MASTER

PENTWATER TOWNSHIP BOARD

AGENDA PACKET

REGULAR BOARD MEETING

October 11, 2023 at 6:00 p.m.

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

Mike Flynn, Trustee
Dean Holub, Trustee

TOWNSHIP BOARD REGULAR MEETING
SIGN-IN SHEET

	TOWNSHIP BOARD MEETING	**Meeting Date:**	**October 11, 2023 6:00PM**
		Location:	500 N. Hancock Pentwater, MI 49449

NAME	ADDRESS	PHONE	EMAIL
Curt & Michelle Beeson	8043 State Ave. Pentwater	(231) 425-8798	cmbeeson@gmail.com
Albert Brody	182 S Washington		
Rick Clechey	—	—	—
Cathy Crouch	94W Lowell PW	869 4097	
Jean Russell	0545 Wayne Rd		
LYNN ROOSE	6316 OTTAWA		
V. McHugh	163 Spruce St	869-9832	
DAVE SPITLER	6121 WAYNE		
Laula DeGeus	270 Sandra		
Tim Beggs			
JeFF Hedges			
Carrie Roberts	9210 N Bass Lake	419-351-0449	robertscarrie37@gmail.com

PENTWATER TOWNSHIP BOARD MEETING
Regular Meeting

October 11, 2023 at 6:00 p.m.
Pentwater Community Hall
500 N. Hancock Street, Pentwater, MI 49449

Join Zoom Meeting
https://us02web.zoom.us/j/82755399220?pwd=OVIxQUNNOUVkMVhiVTIwRjYrcmlrQT09

Meeting ID: 827 5539 9220
Passcode: 875019

AGENDA

1. Call to Order
2. Roll Call
3. Consent Agenda – Review & Action
   a. Minutes of September 13, 2023
   b. Correspondence, if any
   c. Monthly Budget Reports for General Fund, Cemetery Fund, Fire Dept Fund, and ARPA Fund
   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
5. Gabridge & Co. Township Audit Report – FY 2022/23
6. Public Comment on Agenda Items (Three (3) minutes maximum)
7. Supervisor's Report
8. Clerk's Report
9. Treasurer's Report
10. Library Board Packet
11. Fire Department Agenda/Minutes
12. Recreation Report
13. Staff Reports
    a. Zoning Administrator
    b. Assessor
    c. Cemetery Sexton (April thru Oct)
    d. Transfer Station (April thru Oct)

14. Unfinished Business
    a. Status Update: New Bids for 56th Street vacant lot (#64-044-560-076-00)
15. New Business
    a. Review & Action: Joe Primozich Proclamation
16. Public Comments
17. Other Items from Board Members
18. Adjournment

Public Participation at Board of Trustee Meetings

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

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

Adopted July 14, 2010 by action of the Township Board

A General Law Township

Pentwater Township Regular Board Meeting

Consent Agenda Items

October 11, 2023

- Prior Meeting Minutes:
  - Township Regular Board Meeting – September 13, 2023
- Correspondence:
  - None
- Financial Reports 4/1/23 thru 9/30/23
- Claims/Bills for the period 9/13/23 – 10/11/23 as follows (incl. payroll):
  - Township - $116,054
  - Cemetery - $7,852
  - Fire - $67,073 (bi-yearly pay)
  - Sewer – $21,741
  - Road - $0

PENTWATER TOWNSHIP BOARD
PENTWATER COMMUNITY HALL
500 N. HANCOCK STREET, PENTWATER, MI 49449

Draft Minutes

13 September 2023
ZOOM Available for Audience

Supervisor Cavazos called the Truth in Taxation meeting to order at 5:45 PM **Members Present:** Cavazos, Murphy, Douglas, Flynn, Holub **Members Absent:** None **Staff Present:** Glenn Beavis - Deputy Clerk, Keith Edwards – Zoning Administrator and Deputy Supervisor, Barbie Eaton - Assessor **Others Present:** Carol Feltes, Rande Listerman, Jim Karner, Amy LaBarge, Jennifer Lyden, Dean Lyden, Mike Wojdylak, Kathy O'Connor, Jean Russell, Robert Vandele Jim Tiernay, Jay Harris, Mary Marshall, Ron Christians, Pat Sandberg, Tave Reser, John & Rachael Miller, Teresa Rademacher, Greg Hopkins, Dean Gustafson, Barb Siok, Kris & Dave Bluhm, Carol Triebel, Tom Roose, Albert Brosky **Present via Zoom:** Bruce Baker, Ron Beeber, Dave Spitler	**CALL TO ORDER** **ROLL CALL**
Supervisor Cavazos opened the Public Hearing at 5:45 p.m. Due to exceptionally large anticipated public interest, Township assessor (includes village) Barbie Eaton was asked to brief everyone on the Truth in Taxation process and its implications. Considerable dialogue between Barbie and the public ensued and it became clear that many in the audience were not aware that Truth in Taxation public hearings are a required annual activity that have been in place for over 40 years, and that all municipalities, including Pentwater Village, go through the same process. In summary, the Truth-in-Taxation Hearing is necessary for the Board to levy the full allowable millage for the Township, Library, Fire Department, Cemetery, new fire truck, and Road Funds on December 1, 2023. If the maximum levy is adopted, tax revenue will increase by a total of $65,385 spread across each of these funds as noted below:	**TRUTH IN TAXATION PUBLIC HEARING**

PURPOSE/MILLAGE SOURCE	TRUTH IN TAXATION *REVENUE* GAINED BY HOLDING MILLAGE RATES SAME AS PRIOR YEAR
ALLOCATED - OPERATING	$18,300
EXTRA VOTED – FIRE	$14,815
EXTRA VOTED – LIBRARY	$12,253
EXTRA VOTED – CEMETERY	$5,123
EXTRA VOTED - FIRE APPARATUS	$7,447
EXTRA VOTED – ROADS	$7,447
TOTAL:	$65,385

Headlee legislation requires a local unit of government to reduce its millage when annual growth on existing property is greater than the rate of inflation. Consequently, the local unit's millage rate gets "rolled back" so that the resulting growth in property tax revenue, community-wide, is no more than the rate of inflation. The "override" by a vote of the Board will return the millage to the amount originally authorized and is necessary to counteract the effects of the "Headlee Rollback".

Motion by Holub, seconded by Flynn to approve increasing (*) millages for millage sources noted below by a total of 0.2476 mills to be levied on property in 2023 as follows:

PURPOSE/MILLAGE SOURCE	MILLAGE RATE
ALLOCATED - OPERATING	1.2153
EXTRA VOTED – FIRE	0.9837
EXTRA VOTED – LIBRARY	0.8133
EXTRA VOTED – CEMETERY	0.3401
EXTRA VOTED - FIRE APPARATUS	0.4953
EXTRA VOTED – ROADS	0.4953

Roll call vote:
YES: Holub, Flynn, Cavazos, Murphy, Douglas
NO: None
Motion Carries

(*): "Increasing" means holding millage rates at their current values for 2023 Winter taxes.
The Public Hearing was closed at 6:45PM.

Supervisor Cavazos called the Regular Board Meeting to order at 6:46 PM

REGULAR BOARD MEETING CALL TO ORDER

Members Present: Cavazos, Murphy, Douglas, Flynn, Holub

Members Absent: None

ROLL CALL

Staff Present: Glenn Beavis - Deputy Clerk, Keith Edwards – Zoning Administrator and Deputy Supervisor, Barbie Eaton - Assessor

Others Present:
Note - Some of the following people left immediately following the Truth in Taxation hearing:
Carol Feltes, Rande Listerman, Jim Karner, Amy LaBarge, Jennifer Lyden, Dean Lyden, Mike Wojdylak, Kathy O'Connor, Jean Russell, Robert Vandele
Jim Tiernay, Jay Harris, Mary Marshall, Ron Christians, Pat Sandberg, Tave Reser, John & Rachael Miller, Teresa Rademacher, Greg Hopkins, Dean Gustafson, Barb Siok, Kris & Dave Bluhm, Carol Triebel, Tom Roose, Albert Brosky

Present via Zoom: Bruce Baker, Ron Beeber, Dave Spitler

Moved by Flynn and seconded by Douglas to accept the Consent Agenda as follows:

- Prior Meeting Minutes (August 9, 2023 & September 1, 2023)

CONSENT AGENDA - Review

• Correspondence: None
• Budget Reports:
• Claims/Bills (payroll, paid, and to be paid) for the 8/9/23 thru 9/12/23 as follows:
  o Township - $57,149 (includes any Road Fund payroll)
  o Cemetery - $3,066
  o Fire - $9,909
  o Road - $0
  o Sewer - $13,162
Roll call vote:
YES: Cavazos, Flynn, Holub, Murphy, Douglas
NO: None
Motion Carries
	& Action

Moved by Holub and seconded by Flynn to accept the meeting agenda with revision to delete New Business "f". Roll call vote: Yeas: Cavazos, Flynn, Holub, Murphy, Douglas Nays: None Motion Carried	**MEETING AGENDA**
None	**PUBLIC COMMENTS**
Supervisor Cavazos communicated the following: 1. Update on Longbridge Fishing Deck Repairs • The Oceana County Road Commission (OCRC) will requires bids for the temporary repair of the under surface of the decks the spring of 2024. The bids will be for replacement of the Steel Beam and repair of additional support structures. • Bids will go out in the spring with the goal to repair the Fishing Deck in the spring so it will be ready for public use by late spring/early summer. 2. Update on Sewage Leak on Monroe • On Wednesday, September 8, 2023, we had a report by (Ron Christians) that an overflow of raw wastewater was released from a broken cleanout pipe on Monroe and the cap on the pipe had blown off. • The release was examined by Lynne Cavazos and Dean Holub and F&V was contacted as was the District 10 Health Department in Hart. Lynne Received a follow-up call from the Health Department and it was decided that a sample would be taken from Pentwater Lake (near Calico Bay) to determine if any contamination had occurred. (Note: The wastewater did not go into Pentwater Lake) • F &V contacted Barney's and they responded immediately to re-cap the cleanout pipe.	

• Malburg's was also called to pump out the Lift Station tank at Lakeview and Monroe to ensure that minimal waste water released in the system. 3. Keith provided follow-up information regarding the additional steps that were taken the evening of September 8th and the following day, September 9th.	
Clerk Murphy communicated the following: **2023 Audit:** • Annual audit took place this past Monday & Tuesday. • Gaybridge & Co. will complete their analysis at their office in Holland • We will receive audit report sometime this month & will schedule for review with Gaybridge & Co. at the October Board Meeting **Payroll:** • In an effort to improve Clerk's Office efficiency, we have switched to bi-monthly payroll for all hourly and salary employees with the exception of Fire Department personnel who, by contract, are paid twice per year. This change has the added benefit of "smoothing out" salaried personnel income. **Elections** • On August 16th, this office, along with the other township clerks within Oceana County, met with County Clerk Amy Anderson to discuss the possibility of entering into an agreement whereby the new 9-day early voting requirement would be hosted by the County at the Hart office. If such an agreement is reached, municipalities within the county would contribute election inspector resources for the 9-day period. Since only three election inspectors would need to be present at any given time, there will be far fewer election inspectors needed by any of the participating municipalities during the early voting period. This, coupled with a State requirement that separate dedicated equipment (EPB laptop, Tabulator, VAT) be purchased or otherwise be made available to support early voting, would result in substantial cost savings at the township level. One concern with this approach is that individual townships will not be in full control of final election results (includes 9-day early voting, Absentee voting, and election day), which may lead to suspicion on the part of some voters. Another downside is that voters wishing to participate in early voting will be required to drive to Hart for early voting, while voters wishing to vote on election day would cast their vote here in the Township Office. This may result in hardship and/or confusion for some voters. • I will be meeting with Amy Wednesday, September 20 at 7:00p.m. when all interested township clerks meet to finalize plans and formally commit (or not) to the plan. • We have had tremendous response to our canvassing for additional election inspectors on the assumption that more would be needed to support both the 9-day early voting period, plus the anticipated pull-ahead date of February 27th	**CLERK'S REPORT**

for the presidential primary. We now have twenty-three election inspectors to draw from, twelve of which will first require training.
 	
Pentwater City
• Our 2nd Public Meeting to discuss Township Impacts if "Pentwater City" has received positive feedback with most questions we're seeing in the office now pertaining to Village motivation.
 	
Transfer Station "Free Day" & Brush/Yard Waste Disposal:
• The second township offered "free day" is scheduled for October 7th.
• Brush/Yard waste dates as follows: Saturdays, 11/4, 11/11, 11/18 and 11/25
 	
Recent Cemetery Thefts:
• Two reported thefts of materials left at gravesites in October
  o ~4' metal artwork in shape of a tree with attached wind chime
  o ~ $100 ceramic planter filled with soil & flowers
• Reported to Village & County law enforcement who recommended Township install trail cams to monitor. Also offered to recover stolen materials if found.
• Gates normally open & unlocked throughout summer months	

Treasure Douglas presented her bank balance summary	**TREASURER'S REPORT**
The following reports were received and placed on file: • Fire Department • Library Board) • Recreation • Assessor	**OTHER DEPARTMENTAL REPORTS Library, Fire Department Recreation and Assessor**
The following Staff reports were received and placed on file: • Deputy Supervisor, Zoning Administrator & Ordinance Enforcement Officer • Transfer Station • Cemetery Reports not provided this period: • None	**STAFF REPORTS Zoning, Assessing, Cemetery, Transfer Station**
Unfinished Business: a) Status update on temporary repair of Longbridge fishing deck. See Supervisor notes above. b) Vacant lot, Parcel #64-044-5600-076-00 on 56th Ave has been re-listed	**UNFINISHED BUSINESS**
New Business: Motion by Murphy, seconded by Flynn to approve bids received from Ryan's Lawn	**NEW BUSINESS a) Contract Proposals for**

Care for Spring and Fall clean-up at the Pentwater Township Cemetery in the amounts of $3,000 & $4,200 respectively Roll call vote: Ayes: Holub, Flynn, Cavazos, Murphy, Douglas Nays: None Motion: Carries	**Cemetery Spring & Fall Clean-Up**
New Business: Motion by Cavazos, seconded by Holub to approve the bid from Ryan's Lawn Care for Township Hall Winter clean-up services in the amount of $124/snow plowing event. Roll call vote: Ayes: Holub, Flynn, Cavazos, Murphy, Douglas Nays: Douglas Motion: Carries	**NEW BUSINESS b) Township Hall Winter Services**
New Business: The Treasurer's office is physically positioned as an extension off the back of the building and rests above the first-floor parking lot. As a result of 5-sided exposure to the elements the room is very difficult to properly maintain acceptable room temperature without adversely impacting room temperatures in the remainder of the building. This system will provide separate HVAC service to the Treasurer's office, thereby reducing the load on the building HVAC systems. Motion by Holub, seconded by Murphy to approve the bid from Adam's Heating and Cooling to install a HVAC Daikin Ductless System in the Treasurer's office of the Township Hall in the amount of $4,680. Roll call vote: Ayes: Holub, Flynn, Cavazos, Murphy, Douglas Nays: None Motion: Carries	**NEW BUSINESS c) Proposal to install Daikin Ductless HVAC System in the Treasurer's Office**
New Business: Motion by Douglas, seconded by Flynn to approve the bid from Adam's Heating and Cooling for a HVAC maintenance contract in the amount of $515. Roll call vote: Ayes: Holub, Flynn, Cavazos, Murphy, Douglas Nays: None Motion: Carries	**NEW BUSINESS d) Proposal for Annual HVAC Maintenance Contract**

New Business: The township insurance company BHS conducted a risk assessment of the Township Hall and Cemetery and noted the need to place flammable liquids in storage cabinets designed specifically for that purpose. BHS offers potential grant opportunities for actions proactively taken by its members to reduce risk. Motion by Holub, seconded by Douglas to authorize Supervisor Cavazos to apply for a grant through the Michigan Township Participating Plan for $2,641.53 to assist in funding of three slimline flammable storage cabinets with self-closing doors. Roll call vote: Ayes: Holub, Flynn, Cavazos, Murphy, Douglas Nays: None Motion: Carries	**NEW BUSINESS e) Proposed Par Plan Grant Application**
Questions and comments were brought forward by Jim Carner, Dean Gustafson, Tom Roose, Jean Russell, and Paula DeGregorio	**PUBLIC COMMENTS**
None	**OTHER ITEMS from BOARD MEMBERS**
Moved by Cavazos and seconded by Douglas to adjourn the meeting at 7:40 PM. Motion carried.	**ADJOURNMENT**
_____ _____ Maureen Murphy, Township Clerk Date	**Prepared by Deputy Clerk Glenn Beavis**

REVENUE AND EXPENDITURE REPORT FOR PENTWATER TOWNSHIP
PERIOD ENDING 09/30/2023
% Fiscal Year Completed: 50.00

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 09/30/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Revenues							
Dept 000							
101-000-401.000	FROM PREV YEAR-END	98,387.23	98,387.23	0.00	0.00	98,387.23	0.00
101-000-402.000	CURRENT REAL PROPERTY	299,244.00	299,244.00	0.00	0.00	299,244.00	0.00
101-000-405.000	TAX ADMINISTRATION FEE	60,700.00	60,700.00	28,810.53	18,860.69	31,889.47	47.46
101-000-411.000	DELINQUENT REAL PROP TAX	0.00	0.00	13,219.51	0.00	(13,219.51)	100.00
101-000-429.000	COMM FOREST TAX	20.00	20.00	65.46	65.46	(45.46)	327.30
101-000-432.000	STATE PMT IN LIEU OF TAX (PILT)	3,300.00	3,300.00	0.00	0.00	3,300.00	0.00
101-000-434.000	TRAILER PARK TAX	200.00	200.00	0.00	0.00	200.00	0.00
101-000-445.000	PENALTY & INTEREST TAXES	100.00	100.00	0.00	0.00	100.00	0.00
101-000-477.000	FRANCHISE FEES (CHARTER COMM)	8,000.00	8,000.00	3,892.85	0.00	4,107.15	48.66
101-000-479.000	ZONING PERMIT FEES	2,000.00	2,000.00	620.00	160.00	1,380.00	31.00
101-000-481.000	PLANNING COMMISSION REVIEW FEES	1,050.00	1,050.00	525.00	0.00	525.00	50.00
101-000-546.000	METRO ACT	3,900.00	3,900.00	3,215.62	0.00	684.38	82.45
101-000-549.000	STATE GRANT ELECTION REIMB	4,900.00	4,900.00	0.00	0.00	4,900.00	0.00
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	0.00	0.00	886.39	0.00	(886.39)	100.00
101-000-574.000	STATE SHARED REVENUE	56,100.00	56,100.00	38,430.00	12,938.00	17,670.00	68.50
101-000-602.000	COPY FEES	0.00	0.00	73.50	40.75	(73.50)	100.00
101-000-603.000	ZBA FEES	1,600.00	1,600.00	800.00	0.00	800.00	50.00
101-000-628.000	TRANSFER SITE FEES	11,200.00	11,200.00	10,593.00	1,274.00	607.00	94.58
101-000-664.000	INTEREST INCOME	300.00	300.00	6,383.09	0.00	(6,083.09)	2,127.70
101-000-672.000	OTHER REVENUE	1,400.00	1,400.00	142.58	0.00	1,257.42	10.18
101-000-686.000	MISCELLANEOUS	4,500.00	4,500.00	4,684.34	0.00	(184.34)	104.10
Total Dept 000		556,901.23	556,901.23	112,341.87	33,338.90	444,559.36	20.17
TOTAL REVENUES		556,901.23	556,901.23	112,341.87	33,338.90	444,559.36	20.17
Expenditures							
Dept 101 - TOWNSHIP BOARD							
101-101-702.000	SALARIES & WAGES	3,307.50	3,307.50	1,203.38	268.84	2,104.12	36.38
101-101-705.000	EMPLOYER FICA CONTRIB	253.02	253.02	92.04	20.56	160.98	36.38
Total Dept 101 - TOWNSHIP BOARD		3,560.52	3,560.52	1,295.42	289.40	2,265.10	36.38
Dept 171 - SUPERVISOR							
101-171-702.000	SALARIES & WAGES	35,653.80	35,653.80	17,826.96	2,971.16	17,826.84	50.00
101-171-702.001	DEPUTY WAGES	9,178.03	9,178.03	8,446.51	300.00	731.52	92.03
101-171-705.000	EMPLOYER FICA CONTRIB	3,429.63	3,429.63	2,009.93	250.24	1,419.70	58.60
101-171-910.000	EDUCATION/TRAINING	1,000.00	800.00	100.00	0.00	700.00	12.50
101-171-913.000	TRAVEL	400.00	600.00	596.93	0.00	3.07	99.49
101-171-955.000	MISCELLANEOUS	0.00	0.00	37.50	0.00	(37.50)	100.00
Total Dept 171 - SUPERVISOR		49,661.46	49,661.46	29,017.83	3,521.40	20,643.63	58.43
Dept 215 - CLERK							
101-215-702.000	SALARIES & WAGES	35,653.80	35,653.80	18,826.94	3,304.48	16,826.86	52.80
101-215-702.001	DEPUTY WAGES	26,773.95	26,773.95	13,408.73	1,625.00	13,365.22	50.08
101-215-705.000	EMPLOYER FICA CONTRIB	4,775.72	4,775.72	2,509.38	382.06	2,266.34	52.54
101-215-707.000	PAID TIME OFF	0.00	0.00	245.14	0.00	(245.14)	100.00
101-215-727.000	TWP CLERK OFFICE SUPPLIES	0.00	0.00	183.53	0.00	(183.53)	100.00
101-215-812.000	REC SECRETARY	500.00	500.00	321.56	64.93	178.44	64.31
101-215-860.000	TRAVEL EXPENSES	0.00	0.00	13.20	0.00	(13.20)	100.00

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 09/30/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-215-910.000	EDUCATION/TRAINING	2,000.00	2,000.00	500.86	394.50	1,499.14	25.04
101-215-913.000	TRAVEL	3,000.00	3,000.00	1,841.84	49.98	1,158.16	61.39
101-215-955.000	MISCELLANEOUS	0.00	0.00	80.04	0.00	(80.04)	100.00
Total Dept 215 - CLERK		72,703.47	72,703.47	37,931.22	5,820.95	34,772.25	52.17
Dept 247 - BOARD OF REVIEW							
101-247-702.000	SALARIES & WAGES	1,102.50	1,102.50	268.42	0.00	834.08	24.35
101-247-705.000	EMPLOYER FICA CONTRIB	84.34	84.34	20.53	0.00	63.81	24.34
101-247-860.000	TRAVEL EXPENSES	100.00	100.00	0.00	0.00	100.00	0.00
101-247-910.000	EDUCATION/TRAINING	125.00	125.00	0.00	0.00	125.00	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		1,911.84	1,911.84	288.95	0.00	1,622.89	15.11
Dept 253 - TREASURER							
101-253-702.000	SALARIES & WAGES	35,653.80	35,653.80	18,826.93	3,304.48	16,826.87	52.80
101-253-702.001	DEPUTY WAGES	12,377.40	12,377.40	5,961.30	1,465.00	6,416.10	48.16
101-253-705.000	EMPLOYER FICA CONTRIB	3,674.39	3,674.39	1,896.30	364.87	1,778.09	51.61
101-253-727.000	TWP TREASURER OFFICE SUPPLIES	0.00	0.00	77.97	0.00	(77.97)	100.00
101-253-752.000	SUPPLIES/EQUIPMENT	500.00	500.00	122.50	22.50	377.50	24.50
101-253-802.000	PROF SERV SOFTW	4,250.00	4,250.00	1,887.00	0.00	2,363.00	44.40
101-253-851.000	POSTAGE	4,300.00	4,300.00	2,367.48	0.00	1,932.52	55.06
101-253-860.000	TRAVEL EXPENSES	0.00	0.00	255.94	0.00	(255.94)	100.00
101-253-910.000	EDUCATION/TRAINING	2,500.00	2,300.00	284.00	0.00	2,016.00	12.35
101-253-913.000	TRAVEL	2,000.00	2,000.00	1,917.34	137.62	82.66	95.87
101-253-955.000	MISCELLANEOUS	100.00	300.00	318.75	0.00	(18.75)	106.25
Total Dept 253 - TREASURER		65,355.59	65,355.59	33,915.51	5,294.47	31,440.08	51.89
Dept 257 - ASSESSOR							
101-257-702.000	SALARIES & WAGES	54,680.85	54,680.85	27,340.01	4,556.66	27,340.84	50.00
101-257-705.000	EMPLOYER FICA CONTRIB	4,183.09	4,183.09	2,091.51	348.58	2,091.58	50.00
101-257-802.001	PROF SERVICES - ATTY	2,000.00	2,000.00	992.00	0.00	1,008.00	49.60
101-257-804.000	PROF SER SOFTWA	2,135.00	2,135.00	3,295.00	0.00	(1,160.00)	154.33
101-257-851.000	POSTAGE	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
101-257-955.000	MISCELLANEOUS	0.00	0.00	37.50	0.00	(37.50)	100.00
Total Dept 257 - ASSESSOR		65,998.94	65,998.94	33,756.02	4,905.24	32,242.92	51.15
Dept 262 - ELECTION							
101-262-702.000	SALARIES & WAGES	8,268.75	8,268.75	0.00	0.00	8,268.75	0.00
101-262-705.000	EMPLOYER FICA CONTRIB	632.56	632.56	0.00	0.00	632.56	0.00
101-262-752.000	SUPPLIES/EQUIPMENT	6,000.00	6,000.00	59.35	0.00	5,940.65	0.99
101-262-801.000	ELECT SERV VILL	4,900.00	4,900.00	0.00	0.00	4,900.00	0.00
101-262-802.000	ELECT OTHER CON	250.00	250.00	0.00	0.00	250.00	0.00
101-262-815.000	EDUCATION/TRAINING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-262-851.000	POSTAGE	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
101-262-910.000	EDUCATION/TRAINING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-262-913.000	TRAVEL	500.00	500.00	0.00	0.00	500.00	0.00
101-262-955.000	MISCELLANEOUS	1,750.00	1,750.00	37.17	35.00	1,712.83	2.12

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 09/30/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 262 - ELECTION		30,301.31	30,301.31	96.52	35.00	30,204.79	0.32
Dept 265 - TOWNSHIP							
101-265-705.000	EMPLOYER FICA CONTRIB	449.82	449.82	216.83	41.39	232.99	48.20
101-265-706.000	CUSTODIAL WAGES	5,880.00	5,880.00	2,834.44	541.12	3,045.56	48.20
101-265-727.000	TWP OFFICE SUPPLIES	0.00	0.00	289.83	170.87	(289.83)	100.00
101-265-752.000	SUPPLIES/EQUIPMENT	6,000.00	6,000.00	3,671.26	45.86	2,328.74	61.19
101-265-802.000	PROF SERV SOFTWARE	5,550.00	5,550.00	2,475.91	0.00	3,074.09	44.61
101-265-804.000	PROF SERV-ATTOR	10,000.00	10,000.00	5,839.00	2,610.50	4,161.00	58.39
101-265-805.000	PROF SERV-AUDIT	5,500.00	5,500.00	0.00	0.00	5,500.00	0.00
101-265-806.000	OTHER SERVICES	2,100.00	2,100.00	156.05	0.00	1,943.95	7.43
101-265-806.001	PROF SERV INFO	6,250.00	6,250.00	3,161.19	590.00	3,088.81	50.58
101-265-807.000	PROF SERV WEB	1,000.00	1,000.00	275.00	225.00	725.00	27.50
101-265-808.000	BUOYS	350.00	350.00	83.05	0.00	266.95	23.73
101-265-828.000	BANK FEES	1,600.00	1,600.00	610.00	0.00	990.00	38.13
101-265-829.000	PERMITS	0.00	0.00	40.00	0.00	(40.00)	100.00
101-265-850.000	UTIL PH/INTERNE	4,000.00	4,000.00	1,820.44	301.75	2,179.56	45.51
101-265-851.000	POSTAGE	3,200.00	3,200.00	0.00	0.00	3,200.00	0.00
101-265-854.000	COPYING	300.00	1,700.00	2,483.53	0.00	(783.53)	146.09
101-265-855.000	OTHER SER/CHGS	2,400.00	2,400.00	1,315.73	202.15	1,084.27	54.82
101-265-860.000	TRAVEL EXPENSES	100.00	100.00	0.00	0.00	100.00	0.00
101-265-900.000	PRINT/PUBLISH	3,000.00	3,000.00	1,478.70	159.00	1,521.30	49.29
101-265-900.001	PRINT/PUB NOTIC	1,200.00	1,200.00	754.35	396.60	445.65	62.86
101-265-910.000	EDUCATION/TRAINING	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-265-915.000	MEMBER/DUES	6,000.00	6,000.00	4,901.61	0.00	1,098.39	81.69
101-265-915.001	MEM/DUES MML	250.00	250.00	200.00	200.00	50.00	80.00
101-265-915.002	MEM/DUES OTHER	500.00	500.00	0.00	0.00	500.00	0.00
101-265-920.000	UTILITIES	7,400.00	7,400.00	2,812.84	439.39	4,587.16	38.01
101-265-931.000	REP/MAINT BUILDING	0.00	0.00	4,987.00	0.00	(4,987.00)	100.00
101-265-932.000	REP/MAIN MOW/SN	2,000.00	2,000.00	660.00	220.00	1,340.00	33.00
101-265-934.000	REP/MAIN CUSTOD	500.00	500.00	0.00	0.00	500.00	0.00
101-265-934.003	REP/MAIN MISC	6,000.00	4,600.00	275.00	0.00	4,325.00	5.98
101-265-935.000	INSURANCE/BONDS	10,050.00	10,050.00	0.00	0.00	10,050.00	0.00
101-265-937.000	WORK COMP	1,500.00	1,500.00	1,123.50	0.00	376.50	74.90
101-265-940.000	COPY MACH RENT	1,500.00	1,500.00	570.80	0.00	929.20	38.05
101-265-940.001	POST MACH RENT	500.00	500.00	170.52	0.00	329.48	34.10
101-265-955.000	MISCELLANEOUS	5,000.00	5,000.00	51,918.35	508.24	(46,918.35)	1,038.37
101-265-970.000	CAP OUT-COMPUTE	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
101-265-970.002	CAP OUT-BLDG	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-265-970.003	CAP OUT OTHER	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00
101-265-970.004	CAP OUT BLD REP	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
101-265-991.100	DEBT SERVICE	0.00	0.00	75,000.00	75,000.00	(75,000.00)	100.00
101-265-995.000	TRANSFERS OUT	6,200.00	6,200.00	0.00	0.00	6,200.00	0.00
Total Dept 265 - TOWNSHIP		143,779.82	143,779.82	170,124.93	81,651.87	(26,345.11)	118.32
Dept 526 - TRANSFER STATION							
101-526-702.000	SALARIES & WAGES	14,120.40	14,120.40	9,071.09	1,393.70	5,049.31	64.24
101-526-705.000	EMPLOYER FICA CONTRIB	1,080.21	1,080.21	693.94	106.62	386.27	64.24
101-526-752.000	SUPPLIES/EQUIPMENT	300.00	300.00	60.00	60.00	240.00	20.00
101-526-802.000	CONTRACTUAL SER	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-526-900.000	PRINT/PUBLISH	500.00	500.00	0.00	0.00	500.00	0.00
101-526-934.000	REP/MAINT	1,000.00	1,000.00	6,465.00	0.00	(5,465.00)	646.50
101-526-940.000	RENTALS	21,000.00	21,000.00	17,755.28	4,161.44	3,244.72	84.55

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 09/30/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-526-940.001	EQUIP RENT/JONS	1,000.00	1,000.00	577.50	105.00	422.50	57.75
101-526-956.000	MISCELLANEOUS	600.00	600.00	38.38	0.00	561.62	6.40
Total Dept 526 - TRANSFER STATION		40,600.61	40,600.61	34,661.19	5,826.76	5,939.42	85.37
Dept 597 - DOC/RECREATION/PLIB							
101-597-802.000	CONT SER DOCK	1,000.00	1,000.00	350.00	0.00	650.00	35.00
101-597-804.000	CONT SERV REC	7,500.00	7,500.00	7,500.00	0.00	0.00	100.00
101-597-804.100	PARK PLACE	7,500.00	7,500.00	7,500.00	0.00	0.00	100.00
101-597-805.000	CONT SERV PLIB	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
101-597-934.000	REP/MAIN BOAT	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-597-955.000	MISCELLANEOUS	1,000.00	1,000.00	200.00	0.00	800.00	20.00
Total Dept 597 - DOC/RECREATION/PLIB		28,000.00	28,000.00	15,550.00	0.00	12,450.00	55.54
Dept 701 - PLANNING COMMISSION							
101-701-702.000	FROM	2,310.00	2,310.00	1,486.63	0.00	823.37	64.36
101-701-705.000	EMPLOYER FICA CONTRIB	176.72	176.72	113.71	0.00	63.01	64.34
101-701-802.000	PROF SERV ATTORNEY	1,000.00	1,000.00	1,852.50	0.00	(852.50)	185.25
101-701-804.000	PROF SERV CONSULTANT	500.00	500.00	0.00	0.00	500.00	0.00
101-701-805.000	MASTER PLAN UPDATE	3,000.00	3,000.00	812.55	0.00	2,187.45	27.09
101-701-812.000	RECORDING SECRETARY	375.00	375.00	0.00	0.00	375.00	0.00
101-701-900.000	NEWSPAPER PUBLICATIONS	500.00	500.00	253.50	0.00	246.50	50.70
101-701-910.000	EDUCATION/TRAINING	100.00	100.00	0.00	0.00	100.00	0.00
101-701-913.000	TRAVEL/EXPENSES	100.00	100.00	0.00	0.00	100.00	0.00
101-701-964.000	REFUNDS	100.00	100.00	0.00	0.00	100.00	0.00
Total Dept 701 - PLANNING COMMISSION		8,161.72	8,161.72	4,518.89	0.00	3,642.83	55.37
Dept 702 - ZONING ADMINISTRATION							
101-702-702.000	SALARIES & WAGES	25,520.27	25,520.27	12,474.50	1,927.66	13,045.77	48.88
101-702-703.000	HEARING OFFICER WAGES	210.00	210.00	0.00	0.00	210.00	0.00
101-702-705.000	EMPLOYER FICA CONTRIB	1,968.37	1,968.37	959.24	147.47	1,009.13	48.73
101-702-752.000	SUPPLIES/EQUIPMENT	30.00	30.00	0.00	0.00	30.00	0.00
101-702-802.000	PROF SERVICES	11,500.00	11,500.00	440.00	0.00	11,060.00	3.83
101-702-802.001	PROF SER ATTY	3,500.00	3,500.00	2,704.50	0.00	795.50	77.27
101-702-812.000	REC SECRETARY	0.00	0.00	64.93	0.00	(64.93)	100.00
101-702-900.000	PRINT/PUBLISH	600.00	600.00	0.00	0.00	600.00	0.00
101-702-910.000	EDUCATION/TRAINING	150.00	150.00	0.00	0.00	150.00	0.00
101-702-913.000	TRAVEL	100.00	100.00	0.00	0.00	100.00	0.00
101-702-955.000	MISCELLANEOUS	0.00	0.00	37.50	0.00	(37.50)	100.00
101-702-964.000	REFUNDS	200.00	200.00	0.00	0.00	200.00	0.00
Total Dept 702 - ZONING ADMINISTRATION		43,778.64	43,778.64	16,680.67	2,075.13	27,097.97	38.10
Dept 703 - ZONING BOARD OF APPEALS							
101-703-702.000	SALARIES & WAGES	703.50	703.50	457.24	0.00	246.26	65.00
101-703-705.000	EMPLOYER FICA CONTRIB	53.82	53.82	34.98	0.00	18.84	64.99
101-703-802.000	PROF SERV ATTY	750.00	750.00	103.50	0.00	646.50	13.80
101-703-900.000	PRINT/PUBLISH	900.00	600.00	1,011.50	0.00	(411.50)	168.58
101-703-910.000	EDUCATION/TRAINING	150.00	450.00	450.00	0.00	0.00	100.00
101-703-913.000	TRAVEL	100.00	100.00	0.00	0.00	100.00	0.00

REVENUE AND EXPENDITURE REPORT FOR PENTWATER TOWNSHIP
PERIOD ENDING 09/30/2023
% Fiscal Year Completed: 50.00

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 09/30/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-703-955.000	MISCELLANEOUS	30.00	30.00	95.00	95.00	(65.00)	316.67
101-703-964.000	REFUNDS	400.00	400.00	0.00	0.00	400.00	0.00
Total Dept 703 - ZONING BOARD OF APPEALS		3,087.32	3,087.32	2,152.22	95.00	935.10	69.71
TOTAL EXPENDITURES		556,901.24	556,901.24	379,989.37	109,515.22	176,911.87	68.23
Fund 101 - GENERAL FUND:							
TOTAL REVENUES		556,901.23	556,901.23	112,341.87	33,338.90	444,559.36	20.17
TOTAL EXPENDITURES		556,901.24	556,901.24	379,989.37	109,515.22	176,911.87	68.23
NET OF REVENUES & EXPENDITURES		(0.01)	(0.01)	(267,647.50)	(76,176.32)	267,647.49	2,676,47

REVENUE AND EXPENDITURE REPORT FOR PENTWATER TOWNSHIP
PERIOD ENDING 09/30/2023
% Fiscal Year Completed: 50.00

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 09/30/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 204 - ROAD FUND							
Revenues							
Dept 000							
204-000-402.000	CURRENT REAL PR	122,000.00	122,000.00	0.00	0.00	122,000.00	0.00
204-000-411.000	DEL REAL P TAX	0.00	0.00	4,334.27	0.00	(4,334.27)	100.00
204-000-664.000	INTEREST INCOME	145.00	145.00	1,520.97	0.00	(1,375.97)	1,048.94
204-000-699.000	TRANSFER IN	6,200.00	6,200.00	0.00	0.00	6,200.00	0.00
Total Dept 000		128,345.00	128,345.00	5,855.24	0.00	122,489.76	4.56
TOTAL REVENUES		128,345.00	128,345.00	5,855.24	0.00	122,489.76	4.56
Expenditures							
Dept 000							
204-000-702.000	SALARIES & WAGES	1,517.25	1,517.25	433.60	0.00	1,083.65	28.58
204-000-705.000	EMPLOYER FICA CONTRIB	116.07	116.07	33.18	0.00	82.89	28.59
204-000-805.000	PROF SERV-AUDIT	560.00	560.00	0.00	0.00	560.00	0.00
204-000-930.000	REP/MAIN BRINE	8,029.46	8,029.46	8,287.50	0.00	(258.04)	103.21
204-000-934.002	REP/MAIN INTERI	118,122.22	118,122.22	132.43	0.00	117,989.79	0.11
Total Dept 000		128,345.00	128,345.00	8,886.71	0.00	119,458.29	6.92
TOTAL EXPENDITURES		128,345.00	128,345.00	8,886.71	0.00	119,458.29	6.92
Fund 204 - ROAD FUND:							
TOTAL REVENUES		128,345.00	128,345.00	5,855.24	0.00	122,489.76	4.56
TOTAL EXPENDITURES		128,345.00	128,345.00	8,886.71	0.00	119,458.29	6.92
NET OF REVENUES & EXPENDITURES		0.00	0.00	(3,031.47)	0.00	3,031.47	100.00

REVENUE AND EXPENDITURE REPORT FOR PENTWATER TOWNSHIP
PERIOD ENDING 09/30/2023
% Fiscal Year Completed: 50.00

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 09/30/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 206 - FIRE FUND							
Revenues							
Dept 000							
206-000-401.000	FROM PREV YEAR-END	50,991.84	50,991.84	0.00	0.00	50,991.84	0.00
206-000-402.000	CURR REAL P TAX	242,150.93	242,150.93	0.00	0.00	242,150.93	0.00
206-000-402.100	CURR PROP TAX - EQUIPMENT	121,924.73	121,924.73	0.00	0.00	121,924.73	0.00
206-000-411.000	DEL REAL P TAX	0.00	0.00	8,608.86	0.00	(8,608.86)	100.00
206-000-411.100	DEL REAL TX FIRE APPARTUS	0.00	0.00	4,334.27	0.00	(4,334.27)	100.00
206-000-552.001	STATE GRANTS FIRE	3,500.00	3,500.00	3,500.00	0.00	0.00	100.00
206-000-664.000	INTEREST INCOME	0.00	0.00	2,986.76	0.00	(2,986.76)	100.00
206-000-671.000	MISCELLANEOUS	0.00	0.00	1,756.92	584.84	(1,756.92)	100.00
206-000-676.009	MFR REIMBURSE	27,000.00	27,000.00	30,690.00	0.00	(3,690.00)	113.67
Total Dept 000		445,567.50	445,567.50	51,876.81	584.84	393,690.69	11.64
TOTAL REVENUES		445,567.50	445,567.50	51,876.81	584.84	393,690.69	11.64
Expenditures							
Dept 336 - FIRE							
206-336-702.000	SALARIES & WAGES	95,000.00	95,000.00	61,314.00	59,441.50	33,686.00	64.54
206-336-705.000	EMPLOYER FICA CONTRIB	7,267.50	7,267.50	4,747.93	4,604.68	2,519.57	65.33
206-336-721.000	UNIFORMS	1,500.00	4,500.00	3,830.55	0.00	669.45	85.12
206-336-725.000	MUTA EXPENSE	300.00	300.00	0.00	0.00	300.00	0.00
206-336-752.000	SUPPLIES/EQUIPMENT	17,000.00	17,000.00	12,301.98	2,549.64	4,698.02	72.36
206-336-800.000	PROF/CONTRACT SERVICES	2,000.00	1,700.00	274.50	0.00	1,425.50	16.15
206-336-802.000	PROF SERVICES - SOFTWARE	1,000.00	1,300.00	1,277.67	0.00	22.33	98.28
206-336-805.000	PROF SERV-AUDIT	600.00	600.00	0.00	0.00	600.00	0.00
206-336-828.000	BANK FEES	500.00	500.00	70.00	0.00	430.00	14.00
206-336-851.000	POSTAGE	300.00	300.00	98.05	0.00	201.95	32.68
206-336-855.000	OTHER SER/CHGS	0.00	0.00	(89.23)	0.00	89.23	100.00
206-336-880.000	COMM PROMOTION	1,500.00	1,500.00	342.00	342.00	1,158.00	22.80
206-336-900.000	PRINT/PUBLISH	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
206-336-910.000	EDUCATION/TRAINING	2,000.00	2,000.00	2,000.00	750.00	0.00	100.00
206-336-913.000	TRAVEL	5,000.00	5,000.00	4,238.58	568.15	761.42	84.77
206-336-915.000	MEMBER/DUES	500.00	500.00	0.00	0.00	500.00	0.00
206-336-920.000	UTILITIES	14,000.00	14,000.00	7,321.70	1,862.04	6,678.30	52.30
206-336-931.000	REP/MAINT	42,000.00	39,000.00	10,369.36	455.34	28,630.64	26.59
206-336-935.000	INSURANCE	26,000.00	26,000.00	27,509.60	0.00	(1,509.60)	105.81
206-336-941.000	CONTINGENCY	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
206-336-955.000	MISCELLANEOUS	1,000.00	1,000.00	1,095.07	0.00	(95.07)	109.51
206-336-970.000	CAPITAL OUTLAY	101,000.00	101,000.00	101,289.05	0.00	(289.05)	100.29
206-336-991.000	DEBT SERVICE	0.00	0.00	2,474.66	0.00	(2,474.66)	100.00
206-336-991.100	DEBT SERVICE - PRINCIPAL	120,000.00	120,000.00	119,333.33	0.00	666.67	99.44
206-336-991.200	DEBT SERVICE - INTEREST	4,100.00	4,100.00	2,267.34	0.00	1,832.66	55.30
Total Dept 336 - FIRE		445,567.50	445,567.50	362,066.14	70,573.35	83,501.36	81.26
TOTAL EXPENDITURES		445,567.50	445,567.50	362,066.14	70,573.35	83,501.36	81.26
Fund 206 - FIRE FUND:							
TOTAL REVENUES		445,567.50	445,567.50	51,876.81	584.84	393,690.69	11.64
TOTAL EXPENDITURES		445,567.50	445,567.50	362,066.14	70,573.35	83,501.36	81.26
NET OF REVENUES & EXPENDITURES		0.00	0.00	(310,189.33)	(69,988.51)	310,189.33	100.00

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 09/30/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 09/30/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 209 - CEMETERY FUND							
Revenues							
Dept 000							
209-000-401.000	PAR PREV YE BAL	13,066.08	13,066.08	0.00	0.00	13,066.08	0.00
209-000-402.000	CURR PROP TAX	83,720.17	83,720.17	0.00	0.00	83,720.17	0.00
209-000-411.000	DEL REAL PP TAX	0.00	0.00	2,975.85	0.00	(2,975.85)	100.00
209-000-626.000	INTERMENT FEES	3,000.00	3,000.00	1,300.00	0.00	1,700.00	43.33
209-000-644.000	CEMETERY FOUNDATION	0.00	0.00	2,190.00	0.00	(2,190.00)	100.00
209-000-645.000	LOT SALES	10,700.00	10,700.00	2,100.00	300.00	8,600.00	19.63
209-000-646.000	COLUM SALES	6,300.00	6,300.00	7,365.00	1,065.00	(1,065.00)	116.90
209-000-647.000	SCAT GAR BRICK	300.00	300.00	0.00	0.00	300.00	0.00
209-000-664.000	INTEREST INCOME	100.00	100.00	2,375.92	0.00	(2,275.92)	2,375.92
209-000-671.000	OTHER INCOME	2,400.00	2,400.00	740.00	0.00	1,660.00	30.83
Total Dept 000		119,586.25	119,586.25	19,046.77	1,365.00	100,539.48	15.93
TOTAL REVENUES		119,586.25	119,586.25	19,046.77	1,365.00	100,539.48	15.93
Expenditures							
Dept 567 - CEMETERY							
209-567-702.000	SALARIES & WAGES	17,890.95	17,890.95	8,945.96	1,491.00	8,944.99	50.00
209-567-704.001	CEMETERY ASSISTANT	3,000.00	3,000.00	2,554.76	406.64	445.24	85.16
209-567-705.000	EMPLOYER FICA CONTRIB	2,115.30	2,115.30	879.81	145.17	1,235.49	41.59
209-567-752.000	SUPPLIES/EQUIPMENT	3,000.00	3,000.00	2,493.99	146.12	506.01	83.13
209-567-801.000	PROF SERV-ATTOR	1,500.00	1,500.00	1,378.50	1,173.00	121.50	91.90
209-567-802.000	PRO SERV SOFTWA	2,100.00	2,100.00	1,277.67	0.00	822.33	60.84
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	400.00	400.00	0.00	0.00	400.00	0.00
209-567-806.000	COLUM PLAQUES	3,200.00	1,800.00	613.00	401.00	1,187.00	34.06
209-567-807.000	BRICK ENGRAVING	300.00	300.00	0.00	0.00	300.00	0.00
209-567-810.000	FOUNDATION EXP	350.00	1,750.00	1,801.67	27.89	(51.67)	102.95
209-567-828.000	BANK FEES	420.00	420.00	45.80	0.00	374.20	10.90
209-567-830.008	ADMIN EXPENSE	6,760.00	6,760.00	0.00	0.00	6,760.00	0.00
209-567-851.000	POSTAGE	0.00	0.00	44.53	0.00	(44.53)	100.00
209-567-855.000	OTHER SER/CHGS	0.00	0.00	(6.53)	0.00	6.53	100.00
209-567-900.000	PRINT/PUBLISH	300.00	300.00	238.50	0.00	61.50	79.50
209-567-910.000	EDUCATION/TRAINING	0.00	0.00	160.00	0.00	(160.00)	100.00
209-567-913.000	TRAVEL	0.00	0.00	381.47	0.00	(381.47)	100.00
209-567-920.000	UTILITIES	3,200.00	3,200.00	2,010.29	371.43	1,189.71	62.82
209-567-928.000	REFUNDS	2,000.00	2,000.00	400.00	200.00	1,600.00	20.00
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	7,500.00	7,500.00	4,800.00	0.00	2,700.00	64.00
209-567-931.000	REP/MAINT EQUIP	2,000.00	2,000.00	112.80	0.00	1,887.20	5.64
209-567-931.001	REP/MAINT IRRIG	9,000.00	9,000.00	2,007.11	0.00	6,992.89	22.30
209-567-935.000	INSURANCE	2,500.00	2,500.00	2,301.50	0.00	198.50	92.06
209-567-955.000	MISCELLANEOUS	1,300.00	1,300.00	51.01	17.02	1,248.99	3.92
209-567-970.000	CAPITAL OUTLAY	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
Total Dept 567 - CEMETERY		119,586.25	119,586.25	32,491.84	4,379.27	87,094.41	27.17
TOTAL EXPENDITURES		119,586.25	119,586.25	32,491.84	4,379.27	87,094.41	27.17
Fund 209 - CEMETERY FUND:							

REVENUE AND EXPENDITURE REPORT FOR PENTWATER TOWNSHIP
PERIOD ENDING 09/30/2023
% Fiscal Year Completed: 50.00

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 09/30/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 209 - CEMETERY FUND							
TOTAL REVENUES		119,586.25	119,586.25	19,046.77	1,365.00	100,539.48	15.93
TOTAL EXPENDITURES		119,586.25	119,586.25	32,491.84	4,379.27	87,094.41	27.17
NET OF REVENUES & EXPENDITURES		0.00	0.00	(13,445.07)	(3,014.27)	13,445.07	100.00

REVENUE AND EXPENDITURE REPORT FOR PENTWATER TOWNSHIP
PERIOD ENDING 09/30/2023
% Fiscal Year Completed: 50.00

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 09/30/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 286 - AMERICAN RESCUE PLAN							
Revenues							
Dept 000							
286-000-528.000	FEDERAL GRANTS - OTHER	67,017.00	67,017.00	0.00	0.00	67,017.00	0.00
286-000-665.000	INTEREST	0.00	0.00	888.04	0.00	(888.04)	100.00
Total Dept 000		67,017.00	67,017.00	888.04	0.00	66,128.96	1.33
TOTAL REVENUES		67,017.00	67,017.00	888.04	0.00	66,128.96	1.33
Expenditures							
Dept 000							
286-000-802.000	EXPENDITURES	67,017.00	67,017.00	0.00	0.00	67,017.00	0.00
Total Dept 000		67,017.00	67,017.00	0.00	0.00	67,017.00	0.00
TOTAL EXPENDITURES		67,017.00	67,017.00	0.00	0.00	67,017.00	0.00
Fund 286 - AMERICAN RESCUE PLAN:							
TOTAL REVENUES		67,017.00	67,017.00	888.04	0.00	66,128.96	1.33
TOTAL EXPENDITURES		67,017.00	67,017.00	0.00	0.00	67,017.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	888.04	0.00	(888.04)	100.00

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 09/30/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 592 - SEWER FUND							
Revenues							
Dept 000							
592-000-642.000	TWP. SEWER SALES	128,500.00	128,500.00	66,214.83	33,023.53	62,285.17	51.53
592-000-656.000	PENALTIES	1,000.00	1,000.00	358.74	0.00	641.26	35.87
592-000-671.000	MISCELLANEOUS	0.00	0.00	50,000.00	0.00	(50,000.00)	100.00
592-000-699.000	TRANSFER IN	124,000.00	124,000.00	0.00	0.00	124,000.00	0.00
Total Dept 000		253,500.00	253,500.00	116,573.57	33,023.53	136,926.43	45.99
TOTAL REVENUES		253,500.00	253,500.00	116,573.57	33,023.53	136,926.43	45.99
Expenditures							
Dept 538 - SHARED N&S SEWER EXPENDITURES							
592-538-752.000	SUPPLIES/EQUIPMENT	0.00	0.00	3,634.53	1,616.61	(3,634.53)	100.00
592-538-829.000	STATE PERMITS	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
592-538-830.001	UTILITY LOCATING SERVICES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
592-538-830.002	ENGINEERING SERVICES	26,600.00	26,600.00	19,913.19	1,942.00	6,686.81	74.86
592-538-830.003	OPERATION SERVICES	36,000.00	36,000.00	18,780.12	4,210.31	17,219.88	52.17
592-538-830.004	FINANCIAL CONSULTANT SERVICES	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
592-538-830.005	LEGAL SERVICES	15,000.00	15,000.00	8,820.00	1,449.00	6,180.00	58.80
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	15,000.00	15,000.00	6,860.00	0.00	8,140.00	45.73
592-538-851.100	POSTAGE - SEWER	400.00	400.00	96.00	0.00	304.00	24.00
592-538-855.000	OTHER SER/CHGS	0.00	0.00	2,590.65	2,750.00	(2,590.65)	100.00
592-538-995.000	TRANSFERS OUT	0.00	0.00	34,672.02	0.00	(34,672.02)	100.00
Total Dept 538 - SHARED N&S SEWER EXPENDITURES		118,000.00	118,000.00	95,366.51	11,967.92	22,633.49	80.82
Dept 539 - SHARED N&S SEWER ADMINISTRATION							
592-539-702.000	SALARIES & WAGES	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
592-539-705.000	EMPLOYER FICA CONTRIB	1,147.50	1,147.50	0.00	0.00	1,147.50	0.00
592-539-830.007	LIABILITY INSURANCE - SEWER	2,500.00	2,500.00	2,197.00	0.00	303.00	87.88
592-539-955.000	MISCELLANEOUS	0.00	0.00	334.79	0.00	(334.79)	100.00
592-539-968.100	EQUIPMENT DEPRECIATION	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
592-539-970.006	CAPITAL OUTLAY - SEWER	2,852.50	2,852.50	0.00	0.00	2,852.50	0.00
Total Dept 539 - SHARED N&S SEWER ADMINISTRATION		41,500.00	41,500.00	2,531.79	0.00	38,968.21	6.10
Dept 540 - TWP NORTH SEWER EXPENDITURES							
592-540-752.000	SUPPLIES/EQUIPMENT	2,000.00	2,000.00	9,830.23	0.00	(7,830.23)	491.51
592-540-800.000	PROF/CONTRACT SERVICES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
592-540-920.000	UTILITIES	3,000.00	3,000.00	636.48	123.01	2,363.52	21.22
592-540-931.000	REP/MAINT	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
592-540-942.000	EQUIPMENT RENTAL	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
592-540-970.006	CAPITAL OUTLAY - SEWER	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00
Total Dept 540 - TWP NORTH SEWER EXPENDITURES		62,000.00	62,000.00	10,466.71	123.01	51,533.29	16.88
Dept 541 - TWP SOUTH SEWER EXPENDITURES							
592-541-752.000	SUPPLIES/EQUIPMENT	2,000.00	2,000.00	3,072.54	137.47	(1,072.54)	153.63
592-541-800.000	PROF/CONTRACT SERVICES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
592-541-920.000	UTILITIES	3,000.00	3,000.00	1,683.95	292.75	1,316.05	56.13

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 09/30/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 592 - SEWER FUND							
Expenditures							
592-541-931.000	REP/MAINT	10,000.00	10,000.00	6,580.00	0.00	3,420.00	65.80
592-541-942.000	EQUIPMENT RENTAL	2,000.00	2,000.00	138.71	0.00	1,861.29	6.94
592-541-970.006	CAPITAL OUTLAY - SEWER	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
Total Dept 541 - TWP SOUTH SEWER EXPENDITURES		32,000.00	32,000.00	11,475.20	430.22	20,524.80	35.86
TOTAL EXPENDITURES		253,500.00	253,500.00	119,840.21	12,521.15	133,659.79	47.27
Fund 592 - SEWER FUND:							
TOTAL REVENUES		253,500.00	253,500.00	116,573.57	33,023.53	136,926.43	45.99
TOTAL EXPENDITURES		253,500.00	253,500.00	119,840.21	12,521.15	133,659.79	47.27
NET OF REVENUES & EXPENDITURES		0.00	0.00	(3,266.64)	20,502.38	3,266.64	100.00
TOTAL REVENUES - ALL FUNDS		1,570,916.98	1,570,916.98	306,582.30	68,312.27	1,264,334.68	19.52
TOTAL EXPENDITURES - ALL FUNDS		1,570,916.99	1,570,916.99	903,274.27	196,988.99	667,642.72	57.50
NET OF REVENUES & EXPENDITURES		(0.01)	(0.01)	(596,691.97)	(128,676.72)	596,691.96	5,966.91

INVOICE REGISTER REPORT FOR PENTWATER TOWNSHIP
POST DATES 09/13/2023 - 10/11/2023
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID
BANK CODE: GFCKG

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
1971	DEBRA FLOOD	08/28/2023	09/15/2023	137.62	0.00	Paid	Y
1972	BRICKHOUSE INTERACTIVE	09/01/2023	09/15/2023	225.00	0.00	Paid	Y
1973	CARDMEMBER SERVICES	08/29/2023	09/15/2023	452.00	0.00	Paid	Y
1974	CHARTER COMMUNICATIONS	09/01/2023	09/15/2023	177.97	0.00	Paid	Y
1975	CINTAS	09/01/2023	09/15/2023	92.95	0.00	Paid	Y
1976	CINTAS	09/14/2023	09/15/2023	109.20	0.00	Paid	Y
1977	CONSUMERS ENERGY	09/01/2023	09/15/2023	280.72	0.00	Paid	Y
1978	CONSUMERS ENERGY	09/01/2023	09/15/2023	54.39	0.00	Paid	Y
1979	CONSUMERS ENERGY	09/01/2023	09/15/2023	36.50	0.00	Paid	Y
1980	DTE ENERGY	09/08/2023	09/15/2023	67.78	0.00	Paid	Y
1981	GLENN C BEAVIS	09/15/2023	09/15/2023	12.45	0.00	Paid	Y
1982	HANES EXTERMINATING, INC	09/01/2023	09/15/2023	175.00	0.00	Paid	Y
1983	INTEGRITY BUSINESS SOLUTIONS	09/07/2023	09/15/2023	45.86	0.00	Paid	Y
1984	JONS TO GO	09/01/2023	09/15/2023	105.00	0.00	Paid	Y
1985	LUDINGTON DAILY NEWS, OCEANA HERA	09/01/2023	09/15/2023	159.00	0.00	Paid	Y
1986	LUDINGTON DAILY NEWS, OCEANA HERA	09/01/2023	09/15/2023	396.60	0.00	Paid	Y
1987	MICHIGAN LABOR LAW POSTER SERVICE	09/01/2023	09/15/2023	99.15	0.00	Paid	Y
1988	MICHIGAN MUNICIPAL LEAGUE	09/01/2023	09/15/2023	200.00	0.00	Paid	Y
1989	MIKA MYERS	09/06/2023	09/15/2023	1,797.50	0.00	Paid	Y
1990	MIKA MYERS	09/06/2023	09/15/2023	813.00	0.00	Paid	Y
1991	REPUBLIC SERVICES #240	09/01/2023	09/15/2023	4,161.44	0.00	Paid	Y
1992	RYANS LAWN CARE	09/10/2023	09/15/2023	220.00	0.00	Paid	Y
1993	SHOTWELL SOLUTIONS LLC	09/10/2023	09/15/2023	590.00	0.00	Paid	Y
2040	ANAVON TECHNOLOGY GROUP	09/01/2023	09/26/2023	123.78	0.00	Paid	Y
2041	INTEGRITY BUSINESS SOLUTIONS	09/15/2023	09/26/2023	170.87	0.00	Paid	Y
2042	FLEIS & VANDENBRINK	08/31/2023	09/26/2023	95.00	0.00	Paid	Y
2043	MAUREEN MURPHY	09/26/2023	09/26/2023	37.53	0.00	Paid	Y
2044	OCEANA COUNTY TREASURER	09/15/2023	09/26/2023	234.09	0.00	Paid	Y
2045	PENTWATER CONVENIENCE CENTER	09/01/2023	09/26/2023	60.00	0.00	Paid	Y
2052	RICOH USA, INC -2	09/27/2023	09/28/2023	0.00	0.00	Void	N
2054	CINTAS	09/28/2023	09/29/2023	109.20	109.20	Open	N
2055	INTEGRITY BUSINESS SOLUTIONS	09/28/2023	09/29/2023	184.74	184.74	Open	N
2056	JONS TO GO	09/29/2023	09/29/2023	105.00	105.00	Open	N
2057	PENTWATER TOWNSHIP SEWER	09/29/2023	09/29/2023	75,000.00	0.00	Paid	Y
2058	ADAMS HEATING AND COOLING II, LLC	09/20/2023	10/03/2023	4,680.00	4,680.00	Open	N
2059*	CARDMEMBER SERVICES	09/28/2023	10/03/2023	842.81	842.81	Open	N
2060	REPUBLIC SERVICES #240	09/25/2023	10/03/2023	2,667.61	2,667.61	Open	N
2061	RICOH USA, INC -2	10/01/2023	10/03/2023	342.43	342.43	Open	N
2062	VILLAGE OF PENTWATER	10/01/2023	10/03/2023	275.00	275.00	Open	N
2071	CONSUMERS ENERGY	09/27/2023	10/04/2023	191.88	191.88	Open	N

# of Invoices:	40	# Due:	9	Totals:	95,529.07	9,398.67
# of Credit Memos:	0	# Due:	0	Totals:	0.00	0.00
Net of Invoices and Credit Memos:					95,529.07	9,398.67

* 1 Net Invoices have Credits Totalling: (225.95)

INVOICE REGISTER REPORT FOR PENTWATER TOWNSHIP
POST DATES 09/13/2023 - 10/11/2023
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID
BANK CODE: GFCKG

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
--- TOTALS BY FUND ---							
	101 - GENERAL FUND			95,529.07	9,398.67		
--- TOTALS BY DEPT/ACTIVITY ---							
	215 - CLERK			444.48	0.00		
	253 - TREASURER			830.49	670.37		
	262 - ELECTION			35.00	0.00		
	265 - TOWNSHIP			87,023.15	5,953.79		
	526 - TRANSFER STATION			7,099.05	2,772.61		
	701 - PLANNING COMMISSION			1.90	1.90		
	703 - ZONING BOARD OF APPEALS			95.00	0.00		

+ GF PAYROLL
$ 20,525.09

$ 116,054.16

INVOICE REGISTER REPORT FOR PENTWATER TOWNSHIP
POST DATES 09/13/2023 - 10/11/2023
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID
BANK CODE: FDCHK

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
1994	CARDMEMBER SERVICES	09/01/2023	09/15/2023	3,398.02	0.00	Paid	Y
1995	CHARTER COMMUNICATIONS	09/01/2023	09/15/2023	551.82	0.00	Paid	Y
1996	CONSUMERS ENERGY	09/01/2023	09/15/2023	247.53	0.00	Paid	Y
1997	MUSKEGON FIRE EQUIPMENT	09/11/2023	09/15/2023	370.35	0.00	Paid	Y
1998	NAPA AUTO PARTS	09/01/2023	09/15/2023	84.99	0.00	Paid	Y
1999	PENTWATER CONVENIENCE CENTER	09/01/2023	09/15/2023	68.23	0.00	Paid	Y
2000	PENTWATER CONVENIENCE CENTER	09/01/2023	09/15/2023	86.32	0.00	Paid	Y
2001	PENTWATER CONVENIENCE CENTER	09/01/2023	09/15/2023	58.25	0.00	Paid	Y
2002	PENTWATER CONVENIENCE CENTER	09/01/2023	09/15/2023	15.01	0.00	Paid	Y
2003	PENTWATER CONVENIENCE CENTER	09/01/2023	09/15/2023	72.64	0.00	Paid	Y
2004	PENTWATER CONVENIENCE CENTER	09/01/2023	09/15/2023	42.40	0.00	Paid	Y
2005	PENTWATER CONVENIENCE CENTER	09/01/2023	09/15/2023	21.00	0.00	Paid	Y
2006	PENTWATER CONVENIENCE CENTER	09/01/2023	09/15/2023	72.08	0.00	Paid	Y
2007	PENTWATER CONVENIENCE CENTER	09/01/2023	09/15/2023	73.00	0.00	Paid	Y
2008	PENTWATER CONVENIENCE CENTER	09/01/2023	09/15/2023	57.02	0.00	Paid	Y
2009	REPUBLIC SERVICES #240	09/01/2023	09/15/2023	176.47	0.00	Paid	Y
2010	VERIZON	09/01/2023	09/15/2023	76.02	0.00	Paid	Y
2011	INTEGRITY BUSINESS SOLUTIONS	09/05/2023	09/15/2023	163.36	0.00	Paid	Y
2046	DTE ENERGY	09/08/2023	09/26/2023	52.25	0.00	Paid	Y
2047	LARSON AND SON	09/25/2023	09/26/2023	24.46	0.00	Paid	Y
2048	LARSON AND SON	09/19/2023	09/26/2023	(6.00)	0.00	Paid	Y
2049	LARSON AND SON	09/19/2023	09/26/2023	71.95	0.00	Paid	Y
2072	CONSUMERS ENERGY	09/24/2023	10/04/2023	260.77	260.77	Open	N
2073	REPUBLIC SERVICES #240	09/25/2023	10/04/2023	177.94	177.94	Open	N
2074	VERIZON	09/24/2023	10/04/2023	76.02	76.02	Open	N
2075	VILLAGE OF PENTWATER	10/01/2023	10/04/2023	78.00	78.00	Open	N

# of Invoices:	25	# Due: 4	Totals:	6,375.90	592.73
# of Credit Memos:	1	# Due: 0	Totals:	(6.00)	0.00
Net of Invoices and Credit Memos:				6,369.90	592.73

--- TOTALS BY FUND ---

206 - FIRE FUND	6,369.90	592.73

--- TOTALS BY DEPT/ACTIVITY ---

336 - FIRE	6,369.90	592.73

+ FD PAYROLL 60,676.56

$67,073.46

INVOICE REGISTER REPORT FOR PENTWATER TOWNSHIP
POST DATES 09/13/2023 - 10/11/2023
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID
BANK CODE: CEMCK

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
2012	CHRISTOPHER BAILEY	09/07/2023	09/21/2023	17.02	0.00	Paid	Y
2013	COLDSPRING	09/13/2023	09/21/2023	338.00	0.00	Paid	Y
2014	CONSUMERS ENERGY	09/01/2023	09/21/2023	56.60	0.00	Paid	Y
2015	CONSUMERS ENERGY	09/01/2023	09/21/2023	42.81	0.00	Paid	Y
2016	CONSUMERS ENERGY	09/01/2023	09/21/2023	111.36	0.00	Paid	Y
2017	CONSUMERS ENERGY	09/01/2023	09/21/2023	57.35	0.00	Paid	Y
2020	COLDSPRING	09/15/2023	09/26/2023	63.00	0.00	Paid	Y
2021	FRONTIER	09/10/2023	09/26/2023	103.31	0.00	Paid	Y
2022	LARSON AND SON	09/01/2023	09/26/2023	71.97	0.00	Paid	Y
2023	MIKA MYERS	09/01/2023	09/26/2023	1,173.00	0.00	Paid	Y
2024	ROBERT JOHNSON	09/14/2023	09/26/2023	200.00	0.00	Paid	Y
2025	PENTWATER CONVENIENCE CENTER	09/01/2023	09/26/2023	32.11	0.00	Paid	Y
2026	PENTWATER CONVENIENCE CENTER	09/25/2023	09/26/2023	42.04	0.00	Paid	Y
2027	SRM CONCRETE	09/01/2023	09/26/2023	27.89	0.00	Paid	Y
2053	JAMES SCARLATA: CONSULTING FOREST	09/24/2023	09/29/2023	556.00	556.00	Open	N
2063	CONSUMERS ENERGY	09/24/2023	10/03/2023	66.41	66.41	Open	N
2064	CONSUMERS ENERGY	09/24/2023	10/03/2023	68.71	68.71	Open	N
2065	CONSUMERS ENERGY	09/24/2023	10/03/2023	131.42	131.42	Open	N
2066	CONSUMERS ENERGY	09/24/2023	10/03/2023	40.43	40.43	Open	N
2067	CARDMEMBER SERVICES	09/28/2023	10/03/2023	111.99	111.99	Open	N
2068	ULINE	09/28/2023	10/03/2023	2,642.74	2,642.74	Open	N

# of Invoices:	21	# Due: 7	Totals:	5,954.16	3,617.70
# of Credit Memos:	0	# Due: 0	Totals:	0.00	0.00
Net of Invoices and Credit Memos:				5,954.16	3,617.70

--- TOTALS BY FUND ---

209 - CEMETERY FUND	5,954.16	3,617.70

--- TOTALS BY DEPT/ACTIVITY ---

567 - CEMETERY	5,954.16	3,617.70

+CEM PR. 1,897.64

$7,851.80

INVOICE REGISTER REPORT FOR PENTWATER TOWNSHIP
POST DATES 09/13/2023 - 10/11/2023
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID
BANK CODE: SEW

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
2028*	CARDMEMBER SERVICES	09/01/2023	09/26/2023	1,486.37	0.00	Paid	Y
2029	CONSUMERS ENERGY	09/01/2023	09/26/2023	54.14	0.00	Paid	Y
2030	CONSUMERS ENERGY	09/01/2023	09/26/2023	68.87	0.00	Paid	Y
2031	DTE ENERGY	09/08/2023	09/26/2023	64.13	0.00	Paid	Y
2032	INTEGRITY BUSINESS SOLUTIONS	09/05/2023	09/26/2023	163.36	0.00	Paid	Y
2033	INTEGRITY BUSINESS SOLUTIONS	09/01/2023	09/26/2023	104.35	0.00	Paid	Y
2034	F&V OPERATIONS	09/05/2023	09/26/2023	4,210.31	0.00	Paid	Y
2035	FLEIS & VANDENBRINK	09/13/2023	09/26/2023	942.00	0.00	Paid	Y
2036	FLEIS & VANDENBRINK	09/01/2023	09/26/2023	1,000.00	0.00	Paid	Y
2037	GREAT LAKES ENERGY	09/17/2023	09/26/2023	228.62	0.00	Paid	Y
2038	MIKA MYERS	09/06/2023	09/26/2023	1,449.00	0.00	Paid	Y
2039	ROYAL GREEN CONSTRUCTION	09/01/2023	09/26/2023	2,750.00	0.00	Paid	Y
2050	CONSUMERS ENERGY	09/22/2023	09/27/2023	61.72	61.72	Open	N
2051	CONSUMERS ENERGY	09/22/2023	09/27/2023	55.14	55.14	Open	N
2069	VILLAGE OF PENTWATER - UTILITIES	10/01/2023	10/03/2023	9,030.87	9,030.87	Open	N
2070	CARDMEMBER SERVICES	09/28/2023	10/03/2023	71.97	71.97	Open	N

# of Invoices:	16	# Due: 4	Totals:	21,740.85	9,219.70
# of Credit Memos:	0	# Due: 0	Totals:	0.00	0.00
Net of Invoices and Credit Memos:				21,740.85	9,219.70

* 1 Net Invoices have Credits Totalling: (29.18)

--- TOTALS BY FUND ---

592 - SEWER FUND	21,740.85	9,219.70

--- TOTALS BY DEPT/ACTIVITY ---

538 - SHARED N&S SEWER EXPENDITUR	12,039.89	71.97
540 - TWP NORTH SEWER EXPENDITURE	9,270.74	9,147.73
541 - TWP SOUTH SEWER EXPENDITURE	430.22	0.00

(NO PAYROLL)

Check Register Report For Pentwater Township

For Check Dates 09/14/2023 to 10/11/2023

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
09/29/2023	GFCKG	22444	BEAVIS, GLENN C	214.93	154.97	0.00	Open
09/29/2023	GFCKG	22445	CAVAZOS, LYNNETTE M	1,485.58	1,165.95	0.00	Open
09/29/2023	GFCKG	22446	DOUGLAS, HEATHER A	1,652.24	1,414.40	0.00	Open
09/29/2023	GFCKG	22447	EATON, BARBARA C	2,278.33	1,826.13	0.00	Open
09/29/2023	GFCKG	22448	EDWARDS, KEITH J	1,163.83	1,025.58	0.00	Open
09/29/2023	GFCKG	22449	FLOOD, DEBRA A	640.00	549.19	0.00	Open
09/29/2023	GFCKG	22450	FLOOD, JOSEPH M	270.56	238.37	0.00	Open
09/29/2023	GFCKG	22451	FLYNN, MICHAEL W	134.42	108.43	0.00	Open
09/29/2023	GFCKG	22452	HOLUB, DEAN J	134.42	118.43	0.00	Open
09/29/2023	GFCKG	22453	MILLER, ROBERT A	716.76	651.93	0.00	Open
09/29/2023	GFCKG	22454	MURPHY, MAUREEN H	1,652.24	1,414.39	0.00	Open
09/15/2023	GFCKG	22411	BEAVIS, GLENN C	1,475.00	1,031.40	0.00	Open
09/15/2023	GFCKG	22412	CAVAZOS, LYNNETTE M	1,485.58	1,165.94	0.00	Open
09/15/2023	GFCKG	22413	DOUGLAS, HEATHER A	1,652.24	1,414.39	0.00	Open
09/15/2023	GFCKG	22414	EATON, BARBARA C	2,278.33	1,826.15	0.00	Open
09/15/2023	GFCKG	22415	EDWARDS, KEITH J	1,063.83	947.47	0.00	Open
09/15/2023	GFCKG	22416	FLOOD, DEBRA A	825.00	693.67	0.00	Open
09/15/2023	GFCKG	22417	MILLER, ROBERT A	676.94	615.15	0.00	Open
09/15/2023	GFCKG	22418	MURPHY, MAUREEN H	1,652.24	1,414.40	0.00	Open
09/15/2023	GFCKG	22419	FLOOD, JOSEPH M	270.56	238.36	0.00	Open
09/15/2023	GFCKG	EFT126	EFTPS TOWNSHIP	2,510.39	2,510.39	0.00	Cleared
Totals:			Number of Checks: 021	24,233.42	20,525.09	0.00	

Total Physical Checks: 20

Total Check Stubs: 1

Check Register Report For Pentwater Township

For Check Dates 09/14/2023 to 10/11/2023

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
10/03/2023	FDCHK	3970	PENTWATER FIRE DEPT. ASSOCIATION	425.00	425.00	0.00	Open
09/29/2023	FDCHK	3952	BAREFOOT, MICHAEL S	8,510.00	7,472.30	0.00	Open
09/29/2023	FDCHK	3953	BOWMAN, JESSE H	3,805.00	3,327.20	0.00	Open
09/29/2023	FDCHK	3954	BOYKO, AARON N.	1,820.00	1,655.77	0.00	Open
09/29/2023	FDCHK	3955	CLUCHEY, TERRY L	6,030.00	5,287.42	0.00	Open
09/29/2023	FDCHK	3956	DILLINGHAM, KYLE W	2,120.00	1,932.82	0.00	Open
09/29/2023	FDCHK	3957	ESQUIVEL, OSCAR A	5,895.00	5,168.49	0.00	Open
09/29/2023	FDCHK	3958	HARTRUM, LAUDE E	287.00	227.83	0.00	Open
09/29/2023	FDCHK	3959	HASIL, RAYMOND S.	1,320.00	1,137.92	0.00	Open
09/29/2023	FDCHK	3960	HAYNOR, MARK R.	5,570.00	4,587.67	0.00	Open
09/29/2023	FDCHK	3961	HUGHART, JONATHAN D.	8,750.00	7,548.75	0.00	Open
09/29/2023	FDCHK	3962	KOKX, ADAM J	6,115.00	5,622.20	0.00	Open
09/29/2023	FDCHK	3963	MALBURG, JOSEPH R.	2,465.00	2,251.43	0.00	Open
09/29/2023	FDCHK	3964	SMITH, KAREN R	40.00	36.94	0.00	Open
09/29/2023	FDCHK	3965	SNIEGOWSKI, AMANDA J	262.00	205.81	0.00	Open
09/29/2023	FDCHK	3966	THOCHER, ZACHARY J	2,095.00	1,820.70	0.00	Open
09/29/2023	FDCHK	3967	VAN DUINEN, ANNA R	475.00	393.47	0.00	Open
09/29/2023	FDCHK	3968	VANDUINEN, BRADLEY J	2,620.00	2,283.22	0.00	Open
09/29/2023	FDCHK	3969	VEGA, ELIZABETH A	1,620.00	1,402.22	0.00	Open
09/15/2023	FDCHK	3939	HAYNOR, MARK R.	352.50	310.55	0.00	Open
09/15/2023	FDCHK	3940	SMITH, KAREN R	40.00	36.94	0.00	Open
09/15/2023	FDCHK	EFT127	EFTPS FIRE	60.06	60.06	0.00	Open
Totals:			Number of Checks: 022	60,676.56	53,194.71	0.00	

Total Physical Checks: 21

Total Check Stubs: 1

Check Register Report For Pentwater Township
For Check Dates 09/14/2023 to 10/11/2023

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
09/29/2023	CEMCK	6220	BAILEY, CHRISTOPHER R.	745.50	659.07	0.00	Open
09/29/2023	CEMCK	6221	LYNN, ROBERT L	185.64	171.44	0.00	Open
09/29/2023	CEMCK	6222	MURPHY, MAUREEN H	0.00	0.00	0.00	Void
09/15/2023	CEMCK	6209	LYNN, ROBERT L	221.00	204.09	0.00	Open
09/15/2023	CEMCK	6210	BAILEY, CHRISTOPHER R.	745.50	659.07	0.00	Open
Totals:			Number of Checks: 005	1,897.64	1,693.67	0.00	

Total Physical Checks: 5
Total Check Stubs:

Clerk's Report – 11 OCTOBER 2023

2023 Audit:

- Annual audit completed Sept 12, and accepted by The Board via "Representation Letter" sent to Gabridge & Co. dated Sept 25, 2023

Elections

- On September 20th, this office along with other township clerks met with County Clerk Amy Anderson to enter into an agreement whereby the new 9-day early voting requirement will be hosted by the County at the Hart office. Municipalities within the county are required to contribute election inspector resources for the 9-day period. I have reached out to our election inspectors to see who would be interested in supporting one of these nine days of early voting.
- The State Bureau of Elections has scheduled regional training related to Proposal 2022-2 "9-Day Early Voting". Glenn and I will be attending a session in Ludington next week on the 18th to learn all the specifics we need to be familiar with regarding this new election process.
- We have placed an order for a "through-wall" ballot drop-box that will be installed next to the front door where the current "Office Hours" sign is mounted.
- We have also received a quote for installation & supporting hardware of a drop-box camera that will provide data storage.

Pentwater City

- No update

Transfer Station "Free Day" & Brush/Yard Waste Disposal:

- This Saturday, October 7th is our last "free day" of the season. Stop in to our office to get a Transfer Station permit if you don't already have one.
- We have issued 189 Village and 212 Township (non-village) permits as of October 5th.
- Brush/Yard waste dates as follows: Saturdays, 11/4, 11/11, 11/18 and 11/25

Recent Cemetery Thefts:

- No updates

Respectfully Submitted,

_____

Maureen Murphy

Clerk, Pentwater Township

Bank Balances as of: September 30,2023

		Monthly Interest
Township Funds		
Huntington Bank		
General Fund Checking:	$82,766	$10.31
General Fund MM:	$9,700	$2.39
Shelby State Bank		
Sewer/Utility Billing	$7,870	
Subtotal:	**$100,336**	
Mi CLASS		
General Fund:	$222,968	$1,097.45
Road Fund	$116,798	$523.91
Hart-PTW Non-Motorized Trail Fund	$23,734	$106.46
Fund Balance Policy	$97,259	$436.28
ARPA Funds	$70,818	$317.67
General Fund EDGE	$90,875	$388.70
Subtotal:	**$622,451**	**$2,883.17**
Total Township Funds	**$722,787**	
Fire Department Funds		
Huntington Bank		
Fire Dept Checking:	$18,361	
Fire Dept Money Market:	$16,007	$3.95
Mi CLASS		
Fire Department:	$100,726	$451.84
FD EDGE	$85,068	$363.87
Total Fire Department Funds	**$220,162**	
Cemetery Funds		
Huntington Bank		
Cemetery Checking:	$57,283	
Cemetery Money Market:	$43,565.80	$10.74
Mi CLASS		
Cemetery:	$196,632	$882.03
Total Cemetery Funds	**$297,481**	
Total All Funds	***$1,240,431***	

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, October 4, 2023 19:00
Meeting Location: Pentwater Fire Department
Call to Order

I. Pledge of Allegiance

II. Reading and Approval of Minutes
   a. Minutes from 9/6/23

III. Reports of Officers
   a. Treasurer Terry Cluchey
      i. Ending payroll for August
      ii. Michigan CLASS
      iii. Michigan EDGE
      iv. Checking
      v. Money Market Account
      vi. Total of all funds

IV. Old Business
   a. We will be working on by-laws at 4PM before our October 4 monthly meetings.
   b. UAV update

V. New Business
   a. Today is payday

VI. Training

VII. Discussion on last month's calls: there were 31 medical and 3 fire calls for service in September.

VIII. Adjourn

Secretary- Ray Hasil

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 Minutes

Meeting Date: Wednesday, September 6, 2023 19:00
Meeting Location: Pentwater Fire Department
Call to Order

I. Pledge of Allegiance

II. Reading and Approval of Minutes
   a. Minutes from 8/2/23

III. Reports of Officers
   a. Treasurer Terry Cluchey
      i. Ending payroll for August: $53,414.00
      ii. Michigan CLASS: $100,055.69
      iii. Michigan EDGE: $84,789.06
      iv. Checking: $27,563.74
      v. Money Market Account: $16,003.43
      vi. Total of all funds: $228,411.92

IV. Old Business
   a. Homecoming- overall, fireworks and traffic control afterward went well. The crowd was notably smaller than July 3 fireworks.
   b. FAA COA application- has been received.
   c. C.O.V.E. 5k- we staffed the race with PFD's Ranger.
   d. Painting Station Exterior- Safety Decals will be making a new 6x6 sign for the front of the station. The other newer sign will be paired up to make a new driveway sign.
   e. We will be working on by-laws at 4PM before our October 4 monthly meetings.
   f. We will try for department pics next month pending new uniforms. New shirts were ordered but we were sent the wrong ones.

V. New Business
   a. UAV status- we responded to a UAV callout and the drone experienced a major malfunction. Unfortunately, the drone was not recovered and we are working with our insurance carrier to see what options are available.

VI. Training- we discussed continuing using Target Solutions.

VII. Discussion on last month's calls: there were 39 medical and 7 fire/UAV fire calls for service in August.

VIII. Adjourn- a motion to adjourn by Zack Thocher was seconded by Oscar Esquivel.

Secretary- Ray Hasil

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

Phone 231.869.5987 • Fax 231.869.8511
www.pentwaterfiredepartment.com

Officer Meeting Minutes

Meeting Date: Wednesday, September 6, 2023 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. Reading and Approval of Minutes
   a. Minutes from 8/2/23

II. Reports of Officers
   a. Treasurer Terry Cluchey
      i. Ending payroll for August: $53,414.00
      ii. Michigan CLASS: $100,055.69
      iii. Michigan EDGE: $84,789.06
      iv. Checking: $27,563.74
      v. Money Market Account: $16,003.43
      vi. Total of all funds: $228,411.92

III. Old Business
   a. FAA COA application- our certificate has been received.
   b. C.O.V.E. 5k- we assisted the 5k with the PFD Ranger.
   c. Painting Station Exterior- everything except the back of the station is complete.
   d. Safety Decals will be making a 6x6 logo sign for the front of the station.
   e. Interviews- Jonathan would like to make our interviews more formal, including questions designed to facilitate discussions with candidates. Two people have applied for new membership and we will look to do interviews on September 20 at 6:00 PM.

IV. New Business
   a. UAV status- we had a discussion on the future of a UAV program.
   b. Jonathan would like to schedule a meeting to finalize by-laws and will meet at 4PM on Wednesday, October 4 before our regular monthly meetings.
   c. We had a discussion on whether to continue using Target Solutions for online training.

V. Training

VI. Discussion on last month's calls: there were 39 medical and 7 fire/UAV fire calls for service in August.

VII. Adjourn- a motion to adjourn by Mike Barefoot was seconded by Jesse Bowman.

Secretary- Ray Hasil

Rec Report – October 2023

Rec Program

Girls Basketball Signups are currently under way. Team counts will be turned in this week and schedules will be put together over the next week or two. Games will begin the first week of November.

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

2023-2024 Can Drive Donations: $262.65
Can Drive Totals Since 2020: $5438.00
2023-2024 Rec Donations: $1425.00

5 Year Parks and Rec Plan

Members of the Board have received a copy of the current 5-Year Parks and Rec Plan. Our goal is to have a meeting this month to start navigating the next steps in moving forward. As we have a solid plan in place, our main focus is on maintenance and updating over creating a new document.

Thank you,

Katie Anderson

Katie Anderson
Rec Director

Pentwater Township
Deputy Supervisor, Zoning Administrator and Ordinance Enforcement Officer
Monthly Report – September 29, 2023

Board Members, the following is a summary of activities conducted by the Deputy Supervisor, Zoning Administrator and Ordinance Enforcement Officer for the month of September 2023.

Deputy Supervisor - I worked with the Township Supervisor, Lynne Cavazos and Township Attorney Mark Nettleton to:

- Investigate and repair a possible problem with Sanitary Sewer along Monroe Road – the problem was repaired and further investigation revealed groundwater seepage from the hill that is no longer making its way to the edge drain of Monroe Road, because the edge drain was damaged due to installation of a new pressurized natural gas main. Randy Smith of the Oceana County Road Commission was notified of the damage;

- Finalized the Sanitary Sewer System Evaluation, with F&V and attorney Mark Nettleton;

- Finalized with Sanitary Sewer Connection, Use and Rate Ordinance with F&V and Mark Nettleton; and,

- I continue to assist Lynne and Dean with the review and preparation of documents regarding the conveyance of both Township North and South Sanitary Sewer Systems to the Township.

Code Enforcement – Nothing significant to report at this time.

Planning Commission - The Planning Commission did not meet in September, 2023.

Zoning Board of Appeals - The Zoning Board of Appeals did not meet in September, 2023.

Zoning Permits – Two Zoning Permits were issued in July, 2023 as follows:

1. ZP 3456 was issued to Calvin Pelon for a new 30' x 40' pole barn at 5167 N. Wayne Rd.

2. ZP 3457 was issued to Jeffrey Hoenle for two fences at 8523 N. Perry Ave.

Other Comments

The public hearing for the Master Plan is scheduled for October 3, 2023 at 6 pm at the Park Place Event Center at 310 N. Rush St. in Pentwater.

Sincerely,

Keith J. Edwards

Pentwater Township
Deputy Supervisor, Zoning Administrator & Ordinance Enforcement Officer

PENTWATER TOWNSHIP

CEMETERY MONTHLY REPORT

MONTH OF: September 2023

NUMBER OF BURIALS:
Traditional: 1
Cremains: 0
Columbarium: 1

NUMBER OF FOUNDATIONS SET: 1

NUMBER OF GRAVESITES SOLD:
Cremains:
Traditional: 1
Columbarium: 3

TOTAL MONTHLY INCOME: $ 1,365
TOTAL MONTHLY EXPENSES: $ 4,379

Submitted By: Maureen Murphy

Date: 10/11/2023

PENTWATER TOWNSHIP

TRANSFER SITE MONTHLY REPORT

Month/Year: 9/23

Total Number of Visitors: 236

Total Fees Rec'd: 1380 00

Trash Visitors: 105

Recycling Visitors: 117

Trash/Recycling Visitors: 14

Yard Waste Visitors – Village: 143

Yard Waste Visitors – Township: 54

Yard Waste Visitors – Weare: 1

Submitted By: Bob Miller

Date: 10/2/23

VB a)

TOWNSHIP OF PENTWATER
Sale of Vacant Land on
56th Avenue, Pentwater, MI

INSTRUCTION TO PERSONS SUBMITTING PROPOSALS

Sealed proposals will be received at the office of the Township of Pentwater, located at 500 N. Hancock, Pentwater Township, Michigan 49449. Proposals will continue to be received until the Township accepts a proposal and enter into a purchase agreement for the sale of the property.

The Township Board intends to open and read the proposals and then refer the proposals to Township staff for tabulation and analysis. During this period of analysis, the files shall be closed until this action is complete. Copies of the proposal tabulations shall be made available only after this time of analysis and upon request to the Pentwater Township Board, by mail or phone (231) 869-6231.

1. All proposals must be submitted on the attached proposal blank form when provided. The proposal shall be legibly prepared in ink or typewriter. Erasures or alterations must be initialed by the person submitting the proposal.

2. Proposals shall be mailed or delivered. It shall be in a sealed envelope, and the name of the person submitting the proposal and "Purchase of the vacant property – 56th Avenue" shall be included on the outside of the envelope.

3. Proposals will be accepted at the Township office during normal business hours only, said hours being 9:00 am to 4:00 pm, Mondays through Fridays, legal holidays excepted.

4. The deadline for proposal submission is Monday, October 2, 2023 at 2:00 PM.

5. It is understood that the Township is a governmental unit and as such, is exempt from the payment of all State and Federal taxes, except as allowed by the regulatory agencies to be included in the cost of materials and services.

6. The person submitting the proposal, by execution of the proposal, thereby declares that the proposal is made without collusion with any other person, firm, or corporation, and agrees to furnish all proposal items in strict adherence with all State and Federal laws.

7. The Township reserves the right to reject any and all proposals, to waive any irregularities therein, and to accept or negotiate on any proposal which, in the opinion of the Township Board may be most advantageous to and in the best interest of the Township. The terms of any purchase agreement may similarly be revised if the Township consents.

INSTRUCTION TO BROKERS

The Township (the "Owner") has not entered into a listing agreement for the sale of the property with a real estate broker and do not intend to do so. The Owner requests that real estate brokers not solicit them to list the property or to serve as a sellers' agent.

If the Owner has engaged in preliminary discussions with some potential buyers of the property and are aware of other potential buyers (collectively referred to herein as the "Known Potential Buyers"), the Owner may directly send a copy of this Notice of Sale of Land to the Known Potential Buyers. The Owner does, however, recognize that there may be potential buyers other than the Known Potential Buyers of which the Owner is not aware (collectively referred to herein as the "Unknown Potential Buyers"). The Owner also recognizes that there is value in receiving proposals from Unknown Potential Buyers. Therefore, if an Unknown Potential Buyer has entered into an agency agreement or other similar agreement with a licensed real estate broker, and if such Unknown Potential Buyer's proposal is selected by the Owner and closes on the purchase of the property, the Owner will pay the Unknown Potential Buyer's licensed real estate broker or buyer's agent a commission equal to three percent (3%) of the purchase price.

As the Owner are aware of the Known Potential Buyers, it will NOT pay a commission or other fee to any licensed real estate broker or buyer's agent if one of the Known Potential Buyers (or its affiliate) is awarded the sale and closes on the purchase of the property.

The following are the Known Potential Buyers:

All proposals submitted by the buyer's brokers or agents must be submitted by the same time and in the same manner as all other proposals.

PROPERTY

The property is approximately 4.0 acres (Tax Parcel No. 64-044-560-076-00) and is vacant. A depiction of the property is shown on Attachment A.

PLANNING AND ZONING

The property is currently zoned R-2 Low Density Residential as shown on Attachment B.

MINIMUM PURCHASE PRICE

The specific purchase price and associated terms shall be disclosed in the proposal; provided, however, that the minimum purchase price is $15,000. The parcel record card is attached as Attachment C.

PURCHASE TERMS AND CONDITIONS

The Owner intends to sell the Property pursuant to the terms and conditions set forth in the purchase agreement included as **Attachment D** (the "Purchase Agreement"). In addition to submitting the total proposal amount, Respondents must include any proposed modifications, amendments, addendums, or supplements to the Purchase Agreement which it desires be included in its proposal. The Owner reserves the right to further negotiate the terms of the Purchase Agreement following the award.

PROCESS

Before submitting a sealed proposal, Respondents shall carefully examine the Property by visiting the Property and shall fully inform themselves as to all existing conditions and limitations. Scheduled appointments may be made prior to the proposal submission by contacting Lynne Cavazos, the Township Supervisor, at supervisor@pentwatertownshipmi.gov, phone (231) 869-6231, Ext. 222.

EVALUATION

The Owner reserves the right to request additional information it may deem necessary after the submissions are received.

ACCEPTANCE

The Owner, in its sole discretion, reserve the right to sell the property to the Respondent whose proposal is deemed most advantageous to the Township. A submission shall constitute an irrevocable offer for a period of sixty (60) days from the opening date or until the date of the award, whichever is earlier.

FORMAT

Respondents must use the proposal form supplied and it must be signed by a person authorized to sign on behalf of the Respondent.

PROPOSAL FORM
NOTICE OF SALE OF LAND

[PURCHASE OF THE VACANT PROPERTY – 56TH AVENUE , PENTWATER – OFFERED BY THE TOWNSHIP OF PENTWATER]

Total Proposal _____

Respondent Name _____

Respondent Address _____

_____

_____

Telephone Number _____

Fax Number _____

Email Address _____

Authorized Signature _____

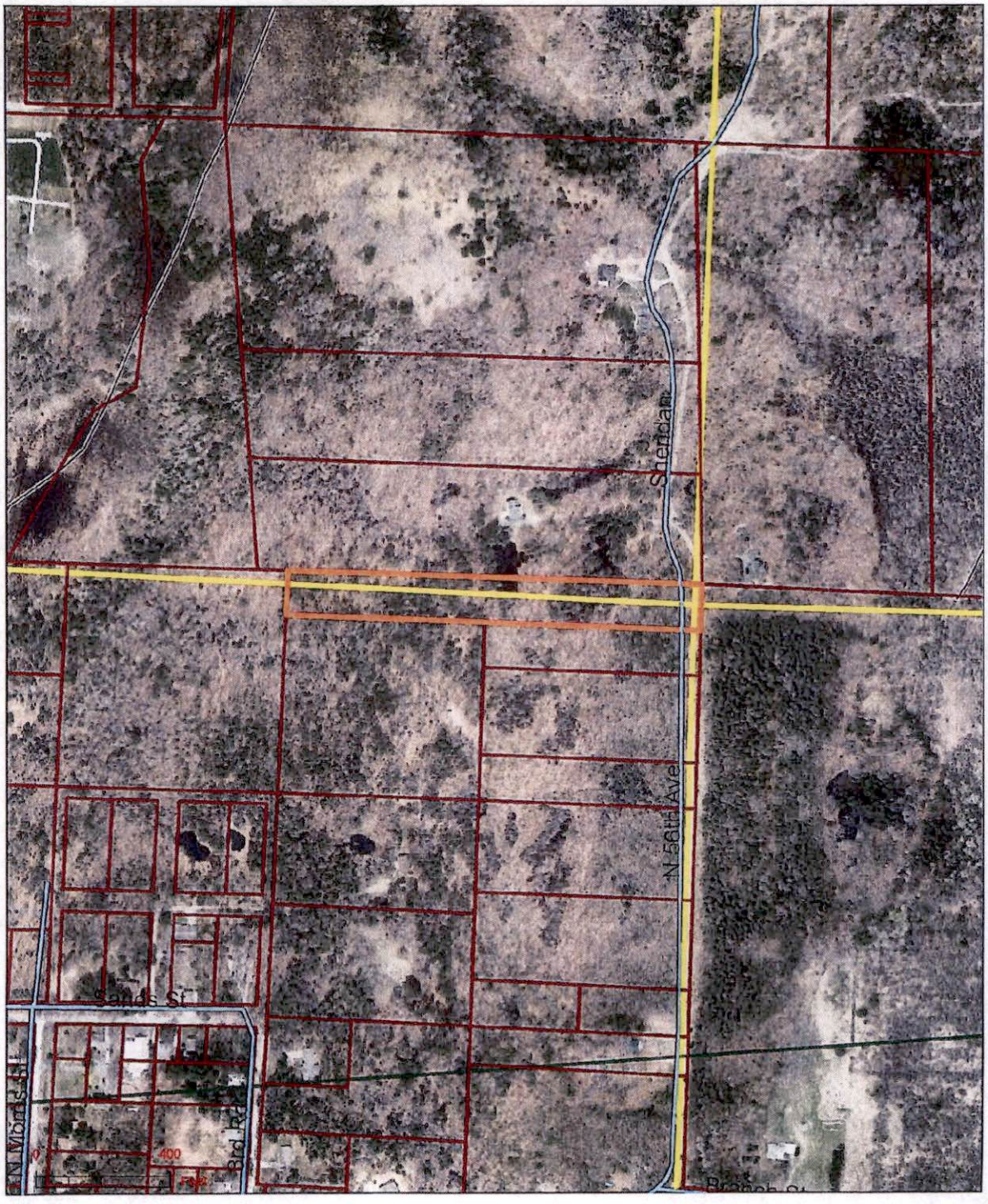
Name and Title _____

Date _____

Federal Employer ID or Taxpayer ID _____

Attachment A

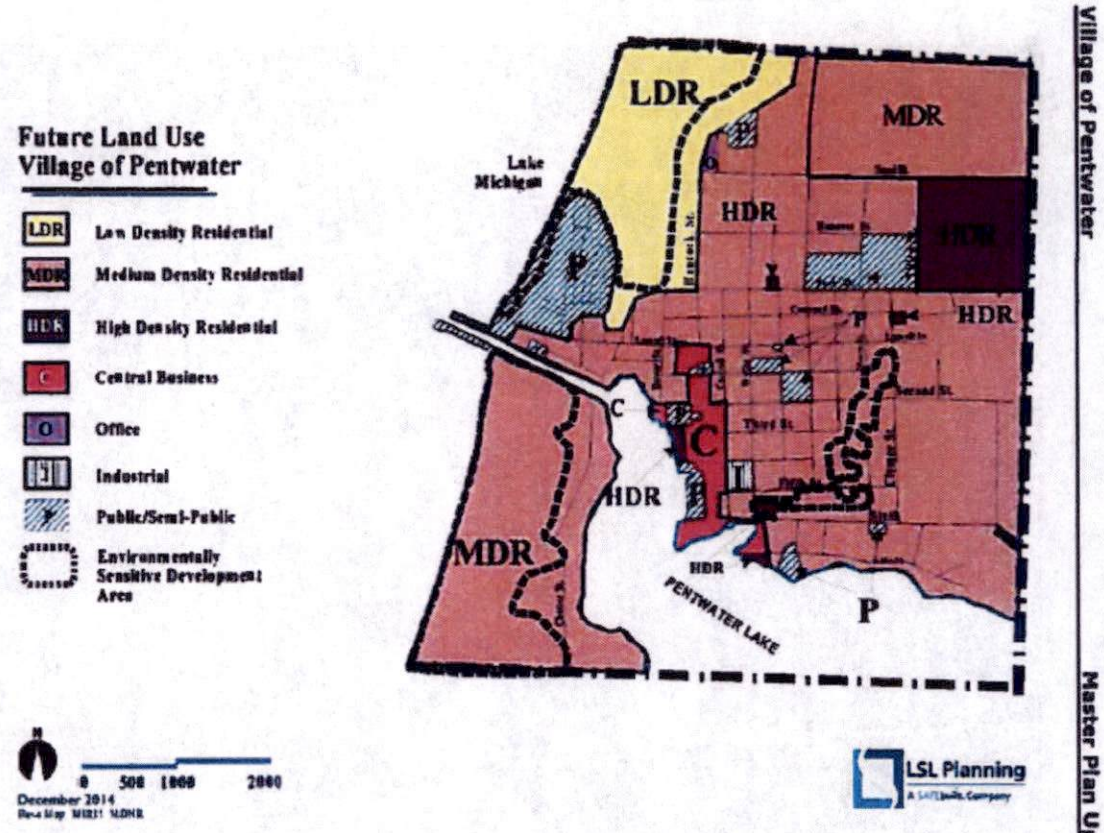
PENTWATER



03294412 1

Attachment B

Future Land Use Map



03294412 1

Attachment C
Property Card

Parcel Number: 64-044-560-076-00 Jurisdiction: PENTWATER TOWNSHIP County: OCEANA Printed on 04/05/2023

Grantor	Grantee	Sale Price	Sale Date	Inst. Type	Terms of Sale	Liber & Page	Verified By	Prcnt. Trans.
LOREE FRANCES H	PENTWATER TOWNSHIP	0	01/04/1991	QC	2I-NOT USED/OTHER	910164	DEED	0.0

Property Address					
OCEANA ST	Class: COMMERCIAL-VACANT	Zoning: R2	Building Permit(s)	Date	Number	Status
	School: PENTWATER PUBLIC SCHOOL DIST					
Owner's Name/Address	P.R.E. 0%					
PENTWATER TOWNSHIP PO BOX 512 PENTWATER MI 49449	MAP #:					
	2023 Est TCV 0					

	Improved	X	Vacant

Land Value Estimates for Land Table 4000.4000 ORIG PLAT VILL/MIDDLESEX/LOVEL

Description	Frontage	Depth	* Factors * Front	Depth	Rate	%Adj.	Reason	Value
VILL ROAD FRONT	132.00	1320.00	1.0000	1.0000	520	100		68,640
132 Actual Front Feet, 4.00 Total Acres					Total Est. Land Value =			68,640

Tax Description

SEC 14 T16N R18W. 4 A LOT 76 & THE N 2 ACRES OF LOT 80 OFFICIAL MAP PLAT A - VILLAGE OF PENTWATER.

Comments/Influences

Public Improvements

	Dirt Road
	Gravel Road
X	Paved Road
	Storm Sewer
	Sidewalk
X	Water
	Sewer
X	Electric
X	Gas
	Curb
	Street Lights
	Standard Utilities
	Underground Utils.

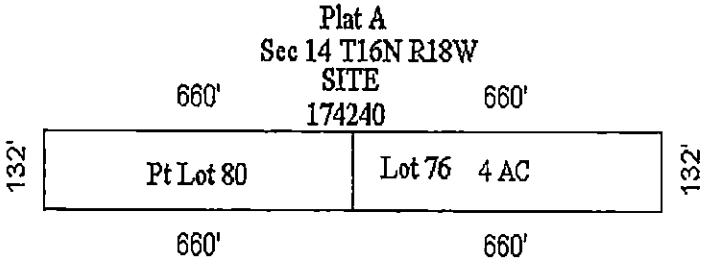
Topography of Site

X	Level
	Rolling
	Low
X	High
	Landscaped
	Swamp
	Wooded
	Pond
	Waterfront
	Ravine
	Wetland
	Flood Plain

Who	When	What
IMP	05/26/1990	INSPECTED

Year	Land Value	Building Value	Assessed Value	Board of Review	Tribunal/ Other	Taxable Value
2023	EXEMPT	EXEMPT	EXEMPT			EXEMPT
2022	EXEMPT	EXEMPT	EXEMPT			EXEMPT
2021	0	0	0			0
2020	0	0	0			0

*** Information herein deemed reliable but not guaranteed***



Sketch by Apex IV™

*** Information herein deemed reliable but not guaranteed***

PROPOSAL FORM
NOTICE OF SALE OF LAND

[PURCHASE OF THE VACANT PROPERTY – 56TH AVENUE , PENTWATER – OFFERED BY THE TOWNSHIP OF PENTWATER]

Total Proposal $15,500.00

Respondent Name Curt + Michelle Beeser

Respondent Address 8043 50th Ave.
Pentwater MI 49449

Telephone Number (231) 425-8798

Fax Number —

Email Address cmbeeser@gmail.com

Authorized Signature Michelle Beeser

Name and Title Owner

Date 9-29-2023

Federal Employer ID or Taxpayer ID

03294412 1

PROPOSAL FORM
NOTICE OF SALE OF LAND

[PURCHASE OF THE VACANT PROPERTY – 56TH AVENUE , PENTWATER – OFFERED BY THE TOWNSHIP OF PENTWATER]

Total Proposal: $17,654.32

Respondent Name: John and Danielle Nelson

Respondent Address: 2909 Webster Rd
Lansing, MI 48906

Telephone Number: (989) 493-1926

Fax Number: N/A

Email Address: Danyelle55@hotmail.com

Authorized Signature: John | Danielle

Name and Title:

Date: 10-1-2023

Federal Employer ID or Taxpayer ID: John 362-96-7282 | Danielle 373-04-5396

03294412 1

(REC'D 10/8/23

TOWNSHIP OF PENTWATER, MICHIGAN
ANNUAL FINANCIAL REPORT
YEAR ENDED MARCH 31, 2023

GABRIDGE & CO.

TABLE OF CONTENTS

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

INDEPENDENT AUDITOR'S REPORT

To the Township Board
Township of Pentwater
Oceana County, Michigan

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Township of Pentwater (the "Township") as of and for the year ended March 31, 2023, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Township, as of March 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Change in Accounting Principle

As stated in Note 8 to the basic financial statements, the Township adopted GASB Statement No. 87, *Leases* in 2023, which represents a change in its policy for reporting lease activities. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue

as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing

standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Gabridge & Company

Gabridge & Company, PLC
Grand Rapids, Michigan
September 25, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Township of Pentwater
Management's Discussion and Analysis
March 31, 2023

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, 2023. 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 $3,045,883 (net position). Of this amount, $713,511 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 $996,550 in revenues and incurred $1,245,611 in expenses, resulting in a decrease in net position of $249,061.

- At the close of the current fiscal year, the Township's governmental funds reported combined fund balances of $1,662,840, a decrease of $36,605 in comparison with the prior year. Approximately 42.9% of this amount ($713,511) 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 $713,511, or approximately 130.7% of the annual general fund expenditures.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

The Township maintains 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.

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 $3,045,883, at the close of the most recent fiscal year.

Township of Pentwater's Net Position

	2023	2022
ASSETS		
Current Assets		
Cash and Investments	$ 1,698,089	$ 1,688,005
Accounts Receivable	-	5,864
Taxes Receivable	31,969	29,986
Due from State	12,192	26,086
Total Current Assets	1,742,250	1,749,941
Noncurrent Assets		
Capital Assets, net	1,383,043	1,595,499
Total Assets	3,125,293	3,345,440
LIABILITIES		
Current Liabilities		
Accounts Payable	1,341	8,803
Accrued Payroll Liabilities	10,917	8,117
Unearned Revenue	67,152	33,576
Total Liabilities	79,410	50,496
NET POSITION		
Investment in Capital Assets	1,383,043	1,595,499
Restricted	949,329	962,185
Unrestricted	713,511	737,260
Total Net Position	$ 3,045,883	$ 3,294,944

The largest portion of the Township's net position (45.4%, or $1,383,043) 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 (31.2%, or $949,329) represents resources that are subject to external restrictions on how they may be used. The remaining balance of $713,511 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

Capital Assets decreased by $212,456 due to depreciation expense and losses on disposition of capital assets exceeding capital asset additions. Unearned revenue increased $33,576 due to the Township receiving more American Rescue Plan Act funding, but not yet spending it.

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

Township of Pentwater's Changes in Net Position

Revenues	**2023**	**2022**
Program Revenues		
Charges for Services	$ 57,880	$ 99,066
Operating Grants and Contributions	27,121	38,606
Total Program Revenues	85,001	137,672
General Revenues		
Property Taxes	813,581	768,320
Intergovernmental	83,768	84,131
Interest Revenue	14,200	732
Total Revenues	996,550	990,855
Expenses		
General Government	534,820	331,297
Public Works	410,488	271,656
Community and Economic Development	47,555	55,245
Recreation and Culture	252,748	232,625
Total Expenses	1,245,611	890,823
Change in Net Position	(249,061)	100,032
Beginning Net Position	3,294,944	3,194,912
Ending Net Position	$ 3,045,883	$ 3,294,944

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 decreased $249,061 from the prior fiscal year for an ending balance of $3,045,883. Property tax revenue increased by $45,261 due to an increase in taxable value (of approximately 4.0%), net of the reduction in millage rates. Interest income increased by $13,468 due to an increase in interest rates. Charges for services decreased by $41,186 primarily due to planning and zoning fee decreases. General government and public works expenses increased by $342,355 as a result of increased depreciation expense and a large loss on disposals of capital assets.

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, 2023, the Township's governmental funds reported combined fund balances of $1,662,840, a decrease of $36,605 in comparison with the prior year. Approximately 42.9% of this amount, or $713,511, constitutes *unassigned fund balance,* which is available for spending at the government's discretion. The remainder of the fund balance is *restricted* to indicate that it is restricted for particular purposes ($949,329).

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 $713,511. 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 130.7% of total general fund expenditures. The fund balance of the Township's general fund decreased by $23,749 during the current fiscal year.

The cemetery fund, a major fund, had a $11,698 decrease in fund balance during the current fiscal year which put the overall fund balance at $308,457.

The library fund, a major fund, had a $12,186 decrease in fund balance during the current fiscal year which put the overall fund balance at $527,447.

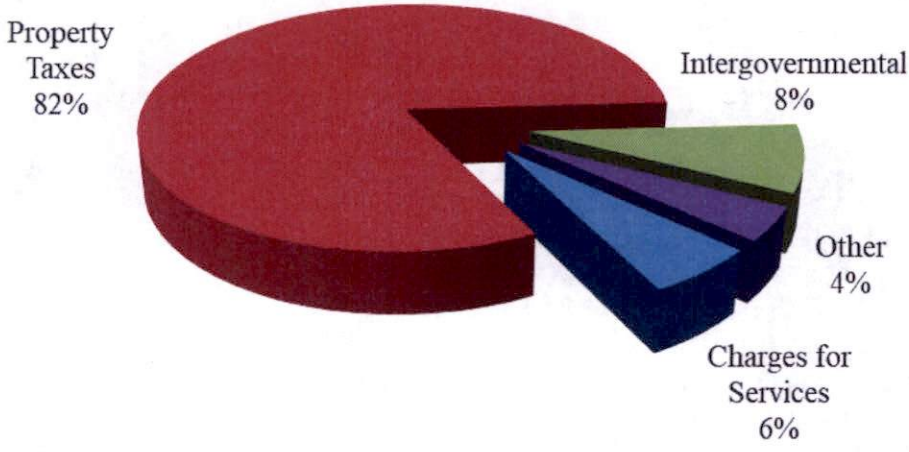
The road fund, a major fund, had a $9,209 increase in fund balance during the current fiscal year which put the overall fund balance at $111,604.

The ARPA fund, a major fund, had a $1,819 increase in fund balance during the current fiscal year which put the overall fund balance at $1,821.

Governmental Activities

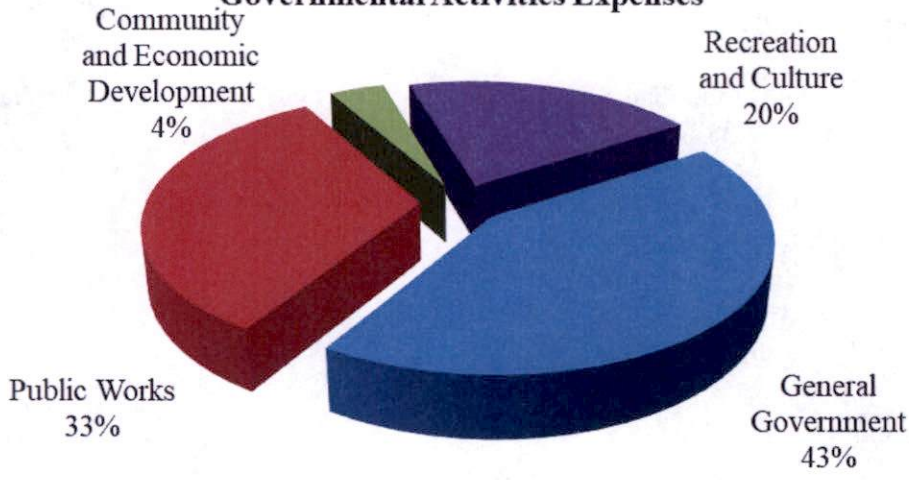
The following chart summarizes the revenue sources for the governmental activities of the Township for the most recent fiscal year-end.

Governmental Activities Revenues



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

Governmental Activities Expenses



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 no expenditures in excess of appropriated amounts within the general fund.

Capital Assets and Debt Administration

Capital Assets

The Township's investment in capital assets for its governmental activities as of March 31, 2023 amounts to $1,383,043 (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 13.3% as a result of capital asset purchases. More detailed information about the Township's capital assets can be found in note 4 to the financial statements.

Long-term Debt

As described in note 6 to the financial statements, the Fire Department issued an installment purchase agreement for a fire truck during fiscal 2021. Total long-term debt decreased by $119,333 during 2023 leaving a total balance due of $477,934. 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 2023. 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 2023-2024, 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

BASIC FINANCIAL STATEMENTS

Township of Pentwater
Statement of Net Position
March 31, 2023

	Primary Government Governmental Activities	Component Unit - Fire Department
ASSETS		
Current Assets		
Cash and Investments	$ 1,698,089	$ 459,956
Taxes Receivable	31,969	12,943
Due from State	12,192	--
Total Current Assets	1,742,250	472,899
Noncurrent Assets		
Capital Assets not being Depreciated	61,929	--
Capital Assets being Depreciated, net	1,321,114	1,217,514
Total Assets	3,125,293	1,690,413
LIABILITIES		
Current Liabilities		
Accounts Payable	1,341	3,206
Accrued Payroll Liabilities	10,917	--
Unearned Revenue	67,152	--
Accrued Interest	--	1,899
Current Portion of Long-term Debt	--	119,333
Total Current Liabilities	79,410	124,438
Noncurrent Liabilities		
Long-term Debt	--	358,001
Total Liabilities	79,410	482,439
NET POSITION		
Net Investment in Capital Assets	1,383,043	740,180
Restricted for:		
Library	527,447	--
Cemetery	308,457	--
Roads	111,604	--
ARPA Projects	1,821	--
Unrestricted	713,511	467,794
Total Net Position	$ **3,045,883**	$ **1,207,974**

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, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue: Primary Government Governmental Activities	Net (Expense) Revenue: Component Unit - Fire Department
Primary Government						
Governmental Activities:						
General Government	$ 534,820	$ 13,888	$ 5,127	$ --	$ (515,805)	$ --
Public Works	410,488	36,884	4,066	--	(369,538)	--
Community and Economic Development	47,555	2,360	--	--	(45,195)	--
Recreation and Culture	252,748	4,748	17,928	--	(230,072)	--
Total Primary Government	$ 1,245,611	$ 57,880	$ 27,121	$ --	(1,160,610)	--
Component Unit						
Fire Department	$ 363,562	$ 1,393	$ 3,500	$ --	--	(358,669)
Total Component Unit	$ 363,562	$ 1,393	$ 3,500	$ --	--	(358,669)
General Purpose Revenues:						
Property Taxes					813,581	364,213
Intergovernmental					83,768	--
Interest Revenue					14,200	5,830
Total General Revenues					911,549	370,043
Change in Net Position					**(249,061)**	**11,374**
Net Position at Beginning of Period					3,294,944	1,196,600
Net Position at End of Period					$ **3,045,883**	$ **1,207,974**

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

Township of Pentwater
Balance Sheet
Governmental Funds
March 31, 2023

		Special Revenue				
	General	Cemetery Fund	Library	Road Fund	ARPA Fund	Total Governmental Funds
ASSETS						
Cash and Investments	$ 690,045	$ 305,610	$ 526,191	$ 107,270	$ 68,973	$ 1,698,089
Taxes Receivable	13,220	2,976	11,439	4,334	--	31,969
Due from State	12,192	--	--	--	--	12,192
Total Assets	**$ 715,457**	**$ 308,586**	**$ 537,630**	**$ 111,604**	**$ 68,973**	**$ 1,742,250**
LIABILITIES						
Accounts Payable	$ 406	$ 124	$ 811	$ --	$ --	$ 1,341
Accrued Payroll Liabilities	1,540	5	9,372	--	--	10,917
Unearned Revenue	--	--	--	--	67,152	67,152
Total Liabilities	1,946	129	10,183	--	67,152	79,410
FUND BALANCE						
Restricted	--	308,457	527,447	111,604	1,821	949,329
Unassigned	713,511	--	--	--	--	713,511
Total Fund Balance	713,511	308,457	527,447	111,604	1,821	1,662,840
Total Liabilities and Fund Balance	**$ 715,457**	**$ 308,586**	**$ 537,630**	**$ 132,325**	**$ 68,973**	**$ 1,762,971**

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

Township of Pentwater
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
March 31, 2023

Total Fund Balance - Governmental Funds	$	1,662,840
General government capital assets of $1,772,417, net of accumulated depreciation of $389,374, are not financial resources and, accordingly, are not reported in the funds.		1,383,043
Total Net Position - Governmental Activities	$	**3,045,883**

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, 2023

		Special Revenue				
	General	Cemetery Fund	Library	Road Fund	ARPA Fund	Total Governmental Funds
Revenues						
Property Taxes	$ 394,564	$ 83,747	$ 200,281	$ 134,989	$ --	$ 813,581
Licenses and Permits	10,095	--	--	--	--	10,095
Intergovernmental	92,961	--	10,624	--	--	103,585
Charges for Services	11,431	24,725	--	--	--	36,156
Fines and Forfeitures	--	--	2,911	--	--	2,911
Contributions	--	--	1,765	--	--	1,765
Interest Revenue	8,725	1,476	6,150	1,574	1,819	19,744
Other Revenue	4,508	2,368	1,837	--	--	8,713
Total Revenues	522,284	112,316	223,568	136,563	1,819	996,550
Expenditures						
General Government	421,195	--	--	--	--	421,195
Public Works	77,283	124,014	--	127,354	--	328,651
Community and Economic Development	47,555	--	--	--	--	47,555
Recreation and Culture	--	--	235,754	--	--	235,754
Total Expenditures	546,033	124,014	235,754	127,354	--	1,033,155
Excess of Revenues Over (Under) Expenditures	(23,749)	(11,698)	(12,186)	9,209	1,819	(36,605)
Net Change in Fund Balance	**(23,749)**	**(11,698)**	**(12,186)**	**9,209**	**1,819**	**(36,605)**
Fund Balance at Beginning of Period	737,260	320,155	539,633	102,395	2	1,699,445
Fund Balance at End of Period	$ 713,511	$ 308,457	$ 527,447	$ 111,604	$ 1,821	$ 1,662,840

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, 2023

Total Net Change in Fund Balances - Governmental Funds	$	(36,605)
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 $52,283 is exceeded by depreciation expense of $113,959 and a loss on disposal of $150,780.		(212,456)
Changes in Net Position - Governmental Activities	$	**(249,061)**

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

Township of Pentwater
Statement of Fiduciary Net Position
Fiduciary Fund
March 31, 2023

	Custodial
ASSETS	
Cash and Investments	$ 142,507
Total Assets	142,507
LIABILITIES	
Undistributed Receipts	142,507
Total Liabilities	142,507
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, 2023

	Custodial
Additions	
Taxes Collected for Other Governments	$ 7,995,744
Total Additions	7,995,744
Deductions	
Payments of Property Taxes to Other Governments	7,995,744
Total Deductions	7,995,744
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, 2023

	Fire Department Fund		Adjustments	Statement of Net Position
ASSETS				
Current Assets				
Cash and Investments	$ 459,956			$ 459,956
Taxes Receivable	12,943			12,943
Total Current Assets	472,899			472,899
Noncurrent Assets				
Capital Assets being Depreciated	--	(1)	1,217,514	1,217,514
Total Assets	472,899			1,690,413
LIABILITIES				
Current Liabilities				
Accounts Payable	3,206			3,206
Accrued Interest	--	(2)	1,899	1,899
Current Long-term Debt	--	(2)	119,333	119,333
Total Current Liabilities	3,206			124,438
Noncurrent Liabilities				
Long-term Debt	--	(2)	358,001	358,001
Total Liabilities	3,206			482,439
FUND BALANCE / NET POSITION				
Investment in Capital Assets	--		740,180	740,180
Unassigned / Unrestricted	469,693			467,794
Total Fund Balance / Net Position	$ **469,693**			$ **1,207,974**

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

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

Pentwater Fire Department (Component Unit of the Township of Pentwater)
Statement of Governmental Fund Revenues, Expenditures,
and Changes in Fund Balance / Statement of Activities
For the Year Ended March 31, 2023

	Fire Department Fund		Adjustments	Statement of Activities
Expenditures / Expenses				
Public Safety	$ 353,988	(1)/(2)	4,924	$ 358,912
Interest on Long-term Debt	5,126	(2)	(476)	4,650
Total Expenses	359,114			363,562
Program Revenues				
Charges for Services	1,393			1,393
Operating Grants and Contributions	3,500			3,500
Total Program Revenues	4,893			4,893
Net Program Revenues (Expenses)	(354,221)			(358,669)
General Revenue				
Property Taxes	364,213			364,213
Interest Revenue	5,830			5,830
Total General Revenues	370,043			370,043
Change in Fund Balance / Net Position	**15,822**			**11,374**
Fund Balance / Net Position at Beginning of Period	453,871			1,196,600
Fund Balance / Net Position at End of Period	$ **469,693**			$ **1,207,974**

(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This amount represents depreciation expense of $113,199 combined with a loss on disposal of capital assets of $11,058.

(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 $476.

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 762 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.

In addition, the Township reports the following fiduciary fund:

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

Assets, Liabilities, and Equity

Cash and Cash Equivalents

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

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

- Bonds, securities, other obligations, and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- 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 1.2153 per $1,000 of assessed valuation for general government service, 0.9837 for fire services, 0.8133 for library services, and 0.3401 for cemetery services, and .4953

for both fire apparatus and road for the year ended March 31, 2023. The total taxable value for the 2022 levy for property within the Township was $246,076,793.

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 no expenditures in excess of the amount appropriated during the year ended March 31, 2023.

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, 2023:

	Total Government
Statement of Net Position	
Cash and Investments	$ 1,698,089
Statement of Fiduciary Net Position	
Cash and Investments	142,507
Component Unit - Fire Department	
Cash and Investments	459,956
Total Deposits	$ 2,300,552
Deposits and Investments	
Checking and Savings Accounts	$ 2,300,251
Michigan Class - Pooled Investments	1,225,694
U.S. Treasury Bills	65,000
Petty Cash	301
Total	$ 2,300,552

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, $176,721 of the Township's bank balance of $1,064,995 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 U.S. treasury bills of $65,000 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 ratings of the Township's pooled investments and U.S. Treasury Bills of $1,225,694 and $65,000 was AAAm and AAA, respectively, as rated by Standard & Poor's.

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 $1,225,694. 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.

The fair value of the Township's U.S. Treasury Bills of $65,000 is categorized as Level 1.

Note 4 - Capital Assets

Capital asset activity for the year ended March 31, 2023 was as follows:

Governmental Activities	Beginning Balance	Additions	Disposals	Ending Balance
Capital Assets not Being Depreciated				
Land	$ 54,416	$ 7,513	$ -	$ 61,929
Capital Assets Being Depreciated				
Land Improvements	412,211	-	83,684	328,527
Buildings and Improvements	1,540,000	-	391,114	1,148,886
Equipment and Fixtures	154,221	23,868	27,954	150,135
Library Collection	74,998	20,902	12,960	82,940
Total Capital Assets Being Depreciated	2,181,430	44,770	515,712	1,710,488
Less Accumulated Depreciation				
Land Improvements	154,866	16,907	83,281	88,492
Buildings and Improvements	390,549	50,215	240,757	200,007
Equipment and Fixtures	49,885	34,429	27,934	56,380
Library Collection	45,047	12,408	12,960	44,495
Total Accumulated Depreciation	640,347	113,959	364,932	389,374
Net Capital Assets	$ 1,595,499	$ (61,676)	$ 150,780	$ 1,383,043

Component Unit - Fire Department	Beginning Balance	Additions	Disposals	Ending Balance
Capital Assets Being Depreciated				
Land Improvements	$ 245,820	$ -	$ 92,156	$ 153,664
Vehicles	1,736,602	-	207,121	1,529,481
Equipment	523,327	-	140,330	382,997
Total Capital Assets Being Depreciated	2,505,749	-	439,607	2,066,142
Less Accumulated Depreciation				
Land Improvements	195,946	7,807	81,098	122,655
Vehicles	613,908	75,889	207,121	482,676
Equipment	354,124	29,503	140,330	243,297
Total Accumulated Depreciation	1,163,978	113,199	428,549	848,628
Net Capital Assets	$ 1,341,771	$ (113,199)	$ 11,058	$ 1,217,514

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

Governmental Activities		
General Government	$	56,116
Public Works		19,947
Recreation and Culture		37,896
Total Governmental Activities	$	113,959

Depreciation of $113,199 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, 2023:

	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	$ 596,667	$ 119,333	$ 477,334	$ 119,333

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

Year Ending	Fire Department		
March 31,	Principal	Interest	Total
2024	$ 119,333	$ 4,018	$ 123,351
2025	119,333	2,878	122,211
2026	119,333	1,719	121,052
2027	119,335	645	119,980
Totals	$ 477,334	$ 9,260	$ 486,594

Note 6 - Endowment Fund

Under a Designated Fund Agreement between the George W. Hansen and Edna Mae Hansen Living Trust (donors) and the Community Foundation for Oceana County (Foundation), dated February 2, 2005, the George Wilbur and Edna Hansen Endowment Fund (Endowment Fund) was created. The Donors contributed $100,000 to the Endowment Fund. The Designated Fund 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 $1,765 from the Foundation's Endowment Fund during the year ended March 31, 2023.

Note 7 - Risk Management

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

Note 8 - Adoption of GASB Statement No. 87, *Leases*

The Township adopted the provisions of GASB Statement No. 87, *Leases*, in the current year, which improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

The Township had no material leases to disclose or include in these financial statements.

Note 9 - Subsequent Events

Subsequent events were evaluated through September 25, 2023, the date the financial statements were available to be issued. The Township has previously contracted with the Village to have them operate and maintain the Township's portion of the sewer system. However, the Village is planning on giving the Township their portion of the sewer system to operate and maintain. The Township and Village have yet to sign an agreement, but it is expected to occur prior to the end of the calendar year.

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, 2023

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	Final	Actual	Final to Actual
Revenues				
Property Taxes	$ 511,346	$ 419,100	$ 394,564	$ (24,536)
Licenses and Permits	11,050	9,550	10,095	545
Intergovernmental	64,860	167,752	92,961	(74,791)
Charges for Services	12,800	22,631	11,431	(11,200)
Interest Revenue	300	6,786	8,725	1,939
Other Revenue	1,400	28,515	4,508	(24,007)
Total Revenues	601,756	654,334	522,284	(132,050)
Other Financing Sources				
Sale of Capital Assets	--	76,000	--	(76,000)
Total Revenues and Other Financing Sources	601,756	730,334	522,284	(208,050)
Expenditures				
General Government				
Township Board	3,374	4,816	3,657	1,159
Supervisor	37,854	40,704	38,204	2,500
Clerk	67,245	74,291	71,015	3,276
Board of Review	2,155	2,102	1,935	167
Treasurer	58,953	62,054	58,310	3,744
Assessor	58,761	63,024	59,445	3,579
Election	19,813	19,863	16,106	3,757
Township	192,910	173,333	172,523	810
Total General Government	441,065	440,187	421,195	18,992
Public Works				
Road - Metro Act	--	550	--	550
Transfer Station	40,327	34,775	33,796	979
Sewer - Utilities	24,400	27,566	24,858	2,708
Marina	37,200	18,630	18,629	1
Total Public Works	101,927	81,521	77,283	4,238
Community and Economic Development				
Planning Commission	10,968	9,053	3,123	5,930
Zoning Administration	47,796	51,026	44,432	6,594
Total Community and Economic Development	58,764	60,079	47,555	12,524
Total Expenditures	601,756	581,787	546,033	35,754
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	--	148,547	(23,749)	(172,296)
Net Change in Fund Balance	--	148,547	(23,749)	(172,296)
Fund Balance at Beginning of Period	737,260	737,260	737,260	--
Fund Balance at End of Period	$ 737,260	$ 885,807	$ 713,511	$ (172,296)

Township of Pentwater
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Cemetery Fund
For the Year Ended March 31, 2023

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	Final	Actual	Final to Actual
Revenues				
Property Taxes	$ 87,265	$ 99,790	$ 83,747	$ (16,043)
Charges for Services	23,220	23,220	24,725	1,505
Interest Revenue	25	25	1,476	1,451
Other Revenue	1,825	1,825	2,368	543
Total Revenues	112,335	124,860	112,316	(12,544)
Expenditures				
Public Works	112,335	126,469	124,014	2,455
Total Expenditures	112,335	126,469	124,014	2,455
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	--	(1,609)	(11,698)	(10,089)
Net Change in Fund Balance	--	(1,609)	(11,698)	(10,089)
Fund Balance at Beginning of Period	320,155	320,155	320,155	--
Fund Balance at End of Period	$ 320,155	$ 318,546	$ 308,457	$ (10,089)

Township of Pentwater
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Library
For the Year Ended March 31, 2023

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	Final	Actual	Final to Actual
Revenues				
Property Taxes	$ 192,244	$ 192,244	$ 200,281	$ 8,037
Intergovernmental	14,500	14,500	10,624	(3,876)
Fines and Forfeitures	3,200	3,200	2,911	(289)
Contributions	2,400	2,700	1,765	(935)
Interest Revenue	3,000	10,169	6,150	(4,019)
Other Revenue	--	--	1,837	1,837
Total Revenues	215,344	222,813	223,568	755
Expenditures				
Recreation and Culture	260,000	267,469	235,754	31,715
Total Expenditures	260,000	267,469	235,754	31,715
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	(44,656)	(44,656)	(12,186)	32,470
Net Change in Fund Balance	**(44,656)**	**(44,656)**	**(12,186)**	**32,470**
Fund Balance at Beginning of Period	539,633	539,633	539,633	--
Fund Balance at End of Period	$ 494,977	$ 494,977	$ 527,447	$ 32,470

Township of Pentwater
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Road Fund
For the Year Ended March 31, 2023

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	Final	Actual	Final to Actual
Revenues				
Property Taxes	$ 129,210	$ 132,675	$ 134,989	$ 2,314
Interest Revenue	--	1,100	1,574	474
Total Revenues	129,210	133,775	136,563	2,788
Expenditures				
Public Works	129,210	134,427	127,354	7,073
Total Expenditures	129,210	134,427	127,354	7,073
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	--	(652)	9,209	9,861
Net Change in Fund Balance	--	(652)	9,209	9,861
Fund Balance at Beginning of Period	102,395	102,395	102,395	--
Fund Balance at End of Period	$ 102,395	$ 101,743	$ 111,604	$ 9,861

Township of Pentwater
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
ARPA Fund
For the Year Ended March 31, 2023

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	Final	Actual	Final to Actual
Revenues				
Intergovernmental	$ 67,017	$ 33,575	$ --	$ (33,575)
Interest Revenue	--	--	1,819	1,819
Total Revenues	67,017	33,575	1,819	(31,756)
Expenditures				
General Government	67,017	67,017	--	67,017
Total Expenditures	67,017	67,017	--	67,017
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	--	(33,442)	1,819	35,261
Net Change in Fund Balance	--	(33,442)	1,819	35,261
Fund Balance at Beginning of Period	2	2	2	--
Fund Balance at End of Period	$ 2	$ (33,440)	$ 1,821	$ 35,261

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

September 25, 2023

To the Township Board
Township of Pentwater
Oceana County, Michigan

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Township of Pentwater (the "Township") for the year ended March 31, 2023. 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 August 28, 2023. 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, except as stated in Note 8 to the financial statements, the application of existing policies was not changed during the fiscal year ended March 31, 2023. 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 September 25, 2023.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to management's discussion and analysis and the budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the

methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Communication Regarding Internal Control

In planning and performing our audit of the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Township as of and for the year ended March 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Township's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

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

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

We consider the following deficiencies to be material weaknesses:

Material audit adjustments and financial statement preparation:

> *Criteria*: All governmental units in Michigan are required to prepare financial statements in accordance with generally accepted accounting principles (GAAP). This is the responsibility of the management. The preparation of financial statements in accordance with GAAP requires internal controls over both: 1) recording, processing, and summarizing accounting data (i.e. maintaining internal accounting records), and 2) reporting government-wide and fund financial statements, including the related notes to the financial statements (i.e. external financial reporting).
>
> *Condition*: We identified and proposed material audit adjustments that management reviewed and approved. We also assisted management with preparing the basic financial statements and the related footnotes.

As is the case with many small and medium-sized governmental units, the Township has historically relied on its independent external auditor to assist with the preparation of the financial statements, the related notes, and the management's discussion and analysis as part of its external financial reporting process. Accordingly, the Township's ability to prepare financial statements in accordance with GAAP is based, in part, on its reliance on its external auditor, who cannot, by definition, be considered part of the Township's internal controls. Having the auditor draft the annual financial statements is allowable under current auditing standards and ethical guidelines and may be the most efficient and effective method for preparation of the Township's financial statements. However, when an entity (on its own) lacks the ability to produce financial statements that conform to GAAP, or when material audit adjustments are identified by the auditor, auditing standards require that such conditions be communicated in writing as material weaknesses. This is a repeat finding.

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

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

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

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

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)

Pentwater Township

PROCLAMATION – CITIZEN OF THE YEAR
Joseph (Joe) Primozich

WHEREAS, Joe Primozich, a dedicated educator, naturalist, and mentor, has demonstrated unwavering commitment to the preservation of Pentwater Lake and its tributaries;

WHEREAS, Joe Primozich, with fervor, expertise, and dedication, has inspired numerous residents and visitors to join him and the Pentwater Lake Association (PLA) in volunteering to monitor the ecological well-being and safeguard the natural resources that render Pentwater Lake, along with the North and South Rivers, invaluable assets to our community;

WHEREAS, Joe Primozich, formerly the President of the Pentwater Lake Association (PLA) and presently the Chairperson of the Pentwater Lake Improvement Board (PLIB), has pioneered innovative approaches to combat a wide range of harmful aquatic invasives. His efforts have led to the implementation of techniques such as mechanical harvesting, the removal of invasive plant beds through raking, and strategies aimed at minimizing the use of chemical treatments, thereby preserving fishing beds and natural habitats in Pentwater Lake;

WHEREAS, Joe Primozich, an ardent angler, has devoted himself to ensuring the enduring health and abundance of fish in the lake. Through Joe's advocacy and the collaborative efforts of fellow PLA members, the Pentwater Lake Association sponsors the annual Youth Fishing Tournament. This event exemplifies Joe's passion for teaching youngsters to fish and, in the process, fostering their commitment to safeguarding the lake's health for generations to come;

NOW, THEREFORE, the Pentwater Township Board hereby extends its deepest appreciation to Joseph Primozich, recognizing him as the Village of Pentwater's 2023 Citizen of the Year on this 11th day of October, 2023.

Pentwater Township Board:

Lynne Cavazos, Supervisor	Heather Douglas, Treasurer	Maureen Murphy, Clerk
Mike Flynn, Trustee	Dean Holub, Trustee	