724.48	95.07
206-336-940.000	RENTALS	0.00	0.00	0.00	0.00	0.00	0.00
206-336-940.001	HYDRANT RENTALS	0.00	0.00	0.00	0.00	0.00	0.00
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	1,500.00	1,500.00	807.80	158.75	692.20	53.85
206-336-968.000	DEPRECIATION AND DEPLETION	0.00	0.00	0.00	0.00	0.00	0.00
206-336-968.001	LOSS ON DISPOSAL CAPITAL ASSET	0.00	0.00	0.00	0.00	0.00	0.00

GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 07/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 206 - FIRE FUND							
Expenditures							
206-336-970.000	CAPITAL OUTLAY	21,600.00	21,600.00	22,344.84	12,320.04	(744.84)	103.45
206-336-977.000	FUTURE EQP/IMP	40,000.00	40,000.00	15,000.00	15,000.00	25,000.00	37.50
206-336-991.000	DEBT SERVICE	0.00	0.00	119,333.33	0.00	(119,333.33)	100.00
206-336-991.100	DEBT SERVICE - PRINCIPAL	120,000.00	120,000.00	0.00	0.00	120,000.00	0.00
206-336-991.200	DEBT SERVICE - INTEREST	1,800.00	1,800.00	1,133.67	0.00	666.33	62.98
Total Dept 336 - FIRE		473,748.00	473,748.00	231,786.30	38,230.00	241,961.70	48.93
TOTAL EXPENDITURES		473,748.00	473,748.00	231,786.30	38,230.00	241,961.70	48.93
Fund 206 - FIRE FUND:							
TOTAL REVENUES		473,748.00	473,748.00	176,472.01	3,946.00	297,275.99	37.25
TOTAL EXPENDITURES		473,748.00	473,748.00	231,786.30	38,230.00	241,961.70	48.93
NET OF REVENUES & EXPENDITURES		0.00	0.00	(55,314.29)	(34,284.00)	55,314.29	100.00

GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 07/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 209 - CEMETERY FUND							
Revenues							
Dept 000							
209-000-401.000	PAR PREV YE BAL	44,611.00	44,611.00	0.00	0.00	44,611.00	0.00
209-000-402.000	CURR PROP TAX	104,920.00	104,920.00	0.00	0.00	104,920.00	0.00
209-000-411.000	DEL REAL PP TAX	0.00	0.00	4,143.96	0.00	(4,143.96)	100.00
209-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	0.00	0.00	0.00	0.00	0.00	0.00
209-000-607.000	SERV RENDERED	0.00	0.00	0.00	0.00	0.00	0.00
209-000-626.000	INTERMENT FEES	2,500.00	2,500.00	2,050.00	550.00	450.00	82.00
209-000-644.000	CEMETERY FOUNDATION	2,000.00	2,000.00	1,587.00	152.00	413.00	79.35
209-000-645.000	LOT SALES	3,000.00	3,000.00	3,100.00	400.00	(100.00)	103.33
209-000-646.000	COLUM SALES	3,500.00	3,500.00	1,400.00	700.00	2,100.00	40.00
209-000-647.000	SCAT GAR BRICK	100.00	100.00	0.00	0.00	100.00	0.00
209-000-664.000	INTEREST INCOME	12,475.00	12,475.00	2,652.81	0.00	9,822.19	21.27
209-000-671.000	OTHER INCOME	2,400.00	2,400.00	10,500.00	3,500.00	(8,100.00)	437.50
209-000-672.001	VENDOR REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
209-000-699.000	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		175,506.00	175,506.00	25,433.77	5,302.00	150,072.23	14.49
TOTAL REVENUES		175,506.00	175,506.00	25,433.77	5,302.00	150,072.23	14.49
Expenditures							
Dept 567 - CEMETERY							
209-567-702.000	SALARIES & WAGES	27,140.00	27,140.00	8,649.25	2,386.93	18,490.75	31.87
209-567-704.000	ASSIST BURIALS	2,076.00	2,076.00	0.00	0.00	2,076.00	0.00
209-567-704.001	CEMETERY ASSISTANT	3,245.00	3,245.00	1,768.60	602.28	1,476.40	54.50
209-567-705.000	EMPLOYER FICA CONTRIB	2,325.00	2,325.00	796.95	228.67	1,528.05	34.28
209-567-727.000	OFFICE SUPP	0.00	0.00	0.00	0.00	0.00	0.00
209-567-752.000	SUPPLIES/EQUIPMENT	5,300.00	5,300.00	1,393.08	564.66	3,906.92	26.28
209-567-801.000	PROF SERV-ATTOR	1,700.00	1,700.00	67.00	0.00	1,633.00	3.94
209-567-802.000	PRO SERV SOFTWA	2,100.00	2,100.00	419.00	0.00	1,681.00	19.95
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	500.00	500.00	0.00	0.00	500.00	0.00
209-567-806.000	COLUM PLAQUES	2,400.00	2,400.00	510.00	369.00	1,890.00	21.25
209-567-807.000	BRICK ENGRAVING	300.00	300.00	0.00	0.00	300.00	0.00
209-567-810.000	FOUNDATION EXP	2,000.00	2,000.00	188.84	57.62	1,811.16	9.44
209-567-815.000	EDUCATION/TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
209-567-828.000	BANK FEES	420.00	420.00	35.00	0.00	385.00	8.33
209-567-830.008	ADMIN EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
209-567-851.000	POSTAGE	100.00	100.00	75.00	0.00	25.00	75.00
209-567-855.000	OTHER SER/CHGS	0.00	0.00	0.00	0.00	0.00	0.00
209-567-860.000	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
209-567-900.000	PRINT/PUBLISH	350.00	350.00	0.00	0.00	350.00	0.00
209-567-910.000	EDUCATION/TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
209-567-915.000	MEMBER/DUES	0.00	0.00	0.00	0.00	0.00	0.00
209-567-920.000	UTILITIES	4,000.00	4,000.00	1,617.66	658.19	2,382.34	40.44
209-567-928.000	REFUNDS	500.00	500.00	0.00	0.00	500.00	0.00
209-567-930.000	REP/MAINT BLDGS	500.00	500.00	0.00	0.00	500.00	0.00
209-567-930.001	REP/MAINT GROUN	50,000.00	50,000.00	30,800.00	13,500.00	19,200.00	61.60
209-567-931.000	REP/MAINT EQUIP	2,000.00	2,000.00	344.29	0.00	1,655.71	17.21
209-567-931.001	REP/MAINT IRRIG	14,000.00	14,000.00	0.00	0.00	14,000.00	0.00
209-567-935.000	INSURANCE	3,000.00	3,000.00	334.00	334.00	2,666.00	11.13
209-567-941.000	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00
209-567-955.000	MISCELLANEOUS	1,300.00	1,300.00	0.00	0.00	1,300.00	0.00
209-567-970.000	CAPITAL OUTLAY	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00

GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 07/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 209 - CEMETERY FUND							
Expenditures							
Total Dept 567 - CEMETERY		175,506.00	175,506.00	46,998.67	18,701.35	128,507.33	26.78
TOTAL EXPENDITURES		175,506.00	175,506.00	46,998.67	18,701.35	128,507.33	26.78
Fund 209 - CEMETERY FUND:							
TOTAL REVENUES		175,506.00	175,506.00	25,433.77	5,302.00	150,072.23	14.49
TOTAL EXPENDITURES		175,506.00	175,506.00	46,998.67	18,701.35	128,507.33	26.78
NET OF REVENUES & EXPENDITURES		0.00	0.00	(21,564.90)	(13,399.35)	21,564.90	100.00

GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 07/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 592 - SEWER FUND							
Revenues							
Dept 000							
592-000-411.000	DEL REAL P TAX SEWER	0.00	0.00	79.40	0.00	(79.40)	100.00
592-000-501.000	FEDERAL GRANTS - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
592-000-552.000	STATE GRANTS - SANITATION	0.00	0.00	0.00	0.00	0.00	0.00
592-000-580.000	LOCAL UNIT GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
592-000-608.000	SEWER CONNECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00
592-000-610.000	LATE FEES	0.00	0.00	0.00	0.00	0.00	0.00
592-000-642.000	TWP. SEWER SALES	175,000.00	175,000.00	33,723.66	0.00	141,276.34	19.27
592-000-656.000	PENALTIES	300.00	300.00	215.61	0.00	84.39	71.87
592-000-664.000	INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	0.00
592-000-671.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
592-000-672.001	VENDOR REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
592-000-699.000	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		175,300.00	175,300.00	34,018.67	0.00	141,281.33	19.41
TOTAL REVENUES		175,300.00	175,300.00	34,018.67	0.00	141,281.33	19.41
Expenditures							
Dept 000							
592-000-828.000	BANK FEES	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		0.00	0.00	0.00	0.00	0.00	0.00
Dept 538 - SHARED N&S SEWER EXPENDITURES							
592-538-752.000	SUPPLIES/EQUIPMENT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
592-538-804.000	PROF SER SOFTWA	3,500.00	3,500.00	419.00	0.00	3,081.00	11.97
592-538-829.000	STATE PERMITS	0.00	0.00	0.00	0.00	0.00	0.00
592-538-830.001	UTILITY LOCATING SERVICES	2,000.00	2,000.00	294.00	252.00	1,706.00	14.70
592-538-830.002	ENGINEERING SERVICES	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
592-538-830.003	OPERATION SERVICES	2,300.00	2,300.00	843.00	198.00	1,457.00	36.65
592-538-830.004	FINANCIAL CONSULTANT SERVICES	1,500.00	1,500.00	918.00	0.00	582.00	61.20
592-538-830.005	LEGAL SERVICES	11,000.00	11,000.00	2,579.50	0.00	8,420.50	23.45
592-538-830.006	AUDITOR SERVICES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
592-538-830.008	ADMIN EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
592-538-851.100	POSTAGE - SEWER	300.00	300.00	250.00	0.00	50.00	83.33
592-538-855.000	OTHER SER/CHGS	500.00	500.00	0.00	0.00	500.00	0.00
592-538-937.000	WORK COMP	0.00	0.00	334.00	334.00	(334.00)	100.00
592-538-995.000	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 538 - SHARED N&S SEWER EXPENDITURES		40,100.00	40,100.00	5,637.50	784.00	34,462.50	14.06
Dept 539 - SHARED N&S SEWER ADMINISTRATION							
592-539-702.000	SALARIES & WAGES	10,826.00	10,826.00	1,525.79	332.78	9,300.21	14.09
592-539-705.000	EMPLOYER FICA CONTRIB	828.00	828.00	116.73	25.46	711.27	14.10
592-539-830.007	LIABILITY INSURANCE - SEWER	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
592-539-915.000	MEMBER/DUES	0.00	0.00	0.00	0.00	0.00	0.00
592-539-955.000	MISCELLANEOUS	500.00	500.00	0.00	0.00	500.00	0.00
592-539-968.100	EQUIPMENT DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
592-539-970.006	CAPITAL OUTLAY - SEWER	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
592-539-991.100	DEBT SERVICE - PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00
592-539-991.200	DEBT SERVICE - INTEREST	0.00	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 07/31/2025

GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 07/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 592 - SEWER FUND							
Expenditures							
Total Dept 539 - SHARED N&S SEWER ADMINISTRATION		18,154.00	18,154.00	1,642.52	358.24	16,511.48	9.05
Dept 540 - TWP NORTH SEWER EXPENDITURES							
592-540-752.000	SUPPLIES/EQUIPMENT	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
592-540-800.000	PROF/CONTRACT SERVICES	12,000.00	12,000.00	4,088.00	1,029.00	7,912.00	34.07
592-540-920.000	UTILITIES	4,000.00	4,000.00	390.00	142.45	3,610.00	9.75
592-540-931.000	REP/MAINT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
592-540-942.000	EQUIPMENT RENTAL	500.00	500.00	0.00	0.00	500.00	0.00
592-540-970.006	CAPITAL OUTLAY - SEWER	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
592-540-991.100	DEBT SERVICE - PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00
592-540-991.200	DEBT SERVICE - INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 540 - TWP NORTH SEWER EXPENDITURES		32,500.00	32,500.00	4,478.00	1,171.45	28,022.00	13.78
Dept 541 - TWP SOUTH SEWER EXPENDITURES							
592-541-752.000	SUPPLIES/EQUIPMENT	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00
592-541-800.000	PROF/CONTRACT SERVICES	20,000.00	20,000.00	7,170.44	2,060.80	12,829.56	35.85
592-541-829.000	STATE PERMITS	1,800.00	1,800.00	0.00	0.00	1,800.00	0.00
592-541-920.000	UTILITIES	4,500.00	4,500.00	1,106.65	22.68	3,393.35	24.59
592-541-931.000	REP/MAINT	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
592-541-942.000	EQUIPMENT RENTAL	500.00	500.00	0.00	0.00	500.00	0.00
592-541-970.006	CAPITAL OUTLAY - SEWER	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
592-541-991.100	DEBT SERVICE - PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00
592-541-991.200	DEBT SERVICE - INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 541 - TWP SOUTH SEWER EXPENDITURES		50,300.00	50,300.00	8,277.09	2,083.48	42,022.91	16.46
TOTAL EXPENDITURES		141,054.00	141,054.00	20,035.11	4,397.17	121,018.89	14.20
Fund 592 - SEWER FUND:							
TOTAL REVENUES		175,300.00	175,300.00	34,018.67	0.00	141,281.33	19.41
TOTAL EXPENDITURES		141,054.00	141,054.00	20,035.11	4,397.17	121,018.89	14.20
NET OF REVENUES & EXPENDITURES		34,246.00	34,246.00	13,983.56	(4,397.17)	20,262.44	40.83
TOTAL REVENUES - ALL FUNDS		1,738,997.00	1,738,997.00	400,793.05	25,180.00	1,338,203.95	23.05
TOTAL EXPENDITURES - ALL FUNDS		1,692,135.00	1,692,135.00	497,372.75	126,484.20	1,194,762.25	29.39
NET OF REVENUES & EXPENDITURES		46,862.00	46,862.00	(96,579.70)	(101,304.20)	143,441.70	206.09

INVOICE REGISTER REPORT FOR PENTWATER TOWNSHIP
POST DATES 07/01/2025 - 07/31/2025
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID
BANK CODE: GFPOL

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
3651	ANAVON TECHNOLOGY GROUP	07/01/2025	07/09/2025	128.49	0.00	Paid	Y
3652	CHARTER COMMUNICATIONS	07/01/2025	07/09/2025	180.00	0.00	Paid	Y
3653	CINTAS	06/19/2025	07/09/2025	73.59	0.00	Paid	Y
3654	CINTAS	07/03/2025	07/09/2025	73.59	0.00	Paid	Y
3655	CONSUMERS ENERGY	07/01/2025	07/09/2025	97.58	0.00	Paid	Y
3656	CONSUMERS ENERGY	07/01/2025	07/09/2025	24.41	0.00	Paid	Y
3657	CONSUMERS ENERGY	06/27/2025	07/09/2025	37.96	0.00	Paid	Y
3658	CONSUMERS ENERGY	06/27/2025	07/09/2025	254.14	0.00	Paid	Y
3659	KCI	06/30/2025	07/09/2025	3,032.72	0.00	Paid	Y
3660	LUDINGTON DAILY NEWS, OCEANA HERA	06/30/2025	07/09/2025	4.30	0.00	Paid	Y
3661	MML WORKERS COMPENSATION FUND	06/06/2025	07/09/2025	1,240.00	0.00	Paid	Y
3662	MICHIGAN TOWNSHIP ASSOCIATION	07/01/2025	07/09/2025	0.00	0.00	Void	N
3663	OCEANA COUNTY ROAD COMMISSION	06/11/2025	07/09/2025	5,313.00	0.00	Paid	Y
3664	PENTWATER TOWNSHIP	07/01/2025	07/09/2025	9.59	0.00	Paid	Y
3665	REPUBLIC SERVICES #240	06/25/2025	07/09/2025	2,952.15	0.00	Paid	Y
3666	RICOH USA, INC - 1	06/19/2025	07/09/2025	111.92	0.00	Paid	Y
3667	SHOTWELL SOLUTIONS LLC	07/06/2025	07/09/2025	3,450.27	0.00	Paid	Y
3668	SHOTWELL SOLUTIONS LLC	07/01/2025	07/09/2025	630.00	0.00	Paid	Y
3669	VILLAGE OF PENTWATER - UTILITIES	07/01/2025	07/09/2025	304.00	0.00	Paid	Y
3670	CONSUMERS ENERGY	06/24/2025	07/09/2025	77.43	0.00	Paid	Y
3671	CONSUMERS ENERGY	06/24/2025	07/09/2025	78.37	0.00	Paid	Y
3672	CONSUMERS ENERGY	06/24/2025	07/09/2025	264.91	0.00	Paid	Y
3673	CONSUMERS ENERGY	06/24/2025	07/09/2025	37.16	0.00	Paid	Y
3674	HOLLAND SUPPLY	07/02/2025	07/09/2025	224.43	0.00	Paid	Y
3675	MML WORKERS COMPENSATION FUND	06/06/2025	07/09/2025	334.00	0.00	Paid	Y
3676	PENTWATER CONVENIENCE CENTER	07/01/2025	07/09/2025	39.44	0.00	Paid	Y
3677	PENTWATER CONVENIENCE CENTER	07/02/2025	07/09/2025	81.50	0.00	Paid	Y
3678	RUGGLES & SON MASONARY	06/17/2025	07/09/2025	13,500.00	0.00	Paid	Y
3679	CONSUMERS ENERGY	06/23/2025	07/09/2025	80.06	0.00	Paid	Y
3680	CONSUMERS ENERGY	06/23/2025	07/09/2025	62.39	0.00	Paid	Y
3681	MML WORKERS COMPENSATION FUND	06/06/2025	07/10/2025	334.00	0.00	Paid	Y
3682	VILLAGE OF PENTWATER - UTILITIES	07/01/2025	07/10/2025	9,962.00	0.00	Paid	Y
3685	QUADIENT FINANCE USA INC	06/30/2025	07/11/2025	100.00	0.00	Paid	Y
3686	CONSUMERS CREDIT UNION	07/02/2025	07/11/2025	744.02	0.00	Paid	Y
3718	BS&A SOFTWARE	07/14/2025	07/16/2025	200.00	0.00	Paid	Y
3719	DTE ENERGY	07/09/2025	07/16/2025	26.66	0.00	Paid	Y
3720	DTE ENERGY	07/09/2025	07/16/2025	22.68	0.00	Paid	Y
3721	FRONTIER	07/10/2025	07/16/2025	200.32	0.00	Paid	Y
3722	JONS TO GO	07/15/2025	07/16/2025	105.00	0.00	Paid	Y
3723	PENTWATER CONVENIENCE CENTER	07/07/2025	07/16/2025	39.15	0.00	Paid	Y
3724	RYANS LAWN CARE	07/15/2025	07/16/2025	132.00	0.00	Paid	Y
3725	SRM CONCRETE	07/01/2025	07/16/2025	44.97	0.00	Paid	Y
3726	ROOSE ELECTRIC CO., INC	07/14/2025	07/16/2025	2,400.00	0.00	Paid	Y
3727	OCEANA COUNTY ROAD COMMISSION	06/11/2025	07/16/2025	8,380.33	0.00	Paid	Y
3728	OCEANA COUNTY ROAD COMMISSION	06/11/2025	07/16/2025	3,990.91	0.00	Paid	Y
3729	CINTAS	07/17/2025	07/18/2025	73.59	0.00	Paid	Y
3730	INTEGRITY BUSINESS SOLUTIONS	07/17/2025	07/18/2025	61.37	0.00	Paid	Y

INVOICE REGISTER REPORT FOR PENTWATER TOWNSHIP
POST DATES 07/01/2025 - 07/31/2025
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID
BANK CODE: GFPOL

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
3731	BS&A SOFTWARE	07/17/2025	07/22/2025	5,615.00	0.00	Paid	Y
3732	F&V OPERATIONS	07/16/2025	07/22/2025	252.00	0.00	Paid	Y
3733	F&V OPERATIONS	07/18/2025	07/22/2025	198.00	0.00	Paid	Y
3734	F&V OPERATIONS	07/18/2025	07/22/2025	1,029.00	0.00	Paid	Y
3735	F&V OPERATIONS	07/18/2025	07/22/2025	2,060.80	0.00	Paid	Y
3736	SRM CONCRETE	07/14/2025	07/22/2025	12.65	0.00	Paid	Y
3738	MIKA MYERS	07/21/2025	07/23/2025	1,675.00	0.00	Paid	Y
3739	PENTWATER CONVENIENCE CENTER	07/24/2025	07/25/2025	50.07	0.00	Paid	Y
3740	PENTWATER CONVENIENCE CENTER	04/11/2025	07/25/2025	95.00	0.00	Paid	Y
3741	PENTWATER CONVENIENCE CENTER	05/31/2025	07/25/2025	117.00	0.00	Paid	Y
3742	PENTWATER CONVENIENCE CENTER	06/01/2025	07/25/2025	92.00	0.00	Paid	Y
3743	COLDSPRING	07/23/2025	07/25/2025	369.00	0.00	Paid	Y
3744	CONSUMERS ENERGY	07/24/2025	07/29/2025	113.44	113.44	Open	N
3745	CONSUMERS ENERGY	07/24/2025	07/29/2025	67.22	67.22	Open	N
3746	CONSUMERS ENERGY	07/24/2025	07/29/2025	263.80	263.80	Open	N
3747	CONSUMERS ENERGY	07/24/2025	07/29/2025	34.34	34.34	Open	N
3748	CONSUMERS ENERGY	07/23/2025	07/29/2025	63.72	63.72	Open	N
3749	CONSUMERS ENERGY	07/23/2025	07/29/2025	82.74	82.74	Open	N
3750	ECHO PUBLISHING INC	07/28/2025	07/29/2025	982.00	982.00	Open	N
3751	RICOH USA, INC - 1	07/18/2025	07/29/2025	117.52	117.52	Open	N

# of Invoices: 67	# Due: 8	Totals:	72,804.70	1,724.78
# of Credit Memos: 0	# Due: 0	Totals:	0.00	0.00
Net of Invoices and Credit Memos:			72,804.70	1,724.78

--- TOTALS BY FUND ---

101 - GENERAL FUND	25,010.80	1,099.52
204 - ROAD FUND	17,684.24	0.00
209 - CEMETERY FUND	15,962.27	478.80
592 - SEWER FUND	14,147.39	146.46

--- TOTALS BY DEPT/ACTIVITY ---

000 -	17,684.24	0.00
215 - CLERK	200.00	0.00
253 - TREASURER	5,077.22	0.00
257 - ASSESSOR	3,570.50	0.00
265 - TOWNSHIP	10,236.93	117.52
526 - TRANSFER STATION	3,269.15	0.00
538 - SHARED N&S SEWER EXPENDITUR	784.00	0.00
540 - TWP NORTH SEWER EXPENDITURE	11,279.91	146.46
541 - TWP SOUTH SEWER EXPENDITURE	2,083.48	0.00
567 - CEMETERY	15,962.27	478.80
702 - ZONING ADMINISTRATION	2,657.00	982.00

INVOICE REGISTER REPORT FOR PENTWATER TOWNSHIP
POST DATES 07/01/2025 - 07/31/2025
JOURNALIZED PAID
BANK CODE FDCHK

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
Pay By Check Type: EFT Transfer							
3687	CONSUMERS CREDIT UNION	06/02/2025	07/11/2025	1,324.95	0.00	Paid	Y
Total Pay By Check Type: EFT Transfer				1,324.95	0.00		
Pay By Check Type: Paper Check							
3683	CHARTER COMMUNICATIONS	07/01/2025	07/10/2025	287.54	0.00	Paid	Y
3684	CONSUMERS ENERGY	06/24/2025	07/10/2025	340.22	0.00	Paid	Y
3688	ADVANTAGE FLEET	07/01/2025	07/11/2025	1,814.16	0.00	Paid	Y
3689	ADVANTAGE FLEET	07/01/2025	07/11/2025	1,521.34	0.00	Paid	Y
3690	ADVANTAGE FLEET	06/06/2025	07/11/2025	454.60	0.00	Paid	Y
3691	ADVANTAGE FLEET	06/13/2025	07/11/2025	1,965.04	0.00	Paid	Y
3692	ALLIED FIRE SALES & SERVICES	06/19/2025	07/11/2025	3,366.00	0.00	Paid	Y
3693	DINGES FIRE COMPANY	06/30/2025	07/11/2025	8,954.04	0.00	Paid	Y
3694	DTE ENERGY	06/05/2025	07/11/2025	84.92	0.00	Paid	Y
3695	GALLS, LLC	06/19/2025	07/11/2025	117.89	0.00	Paid	Y
3696	GALLS, LLC	06/19/2025	07/11/2025	117.89	0.00	Paid	Y
3697	GALLS, LLC	06/19/2025	07/11/2025	115.69	0.00	Paid	Y
3698	GALLS, LLC	06/20/2025	07/11/2025	223.79	0.00	Paid	Y
3699	GALLS, LLC	06/20/2025	07/11/2025	99.19	0.00	Paid	Y
3700	LASCKO SERVICES LLC	06/23/2025	07/11/2025	222.00	0.00	Paid	Y
3701	MACQUEEN EMERGENCY	07/08/2025	07/11/2025	472.52	0.00	Paid	Y
3702	NAPA AUTO PARTS	06/01/2025	07/11/2025	19.52	0.00	Paid	Y
3703	NEEDLE IN A HAYSTACK EMBROIDERY L	06/27/2025	07/11/2025	243.00	0.00	Paid	Y
3704	PENTWATER CONVENIENCE CENTER	06/01/2025	07/11/2025	66.16	0.00	Paid	Y
3705	PENTWATER CONVENIENCE CENTER	06/01/2025	07/11/2025	116.06	0.00	Paid	Y
3706	PENTWATER CONVENIENCE CENTER	06/01/2025	07/11/2025	48.00	0.00	Paid	Y
3707	PENTWATER CONVENIENCE CENTER	06/01/2025	07/11/2025	68.13	0.00	Paid	Y
3708	PENTWATER CONVENIENCE CENTER	06/01/2025	07/11/2025	30.00	0.00	Paid	Y
3709	REPUBLIC SERVICES #240	06/25/2025	07/11/2025	173.95	0.00	Paid	Y
3710	TRINITY HEALTH WORKPLACE LUDINGTO	06/02/2025	07/11/2025	133.00	0.00	Paid	Y
3711	VERIZON	06/24/2025	07/11/2025	76.02	0.00	Paid	Y
3712	VILLAGE OF PENTWATER - UTILITIES	07/01/2025	07/11/2025	86.25	0.00	Paid	Y
3713	MACQUEEN EMERGENCY	06/27/2025	07/11/2025	108.15	0.00	Paid	Y
3714	WITMER PUBLIC SAFETY GROUP INC	06/26/2025	07/11/2025	58.56	0.00	Paid	Y
3715	WITMER PUBLIC SAFETY GROUP INC	06/27/2025	07/11/2025	51.83	0.00	Paid	Y
3716	WITMER PUBLIC SAFETY GROUP INC	06/24/2025	07/11/2025	171.96	0.00	Paid	Y
3717	WITMER PUBLIC SAFETY GROUP INC	06/24/2025	07/11/2025	12.36	0.00	Paid	Y
Total Pay By Check Type: Paper Check				21,619.78	0.00		

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
# of Invoices:	33 # Due: 0		Totals:	22,944.73	0.00		
# of Credit Memos:	0 # Due: 0		Totals:	0.00	0.00		
Net of Invoices and Credit Memos:				22,944.73	0.00		

--- TOTALS BY BANK ---

FDCHK	FIRE DEPARTMENT CHECKING	22,944.73	

--- TOTALS BY GL DISTRIBUTION ---

206-336-721.000	UNIFORMS	1,389.97	
206-336-752.000	SUPPLIES/EQUIPMENT	1,702.06	
206-336-920.000	UTILITIES	1,377.25	
206-336-931.000	REP/MAINT	5,996.66	
206-336-955.000	MISCELLANEOUS	158.75	
206-336-970.000	CAPITAL OUTLAY	12,320.04	

--- TOTALS BY FUND ---

206 - FIRE FUND		22,944.73	0.00

--- TOTALS BY DEPT/ACTIVITY ---

336 - FIRE		22,944.73	0.00

Check Register Report For Pentwater Township
For Check Dates 07/01/2025 to 07/31/2025

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
07/24/2025	GFPOL	EFT293	POOLED FEDERAL TAXES	3,111.60	3,111.60	0.00	Open
07/17/2025	GFPOL	DD136	BAILEY, CHRISTOPHER R.	744.23	0.00	657.90	Open
07/17/2025	GFPOL	DD137	BEAVIS, GLENN C	1,222.10	0.00	813.20	Open
07/17/2025	GFPOL	DD138	CAVAZOS, LYNNETTE M	1,483.08	0.00	1,167.32	Open
07/17/2025	GFPOL	DD139	COLE, TIMOTHY H	89.32	0.00	78.69	Open
07/17/2025	GFPOL	DD140	DOUGLAS, HEATHER A	1,483.08	0.00	1,283.01	Open
07/17/2025	GFPOL	DD141	DOUGLAS, HEATHER A	166.39	0.00	153.65	Open
07/17/2025	GFPOL	DD142	EATON, BARBARA C	2,274.50	0.00	1,503.21	Open
07/17/2025	GFPOL	DD143	FAAS, JOHN D	89.32	0.00	78.68	Open
07/17/2025	GFPOL	DD144	FLOOD, DEBRA A	724.61	0.00	605.77	Open
07/17/2025	GFPOL	DD145	FLOOD, JOSEPH M	292.62	0.00	257.80	Open
07/17/2025	GFPOL	DD146	FLYNN, MICHAEL W	145.37	0.00	118.08	Open
07/17/2025	GFPOL	DD147	HICKS, THOMAS J	89.32	0.00	78.69	Open
07/17/2025	GFPOL	DD148	HOLUB, DEAN J	234.69	0.00	206.77	Open
07/17/2025	GFPOL	DD149	HOOYMAN, PATRICK J	111.66	0.00	98.37	Open
07/17/2025	GFPOL	DD150	LYNN, ROBERT L	219.88	0.00	203.07	Open
07/17/2025	GFPOL	DD151	MILLER, ROBERT A	496.00	0.00	445.94	Open
07/17/2025	GFPOL	DD152	MURPHY, MAUREEN H	1,483.08	0.00	1,283.00	Open
07/17/2025	GFPOL	DD153	MURPHY, MAUREEN H	299.49	0.00	263.86	Open
07/14/2025	GFPOL	EFT291	STATE OF MICHIGAN	2,453.54	2,453.54	0.00	Open
07/11/2025	GFPOL	DD134	DOUGLAS, HEATHER A	166.39	0.00	153.67	Open
07/11/2025	GFPOL	DD135	MURPHY, MAUREEN H	299.49	0.00	263.84	Open
07/11/2025	GFPOL	EFT289	POOLED FEDERAL TAXES	2,790.12	2,790.12	0.00	Open
07/10/2025	GFPOL	DD121	BAILEY, CHRISTOPHER R.	744.23	0.00	657.89	Open
07/10/2025	GFPOL	DD122	BEAVIS, GLENN C	508.31	0.00	341.07	Open
07/10/2025	GFPOL	DD123	CAVAZOS, LYNNETTE M	1,483.08	0.00	1,167.34	Open
07/10/2025	GFPOL	DD124	DOUGLAS, HEATHER A	1,483.08	0.00	1,283.02	Open
07/10/2025	GFPOL	DD125	EATON, BARBARA C	2,274.50	0.00	1,503.22	Open
07/10/2025	GFPOL	DD126	FLOOD, DEBRA A	584.01	0.00	495.96	Open
07/10/2025	GFPOL	DD127	FLOOD, JOSEPH M	292.62	0.00	257.79	Open

Check Register Report For Pentwater Township
For Check Dates 07/01/2025 to 07/31/2025

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
07/10/2025	GFPOL	DD128	LYNN, ROBERT L	382.40	0.00	347.16	Open
07/10/2025	GFPOL	DD129	MILLER, ROBERT A	496.00	0.00	445.94	Open
07/10/2025	GFPOL	DD130	MURPHY, MAUREEN H	1,483.08	0.00	1,283.02	Open
07/10/2025	GFPOL	DD131	MURPHY, MAUREEN H	299.49	0.00	263.85	Open
07/10/2025	GFPOL	DD132	TRIERWEILER, MARK J	89.32	0.00	82.48	Open
Totals:			Number of Checks: 035	30,590.00	8,355.26	17,843.26	

Total Physical Checks:
Total Check Stubs: 35

Check Register Report For Pentwater Township

For Check Dates 07/01/2025 to 07/31/2025

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
07/24/2025	FDCHK	DD154	SMITH, KAREN R	40.00	0.00	36.94	Open
07/24/2025	FDCHK	EFT294	EFTPS FIRE	6.12	6.12	0.00	Open
07/15/2025	FDCHK	EFT292	STATE OF MICHIGAN	40.38	40.38	0.00	Open
07/10/2025	FDCHK	DD133	HAYNOR, MARK R.	225.00	0.00	198.23	Open
07/10/2025	FDCHK	EFT290	EFTPS FIRE	34.42	34.42	0.00	Open
Totals:			Number of Checks: 005	345.92	80.92	235.17	

Total Physical Checks:

Total Check Stubs: 5

CASH SUMMARY BY ACCOUNT FOR PENTWATER TOWNSHIP
FROM 04/01/2023 TO 07/31/2025
FUND: 101 204 206 209 592
CASH AND INVESTMENT ACCOUNTS

Fund Account	Description	Beginning Balance 04/01/2023	Total Debits	Total Credits	Ending Balance 07/31/2025
Fund 101 GENERAL FUND					
001.000	CHECKING ACCT	120,628.21	2,752,360.16	2,872,988.37	0.00
003.005	SSB S/L CD	2.15	0.00	2.15	0.00
003.012	SSB LAND/SEWER	(2.15)	2.15	0.00	0.00
004.000	PETTY CASH	151.00	0.00	0.00	151.00
006.000	POOLED CASH	0.00	995,329.07	987,800.74	7,528.33
017.000	MI CLASS - GENERAL FUND	162,234.45	1,848,266.83	1,768,416.02	242,085.26
017.001	EDGE - GENERAL FUND	187,819.53	480,253.22	625,778.52	42,294.23
017.002	MI CLASS - FUND BALANCE POLOCY	94,725.18	75,103.41	169,828.59	0.00
017.003	MICLASS HART-PTW NON-MOTORIZED TR	23,115.87	2,718.64	0.00	25,834.51
017.004	CFCU FUND BALANCE POLICY CD	0.00	248,348.33	118,442.21	129,906.12
017.005	CONSUMERS CREDIT UNION PRIM BUS S	0.00	27.78	0.00	27.78
	GENERAL FUND	588,674.24	6,402,409.59	6,543,256.60	447,827.23
Fund 204 ROAD FUND					
001.000	ROAD FUND ACCOUNT	9,903.43	454,839.41	464,742.84	0.00
001.001	MI CLASS - ROAD FUND	118,087.84	294,694.56	345,097.52	67,684.88
006.000	POOLED CASH	0.00	395,985.49	222,331.47	173,654.02
017.000	MC EDGE - ROAD FUND	0.00	35,076.74	35,192.16	(115.42)
	ROAD FUND	127,991.27	1,180,596.20	1,067,363.99	241,223.48
Fund 206 FIRE FUND					
001.000	CHECKING ACCT	6,962.20	2,110,196.65	2,059,956.02	57,202.83
001.001	MI CLASS - FD	126,667.61	1,430,457.95	1,524,623.37	32,502.19
001.002	MC EDGE - FD	302,438.04	631,231.90	675,202.78	258,467.16
003.004	MM HUNTINGTON	23,888.48	7,412.08	31,300.56	0.00
	FIRE FUND	459,956.33	4,179,298.58	4,291,082.73	348,172.18
Fund 209 CEMETERY FUND					
001.000	CHECKING ACCT	120,477.78	391,522.05	511,999.83	0.00
001.001	MI CLASS - CEMETERY	141,632.46	312,131.27	216,434.03	237,329.70
001.002	MC EDGE - CEMETERY	0.00	194,184.17	26,657.52	167,526.65
003.000	MM HUNTINGTON	43,500.33	98.73	43,599.06	0.00
006.000	POOLED CASH	0.00	177,398.65	176,108.57	1,290.08
	CEMETERY FUND	305,610.57	1,075,334.87	974,799.01	406,146.43
Fund 592 SEWER FUND					
001.000	CHECKING ACCT	0.00	486,261.58	486,261.58	0.00
002.000	NEW HUNTINGTON CHECKING ACCT	0.00	260,903.15	260,903.15	0.00
006.000	POOLED CASH	0.00	138,677.10	57,125.46	81,551.64
	SEWER FUND	0.00	885,841.83	804,290.19	81,551.64
	TOTAL - ALL FUNDS	1,482,232.41	13,723,481.07	13,680,792.52	1,524,920.96

PENTWATER FIRE DEPARTMENT

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

Phone 231.869.5987 • Fax 231.869.8511
www.pentwaterfiredepartment.com

Monthly Meeting Agenda

Meeting Date: Wednesday, August 6, 2025 19:00
Meeting Location: Pentwater Fire Department
Call to Order

I. Pledge of Allegiance

II. Reading and Approval of Minutes
   a. Minutes from 7/2/25

III. Reports of Officers
   a. Treasurer Terry Cluchey
      i. Ending Payroll - $49,660.00
      ii. Checking - $58,159.63
      iii. CLASS - $32,967.60
      iv. EDGE - $260,133.49
      v. Total Funds - $351,260.72

IV. Old Business
   a. By-Laws
   b. Millage Renewal Planning for November 2026 Election
   c. Truck Purchase
   d. Vehicle Maintenance
   e. ID Badges
   f. Oceana County Fair personnel support, Aug 17-23, 2025
   g. National Night Out, August 5, 2025 @ Shelby Township Park
   h. Direct Deposit Forms
   i. Radios
   j. Truck Checks
      i. August Schedule
         1. Mike Barefoot => 351
         2. Kyle Dillingham => 342
         3. Mark Haynor => Trailer/RGR
         4. Katie Kokx => 371
         5. Zack Thocher => 391
         6. Ethan Wood => 361
   k. Active911 member response status visibility improvement in PFD Station Bays
   l. Truck Purchase

V. New Business

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VI. Training

VII. Discussion on Last Month's Calls-
   a. 50 medical, 9 fire and 4 UAV call for service in July
   b. Discussion on best practices for prior month's calls

VIII. Adjourn

PENTWATER FIRE DEPARTMENT
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Monthly Meeting Minutes

Meeting Date: Wednesday, July 2, 2025 19:00
Meeting Location: Pentwater Fire Department
Call to Order

I. Pledge of Allegiance

II. Reading and Approval of Minutes
  a. Minutes from 6/4/25
  b. A motion to approve the minutes was made by Mike Barefoot and seconded by Ethan Wood. The motion was unanimously passed by all members present.

III. Reports of Officers
  a. Treasurer Terry Cluchey
    i. Ending Payroll - $37,870.00
    ii. Checking - $56,327.42
    iii. CLASS - $69,538.61
    iv. EDGE - $259,444.58
    v. Total Funds - $385,310.61

IV. Old Business
  a. By-Laws, further review required by officers and then to be presented to department members in a future meeting.
  b. Millage Renewal Planning for November 2026 Election
  c. Vehicle Maintenance
    i. 361
      1. Do not plug in until charger is fixed.
      2. $16K quote to replace dump mechanism. Would be an articulating arm system.
    ii. 341 pressure valve fixed
    iii. 391 door - still on order
    iv. Ranger is scheduled to go to Babbits in Muskegon for maintenance due to an antifreeze leak and springs will be upgraded as well.
  d. ID Badges
    i. Pictures needed for Troy, Katie, Anna and Ethan
  e. Oceana County Fair personnel support, Aug 17-23, 2025
  f. National Night Out, August 5, 2025 @ Shelby Township Park
  g. Direct Deposit Forms
  h. Annual Testing

i. Hose Testing Completed, 6/17/2025 at 0700

i. Radios

j. Truck Checks

   i. July Schedule
      1. 309 => 342
      2. 304 => Trailer
      3. 306 => 371
      4. 311 => 391
      5. 322 => 361
      6. 325 => 351

   ii. Folders located in Locker #3

   iii. Checks to be done at any time in the month

   iv. Ensure pay sheet is filled out after it is completed

k. Active911 member response status visibility improvement in PFD Station Bays

   i. Recommendation is to ensure location is on in the Active911 App settings to ensure status is shown.

l. Ray Hasil's surprise retirement party was held on 6/11/2025

V. New Business

a. Conditional authorization given to make a truck purchase with a 1) limit up to $15K and 2) satisfactory review of the vehicle by Fire Chief and Assistant Fire Chief

b. Fireworks

   i. Meet at PFD at 1600 for 7/3/2025 fireworks. Need to block off beach by 1700.

   ii. Attire to be department issued black shorts or navy blue pants with PFD polo.

   iii. Due to recent construction, Green Street, between Dover and Mears to be closed for the night.

   iv. In the event of a medical at the beach, patient will be transferred by PFD to PPD where EMS will stage.

VI. Training

a. Weather dependent, training will be either at Pentwater Channel for water rescue or at PFD for Pump/Drafting, Fire Fighter Down drills and drone training.

VII. Discussion on Last Month's Calls-

a. 28 medical, 11 fire and 1 UAV call for service in June

b. Discussion on best practices for prior month's calls

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i. UAV and Fire Reports need to be put into Mike's mailbox so he can enter into the MFER system. Remember to put usage details on report.
ii. Good job with forward lay for garage fire. Salvage and overhaul focus was good, preserving property.
iii. Prior joint tabletop training proved helpful for the Riverton Mutual Aid Fire call in June. Smooth bore nozzle was reported to work well in the fire suppression. It was noted that grass fire and structure fire should have been on separate channels for improved communication.
    1. Jonathan Hughart was able to have a discussion with Duna Vista Association on adding a gate at end of Montgomery Blvd. They are receptive but financing appears to be the issue.

VIII. Adjourn
   a. Meeting adjourned by Jonathan Hughart

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Officer Meeting Minutes

Meeting Date: Wednesday, July 2, 2025 19:00
Meeting Location: Pentwater Fire Department
Call to Order

Please note- the agenda for the Officer Meeting is the same as the regular monthly meeting and items are often discussed at both meetings.

I. Pledge of Allegiance

II. Reading and Approval of Minutes
   a. Minutes from 6/4/25

III. Reports of Officers
   a. Treasurer Terry Cluchey
      i. Ending Payroll - $37,870.00
      ii. Checking - $56,327.42
      iii. CLASS - $69,538.61
      iv. EDGE - $259,444.58
      v. Total Funds - $385,310.61

IV. Old Business
   a. By-Laws were reviewed and determined further revision is needed prior to department roll out
   b. Millage Renewal Planning for November 2026 Election
   c. Vehicle Maintenance
   d. ID Badges
   e. Oceana County Fair personnel support, Aug 17-23, 2025
   f. National Night Out, August 5, 2025 @ Shelby Township Park
   g. Direct Deposit Forms
   h. Annual Testing
      i. Hose Testing Completed, 6/17/2025 at 0700
   i. Radios
   j. Truck Checks
   k. Active911 member response status visibility improvement in PFD Station Bays
   l. Ray Hasil's surprise retirement party was held on 6/11/2025

V. New Business
   a. Motion made by Terry Cluchey and seconded by Brad Van Duinen to authorize truck purchase up to $15K after review of the vehicle

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

Phone 231.869.5987 • Fax 231.869.8511
www.pentwaterfiredepartment.com

by Fire Chief and Assistant Fire Chief. Unanimously approved by the Administrative board.

VI. Training

VII. Discussion on Last Month's Calls-
   a. 28 medical, 11 fire and 1 UAV call for service in June
   b. Discussion on best practices for prior month's calls

VIII. Adjourn
   a. Meeting adjourned by Jonathan Hughart

Rec Report – August 2025

Rec Program

The Baseball and Softball season is now behind us and was one of the most successful seasons we have had yet. This year I wanted to expand our season and have been hosting baseball and softball clinics throughout the summer. It is wonderful to see the drive in our young athletes and their willingness to continue working on their game even in the off season.
The next sport on the agenda is Girls Basketball, signups will open at the beginning of the school year.

Donations

2025-2026 Rec Donations: $2,675.00
2024-2025 Can Drive Donations: $237.90
Can Drive Totals Since 2020: $5,686.10

Thank you,

Katie Anderson

Katie Anderson
Rec Director
Parks and Rec Board Chair

Pentwater Township
Deputy Supervisor, Zoning Administrator and Ordinance Enforcement Officer
Monthly Report – August 5, 2025

Board Members, the following is a summary of the activities that were conducted by the Deputy Supervisor, Zoning Administrator and Ordinance Enforcement Officer for the month of July, 2025.

Deputy Supervisor - I worked with the Township Supervisor, Lynne Cavazos, F&V, and/or Township Attorney Mark Nettleton regarding:

- Completed the Red Barn Outdoor Recreation Programming Concept with Melissa Williams and drafted the Articles of Incorporation for a possible Recreation Authority called the North Oceana Recreation Authority (NORA), a possible joint venture with Weare Township.

- Reviewed and submitted Sanitary Sewer System invoices.

- Prepared a proposal for Township South Sanitary Sewer improvements at 6036 W. Longbridge Road.

- Attended the Township Board meeting of July 9.

- Provided information and answered questions regarding the Sanitary Sewer System for the annual audit.

Code Enforcement – Nothing notable at this time.

Planning Commission - The Planning Commission did not meet in July.

Zoning Board of Appeals - The Zoning Board of Appeals did not meet in July.

Zoning Permits – The following Zoning Permit was issued in July, 2025:

Other Comments – None.

Sincerely,
Keith J. Edwards
Pentwater Township
Deputy Supervisor, Zoning Administrator & Ordinance Enforcement Officer

Township of Pentwater Assessor

500 N Hancock St.
PO Box 512
Pentwater MI 49449
Phone: (231) 869-6231 Ext 4

Monthly Township Report
August 2025

Board of Review:

- The July Board of Review meeting was held on Tuesday, July 22, 2025, at 1 pm. There was one clerical error that was corrected for 2 years, and one Poverty Exemption was granted.
- The December Board of Review meeting will be held on Tuesday, December 9, 2025, at 1 pm if there is business for the Board.

Michigan Tax Tribunal:

- We have no pending MTT cases currently.
- The deadline for filing a **Commercial/Industrial** petition was June 2, 2025 (The May 31st deadline fell on a Saturday, so petitions were considered timely filed if postmarked by June 2nd.)
- The deadline for filing a **Residential** petition was July 31, 2025.

Miscellaneous:

- I am now working on the 2026 Assessment Roll. I am entering deeds, PTAs, and PREs as they come in.
- The State Tax Commission has updated the State Assessor's manual to utilize the 2025 Cost manual. I have followed the necessary steps to update our Assessing module in BS&A.
- I am currently working on scanning older documents into our Assessing program so we can recycle some of the paper I have stored in my office.
- I do have staff verifying measurements and taking new exterior pictures of buildings.

If you have any questions, please let me know!

Sincerely,
Barbie Eaton, MAAO
Pentwater Township Assessor

PENTWATER TOWNSHIP
CEMETERY MONTHLY REPORT

MONTH OF: JULY 2025

NUMBER OF BURIALS

Traditional: __________

Cremains: 3

Columbarium: 4

FOUNDATIONS SET: 3

GRAVESITES SOLD: 4

COLUMBARIUMS SOLD: 1

SCATTER BRICKS SOLD: __________

Equipment Maintenance: __________ *(Approximate # of hours)*

Grounds Care: __________ *(Approximate # of hours)*

Openings/Closings: __________ *(Approximate # of hours)*

Administration: 67 *(Approximate # of hours)*
(i.e. Record maintenance, phone calls, emails, Meetings with families, grave location, etc.)

Respectfully Submitted

MAUREEN MURPHY, CLERK **Date:** 8/01/2025

Maureen Murphy

PENTWATER TOWNSHIP

TRANSFER SITE MONTHLY REPORT

Month/Year: 7/25

Total Number of Visitors: 434

Total Fees Rec'd: ~~3205.00~~ $ 3,210

Site Usage	Village	Township	Weare
Trash:	42	149	29
Recycling:	69	98	12
Both:	8	23	4

Yard Waste Visitors – Village: 207

Yard Waste Visitors – Township: 80

Yard Waste Visitors – Weare: 3

Submitted By:

Date: 8/1/25

nb(a)

TOWNSHIP OF PENTWATER, MICHIGAN
ANNUAL FINANCIAL REPORT
YEAR ENDED MARCH 31, 2025

GABRIDGE & CO

TABLE OF CONTENTS

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 information 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
August 4, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Township of Pentwater
Management's Discussion and Analysis
March 31, 2025

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, 2025. 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 $3,177,295 (net position). Of this amount, $679,888 represents unrestricted net position, which may be used to meet the Township's ongoing obligations to citizens and creditors.

- During the year, the Township received $1,470,843 in revenues and incurred $1,346,069 in expenses, resulting in an increase in net position of $124,774.

- At the close of the current fiscal year, the Township's governmental funds reported combined fund balances of $1,835,260, an increase of $99,687 in comparison with the prior year. Approximately 31.3% of this amount $575,039 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 $575,039, or approximately 71.5% of the annual general fund expenditures and transfers out.

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 five 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, road, and ARPA funds. All funds 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.

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provides information for the sewer operations, which is considered to be a major fund of the Township.

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 $3,177,295, at the close of the most recent fiscal year.

Township of Pentwater's Net Position

	Governmental Activities		Business-type Activities		Total Government	
	2025	2024	2025	2024	2025	2024
ASSETS						
Current Assets						
Cash and Investments	$ 1,630,101	$ 1,648,607	$ 80,258	$ 101,210	$ 1,710,359	$ 1,749,817
Accounts Receivable	-	-	37,139	36,444	37,139	36,444
Taxes Receivable	38,673	28,350	-	-		
Due from State	92,750	12,874	-	-	92,750	12,874
Total Current Assets	1,761,524	1,689,831	117,397	137,654	1,878,921	1,827,485
Noncurrent Assets						
Capital Assets not being Depreciated	63,279	61,929	-	-	63,279	61,929
Capital Assets being Depreciated, net	1,273,961	1,254,485	-	-	1,273,961	1,254,485
Total Assets	3,098,764	3,006,245	117,397	137,654	3,216,161	3,143,899
LIABILITIES						
Current Liabilities						
Accounts Payable	10,773	1,385	12,548	12,031	23,321	13,416
Accrued Payroll Liabilities	15,545	10,810	-	-	15,545	10,810
Unearned Revenue	-	67,152	-	-	-	67,152
Internal Balances	-	(35)	-	35	-	-
Total Current Liabilities	26,318	79,312	12,548	12,066	38,866	91,378
Noncurrent Liabilities						
Internal Balances	(100,000)	(125,000)	100,000	125,000	-	-
Total Liabilities	(73,682)	(45,688)	112,548	137,066	38,866	91,378
NET POSITION						
Net Investment in Capital Assets	1,337,240	1,316,414	-	-	1,337,240	1,316,414
Restricted	1,160,167	979,954	-	-	1,160,167	979,954
Unrestricted	675,039	755,565	4,849	588	679,888	756,153
Total Net Position	$ 3,172,446	$ 3,051,933	$ 4,849	$ 588	$ 3,177,295	$ 3,052,521

The largest portion of the Township's net position (42.1%, or $1,337,240) 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.

An additional portion of the Township's net position (36.5%, or $1,160,167) represents resources that are subject to external restrictions on how they may be used. The remaining balance of $679,888 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

Due from State increased by $79,876 largely due to the spending and waiting on reimbursement for a grant. Unearned revenues decreased $67,152 as the township used the remaining amount of their ARPA funding.

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

Township of Pentwater's Changes in Net Position

	Governmental Activities		Business-type Activities		Total Government	
Revenues	2025	2024	2025	2024	2025	2024
Program Revenues						
Charges for Services	$ 73,695	$ 75,585	$ 132,370	$ 133,343	$ 206,065	$ 208,928
Operating Grants and Contributions	140,721	19,037	56,705	-	197,426	19,037
Total Program Revenues	214,416	94,622	189,075	133,343	403,491	227,965
General Revenues						
Property Taxes	920,623	854,441	-	-	920,623	854,441
Intergovernmental	85,490	84,883	-	-	85,490	84,883
Interest Income	61,239	51,410	-	-	61,239	51,410
Transfer	(32,714)	(41,000)	32,714	41,000	-	-
Total General Revenues	1,034,638	949,734	32,714	41,000	1,067,352	990,734
Total Revenues	1,249,054	1,044,356	221,789	174,343	1,470,843	1,218,699
Expenses						
General Government	446,976	401,223	-	-	446,976	401,223
Public Works	314,967	278,271	-	-	314,967	278,271
Community and Economic Development	68,037	43,832	-	-	68,037	43,832
Recreation and Culture	298,561	314,980	-	-	298,561	314,980
Sewer System	-	-	217,528	173,755	217,528	173,755
Total Expenses	1,128,541	1,038,306	217,528	173,755	1,346,069	1,212,061
Change in Net Position	120,513	6,050	4,261	588	124,774	6,638
Net Position at the Beginning of Period	3,051,933	3,045,883	588	-	3,052,521	3,045,883
Net Position at the End of Period	$ 3,172,446	$ 3,051,933	$ 4,849	$ 588	$ 3,177,295	$ 3,052,521

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.

Governmental Activities. During the current fiscal year, net position increased $124,774 from the prior fiscal year for an ending balance of $3,177,295. Property tax revenue increased by $66,182 due largely to an increase in taxable value, net of the reduction in millage rates. All expense functions remained comparable to the prior year.

Business-type Activities. For the Township's business-type activities, the results for the current fiscal year led to an increase in overall net position of $4,261 leading to an ending net position of $4,849.

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, 2025, the Township's governmental funds reported combined fund balances of $1,835,206, an increase of $99,687 in comparison with the prior year. Approximately 31.3% of this amount, or $575,039, constitutes *unassigned fund balance,* which is available for spending at the government's discretion. The remainder of the fund balance is either *restricted* to indicate that it is restricted for particular purposes $1,160,167 or nonspendable $100,000.

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 $575,039. 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 71.5% of total general fund expenditures and transfers out. The fund balance of the Township's general fund decreased by $80,526 during the current fiscal year.

The cemetery fund, a major fund, had a $62,957 increase in fund balance during the current fiscal year which put the overall fund balance at $431,787.

The library fund, a major fund, had a $14,425 decrease in fund balance during the current fiscal year which put the overall fund balance at $469,777.

The road fund, a major fund, had a $137,323 increase in fund balance during the current fiscal year which put the overall fund balance at $258,603.

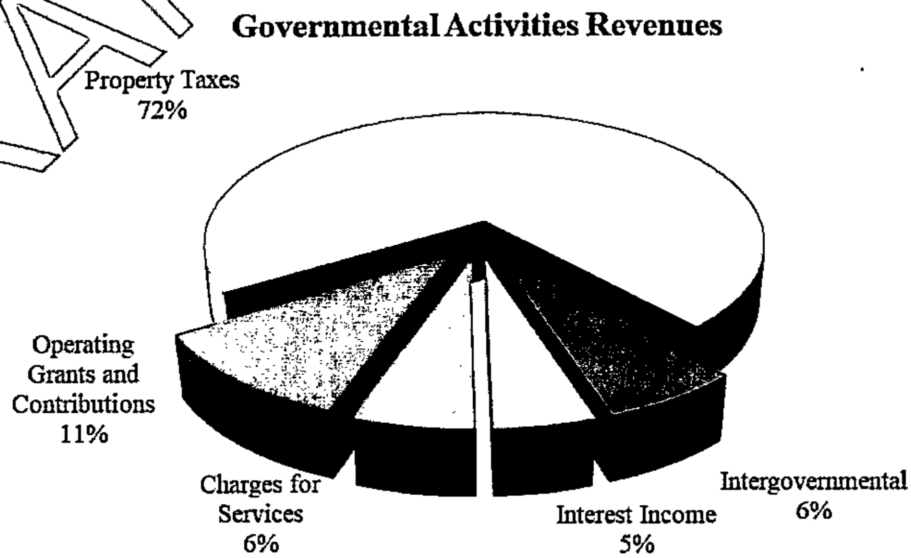
The ARPA fund, a major fund, had a $5,642 decrease in fund balance during the current fiscal year which put the overall fund balance at $0.

Proprietary Funds. The Township's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

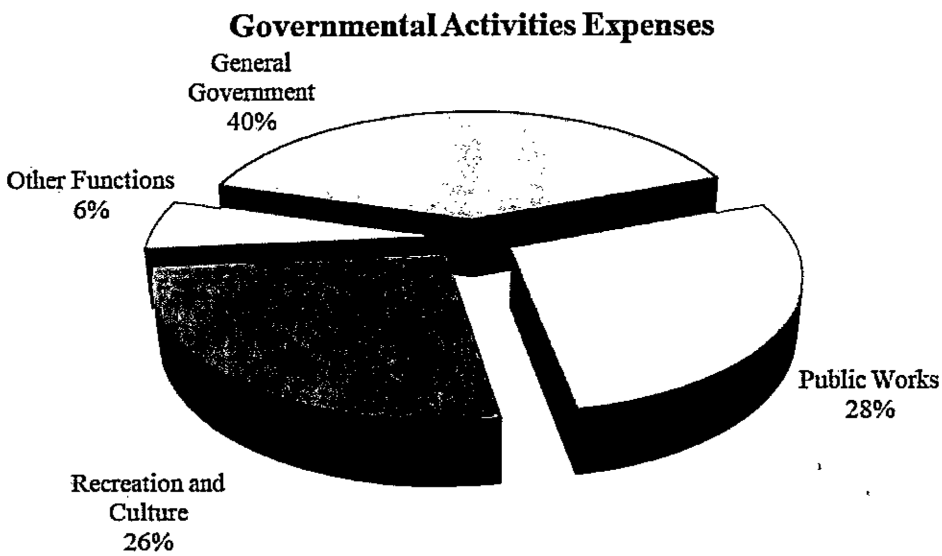
Unrestricted net position of the sewer fund at the end of the year was $4,849. The increase in net position for the sewer fund was $4,261.

Governmental Activities

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



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:

Fund	Final Budget	Actual	Variance
General			
Township Board	$ 3,739	$ 5,358	$ (1,619)
Treasurer	67,840	68,952	(1,112)
Election	29,715	42,219	(12,504)
Drain	20,000	108,557	(88,557)
Transfer Station	75,431	159,828	(84,397)
Planning Commission	6,995	10,203	(3,208)
Zoning Administration	50,488	57,834	(7,346)
Transfers Out	-	25,000	(25,000)
ARPA			
Transfers Out	-	7,714	(7,714)

Capital Assets and Debt Administration

Capital Assets

The Township's investment in capital assets for its governmental activities as of March 31, 2025 amounts to $1,337,240 (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 1.6% as a result of excess depreciation over additions. 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 Fire Department issued an installment purchase agreement for a fire truck during fiscal 2021. Total long-term debt decreased by $119,333 during 2025 leaving a total balance due of $238,668. 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 2025. 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 2025-2026, 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.

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

-DRAFT-

BASIC FINANCIAL STATEMENTS

Township of Pentwater
Statement of Net Position
March 31, 2025

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Unit - Fire Dept.
ASSETS				
Current Assets				
Cash and Investments	$ 1,630,101	$ 80,258	$ 1,710,359	$ 406,467
Accounts Receivable	--	37,139	37,139	--
Taxes Receivable	38,673	--	38,673	169,958
Due from State	92,750	--	92,750	--
Total Current Assets	1,761,524	117,397	1,878,921	576,425
Noncurrent Assets				
Capital Assets not being Depreciated	63,279	--	63,279	--
Capital Assets being Depreciated, net	1,273,961	--	1,273,961	1,066,898
Total Assets	3,098,764	117,397	3,216,161	1,643,323
LIABILITIES				
Current Liabilities				
Accounts Payable	10,773	12,548	23,321	5,092
Accrued Payroll Liabilities	15,545	--	15,545	1,615
Current Portion of Long-term Debt	--	--	--	119,333
Accrued Interest	--	--	--	716
Total Current Liabilities	26,318	12,548	38,866	126,756
Noncurrent Liabilities				
Long-term Debt	--	--	--	119,335
Internal Balances	(100,000)	100,000	--	--
Total Liabilities	(73,682)	112,548	38,866	246,091
NET POSITION				
Net Investment in Capital Assets	1,337,240	--	1,337,240	828,230
Restricted for:				
Library	469,777	--	551,497	--
Cemetery	431,787	--	431,787	--
Roads	258,603	--	258,603	--
Unrestricted	675,039	4,849	598,168	569,002
Total Net Position	**$ 3,172,446**	**$ 4,849**	**$ 3,177,295**	**$ 1,397,232**

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, 2025

		Program Revenues			Net (Expense) Revenue			
					Primary Government			
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Component Unit
Primary Government								
Governmental Activities:								
General Government	$ 446,976	$ 28,734	$ 117,970	$ –	$ (300,272)	$ –	$ (300,272)	$ –
Public Works	314,967	36,167	–	–	(278,800)	–	(278,800)	–
Community and Economic Development	68,037	3,425	–	–	(64,612)	–	(64,612)	–
Recreation and Culture	298,561	5,369	22,751	–	(270,441)	–	(270,441)	–
Total Governmental Activities	1,128,541	73,695	140,721	–	(914,125)	–	(914,125)	–
Business-type Activities:								
Sewer	217,528	132,370	56,705	–	–	(28,453)	(28,453)	–
Total Business-type Activities	217,528	132,370	56,705	–	–	(28,453)	(28,453)	–
Total Primary Government	$ 1,346,069	$ 206,065	$ 197,426	$ –	$ (914,125)	$ (28,453)	$ (942,578)	–
Component Units								
Fire Department	$ 368,932	$ 43,079	$ 4,328	$ –	–	–	–	(321,525)
Total Component Units	$ 368,932	$ 43,079	$ 4,328	$ –	–	–	–	(321,525)
		General Purpose Revenues and Transfers:						
		Revenues						
		Property Taxes			920,623	–	920,623	424,858
		Intergovernmental			85,490	–	85,490	–
		Interest Revenue			61,239	–	61,239	15,923
		Transfers			(32,714)	32,714	–	–
		Total General Revenues and Transfers			1,034,638	32,714	1,067,352	440,781
		Change in Net Position			**120,513**	**4,261**	**124,774**	**119,256**
		Net Position at Beginning of Period			3,051,933	588	3,052,521	1,257,976
		Prior Period Restatement - Note 9			–	–	–	20,000
		Net Position at End of Period			**$ 3,172,446**	**$ 4,849**	**$ 3,177,295**	**$ 1,397,232**

Township of Pentwater
Balance Sheet
Governmental Funds
March 31, 2025

		Special Revenue				
	General	**Cemetery Fund**	**Library**	**Road Fund**	**ARPA Fund**	**Total Governmental Funds**
ASSETS						
Cash and Investments	$ 470,201	$ 428,530	$ 478,447	$ 252,923	$ --	$ 1,630,101
Taxes Receivable	18,440	4,144	9,914	6,175	--	38,673
Due from State	92,750	--	--	--	--	92,750
Advances from Other Funds	100,000	--	--	--	--	100,000
Total Assets	$ **681,391**	$ **432,674**	$ **488,361**	$ **259,098**	$ --	$ **1,861,524**
LIABILITIES						
Accounts Payable	$ 3,845	$ 887	$ 5,546	$ 495	$ --	$ 10,773
Accrued Payroll Liabilities	2,507	--	13,038	--	--	15,545
Total Liabilities	6,352	887	18,584	495	--	26,318
FUND BALANCE						
Nonspendable	100,000	--	--	--	--	100,000
Restricted	--	431,787	469,777	258,603	--	1,160,167
Unassigned	575,039	--	--	--	--	575,039
Total Fund Balance	675,039	431,787	469,777	258,603	--	1,835,206
Total Liabilities and Fund Balance	$ **681,391**	$ **432,674**	$ **488,361**	$ **259,098**	$ --	$ **1,861,524**

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

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GABRIDGE & CO

INDEPENDENT AUDITOR'S REPORT

To the Members of the Township Board
Township of Pentwater
Oceana County, Michigan

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type 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, 2025, 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 business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Township, as of March 31, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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.

Township of Pentwater
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
March 31, 2025

Total Fund Balance - Governmental Funds	$	1,835,206
General government capital assets of $1,863,940, net of accumulated depreciation of $526,700, are not financial resources and, accordingly, are not reported in the funds.		1,337,240
Total Net Position - Governmental Activities	$	**3,172,446**

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, 2025

		Special Revenue				
	General	Cemetery Fund	Library	Road Fund	ARPA Fund	Total Governmental Funds
Revenues						
Property Taxes	$ 453,079	$ 95,759	$ 229,104	$ 142,681	$ –	$ 920,623
Licenses and Permits	12,436	–	–	–	–	12,436
Intergovernmental	203,460	–	12,544	–	–	216,004
Charges for Services	18,545	16,127	–	–	–	34,672
Fines and Forfeitures	–	–	4,167	–	–	4,167
Fees	–	–	275	–	–	275
Contributions	–	–	7,707	–	–	7,707
Interest Revenue	16,900	14,995	18,535	8,739	2,072	61,241
Other Revenue	18,921	2,295	3,427	–	–	24,643
Total Revenues	723,341	129,176	275,759	151,420	2,072	1,281,768
Expenditures						
General Government	409,167	–	–	–	–	409,167
Public Works	301,663	66,219	–	14,097	–	381,979
Community and Economic Development	68,037	–	–	–	–	68,037
Recreation and Culture	–	–	290,184	–	–	290,184
Total Expenditures	778,867	66,219	290,184	14,097	–	1,149,367
Excess of Revenues Over (Under) Expenditures	(55,526)	62,957	(14,425)	137,323	2,072	132,401
Other Financing Sources (Uses)						
Transfers Out	(25,000)	–	–	–	(7,714)	(32,714)
Net Other Financing Sources (Uses)	(25,000)	–	–	–	(7,714)	(32,714)
Net Change in Fund Balance	**(80,526)**	**62,957**	**(14,425)**	**137,323**	**(5,642)**	**99,687**
Fund Balance at Beginning of Period	755,565	368,830	484,202	121,280	5,642	1,735,519
Fund Balance at End of Period	**$ 675,039**	**$ 431,787**	**$ 469,777**	**$ 258,603**	**$ –**	**$ 1,835,206**

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, 2025

Total Net Change in Fund Balances - Governmental Funds	$	99,687
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 $120,192 is exceeded by depreciation expense of $99,366.		20,826
Changes in Net Position - Governmental Activities	$	**120,513**

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

Township of Pentwater
Statement of Net Position
Proprietary Fund
March 31, 2025

		Business-type Activities - Enterprise Fund
		Sewer
ASSETS		
Current Assets		
Cash and Investments	$	80,258
Accounts Receivable		37,139
Total Current Assets		117,397
LIABILITIES		
Current Liabilities		
Accounts Payable		12,548
Total Current Liabilities		12,548
Noncurrent Liabilities		
Advances to Other Funds		100,000
Total Liabilities		112,548
NET POSITION		
Unrestricted		4,849
Total Net Position	$	**4,849**

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

Township of Pentwater
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
For the Year Ended March 31, 2025

	Business-type Activities - Enterprise Fund
	Sewer
Operating Revenues	
Charges for Services	$ 132,370
Total Operating Revenues	132,370
Operating Expenses	
Miscellaneous Expenses	10,016
Salaries and Wages	6,349
Payroll Taxes and Benefits	3,189
Supplies	20,693
Utilities	44,244
Repairs and Maintenance	29,133
Contractual services	69,557
Professional Fees	32,324
Total Operating Expenses	215,505
Operating Income (Loss)	(83,135)
Non-Operating Revenues (Expenses)	
Grants	46,705
Other	10,000
Interest on Long-Term Debt	(2,023)
Net Non-Operating Revenues (Expenses)	54,682
Income Before Transfers	(28,453)
Transfers In	32,714
Change In Net Position	**4,261**
Net Position at Beginning of Period	588
Net Position at End of Period	**$ 4,849**

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

Township of Pentwater
Statement of Cash Flows
Proprietary Fund
For the Year Ended March 31, 2025

-DRAFT-

		Business-type Activities - Enterprise Fund
		Sewer
Cash Flows from Operating Activities		
Cash Received from Charges for Services	$	131,675
Cash Payments to Employees for Services and Fringe Benefits		(9,538)
Cash Payments to Suppliers for Goods and Services		(205,450)
Net Cash Provided (Used) by Operating Activities		(83,313)
Cash Flows from Non-capital Financing Activities		
Grants		46,705
Other Revenue		10,000
Transfers In and Transfers Out		32,714
Change in Internal Balances		(25,035)
Net Cash Provided by Non-capital Financing Activities		64,384
Cash Flows from Capital and Related Financing Activities		
Interest Payments on Internal Balances		(2,023)
Net Cash Used by Capital and Related Financing Activities		(2,023)
Net Increase in Cash and Equivalents		(20,952)
Cash and Investments - Beginning of Year		101,210
Cash and Investments - End of Year	$	80,258
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities		
Operating Income (Loss)	$	(83,135)
Changes in Assets and Liabilities		
Receivables (Net)		(695)
Accounts Payable		517
Net Cash Provided (Used) by Operating Activities	$	(83,313)

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

Township of Pentwater
Statement of Fiduciary Net Position
Fiduciary Fund
For the Year Ended March 31, 2025

	Custodial
ASSETS	
Cash and Investments	$ 2,304,168
Total Assets	2,304,168
LIABILITIES	
Undistributed Receipts	2,304,168
Total Liabilities	2,304,168
NET POSITION	
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, 2025

		Custodial
Additions		
Taxes Collected for Other Governments	$	9,256,902
Total Additions		9,256,902
Deductions		
Payments of Property Taxes to Other Governments		9,256,902
Total Deductions		9,256,902
Change in Net Position		--
Net Position at Beginning of Period		--
Net Position at End of Period	$	--

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, 2025

	Fire Department Fund		Adjustments	Statement of Net Position
ASSETS				
Current Assets				
Cash and Investments	$ 406,467			$ 406,467
Taxes Receivable	169,958			169,958
Total Current Assets	576,425			576,425
Noncurrent Assets				
Capital Assets being Depreciated	–	(1)	1,066,898	1,066,898
Total Assets	576,425			1,643,323
LIABILITIES				
Current Liabilities				
Accounts Payable	5,092			5,092
Accrued Payroll	1,615			1,615
Accrued Interest	–	(2)	716	716
Current Long-term Debt	–	(2)	119,333	119,333
Total Current Liabilities	6,707			126,756
Noncurrent Liabilities				
Long-term Debt	–	(2)	119,335	119,335
Total Liabilities	6,707			246,091
FUND BALANCE / NET POSITION				
Investment in Capital Assets	–		828,230	828,230
Unassigned / Unrestricted	569,718			569,002
Total Fund Balance / Net Position	$ 569,718			$ 1,397,232

(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 reported as liabilities in the fund.

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

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, 2025

	Fire Department Fund		Adjustments	Statement of Activities
Expenditures / Expenses				
Public Safety	$ 445,235	(1)/(2)	(78,655)	$ 366,580
Interest on Long-term Debt	2,835	(2)	(483)	2,352
Total Expenses	448,070			368,932
Program Revenues				
Charges for Services	43,079			43,079
Operating Grants and Contributions	4,328			4,328
Total Program Revenues	47,407			47,407
Net Program Revenues (Expenses)	(400,663)			(321,525)
General Revenue				
Property Taxes	424,858			424,858
Interest Revenue	15,923			15,923
Total General Revenues	440,781			440,781
Change in Fund Balance / Net Position	**40,118**			**119,256**
Fund Balance / Net Position at Beginning of Period	509,600			1,257,976
Prior Period Restatement - Note 9	20,000			20,000
Fund Balance / Net Position at End of Period	**$ 569,718**			**$ 1,397,232**

(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 capital asset additions of $76,992 being exceeded by depreciation expense of $113,374 and loss on disposal of capital asset of $3,613.

(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 a decrease in accrued interest of $483

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

NOTES TO THE FINANCIAL STATEMENTS

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 1,652 residents in many areas including general government, public safety, public works, community and economic development, and recreation and culture.

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 an agreement with the Village of Pentwater forming 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.

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 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 ***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.

The Township reports the following major proprietary fund:

The ***sewer system fund*** accounts for the activities of the Township's sewage collection system.

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.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the Township's sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges for services. Operating expenses for the enterprise funds include depreciation on capital assets, labor, supplies and contracted services. All revenues and expenses are not meeting this definition are reported as non-operating revenues and expenses.

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.
- 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 uncollectable 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.

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

	Years
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 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 1.1995 per $1,000 of assessed valuation for general government service, 0.1.0000 for fire services, 0.8027 for library services, and 0.3356 for cemetery services, and 0.4888 for fire apparatus and 0.5000 for roads for the year ended March 31, 2025. The total taxable value for the 2024 levy for property within the Township was $286,310,677.

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 - Budgetary Compliance

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.

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, 2025:

Fund	Final Budget	Actual	Variance
General			
Township Board	$ 3,739	$ 5,358	$ (1,619)
Treasurer	67,840	68,952	(1,112)
Election	29,715	42,219	(12,504)
Drain	20,000	108,557	(88,557)
Transfer Station	75,431	159,828	(84,397)
Planning Commission	6,995	10,203	(3,208)
Zoning Administration	50,488	57,834	(7,346)
Transfers Out	-	25,000	(25,000)
ARPA			
Transfers Out	-	7,714	(7,714)

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, 2025:

		Total Government
Statement of Net Position		
Cash and Investments	$	1,710,359
Statement of Fiduciary Net Position		
Cash and Investments		2,304,168
Component Unit - Fire Department		
Cash and Investments		406,467
Total Deposits	$	4,420,994
Deposits and Investments		
Checking and Savings Accounts	$	3,261,386
Michigan Class - Pooled Investments		1,101,753
Certificates of Deposit		57,554
Petty Cash		301
Total	$	3,261,687

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, $2,762,303 of the Township's bank balance of $3,345,452 was 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 certificates of deposit of $57,554 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.

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The Township has no investment policy that would further limit its investment choices.

Credit risk rating of the Township's pooled investments of $1,101,753 were rated AAAm by S&P.

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 significate other observable inputs; level 3 inputs are significate 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 $1,101,753. 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 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, 2025 was as follows:

Governmental Activities	Beginning Balance	Additions	Disposals	Ending Balance
Capital Assets not Being Depreciated				
Land	$ 61,929	$ -	$ -	$ 61,929
Construction in Progress	-	1,350	-	1,350
Total Capital Assets not Being Depreciated	61,929	1,350	-	63,279
Capital Assets Being Depreciated				
Land Improvements	326,847	78,431	-	405,278
Buildings and Improvements	1,161,303	6,941	-	1,168,244
Equipment and Fixtures	150,135	-	15,582	134,553
Computers & Software	-	6,150	-	6,150
Library Collection	80,230	19,827	21,114	78,943
Furniture & Fixtures	-	7,493	-	7,493
Total Capital Assets Being Depreciated	1,718,515	118,842	36,696	1,800,661
Less Accumulated Depreciation				
Land Improvements	101,702	16,272	-	117,974
Buildings and Improvements	239,574	40,080	-	279,654
Equipment and Fixtures	90,801	29,987	15,582	105,206
Computers & Software	-	205	-	205
Library Collection	31,953	11,823	21,114	22,662
Furniture & Fixtures	-	999	-	999
Total Accumulated Depreciation	464,030	99,366	36,696	526,700
Net Capital Assets Being Depreciated	1,254,485	19,476	-	1,273,961
Net Capital Assets	$ 1,316,414	$ 20,826	$ -	$ 1,337,240

Component Unit - Fire Department	Beginning Balance	Additions	Disposals	Ending Balance
Capital Assets Being Depreciated				
Land Improvements	$ 153,664	$ 31,480	$ -	$ 185,144
Vehicles	1,529,481	-	7,909	1,521,572
Equipment	382,997	45,512	-	428,509
Total Capital Assets Being Depreciated	2,066,142	76,992	7,909	2,135,225
Less Accumulated Depreciation				
Land Improvements	127,201	3,849	-	131,050
Vehicles	558,565	75,889	-	634,454
Equipment	272,800	33,636	3,613	302,823
Total Accumulated Depreciation	958,566	113,374	3,613	1,068,327
Net Capital Assets	$ 1,107,576	$ (36,382)	$ 4,296	$ 1,066,898

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

Governmental Activities		
General Government	$	51,452
Public Works		19,710
Recreation and Culture		28,204
Total Governmental Activities	$	99,366

Depreciation of $113,374 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, 2025:

	Beginning Balance	Reductions	Ending Balance	Due Within One Year
Fire Department - Component Unit				
Direct Placement - 2021 Installment Purchase Agreement with annual principal payments of $119,333 due May 1 plus interest at .95% with maturity of May 1, 2026 - Fire Truck	$ 358,001	$ 119,333	$ 238,668	$ 119,333

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

Year Ending March 31,	Fire Department Principal		Interest		Total	
2026	$	119,333	$	1,719	$	121,052
2027		119,335		645		119,980
Totals	$	238,668	$	2,364	$	241,032

Note 6 - Interfund Transactions

The composition of interfund transfers and balances as of March 31, 2025 were as follows:

Tranfser In	Transfer Out	Amount
Sewer	ARPA	$ 7,714
Sewer	General	25,000
Advance From	**Advance To**	**Amount**
General	Sewer	$ 100,000

Note 7 - 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 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 $4,542 from the Foundation's Endowment Fund during the year ended March 31, 2025.

Note 8 - 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 9 - Prior Period Adjustment

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

	Government-wide Component Unit (Fire Department)	Fund Level Component Unit (Fire Department)
Fund balance/net position - March 31, 2024 - As previously reported	$ 1,257,976	$ 509,600
Revenue that pertains to prior year	20,000	20,000
Fund balance/net position - March 31, 2024 - As restated	$ 1,277,976	$ 529,600

Note 10 - Subsequent Events

Subsequent events were evaluated through August 4, 2025, the date the financial statements were available to be issued. Nothing of significance was noted.

-DRAFT-

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, 2025

DRAFT

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	$ 600,654	$ 632,001	$ 453,079	$ (178,922)
Licenses and Permits	9,600	9,600	12,436	2,836
Intergovernmental	93,342	93,342	203,460	110,118
Charges for Services	16,300	16,300	18,545	2,245
Interest Revenue	15,000	15,000	16,900	1,900
Other Revenue	4,500	4,500	18,921	14,421
Total Revenues	739,396	770,743	723,341	(47,402)
Other Financing Sources				
Transfers In	27,025	27,025	--	(27,025)
Total Revenues and Other Financing Sources	766,421	797,768	723,341	(74,427)
Expenditures				
General Government				
Township Board	3,739	3,739	5,358	(1,619)
Supervisor	54,688	54,688	43,351	11,337
Clerk	76,999	76,999	65,777	11,222
Board of Review	2,007	2,007	1,421	586
Treasurer	67,840	67,840	68,952	(1,112)
Assessor	70,607	70,607	70,454	153
Election	29,715	29,715	42,219	(12,504)
Township	259,329	259,329	111,635	147,694
Total General Government	564,924	564,924	409,167	155,757
Public Works				
Drain	20,000	20,000	108,557	(88,557)
Marina - Recreation - Library	48,585	48,585	33,278	15,307
Transfer Station	75,431	75,431	159,828	(84,397)
Total Public Works	144,016	144,016	301,663	(157,647)
Community and Economic Development				
Planning Commission	6,995	6,995	10,203	(3,208)
Zoning Administration	50,488	50,488	57,834	(7,346)
Total Community and Economic Development	57,483	57,483	68,037	(10,554)
Total Expenditures	766,422	766,422	778,867	(12,445)
Other Financing Uses				
Transfers Out	--	--	25,000	(25,000)
Total Expenditures and Other Financing Uses	766,422	766,422	803,867	(37,445)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(1)	31,346	(80,526)	(111,872)
Net Change in Fund Balance	**(1)**	**31,346**	**(80,526)**	**(111,872)**
Fund Balance at Beginning of Period	755,565	755,565	755,565	--
Fund Balance at End of Period	**$ 755,564**	**$ 786,911**	**$ 675,039**	**$ (111,872)**

Township of Pentwater
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Cemetery Fund
For the Year Ended March 31, 2025

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	$ 118,260	$ 118,260	$ 95,759	$ (22,501)
Charges for Services	20,100	20,100	16,127	(3,973)
Interest Revenue	--	--	14,995	14,995
Other Revenue	2,400	2,400	2,295	(105)
Total Revenues	140,760	140,760	129,176	(11,584)
Expenditures				
Public Works	140,760	140,760	66,219	74,541
Total Expenditures	140,760	140,760	66,219	74,541
Excess (Deficiency) of Revenues Over Expenditures	--	--	62,957	62,957
Net Change in Fund Balance	--	--	**62,957**	**62,957**
Fund Balance at Beginning of Period	368,830	368,830	368,830	--
Fund Balance at End of Period	$ 368,830	$ 368,830	$ 431,787	$ 62,957

Township of Pentwater
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Library
For the Year Ended March 31, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	$ 214,481	$ 214,481	$ 229,104	$ 14,623
Intergovernmental	15,000	15,000	12,544	(2,456)
Fines and Forfeitures	3,000	3,000	4,167	1,167
Fees	--	--	275	275
Contributions	2,500	7,072	7,707	635
Interest Revenue	--	--	18,535	18,535
Other Revenue	5,000	8,231	3,427	(4,804)
Total Revenues	239,981	247,784	275,759	27,975
Expenditures				
Recreation and Culture	326,302	334,805	290,184	44,621
Total Expenditures	326,302	334,805	290,184	44,621
Excess (Deficiency) of Revenues Over Expenditures	(86,321)	(87,021)	(14,425)	72,596
Net Change in Fund Balance	**(86,321)**	**(87,021)**	**(14,425)**	**72,596**
Fund Balance at Beginning of Period	484,202	484,202	484,202	--
Fund Balance at End of Period	$ 397,881	$ 397,181	$ 469,777	$ 72,596

Township of Pentwater
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Road Fund
For the Year Ended March 31, 2025

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	**Final**	**Actual**	**Final to Actual**
Revenues				
Property Taxes	$ 130,618	$ 130,618	$ 142,681	$ 12,063
Interest Revenue	1,795	1,795	8,739	6,944
Total Revenues	132,413	132,413	151,420	19,007
Other Financing Sources				
Transfers In	90,000	90,000	--	(90,000)
Total Revenues and Other Financing Sources	222,413	222,413	151,420	(70,993)
Expenditures				
Public Works	222,413	222,413	14,097	208,316
Total Expenditures	222,413	222,413	14,097	208,316
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	--	--	137,323	137,323
Net Change in Fund Balance	--	--	137,323	137,323
Fund Balance at Beginning of Period	121,280	121,280	121,280	--
Fund Balance at End of Period	$ 121,280	$ 121,280	$ 258,603	$ 137,323

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Township of Pentwater
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
ARPA Fund
For the Year Ended March 31, 2025

DRAFT

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	Final	Actual	Final to Actual
Revenues				
Interest Revenue	$ 5,500	$ 5,500	$ 2,072	$ (3,428)
Total Revenues	5,500	5,500	2,072	(3,428)
Expenditures				
General Government	5,500	5,500	--	5,500
Total Expenditures	5,500	5,500	--	5,500
Other Financing Uses				
Transfers Out	--	--	7,714	(7,714)
Total Expenditures and Other Financing Uses	5,500	5,500	7,714	(2,214)
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	--	--	(5,642)	(5,642)
Net Change in Fund Balance	--	--	(5,642)	(5,642)
Fund Balance at Beginning of Period	5,642	5,642	5,642	--
Fund Balance at End of Period	$ 5,642	$ 5,642	$ --	$ (5,642)

nb(b)

MEMORANDUM

To: Pentwater Township Board of Trustees

From: Keith Edwards, Deputy Supervisor

Date: August 5. 2025

Subject: Township North Sanitary Sewer Rates
Proposed Quarterly Rate Increase due to the wholesale rate increase from the Village of Pentwater

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Recently, I learned that the Village of Pentwater increased their rates for the distribution and treatment of sanitary sewer effluent by four percent. This is two percent lower than last year's rise of six percent. In March of 2025, the Village passed a resolution to increase the rates for sanitary sewer treatment to Village customers, and by default, to Township customers.

The Township's (wholesale) rate had been $38,290.87 annually ($9,572.72 quarterly). The resolution passed by the Village Council to raise the sanitary sewer rates became effective on April 1, 2025. Thus, the Township's (wholesale) rate increased to $39,848.00 annually ($9,962.00 quarterly). Thus, the request is a pass-through cost to the customer.

Should the Township Board agree to this request to adjust the sanitary sewer rate to Township North customers, based on the increase passed on from the Village to the Township, the new quarterly rate will be $316.36 per residential customer.

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, 2025

Total Net Change in Fund Balances - Governmental Funds	$	99,687
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 $120,192 is exceeded by depreciation expense of $99,366.		20,826
Changes in Net Position - Governmental Activities	$	**120,513**

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

Township of Pentwater
Statement of Net Position
Proprietary Fund
March 31, 2025

		Business-type Activities - Enterprise Fund
		Sewer
ASSETS		
Current Assets		
Cash and Investments	$	80,258
Accounts Receivable		37,139
Total Current Assets		117,397
LIABILITIES		
Current Liabilities		
Accounts Payable		12,548
Total Current Liabilities		12,548
Noncurrent Liabilities		
Advances to Other Funds		100,000
Total Liabilities		112,548
NET POSITION		
Unrestricted		4,849
Total Net Position	$	**4,849**

Township of Pentwater
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
For the Year Ended March 31, 2025

	Business-type Activities - Enterprise Fund
	Sewer
Operating Revenues	
Charges for Services	$ 132,370
Total Operating Revenues	132,370
Operating Expenses	
Miscellaneous Expenses	10,016
Salaries and Wages	6,349
Payroll Taxes and Benefits	3,189
Supplies	20,693
Utilities	44,244
Repairs and Maintenance	29,133
Contractual services	69,557
Professional Fees	32,324
Total Operating Expenses	215,505
Operating Income (Loss)	(83,135)
Non-Operating Revenues (Expenses)	
Grants	46,705
Other	10,000
Interest on Long-Term Debt	(2,023)
Net Non-Operating Revenues (Expenses)	54,682
Income Before Transfers	(28,453)
Transfers In	32,714
Change In Net Position	**4,261**
Net Position at Beginning of Period	588
Net Position at End of Period	**$ 4,849**

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

Township of Pentwater
Statement of Cash Flows
Proprietary Fund
For the Year Ended March 31, 2025

		Business-type Activities - Enterprise Fund
		Sewer
Cash Flows from Operating Activities		
Cash Received from Charges for Services	$	131,675
Cash Payments to Employees for Services and Fringe Benefits		(9,538)
Cash Payments to Suppliers for Goods and Services		(205,450)
Net Cash Provided (Used) by Operating Activities		(83,313)
Cash Flows from Non-capital Financing Activities		
Grants		46,705
Other Revenue		10,000
Transfers In and Transfers Out		32,714
Change in Internal Balances		(25,035)
Net Cash Provided by Non-capital Financing Activities		64,384
Cash Flows from Capital and Related Financing Activities		
Interest Payments on Internal Balances		(2,023)
Net Cash Used by Capital and Related Financing Activities		(2,023)
Net Increase in Cash and Equivalents		(20,952)
Cash and Investments - Beginning of Year		101,210
Cash and Investments - End of Year	$	80,258
Reconciliation of Operating Income (Loss) to		
Net Cash Provided by Operating Activities		
Operating Income (Loss)	$	(83,135)
Changes in Assets and Liabilities		
Receivables (Net)		(695)
Accounts Payable		517
Net Cash Provided (Used) by Operating Activities	$	(83,313)

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

GABRIDGE & CO

Gabridge & Company, PLC
3940 Peninsular Dr SE, Suite 200
Grand Rapids, MI 49546
Tel: 616-538-7100
Fax: 616-538-2441
gabridgeco.com

August 4, 2025

To the Members of the Township Board
Township of Pentwater
Oceana County, Michigan

We have audited the financial statements of the governmental activities, the business-type 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, 2025. 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 May 23, 2025. 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. There were no new accounting policies adopted and the application of existing policies was not changed during the fiscal year ended March 31, 2025. 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. Some of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 4, 2025.

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 business-type 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, 2025, 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:

2025-001 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.

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

nb(b)

MEMORANDUM

To: Pentwater Township Board of Trustees

From: Keith Edwards, Deputy Supervisor

Date: August 5. 2025

Subject: Township North Sanitary Sewer Rates
Proposed Quarterly Rate Increase due to the wholesale rate increase from the Village of Pentwater

---

Recently, I learned that the Village of Pentwater increased their rates for the distribution and treatment of sanitary sewer effluent by four percent. This is two percent lower than last year's rise of six percent. In March of 2025, the Village passed a resolution to increase the rates for sanitary sewer treatment to Village customers, and by default, to Township customers.

The Township's (wholesale) rate had been $38,290.87 annually ($9,572.72 quarterly). The resolution passed by the Village Council to raise the sanitary sewer rates became effective on April 1, 2025. Thus, the Township's (wholesale) rate increased to $39,848.00 annually ($9,962.00 quarterly). Thus, the request is a pass-through cost to the customer.

Should the Township Board agree to this request to adjust the sanitary sewer rate to Township North customers, based on the increase passed on from the Village to the Township, the new quarterly rate will be $316.36 per residential customer.

TOWNSHIP OF PENTWATER

COUNTY OF OCEANA, MICHIGAN

At the regular meeting of the Township Board of the Township of Pentwater, held at the Pentwater Township Hall, 500 N. Hancock Street, within the Township, on the 13th day of August 2025, at 6:00 p.m. Local Time.

PRESENT: Members: ____

____

ABSENT: Members: ____

The following preamble and resolution were offered by Member __________ and seconded by Member ____________:

RESOLUTION NO. ______

RESOLUTION TO SET SEWER RATES AND CHARGES FOR THE PUBLIC SEWER SYSTEM

WHEREAS, Township Ordinance No. 2, as amended, known as the Sewer Rate and Connection Ordinance (the "Sewer Ordinance") provides that the Township Board shall establish from time-to-time various rates and charges for sewer disposal services for use of the public sewer systems located in the Township.

NOW, THEREFORE, BE IT HEREBY RESOLVED AS FOLLOWS:

1. Effective September 30, 2025, the Quarterly Service Charge provided by Section 3 of Article III of the Sewer Ordinance shall be $316.36 per quarter ($316.36 for operation and maintenance and $0 for debt retirement) for customers connected to and using the public sanitary sewer system in the Township that is connected to the Village of Pentwater Sewer System (the "North System"). The sewer rates and charges for connection to and use of the sewer system located on the south side of Pentwater Lake (the "South System") shall remain the same as are currently in effect until such time as further modified by resolution of the Township Board.

2. The capitalized terms used in this resolution shall have the meanings as defined in the Sewer Ordinance.

3. All other sewer rates and charges previously approved by the Township Board and not otherwise modified by this Resolution including, but not limited to, sewer rates and charges for connection to and use of the South System, shall remain in full force and effect and are not affected hereby.

4. All resolutions and parts of resolutions in conflict herewith shall be and the same are hereby rescinded.

AYES: Members: ______________________________

____

NAYS: Members: ______________________________

ABSTAIN: Members: ______________________________

RESOLUTION DECLARED ADOPTED.

____
Maureen Murphy, Clerk
Township of Pentwater

STATE OF MICHIGAN)
) ss.
COUNTY OF OCEANA)

I, the undersigned, the duly qualified and acting Clerk of the Township of Pentwater (the "Township"), do hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the Township Board of the Township at a regular meeting held on the __ day of ____________ 2025, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with the Open Meetings Act, being Act No. 267, Public Acts of Michigan, 1976, as amended, including in the case of a special or rescheduled meeting notice by publication or posting at least eighteen (18) hours prior to the time set for the meeting.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this _____ day of ____________ 2025.

____
Maureen Murphy, Township Clerk
Township of Pentwater

nb(c)

MEMORANDUM

To: Pentwater Township Board of Trustees

From: Keith Edwards, Deputy Supervisor

Date: August 11, 2025

Subject: Township South Flow Meter at Apache Hills Lift Station

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During the June meeting of the Pentwater Township Board of Trustees, my request to replace the 3-inch Flow Meter at the Lake View Lift Station (Township North System) was approved by the Board for $6,375.00, which included installation with confined space entry.

Subsequently, finding that the Apache Hills Flow Meter is approaching the end of its useful life as well, we contacted the supplier, Oudbier Instrument Company would is willing to replace the 2-inch Apache Hills meeting as well. We also find that if we can do them both in the same day we may save on installation costs, and Oudbier has offered the originally approve 3-inch meter to us at their cost. Thus, the cost for the Lake View meter would go down from $6,375.00 to $5,878.00 and the new Apache Hills meter would cost $6,375.00. The revised quotations are attached for Board review.

The request for the Apache Hills flow meter would be paid for through the Township South Sewer Fund, which currently stands (July 31, 2025) at approximately 16% used with a balance of $42,022.91. Incidentally, the Township North Sewer Fund stands (July 31, 2025) at 13.78% used with a balance of $28,022.00.

ESTIMATE

OUDBIER INSTRUMENT CO.
4064 S Rolling Rdg
Wayland, MI 49348-9788

admin@oudbierinst.com
+1 (269) 792-4404

Oudbier Instrument Co.

Bill to
Pentwater Township
500 N Hancock St
PO Box 512
Pentwater, MI 49449

Estimate details
Estimate no.: 1119
Estimate date: 08/06/2025

Sales Rep: RLO

#	Date	Product or service	Description	Qty	Rate	Amount
1.	05/27/2025	**Parts**	KROHNE ENVIROMAG 2000 Electromagnetic Flow Sensor PN: VB144AA0A40B212030600 3"(DIN 80) Harr Rubber Liner 150# ASME Flange No Hazardous Area Approval Remote Electronics: IFC 100 20m Cable(60ft.), Coil Cable and DS300 Signal Cable IP68 Submersible Rated Hastelloy C22 Electrodes Carbon Steel Body Standard Calibration 2 x #1 316L Stainless Steel 1.4404 grounding rings	1	$2,228.00	$2,228.00
2.		**Parts**	KROHNE IFC 100 W Wall Mount Signal Converter PN: VN314NA0460010100003 IFC 100 Remote Wall Mount Input Power: 100-230 VAC, 50/60 Hz ½" NPT connections English Manual Basic I/O: Current output HART, Pulse	1	$1,800.00	$1,800.00
3.		**Confined Space**	Confined Space Day Rate	1	$1,850.00	$1,850.00

Total **$5,878.00**

Note to customer

3" Krohne

Accepted date **Accepted by**

ESTIMATE

OUDBIER INSTRUMENT CO.
4064 S Rolling Rdg
Wayland, MI 49348-9788

admin@oudbierinst.com
+1 (269) 792-4404

O I C

Oudbier Instrument Co.

Bill to
Pentwater Township
327 Hancock
Pentwater, MI 49449

Estimate details
Estimate no.: 1117
Estimate date: 08/05/2025

P.O. Number: 2" Krohne
Sales Rep: Ron Oudbier

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Parts	KROHNE ENVIROMAG 2000 Electromagnetic Flow Sensor PN: VB1447A0A40B212030600 2" (DIN 50) Hard Rubber Liner 150# ASME Flange No Hazardous Area Approval Remote Electronics: IFC 100W (Quoted Below) 10m Cable(30ft.) IP68 Rated Hastelloy C22 Electrodes Carbon Steel Body 60 Ft. of DS 300 Signal Cable Standard Calibration 2 x #1 316L Stainless Steel 1.4404 grounding rings Standard Lead Time: 1-2 Weeks Terms: Net 30 Shipping: PP&A or Collect NOTE: Above pricing does not include shipping charges.	1	$2,450.00	$2,450.00
2.		Parts	KROHNE IFC 100 W Wall Mount Signal Converter PN: VN314NA0460010100003 IFC 100 Remote Wall Mount Input Power: 100-230 VAC, 50/60 Hz ½" NPT connections English Manual Basic I/O: Current output HART, Pulse	1	$1,800.00	$1,800.00

3.	**Confined Space**	Confined Space Entry rate	1	$1,850.00	$1,850.00
			Total		**$6,100.00**

Note to customer

2" Krohne Quote

Accepted date **Accepted by**

nb(d)

ROOSE ELECTRIC CO., INC.

PROPOSAL

P.O. Box 50, Pentwater, MI 49449
(231) 881-6848

Thomas Roose
Master Electrician

Pentwater Township
500 N Hancock Street
Pentwater, MI 49449

JOB LOCATION:
Pentwater Township
500 N Hancock Street
Pentwater, MI 49449

8/9/2025

WE HEREBY PROPOSE TO FURNISH THE MATERIALS AND PERFORM THE LABOR NECESSARY FOR THE WIRING OF FIVE (5) NEW LED PARKING LOT LIGHT POLES AND 2 NEW SIGN LIGHTS
LOCATED AT 500 N HANCOCK ST, PENTWATER, MI 49449

* Remove three (3) existing light poles
* Install five (5) new 15' light poles with light shield, cap and base
* Locations OK'd by Keith Edwards
* Light Poles and fixtures will be bronze in color
* Install two (2) new LED lights shining on township sign
* Install PVC conduit in all trenches extending out from the building
* Install a new 15 amp dedicated circuit from electrical panel for all outside lighting
* Reinstall power to flagpole lights
* This price includes electrical permit

All material is guarenteed to be as specified, and the above work to be performed in accordance with the drawings and specifications submitted for above work and completed in a substantial workmanlike manner for the sum of

Thirteen Thousand Four Hundred Thirty Nine Dollars and 02/100 ***** $13,439.02**

with payments to be made on a monthly basis as invoiced along with any additional work performed that is not included in this proposal at a rate of $100.00 per man hour plus materials.

Respectfully Submitted

Thomas G Roose

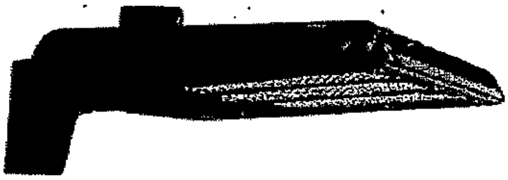
Acceptance of Porposal

Signature   Date

Note: This proposal may be withdrawn by us if not accepted within 90 days.

A22-2T150

RAB



Color: Bronze

Weight: 13.0 lbs

Project:	Type:
Prepared By:	Date:

Driver Info

Type	Constant
120V	1.25A/1.00A/0.83A
208V	0.72A/0.58A/0.48A
240V	0.63A/0.50A/0.83A
277V	0.54A/0.43A/0.36A
Input Watts	99.4-151.4W

LED Info

Watts	150/120/100W
Color Temp	3000/4000/5000K
Color Accuracy	80-84 CRI
L70 Lifespan	100,000 Hours
Lumens	15,219-22,428 lm
Efficacy	165.5

Technical Specifications

Field Adjustability

Field Adjustable:
Field Adjustable Light Output:
150W/120W/100W (factory default: 150W)
Color Temperature Selectable:
3000K, 4000K and 5000K (factory default:4000K)

Compliance

UL Listed:
Suitable for wet locations. Suitable for mounting within 4 ft (1.2m) of the ground.

IESNA LM-79 & LM-80 Testing:
RAB LED luminaires and LED components have been tested by an independent laboratory in accordance with IESNA LM-79 and LM-80.

IP Rating:
Ingress protection rating of IP66 for dust and water

DLC Listed:
This product is listed by Design Lights Consortium (DLC) as an ultra-efficient premium product that qualifies for the highest tier of rebates from DLC Member Utilities. Designed to meet DLC 5.1 requirements.
DLC Product Code: S-XX1NLC

Performance

Lifespan:
100,000-Hour LED lifespan based on IES LM-80 results and TM-21 calculations

Wattage Equivalency:
150W: Replaces up to 400W Metal Halide (MH) or 400W High Pressure Sodium (HPS)
120W: Replaces up to 400W Metal Halide (MH) or 310W High Pressure Sodium (HPS)
100W: Replaces up to 400W Metal Halide (MH) or 310W High Pressure Sodium (HPS)

Electrical

Driver:
Constant Current, Class 1, 120-277V, 50/60 Hz:
150W: 120V: 1.25A, 208V: 0.72A, 240V: 0.63A, 277V: 0.54A
120W: 120V: 1.0A, 208V: 0.58A, 240V: 0.5A, 277V: 0.43A
100W: 120V: 0.83A, 208V: 0.48A, 240V: 0.42A, 277V: 0.36A

Dimming Driver:
Driver includes dimming control wiring for 0-10V dimming systems. Requires separate 0-10V DC dimming circuit. Dims down to 10%.

THD:
4.02% at 120V, 6.33% at 277V

Power Factor:
99.8% at 120V, 96.3% at 277V

7-Pin Receptacle with Shorting Cap:
ANSI C136.41 7-pin receptacle, compatible with wireless control systems

Surge Protection:
6kV

Construction

IES Classification:
The Type II distribution is ideal for wide walkways, on ramps and entrance roadways, bike paths and other long and narrow lighting applications. This type is meant for lighting larger areas and usually is located near the roadside. This type of lighting is commonly found on smaller side streets or jogging paths.

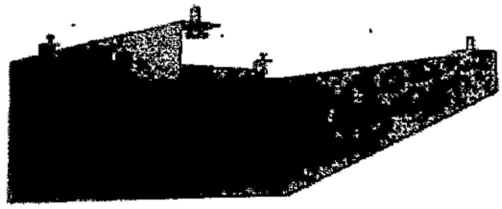
Cold Weather Starting:
The minimum starting temperature is -40°C (-40°F)

Maximum Ambient Temperature:
Suitable for use in up to 40°C (104°F)

Lens:
Polycarbonate lens

A22-150/200HS

RAB



Color: Bronze

Weight: 0.0 lbs

Project:	Type:
Prepared By:	Date:

Technical Specifications

Performance

Description:
House side shield

Other

Compatible Products:
A22 150W & 200W

Construction

Finish:
Formulated for high durability and long-lasting color

Compliance

Trade Agreements Act Compliant:
This product is a product of Cambodia and a "designated country" end product that complies with the Trade Agreements Act

LF34S

RAB

Color: Bronze

Weight: 0.5 lbs

Project:	Type:
Prepared By:	Date:

Driver Info

Type	Constant Current
120V	0.07A
208V	N/A
240V	N/A
277V	N/A
Input Watts	7.7-8W

LED Info

Watts	8W
Color Temp	2700K/3000K/3500K/4000K/5000K
Color Accuracy	81-84 CRI
L70 Lifespan	100,000 Hours
Lumens	955-1,043 lm
Efficacy	119.4-133.7 lm/W

Technical Specifications

Field Adjustability

Field Adjustable:
Field Adjustable Light Output:
Color temperature selectable by 2700K, 3000K, 3500K, 4000K and 5000K (default: 4000K)

Compliance

UL Listed:
Suitable for wet locations

IP Rating:
Ingress protection rating of IP65 for dust and water

Trade Agreements Act Compliant:
This product is a product of Cambodia and a "designated country" end product that complies with the Trade Agreements Act

IESNA LM-79 & LM-80 Testing:
RAB LED luminaires and LED components have been tested by an independent laboratory in accordance with IESNA LM-79 and LM-80.

LED Characteristics

LEDs:
Long-life, high-efficacy, discrete, surface-mount LEDs

Color Consistency:
7-step MacAdam Ellipse binning to achieve consistent fixture-to-fixture color

Color Uniformity:
RAB's range of Correlated Color Temperature follows the guidelines of the American National Standard for (SSL) Products, ANSI C78.377-2017.

Electrical

Driver:
Constant Current, Class 2, 120V, 50/60 Hz, 120V: 0.07A

THD:
13.41% at 120V

Power Factor:
97.1% at 120V

Dimmable:
Yes, 120V with TRIAC dimmer

Dim to Off:
Yes

Aux Power Supply:
No

Surge Protection:
2.5kV

Performance

Lifespan:
100,000-Hour LED lifespan based on IES LM-80 results and TM-21 calculations

Construction

Cold Weather Starting:
The minimum starting temperature is -40°C (-40°F)

Maximum Ambient Temperature:
Suitable for use in up to 40°C (104°F)

Housing:
Die-cast aluminum

Tilt Increment:
Rotates in 2 degree increments

Lens:
Tempered glass

Gaskets:
High-temperature silicone

Finish:
Formulated for high durability and long-lasting color

Green Technology:
Mercury and UV free. RoHS-compliant components.