

# AGENDA

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## **FIREKEEPERS LOCAL REVENUE SHARING BOARD**

*April 12, 2013, 9:30 a.m. - Board of Commissioners Chambers, County Building*

1. **Call to Order/Roll Call**
2. **Approval of Agenda**  
**(ACTION – MOTION TO APPROVE)**
3. **Consent Agenda**
  - a. **3/15/13 Meeting Minutes**  
**(ACTION – MOTION TO APPROVE)**
4. **Public Comment**
5. **Old Business**
  - a. **Follow-up to Tier 4 Grant Applications from 2012**
6. **New Business**
  - a. **Authorization for Issuance of Checks for Tier 2 Approved Reimbursements: Emmett Charter Township, Calhoun County Consolidated Dispatch Authority**  
**(ACTION - MOTION TO APPROVE)**
  - b. **Approval of 2012 Fiscal Year Auditor**  
**(ACTION - MOTION TO APPROVE)**
  - c. **Preliminary 2013 Budget**  
**(ACTION - MOTION TO APPROVE)**
  - d. **Tier 3 Proportionate Property Valuations**  
**(ACTION - MOTION TO APPROVE)**
  - e. **Tier 4 Allocation Formula or Method**  
**(ACTION - MOTION TO APPROVE)**
7. **Adjournment – (Next Meeting – Friday, April 26, 2013 @ 8:30am).**

6a

**2012 distribution - Tier 2 Actual Cost Reimbursement Requests**

<u>ENTITY NAME</u>	<u>CONTACT NAME</u>	<u>TITLE</u>	<u>AMOUNT REQ</u>	<u>AMOUNT APPROVED</u>	<u>Category</u>	<u>Board Action</u>	<u>CK#</u>
Emmett Charter Township	Timothy Hill	Township Supervisor	\$ 161,328.28	\$ 153,722.08	Pub Safety	approved 3/15/13	
Calhoun County Consolidated Dispatch Authority	Jeff Troyer	Exec Director	\$ 3,275.00	\$ 3,275.00	Legal	approved 3/15/13	
			\$ 14,513.75	\$ 14,513.75		approved 3/15/13	
			\$ 179,117.03	\$ 171,510.83			

March 14, 2013

Ms. Kelli D. Scott  
Firekeepers Local Revenue Sharing Board  
313 West Green Street  
Marshall, MI 49068

We are pleased to confirm our understanding of the services we are to provide *Firekeepers Local Revenue Sharing Board* (the "Board") for the year ended December 31, 2012. We will audit the financial statements of the governmental activities and the major fund, which collectively comprise the basic financial statements of the Board as of and for the year ended December 31, 2012, and the related notes to the financial statements. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Board's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Board's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis

We have also been engaged to report on supplementary information other than RSI, such as combining and individual fund financial statements, that accompanies the Board's basic financial statements. We will subject the supplementary information to the auditing procedures applied in our 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

Ms. Kelli D. Scott  
Firekeepers Local Revenue Sharing Board  
March 14, 2013  
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Management is also responsible for making all financial records and related information available to us, including a reasonably adjusted trial balance, and for the accuracy and completeness of that information. Management is also responsible for providing us with (1) access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request from management for the purpose of the audit, and (3) unrestricted access to persons within the Board from whom we determine it necessary to obtain audit evidence.

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

We understand that management will provide us with such information required for our audit, including a reasonably adjusted trial balance, and that management is responsible for the accuracy and completeness of that information. Assistance provided by our Firm in the preparation of a reasonably adjusted trial balance is considered an additional billable service.

We will advise management (and the Board, as necessary) about appropriate accounting principles and their application and may assist in the preparation of the Board's financial statements, but the responsibility for the financial statements remains with management with oversight by those charged with governance. As part of our engagement, we may propose standard, adjusting or correcting journal entries to the Board's financial statements. Management is responsible for reviewing the entries, understanding the nature of any proposed entries and the impact they have on the financial statements and the implications of such entries on the Board's internal control over financial reporting. Further, the Board is responsible for designating a qualified management-level individual to be responsible and accountable for overseeing these services.

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

Management is responsible for the preparation of the supplementary information in conformity with accounting standards generally accepted in the United States of America. Management agrees to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Management's responsibilities include acknowledging to us in the representation letter that (1) management is responsible for presentation of the supplementary information in accordance with GAAP; (2) that management believes the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.



level of management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards. These matters refer to significant matters related to the financial statement audit that are, in our professional judgment, relevant to the responsibilities of those charged with governance in overseeing the entity's financial reporting process. When applicable, we are responsible for communicating certain matters required by laws or regulations, or by additional requirements that may be applicable to this engagement. Auditing standards generally accepted in the United States of America do not require the independent auditor to design or perform procedures for the purpose of identifying other matters to communicate with those charged with governance. Management is responsible for assessing the implications of and correcting any internal control-related matters brought to the entity's attention by us.

#### **Audit Procedures—Compliance**

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

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

The not-to-exceed fee for the audit of the financial statements will be \$2,405. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

This fee is based on the assumption that unexpected circumstances will not be encountered during the audit. The fee is based on anticipated cooperation from the Board's personnel, continued readiness and proactive assistance on their part in providing us with complete and accurate information (whether financial or non-financial in nature) considered necessary by us to form an appropriate opinion, and the assumption that unexpected circumstances will not be encountered during the audit. Such circumstances include, but are not necessarily limited to significant addition or deletion of funds, component units or related entities and first-time application of significant new professional accounting or auditing pronouncements. In addition, the fee above assumes management will analyze and maintain appropriate support for significant valuation assertions embodied in the financial statements.

If significant additional time is necessary, we will discuss the related circumstances with management and arrive at a new fee estimate, which may or may not occur before we incur the additional time. In these circumstances, we may also issue a change order form (an attached example is provided.)

We will issue a written report upon completion of our audit of the Board's financial statements. Our report will be addressed to the governing body of the Board. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be part of a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

## Rehmann Audit Engagement Letter Terms

**ADDITIONAL SERVICES** - The Governmental Entity may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with management regarding the scope of the additional services and the estimated fees. We also may issue a change order form (an attached example is provided), or a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

**CODE OF CONDUCT** - Management is responsible for identifying any violations by employees of the Governmental Entity's code of conduct.

**CHANGES IN STANDARDS, LAWS AND REGULATIONS** - We perform services for the Governmental Entity based on present professional standards, laws and regulations. While we may on occasion be able to communicate with management with respect to changes in professional standards, laws and regulations, as a general principle we cannot undertake with clients to advise them of every change that may occur. The Governmental Entity can always obtain reassurance in this regard by contacting us for an updated review of the Governmental Entity's situation.

**MANAGEMENT'S REPRESENTATIONS** - The procedures we will perform in our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the written and oral representations that we receive from management. Accordingly, misleading, incomplete or omitted representations could cause us to expend unnecessary efforts or could cause material error or a fraud to go undetected by our procedures.

**CLIENT ASSISTANCE** - We understand that the Governmental Entity's employees will prepare all cash, accounts receivable, and other confirmations we request and will locate and refile any documents selected by us for testing. In addition, management will provide us with copies of all minutes and other documents that we believe may have a bearing on our evaluation of the Governmental Entity's financial affairs.

**WORK SPACE** - The Governmental Entity shall provide reasonable work space for Rehmann personnel at audit work sites, as well as occasional clerical support services. The Governmental Entity understands that Rehmann's performance is dependent on the Governmental Entity's timely and effective satisfaction of its own activities and responsibilities in connection with this engagement, as well as timely decisions and approvals by Governmental Entity personnel.

**ACCURACY AND COMPLETENESS OF INFORMATION** - Management agrees to ensure that all information provided to us is accurate and complete in all material respects, contains no material omissions and is updated on a prompt and continuous basis. In addition, management will also be responsible for obtaining all third-party consents, if any, required to enable Rehmann to access and use any third-party products necessary to our performance.

**EMAIL** - The Governmental Entity acknowledges that (a) Rehmann, the Governmental Entity and others, if any, participating in this engagement may correspond or convey documentation via Internet e-mail unless the Governmental Entity expressly requests otherwise, (b) no party has control over the performance, reliability, availability, or security of Internet e-mail, and (c) Rehmann shall not be liable for any loss, damage, expense, harm or inconvenience resulting from the loss, delay, interception, corruption, or alteration of any Internet e-mail due to any reason beyond Rehmann's reasonable control.

**OFFERS OF EMPLOYMENT** - Professional standards require us to be independent with respect to the Governmental Entity in the performance of our services. Any discussions that management has with personnel of our Firm regarding employment could pose a threat to our independence. Therefore, we request that management inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

Neither party shall, during the term of this engagement letter and for one (1) year after its termination, solicit for hire as an employee, consultant or otherwise any of the other party's personnel without such other party's express written consent. If the Governmental Entity desires to offer employment to a Rehmann associate and the associate is hired in any capacity by the Governmental Entity, a market-driven compensation placement fee may apply.

**ADDITIONAL FEES AND BILLING POLICIES** - It must be understood that the nature of our engagement requires us to exercise our independent professional judgment with respect to various auditing, accounting and related issues. In reaching our conclusions, we must retain the right to judge the nature and scope of the work required in order to conform to professional standards, as well as the work we deem necessary to enable us to reach the conclusions and form the opinions required of us. If our judgment as to the scope of the work required causes us to reassess our estimate of fees for this engagement, we will so advise the Governmental Entity. We reserve the right to refrain from performing additional work (and thereby incurring additional time charges) unless and until the Governmental Entity has confirmed its understanding of, and agreement to, any additional estimated charges.

Our fee estimate is based upon our discussions with management, in which management has disclosed no unusual problems or issues which would require us to conduct an audit of unusual scope or otherwise expend time and effort in excess of that normally anticipated in an engagement of this type. The estimate also assumes that we will have the full cooperation of Governmental Entity personnel, as required, and that there is a reasonable continuity of Governmental Entity personnel familiar with the matters to which our engagement relates. In addition, our fee is based on the experience level of our personnel, at their respective standard hourly rates, performing certain audit procedures at certain timeframes. If we are caused to vary from that planning formula, additional fees will need to be charged to allow for more experienced personnel performing the work, reallocation of our client priority, overtime, etc. Further, management will provide us with the schedules and records that we request (which ordinarily are detailed in a request list in advance of our fieldwork) and that all such schedules and records will be provided to us timely in accordance with the scheduled fieldwork dates, to be mutually agreed upon. If the requested schedules and records are not provided to us in accordance with the scheduled dates and we are unable to continue our work, we will resume our work as soon as the schedules and records are provided to us and our professionals assigned to the engagement again become available.

As a result of well-publicized events, global economic convergence, and the continued evolution of the accounting profession, accounting and auditing standard setters and regulators are continually evaluating the need for changes that may affect the Governmental Entity. Such changes may result in changes in financial reporting and expanding the nature, timing and scope of activities we are required to perform to provide the services discussed in this letter. Proposed changes and shortened deadlines could result in a reduction of the level of assistance and preparedness the Governmental Entity is able to provide. We expect that our clients may continue to look to us to assist them with these changes. To the extent any changes require us to increase the time required to provide the services described in this letter or to complete new tasks required by such changes, we reserve the right to adjust our fees appropriately. We will endeavor to advise the Governmental Entity of anticipated changes to our fees on a timely basis.

In accordance with our Firm policies, work may be suspended if the Governmental Entity's account becomes 30 days or more overdue and will not be resumed until the account is paid in full or we have a definitive payment agreement approved by our Firm administrator in Saginaw, Michigan. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. The Governmental Entity will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Example

REHMANN  
CHANGE ORDER

Client: *Firekeepers Local Revenue Sharing Board* (the "Board")

Date:

Project Description (and estimated completion date, if appropriate):

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Estimated Additional Fees:     \$ \_\_\_\_\_

We believe it is our responsibility to exceed the Board's expectations. This Change Order is being prepared because performance by us of the above project and/or additional service efforts was not anticipated in our original Agreement, dated \_\_\_\_\_. The estimated fees for the above project have been mutually agreed upon by the Board, and Rehmann. It is our goal to ensure that the Board is never surprised by the price for any Rehmann service and, therefore, we have adopted the Change Order Policy. The estimated additional amount above is due and payable upon completion of the project described.

If management agrees with the above project description and the estimated fee amount, please authorize and date the Change Order below. A copy is enclosed for the Board's records. Thank you for letting us serve the Board.

Agreed to and accepted:

\_\_\_\_\_  
Officer signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date



# FireKeepers Local Revenue Sharing Board

## 2013 Budget - PRELIMINARY 04-12-13

bcl

	2012	2013 Budget
<b>REVENUES</b>		
2% Net Win	\$ 0.00%	\$ 4,946,182.00
Interest Income	\$ 0.00%	\$ -
Carryover from 2012 - Estimated	\$ 190,489.96	\$ 190,489.96
<b>TOTAL REVENUES</b>		<b><u>\$ 5,136,671.96</u></b>

<b>EXPENSES</b>		
<b>Tier 1 - FLRSB Administrative:</b>		
County Contracted Services	\$ (25,000.00)	
Copies, Postage	\$ (100.00)	
Advertising	\$ -	
Legal Fees	\$ (5,000.00)	
Bank Fees	\$ (100.00)	
Supplies	\$ (500.00)	
Audit	\$ (2,500.00)	
Casino Baseline Study Update	\$ (4,500.00)	
Retention (Carryover from 2012 + \$50,000 + \$130,000 for Tier 4 Grant application set aside from 2012)	\$ (240,489.96)	
<b>Total Administrative</b>	<b><u>\$ (278,189.96)</u></b>	<b>\$ 4,858,482.00</b>

**Tier 2 - Actual Specific Cost Reimbursement:** \$ (171,510.83)

**REMAINDER \$ 4,686,971.17**

**Tier 3 - P.I.L.T.:** 80% of remainder after Tier 1 and Tier 2 Subtracted \$ (3,749,576.94)

**Tier 4 - Other Lawful Gov't. Purpose:** 20% of remainder after Tier 1 and Tier 2 Subtracted \$ (937,394.23)

**TOTAL EXPENSES** \$ (5,136,671.96)

**NET REVENUE IN EXCESS OF EXPENSES** \$ -



**Annual FLRSB Distribution - SUMMARY for Yr 4 (2012 operations; distributed in 2013)**  
 Preliminary 04-12-13

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# slots (per firekeeperscasino.com website) 2,680  
 Calculated "Net Win" - 2012 \$ 247,309,100

2% of "Net Win" transferred to LRSB \$ 4,946,182  
 Est. Interest income (0%) \$ -  
 Carryover from 2012 \$ 190,490

TIER 1: Admin / Operational Set Aside (limit = 4%); \$50,000 + carryover \$ (278,190) 5.6%  
 Net: Available for Distributions YR 3 \$ 4,858,482

**Distribution of 2% Revenue Sharing:**

TIER 2: All Actual Costs - as approved 3/15/13 \$ 171,511  
 Remainder \$ 4,686,971

TIER 3: PILT (80% of remainder above) \$ 3,749,577  
 \$ 937,394

TIER 4: Any Other Lawful Purpose (20% of remainder above) \$ 937,394  
 \$ -

\$ 4,858,482

6d

<b>1)</b>	<b>ESTIMATED TAXABLE VALUE OF "Class III Gaming Facility" (casino property)</b>			
	Estimated Investment in Real Property Only (no equipment or furnishings)	\$ 200,000,000	(\$300M less \$100M for pers. prop)	
	x 50% to estimate taxable value	<u>x.50</u>		
	<b>ESTIMATED TAXABLE VALUE:</b>	\$ 100,000,000		
	Calculated PILT: 48.2048 Mills	\$ 4,820,480	98%	
<b>2)</b>	<b>ESTIMATED TAXABLE VALUE OF Tribal Lands (Athens Township)</b>			
	Estimated Investment in Real Property Only (no equipment or furnishings)	\$ 5,000,000		
	x 50% to estimate taxable value	<u>x.50</u>		
	<b>ESTIMATED TAXABLE VALUE:</b>	\$ 2,500,000		
	Calculated PILT: 42.7708 Mills	\$ 106,927	2%	
	<b>Total Calculated PILT:</b>	\$ 4,927,407	100%	

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**Year 2 PILT Distributions,**  
**Preliminary, 4/12/13**

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	2012 Millage Rate	Proporor n of total	PILT as Calculated
<b>1) Casino Property</b>			
Calhoun County	5.3779	11.16%	\$ 537,790.00
Calhoun County Medical Care Facility	0.7452	1.55%	\$ 74,520.00
Calhoun County Senior Millage	0.2482	0.51%	\$ 24,820.00
Calhoun Intermediate School District	6.2057	12.87%	\$ 620,570.00
Emme Township - Extra Voted Special Assessment - Public Safety (1.0 Mills)	1.0000	2.07%	\$ 100,000.00
Emme Township - General Charter Mill	0.8432	1.75%	\$ 84,320.00
Emme Township - Extra Voted - Public Safety	1.3750	2.85%	\$ 137,500.00
Emme Township - Extra Voted Special Assessment - Public Safety (1.6990 Mills)	1.6990	3.52%	\$ 169,900.00
Harper Creek Community Schools - Building Fund	7.0000	14.52%	\$ 700,000.00
Harper Creek Community Schools - Non-Homestead Rate	18.0000	37.34%	\$ 1,800,000.00
Kellogg Community College	3.7106	7.70%	\$ 371,060.00
Willard Library	2.0000	4.15%	\$ 200,000.00
	<b>48.2048</b>	<b>100.00%</b>	<b>\$ 4,820,480.00</b>
<b>2) Tribal Property - Athens Twp</b>			
Calhoun County	5.3779	12.57%	\$ 13,444.75
Calhoun County Medical Care Facility	0.7452	1.74%	\$ 1,863.00
Calhoun County Senior Millage	0.2482	0.58%	\$ 620.50
Calhoun Intermediate School District	6.2057	14.51%	\$ 15,514.25
Athens Schools - Bldg/Site/Debt	4.4500	10.40%	\$ 11,125.00
Athens Township - General Oper	0.8832	2.06%	\$ 2,208.00
Athens Township - Extra Voted Millage - Fire	2.6500	6.20%	\$ 6,625.00
Athens Township - Extra Voted Millage - Library	0.5000	1.17%	\$ 1,250.00

Athens Schools - Non-Homestead Rate	18.0000	42.08%	\$ 45,000.00
Kellogg Community College	3.7106	8.68%	\$ 9,276.50
	42.7708	100.00%	\$ 106,927.00
			Prorated PILT
3) COMBINED - Both Properties	Total PILT as Calculated	Proportion of total	YR 2
Athens Schools - Bldg/Site/Debt	\$ 11,125.00	0.23%	\$ 8,465.72
Athens Township - General Oper	\$ 2,208.00	0.04%	\$ 1,680.21
Athens Schools - Non-Homestead Rate	\$ 45,000.00	0.91%	\$ 34,243.36
Athens Township - Extra Voted Millage - Fire	\$ 6,625.00	0.13%	\$ 5,041.38
Athens Township - Extra Voted Millage - Library	\$ 1,250.00	0.03%	\$ 951.20
Calhoun County	\$ 551,234.75	11.19%	\$ 419,469.53
Calhoun County Medical Care Facility	\$ 76,383.00	1.55%	\$ 58,124.68
Calhoun County Senior Millage	\$ 25,440.50	0.52%	\$ 19,359.29
Calhoun Intermediate School District	\$ 636,084.25	12.91%	\$ 484,036.90
Emme Township - Extra Voted Special Assessment - Public Safety (1.0 Mills)	\$ 100,000.00	2.03%	\$ 76,096.35
Emme Township - General Charter Mill	\$ 84,320.00	1.71%	\$ 64,164.44
Emme Township - Public Safety Mill	\$ 137,500.00	2.79%	\$ 104,632.48
Emme Township - Extra Voted Special Assessment - Public Safety (1.6990 Mills)	\$ 169,900.00	3.45%	\$ 129,287.70
Harper Creek Community Schools - Building Fund	\$ 700,000.00	14.21%	\$ 532,674.46
Harper Creek Community Schools - Non-Homestead Rate	\$ 1,800,000.00	36.53%	\$ 1,369,734.32
Kellogg Community College	\$ 380,336.50	7.72%	\$ 289,422.20
Willard Library	\$ 200,000.00	4.06%	\$ 152,192.70
	\$ 4,927,407.00	100.00%	\$ 3,749,576.94



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**Distribution of Other Governmental Purpose Funds (Tier 4)**  
**YR 4 - Preliminary 04-12-13**

	<b>% of Total (per last year's Resolution)</b>	<b>Working Estimates</b>
<b>Townships</b>		
Athens Township	15%	\$ 140,609.14
Emme Township	15%	\$ 140,609.14
Marshall Township	15%	\$ 140,609.14
<b>Schools</b>		
Athens Schools	5%	\$ 46,869.71
Bal e Creek Schools	3%	\$ 28,121.83
Harper Creek Schools	5%	\$ 46,869.71
Lakeview Schools	2%	\$ 18,747.88
Marshall Schools	3%	\$ 28,121.83
Penne Id Schools	2%	\$ 18,747.88
Union City Schools	2%	\$ 18,747.88
<b>Villages</b>		
Athens Village	5%	\$ 46,869.71
<b>Calhoun County Road Commission</b>		
	5%	\$ 46,869.71
<b>Cities</b>		
City of Bal e Creek	9%	\$ 84,365.48
City of Marshall	9%	\$ 84,365.48
<b>UNASSIGNED</b>	5%	\$ 46,869.71
<b>Totals</b>	<b>100%</b>	<b>\$ 937,394.23</b>