

EAGLE TOWNSHIP
EAGLE TOWNSHIP HALL
14318 MICHIGAN ST
EAGLE, MI 48822

TOWNSHIP BOARD SPECIAL MEETING AGENDA
February 1, 2024 at 5:00 pm

Call to Order: _____ p.m. – Pledge of Allegiance

Members Present: Briggs-Dudley_____, C. Hoppes_____, Stroud_____, Strahle _____, M Hoppes_____

Agenda Approval:

A. Audit Report FY 2022-2023

1. Overview by Steven Bryer
2. Auditor Q&A

B. Budget Workshop for FY 2024-2025

C. Public Comments

D. Adjourn (time) _____ p.m.

Next regular Eagle Township Board Meeting will be on Thursday, February 15, 2024, at 6 pm

If you wish to address the Board, please begin by stating your name and address. Also, please limit your comments to 3 minutes...thank you.

August 15, 2023

Board of Trustees
Township of Eagle

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Township of Eagle for the year ended March 31, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, 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 March 17, 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 of Eagle are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2023. We noted no transactions entered into by the Township of Eagle 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 financial statements was capital asset depreciation.

Management's estimate of the capital asset depreciation is based on the estimated useful lives of the Township's capital assets. We evaluated the key factors and assumptions used to develop the capital asset depreciation in determining that they are 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.

Audit Adjustments

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. Material misstatements were not detected as a result of audit procedures.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 15, 2023.

Other 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 Township of Eagle's auditor. 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 schedule, 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.

We were engaged to report on the combining balance sheet and combining statement of revenues, expenditures, and changes in fund balances for the nonmajor governmental funds (supplementary information), which accompany the financial statements but are not RSI. With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Communication Regarding Internal Control

In planning and performing our audit of the governmental activities, each major fund, and the aggregate remaining fund information of the Township of Eagle 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 of Eagle'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.

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 did not identify any deficiencies in internal control that we consider to be a material weakness, as defined above.

Restriction on Use

This information is intended solely for the use of the Board of the Township of Eagle, and the State of Michigan Department of Treasury and is not intended to be and should not be used by anyone other than these specified parties.

Siegfried Crandall P.C.

Township of Eagle
Clinton County, Michigan

FINANCIAL STATEMENTS

Year ended March 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Township of Eagle, Michigan

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Township of Eagle, Michigan, 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 contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Township of Eagle, Michigan, 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 information, as listed in the contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township of Eagle, Michigan's basic financial statements. The combining balance sheet and combining statement of revenues, expenditures, and changes in fund balances for the nonmajor governmental funds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining balance sheet and combining statement of revenues, expenditures, and changes in fund balances for the nonmajor governmental funds (supplementary information) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Siegfried Crandall P.C.

August 15, 2023

**TOWNSHIP OF EAGLE
CLINTON COUNTY, MICHIGAN
MARCH 31, 2023
BOARD OF TRUSTEES**

Patti Schafer	Supervisor
Laurie Briggs-Dudley	Clerk
Kathy Oberg	Treasurer
Richard Jones	Trustee
Dennis Strahle	Trustee

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Township of Eagle's (the Township) financial performance provides a narrative overview of the Township's financial activities for the fiscal year ended March 31, 2023. Please read it in conjunction with the Township's financial statements.

FINANCIAL HIGHLIGHTS

- The Township's total net position increased by \$17,171 as a result of this year's activities.
- Of the \$2,029,378 total net position reported, \$1,648,290 is available to be used to meet the Township's ongoing obligations to its citizens and customers, without constraints established by debt covenants, enabling legislation, or other legal requirements.
- The General Fund's unassigned fund balance at the end of the fiscal year was \$1,129,898, which represents 279 percent of the actual total General Fund expenditures for the current fiscal year.

Overview of the financial statements

The Township's annual report is comprised of four parts: management's discussion and analysis, the basic financial statements, required supplementary information, and an optional section that presents combining statements for nonmajor governmental funds. The basic financial statements include two kinds of statements that present different views of the Township:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Township's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Township government, reporting the Township's operations in more detail than the government-wide financial statements.
 - Governmental funds statements explain how government services, like general government and public safety, were financed in the short-term, as well as what remains for future spending.
 - Fiduciary funds statements provide information about the financial relationships in which the Township acts solely as a custodian for the benefit of others to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The financial statements are followed by sections of required supplementary information and other supplementary information that further explain and support the information in the financial statements.

A comparative analysis of the government-wide financial statements for 2023 and 2022 is also presented.

Government-wide financial statements

The government-wide financial statements report information about the Township as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the Township's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid.

The two government-wide statements report the Township's net position and how it has changed. Net position (the difference between the Township's assets and liabilities) is one way to measure the Township's financial health, or position.

- Over time, increases or decreases in the Township's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Township, you need to consider additional nonfinancial factors, such as changes in the Township's property tax base and the condition of the Township's capital assets.

The government-wide financial statements present governmental activities. These activities include functions most commonly associated with government (e.g., general government, public safety, and public works). Property taxes and state grants generally fund these services.

Fund financial statements

The fund financial statements provide more detailed information about the Township's most significant funds - not the Township as a whole. Funds are accounting devices that the Township uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by state law and bond agreements.
- The Township Board establishes other funds to control and manage money for particular purposes or to show that it is properly using certain other revenues.

The Township has two types of funds:

- *Governmental funds.* All of the Township's basic services are included in its governmental funds, which focus on (1) how cash, and other financial assets that can be readily converted to cash, flows in and out, and (2) the balances left at year end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Township's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information that explains the relationship between them.
- *Fiduciary funds.* These funds are used to account for the collection and disbursement of resources, primarily taxes, for the benefit of parties outside the Township. The Township is responsible for ensuring that the assets reported in the fiduciary funds are used for their intended purposes. The Township's fiduciary balances and activities are reported in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position. We exclude these activities from the Township's government-wide financial statements because the Township cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE TOWNSHIP AS A WHOLE

Net position

Total net position at the end of the fiscal year was \$2,029,378. Of this total, \$31,253 is invested in capital assets, \$323,421 is restricted for emergency services, \$24,001 is restricted for public works, and \$2,413 is restricted for perpetual care. Unrestricted net position was \$1,648,290.

Condensed financial information
Net position

	<i>Governmental</i>	
	<i>activities</i>	
	<u>2023</u>	<u>2022</u>
Current and other assets	\$ 2,284,774	\$ 2,117,495
Capital assets	<u>31,253</u>	<u>35,364</u>
Total assets	<u>2,316,027</u>	<u>2,152,859</u>
Current liabilities	<u>286,649</u>	<u>140,652</u>
Net position:		
Investment in capital assets	31,253	35,364
Restricted	349,835	454,044
Unrestricted	<u>1,648,290</u>	<u>1,522,799</u>
Total net position	<u>\$ 2,029,378</u>	<u>\$ 2,012,207</u>

Changes in net position

The Township's total revenues for 2023 were \$783,369. Nearly 16 percent of the Township's revenues comes from property taxes, 37 percent from charges for services, and 38 percent from state grants.

The total cost of the Township's programs for 2023, covering a wide range of services, totaled \$766,198. About 24 percent of the Township's costs relates to public works expenses. Public safety costs account for 45 percent and general government costs are 30 percent of the Township's total expenses.

*Condensed financial information**Changes in net position*

	<i>Governmental activities</i>	
	<u>2023</u>	<u>2022</u>
Program revenues:		
Charges for services	\$ 288,108	\$ 310,259
Operating grants and contributions	7,328	8,620
General revenues:		
Property taxes	123,501	118,243
State grants	296,140	279,241
Franchise fees	2,723	4,019
Interest income	34,990	2,112
Other revenue	<u>30,579</u>	<u>3,626</u>
Total revenues	<u>783,369</u>	<u>726,120</u>
Expenses:		
General government	231,795	192,522
Public safety	347,404	293,096
Public works	<u>186,999</u>	<u>35,959</u>
Total expenses	<u>766,198</u>	<u>521,577</u>
Changes in net position	<u>\$ 17,171</u>	<u>\$ 204,543</u>
Net position, end of year	<u>\$ 2,029,378</u>	<u>\$ 2,012,207</u>

Governmental activities

Governmental activities increased the Township's net position by \$17,171, compared to an increase of \$204,543 in 2022. Total revenues increased by \$57,249 while expenses increased by \$244,621. The increase in revenue was primarily due to an increase in state shared revenue (\$16,899), an increase in other revenue (\$26,953) and an increase in interest income (\$32,878). The increase in expenses was due primarily to an increase in road project costs of the public works activities (\$151,040) compared to the prior year.

The total cost of governmental activities this year was \$766,198. After subtracting the direct charges to those who directly benefited from the programs (\$288,108), and operating grants (\$7,328), the "public benefit" portion covered by taxes, state grants, and other general revenues was \$470,762.

FINANCIAL ANALYSIS OF THE TOWNSHIP'S FUNDS

As of the end of the current fiscal year, the Township's governmental funds reported combined ending fund balances of \$1,500,108, a decrease of \$9,297 from the prior year.

The General Fund is the primary operating fund of the Township. At the end of the fiscal year, its fund balance was \$1,135,688, an increase of \$94,148 during the fiscal year, as revenues of \$499,590 exceeded expenditures of \$405,442.

The Emergency Services Fund experienced a decrease in fund balance of \$106,678, as revenues of \$240,726 were exceeded by expenditures of \$347,404. Fund balance at year end was \$323,421.

General Fund budgetary highlights

The Township amended the expenditure budget during the year by reallocating costs across several activities. Actual revenues were \$113,846 more than budgeted, while expenditures were \$378,639 lower than the amounts appropriated. These variances resulted in a \$492,485 positive budget variance, with a \$94,148 increase in fund balance, compared to a budget that expected a \$398,337 decrease in fund balance.

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 \$31,253 (net of accumulated depreciation). This investment includes land, buildings, and equipment. The decrease in the Township's net investment in capital assets for the current fiscal year was \$4,111, as there were no asset acquisitions during the year, and depreciation expense amounted to \$4,111.

More detailed information about the Township's capital assets is presented in Note 5 of the notes to the basic financial statements.

Debt

The Township had no debt at the beginning or end of the fiscal year.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Through our continued conservative spending and careful watch over revenue, the Township will see continued growth in fund balances for potential future expenditures. As property values seem to have stabilized, if not fully recovered, along with increasing fund balances, the Township anticipates our outlook to be favorable going forward.

CONTACTING THE TOWNSHIP'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the Township's finances 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 the Township Supervisor or Treasurer.

BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION

March 31, 2023

	<u>Governmental activities</u>
ASSETS	
Current assets:	
Cash	\$ 917,333
Investments	806,274
Receivables, net	57,360
Prepaid expenses	<u>5,790</u>
Total current assets	<u>1,786,757</u>
Noncurrent assets:	
Equity interest in joint venture	498,017
Capital assets not being depreciated	16,500
Capital assets, net of accumulated depreciation	<u>14,753</u>
Total noncurrent assets	<u>529,270</u>
Total assets	<u>2,316,027</u>
LIABILITIES	
Current liabilities:	
Accounts payable	12,367
Unearned federal grant revenue	<u>274,282</u>
Total current liabilities	<u>286,649</u>
NET POSITION	
Investment in capital assets	31,253
Restricted for:	
Emergency services	323,421
Street lights	24,001
Perpetual care - nonspendable	2,413
Unrestricted	<u>1,648,290</u>
Total net position	<u>\$ 2,029,378</u>

See notes to financial statements

Township of Eagle

STATEMENT OF ACTIVITIES

Year ended March 31, 2023

	<u>Expenses</u>	<u>Program revenues</u>		<u>Net (expenses)</u> <u>revenues and</u> <u>change in</u> <u>net position</u>
		<u>Charges for</u> <u>services</u>	<u>Operating</u> <u>grants and</u> <u>contributions</u>	<u>Governmental</u> <u>activities</u>
Functions/Programs				
Governmental activities:				
General government	\$ 231,795	\$ 49,244	\$ -	\$ (182,551)
Public safety	347,404	234,187	-	(113,217)
Public works	186,999	4,677	7,328	(174,994)
	<u>186,999</u>	<u>4,677</u>	<u>7,328</u>	<u>(174,994)</u>
Total governmental activities	<u>\$ 766,198</u>	<u>\$ 288,108</u>	<u>\$ 7,328</u>	<u>(470,762)</u>
		General revenues:		
		Property taxes	123,501	
		State shared revenue	291,765	
		Local stabilization share	4,375	
		Franchise fees	2,723	
		Investment income	34,990	
		Other	30,579	
			<u>30,579</u>	
		Total general revenues	<u>487,933</u>	
		Change in net position		17,171
		Net position - beginning		<u>2,012,207</u>
		Net position - ending		<u>\$ 2,029,378</u>

See notes to financial statements

Township of Eagle

BALANCE SHEET - governmental funds

March 31, 2023

	<u>General</u>	<u>Emergency Services</u>	<u>Nonmajor funds</u>	<u>Total governmental funds</u>
ASSETS				
Cash	\$ 721,038	\$ 157,477	\$ 38,818	\$ 917,333
Investments	645,484	158,377	2,413	806,274
Receivables	49,793	7,567	-	57,360
Prepays	<u>5,790</u>	<u>-</u>	<u>-</u>	<u>5,790</u>
Total assets	<u>\$ 1,422,105</u>	<u>\$ 323,421</u>	<u>\$ 41,231</u>	<u>\$ 1,786,757</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	12,135	-	232	12,367
Unearned federal grant revenue	<u>274,282</u>	<u>-</u>	<u>-</u>	<u>274,282</u>
Total liabilities	<u>286,417</u>	<u>-</u>	<u>232</u>	<u>286,649</u>
Fund balances:				
Nonspendable:				
Prepays	5,790	-	-	5,790
Cemetery care	-	-	2,413	2,413
Restricted for:				
Emergency services	-	323,421	-	323,421
Street lights	-	-	24,001	24,001
Committed for cemetery care	-	-	14,585	14,585
Unassigned	<u>1,129,898</u>	<u>-</u>	<u>-</u>	<u>1,129,898</u>
Total fund balances	<u>1,135,688</u>	<u>323,421</u>	<u>40,999</u>	<u>1,500,108</u>
Total liabilities and fund balances	<u>\$ 1,422,105</u>	<u>\$ 323,421</u>	<u>\$ 41,231</u>	<u>\$ 1,786,757</u>

See notes to financial statements

BALANCE SHEET - governmental funds (Continued)

March 31, 2023

Reconciliation of the balance sheet to the statement of net position:

Total fund balance - total governmental funds \$ 1,500,108

Amounts reported for *governmental activities* in the statement of net position (page 12) are different because:

Capital assets used in *governmental activities* are not financial resources and, therefore, are not reported in the funds. 31,253

Equity interest in joint venture is not a current financial resource and, therefore, is not reported in the funds 498,017

Net position of *governmental activities* \$ 2,029,378

Township of Eagle

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - governmental funds**

Year ended March 31, 2023

	<u>General</u>	<u>Emergency Services</u>	<u>Nonmajor funds</u>	<u>Total governmental funds</u>
REVENUES				
Taxes	\$ 165,651	\$ -	\$ -	\$ 165,651
Licenses and permits	2,723	-	-	2,723
State grants	296,140	-	6,728	302,868
Charges for services	100	2,380	-	2,480
Interest and rentals	30,332	6,539	469	37,340
Other	4,644	231,807	5,277	241,728
Total revenues	<u>499,590</u>	<u>240,726</u>	<u>12,474</u>	<u>752,790</u>
EXPENDITURES				
Current:				
General government	227,684	-	-	227,684
Public safety	-	310,199	-	310,199
Public works	177,758	-	9,241	186,999
Capital outlay	-	37,205	-	37,205
Total expenditures	<u>405,442</u>	<u>347,404</u>	<u>9,241</u>	<u>762,087</u>
NET CHANGES IN FUND BALANCES	94,148	(106,678)	3,233	(9,297)
FUND BALANCES - BEGINNING	<u>1,041,540</u>	<u>430,099</u>	<u>37,766</u>	<u>1,509,405</u>
FUND BALANCES - ENDING	<u>\$ 1,135,688</u>	<u>\$ 323,421</u>	<u>\$ 40,999</u>	<u>\$ 1,500,108</u>

See notes to financial statements

Township of Eagle

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - governmental funds (Continued)**

Year ended March 31, 2023

Reconciliation of the statement of revenues, expenditures, and changes
in fund balances to the statement of activities:

Net change in fund balance - total governmental funds (page 15) \$ (9,297)

Amounts reported for *governmental activities* in the statement of activities
(page 13) are different because:

Capital outlays are recorded as expenditures in the funds. However, in the
statement of activities, the cost of capital assets is allocated over their estimated
lives as depreciation expense. In the current period, these amounts are:

Additions	-
Depreciation expense	(4,111)

Some items reported in the statement of activities do not require the use of
current financial resources and therefore are not reported as expenditures in
governmental funds. These activities consist of:

Increase in equity interest in joint venture	<u>30,579</u>
----------------------------------------------	---------------

Change in net position of <i>governmental activities</i>	<u>\$ 17,171</u>
----------------------------------------------------------	------------------

See notes to financial statements

Township of Eagle

STATEMENT OF FIDUCIARY NET POSITION - *Custodial Fund*

March 31, 2023

	<u>Tax Collection</u>
ASSETS	
Cash	\$ <u> -</u>
LIABILITIES	
Due to other governments	<u> -</u>
NET POSITION	
Restricted for other governments	<u><u> -</u></u>

See notes to financial statements

Township of Eagle

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - Custodial Fund

Year ended March 31, 2023

	<u>Tax Collection</u>
ADDITIONS	
Property taxes collected for other governments	\$ 3,685,106
DEDUCTIONS	
Property taxes distributed to other governments	<u>3,685,106</u>
NET CHANGE IN FIDUCIARY NET POSITION	-
NET POSITION - BEGINNING	<u>-</u>
NET POSITION - ENDING	<u><u>\$ -</u></u>

See notes to financial statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Township of Eagle, Michigan (the Township), conform to accounting principles generally accepted in the United States of America (hereinafter referred to as generally accepted accounting principles) as applicable to governmental units. The following is a summary of the more significant accounting policies.

Reporting entity:

As required by generally accepted accounting principles, these financial statements present only the Township (located in Clinton County), as there are no other entities for which the Township is considered to be financially accountable.

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 Township. The effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. 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 the fiduciary fund, even though the latter is excluded from 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. 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 revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds 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 if they are collected within the current period, or soon enough thereafter, to pay liabilities of the current period. For this purpose, the Township generally considers revenues to be available if they are expected to be collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

State grants, licenses and permits, charges for services, 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 revenues of the current period. All other revenue items are considered to be measurable only when cash is received by the Township.

The Township reports the following major governmental funds:

The General Fund is the Township's primary operating fund. It accounts for all financial resources of the Township, except those required to be accounted for in another fund. Revenues are primarily derived from property taxes and state shared revenue.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement focus, basis of accounting, and financial statement presentation (continued):

The Emergency Services Fund is used to report emergency services that are financed primarily by property taxes.

Additionally, the Township reports the following fund types:

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

The custodial fund, the Tax Collection Fund, accounts for assets held by the Township in a fiduciary capacity for other governments.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Assets, liabilities, and equity:

Cash and investments - 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. Pooled interest income is proportionately allocated to all funds.

Receivables - In general, outstanding balances between funds are reported as “due to/from other funds.” No allowance for uncollectible accounts has been recorded, as the Township considers all receivables to be fully collectible.

Prepaid items - Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both the government-wide and fund financial statements.

Capital assets - Capital assets, which include property, equipment, and vehicles, are reported in the government-wide financial statements. Capital assets, other than infrastructure, are defined by the Township as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value as of the date received. Governments can elect to account for infrastructure assets either retroactively to June 15, 1980, or prospectively. The Township has elected to account for infrastructure assets prospectively, beginning April 1, 2004.

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

Buildings	40 years
Building improvements	5 - 20 years
Equipment	3 - 20 years

Unearned revenue - Unearned revenue represents resources related to federal grant revenue, which has not yet been earned.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*Assets, liabilities, and equity (continued):*

Net position - Net position represents the difference between assets, and liabilities and deferred inflows of resources. The Township reports three categories of net position, as follows: (1) *Investment in capital assets* consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets; (2) *Restricted net position* is considered restricted if its use is constrained to a particular purpose. Restrictions are imposed by external organizations, such as federal or state laws or buyers of the Township's debt. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets; (3) *Unrestricted net position* consists of all other net position that does not meet the definition of the above components and is available for general use by the Township.

Net position flow assumption - Sometimes, the Township 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 equity - Governmental funds report nonspendable fund balance for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally 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 and regulations of other governments. The Township's highest level of decision-making authority is the Board. A board resolution is required to establish (and modify and rescind) a fund balance commitment. The Township Board retains the authority to assign fund balance as to purpose. Unassigned fund balance is the amount that does not fall into any other category above. This is the residual classification for amounts in the General Fund. In other governmental funds, only negative unassigned amounts are reported, if any, and represent expenditures incurred for specific purposes exceeding the amounts previously restricted, committed, or assigned to those purposes. When the Township incurs an expenditure for purposes for which various fund balance classifications can be used, it is the Township's policy to use the restricted fund balance first, followed by committed fund balance, assigned fund balance, and, finally, unassigned fund balance.

Property tax revenue recognition - Property taxes are levied as of December 1 on property values assessed as of December 31 of the prior year. The billings are due on or before February 14, at which time the bill becomes delinquent and penalties and interest may be assessed by the Township. Property tax revenue is recognized in the year for which taxes have been levied and become available. The Township levy date is December 1, and, accordingly, the total levy is recognized as revenue in the current year.

Use of estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Accordingly, actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary information - Annual budgets are adopted on a basis consistent with generally accepted accounting principles for governmental funds. The budget document presents information by fund, function, and department. The legal level of budgetary control adopted by the governing body is the activity level. All annual appropriations lapse at the end of the fiscal year. At the end of the fiscal year there were no reportable budget variances.

NOTE 3 - CASH AND INVESTMENTS

At March 31, 2023, cash and investments are classified in the accompanying financial statements as follows:

	<u>Governmental activities</u>
Cash	\$ 917,333
Investments	<u>806,274</u>
Totals	<u>\$ 1,723,607</u>

Deposits - Michigan Compiled Laws, Section 129.91 (Public Act 20 of 1943, as amended) and the Township's investment policy authorize the Township to make deposits in the accounts of federally-insured banks, credit unions, and savings and loan associations that have an office in Michigan. The Township's deposits are in accordance with statutory authority.

Custodial credit risk is the risk that, in the event of the failure of a financial institution, the Township will not be able to recover its deposits. At March 31, 2023, \$642,893 of the Township's bank balances of \$1,011,848 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Investments - State statutes and the Township's investment policy authorize the Township to invest in a) obligations of the U.S. Treasury, agencies, and instrumentalities; b) commercial paper rated within the two highest rate classifications, which mature not more than 270 days after the date of purchase; c) repurchase agreements, collateralized by U.S. governmental securities; d) bankers' acceptances; e) mutual funds composed of otherwise legal investments; and f) investment pools organized under the local government investment pool act.

Investments in entities that calculate net asset value per share - The Township holds shares in investment pools where the fair value of the investment is measured on a recurring basis using net asset value per share of the investment pool as a practical expedient. At March 31, 2023, the fair value, unfunded commitments, and redemption rules of these investments are as follows:

	<u>Michigan CLASS Pool</u>
Fair value at March 31, 2023	\$ 806,274
Unfunded commitments	none
Redemption frequency	n/a
Notice period	none

The MBIA CLASS 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 treasury agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. The Pool purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

NOTE 3 - CASH AND INVESTMENTS (Continued)

Fair value measurement - The Township categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The investment pools were measured at net asset value (or its equivalent) as a practical expedient and, accordingly, have not been classified in the fair value hierarchy.

NOTE 4 - RECEIVABLES

Receivables as of March 31, 2023, for the Township's individual major and nonmajor funds, in the aggregate, were as follows:

<u>Fund</u>	<u>Accounts</u>	<u>Property taxes</u>	<u>Special assessments</u>	<u>Inter- governmental</u>	<u>Totals</u>
General	\$ 1,075	\$ 4,913	\$ -	\$ 43,805	\$ 49,793
Emergency services	-	-	7,567	-	7,567
Totals	<u>\$ 1,075</u>	<u>\$ 4,913</u>	<u>\$ 7,567</u>	<u>\$ 43,805</u>	<u>\$ 57,360</u>

All receivables are due within one year and considered fully collectible.

NOTE 5 - CAPITAL ASSETS

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

	<u>Beginning balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending balance</u>
Governmental activities:				
Capital assets not being depreciated - land	\$ 16,500	\$ -	\$ -	\$ 16,500
Capital assets being depreciated:				
Buildings	73,863	-	-	73,863
Building improvements	44,598	-	-	44,598
Equipment	20,716	-	-	20,716
Subtotal	139,177	-	-	139,177
Less accumulated depreciation for:				
Buildings	(73,863)	-	-	(73,863)
Building improvements	(27,694)	(3,705)	-	(31,399)
Equipment	(18,756)	(406)	-	(19,162)
Subtotal	(120,313)	(4,111)	-	(124,424)
Total capital assets being depreciated, net	18,864	(4,111)	-	14,753
Governmental activities capital assets, net	<u>\$ 35,364</u>	<u>\$ (4,111)</u>	<u>\$ -</u>	<u>\$ 31,253</u>

NOTE 5 - CAPITAL ASSETS (Continued)

All depreciation expense was charged to the general government function of the Township during the fiscal year.

NOTE 6 - JOINT VENTURE

Looking Glass Regional Fire Authority (the Authority) was established by the Township of Eagle and the Charter Township of Watertown. The Authority was incorporated in October 2001, under the provisions of Act 7, Public Acts of 1967, known as the Urban Cooperation Act of 1967. The Authority is governed by a board composed of the residents of each of the constituent Townships. The Authority was formed to operate, maintain, administer, and manage a joint fire department for the benefit of constituent municipalities. The Township of Eagle currently is represented by three of the six members of the Authority board. As of March 31, 2023, the Township of Eagle’s equity interest in the Authority was \$498,017. Financial statements of the Authority can be received from the Authority’s administrative office.

The percentage of responsibility by the Townships for operating expenditures are as follows:

Eagle Township	38%
Watertown Township	62%

The percentage of responsibility by the Townships for capital expenditures are as follows:

Eagle Township	35%
Watertown Township	65%

The Township contributed \$309,559 for operating costs and \$37,205 for capital costs during the fiscal year.

NOTE 7 - PROPERTY TAXES

The 2022 taxable valuation of the Township approximated \$123,133,000 on which ad valorem taxes levied consisted of 0.9841 mills for operating purposes, raising approximately \$120,000 for operating purposes. This amount is recognized in the respective fund financial statements as property tax revenue.

NOTE 8 - RETIREMENT PLAN

A defined contribution pension plan provides pension benefits in return for services rendered, provides an individual account for each participant, and specifies how contributions to the individual’s account are to be determined instead of specifying the amount of benefits the individual is to receive. Under a defined contribution pension plan, the benefits a participant will receive depend solely on the amount contributed to the participant’s account and the returns earned on the investments of those contributions. The Eagle Township Pension Plan is administered by Nationwide through the Burnham and Flower Group. The Township made required contributions of \$15,000. The Township is required to contribute \$200 per \$1,000 of compensation paid for all eligible employees.

NOTE 9 - RISK MANAGEMENT

The Township participates in the Michigan Township Participating Plan (the Plan) with other municipalities for auto, employee benefits, property, public officials, electronic data processing (EDP), crime, inland marine, boiler and machinery, and liability losses. The Plan is organized under Public Act 138 of 1982, as amended. The Plan, while it operates under the Michigan Legislation of Public Act 138, does not operate as a risk pool due to the transfer of risk to U.S. Specialty Insurance Company (“USSIC”) backing the Michigan Township Participating Plan under a master policy. Due to this Master Policy purchase, there is no pooling of risk between members but instead it is commercial insurance. Settled claims relating to this insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The Township is exposed to various risks of loss for workers’ compensation claims for which the Township carries commercial insurance. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

NOTE 10 - PENDING ACCOUNTING PRONOUNCEMENTS

In May 2020, the GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The Township is currently evaluating the impact this standard will have on the financial statements when adopted during the 2024 fiscal year.

NOTE 11 – AMERICAN RESCUE PLAN ACT of 2021

On March 11, 2021, the United States executed the American Rescue Plan Act of 2021 (ARPA), which included \$362 billion in funds to be awarded as economic assistance to state and local units to prepare for and respond to COVID-19. Under the American Rescue Plan Act, the Township, was awarded approximately \$273,185 in federal Coronavirus Local Fiscal Recovery Funds (“ARPA Funds”). The Township received \$137,142 of the ARPA Funds by February 2022, and the second tranche in the amount of \$137,139 was received on June 30 of 2022. The Township is subject to rules issued by the U.S. Treasury Department regarding the use of ARPA Funds and has identified the following allowable uses: support public health expenditures, address negative economic impacts caused by the COVID-19 public health emergency, replace lost public sector revenue, provide premium pay for essential workers, and invest in water, sewer, and broadband infrastructure. The Township expects to spend the awarded funds under the applicable federal guidelines.

REQUIRED SUPPLEMENTARY INFORMATION

Township of Eagle

BUDGETARY COMPARISON SCHEDULE - General Fund

Year ended March 31, 2023

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
REVENUES				
Taxes	\$ 156,400	\$ 156,400	\$ 165,651	\$ 9,251
Licenses and permits	3,000	3,000	2,723	(277)
State grants	224,294	224,294	296,140	71,846
Charges for services	-	-	100	100
Interest	2,050	2,050	30,332	28,282
Other	-	-	4,644	4,644
Total revenues	<u>385,744</u>	<u>385,744</u>	<u>499,590</u>	<u>113,846</u>
EXPENDITURES				
General government:				
Legislative	29,530	29,530	21,808	7,722
Supervisor	24,616	24,616	20,958	3,658
Election	12,350	12,350	10,984	1,366
Assessor	32,500	32,500	28,446	4,054
Clerk	24,996	24,996	24,996	-
Board of review	2,200	2,200	1,854	346
Treasurer	22,272	22,272	22,272	-
Hall and grounds	100,700	100,700	17,406	83,294
Other	82,400	112,400	78,960	33,440
Total general government	<u>331,564</u>	<u>361,564</u>	<u>227,684</u>	<u>133,880</u>

Township of Eagle

BUDGETARY COMPARISON SCHEDULE - General Fund (Continued)

Year ended March 31, 2023

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
EXPENDITURES (Continued)				
Public works:				
Highways and streets	\$ 379,000	\$ 379,000	\$ 137,503	\$ 241,497
Street lights	3,000	3,000	2,229	771
Cemetery	10,000	10,000	7,787	2,213
Refuse	30,000	-	-	-
Drain at large	10,000	30,250	30,239	11
Total public works	<u>432,000</u>	<u>422,250</u>	<u>177,758</u>	<u>244,492</u>
Community and economic development - planning and zoning	<u>267</u>	<u>267</u>	<u>-</u>	<u>267</u>
Total expenditures	<u>763,831</u>	<u>784,081</u>	<u>405,442</u>	<u>378,639</u>
NET CHANGES IN FUND BALANCES	(378,087)	(398,337)	94,148	492,485
FUND BALANCES - BEGINNING	<u>1,041,540</u>	<u>1,041,540</u>	<u>1,041,540</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 663,453</u>	<u>\$ 643,203</u>	<u>\$ 1,135,688</u>	<u>\$ 492,485</u>

Township of Eagle

BUDGETARY COMPARISON SCHEDULE - Emergency Services Fund

Year ended March 31, 2023

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
REVENUES				
Special assessment	\$ 222,000	\$ 222,000	\$ 231,807	\$ 9,807
Charges for services	5,000	5,000	2,380	(2,620)
Interest	2,000	2,000	6,539	4,539
Total revenues	<u>229,000</u>	<u>229,000</u>	<u>240,726</u>	<u>11,726</u>
EXPENDITURES				
Public safety - fire protection	312,100	312,100	310,199	1,901
Capital outlay	37,250	37,250	37,205	45
Total expenditures	<u>349,350</u>	<u>349,350</u>	<u>347,404</u>	<u>1,946</u>
NET CHANGES IN FUND BALANCES	(120,350)	(120,350)	(106,678)	13,672
FUND BALANCES - BEGINNING	<u>430,099</u>	<u>430,099</u>	<u>430,099</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 309,749</u>	<u>\$ 309,749</u>	<u>\$ 323,421</u>	<u>\$ 13,672</u>

SUPPLEMENTARY INFORMATION

Township of Eagle

COMBINING BALANCE SHEET - nonmajor governmental funds

March 31, 2023

	<u>Special revenue</u>		<u>Capital</u>	<u>Permanent</u>	<u>Totals</u>
	<u>Street</u>	<u>METRO</u>	<u>Projects</u>	<u>North Eagle</u>	
	<u>Lights</u>	<u>Act</u>	<u>Niles</u>	<u>Cemetery</u>	
			<u>Cemetery</u>		
ASSETS					
Cash	\$ 24,233	\$ -	\$ 14,585	\$ -	\$ 38,818
Investments	-	-	-	2,413	2,413
Total assets	<u>\$ 24,233</u>	<u>\$ -</u>	<u>\$ 14,585</u>	<u>\$ 2,413</u>	<u>\$ 41,231</u>
LIABILITIES AND FUND BALANCES					
Liabilities - accounts payable	<u>\$ 232</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 232</u>
Fund balances:					
Nonspendable	-	-	-	2,413	2,413
Restricted for:					
Street lights	24,001	-	-	-	24,001
Committed for:					
Cemetery care	-	-	14,585	-	14,585
Total fund balances	<u>24,001</u>	<u>-</u>	<u>14,585</u>	<u>2,413</u>	<u>40,999</u>
Total liabilities and fund balances	<u>\$ 24,233</u>	<u>\$ -</u>	<u>\$ 14,585</u>	<u>\$ 2,413</u>	<u>\$ 41,231</u>

Township of Eagle

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - nonmajor governmental funds**

Year ended March 31, 2023

	<u>Special revenue</u>		<u>Capital</u>	<u>Permanent</u>	<u>Totals</u>
	<u>Street</u> <u>Lights</u>	<u>METRO</u> <u>Act</u>	<u>Projects</u> <u>Niles</u> <u>Cemetery</u>	<u>North Eagle</u> <u>Cemetery</u>	
REVENUES					
State grants	\$ -	\$ 6,728	\$ -	\$ -	\$ 6,728
Interest	241	2	164	62	469
Other	<u>4,677</u>	<u>-</u>	<u>600</u>	<u>-</u>	<u>5,277</u>
Total revenues	<u>4,918</u>	<u>6,730</u>	<u>764</u>	<u>62</u>	<u>12,474</u>
EXPENDITURES					
Current:					
Public works	<u>2,511</u>	<u>6,730</u>	<u>-</u>	<u>-</u>	<u>9,241</u>
NET CHANGES IN FUND BALANCES	2,407	-	764	62	3,233
FUND BALANCES - BEGINNING	<u>21,594</u>	<u>-</u>	<u>13,821</u>	<u>2,351</u>	<u>37,766</u>
FUND BALANCES - ENDING	<u>\$ 24,001</u>	<u>\$ -</u>	<u>\$ 14,585</u>	<u>\$ 2,413</u>	<u>\$ 40,999</u>

Qualifying Statement

Local Unit Basic Information

County: Clinton Type: Township Local Unit Name: Township of Eagle
Municode: 19-1-070 FY Ending: 2023 Year End Month: 3

Audit Filed Under MUNI: 19-1-070
Audit Filed Under MUNI name: _____

1. During the fiscal year for which this qualifying statement is being submitted, was the municipality required by the terms of a court order OR judgment to levy a tax?

Yes. We levy a tax under the terms of a court order or judgment levy.
 No. We do not levy a tax under the terms of a court order or judgment levy.

If Yes,

Do you levy more than one tax under the terms of a court order or judgment levy?

Yes. We levy more than one tax under the terms of a court order or judgment levy.
 No. We only levy one tax under the terms of a court order or judgment levy.

2. a) Enter the total fund balance remaining in all UNLIMITED tax levy funded debt retirement funds at the end of the fiscal year for which this qualifying statement is being submitted. An UNLIMITED tax levy debt is a voter approved debt that is secured by a pledge of ad valorem property taxes that are not limited in rate or amount. This information may be found in the municipality's annual audit.

\$ -

2. b) Enter the total amount of principal and interest payments for all outstanding municipal securities funded from an UNLIMITED tax levy due the fiscal year immediately following the fiscal year for which this qualifying statement is being submitted. This information may be found in the notes to the municipality's annual audit. Do not include limited tax debt.

\$ -

3. Is the municipality currently exceeding its statutory or constitutional debt limits? The statutory and constitutional debt limit is the maximum borrowing power of a governmental entity.

Yes. We are currently exceeding our statutory or constitutional debt limit.
 No. We are not currently exceeding our statutory or constitutional debt limit.

If Yes,

Provide details about why you are exceeding your statutory or constitutional debt limit.

4. Are all outstanding securities of the municipality authorized by statute?

Yes. All outstanding municipal securities are authorized by statute.
 No. We have outstanding municipal securities that are not authorized by statute.
 N/A. We currently do not have any outstanding municipal securities.

If No,

Provide details about the outstanding securities not authorized by statute.

5. Is the municipality in violation of any provision in the covenants for an outstanding security currently or in the fiscal year for which this qualifying statement is being submitted?

Yes. We are in violation of provisions in the covenants for an outstanding security.
 No. We are not in violation of provisions in the covenants for an outstanding security.

If Yes,

Provide details about the covenants violated and what outstanding securities were impacted.

6. During the fiscal year for which this qualifying statement is being submitted, was the municipality delinquent (greater than 30 days beyond the due date) more than one time IN ANY of the following:

Transferring employee taxes withheld to the appropriate agency?

Yes
 No

If Yes,

Provide details as to why you were delinquent in transferring employee taxes withheld to the appropriate agency.

In making all required pension, retirement, or benefit plan contributions?

Yes
 No

If Yes,

Provide details as to why you were delinquent in making all required pension, retirement, or benefit plan contributions.

Transferring taxes collected as an agent for another taxing entity to that taxing unit?

Yes
 No

If Yes,

Provide details as to why you were delinquent in transferring taxes collected as an agent for another taxing entity to that taxing unit.

7. a) Enter the total dollar amount of the property taxes levied by the municipality that became delinquent as of the most recent March 1st. This amount should agree with the delinquent taxes of the municipality identified on the settlement report to the county treasurer from the tax-collecting unit.

\$ 3,723

7. b) Enter the total dollar amount of property taxes that were levied by the municipality in the tax year, related to the delinquencies. These property taxes should include both operating and debt taxes levied by the municipality. For schools include sinking fund taxes levied. The property taxes should not include specific taxes (e.g. Industrial Facility Taxes, Neighborhood Enterprise Zone, etc.), special assessments, SET Taxes, or Tax Administrative Fees.

\$ 120,984

8. Did the municipality submit a qualifying statement or an application for any other municipal security to the Department of Treasury in the preceding 12 months that was materially false or incorrect?

Yes. We submitted a qualifying statement or an application that was materially false or incorrect.
 No. We did not submit a qualifying statement or an application that was materially false or incorrect.

If Yes,

Provide details about what was materially false or incorrect.

9. Is the municipality in default on the payment of any debt for which it is financially liable? Default occurs when the borrower has not made a scheduled payment of principal or interest.

Yes. We are currently in default for debt which we are financially liable.
 No. We are not in default for any debt which we are financially liable.

If Yes,

Provide details about the municipal security for which you are currently in default.

10. Did the municipality end the fiscal year for which this qualifying statement is being submitted with an unrestricted deficit (sum of committed, assigned, and unassigned) in any fund in its most recent audited financial statements?

- Yes
- No

If Yes,

Does this deficit require a deficit elimination plan in accordance with Department of Treasury Numbered Letter 2016-1?

If Yes,

Select the one that applies.

- We have submitted our deficit elimination plan to the Department of Treasury and the plan was approved.
- We have not yet submitted our deficit elimination plan to the Department of Treasury.
- We have submitted our deficit elimination plan to the Department of Treasury and are awaiting a determination.
- We have submitted our deficit elimination plan to the Department of Treasury and the plan was denied.

11. As determined by a court of competent jurisdiction, did the municipality violate any State or Federal finance or tax related statutes during the fiscal year for which this qualifying statement is being submitted?

- Yes. We have been found to be in violation of State or Federal finance or tax related statutes during the fiscal year this qualifying statement is being submitted.
- No. We are not in violation of any State or Federal finance or tax related statutes during the fiscal year this qualifying statement is being submitted.

If Yes,

Provide details about the State or Federal finance or tax related statutes that have been violated.

[Redacted]

12. Has the municipality been in compliance with the provisions of Public Act 34 of 2001 during the fiscal year for which the qualifying statement is being submitted? This includes but is not limited to the filing of a prior approval application and the payment of filing fees under Section 303(7), and the timely filing (within 15 business days after issuance) of a security report and other required documents and the payment of filing fees under Section 319.

- Yes. We are in compliance with the provisions of Public Act 34 of 2001.
- No. We are not in compliance with the provision of Public Act 34 of 2001.

If No,

Provide details describing why you are not in compliance with Public Act 34 of 2001.

[Redacted]

13. During the fiscal year for which this qualifying statement is being submitted, did the municipality issue a funding security to avoid a potential default on an outstanding security?

- Yes. We issued a refunding security to avoid a potential default on an outstanding security.
- No. We did not issue a refunding security to avoid a potential default on an outstanding security.

If Yes,

Provide details as to why a refunding was necessary to avoid a potential default.

[Redacted]

Certify and submit

Chief Administrative Officer	<u>Patti Schafer</u>	Email Address	<u>supervisor@eagletownship.org</u>
Clerk or other contact if no clerk	<u>Laurie Briggs-Dudley</u>	Email Address	<u>clerk@eagletownship.org</u>
Certified Public Accountant	<u>Steve Bryer</u>	Email Address	<u>sbryer@scpro.net</u>
Firm Name	<u>Siegfried Crandall P.C.</u>		

I certify that the Chief Administrative officer is aware of the information included in this filing and has asserted to me that this is complete and accurate in all respects. It is understood (by the CAO and/or myself) that providing false information for this is a misdemeanor pursuant to the Michigan Penal Code (MCL 750 489)

EAGLE TOWNSHIP METRO Funds							
ACCOUNT NUMBER	METRO Funds - Revenues Public Safety Fund No. 205	Budget Year Ending Date 03/31/2024					
	Account Description	Budget Year 2021-2022	Actual 2021-2022	Actual Year 2022-2023	Proposed Budget Year 2023-2024	Actual 2023-2024 Thru Dec	Proposed Budget Year 2024-2025
205-101-390	BALANCE FORWARD	0.00	0.00	0.00	0.00	0	0
205-101-577	State of Michigan Pmts	8,000.00	6,620.39	6,728.38	9,000.00	9159.24	9000
205-101-665	Interest	0.00	0.00	1.17	0.00	33.11	0.00
	TOTAL:	8,000.00	6,620.39	6,729.55	9,000.00	9,192.35	9,000.00
	METRO Funds - Expenditures						
	Account Description	Budget Year 2021-2022	Actual 2021-2022	Actual Year 2022-2023	Proposed Budget Year 2023-2024	Actual 2023-2024 Thru Dec	Proposed Budget Year 2024-2025
205-446-801	Road Maintenance	8,000.00	6,620.39	6,729.55	9,000.00	9192.35	9000
	Actual Spent						
	TOTAL:	8,000.00	6,620.39	6,729.55	9,000.00	9,192.35	9,000.00
	Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
	Past Funds received						
	2010 - \$5,167.87						
	2011 - \$4,754.59						
	2012 - \$5,243.13						
	2013 - \$5,537.39						
	2014 - \$5,269.39						

2015 - \$4,967.98						
2016 - \$6,321.41					Not sure why 2023-2024 increased	
2017 - \$6,125.26					so much	
2018 - \$6,078.24						
2019 - \$6,117.82						
2020 - \$6,853.41						
2021 - \$6,620.39						
2022 - \$ 6,728.38						
2023 - comes in June -ish						
.						

EAGLE TOWNSHIP Niles Cemetery								
ACCOUNT NUMBER	Niles Cemetery - Revenues Funds No. 209	Budget Year Ending Date 03/31/2025				Proposed Budget Year 2023-2024	Actual Year 2023-2024 Thru Dec 2023	Proposed Budget Year 2024-2025
		Budget Year 2021-2022	Actual Year 2021-2022	Budget Year 2022-2023	Actual Year 2022-2023			
209-567-390	BALANCE FORWARD	11,151.79	11,152.42	13,819.00	13,821.21	14,550.46	14,584.91	14,868.97
209-567-674	Contributions	0.00	2,650.00	0.00	600.00	0.00	0.00	0.00
209-567-665	Interest	0.00	16.70	0.00	129.25	0.00	284.06	0.00
	TOTAL:	11,151.79	13,819.12	13,819.00	14,550.46	14,550.46	14,868.97	14,868.97
	Niles Cemetery - Expenditures							
209-567-934	Improvements/Fund Transfer	5,000.00	0.00	0.00	0.00	5,000.00	0	
	TOTAL:	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
	Proposed Ending Fund Balance:	6,151.79	13,819.12	13,819.00	14,550.46	9,550.46	14,868.97	14,868.97

2017 Budget \$491,596								
38% - \$186,806.48								
Capital Outlay \$11,600 x 35%								
2018 Budget \$479,864								
38% - 164,108								
Capital Outlay \$48,000 x 35%								
2019 Budget \$449,581								
38% - 170,841								
2020 BUDGET \$549,604								
38% - \$208,849.52								
Capital outlay \$115,500 x 35%								
2021 BUDGET \$717,214 (Grant expired '20)								
38% = 272,541.32								
2022 BUDGET \$952,070								
37% = \$306,200.90								
Capital Outlay \$124,500 35% = \$43,575								
2023 BUDGET \$887,870								
36% = \$319,633.20			26,636.10	monthly				
Capital Outlay \$51,696 35% - \$18,093.60			1,507.80	monthly				
2024 BUDGET \$934,000								
36% = \$336,240			28,020.00	monthly				
Capital Outlay \$230,000 35% - 80,500			6,708.00	monthly				

EAGLE TOWNSHIP ARPA Funds						
ACCOUNT NUMBER	ARPA Funds - Revenues Fund No. 282	Budget Year Ending Date 03/31/2025				
	Account Description	Actual 2021-2022	Actual Year 2022-2023	Proposed Budget Year 2023-2024	Actual 2023-2024 Thru Dec	Proposed Budget Year 2024-2025
282-101-390	BALANCE FORWARD	0.00	137,222.69	276,693.07	274281.56	279499.65
282-101-528	Funds Received	137,142.34	137,139.22	0.00		
282-101-665	Interest	63.64	2,331.16	3,000.00	5,218.09	3,000.00
	TOTAL:	137,205.98	276,693.07	279,693.07	279,499.65	282,499.65
ARPA Funds - Expenditures						
	Account Description	Actual Year 2021-2022	Actual Year 2022-2023	Proposed Budget Year 2023-2024	Actual 2023-2024 Thru Dec	Proposed Budget Year 2024-2025
282-101-967	ARPA Expenditures-Broadband	0.00	0.00	279,693.07	0.00	282499.65
	TOTAL:	0.00	0.00	279,693.07	0.00	282,499.65
	Fund Balance	137,205.98	276,693.07	0.00	279,499.65	0.00

EAGLE TOWNSHIP Whispering Winds Subdivision

ACCOUNT NUMBER	Whispering Winds - Revenues Fund No. 219	Budget Year Ending Date 03/31/2024			Proposed Budget Year 2023-2024	Actual 2023-2024 Thru Jan	Est addl 3 months 23-24	Proposed Budget Year 2024-2025
		Budget Year 2021 - 2022	Budget Year 2022-2023	Actual 2022-2023				
	Account Description	Budget Year 2021 - 2022	Budget Year 2022-2023	Actual 2022-2023	Proposed Budget Year 2023-2024	Actual 2023-2024 Thru Jan	Est addl 3 months 23-24	Proposed Budget Year 2024-2025
219-448-390	BALANCE FORWARD	19,577.62	21,779.63	21,593.61	23,728.37	24000.88		23,955.23
219-448-665	Interest & Delinquent Taxes	0.00	0.00	189.29	0.00	441.7		
219-448-467	Street Light Assessment	4,676.76	4,676.76	4,676.76	4,676.76	425.16	4,251.60	
	TOTAL:	24,254.38	26,456.39	26,459.66	28,405.13	24,867.74	4,251.60	23,955.23
Whispering Winds - Expenditures								
	Account Description	Budget Year 2021 - 2022	Budget Year 2022-2023	Actual 2022-2023	Proposed Budget Year 2023-2024	Actual 2023-2024 Thru Dec	Est addl 3 months 23-24	Proposed Budget Year 2024-2025
219-448-924	Utility Payment - 15	2,800.00	3,000.00	2,731.29	3,000.00	1852.51	940	
	TOTAL:	2,800.00	3,000.00	2,731.29	3,000.00	1,852.51	940.00	0.00
	Proposed Ending Fund Balance	21,454.38	23,456.39	23,728.37	25,405.13	23,015.23	3,311.60	23,955.23
	(since I took office 1996 - assessment \$40x34 parcels-ps)							
	2008-09 @ \$40 x 34 parcels						23,955.23	
	2009-10 @ \$80 x 34 parcels (public hearing approved double)							
	2010-11 @ \$88 x 34 parcels (raise 10% w/o public hearing)							
	2011-12 @ \$96.8 x 34 parcels (" " ")							
	2012-13 @ \$106.48 x 34 parcels							
	2013-14 @ \$117.04 x 34 parcels (s/b \$117.13)							
	2014-15 @ \$128.84 x 34 parcels							
	2015-16 @ \$141.72 x 34 parcels = \$4,818.48							
	2016-20- no increase proposed							
	2020-24- no increase proposed (2 parcels combined-current count 33)							
	updated 03/15/23							

EAGLE TOWNSHIP General-Disbursements Page 1 of 2

		Fund No. 101	Budget Year Ending Date 03/31/2024					
Account Number	New Account Number	Account Description	Budget Year 2021-2022	Actual 2021-2022	Actual 2022-2023	Proposed Budget Year 2023-2024	Actual 2023-2024 Thru Jan 18	Est addl 3 months 23-24
101 103 702	101 246 703	Twp. Board of Trustees (salary)	4,680.00	4,290.00	3,900.00	4,824.00	3527.00	1206
101 103 956	101 101 955	Miscellaneous Expense	2,000.00	100.00	1,100.00	2,000.00	500.00	
101 195 702	101 262 801	Election Expense	3,000.00	3,269.84	12,297.53	25,000.00	11348.92	7500
101 202 702	101 171 703	Supervisor Salary	18,576.00	17,028.00	15,480.00	19,140.00	13932.00	4644
101 202 702B	101 173 703	Deputy Supervisor Salary	2,040.00	0.00	0.00	2,100.00	0.00	525
	101 171 801	Supervisor Professional Services	6,000.00	2,840.00	2,381.50	4,000.00	765.00	
101 203 702	101 257 703	Assessor Salary	25,000.00	19,857.09	18,051.90	25,000.00	16246.71	5415.57
101 215 702	101 215 703	Clerk Salary	22,956.00	21,043.00	19,130.00	23,652.00	17739.00	5913
101 215 702B	101 216 703	Deputy Clerk Salary	2,040.00	1,870.00	1,700.00	2,100.00	1575.00	525
101 232 807	101 223 801	Audit	6,500.00	6,300.00	6,300.00	6,500.00	6300.00	500
101 232 809	101 257 851	Assessing Services	1,500.00	1,387.02	0.00	1,500.00	0.00	1400
101 232 811	101 257 801	Re-Appraisal Services	6,000.00	5,445.00	5,445.00	6,000.00	5445.00	
101 247 702	101 247 703	Board of Review Salary	700.00	58.00	88.00	1,100.00	0.00	100
101 247 873	101 247 861	Board of Review Travel	50.00	0.00	0.00	100.00	0.00	
101 247 875	101 247 910	Board of Review Education	500.00	0.00	0.00	1,000.00	0.00	500
101 247 956	101 247 955	Board of Review Misc.	200.00	0.00	0.00	200.00	0.00	
101 252 702	101 253 703	Treasurer Salary	20,232.00	18,546.00	16,860.00	23,652.00	15174.00	5058
101 252 702B	101 254 703	Deputy Treasurer Salary	2,040.00	1,870.00	1,700.00	2,100.00	1575.00	525
101 253 727	101 253 955	Petty Cash -Taxes	100.00	100.00	100.00	100.00	100.00	
101 253 956	101 253 956	Clinton Co. Treasurer	500.00	53.12	393.67	500.00	1068.20	
101 262 956	101 567 934	Cemetery Maint & Grave Openings	10,000.00	7,970.00	7,686.95	15,000.00	12074.70	
101 265 702	101 265 704	Twp. Hall & Yard Main.	6,000.00	2,487.00	4,711.00	6,000.00	7207.00	2500
101 265 727	101 265 752	Twp. Hall Supplies	700.00	141.87	45.27	700.00	166.17	100
101 265 776	101 265 930	Twp. Hall Repairs	50,000.00	6,622.00	434.00	60,000.00	7515.15	
101 265 920	101 265 920	Twp. Hall Utilities	3,000.00	2,135.35	1,246.04	4,000.00	1017.78	1400
101 265 952	101 448 920	Twp St Lights -12	3,000.00	1,857.80	2,202.51	4,000.00	1553.06	800

101 294 976	101 101 251	New Office Machines & Rentals	6,000.00	4,692.62	4,283.74	10,000.00	6623.29	
101 299 727	101 101 752	Township Supplies (Postage)	5,000.00	3,663.06	5,364.34	8,000.00	4549.32	100
101 299 850	101 101 850	Township Communications	4,000.00	263.06	2,499.82	5,000.00	684.99	
101 299 873	101 101 861	Township Board Travel	5,000.00	1,919.85	2,231.10	5,000.00	2262.67	600
101 299 875	101 101 911	Township Board Education	4,000.00	1,291.24	1,214.00	5,000.00	2656.00	
101 299 901	101 101 900	Township Advertising	2,500.00	482.00	270.00	4,000.00	1879.58	2000
101 299 958	101 101 915	Township Board Dues	2,500.00	2,251.55	2,482.18	4,000.00	2584.13	
101 528 805		Refuse Collection/Disposal/Recycle	30,000.00	0.00	0.00	30,000.00	0.00	
		SUBTOTAL:	256,314.00	139,834.47	139,598.55	311,268.00	146,069.67	41,311.57
EAGLE TOWNSHIP General-Disbursements Page 2 of 2								
		Fund No. 101						
Account Number		Account Description	Budget Year 2021-2022	Actual 2021- 2022	Actual 2022- 2023	Proposed Budget Year 2023-2024	Actual 2023- 2024 Thru Dec	Est addl 3 months 23-24
		TOTALS CARRY FORWARD -PAGE1	256,314.00	139,834.47	139,598.55	311,268.00		
101 336 802	101 336 801	Emergency Services	0.00	0.00	0.00	0.00	0.00	
101 444 818	101 446 801	Highway-Chloride	25,000.00	12,849.85	13,203.88	25,000.00	11080.38	
101 444 818		Gravel & Construction	160,000.00	4,311.38	124,299.57	200,000.00	102631.38	
101 446 801		Brush Spraying	4,000.00	0.00	0.00	4,000.00	1146.79	
101 916 818	101 445 934	Drain at Large	10,000.00	7,234.32	30,238.59	10,000.00	869.12	
101 925 710	101 101 840	Insurance/Bonds/Comp.	10,000.00	22,900.00	8,618.04	40,000.00	24674.04	2000
101 953 715		Withholding (Match)	8,000.00	6,659.25	6,243.96	10,000.00	5888.65	
101 953 961	101 101 801	Legal Fees	5,000.00	4,351.26	22,672.00	50,000.00	23774.53	3000
101 953 962	101 101 803	Planning Commission	267.00	0.00	0.00	100,267.00	17463.93	25000
101 103 958	101 101 948	Website Design/Maint.	3,000.00	687.08	650.00	3,000.00	1210.00	
101 103 925	101 101 852	Broadband	20,000.00	0.00	0.00	50,000.00	0.00	
101-265-880	101 265 880	Community improvements	30,000.00	5,000.00	0.00	20,000.00	0.00	
		TOTAL	531,581.00	203,827.61	345,524.59	823,535.00	188,738.82	30,000.00
							334808.49	71311.57
Proposed Ending Fund Balance:			620,188.83	996,042.98	1,138,603.01	797,068.01		1,237,451.19

Eagle Township
Transaction Detail by Account
April 2023 through March 2024

Type	Date	Num	Name	Memo	Clr	Split	Original Amount	Paid Amount	Balance
101. · General Disbursements									
Gross Wages									
171 703 · Supervisor Salary									
Paycheck	05/18/23	11742	Schafer, Patti J	April 2023 Payroll		Independent GEN Chk #1225994	1,548.00	1,548.00	1,548.00
Paycheck	06/15/23	11759	Schafer, Patti J	May 2023 Payroll + training reimbursement		Independent GEN Chk #1225994	1,548.00	1,548.00	3,096.00
Paycheck	07/20/23	11787	Schafer, Patti J	June 2023 Payroll		Independent GEN Chk #1225994	1,548.00	1,548.00	4,644.00
Paycheck	08/17/23	11809	Schafer, Patti J	July 2023 Payroll		Independent GEN Chk #1225994	1,548.00	1,548.00	6,192.00
Paycheck	09/21/23	11833	Schafer, Patti J	August 2023 Payroll		Independent GEN Chk #1225994	1,548.00	1,548.00	7,740.00
Paycheck	10/19/23	11859	Schafer, Patti J	September 2023 Payroll		Independent GEN Chk #1225994	1,548.00	1,548.00	9,288.00
Paycheck	11/16/23	11884	Schafer, Patti J	October 2023 Payroll		Independent GEN Chk #1225994	1,548.00	1,548.00	10,836.00
Paycheck	12/21/23	11922	Schafer, Patti J	November 2023 Payroll		Independent GEN Chk #1225994	412.80	412.80	11,248.80
Paycheck	12/21/23	11924	Stroud, Troy D	November 2023 Payroll + book reimburse		Independent GEN Chk #1225994	1,135.20	1,135.20	12,384.00
Paycheck	01/18/24	11942	Stroud, Troy D	December 2023 Payroll		Independent GEN Chk #1225994	1,548.00	1,548.00	13,932.00
Total 171 703 · Supervisor Salary								13,932.00	13,932.00
215 703 · Clerk Salary									
Paycheck	05/18/23	11735	Briggs-Dudley, La...	April 2023 Payroll + mileage/supplies reimburse...		Independent GEN Chk #1225994	1,971.00	1,971.00	1,971.00
Paycheck	06/15/23	11755	Briggs-Dudley, La...	May 2023 Payroll + mileage/board & election exp...		Independent GEN Chk #1225994	1,971.00	1,971.00	3,942.00
Paycheck	07/20/23	11780	Briggs-Dudley, La...	June 2023 Payroll + mileage reimbursement		Independent GEN Chk #1225994	1,971.00	1,971.00	5,913.00
Paycheck	08/17/23	11802	Briggs-Dudley, La...	July 2023 Payroll + mileage reimbursement		Independent GEN Chk #1225994	1,971.00	1,971.00	7,884.00
Paycheck	09/21/23	11826	Briggs-Dudley, La...	August 2023 Payroll + mileage reimbursement		Independent GEN Chk #1225994	1,971.00	1,971.00	9,855.00
Paycheck	10/19/23	11852	Briggs-Dudley, La...	September 2023 Payroll & mileage reimbursement		Independent GEN Chk #1225994	1,971.00	1,971.00	11,826.00
Paycheck	11/16/23	11877	Briggs-Dudley, La...	October 2023 Payroll + mileage/election expens...		Independent GEN Chk #1225994	1,971.00	1,971.00	13,797.00
Paycheck	12/21/23	11914	Briggs-Dudley, La...	November 2023 Payroll + mileage Reimburse		Independent GEN Chk #1225994	1,971.00	1,971.00	15,768.00
Paycheck	01/18/24	11950	Briggs-Dudley, La...	December 2023 Payroll + Training Reimburseme...		Independent GEN Chk #1225994	1,971.00	1,971.00	17,739.00
Total 215 703 · Clerk Salary								17,739.00	17,739.00
216 703 · Deputy Clerk Salary									
Paycheck	05/18/23	11738	Dudley, Bruce W	April 2023 Payroll		Independent GEN Chk #1225994	175.00	175.00	175.00
Paycheck	06/15/23	11760	Dudley, Bruce W	May 2023 Payroll		Independent GEN Chk #1225994	175.00	175.00	350.00
Paycheck	07/20/23	11783	Dudley, Bruce W	June 2023 Payroll		Independent GEN Chk #1225994	175.00	175.00	525.00
Paycheck	08/17/23	11805	Dudley, Bruce W	July 2023 Payroll		Independent GEN Chk #1225994	175.00	175.00	700.00
Paycheck	09/21/23	11827	Dudley, Bruce W	August 2023 Payroll + mileage reimbursement		Independent GEN Chk #1225994	175.00	175.00	875.00
Paycheck	10/19/23	11855	Dudley, Bruce W	September 2023 Payroll		Independent GEN Chk #1225994	175.00	175.00	1,050.00
Paycheck	11/16/23	11880	Dudley, Bruce W	October 2023 Payroll		Independent GEN Chk #1225994	175.00	175.00	1,225.00
Paycheck	12/21/23	11916	Dudley, Bruce W	November 2023 Payroll + mileage reimb		Independent GEN Chk #1225994	175.00	175.00	1,400.00
Paycheck	01/18/24	11948	Dudley, Bruce W	December 2023 Payroll +Mileage		Independent GEN Chk #1225994	175.00	175.00	1,575.00
Total 216 703 · Deputy Clerk Salary								1,575.00	1,575.00

Eagle Township
Transaction Detail by Account
April 2023 through March 2024

Type	Date	Num	Name	Memo	Clr	Split	Original Amount	Paid Amount	Balance
246 703 · Twp. Board of Trustees									
Paycheck	05/18/23	11740	Jones, Richard	April 2023 Payroll		Independent GEN Chk #1225994	201.00	201.00	201.00
Paycheck	05/18/23	11743	Strahle, Dennis W	April 2023 Payroll		Independent GEN Chk #1225994	201.00	201.00	402.00
Paycheck	06/15/23	11762	Jones, Richard	May 2023 Payroll		Independent GEN Chk #1225994	201.00	201.00	603.00
Paycheck	06/15/23	11763	Strahle, Dennis W	May 2023 Payroll		Independent GEN Chk #1225994	201.00	201.00	804.00
Paycheck	07/20/23	11785	Jones, Richard	June 2023 Payroll		Independent GEN Chk #1225994	201.00	201.00	1,005.00
Paycheck	07/20/23	11788	Strahle, Dennis W	June 2023 Payroll		Independent GEN Chk #1225994	201.00	201.00	1,206.00
Paycheck	08/17/23	11807	Jones, Richard	July 2023 Payroll		Independent GEN Chk #1225994	201.00	201.00	1,407.00
Paycheck	08/17/23	11810	Strahle, Dennis W	July 2023 Payroll		Independent GEN Chk #1225994	201.00	201.00	1,608.00
Paycheck	09/21/23	11831	Jones, Richard	August 2023 Payroll		Independent GEN Chk #1225994	201.00	201.00	1,809.00
Paycheck	09/21/23	11834	Strahle, Dennis W	August 2023 Payroll + mileage reimbursement		Independent GEN Chk #1225994	201.00	201.00	2,010.00
Paycheck	10/19/23	11857	Jones, Richard	September 2023 Payroll		Independent GEN Chk #1225994	201.00	201.00	2,211.00
Paycheck	10/19/23	11860	Strahle, Dennis W	September 2023 Payroll		Independent GEN Chk #1225994	201.00	201.00	2,412.00
Paycheck	11/16/23	11882	Jones, Richard	October 2023 Payroll		Independent GEN Chk #1225994	201.00	201.00	2,613.00
Paycheck	11/16/23	11885	Strahle, Dennis W	October 2023 Payroll		Independent GEN Chk #1225994	201.00	201.00	2,814.00
Paycheck	12/21/23	11919	Jones, Richard	November 2023 Payroll		Independent GEN Chk #1225994	194.30	194.30	3,008.30
Paycheck	12/21/23	11923	Strahle, Dennis W	November 2023 Payroll + mileage reimb + traini...		Independent GEN Chk #1225994	201.00	201.00	3,209.30
Paycheck	01/18/24	11945	Hoppes, Michelle M	December 2023 Payroll		Independent GEN Chk #1225994	116.70	116.70	3,326.00
Paycheck	01/18/24	11943	Strahle, Dennis W	December 2023 Payroll		Independent GEN Chk #1225994	201.00	201.00	3,527.00
Total 246 703 · Twp. Board of Trustees								3,527.00	3,527.00
253 703 · Treasurer Salary									
Paycheck	05/18/23	11737	Oberg, Kathy Y	April 2023 Payroll + mileage/postage reimburse...		Independent GEN Chk #1225994	1,686.00	1,686.00	1,686.00
Paycheck	06/15/23	11758	Oberg, Kathy Y	May 2023 Payroll + mileage reimbursement		Independent GEN Chk #1225994	1,686.00	1,686.00	3,372.00
Paycheck	07/20/23	11782	Oberg, Kathy Y	June 2023 Payroll + mileage/quickbooks reimbu...		Independent GEN Chk #1225994	1,686.00	1,686.00	5,058.00
Paycheck	08/17/23	11804	Oberg, Kathy Y	July 2023 Payroll + mileage reimbursement		Independent GEN Chk #1225994	1,686.00	1,686.00	6,744.00
Paycheck	09/21/23	11829	Oberg, Kathy Y	August 2023 Payroll + mileage reimbursement		Independent GEN Chk #1225994	1,686.00	1,686.00	8,430.00
Paycheck	10/19/23	11854	Oberg, Kathy Y	September 2023 Payroll & mileage reimbursem...		Independent GEN Chk #1225994	1,686.00	1,686.00	10,116.00
Paycheck	11/16/23	11879	Oberg, Kathy Y	October 2023 Payroll + mileage/new printer reim...		Independent GEN Chk #1225994	1,686.00	1,686.00	11,802.00
Paycheck	12/21/23	11918	Hoppes, Chelsea J	November 2023 Payroll		Independent GEN Chk #1225994	56.20	56.20	11,858.20
Paycheck	12/21/23	11921	Oberg, Kathy Y	November 2023 Payroll + mileage reimb + suppli...		Independent GEN Chk #1225994	1,629.80	1,629.80	13,488.00
Paycheck	01/18/24	11946	Hoppes, Chelsea J	December 2023 Payroll + Training Reimburseme...		Independent GEN Chk #1225994	1,686.00	1,686.00	15,174.00
Total 253 703 · Treasurer Salary								15,174.00	15,174.00
254 703 · Deputy Treasurer Salary									
Paycheck	05/18/23	11741	Oberg, Jeffery S	April 2023 Payroll		Independent GEN Chk #1225994	170.00	170.00	170.00
Paycheck	06/15/23	11757	Oberg, Jeffery S	May 2023 Payroll		Independent GEN Chk #1225994	180.00	180.00	350.00
Paycheck	07/20/23	11786	Oberg, Jeffery S	June 2023 Payroll		Independent GEN Chk #1225994	175.00	175.00	525.00
Paycheck	08/17/23	11808	Oberg, Jeffery S	July 2023 Payroll		Independent GEN Chk #1225994	175.00	175.00	700.00
Paycheck	09/21/23	11832	Oberg, Jeffery S	August 2023 Payroll		Independent GEN Chk #1225994	175.00	175.00	875.00
Paycheck	10/19/23	11858	Oberg, Jeffery S	September 2023 Payroll		Independent GEN Chk #1225994	175.00	175.00	1,050.00
Paycheck	11/16/23	11883	Oberg, Jeffery S	October 2023 Payroll		Independent GEN Chk #1225994	175.00	175.00	1,225.00
Paycheck	12/21/23	11915	Davis, Brittanie I	November 2023 Payroll		Independent GEN Chk #1225994	5.83	5.83	1,230.83
Paycheck	12/21/23	11920	Oberg, Jeffery S	November 2023 Payroll		Independent GEN Chk #1225994	169.17	169.17	1,400.00
Paycheck	01/18/24	11949	Davis, Brittanie I	December 2023 Payroll		Independent GEN Chk #1225994	175.00	175.00	1,575.00
Total 254 703 · Deputy Treasurer Salary								1,575.00	1,575.00

Eagle Township
Transaction Detail by Account
April 2023 through March 2024

Type	Date	Num	Name	Memo	Clr	Split	Original Amount	Paid Amount	Balance
257 703 · Assessor Salary									
Paycheck	05/18/23	11739	Jewell, Randy L	April 2023 Payroll		Independent GEN Chk #1225994	1,805.19	1,805.19	1,805.19
Paycheck	06/15/23	11761	Jewell, Randy L	May 2023 Payroll		Independent GEN Chk #1225994	1,805.19	1,805.19	3,610.38
Paycheck	07/20/23	11784	Jewell, Randy L	June 2023 Payroll		Independent GEN Chk #1225994	1,805.19	1,805.19	5,415.57
Paycheck	08/17/23	11806	Jewell, Randy L	July 2023 Payroll		Independent GEN Chk #1225994	1,805.19	1,805.19	7,220.76
Paycheck	09/21/23	11830	Jewell, Randy L	August 2023 Payroll		Independent GEN Chk #1225994	1,805.19	1,805.19	9,025.95
Paycheck	10/19/23	11856	Jewell, Randy L	September 2023 Payroll		Independent GEN Chk #1225994	1,805.19	1,805.19	10,831.14
Paycheck	11/16/23	11881	Jewell, Randy L	October 2023 Payroll		Independent GEN Chk #1225994	1,805.19	1,805.19	12,636.33
Paycheck	12/21/23	11925	Jewell, Randy L	November 2023 Payroll		Independent GEN Chk #1225994	1,805.19	1,805.19	14,441.52
Paycheck	01/18/24	11944	Jewell, Randy L	December 2023 Payroll		Independent GEN Chk #1225994	1,805.19	1,805.19	16,246.71
Total 257 703 · Assessor Salary								16,246.71	16,246.71
265 704 · Twp. Hall & Yard Main.									
Paycheck	05/18/23	11736	Dunn, Barbara J	April 2023 Payroll + telephone/supplies reimburs...		Independent GEN Chk #1225994	588.00	588.00	588.00
Paycheck	05/18/23	11736	Dunn, Barbara J	April 2023 Payroll + telephone/supplies reimburs...		Independent GEN Chk #1225994	50.00	50.00	638.00
Paycheck	06/15/23	11756	Dunn, Barbara J	May 2023 Payroll + telephone/supplies reimburse		Independent GEN Chk #1225994	646.00	646.00	1,284.00
Paycheck	06/15/23	11756	Dunn, Barbara J	May 2023 Payroll + telephone/supplies reimburse		Independent GEN Chk #1225994	50.00	50.00	1,334.00
Paycheck	07/20/23	11781	Dunn, Barbara J	June 2023 Payroll + telephone reimbursement		Independent GEN Chk #1225994	665.00	665.00	1,999.00
Paycheck	07/20/23	11781	Dunn, Barbara J	June 2023 Payroll + telephone reimbursement		Independent GEN Chk #1225994	50.00	50.00	2,049.00
Paycheck	08/17/23	11803	Dunn, Barbara J	July 2023 Payroll + telephone reimbursement + ...		Independent GEN Chk #1225994	777.00	777.00	2,826.00
Paycheck	08/17/23	11803	Dunn, Barbara J	July 2023 Payroll + telephone reimbursement + ...		Independent GEN Chk #1225994	100.00	100.00	2,926.00
Paycheck	08/17/23	11803	Dunn, Barbara J	July 2023 Payroll + telephone reimbursement + ...		Independent GEN Chk #1225994	138.00	138.00	3,064.00
Paycheck	09/21/23	11828	Dunn, Barbara J	August 2023 Payroll + telephone reimbursement		Independent GEN Chk #1225994	735.00	735.00	3,799.00
Paycheck	09/21/23	11828	Dunn, Barbara J	August 2023 Payroll + telephone reimbursement		Independent GEN Chk #1225994	100.00	100.00	3,899.00
Paycheck	10/19/23	11853	Dunn, Barbara J	September 2023 Payroll & telephone reimburse...		Independent GEN Chk #1225994	777.00	777.00	4,676.00
Paycheck	10/19/23	11853	Dunn, Barbara J	September 2023 Payroll & telephone reimburse...		Independent GEN Chk #1225994	100.00	100.00	4,776.00
Paycheck	11/16/23	11878	Dunn, Barbara J	October 2023 Payroll + telephone reimbursement		Independent GEN Chk #1225994	798.00	798.00	5,574.00
Paycheck	11/16/23	11878	Dunn, Barbara J	October 2023 Payroll + telephone reimbursement		Independent GEN Chk #1225994	75.00	75.00	5,649.00
Paycheck	12/21/23	11917	Dunn, Barbara J	November 2023 Payroll + telephone + hall suppli...		Independent GEN Chk #1225994	798.00	798.00	6,447.00
Paycheck	12/21/23	11917	Dunn, Barbara J	November 2023 Payroll + telephone + hall suppli...		Independent GEN Chk #1225994	25.00	25.00	6,472.00
Paycheck	01/18/24	11947	Dunn, Barbara J	December 2023 Payroll + Phone Reimbursement		Independent GEN Chk #1225994	735.00	735.00	7,207.00
Paycheck	01/18/24	11947	Dunn, Barbara J	December 2023 Payroll + Phone Reimbursement		Independent GEN Chk #1225994	0.00	0.00	7,207.00
Total 265 704 · Twp. Hall & Yard Main.								7,207.00	7,207.00
Total Gross Wages								76,975.71	76,975.71
101 251 · New Office Machines/Rentals									
General Journal	04/01/23	move...	BS & A Software	Inv 142178 assessing Apr 2023-Aug 1 2023		Prepaid GEN Expenses	217.66	217.66	217.66
General Journal	04/01/23	move...	Apex Software	Sketching program 4/2023 - 10/2023		Prepaid GEN Expenses	137.08	137.08	354.74
Check	04/20/23	11718	BS & A Software	Inv 146372 Tax System Annual/Service/Support		Independent GEN Chk #1225994	528.92	528.92	883.66
Check	04/20/23	11718	BS & A Software	Inv 146372 BS&A Online Services - Annual/Serv...		Independent GEN Chk #1225994	2,537.33	2,537.33	3,420.99
Check	05/19/23	Purc...	intuit	Quickbooks Plus Annual Subscription - Clerk		Independent GEN Chk #1225994	581.94	581.94	4,002.93
Deposit	05/31/23		intuit	Reimbursement for sales tax 5/19/23 #20000286...		Independent GEN Chk #1225994	-32.94	-32.94	3,969.99
Paycheck	07/20/23	11782	Oberg, Kathy Y	June 2023 Payroll + mileage/quickbooks reimbu...		Independent GEN Chk #1225994	828.43	828.43	4,798.42
Check	07/20/23	11792	BS & A Software	Inv 148399 Assessing 8/1/2023-3/31/2024		Independent GEN Chk #1225994	470.00	470.00	5,268.42
Check	10/19/23	11864	Apex Software	Sketching program annual renewal 11/1/23 throu...		Independent GEN Chk #1225994	108.35	108.35	5,376.77
Paycheck	11/16/23	11879	Oberg, Kathy Y	October 2023 Payroll + mileage/new printer reim...		Independent GEN Chk #1225994	387.93	387.93	5,764.70
Check	11/17/23	purch...	intuit	Quickbook Payroll Annual Fee Clerk 12/1/23-3/3...		Independent GEN Chk #1225994	168.61	168.61	5,933.31
Check	12/02/23	Purc...	Microsoft Office	MS office for Board members - 1 month (tax to b...		Independent GEN Chk #1225994	34.98	34.98	5,968.29
Check	01/18/24	11957	Apex Software	Apex Sketch 7 Pro Assessor Single License for ...		Independent GEN Chk #1225994	655.00	655.00	6,623.29
Total 101 251 · New Office Machines/Rentals								6,623.29	6,623.29

Eagle Township
Transaction Detail by Account
April 2023 through March 2024

Type	Date	Num	Name	Memo	Clr	Split	Original Amount	Paid Amount	Balance
101 752 · Board Supplies Postage									
Check	04/19/23	purch...	Staples	Copy paper		Independent GEN Chk #1225994	49.99	49.99	49.99
Check	04/21/23	purch...	USPS	Postage - Clerk		Independent GEN Chk #1225994	138.60	138.60	188.59
Check	05/08/23	Purc...	Staples	Toner		Independent GEN Chk #1225994	256.27	256.27	444.86
Paycheck	05/18/23	11735	Briggs-Dudley, La...	April 2023 Payroll + mileage/supplies reimburse...		Independent GEN Chk #1225994	21.98	21.98	466.84
Paycheck	05/18/23	11737	Oberg, Kathy Y	April 2023 Payroll + mileage/postage reimburse...		Independent GEN Chk #1225994	9.66	9.66	476.50
Check	06/05/23	11754	KCI	Estimated Postage proposal #226979		Independent GEN Chk #1225994	764.90	764.90	1,241.40
Paycheck	06/15/23	11756	Dunn, Barbara J	May 2023 Payroll + telephone/supplies reimburse		Independent GEN Chk #1225994	50.94	50.94	1,292.34
Check	07/07/23	Purc...	USPS	Stamps - Treasurer		Independent GEN Chk #1225994	252.00	252.00	1,544.34
Check	07/17/23	Purc...	Staples	Toner - Clerk		Independent GEN Chk #1225994	144.99	144.99	1,689.33
Check	07/17/23	Purc...	Staples	Coupons		Independent GEN Chk #1225994	-115.01	-115.01	1,574.32
Check	07/20/23	11796	KCI	2023 Summer Tax Bills - Postage balance		Independent GEN Chk #1225994	32.33	32.33	1,606.65
Check	07/20/23	11796	KCI	2023 Summer Tax Bills - Set up		Independent GEN Chk #1225994	135.00	135.00	1,741.65
Check	07/20/23	11796	KCI	2023 Summer Tax Bills Process & Mail Tax Bills		Independent GEN Chk #1225994	600.00	600.00	2,341.65
Check	08/18/23	Purc...	Staples	Clerk Toner		Independent GEN Chk #1225994	129.98	129.98	2,471.63
Check	09/22/23	purch...	Sams Club	Board Supplies - Treasurer - copy paper		Independent GEN Chk #1225994	79.74	79.74	2,551.37
Check	10/06/23	Purc...	USPS	Clerk - certified letter Paxton		Independent GEN Chk #1225994	8.56	8.56	2,559.93
Check	10/19/23	11870	KCI	2023 Winter Tax Bills - estimated postage		Independent GEN Chk #1225994	811.74	811.74	3,371.67
Check	10/21/23	Purc...	USPS	Clerk Postage		Independent GEN Chk #1225994	66.00	66.00	3,437.67
Check	10/26/23	Purc...	USPS	Clerk - Certified Letters Paxton		Independent GEN Chk #1225994	76.67	76.67	3,514.34
Check	10/31/23	Purc...	Walmart	Clerk Supplies		Independent GEN Chk #1225994	8.36	8.36	3,522.70
Check	12/01/23	Purc...	USPS	Change of Address for Treasurer fees		Independent GEN Chk #1225994	2.20	2.20	3,524.90
Check	12/06/23	purch...	Staples	Clerk - Copy Paper 10 reams		Independent GEN Chk #1225994	39.90	39.90	3,564.80
Check	12/12/23	purch...	USPS	Stamps Clerk		Independent GEN Chk #1225994	66.00	66.00	3,630.80
Check	12/20/23	purch...	USPS	Stamps shortage - Treasurer Taxes		Independent GEN Chk #1225994	0.15	0.15	3,630.95
Paycheck	12/21/23	11921	Oberg, Kathy Y	November 2023 Payroll + mileage reimb + suppli...		Independent GEN Chk #1225994	33.91	33.91	3,664.86
Paycheck	12/21/23	11924	Stroud, Troy D	November 2023 Payroll + book reimburse		Independent GEN Chk #1225994	111.00	111.00	3,775.86
Check	12/21/23	11926	KCI	2023 Winter Tax Bills - Postage balance		Independent GEN Chk #1225994	29.90	29.90	3,805.76
Check	12/21/23	11926	KCI	2023 Winter Tax Bills - Tax Bill Set up		Independent GEN Chk #1225994	135.00	135.00	3,940.76
Check	12/21/23	11926	KCI	2023 Winter Tax Bills Process and Mail tax bills		Independent GEN Chk #1225994	600.00	600.00	4,540.76
Check	12/27/23	purch...	USPS	Paxton Certified letter mailing		Independent GEN Chk #1225994	8.56	8.56	4,549.32
Total 101 752 · Board Supplies Postage								4,549.32	4,549.32
101 801 · Legal Fees									
Bill	04/20/23		Fahey, Schultz, B...	March 2023 legal services		2000 · Accounts Payable	8,994.00	8,994.00	8,994.00
Check	05/18/23	11749	Fahey, Schultz, B...	April 2023 Invoice #10773		Independent GEN Chk #1225994	2,288.25	2,288.25	11,282.25
Check	06/15/23	11765	Fahey, Schultz, B...	invoice 11439 May 2023 legal fees		Independent GEN Chk #1225994	703.75	703.75	11,986.00
Check	07/20/23	11795	Fahey, Schultz, B...	invoice 12139 - June 2023 legal fees		Independent GEN Chk #1225994	4,361.25	4,361.25	16,347.25
Check	08/17/23	11815	Fahey, Schultz, B...	invoice #12830 July 2023		Independent GEN Chk #1225994	3,132.50	3,132.50	19,479.75
Check	09/21/23	11841	Fahey, Schultz, B...	invoice #13503		Independent GEN Chk #1225994	562.00	562.00	20,041.75
Check	09/21/23	11841	Fahey, Schultz, B...	invoice #13505 - FOIA		Independent GEN Chk #1225994	178.00	178.00	20,219.75
Check	09/21/23	11841	Fahey, Schultz, B...	invoice #13506		Independent GEN Chk #1225994	683.50	683.50	20,903.25
Check	10/19/23	11869	Fahey, Schultz, B...	invoice #14276		Independent GEN Chk #1225994	1,237.50	1,237.50	22,140.75
Check	10/19/23	11869	Fahey, Schultz, B...	invoice #14277		Independent GEN Chk #1225994	67.50	67.50	22,208.25
Check	10/19/23	11869	Fahey, Schultz, B...	invoice #14278		Independent GEN Chk #1225994	752.50	752.50	22,960.75
Check	10/19/23	11869	Fahey, Schultz, B...	invoice #14279		Independent GEN Chk #1225994	45.00	45.00	23,005.75
Check	10/19/23	11869	Fahey, Schultz, B...	invoice #14280		Independent GEN Chk #1225994	220.00	220.00	23,225.75
Check	11/16/23	11894	Fahey, Schultz, B...	invoice #14985		Independent GEN Chk #1225994	2,416.00	2,416.00	25,641.75
Check	11/16/23	11894	Fahey, Schultz, B...	invoice #14986		Independent GEN Chk #1225994	45.00	45.00	25,686.75
Check	11/16/23	11894	Fahey, Schultz, B...	invoice #14987		Independent GEN Chk #1225994	1,395.00	1,395.00	27,081.75
Check	12/21/23	11933	Fahey, Schultz, B...	invoice #15653		Independent GEN Chk #1225994	67.50	67.50	27,149.25
Check	12/21/23	11933	Fahey, Schultz, B...	invoice # 15654		Independent GEN Chk #1225994	692.50	692.50	27,841.75
Check	01/18/24	11964	Fahey, Schultz, B...	Invoice #16436		Independent GEN Chk #1225994	4,926.78	4,926.78	32,768.53
Total 101 801 · Legal Fees								32,768.53	32,768.53

Eagle Township
Transaction Detail by Account
April 2023 through March 2024

Table with columns: Type, Date, Num, Name, Memo, Clr, Split, Original Amount, Paid Amount, Balance. Rows include transactions for Planning Commission and Insurance/Bonds/Comp.

Eagle Township
Transaction Detail by Account
April 2023 through March 2024

Type	Date	Num	Name	Memo	Clr	Split	Original Amount	Paid Amount	Balance
101 850 · Township Communications									
Check	04/20/23	11721	International Minu...	1187 Special Meeting Mailing (Job #66398)		Independent GEN Chk #1225994	68.34	68.34	68.34
Check	04/20/23	11721	International Minu...	1187 Special Meeting Mailing (Job #66398)		Independent GEN Chk #1225994	327.60	327.60	395.94
Paycheck	05/18/23	11736	Dunn, Barbara J	April 2023 Payroll + telephone/supplies reimburs...		Independent GEN Chk #1225994	57.69	57.69	453.63
Paycheck	06/15/23	11756	Dunn, Barbara J	May 2023 Payroll + telephone/supplies reimburse		Independent GEN Chk #1225994	28.70	28.70	482.33
Paycheck	07/20/23	11781	Dunn, Barbara J	June 2023 Payroll + telephone reimbursement		Independent GEN Chk #1225994	28.70	28.70	511.03
Paycheck	08/17/23	11803	Dunn, Barbara J	July 2023 Payroll + telephone reimbursement + ...		Independent GEN Chk #1225994	28.75	28.75	539.78
Paycheck	09/21/23	11828	Dunn, Barbara J	August 2023 Payroll + telephone reimbursement		Independent GEN Chk #1225994	28.75	28.75	568.53
Paycheck	10/19/23	11853	Dunn, Barbara J	September 2023 Payroll & telephone reimburse...		Independent GEN Chk #1225994	28.83	28.83	597.36
Paycheck	11/16/23	11878	Dunn, Barbara J	October 2023 Payroll + telephone reimbursement		Independent GEN Chk #1225994	29.21	29.21	626.57
Paycheck	12/21/23	11917	Dunn, Barbara J	November 2023 Payroll + telephone + hall suppli...		Independent GEN Chk #1225994	29.21	29.21	655.78
Paycheck	01/18/24	11947	Dunn, Barbara J	December 2023 Payroll + Phone Reimbursement		Independent GEN Chk #1225994	29.21	29.21	684.99
Total 101 850 · Township Communications								684.99	684.99
101 861 · Board Travel									
Paycheck	05/18/23	11735	Briggs-Dudley, La...	April 2023 Payroll + mileage/supplies reimburse...		Independent GEN Chk #1225994	71.72	71.72	71.72
Paycheck	05/18/23	11737	Oberg, Kathy Y	April 2023 Payroll + mileage/postage reimburse...		Independent GEN Chk #1225994	21.42	21.42	93.14
Paycheck	05/18/23	11742	Schafer, Patti J	April 2023 Payroll		Independent GEN Chk #1225994	0.00	0.00	93.14
Paycheck	06/15/23	11755	Briggs-Dudley, La...	May 2023 Payroll + mileage/board & election exp...		Independent GEN Chk #1225994	82.07	82.07	175.21
Paycheck	06/15/23	11758	Oberg, Kathy Y	May 2023 Payroll + mileage reimbursement		Independent GEN Chk #1225994	49.65	49.65	224.86
Paycheck	07/20/23	11780	Briggs-Dudley, La...	June 2023 Payroll + mileage reimbursement		Independent GEN Chk #1225994	48.34	48.34	273.20
Paycheck	07/20/23	11782	Oberg, Kathy Y	June 2023 Payroll + mileage/quickbooks reimbu...		Independent GEN Chk #1225994	109.12	109.12	382.32
Paycheck	07/20/23	11787	Schafer, Patti J	June 2023 Payroll		Independent GEN Chk #1225994	0.00	0.00	382.32
Paycheck	08/17/23	11802	Briggs-Dudley, La...	July 2023 Payroll + mileage reimbursement		Independent GEN Chk #1225994	107.81	107.81	490.13
Paycheck	08/17/23	11804	Oberg, Kathy Y	July 2023 Payroll + mileage reimbursement		Independent GEN Chk #1225994	105.65	105.65	595.78
Paycheck	08/17/23	11809	Schafer, Patti J	July 2023 Payroll		Independent GEN Chk #1225994	0.00	0.00	595.78
Paycheck	09/21/23	11826	Briggs-Dudley, La...	August 2023 Payroll + mileage reimbursement		Independent GEN Chk #1225994	76.44	76.44	672.22
Paycheck	09/21/23	11827	Dudley, Bruce W	August 2023 Payroll + mileage reimbursement		Independent GEN Chk #1225994	11.00	11.00	683.22
Paycheck	09/21/23	11829	Oberg, Kathy Y	August 2023 Payroll + mileage reimbursement		Independent GEN Chk #1225994	143.31	143.31	826.53
Paycheck	09/21/23	11833	Schafer, Patti J	August 2023 Payroll		Independent GEN Chk #1225994	0.00	0.00	826.53
Paycheck	09/21/23	11834	Strahle, Dennis W	August 2023 Payroll + mileage reimbursement		Independent GEN Chk #1225994	230.56	230.56	1,057.09
Paycheck	10/19/23	11852	Briggs-Dudley, La...	September 2023 Payroll & mileage reimbursement		Independent GEN Chk #1225994	207.30	207.30	1,264.39
Paycheck	10/19/23	11854	Oberg, Kathy Y	September 2023 Payroll & mileage reimbursem...		Independent GEN Chk #1225994	133.10	133.10	1,397.49
Paycheck	10/19/23	11859	Schafer, Patti J	September 2023 Payroll		Independent GEN Chk #1225994	0.00	0.00	1,397.49
Paycheck	11/16/23	11877	Briggs-Dudley, La...	October 2023 Payroll + mileage/election expans...		Independent GEN Chk #1225994	165.52	165.52	1,563.01
Paycheck	11/16/23	11879	Oberg, Kathy Y	October 2023 Payroll + mileage/new printer reim...		Independent GEN Chk #1225994	58.95	58.95	1,621.96
Paycheck	11/16/23	11884	Schafer, Patti J	October 2023 Payroll		Independent GEN Chk #1225994	0.00	0.00	1,621.96
Paycheck	12/21/23	11914	Briggs-Dudley, La...	November 2023 Payroll + mileage Reimburse		Independent GEN Chk #1225994	210.12	210.12	1,832.08
Paycheck	12/21/23	11916	Dudley, Bruce W	November 2023 Payroll + mileage reimb		Independent GEN Chk #1225994	40.48	40.48	1,872.56
Paycheck	12/21/23	11921	Oberg, Kathy Y	November 2023 Payroll + mileage reimb + suppli...		Independent GEN Chk #1225994	75.32	75.32	1,947.88
Paycheck	12/21/23	11922	Schafer, Patti J	November 2023 Payroll		Independent GEN Chk #1225994	0.00	0.00	1,947.88
Paycheck	12/21/23	11923	Strahle, Dennis W	November 2023 Payroll + mileage reimb + traini...		Independent GEN Chk #1225994	113.97	113.97	2,061.85
Paycheck	01/18/24	11950	Briggs-Dudley, La...	December 2023 Payroll + Training Reimburseme...		Independent GEN Chk #1225994	165.45	165.45	2,227.30
Paycheck	01/18/24	11948	Dudley, Bruce W	December 2023 Payroll +Mileage		Independent GEN Chk #1225994	18.34	18.34	2,245.64
Paycheck	01/18/24	11946	Hoppes, Chelsea J	December 2023 Payroll + Training Reimburseme...		Independent GEN Chk #1225994	17.03	17.03	2,262.67
Total 101 861 · Board Travel								2,262.67	2,262.67

Eagle Township
Transaction Detail by Account
April 2023 through March 2024

Type	Date	Num	Name	Memo	Clr	Split	Original Amount	Paid Amount	Balance
101 900 · Township Advertising									
Check	05/18/23	11752	USA Today Netw...	Board Meeting Synopsis Annual Meeting		Independent GEN Chk #1225994	105.95	105.95	105.95
Check	05/18/23	11752	USA Today Netw...	Board Meeting Synopsis March (April) Meeting		Independent GEN Chk #1225994	77.30	77.30	183.25
Check	06/15/23	11770	USA Today Netw...	Board Meeting Synopsis April 20, 2023		Independent GEN Chk #1225994	105.95	105.95	289.20
Check	07/20/23	11800	USA Today Netw...	Board Meeting Synopsis May 18 2023		Independent GEN Chk #1225994	105.95	105.95	395.15
Check	08/17/23	11822	USA Today Netw...	Board Meeting Synopsis June 15, 2023 - pub 6/2...		Independent GEN Chk #1225994	85.95	85.95	481.10
Check	09/21/23	11846	USA Today Netw...	July 20 Board meeting synopsis		Independent GEN Chk #1225994	77.30	77.30	558.40
Check	10/19/23	11875	USA Today Netw...	Aug 17 Board Meeting Synopsis		Independent GEN Chk #1225994	105.95	105.95	664.35
Check	10/19/23	11875	USA Today Netw...	Aug 31 Board Meeting Synopsis		Independent GEN Chk #1225994	77.30	77.30	741.65
Check	11/16/23	11898	City Pulse	Invoice #34325 October 19, 2023 Board Synopsis		Independent GEN Chk #1225994	185.00	185.00	926.65
Check	11/16/23	11900	USA Today Netw...	Sept 21 2023 Board Meeting Synopsis		Independent GEN Chk #1225994	134.60	134.60	1,061.25
Check	11/16/23	11900	USA Today Netw...	Oct 19 2023 Paxton Public Hearing Notice		Independent GEN Chk #1225994	105.95	105.95	1,167.20
Check	12/21/23	11935	City Pulse	Invoice #34492 11/16/2023 Board Meeting Syno...		Independent GEN Chk #1225994	146.52	146.52	1,313.72
Check	12/21/23	11935	City Pulse	Invoice #34525 11/29/23 Special Meeting Synop...		Independent GEN Chk #1225994	148.00	148.00	1,461.72
Check	01/18/24	11965	Gannett Michigan ...	IFT Public Hearing Notice		Independent GEN Chk #1225994	105.95	105.95	1,567.67
Check	01/18/24	11973	City Pulse	Invoice #34557 12/8/23 Board Meeting Synopsis ...	X	Independent GEN Chk #1225994	0.00	0.00	1,567.67
Check	01/18/24	11973	City Pulse	Invoice #34618 12/21/23 Board Meeting Synopsi...	X	Independent GEN Chk #1225994	0.00	0.00	1,567.67
Check	01/18/24	11974	City Pulse	Invoice #34557 12/8/23 Board Meeting Synopsis ...	X	Independent GEN Chk #1225994	0.00	0.00	1,567.67
Check	01/18/24	11974	City Pulse	Invoice #34618 12/21/23 Board Meeting Synopsi...	X	Independent GEN Chk #1225994	0.00	0.00	1,567.67
Check	01/18/24	11956	City Pulse	Invoice #34557 12/8/23 Board Meeting Synopsis ...	X	Independent GEN Chk #1225994	0.00	0.00	1,567.67
Check	01/18/24	11956	City Pulse	Invoice #34618 12/21/23 Board Meeting Synopsi...	X	Independent GEN Chk #1225994	0.00	0.00	1,567.67
Check	01/18/24	11975	City Pulse	Invoice #34557 12/8/23 Board Meeting Synopsis ...		Independent GEN Chk #1225994	71.41	71.41	1,639.08
Check	01/18/24	11975	City Pulse	Invoice #34618 12/21/23 Board Meeting Synopsi...		Independent GEN Chk #1225994	240.50	240.50	1,879.58
Total 101 900 · Township Advertising								1,879.58	1,879.58
101 911 · Board Education									
Check	04/20/23	11724	Michigan Townshi...	MTA Online Premium Pass 4/1/2023-3/31/2024		Independent GEN Chk #1225994	1,900.00	1,900.00	1,900.00
Check	05/19/23	Purc...	Michigan Townshi...	Book - Policy Matters!		Independent GEN Chk #1225994	42.00	42.00	1,942.00
Paycheck	06/15/23	11759	Schafer, Patti J	May 2023 Payroll + training reimbursement		Independent GEN Chk #1225994	161.00	161.00	2,103.00
Check	12/04/23	purch...	Michigan Townshi...	Introduction to Fund Accounting Order #266210-...		Independent GEN Chk #1225994	50.00	50.00	2,153.00
Paycheck	12/21/23	11923	Strahle, Dennis W	November 2023 Payroll + mileage reimb + traini...		Independent GEN Chk #1225994	178.00	178.00	2,331.00
Paycheck	01/18/24	11950	Briggs-Dudley, La...	December 2023 Payroll + Training Reimburseme...		Independent GEN Chk #1225994	150.00	150.00	2,481.00
Paycheck	01/18/24	11946	Hoppes, Chelsea J	December 2023 Payroll + Training Reimburseme...		Independent GEN Chk #1225994	175.00	175.00	2,656.00
Total 101 911 · Board Education								2,656.00	2,656.00
101 915 · Board Dues									
General Journal	04/01/23	move...	Michigan Townshi...	annual dues April 1, 2023 - June 30, 2023		Prepaid GEN Expenses	581.25	581.25	581.25
General Journal	04/01/23	move...	Michigan Municip...	inv 6924 membership 4/1/23 - 12/31/23		Prepaid GEN Expenses	74.25	74.25	655.50
General Journal	04/01/23	move...	Clinton County As...	membership dues 4/1/23-10/31/23		Prepaid GEN Expenses	72.90	72.90	728.40
Check	06/15/23	11768	Michigan Townshi...	Annual Dues 07-01-2023-03/31/2024		Independent GEN Chk #1225994	1,830.98	1,830.98	2,559.38
Check	10/19/23	11873	Michigan Municip...	invoice #8900 Membership renewal 1/1-3/31/24		Independent GEN Chk #1225994	24.75	24.75	2,584.13
Total 101 915 · Board Dues								2,584.13	2,584.13
101 948 · Website Deisgn/Maint.									
Check	11/16/23	11899	Shumaker Techn...	Annual Hosting/Backup/Support/Maintenance 10...		Independent GEN Chk #1225994	550.00	550.00	550.00
Check	11/16/23	11899	Shumaker Techn...	Annual Gsuite Email Hosting - 10/2023 - 03/2024		Independent GEN Chk #1225994	360.00	360.00	910.00
Check	11/16/23	11899	Shumaker Techn...	One Time Email Setup/Migration		Independent GEN Chk #1225994	300.00	300.00	1,210.00
Total 101 948 · Website Deisgn/Maint.								1,210.00	1,210.00
101 955 · Miscellaneous									
Check	04/20/23	11720	Clinton County Sh...	tri county metro narcotics unit payment		Independent GEN Chk #1225994	500.00	500.00	500.00
Total 101 955 · Miscellaneous								500.00	500.00

Eagle Township
Transaction Detail by Account
April 2023 through March 2024

Type	Date	Num	Name	Memo	Clr	Split	Original Amount	Paid Amount	Balance
171 801 · Supervisor Professional Service									
Check	05/18/23	11748	Countryside Acco...	May 13 2023 5 hours @ \$90		Independent GEN Chk #1225994	450.00	450.00	450.00
Check	08/17/23	11814	Countryside Acco...	May 6, 21, 24, 2023 3.5 hours @ \$90 Invoice #1...		Independent GEN Chk #1225994	315.00	315.00	765.00
Total 171 801 · Supervisor Professional Service								765.00	765.00
223 801 · Audit									
Check	08/17/23	11821	Siegfried Crandall...	auditing services year ending march 31, 2023		Independent GEN Chk #1225994	3,000.00	3,000.00	3,000.00
Check	09/21/23	11845	Siegfried Crandall...	auditing services year ending march 31, 2023		Independent GEN Chk #1225994	3,300.00	3,300.00	6,300.00
Total 223 801 · Audit								6,300.00	6,300.00
253 955 · Petty Cash - Taxes									
Check	09/13/23	11825	Kathy Oberg	petty cash 2023 tax collection		Independent GEN Chk #1225994	100.00	100.00	100.00
Total 253 955 · Petty Cash - Taxes								100.00	100.00
253 956 · Clinton Co. Treasurer									
Check	09/21/23	11839	Clinton County Tr...	070-013-200-059-60 Mcnerney, Katherine & Jos...		Independent GEN Chk #1225994	956.35	956.35	956.35
Check	09/21/23	11839	Clinton County Tr...	070-036-300-040-00 Pantera, Kimberly		Independent GEN Chk #1225994	82.05	82.05	1,038.40
Check	01/18/24	11960	Clinton County Tr...	070-021-100-070-00		Independent GEN Chk #1225994	15.49	15.49	1,053.89
Check	01/18/24	11960	Clinton County Tr...	070-028-300-020-50		Independent GEN Chk #1225994	14.31	14.31	1,068.20
Total 253 956 · Clinton Co. Treasurer								1,068.20	1,068.20
257 801 · Re-Appraisal Fee									
Check	06/15/23	11766	Randy Jewell	reinspections 2023 363 @ 15.00	X	Independent GEN Chk #1225994	0.00	0.00	0.00
Check	06/26/23	11772	Randy Jewell	reinspections 2023 363 @ 15.00		Independent GEN Chk #1225994	5,445.00	5,445.00	5,445.00
Total 257 801 · Re-Appraisal Fee								5,445.00	5,445.00
262 801 · Election Expenses									
General Journal	04/01/23		move...	Hart Intercivic		Prepaid GEN Expenses	670.00	670.00	670.00
Paycheck	05/18/23	11735	Briggs-Dudley, La...	April 2023 Payroll + mileage/supplies reimburse...		Independent GEN Chk #1225994	11.13	11.13	681.13
Paycheck	06/15/23	11755	Briggs-Dudley, La...	May 2023 Payroll + mileage/board & election exp...		Independent GEN Chk #1225994	3.00	3.00	684.13
Check	08/03/23		Purc...	USPS		Independent GEN Chk #1225994	264.00	264.00	948.13
Check	08/04/23		Purc...	USPS		Independent GEN Chk #1225994	396.00	396.00	1,344.13
Check	08/09/23		Purc...	Staples		Independent GEN Chk #1225994	35.97	35.97	1,380.10
Check	08/17/23	11824	Printing Systems, ...	inv #228404 - 3000 AV application reply envelopes		Independent GEN Chk #1225994	306.73	306.73	1,686.83
Check	08/17/23	11824	Printing Systems, ...	inv #228409 - 3000 envelopes out env		Independent GEN Chk #1225994	562.63	562.63	2,249.46
Check	08/17/23	11824	Printing Systems, ...	inv #228410- 3000 ballot return envelopes		Independent GEN Chk #1225994	525.66	525.66	2,775.12
Check	08/17/23	11824	Printing Systems, ...	inv #228469 - 1600 app for vote pads 1500 av a...		Independent GEN Chk #1225994	139.90	139.90	2,915.02
Check	09/06/23		Purc...	USPS		Independent GEN Chk #1225994	132.00	132.00	3,047.02
Check	09/13/23		Purc...	Staples		Independent GEN Chk #1225994	105.59	105.59	3,152.61
Check	09/25/23		purch...	USPS		Independent GEN Chk #1225994	198.00	198.00	3,350.61
Check	09/27/23		Purc...	USPS		Independent GEN Chk #1225994	132.00	132.00	3,482.61
Check	10/19/23	11868	Election Source	election supplies Ballot bags, Notices, Pens		Independent GEN Chk #1225994	260.90	260.90	3,743.51
Check	10/19/23	11868	Election Source	election supplies - tabulator paper rolls		Independent GEN Chk #1225994	27.69	27.69	3,771.20
Check	10/19/23	11869	Fahey, Schultz, B...	Election invoice #14276		Independent GEN Chk #1225994	305.00	305.00	4,076.20
Check	10/19/23	11869	Fahey, Schultz, B...	election invoice #14280		Independent GEN Chk #1225994	1,105.50	1,105.50	5,181.70
Check	10/20/23		Purc...	EIOTCLUB		Independent GEN Chk #1225994	10.00	10.00	5,191.70
Check	10/20/23		Purc...	EIOTCLUB		Independent GEN Chk #1225994	0.30	0.30	5,192.00
Check	10/31/23		Purc...	Walmart		Independent GEN Chk #1225994	39.86	39.86	5,231.86
Paycheck	11/16/23	11877	Briggs-Dudley, La...	October 2023 Payroll + mileage/election expens...		Independent GEN Chk #1225994	182.30	182.30	5,414.16
Check	11/16/23	11893	Election Source	Ballot Bags and Ballot Container Tags Invoice #...		Independent GEN Chk #1225994	113.69	113.69	5,527.85
Check	11/16/23	11900	USA Today Netw...	Oct 23 2023 Notice of Public Accuracy Test		Independent GEN Chk #1225994	77.30	77.30	5,605.15
Check	11/16/23	11901	Briggs, Michelle Y.	11/7/2023 General Election 9.5 hours		Independent GEN Chk #1225994	152.00	152.00	5,757.15
Check	11/16/23	11902	Heffron, Linda Bro...	11/7/2023 General Election 17.75 hours		Independent GEN Chk #1225994	319.50	319.50	6,076.65

Eagle Township
Transaction Detail by Account
April 2023 through March 2024

Type	Date	Num	Name	Memo	Clr	Split	Original Amount	Paid Amount	Balance
Check	11/16/23	11903	Fennell, Larry	11/7/2023 General Election 11 hours		Independent GEN Chk #1225994	176.00	176.00	6,252.65
Check	11/16/23	11904	Foster, Sheila	11/7/2023 General Election 10 hours		Independent GEN Chk #1225994	160.00	160.00	6,412.65
Check	11/16/23	11905	heffron, Francis	11/7/2023 General Election 10.75 hours		Independent GEN Chk #1225994	172.00	172.00	6,584.65
Check	11/16/23	11906	Heffron, Patrick	11/7/2023 General Election 10.75 hours		Independent GEN Chk #1225994	172.00	172.00	6,756.65
Check	11/16/23	11907	Letts, Joelle	11/7/2023 General Election 6.5 hours		Independent GEN Chk #1225994	104.00	104.00	6,860.65
Check	11/16/23	11908	Rademacher, Mary.	11/7/2023 General Election 10.5 hours		Independent GEN Chk #1225994	168.00	168.00	7,028.65
Check	11/16/23	11909	Diane Schulte.	11/7/2023 General Election 8.75 hours		Independent GEN Chk #1225994	140.00	140.00	7,168.65
Check	11/16/23	11910	Larry Schulte	11/7/2023 General Election 10.75 hours		Independent GEN Chk #1225994	168.00	168.00	7,336.65
Check	11/16/23	11910	Larry Schulte	Election Supplies - Road Paint		Independent GEN Chk #1225994	10.58	10.58	7,347.23
Check	11/16/23	11911	Sheffer, Margaret	11/7/2023 General Election 7.5 hours		Independent GEN Chk #1225994	120.00	120.00	7,467.23
Check	11/19/23	purch...	EIOTCLUB	Election Ballot Box Camera Fee November/Dece...		Independent GEN Chk #1225994	10.00	10.00	7,477.23
Check	11/19/23	purch...	EIOTCLUB	Currency Conversion Fee		Independent GEN Chk #1225994	0.30	0.30	7,477.53
Deposit	12/12/23	13130	Election Source	Return bag 11/28/23 invoice 23-3767		Independent GEN Chk #1225994	-17.00	-17.00	7,460.53
Deposit	12/12/23	13131	Election Source	return bag invoice 23-3539		Independent GEN Chk #1225994	-70.00	-70.00	7,390.53
Check	12/19/23	purch...	EIOTCLUB	Election Ballot Box Camera Fee December/Janu...		Independent GEN Chk #1225994	10.00	10.00	7,400.53
Check	12/19/23	purch...	EIOTCLUB	Currency Conversion Fee		Independent GEN Chk #1225994	0.30	0.30	7,400.83
Check	12/21/23	11927	Hart Intercivic	inv 094610 Verity Service & Maintenance 02/01/...		Independent GEN Chk #1225994	134.00	134.00	7,534.83
Check	12/21/23	11936	Clinton County Cl...	Invoice CLK-2023-50 Nov 2023 Election		Independent GEN Chk #1225994	1,730.73	1,730.73	9,265.56
Check	12/26/23	Purc...	USPS	6 rolls of stamps for elections		Independent GEN Chk #1225994	396.00	396.00	9,661.56
Check	12/27/23	Purc...	USPS	6 rolls of stamps for election		Independent GEN Chk #1225994	396.00	396.00	10,057.56
Check	12/28/23	11939	KCI	Postage estimate for Proposal 231034 Early Voti...		Independent GEN Chk #1225994	397.72	397.72	10,455.28
Check	01/18/24	11962	KCI	Invoice 330491 Early Voting Postcard Mailing 2024		Independent GEN Chk #1225994	636.95	636.95	11,092.23
Check	01/18/24	11963	Election Source	Absentee double window envelope mailing		Independent GEN Chk #1225994	95.54	95.54	11,187.77
Check	01/18/24	11969	Heffron, Linda Bro...	Election Inspector Early Voting Training 1/10/202...		Independent GEN Chk #1225994	20.00	20.00	11,207.77
Check	01/18/24	11969	Heffron, Linda Bro...	Election Inspector Early Voting Training 1/10/202...		Independent GEN Chk #1225994	32.75	32.75	11,240.52
Check	01/18/24	11970	Letts, Joelle	Election Inspector Early Voting Training 1/04/202...		Independent GEN Chk #1225994	16.00	16.00	11,256.52
Check	01/18/24	11970	Letts, Joelle	Election Inspector Early Voting Training 1/04/202...		Independent GEN Chk #1225994	22.27	22.27	11,278.79
Check	01/18/24	11971	Foster, Sheila	Election Inspector Early Voting Training 1/10/202...		Independent GEN Chk #1225994	20.00	20.00	11,298.79
Check	01/18/24	11971	Foster, Sheila	Election Inspector Early Voting Training 1/10/202...		Independent GEN Chk #1225994	9.17	9.17	11,307.96
Check	01/18/24	11972	Fennell, Larry	Election Inspector Early Voting Training 1/10/202...		Independent GEN Chk #1225994	20.00	20.00	11,327.96
Check	01/18/24	11972	Fennell, Larry	Election Inspector Early Voting Training 1/10/202...		Independent GEN Chk #1225994	20.96	20.96	11,348.92
Total 262 801 · Election Expenses								11,348.92	11,348.92
265 752 · Twp. Hall Supplies									
Check	05/05/23	Purc...	Walmart	Batteries for microphones		Independent GEN Chk #1225994	39.94	39.94	39.94
Check	05/08/23	Purc...	Staples	Toner		Independent GEN Chk #1225994	39.98	39.98	79.92
Paycheck	05/18/23	11736	Dunn, Barbara J	April 2023 Payroll + telephone/supplies reimburs...		Independent GEN Chk #1225994	14.98	14.98	94.90
Check	07/07/23	purch...	Walmart	Batteries - Township Hall		Independent GEN Chk #1225994	8.12	8.12	103.02
Check	09/28/23	Purc...	Walmart	Batteries - Township Hall		Independent GEN Chk #1225994	39.18	39.18	142.20
Paycheck	12/21/23	11917	Dunn, Barbara J	November 2023 Payroll + telephone + hall suppli...		Independent GEN Chk #1225994	23.97	23.97	166.17
Total 265 752 · Twp. Hall Supplies								166.17	166.17
265 920 · Twp. Hall Utilities									
Bill	04/24/23		Consumers Energy	Account #1000 2766 6237 2/27/23 - 3/28/23		2000 · Accounts Payable	272.02	272.02	272.02
Bill	05/23/23	3/29/...	Consumers Energy	Account #1000 2766 6237 3/29/2023 - 3/31/2023		2000 · Accounts Payable	12.96	12.96	284.98
Bill	05/23/23	4/1/2...	Consumers Energy	Account #1000 2766 6237 4/1/2023 - 4/27/2023		2000 · Accounts Payable	116.49	116.49	401.47
Check	06/23/23	autop...	Consumers Energy	Account #1000 2766 6237 Service Dates 4/27/2...		Independent GEN Chk #1225994	81.42	81.42	482.89
Check	07/24/23	Auto...	Consumers Energy	Account #1000 2766 6237 Service Dates 05/29/...		Independent GEN Chk #1225994	96.98	96.98	579.87
Check	08/23/23	Auto...	Consumers Energy	Account #1000 2766 6237 Service Dates 06/28/...		Independent GEN Chk #1225994	105.99	105.99	685.86
Check	09/25/23	autop...	Consumers Energy	Account #1000 2766 6237 Service dates 07/28/2...		Independent GEN Chk #1225994	68.68	68.68	754.54
Check	10/23/23	Auto...	Consumers Energy	Account #1000 2766 6237 Service dates 08/28/2...		Independent GEN Chk #1225994	87.97	87.97	842.51
Check	11/27/23	Auto...	Consumers Energy	Account #1000 2766 6237 Service Dates 09/27/23...		Independent GEN Chk #1225994	145.01	145.01	987.52
Check	12/26/23	Auto...	Consumers Energy	Account #1000 2766 6237 Service Dates 10/27/...		Independent GEN Chk #1225994	315.24	315.24	1,302.76
Total 265 920 · Twp. Hall Utilities								1,302.76	1,302.76

Eagle Township
Transaction Detail by Account
April 2023 through March 2024

Type	Date	Num	Name	Memo	Clr	Split	Original Amount	Paid Amount	Balance
265 930 · Twp. Hall Repairs									
Check	05/30/23	11753	McKearney Aspha...	Eagle Township Hall Cap2 - 1/2 Deposit		Independent GEN Chk #1225994	3,000.00	3,000.00	3,000.00
Check	07/20/23	11794	Gary's Heating Se...	Air Conditioner - Capacitor 7/6/2023		Independent GEN Chk #1225994	125.00	125.00	3,125.00
Check	07/20/23	11794	Gary's Heating Se...	Labor & Service call 7/6/2023		Independent GEN Chk #1225994	125.00	125.00	3,250.00
Check	07/20/23	11801	C&K Plumbing Inc.	Invoice 2017909 - sump pump replace		Independent GEN Chk #1225994	450.00	450.00	3,700.00
Check	08/17/23	11818	McKearney Aspha...	Eagle Township Hall Invoice #25887		Independent GEN Chk #1225994	3,000.00	3,000.00	6,700.00
Check	11/16/23	11895	guilfords Gutters	Township Hall - Replace Downspouts		Independent GEN Chk #1225994	300.00	300.00	7,000.00
Check	01/18/24	11940	JL Handiman Ser...	Invoice #8453 Purchase & install storm door on ...		Independent GEN Chk #1225994	460.15	460.15	7,460.15
Check	01/18/24	11953	Boynton Fire Safe...	Annual fire extinguisher inspection, Annual Emer...		Independent GEN Chk #1225994	55.00	55.00	7,515.15
Total 265 930 · Twp. Hall Repairs								7,515.15	7,515.15
445 934 · Drain at Large									
Check	01/18/24	11959	Clinton County Tr...	23521 Graves & DeWitt Drain		Independent GEN Chk #1225994	300.00	300.00	300.00
Check	01/18/24	11959	Clinton County Tr...	23595 Kelly Drain		Independent GEN Chk #1225994	15.00	15.00	315.00
Check	01/18/24	11959	Clinton County Tr...	23669 Morris Drain		Independent GEN Chk #1225994	302.12	302.12	617.12
Check	01/18/24	11959	Clinton County Tr...	23845 Stony Creek Drain		Independent GEN Chk #1225994	252.00	252.00	869.12
Total 445 934 · Drain at Large								869.12	869.12
446 · Road Improvements									
446 801 · Brush Spraying									
Check	11/16/23	11892	Clinton County Ro...	Invoice #11947 Work Order #070873 Mowing		Independent GEN Chk #1225994	1,146.79	1,146.79	1,146.79
Total 446 801 · Brush Spraying								1,146.79	1,146.79
446 802 · Highway - Chloride									
Check	05/18/23	11746	Clinton County Ro...	inv 11855 Chloride		Independent GEN Chk #1225994	6,738.38	6,738.38	6,738.38
General Journal	06/14/23	Use ...		reimburse GF for Metro Funds		101- · General Funds Ind. Bank	-6,738.38	-6,738.38	0.00
Check	08/17/23	11812	Clinton County Ro...	inv 11880 Chloride Work Order #070173		Independent GEN Chk #1225994	4,312.86	4,312.86	4,312.86
Check	08/17/23	11823	Clinton County Ro...	inv 11893 Chloride Work Order #070173		Independent GEN Chk #1225994	6,767.52	6,767.52	11,080.38
Total 446 802 · Highway - Chloride								11,080.38	11,080.38
446 803 · Gravel & Construction									
Check	11/16/23	11912	Clinton County Ro...	Invoice #11978 WO #070273 Overband		Independent GEN Chk #1225994	7,068.00	7,068.00	7,068.00
Check	11/16/23	11912	Clinton County Ro...	Invoice #11969 WO #070373 Regravel Herbison...		Independent GEN Chk #1225994	10,319.64	10,319.64	17,387.64
Check	11/16/23	11912	Clinton County Ro...	invoice #11970 WO #070473 Regravel Jones Rd...		Independent GEN Chk #1225994	9,134.97	9,134.97	26,522.61
Check	11/16/23	11912	Clinton County Ro...	Invoice #11971 WO #070573 Regravel McCrum...		Independent GEN Chk #1225994	10,766.05	10,766.05	37,288.66
Check	12/21/23	11928	Clinton County Ro...	Invoice #11987 Work Order #070193 Regravel ...		Independent GEN Chk #1225994	23,565.84	23,565.84	60,854.50
Check	12/21/23	11928	Clinton County Ro...	Invoice #11988 WO #070673 Regravel Niles - St...		Independent GEN Chk #1225994	19,005.03	19,005.03	79,859.53
Check	12/21/23	11928	Clinton County Ro...	invoice #11989 WO #070773 Regravel Tallman ...		Independent GEN Chk #1225994	22,771.85	22,771.85	102,631.38
Total 446 803 · Gravel & Construction								102,631.38	102,631.38
Total 446 · Road Improvements								114,858.55	114,858.55

Eagle Township
Transaction Detail by Account
April 2023 through March 2024

Type	Date	Num	Name	Memo	Clr	Split	Original Amount	Paid Amount	Balance
448 920 · Twp - 12 St Lights									
Bill	04/24/23		Consumers Energy	Account #1000 2770 1935 2/28/23 - 3/28/23	2000	· Accounts Payable	39.05	39.05	39.05
Bill	04/25/23		Consumers Energy	Account #1000 0018 0123 3/1/23-3/31/23	2000	· Accounts Payable	46.39	46.39	85.44
Bill	04/25/23		Consumers Energy	Account #1030 3603 2730 3/1/2023 - 3/31/2023	2000	· Accounts Payable	107.80	107.80	193.24
Bill	05/23/23	3/29/...	Consumers Energy	Account #1000 2770 1935	2000	· Accounts Payable	3.96	3.96	197.20
Bill	05/23/23	4/1/2...	Consumers Energy	Account #1000 2770 1935	2000	· Accounts Payable	35.78	35.78	232.98
Check	05/23/23	Auto...	Consumers Energy	Account #1030 3603 2730 Service 4/1/2023-4/30...		Independent GEN Chk #1225994	107.94	107.94	340.92
Check	05/23/23	Auto...	Consumers Energy	Account #1000 0018 0123 Service 4/1/2023-4/30...		Independent GEN Chk #1225994	46.48	46.48	387.40
Check	06/23/23	Auto...	Consumers Energy	Account #1030 3603 2730 Service Dates 5/1/23-...		Independent GEN Chk #1225994	107.40	107.40	494.80
Check	06/23/23	Auto...	Consumers Energy	Account #1000 0018 0123 Service Dates 5/1/23-...		Independent GEN Chk #1225994	46.17	46.17	540.97
Check	06/23/23	autop...	Consumers Energy	Account #1000 2770 1935 Service Dates 4/28/2...		Independent GEN Chk #1225994	43.57	43.57	584.54
Check	07/24/23	Auto...	Consumers Energy	Account #1000 2770 1935 - Service Dates 5/30/...		Independent GEN Chk #1225994	40.29	40.29	624.83
Check	07/26/23	autop...	Consumers Energy	Account #1000 0018 0123 Service Dates 06/01/...		Independent GEN Chk #1225994	45.87	45.87	670.70
Check	07/26/23	Auto...	Consumers Energy	Account #1030 3603 2730 Service Dates 06/01/...		Independent GEN Chk #1225994	107.58	107.58	778.28
Check	08/23/23	Auto...	Consumers Energy	Account #1030 3603 2730 Service Dates 07/01/...		Independent GEN Chk #1225994	107.66	107.66	885.94
Check	08/23/23	Auto...	Consumers Energy	Account #1000 0018 0123 Service Dates 07/01/...		Independent GEN Chk #1225994	46.31	46.31	932.25
Check	08/23/23	Auto...	Consumers Energy	Account #1000 2770 1935 Service Dates 06/28/...		Independent GEN Chk #1225994	40.83	40.83	973.08
Check	09/25/23	Auto...	Consumers Energy	Account #1000 2770 1935 Service dates 07/28/2...		Independent GEN Chk #1225994	40.04	40.04	1,013.12
Check	09/26/23	Auto...	Consumers Energy	Account #1000 0018 0123 Service dates 08/01/2...		Independent GEN Chk #1225994	46.38	46.38	1,059.50
Check	09/26/23	Auto...	Consumers Energy	Account #1030 3603 2730 Service dates 08/01/2...		Independent GEN Chk #1225994	107.78	107.78	1,167.28
Check	10/23/23	Auto...	Consumers Energy	Account #1000 2770 1935 Service dates 08/28/2...		Independent GEN Chk #1225994	39.54	39.54	1,206.82
Check	10/31/23	Auto...	Consumers Energy	Account #1030 3603 2730 Service dates 09/01/2...		Independent GEN Chk #1225994	107.80	107.80	1,314.62
Check	10/31/23	Auto...	Consumers Energy	Account #1000 0018 0123 Service Dates 09/01/...		Independent GEN Chk #1225994	46.39	46.39	1,361.01
Check	11/27/23	Auto...	Consumers Energy	Account #1000 0018 0123 Service Dates 10/01/...		Independent GEN Chk #1225994	46.39	46.39	1,407.40
Check	11/27/23	Auto...	Consumers Energy	Account #1030 3603 2730 Service Dates 10/01/...		Independent GEN Chk #1225994	107.80	107.80	1,515.20
Check	11/27/23	Auto...	Consumers Energy	Account #1000 2770 1935 Service Dates 09/27/...		Independent GEN Chk #1225994	39.74	39.74	1,554.94
Check	12/26/23	Auto...	Consumers Energy	Account #1000 2770 1935 Service Dates 10/27/...		Independent GEN Chk #1225994	40.82	40.82	1,595.76
Check	12/26/23	Auto...	Consumers Energy	Account #1000 0018 0123 Service Dates 11/01/...		Independent GEN Chk #1225994	46.51	46.51	1,642.27
Check	12/26/23	Auto...	Consumers Energy	Account #1030 3603 2730 Service Dates 11/01/...		Independent GEN Chk #1225994	107.99	107.99	1,750.26
Total 448 920 · Twp - 12 St Lights								1,750.26	1,750.26
567-934 · Niles Cemetery & Grave Openings									
Check	05/18/23	11751	Schaefer Farms, ...	Invoice #21 Niles Lawncare - mowing, trimming, ...		Independent GEN Chk #1225994	1,002.37	1,002.37	1,002.37
Check	06/15/23	11769	Schaefer Farms, ...	Invoice #22 Niles Lawncare - mowing, trimming, ...		Independent GEN Chk #1225994	1,002.37	1,002.37	2,004.74
Check	06/15/23	11769	Schaefer Farms, ...	Invoice #23 Niles Lawncare - mowing, trimming, ...		Independent GEN Chk #1225994	1,002.37	1,002.37	3,007.11
Check	07/20/23	11799	Schaefer Farms, ...	Invoice #24 Niles Lawncare - mowing, trimming, ...		Independent GEN Chk #1225994	1,002.37	1,002.37	4,009.48
Check	08/17/23	11820	Schaefer Farms, ...	Invoice #25 Niles Lawncare - mowing, trimming, ...		Independent GEN Chk #1225994	1,002.37	1,002.37	5,011.85
Check	09/21/23	11844	Schaefer Farms, ...	Invoice #26 Niles Lawncare - mowing, trimming, ...		Independent GEN Chk #1225994	1,002.37	1,002.37	6,014.22
Check	09/21/23	11844	Schaefer Farms, ...	invoice #27 Storm Damage Cleanup		Independent GEN Chk #1225994	3,473.00	3,473.00	9,487.22
Check	10/19/23	11874	Schaefer Farms, ...	Invoice #28 Niles Lawncare - mowing, trimming, ...		Independent GEN Chk #1225994	1,002.37	1,002.37	10,489.59
Check	11/16/23	11897	Schaefer Farms, ...	Invoice #29 Niles Lawncare - mowing, trimming, ...		Independent GEN Chk #1225994	1,002.37	1,002.37	11,491.96
Check	01/18/24	11955	The Collins Group	288 12 in x 18 in US cemetery flags 30" wood staff		Independent GEN Chk #1225994	432.00	432.00	11,923.96
Check	01/18/24	11955	The Collins Group	5 US Veteran Memorial Marker Alumin		Independent GEN Chk #1225994	117.50	117.50	12,041.46
Check	01/18/24	11955	The Collins Group	Freight		Independent GEN Chk #1225994	33.24	33.24	12,074.70
Total 567-934 · Niles Cemetery & Grave Openings								12,074.70	12,074.70
Total 101. · General Disbursements								338,429.02	338,429.02
TOTAL								338,429.02	338,429.02

Filters applied on this Report:

Account: Multiple accounts...

Date: This Fiscal Year

EAGLE TOWNSHIP General-Receipts							
Fund No. 101		Budget Year Ending Date 03/31/2025					
Account Number	Account Description	Budget Year 2021-2022	Actual 2021- 2022	Actual 2022- 2023	Proposed Budget Year 2023-2024	Actual 2023- 2024 Thru Dec	Est addl 3 months 23-24
101 000 390	BALANCE FORWARD	768,775.83	806,788.03	1,041,459.93	1,138,603.01	1,135,688.50	
101 000 403	Taxes- 1 mill Twp	112,300.00	113,610.18	117,253.04	119,000.00	51,202.27	68,000.00
101 000 407	Deliquent Tax*	100.00	1,432.73	63.18	100.00	-	
101 000 411	Trailer Coach Tax	500.00	628.50	806.00	1,000.00	728.50	240.00
101 000 472	Int. & Penalties on Delinq Tax	200.00	0.09	671.79	200.00	42.79	
101-000-573	Local Community Stabilization	0.00	0.00	2,386.62	2,000.00	3,876.03	
101 000 574	Sales Tax-Revenue Sharing *	224,294.00	223,698.00	249,301.00	290,000.00	196,879.00	96,000.00
101 000 618	Administration Fee	37,000.00	38,399.61	39,983.47	40,000.00	17,190.29	20,000.00
101 000 618	Deliquent Admin. Tax Fee*	3,000.00	308.26	90.63	100.00	7.86	
101 000 664	Interest on Tax Money	500.00	437.33	4,475.39	4,500.00	1,375.95	
101 000 664	Interest on General Funds	2,000.00	812.35	16,916.90	17,000.00	33,427.20	10,000.00
101 000 670	Miscellaneous	0.00	6,870.92	4,423.41	4,500.00	4,476.08	
101-000-672	Delinquent Tax Penalty 3%	0.00	0.00	1,775.34	0.00	24.37	
101 000 675	Town Hall Rental	0.00	1,250.00	2,050.00	1,500.00	1,795.00	
101 000 686	Franchise Fee Income	3,000.00	3,260.63	2,115.65	2,000.00	1,158.71	1,000.00
101 000 692	Petty Cash (Taxes) Asset	100.00	0.00	100.00	100.00	-	
101 000 693	Accident Fund Refund	0.00	78.00	155.25	0.00		
101 000 693	Election Refund	0.00	1,695.96	0.00	0.00	49.70	
101 000 693	MTA Refund	0.00	0.00	0.00	0.00		
101 000 694	Cemetery	0.00	0.00	0.00	0.00	9.00	
101 000 695	Land Division	0.00	600.00	100.00	0.00	400.00	
	TOTAL	1,151,769.83	1,199,870.59	1,484,127.60	1,620,603.01	1,448,331.25	195,240.00
* year end accruals are NOT included							
State Revenue Sharing Received in Past Years							
FY ending Mar '09		151,334.00					1,643,571.25

FY ending Mar '10		136,426.00					
FY ending Mar '11		145,396.00					
FY ending Mar '12		197,040.00					
FY ending Mar '13		185,068.00					
FY ending Mar '14		192,033.00					
FY ending Mar '15		197,819.00					
FY ending Mar '16		203,914.00					
FY ending Mar '17		202,329.00					
FY ending Mar '18		208,857.00					
FY ending Mar '19		215,253.00					
FY ending Mar '20		229,269.00					
FY ending Mar '21	(adj to \$230,716 - 02/11/21)	233,430.00					
FY ending Mar '22	updated 02/11/21	224,294.00					
FY ending Mar '23		249,301.00					

Eagle Township
Transaction Detail by Account
April 2023 through March 2024

Type	Date	Num	Name	Memo	Clr	Split	Original Amount	Paid Amount	Balance
101 · General-Revenues									
000 390 · General Fund Balance									
General Journal	04/01/23	Fund ...		General Fund Balance 3/31/2023	3900 · Retained Earnings		1,135,688.50	1,135,688.50	1,135,688.50
Total 000 390 · General Fund Balance								1,135,688.50	1,135,688.50
000 403 · Taxes - 1 mill Twp. Alloc.									
Deposit	04/30/23			2022 Del ppt 070-825-021-030-00	101- · General Funds Ind. Bank		20.37	20.37	20.37
General Journal	06/27/23	R#52...		R#5221 Twp Allocated 2022 Del ppt 070-825-02...	101- · General Funds Ind. Bank		0.19	0.19	20.56
General Journal	10/30/23	R#52...		R#5274 Twp allocated 2022 Delinquent PPT 070-...	101- · General Funds Ind. Bank		1.42	1.42	21.98
General Journal	12/28/23	R#53...		twp allocated tax collection 12/1/23-12/15/23	206- · Emergency Services-Ind. Bank		12,675.48	12,675.48	12,697.46
General Journal	01/12/24	R#53...		twp allocated tax collection 12/16/23-12/31/23	206- · Emergency Services-Ind. Bank		38,504.81	38,504.81	51,202.27
Total 000 403 · Taxes - 1 mill Twp. Alloc.								51,202.27	51,202.27
000 411 · Trailer Coach Taxes									
Deposit	05/15/23	170570	YES Community ...	April trailer coach 160@.50 Twp	Independent GEN Chk #1225994		80.00	80.00	80.00
Deposit	06/07/23	173693	YES Community ...	May 2023 trailer coach pymt 161 tc X \$.50=twp	Independent GEN Chk #1225994		80.50	80.50	160.50
Deposit	07/05/23	178346	YES Community ...	June 2023 trailer coach pymt 160 tc X \$.50=twp	Independent GEN Chk #1225994		80.00	80.00	240.50
Deposit	08/07/23	182319	YES Community ...	July 2023 trailer coach pymt 160 tc X \$.50=twp	Independent GEN Chk #1225994		80.00	80.00	320.50
Deposit	09/07/23	186784	YES Community ...	August 2023 trailer coach pymt 160 tc X \$.50=twp	Independent GEN Chk #1225994		80.00	80.00	400.50
Deposit	10/05/23	190789	YES Community ...	September 2023 trailer coach pymt 163 tc X \$.50...	Independent GEN Chk #1225994		81.50	81.50	482.00
Deposit	11/07/23	194081	YES Community ...	October 2023 trailer coach pymt 163 tc X \$.50=twp	Independent GEN Chk #1225994		81.50	81.50	563.50
Deposit	12/15/23	198775	YES Community ...	November 2023 trailer coach pymt 163 tc X \$.50...	Independent GEN Chk #1225994		81.50	81.50	645.00
Deposit	01/12/24	201359	YES Community ...	December 2023 trailer coach pymt 167 tc X \$.50...	Independent GEN Chk #1225994		83.50	83.50	728.50
Total 000 411 · Trailer Coach Taxes								728.50	728.50
000 472 · Int & Penalties on Delinq Taxes									
Deposit	09/18/23	1068...	State of Michigan	PRE Int 2015 tax year 070-005-200-003-01 Mikul...	Independent GEN Chk #1225994		2.90	2.90	2.90
Deposit	09/18/23	1068...	State of Michigan	PRE Int 2015 tax year 070-005-200-003-01 Mikul...	Independent GEN Chk #1225994		22.55	22.55	25.45
Deposit	09/18/23	1068...	State of Michigan	PRE Int 2015 tax year 070-005-200-003-01 Mikul...	Independent GEN Chk #1225994		17.00	17.00	42.45
General Journal	10/30/23	R#52...		R#5274 Twp allocated 2022 Delinquent PPT 070-...	101- · General Funds Ind. Bank		0.34	0.34	42.79
Total 000 472 · Int & Penalties on Delinq Taxes								42.79	42.79
000 573 · Local Community Stabilization									
Deposit	06/02/23	17261	Local Community ...	LCSA Distribution May 2023	Independent GEN Chk #1225994		3,876.03	3,876.03	3,876.03
Total 000 573 · Local Community Stabilization								3,876.03	3,876.03
000 574 · Sales Tax-Revenue Sharing									
Deposit	07/05/23	1066...	State of Michigan	March/April 2023 REvenue Sharing	Independent GEN Chk #1225994		46,325.00	46,325.00	46,325.00
Deposit	09/07/23	1068...	State of Michigan	Revenue Sharing May/June 2023	Independent GEN Chk #1225994		45,061.00	45,061.00	91,386.00
Deposit	11/03/23	1070...	State of Michigan	Revenue Sharing July/August 2023	Independent GEN Chk #1225994		53,402.00	53,402.00	144,788.00
Deposit	01/05/24	1071...	State of Michigan	Sept/Oct 2023	Independent GEN Chk #1225994		52,091.00	52,091.00	196,879.00
Total 000 574 · Sales Tax-Revenue Sharing								196,879.00	196,879.00

Eagle Township
Transaction Detail by Account
April 2023 through March 2024

Type	Date	Num	Name	Memo	Clr	Split	Original Amount	Paid Amount	Balance
000 618 · Admin. Fee									
Administration Fee-Collected									
Deposit	07/24/23	4046	Eagle Township	summer tax collection 7/1/23-7/15/2023	101-	General Funds Ind. Bank	1,128.61	1,128.61	1,128.61
Deposit	08/14/23	4050	Eagle Township	Summer Tax Collection 7/16/23 - 7/31/23	101-	General Funds Ind. Bank	816.00	816.00	1,944.61
Deposit	08/22/23	4053	Eagle Township	Summer Tax Collection 8/1/23 - 8/15/23	101-	General Funds Ind. Bank	1,080.98	1,080.98	3,025.59
Deposit	09/07/23	4056	Eagle Township	summer tax collection 8/16/23 - 8/31/23	101-	General Funds Ind. Bank	3,441.73	3,441.73	6,467.32
Deposit	09/25/23	4063	Eagle Township	Summer Tax Collection 9/1/2023 - 9/15/2023	101-	General Funds Ind. Bank	7,574.66	7,574.66	14,041.98
Deposit	10/05/23	4066	Eagle Township	Summer Tax Collection 9/1/2023 - 9/30/2023	101-	General Funds Ind. Bank	363.73	363.73	14,405.71
General Journal	10/30/23	R#52...		R#5274 Twp allocated 2022 Delinquent PPT 070-...	101-	General Funds Ind. Bank	0.25	0.25	14,405.96
Deposit	10/30/23	4068	Eagle Township	Summer Tax Collection 10/1/2023-10/15/2023	101-	General Funds Ind. Bank	26.27	26.27	14,432.23
Deposit	11/07/23	4070	Eagle Township	summer tax collection 10/16/2023 - 10/31/2023	101-	General Funds Ind. Bank	68.51	68.51	14,500.74
Deposit	11/14/23	4073	Eagle Township	Summer Tax Collection 11/1/2023 - 11/15/2023	101-	General Funds Ind. Bank	36.48	36.48	14,537.22
General Journal	12/28/23	R#53...		winter admin fee tax collection 12/1/23-12/15/23	206-	Emergency Services-Ind. Bank	2,557.17	2,557.17	17,094.39
General Journal	12/28/23	R#53...		summer admin fee tax collection 12/1/23-12/15/23	206-	Emergency Services-Ind. Bank	95.90	95.90	17,190.29
General Journal	01/12/24	R#53...		winter admin fee tax collection 12/16/23-12/31/23	206-	Emergency Services-Ind. Bank	7,615.87	7,615.87	24,806.16
General Journal	01/12/24	R#53...		summer admin fee tax collection 12/16/23-12/31/...	206-	Emergency Services-Ind. Bank	18.83	18.83	24,824.99
Total Administration Fee-Collected								24,824.99	24,824.99
Delinquent Admin Fee									
Deposit	04/30/23	11731		2022 Del ppt 070-825-021-030-00	101-	General Funds Ind. Bank	7.80	7.80	7.80
General Journal	06/27/23	R#52...		R#5221 Admin 2022 Del ppt 070-825-021-030-00	101-	General Funds Ind. Bank	0.06	0.06	7.86
Total Delinquent Admin Fee								7.86	7.86
Total 000 618 · Admin. Fee								24,832.85	24,832.85
000 664 · Interest Income									
General Funds									
Deposit	04/30/23		Michigan Class	April 2023 Interest	101 -	General Funds #0001	2,668.13	2,668.13	2,668.13
General Journal	04/30/23	R#52...		April 2023 Interest R#5204	101-	General Funds Ind. Bank	644.96	644.96	3,313.09
Deposit	05/31/23		Michigan Class	May 2023 interest	101 -	General Funds #0001	2,844.95	2,844.95	6,158.04
General Journal	05/31/23	R#52...		May 2023 Interest R#5212	101-	General Funds Ind. Bank	714.95	714.95	6,872.99
Deposit	06/20/23	18908	Michigan Townshi...	Dividend	Independent	GEN Chk #1225994	130.06	130.06	7,003.05
General Journal	06/30/23	R#52...		June 2023 Interest R#5223	101-	General Funds Ind. Bank	703.15	703.15	7,706.20
Deposit	06/30/23		Michigan Class	June 2023 Interest R#5224	101 -	General Funds #0001	2,801.09	2,801.09	10,507.29
Deposit	07/31/23		Michigan Class	July 2023 Interest	101 -	General Funds #0001	2,935.28	2,935.28	13,442.57
General Journal	07/31/23	R#52...		July 2023 Interest R#5239	101-	General Funds Ind. Bank	923.54	923.54	14,366.11
Deposit	08/31/23		Michigan Class	August 2023 Interest	101 -	General Funds #0001	3,043.32	3,043.32	17,409.43
General Journal	08/31/23	R#52...		August 2023 interest R#5252	101-	General Funds Ind. Bank	859.49	859.49	18,268.92
General Journal	09/30/23	R#52...		June 2023 Interest R#5265	101-	General Funds Ind. Bank	722.24	722.24	18,991.16
Deposit	09/30/23		Michigan Class	SEptember 2023 interest	101 -	General Funds #0001	2,972.89	2,972.89	21,964.05
Deposit	10/31/23		Michigan Class	October 2023 interest	101 -	General Funds #0001	3,096.40	3,096.40	25,060.45
General Journal	10/31/23	R#52...		October 2023 Interest R#5279	101-	General Funds Ind. Bank	742.76	742.76	25,803.21
Deposit	11/30/23		Michigan Class	Nov 2023 Interest	101 -	General Funds #0001	3,041.06	3,041.06	28,844.27
General Journal	11/30/23	R#52...		Nov 2023 Interest R#5294	101-	General Funds Ind. Bank	761.87	761.87	29,606.14
Deposit	12/31/23		Michigan Class	December 2023 Int	101 -	General Funds #0001	3,161.03	3,161.03	32,767.17
General Journal	12/31/23	R#53...		December 2023 Interest R#5308	101-	General Funds Ind. Bank	660.03	660.03	33,427.20
Total General Funds								33,427.20	33,427.20

Eagle Township
Transaction Detail by Account
April 2023 through March 2024

Type	Date	Num	Name	Memo	Clr	Split	Original Amount	Paid Amount	Balance
Tax Interest Income									
Deposit	04/30/23	11731		2022 Del ppt 070-825-021-030-00		101- · General Funds Ind. Bank	1.24	1.24	1.24
General Journal	06/27/23	R#52...		R#5221 Int 2022 Del ppt 070-825-021-030-00		101- · General Funds Ind. Bank	0.03	0.03	1.27
Deposit	07/03/23	4043	Independent Bank	Tax interest through 6/30/23		101- · General Funds Ind. Bank	0.11	0.11	1.38
Deposit	08/14/23	4050	Eagle Township	Summer Tax Collection 7/16/23 - 7/31/23		101- · General Funds Ind. Bank	54.59	54.59	55.97
Deposit	09/07/23	4056	Eagle Township	summer tax collection 8/16/23 - 8/31/23		101- · General Funds Ind. Bank	130.89	130.89	186.86
Deposit	10/05/23	4066	Eagle Township	Summer Tax Collection 9/1/2023 - 9/30/2023		101- · General Funds Ind. Bank	1,179.43	1,179.43	1,366.29
Deposit	11/07/23	4070	Eagle Township	summer tax collection 10/16/2023 - 10/31/2023		101- · General Funds Ind. Bank	8.05	8.05	1,374.34
General Journal	12/28/23	R#53...		tax interest tax collection 12/1/23-12/15/23		206- · Emergency Services-Ind. Bank	1.61	1.61	1,375.95
General Journal	01/12/24	R#53...		tax interest tax collection 12/16/23-12/31/23		206- · Emergency Services-Ind. Bank	267.81	267.81	1,643.76
Total Tax Interest Income								1,643.76	1,643.76
Total 000 664 · Interest Income								35,070.96	35,070.96
000 670 · Miscellaneous									
Deposit	04/21/23		American Eagle S...	Fireworks Permit May 12, 2023		Independent GEN Chk #1225994	25.00	25.00	25.00
Deposit	04/21/23	1316	Due Dilligence Gr...	FOIA Request 2023-04		Independent GEN Chk #1225994	60.00	60.00	85.00
Invoice	07/17/23	1048	Village of Eagle.	Village of Eagle Summer Tax Collection Fee 2023		1200 · Accounts Receivable	100.00	100.00	185.00
Deposit	07/24/23	4046	Eagle Township	summer tax collection 7/1/2023-7/15/2023 - over/...		101- · General Funds Ind. Bank	-1.50	-1.50	183.50
Deposit	07/24/23	4047	Eagle Township	2023 SET Reimbursement		101- · General Funds Ind. Bank	4,127.50	4,127.50	4,311.00
Deposit	08/14/23	4050	Eagle Township	Summer Tax Collection 7/16/23 - 7/31/23		101- · General Funds Ind. Bank	-0.07	-0.07	4,310.93
Deposit	08/22/23	4053	Eagle Township	Summer Tax Collection 8/1/23 - 8/15/23		101- · General Funds Ind. Bank	0.23	0.23	4,311.16
Deposit	09/07/23	4056	Eagle Township	summer tax collection 8/16/23 - 8/31/23		101- · General Funds Ind. Bank	-0.10	-0.10	4,311.06
Deposit	09/13/23	0000...	LERETA, LLC	Misc		Independent GEN Chk #1225994	6.00	6.00	4,317.06
Deposit	09/25/23	4063	Eagle Township	Summer Tax Collection 9/1/2023 - 9/15/2023		101- · General Funds Ind. Bank	-0.55	-0.55	4,316.51
Deposit	10/05/23	112382	City of Grand Ledge	425 Tax Sharing Agreement Summer 2023		Independent GEN Chk #1225994	176.69	176.69	4,493.20
Deposit	10/05/23	4066	Eagle Township	Summer Tax Collection 9/1/2023 - 9/30/2023		101- · General Funds Ind. Bank	-17.03	-17.03	4,476.17
Deposit	11/07/23	4070	Eagle Township	summer tax collection 10/16/2023 - 10/31/2023		101- · General Funds Ind. Bank	0.15	0.15	4,476.32
Deposit	11/14/23	4073	Eagle Township	Summer Tax Collection 11/1/2023 - 11/15/2023		101- · General Funds Ind. Bank	-0.46	-0.46	4,475.86
General Journal	12/28/23	R#53...		over/short tax collection 12/1/23-12/15/23		206- · Emergency Services-Ind. Bank	0.22	0.22	4,476.08
Total 000 670 · Miscellaneous								4,476.08	4,476.08
000 672 · Delinq. Tax Penalty									
Deposit	04/30/23	11731		2022 Del ppt 070-825-021-030-00		101- · General Funds Ind. Bank	23.38	23.38	23.38
General Journal	06/27/23	R#52...		R#5221 Penalty 2022 Del ppt 070-825-021-030-00		101- · General Funds Ind. Bank	0.22	0.22	23.60
General Journal	10/30/23	R#52...		R#5274 Twp allocated 2022 Delinquent PPT 070-...		101- · General Funds Ind. Bank	0.77	0.77	24.37
Total 000 672 · Delinq. Tax Penalty								24.37	24.37

Eagle Township
Transaction Detail by Account
April 2023 through March 2024

Type	Date	Num	Name	Memo	Clr	Split	Original Amount	Paid Amount	Balance
000 675 · Township Hall Rental									
Deposit	04/21/23	2163	mckinney, Phillip ...	Hall Rental June 21, 2023		Independent GEN Chk #1225994	150.00	150.00	150.00
Deposit	04/21/23		Hartman, Jamie	Funeral Donation 4-15-23 (Roger Hardenburg) C...		Independent GEN Chk #1225994	95.00	95.00	245.00
Deposit	06/02/23	0114	Morales Jr, Alejan...	Township Hall Rental 6/03/2023		Independent GEN Chk #1225994	150.00	150.00	395.00
Check	06/19/23	11771	Knapp, Linda	Cancellation of Hall Rental 7/15/2023		Independent GEN Chk #1225994	-150.00	-150.00	245.00
Deposit	07/24/23	3457	Clements, Craig ...	Twp Hall Rental 10-21-2023		Independent GEN Chk #1225994	150.00	150.00	395.00
Deposit	08/22/23	1108	Keller, Gail	Township Hall Rental 9/24/2023		Independent GEN Chk #1225994	150.00	150.00	545.00
Deposit	08/29/23	1107	Berry, Jennifer	Township Hall Rental 10/11/23 Burns & McDonn...		Independent GEN Chk #1225994	250.00	250.00	795.00
Deposit	09/25/23	5868	feldpausch, Danie...	Township Hall Rental 10/1/23 and 10/7/23		Independent GEN Chk #1225994	300.00	300.00	1,095.00
Deposit	09/25/23	3627	Esch, Ginger C	Township Hall rental 10/29/2023		Independent GEN Chk #1225994	150.00	150.00	1,245.00
Deposit	10/05/23	2609	Pline, Marvin L	Twp Hall Rental 11/23/2023		Independent GEN Chk #1225994	150.00	150.00	1,395.00
Deposit	11/07/23	5418	Avery, Charlene	Township Hall Rental 12/1/2024		Independent GEN Chk #1225994	150.00	150.00	1,545.00
Deposit	11/07/23	1208...	Cody, Lorrene	Township Hall Rental 12/7/2024		Independent GEN Chk #1225994	150.00	150.00	1,695.00
Check	12/21/23	11929	Cody, Lorrene	Refund Rental Fee for Cancellation of 12/7/2024		Independent GEN Chk #1225994	-150.00	-150.00	1,545.00
Deposit	12/28/23		bruder Family	Brude Family hall rental donation - memorial		Independent GEN Chk #1225994	100.00	100.00	1,645.00
Deposit	12/28/23	1191	Diana Burnie	Hall Rental 12/21/2024		Independent GEN Chk #1225994	150.00	150.00	1,795.00
Deposit	01/16/24	5442	Thorn, Constance	Hall Funeral Donation		Independent GEN Chk #1225994	100.00	100.00	1,895.00
Total 000 675 · Township Hall Rental								1,895.00	1,895.00
000 686 · Franchise Fees - WOW/Comcast									
Deposit	08/14/23	0521...	Comcast	2nd Quarter Franchise FEes		Independent GEN Chk #1225994	60.33	60.33	60.33
Deposit	08/22/23	414681	WideOpenWest N...	2nd Quarter 2023 Franchise FEes		Independent GEN Chk #1225994	519.24	519.24	579.57
Deposit	11/14/23	0521...	Comcast	Franchise Fees 3rd Quarter 2023		Independent GEN Chk #1225994	56.36	56.36	635.93
Deposit	12/11/23	417163	WideOpenWest N...	3rd quarter 2023 Franchise Fee		Independent GEN Chk #1225994	522.78	522.78	1,158.71
Total 000 686 · Franchise Fees - WOW/Comcast								1,158.71	1,158.71
000 692 · Petty Cash - Taxes									
Deposit	11/14/23	cash	Kathy Oberg	Petty Cash 2023 Tax Season		Independent GEN Chk #1225994	100.00	100.00	100.00
Check	12/28/23	Cash	Hoppes, Chelsea J	Petty cash 2023 winter tax collection (REISSUE ...		Independent GEN Chk #1225994	-100.00	-100.00	0.00
Total 000 692 · Petty Cash - Taxes								0.00	0.00
000 693 · Refunds									
Election Refund									
Deposit	07/24/23	6279	P-W Schools-Busi...	May 2, 2023 Special Election costs		Independent GEN Chk #1225994	49.70	49.70	49.70
Total Election Refund								49.70	49.70
Total 000 693 · Refunds								49.70	49.70
000 695 · Land Division									
Deposit	06/30/23	855	Marble Jared & M...	Land Division Fee #855		Independent GEN Chk #1225994	200.00	200.00	200.00
Deposit	07/26/23	1071	Fuoh, Drew P	Land Division fee 070-034-300-010-50		Independent GEN Chk #1225994	100.00	100.00	300.00
Deposit	12/15/23	36112	TDI Farms	Land Division Fee 070-007-200-005-00		Independent GEN Chk #1225994	100.00	100.00	400.00
Deposit	01/12/24	909	Parshall, Mindy & ...	Land Division Fee 070-034-400-035-02		206- · Emergency Services-Ind. Bank	100.00	100.00	500.00
Deposit	01/12/24	4441	Grant, Terry & Lori	Land division fee 070-014-100-002-000-013-00		206- · Emergency Services-Ind. Bank	100.00	100.00	600.00
Total 000 695 · Land Division								600.00	600.00
Total 101 · General-Revenues								1,456,524.76	1,456,524.76
TOTAL								1,456,524.76	1,456,524.76

Filters applied on this Report:

Account: Multiple accounts...

Date: This Fiscal Year



Memorandum

TO: Eagle Township
FROM: Christopher Khorey, AICP
SUBJECT: Two Year Financial Analysis for Eagle Planning and Zoning
DATE: January 24, 2024

As requested, below please find a month-by-month estimate of Eagle Township Planning and Zoning Administration costs and revenue.

Please note that these fees are **estimates**, and are subject to change (up or down) based on permit and approval activity. Our estimated permit activity is based on previous Clinton County activity, communications with potential applicants to this point, and other evidence of the potential activity. Specifically, the following are included, then averaged over the months included in the analysis.

- 15 Zoning Compliance Permits (Fences, Sheds, Single Family Homes, etc) Per Year
 - Escrow Per Application: \$605
- 10 Lot Splits Per Year
 - Escrow Per Application: \$770
- 3 Special Use Permits Per Year
 - Escrow Per Application: \$2,625
- 5 Site Plans Per Year
 - Escrow Per Application: \$4,048

- 1 Large-Scale Planned Unit Development (the Megasite)
 - Escrow Per Application: \$15,178

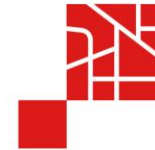
Total Estimated Escrow Revenue Per Year: \$52,479

Of the escrow revenue, the Township keeps the Administration Fee, which is equivalent to 10% of all other costs included the escrow (see our Fee Schedule Memo). Based on our estimates above, the Township would collect **\$4,830 per year** in Administration Fees.

The Township will also collect \$75 from the escrows for each inspection performed. Our estimate above would include at least 78 inspections per year, for revenue of **\$5,850 per year**.

All other escrow revenue would either be paid out to Township vendors (McKenna, Attorney, Assessor, etc) or returned to applicants. McKenna attendance at Planning Commission meetings would be covered by applicants if there is an application pending. We have reduced the Township's share of ongoing McKenna costs accordingly.

MCKENNA



Month						Revenue		Impact to General Fund
	Master Plan/ Zoning Ordinance /System Setup	PC/ZBA Stipends*	BS&A	Zoning Administration (Non-Escrow Funded)	Inspections and Enforcement**	Administration Fees	Inspection Fees	
2024								
January	\$5,500	\$2,120	\$924.16	\$250	\$100	\$0	\$0	\$8,894
February	\$5,500	\$2,120	\$924.16	\$250	\$500	\$0	\$0	\$9,294
March	\$3,000	\$2,120	\$924.16	\$500	\$1,000	\$483	\$585	\$6,476
April	\$2,000	\$2,120	\$924.16	\$500	\$1,000	\$483	\$585	\$5,476
May	\$2,000	\$2,120	\$924.16	\$500	\$1,000	\$483	\$585	\$5,476
June	\$1,250	\$2,120	\$924.16	\$500	\$1,000	\$483	\$585	\$4,726
July	\$1,250	\$2,120	\$924.16	\$500	\$1,000	\$483	\$585	\$4,726
August	\$2,000	\$2,120	\$924.16	\$500	\$1,000	\$483	\$585	\$5,476
September	\$0	\$2,120	\$924.16	\$500	\$1,000	\$483	\$585	\$3,476
October	\$0	\$2,120	\$924.16	\$500	\$1,000	\$483	\$585	\$3,476
November	\$0	\$2,120	\$924.16	\$500	\$1,000	\$483	\$585	\$3,476
December	\$0	\$2,120	\$924.16	\$500	\$1,000	\$483	\$585	\$3,476
2024 Total	\$22,500	\$25,440	\$11,090	\$5,500	\$10,600	\$4,830	\$5,850	\$64,450
2025								
January	\$0	\$2,120	\$195	\$500	\$1,000	\$402.50	\$487.50	\$2,925
February	\$0	\$2,120	\$195	\$500	\$1,000	\$402.50	\$487.50	\$2,925
March	\$0	\$2,120	\$195	\$500	\$1,000	\$402.50	\$487.50	\$2,925
April	\$0	\$2,120	\$195	\$500	\$1,000	\$402.50	\$487.50	\$2,925
May	\$0	\$2,120	\$195	\$500	\$1,000	\$402.50	\$487.50	\$2,925
June	\$0	\$2,120	\$195	\$500	\$1,000	\$402.50	\$487.50	\$2,925
July	\$0	\$2,120	\$195	\$500	\$1,000	\$402.50	\$487.50	\$2,925
August	\$0	\$2,120	\$195	\$500	\$1,000	\$402.50	\$487.50	\$2,925
September	\$0	\$2,120	\$195	\$500	\$1,000	\$402.50	\$487.50	\$2,925
October	\$0	\$2,120	\$195	\$500	\$1,000	\$402.50	\$487.50	\$2,925
November	\$0	\$2,120	\$195	\$500	\$1,000	\$402.50	\$487.50	\$2,925
December	\$0	\$2,120	\$195	\$500	\$1,000	\$402.50	\$487.50	\$2,925
2025 Total	\$0	\$25,440	\$2,340	\$6,000	\$12,000	\$4,830	\$5,850	\$35,100

*\$3,180 annually per member x 8 members (5 PC, 3 ZBA)

**Assumes McKenna serves as enforcement officer through 2025.



MCKENNA

January 28, 2024

Township Board
Eagle Township
14318 Michigan Street
Eagle, MI 48822

Subject: Proposed Contract Addendum Regarding Township Board, Planning Commission, and ZBA Meetings.

Dear Board Members,

In our current contract with the Township, formal Board and Commission meetings (Township Board, Planning Commission, and Zoning Board of Appeals) are treated as follows:

- 1) The \$23,000 flat fee for the Master Plan, Zoning Ordinance, and Zoning Setup includes:
 - a. 6 Planning Commission Meetings
 - b. 4 Township Board Meetings
 - c. 1 Zoning Board of Appeals Meeting
- 2) After those initial meetings, McKenna's attendance at Board and Commission meetings is to be invoiced hourly, including travel time.

So far, McKenna has attended the following Board and Commission meetings since the approval of our contract:

- December 8 Joint Township Board/Planning Commission Meeting
- December 13 Planning Commission Meeting
- December 21 Township Board Meeting
- January 9 Planning Commission Meeting
- January 18 Township Board Meeting

McKenna attendance following meetings will be required, at minimum, to complete the Master Plan and Permanent Zoning Ordinance. All of the following meetings were included in our original proposed schedule.

- January 30 Planning Commission Meeting
- February 16 Planning Commission Meeting
- March 26 Planning Commission Meeting
- April 30 Planning Commission Meeting
- May 16 Township Board Meeting
- July 30 Planning Commission Meeting
- August 15 Township Board Meeting

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The meetings listed would bring our attendance to 8 Planning Commission meetings (including the Joint Meeting).

Further, the Township Board has instructed McKenna to include meeting costs in the Zoning Escrow Fee Schedule. We have included those costs, at \$500 per meeting, in the draft fee schedule provided to the Planning Commission for recommendation to the Township Board.

Therefore, we propose the following addendum to our contract:

- 1) McKenna shall be authorized to attend two additional Planning Commission meetings to complete the Master Plan and Permanent Zoning Ordinance, at the flat rate of \$500 per meeting.**
- 2) McKenna shall attend Township Board, Planning Commission, and Zoning Board of Appeals meetings as necessary to provide recommendations to those bodies on pending zoning applications, at the flat rate of \$500 per meeting. McKenna’s attendance at these meetings shall be compensated out of the applicant escrow account.**
- 3) The Township Supervisor may authorize McKenna to attend additional Township Board, Planning Commission, and/or Zoning Board of Appeals meetings, at the flat rate of \$500 per meeting.**

We are proposing a flat rate to give the Township cost predictability and make invoicing against escrows simpler and easier. We are proposing two additional meetings, and Supervisor approval of further meetings, to allow for the efficient completion of the Master Plan and Permanent Zoning Ordinance.

Please let us know if you have any questions.

Respectfully submitted,
McKENNA

Christopher Khorey, AICP
West Michigan Manager

**AUTHORIZATION TO PROCEED
EAGLE TOWNSHIP, CLINTON COUNTY, MICHIGAN**

Signature

Title

Date

Print Name



Memorandum

TO: Eagle Township
FROM: Christopher Khorey, AICP
SUBJECT: Proposed Zoning Fee Schedule
DATE: January 23, 2024

For recommendation by the Planning Commission and approval by the Township Board, below please find a proposed schedule of escrow fees for Zoning Approvals.

The “Administration Fee” equals 10% of all other fees included in the escrow, rounded to the nearest dollar, and is designed to offset the Township’s ongoing administrative costs for operating the zoning system.

“Potentially Refundable” escrow costs will be refunded to applicant if unused prior to application approval.

Application	Non-Refundable		Potentially Refundable	
Agricultural Exemption	McKenna Review 1	\$75	McKenna Review 2	\$35.50
	Agricultural Confirmation Inspection	\$75	McKenna Review 3	\$35.50
	Administration Fee	\$23		
	Total:	\$173	Total:	\$75
			Total Escrow:	\$248
Lot Split, Combination, or Boundary Adjustment	McKenna Review 1	\$200	McKenna Review 2	\$100
	Assessor Processing Initial Fee	\$100	McKenna Review 3	\$100
	Administration Fee	\$70	Additional Assessor Fees	\$200
	Total:	\$370	Total:	\$400
			Total Escrow:	\$770
Accessory Structures, Fences, Home Expansions, and other Residential Site Improvements	McKenna Review 1	\$150	McKenna Review 2	\$75
	Stake Inspection	\$75	McKenna Review 3	\$75
	Final Inspection	\$75	Re-Inspection	\$75
	Administration Fee	\$55		
	Total:	\$280	Total:	\$225
			Total Escrow:	\$605



Application	Non-Refundable		Potentially Refundable	
Landscaping, Parking Lots, and Other Non-Residential Site Improvements	McKenna Review 1	\$300	McKenna Review 2	\$150
	Stake Inspection	\$75	McKenna Review 3	\$150
	Final Inspection	\$75	Engineering Review	\$500
	Administration Fee	\$113	Re-Inspection	\$75
	Total:	\$563	Total:	\$675
				Total Escrow:
New Single Family Home	McKenna Review 1	\$200	McKenna Review 2	\$100
	Stake Inspection	\$75	McKenna Review 3	\$100
	Final Inspection	\$75	Re-Inspection	\$75
	Administration Fee:	\$60		
	Total:	\$410	Total:	\$250
				Total Escrow:
Site Plan Approval (New Construction or Principal Building Expansion, other than Single Family Home)	McKenna Review 1	\$1,000	McKenna Review 2	\$500
	McKenna Meeting Fee	\$500	McKenna Review 3	\$500
	Stake Inspection	\$75	Engineering Review	\$1,000
	Final Inspection	\$75	Re-Inspection	\$75
	Administration Fee	\$323		
	Total:	\$1,973	Total:	\$1,575
				Total Escrow:
<i>For Site Plans including 40 or more housing units, or encompassing 40 or more acres, a \$1,000 non-refundable administration fee shall apply, and \$2,000 of additional refundable escrow must be submitted.</i>				
Special Land Use	McKenna Review 1	\$600	McKenna Review 2	\$300
	McKenna Meeting Fee	\$500	McKenna Review 3	\$300
	Public Notice Fee	\$150	Attorney Review	\$500
	Administration Fee	\$275		
	Total:	\$1,525	Total:	\$1,100
				Site Plan Approval Escrow (All Special Uses Require Site Plan Approval)
			Total Escrow:	\$6,673
Rezoning	McKenna Review 1	\$1,000	McKenna Review 2	\$500
	McKenna Meeting Fee (2 Meetings)	\$1,000	McKenna Review 3	\$500
	Public Notice Fee	\$150	Attorney Review	\$500
	Administration Fee	\$315		
	Total:	\$2,465	Total:	\$1,500
				Total Escrow:



Application	Non-Refundable		Potentially Refundable		
Zoning Ordinance Text Amendment (Formal Petition for Public Hearing)	McKenna Review 1	\$1,000	McKenna Review 2	\$500	
	McKenna Meeting Fee (2 Meetings)	\$1,000	McKenna Review 3	\$500	
	Public Notice Fee	\$150	Attorney Review	\$2,000	
	Administration Fee	\$465			
	Total:	\$2,615	Total:	\$3,000	
				Total Escrow:	\$5,615
Conditional Rezoning	McKenna Review 1	\$1,500	McKenna Review 2	\$750	
	McKenna Meeting Fee (2 Meetings)	\$1,000	McKenna Review 3	\$750	
	Public Notice Fee	\$150	Attorney Review	\$2,000	
	Administration Fee	\$565			
	Total:	\$3,215	Total:	\$3,500	
				Total Escrow:	\$6,815
Planned Unit Developments	McKenna Review 1	\$1,000	McKenna Review 2	\$500	
	McKenna Meeting Fee (4 Meetings)	\$2,000	McKenna Review 3	\$500	
	Public Notice Fee	\$300	Attorney Review	\$3,000	
	Administration Fee	\$730			
	Total:	\$4,030	Total:	\$4,000	
				Site Plan Approval Escrow (All PUDs Require Site Plan Approval)	\$4,048
				Total Escrow:	\$12,178
<i>Site Condominiums shall also submit the required Condominium Document Review Escrow Below.</i>					
Plats (including all steps)	McKenna Review 1	\$2,400	McKenna Review 2	\$1,200	
	McKenna Meeting Fee (6 Meetings)	\$3,000	McKenna Review 3	\$1,200	
	Assessor Fee	\$1,000	Additional Assessor Fee	\$1,000	
	Public Notice Fee	\$450	Attorney Review	\$1,000	
	Administration Fee	\$1,125			
	Total:	\$7,975	Total:	\$4,400	
				Total Escrow:	\$12,375
Condominium Document Review	McKenna Review 1	\$1,000	McKenna Review 2	\$500	
	Assessor Fee	\$500	McKenna Review 3	\$500	
	Administration Fee	\$650	Attorney Review	\$3,000	
			Additional Assessor Fee	\$500	
	Total:	\$2,150	Total:	\$4,500	
				Total Escrow:	\$7,650



Application	Non-Refundable		Potentially Refundable	
Variance	McKenna Review 1	\$500	McKenna Review 2	\$250
	McKenna Meeting Fee	\$500	McKenna Review 3	\$250
	Public Notice Fee	\$150	Attorney Review	\$500
	Administration Fee	\$215		
	Total:	\$1,365	Total:	\$1,000
		Total Escrow:	\$2,365	
Appeal	McKenna Review 1	\$500	McKenna Review 2	\$250
	McKenna Meeting Fee	\$500	McKenna Review 3	\$250
	Public Notice Fee	\$150	Attorney Review	\$2,000
	Administration Fee	\$365		
	Total:	\$1,515	Total:	\$2,500
		Total Escrow:	\$4,015	
Interpretation	McKenna Review 1	\$500	McKenna Review 2	\$250
	McKenna Meeting Fee	\$500	McKenna Review 3	\$250
	Public Notice Fee	\$150	Attorney Review	\$2,000
	Administration Fee	\$365		
	Total:	\$1,515	Total:	\$2,500
		Total Escrow:	\$4,015	