



Park Township Board of Trustees

September 8, 2016

6:30 pm

MEETING AGENDA

(Please turn off or set to “silent” mode all cell phones and other electronic devices.)

- 1. Call to order**
- 2. Invocation**
- 3. Pledge of Allegiance**
- 4. Approval of Agenda** (Additions to or Deletions from Agenda)
- 5. Approval of Consent Agenda**
 - a. Approval of Minutes:
 - b. Financial Report
 - c. Building/Zoning/Code Compliance Report
 - d. Payment of Bills
- 6. Audit Report**
- 7. Public Safety Reports**
 - a. Fire Department
 - b. Sheriff's Office
- 8. Public Comment** (This is an opportunity for the public to address the Board and to make any appropriate comments. Please limit your comments to 2 – 3 minutes per person.)
- 9. Public Hearing:**
 - A. Resolution to announce Public Hearing and set proposed allowable additional millage rate
 - B. Public Hearing - Truth in Taxation
- 10. Staff and Committee Reports**
 - a. Resolution to set Millage Rate
 - b. Action on L-4029 Millage Report Form
 - c. Reimburse County Fair Board for lease payment

- d. Repair of Pathway on Ottawa Beach Road at Richardson Street
- e. Repair of Pathway on Ottawa Beach Road at Macatawa Unit of the State Park
- f. PUD Moratorium – Time extension
- g. Resolution to ask State Representative to improve Michigan Fireworks Law
- h. Villas of Lake Macatawa update

11. (possible) Closed Session

12. Public Comment (This is an opportunity for the public to address the Board and to make any appropriate comments. Please limit your comments to 2 – 3 minutes per person.)

13. Board Comments and Committee/Agency Reports

- a. Master Plan Discussion

14. Adjourn



PARK TOWNSHIP

REGULAR BOARD MEETING

August 11, 2016

ART 1. CALL TO ORDER

Supervisor Jerry Hunsburger called to order the regular meeting of the Park Township Board held on August 11, 2016 at 6:30 p.m. at the Park Township Office, 52-152nd Ave., Holland, MI 49424.

Present were Supervisor Jerry Hunsburger, Clerk Skip Keeter, Treasurer Jan Steggerda, Trustees Nicki Arendshorst, Jim Chiodo, Jeff Hoekstra and Mike Toscano and Interim Manager Bill Cousins and Attorney Dan Martin.

ART 2. INVOCATION - Steggerda

ART 3. PLEDGE OF ALLEGIANCE

ART 4. APPROVAL OF AGENDA (Additions to or Deletions from Agenda)

MOTION MADE; MOTION SUPPORTED; MOTION CARRIED: A motion was made by Keeter and supported by Hoekstra to approve the agenda as presented. (7-0)

ART 5. APPROVAL OF CONSENT AGENDA

- a) Approval of Minutes: July 14, 2016 & July 28, 2016
- b) Financial Report
- c) Building / Zoning / Code Compliance Report
- d) Payment of Bills

MOTION MADE; MOTION SUPPORTED; MOTION CARRIED: A motion was made by Keeter and supported by Chiodo to approve the consent agenda, withholding the minutes of July 14, 2016. (7-0)

MOTION MADE; MOTION SUPPORTED; MOTION CARRIED: A motion was made by Chiodo and supported by Keeter to approve the amended minutes of July 14, 2016. (7-0)

ART 6. PUBLIC SAFETY REPORT

- a) Fire Department – Chief Gamby gave an update on the activities of the

Fire Department for the month of July.

- b) Sheriff's Office- Sargent VanderPloeg gave an update on the activities of the Sheriff's office for the month of July.

ART 7. PUBLIC COMMENT

Hunsburger opened the public comment period.
4 people spoke at the public comment period.
Hunsburger closed the public comment period.

ART 8. PUBLIC HEARING: BIKE PATH WINTER MAINTENANCE

Hunsburger responded to questions regarding maintenance of the path.
Hunsburger opened the Public Hearing
Against plowing: Amy Dryer and Husband- 2608 152nd Ave.

In Favor of Plowing: Gail Racelis – 380 152nd Ave.; David Fleming 3131 Silver Fir Ct.

Hunsburger closed the public hearing.

ART 9. STAFF AND COMMITTEE REPORTS

- a) Bike Path Winter Maintenance Discussion/Action

The Board discussed the maintenance on the bike path in the proposed area.

MOTION MADE; MOTION SUPPORTED; MOTION CARRIED: A motion was made by Chiodo and supported by Keeter to continue to plow the area with care and diligently continue to monitor the situation with communication between the Manager, Maintenance team and the Board. (6-2 Arendshorst/Toscano)

- b) Master Plan: Planning Commission Recommendation

The Board discussed the Master Plan highlights with input from Jeff Pfost, Chair of the Planning Commission and Martin.

MOTION MADE; MOTION SUPPORTED; MOTION WITHDRAWN: A motion was made by Keeter and supported by Chiodo to accept the unanimously approved recommendation of the Planning Commission to adopt the Mater Plan.

MOTION MADE; MOTION SUPPORTED; MOTION APPROVED: A motion was made by Toscano and supported by Chiodo to send the draft Master Plan back to the Planning Commission to examine the NHP designation to consider including density of three units per acre. (6-1 Keeter)

- c) Fireworks Discussion

Cousins stated the Township is doing everything we can do short of changing the law.

The Board agreed to consider sending a resolution to the State

Legislature, asking that they review laws governing fireworks.

d) MACC Transit Study: Memorandum of Understanding
MOTION MADE; MOTION SUPPORTED; MOTION CARRIED: A motion was made by Toscano and supported by Steggerda to authorize the Supervisor to sign memorandum of understanding with a not to exceed amount of \$10,000. (7-0)

ART. 10 PUBLIC COMMENT

Hunsburger opened the floor for public comment
3 people spoke at the public comment period.
Hunsburger closed the public comment period

ART 11. CLOSED SESSION for PURPOSE of CONSIDERING the PURCHASE of REAL ESTATE

MOTION MADE; MOTION SUPPORTED; MOTION CARRIED: A motion was made by Keeter and supported by Arendshorst to go into closed session to consider the purchase of real property. (7-0)

Roll Call:

Yes: Chiodo, Steggerda, Hoekstra, Toscano, Arendshorst, Keeter and Hunsburger

No: none

MOTION MADE; MOTION SUPPORTED; MOTION CARRIED: A motion was made by Keeter and supported by Arendshorst to move into open session. (7-0)

b. Villas on Lake Macatawa discussion

The Board discussed at length the PUD and its conditions.

ART 12. BOARD COMMENTS AND COMMITTEE/AGENCY REPORTS

Board members discussed the meetings they attended for the month of July.

ART 13. ADJOURN

MOTION MADE; MOTION SUPPORTED; MOTION CARRIED: A motion was made by Chiodo and supported by Hoekstra to adjourn at 9:45. (7-0)

Respectfully Submitted by Clerk Skip Keeter

Daniele Dykens
Recording Secretary

Park Township

August 17, 2016

11:00 a.m.

Supervisor Hunsburger called to order a meeting of the Board of Trustees on Wednesday, August 17, 2016 at the Park Township Office at 52 – 152nd Ave. at 11am.

Present were: Supervisor Hunsburger, Clerk Keeter, and Trustees Arendshorst, Chiodo, Hoekstra and Toscano

Special Guests from the Ottawa County Road Commission: Tom Elhart, Brett Laughlin and Tom Bird

1. Joint Discussion between Ottawa County Road Commission and Park Township Board to review the Ottawa Beach Road Corridor project
 - a. Hunsburger introduced the guests from the OCRC
 - b. Hunsburger briefly discussed the history of the project including its purpose/process and timeline.
 - c. The Board and guests discussed the project. Road Commission members explained the reasons for additional costs incurred in the Corridor Project.
2. Public Comment

Hunsburger opened the public comment period.
0 people spoke at the public Comment period
Hunsburger closed the public comment period.
3. Adjournment

The Board adjourned at 12:17pm.

Fund 101 General Fund

GL Number	Description	Balance
*** Assets ***		
101-000-001.000	Check Account	427,888.88
101-000-001.006	Insured Cash Sweep Account - WMCB	150,075.23
101-000-002.000	CASH ON HAND	400.00
101-000-002.100	Savings	25.58
101-000-017.100	Investments - Huntington	402,956.00
101-000-017.900	Fair Value Adjustment	(192.00)
101-000-084.703	Due From Tax Account	3,020.19
101-000-090.000	Prepaid Insurance	9,100.75
101-000-090.100	PREPAID POSTAGE	(54.45)
101-000-095.000	PREPAID EXPENSE	4,536.87
Total Assets		997,757.05
*** Liabilities ***		
101-000-202.000	Accounts Payable	15,988.80
101-000-231.000	Payroll Deductions	(1,496.70)
101-000-255.000	Deposits	4,885.90
Total Liabilities		19,378.00
*** Fund Balance ***		
101-000-390.000	Fund Balance - General Fund	1,094,881.85
101-000-392.000	COMMITTED FUND BALANCE	358,000.00
101-000-394.000	NONSPENDABLE FUND BALANCE	31,590.40
Total Fund Balance		1,484,472.25
Beginning Fund Balance		1,484,472.25
Net of Revenues VS Expenditures		(506,093.20)
Ending Fund Balance		978,379.05
Total Liabilities And Fund Balance		997,757.05

Fund 207 Police Fund

GL Number	Description	Balance
*** Assets ***		
207-000-001.000	Checking Account (police)	153,200.23
207-000-001.100	Cash - Huntington	143.84
207-000-002.100	Savings	100,215.02
207-000-003.100	CDs - Huntington	400,000.00
207-000-017.100	Investments - Huntington	251,550.00
207-000-017.900	Fair Value Adjustment	47.50
Total Assets		905,156.59
*** Liabilities ***		
207-000-202.000	Accounts Payable (police)	52,486.41
Total Liabilities		52,486.41
*** Fund Balance ***		
207-000-390.000	Fund Balance - Police	1,065,686.78
Total Fund Balance		1,065,686.78
Beginning Fund Balance		1,065,686.78
Net of Revenues VS Expenditures		(213,016.60)
Ending Fund Balance		852,670.18
Total Liabilities And Fund Balance		905,156.59

Fund 208 Park/recreation Fund

GL Number	Description	Balance
*** Assets ***		
208-000-001.000	Checking Accounts (parks)	149,190.07
208-000-002.100	Savings	150,521.97
208-000-017.200	MI Class Investment Pool	300,355.03
Total Assets		600,067.07
*** Liabilities ***		
208-000-202.000	Accounts Payable (parks)	5,127.57
208-000-255.000	SECURITY DEPOSITS	5,270.00
Total Liabilities		10,397.57
*** Fund Balance ***		
208-000-390.000	Fund Balance - Parks	770,153.01
Total Fund Balance		770,153.01
Beginning Fund Balance		770,153.01
Net of Revenues VS Expenditures		(180,483.51)
Ending Fund Balance		589,669.50
Total Liabilities And Fund Balance		600,067.07

Fund 211 Bike Path Fund

GL Number	Description	Balance
*** Assets ***		
211-000-001.000	Checking (bike Path)	554,795.82
211-000-002.100	Savings	201,270.71
211-000-003.000	Bike Path - Cds	550,000.00
Total Assets		1,306,066.53
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
211-000-390.000	Fund Balance - Bike Path	1,520,158.71
Total Fund Balance		1,520,158.71
Beginning Fund Balance		1,520,158.71
Net of Revenues VS Expenditures		(214,092.18)
Ending Fund Balance		1,306,066.53
Total Liabilities And Fund Balance		1,306,066.53

Fund 219 STREET LIGHTING FUND

GL Number	Description	Balance
*** Assets ***		
219-000-001.000	Check Account	20,893.69
Total Assets		20,893.69
*** Liabilities ***		
219-000-202.000	Accounts Payable	3,066.83
Total Liabilities		3,066.83
*** Fund Balance ***		
219-000-390.000	FUND BALANCE - STREET LIGHTING	60,693.54
Total Fund Balance		60,693.54
Beginning Fund Balance		60,693.54
Net of Revenues VS Expenditures		(42,866.68)
Ending Fund Balance		17,826.86
Total Liabilities And Fund Balance		20,893.69

Fund 241 WEST MICHIGAN AIRPORT AUTHORITY FUND

GL Number	Description	Balance
*** Assets ***		
241-000-001.000	Check Account	1.39
Total Assets		1.39
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
Total Fund Balance		0.00
Beginning Fund Balance		0.00
Net of Revenues VS Expenditures		1.39
Ending Fund Balance		1.39
Total Liabilities And Fund Balance		1.39

Fund 271 LIBRARY FUND

GL Number	Description	Balance
*** Assets ***		
271-000-001.000	Check Account	17.72
Total Assets		17.72
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
Total Fund Balance		0.00
Beginning Fund Balance		0.00
Net of Revenues VS Expenditures		17.72
Ending Fund Balance		17.72
Total Liabilities And Fund Balance		17.72

Fund 351 Sewer Distribution Fund

GL Number	Description	Balance
*** Assets ***		
351-000-001.000	Sd - Checking	93,713.86
351-000-001.005	West Michigan Community Bank - Money Mkt	250,865.26
351-000-001.006	Insured Cash Sweep Account - WMCB	405,315.87
351-000-001.100	Cash - Huntington	781.25
351-000-003.000	Sewer - Cds	250,000.00
351-000-017.100	Investments - Huntington	249,225.00
351-000-028.001	Sd - Accounts Rec - Deferred	205,989.59
351-000-028.002	SP ASSMTS ON TAX ROLL	39,713.21
351-000-056.000	Interest Receivable	104.17
Total Assets		1,495,708.21
*** Liabilities ***		
351-000-339.000	Deferred Revenue	205,989.59
Total Liabilities		205,989.59
*** Fund Balance ***		
351-000-390.000	Sd - Fund Balance	1,220,766.93
Total Fund Balance		1,220,766.93
Beginning Fund Balance		1,220,766.93
Net of Revenues VS Expenditures		68,951.69
Ending Fund Balance		1,289,718.62
Total Liabilities And Fund Balance		1,495,708.21

Fund 403 Capital Projects Fund

GL Number	Description	Balance
*** Assets ***		
403-000-001.000	Improv Fund - Checking	199,557.97
403-000-001.006	Insured Cash Sweep Account - WMCB	200,806.72
403-000-001.100	Cash - Huntington	6,772.22
403-000-002.100	Savings	250,210.43
403-000-003.000	Improv Fund- Cds	800,794.27
403-000-003.100	CDs - Huntington	250,000.00
403-000-017.100	Investments - Huntington	1,887,699.54
403-000-017.900	Fair Value Adjustment	(12.50)
403-000-084.000	DUE FROM OTHER FUNDS	29,335.00
Total Assets		3,625,163.65
*** Liabilities ***		
403-000-202.000	Accounts Payable	779.00
Total Liabilities		779.00
*** Fund Balance ***		
403-000-390.000	Imp Fund - Committed Fund Balance	3,651,086.98
403-000-390.001	ASSIGNED FUND BALANCE - FIRE EQUIPMENT	466,231.00
403-000-390.002	ASSIGNED FUND BALANCE - CEMETERY CARE	252,583.16
Total Fund Balance		4,369,901.14
Beginning Fund Balance		4,369,901.14
Net of Revenues VS Expenditures		(745,516.49)
Ending Fund Balance		3,624,384.65
Total Liabilities And Fund Balance		3,625,163.65

Fund 404 Local Streets

GL Number	Description	Balance
*** Assets ***		
404-000-001.000	Check Account	152,834.60
404-000-002.100	Savings	442,861.78
Total Assets		595,696.38
*** Liabilities ***		
404-000-202.000	Accounts Payable	476,903.25
Total Liabilities		476,903.25
*** Fund Balance ***		
404-000-390.000	Fund Balance - Committed	454,474.56
Total Fund Balance		454,474.56
Beginning Fund Balance		454,474.56
Net of Revenues VS Expenditures		(335,681.43)
Ending Fund Balance		118,793.13
Total Liabilities And Fund Balance		595,696.38

Fund 581 Park Twp Airport

GL Number	Description	Balance
*** Assets ***		
581-000-001.000	Check Account	35,704.17
581-000-028.000	Account Receivable	586.55
581-000-100.000	Buildings	102,362.51
581-000-101.000	A/d Buildings	(68,565.43)
581-000-110.000	Land Improvements	26,944.00
581-000-111.000	A/d Land Improvements	(26,944.00)
Total Assets		70,087.80
*** Liabilities ***		
581-000-202.000	Accounts Payable	3,773.35
581-000-339.000	Deferred Revenue	1,330.68
Total Liabilities		5,104.03
*** Fund Balance ***		
581-000-395.000	UNRESTRICTED NET ASSETS	50,520.57
581-000-396.000	RESTRICTED NET ASSETS	26,367.37
Total Fund Balance		76,887.94
Beginning Fund Balance		76,887.94
Net of Revenues VS Expenditures		(11,904.17)
Ending Fund Balance		64,983.77
Total Liabilities And Fund Balance		70,087.80

Fund 591 Water Fund

GL Number	Description	Balance
*** Assets ***		
591-000-001.000	Water Acct Checking	172,012.05
591-000-001.006	Insured Cash Sweep Account - WMCB	150,075.21
591-000-001.100	Cash - Huntington	3,040.32
591-000-002.100	Savings	258,552.60
591-000-003.100	CDs - Huntington	750,000.00
591-000-017.100	Investments - Huntington	500,454.17
591-000-017.900	Fair Value Adjustment	3,917.50
591-000-028.002	SP ASSMTS ON TAX ROLL	56,334.69
591-000-029.000	Water Bills Receivable	13,307.82
591-000-045.000	Assessment Receivable	260,923.60
591-000-152.000	Water Mains	10,724,975.49
591-000-153.000	Accumulated Depreciation	(5,953,487.12)
Total Assets		6,940,106.33
*** Liabilities ***		
591-000-202.000	Accounts Payable	6,207.11
591-000-214.403	Due To Township Improvements	29,335.00
Total Liabilities		35,542.11
*** Fund Balance ***		
591-000-390.000	Fund Balance	6,886,898.46
Total Fund Balance		6,886,898.46
Beginning Fund Balance		6,886,898.46
Net of Revenues VS Expenditures		17,665.76
Ending Fund Balance		6,904,564.22
Total Liabilities And Fund Balance		6,940,106.33

Fund 703 Tax Collection Fund

GL Number	Description	Balance
*** Assets ***		
703-000-001.000	Tax Account - Checking	21,382.57
703-000-002.200	Savings - Tax	6,979,887.99
Total Assets		7,001,270.56
*** Liabilities ***		
703-000-214.101	Due To General Fund	3,020.19
703-000-214.200	DUE TO TOWNSHIP - S/A WATER	11,484.58
703-000-214.205	Due to Twp - Fire Line Maintenance	2,083.52
703-000-214.206	Due to Twp - Fire Hydrant	2,787.20
703-000-214.220	DUE TO TOWNSHIP- S/A SEWER	19,343.34
703-000-214.300	DUE TO GF - UNSPREAD INT/PENALTY	1,516.07
703-000-214.400	DUE TO GF-OVER/SHORT	5.58
703-000-222.000	DUE TO COUNTIES	957,113.72
703-000-222.100	DUE TO COUNTIES - LATE FEES	(0.13)
703-000-222.110	DUE TO COUNTY- S.E.T.	1,595,203.13
703-000-222.200	DUE TO COUNTY-ROADS	2.97
703-000-222.205	Due to County Roads - Late Fees	0.13
703-000-225.000	DUE TO WEST OTTAWA SCHOOLS-OPERATING	785,005.19
703-000-225.110	DUE TO W.O. SCHOOLS - DEBT	1,835,882.20
703-000-225.120	DUE TO W.O. SCHOOLS - BLDG/SITE	70,557.98
703-000-225.200	DUE TO HOLLAND PUBLIC SCHOOLS-OPERATING	110,461.75
703-000-225.220	DUE TO HOLLAND SCHOOLS - DEBT	99,687.63
703-000-225.230	DUE TO HOLLAND SCHOOLS - BLDG/SITE	10,680.56
703-000-230.100	DUE TO HOLLAND POOL AUTHORITY-OPERATING	14,204.37
703-000-230.120	DUE TO HOLLAND POOL AUTHORITY-DEBT	9,996.62
703-000-234.000	DUE TO INTERMEDIATE SCHOOLS	1,461,467.50
703-000-275.000	DUE TO TAXPAYERS	10,766.46
Total Liabilities		7,001,270.56
*** Fund Balance ***		
Total Fund Balance		0.00
Beginning Fund Balance		0.00
Net of Revenues VS Expenditures		0.00
Ending Fund Balance		0.00
Total Liabilities And Fund Balance		7,001,270.56

PERIOD ENDING 08/31/2016

GL NUMBER	DESCRIPTION	END BALANCE	2016-17		YTD BALANCE	AVAILABLE	% BDGT USED
		03/31/2016 NORM (ABNORM)	ORIGINAL BUDGET	2016-17 AMENDED BUDGET	08/31/2016 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 101 - General Fund							
Revenues							
Dept 000							
101-000-403.000	Current Taxes-Allocated	895,992.81	903,000.00	903,000.00	19.32	902,980.68	0.00
101-000-404.000	Street Light Assessments	0.00	0.00	0.00	0.00	0.00	0.00
101-000-405.000	Drain Assessments	0.00	0.00	0.00	0.00	0.00	0.00
101-000-406.000	Road Assessments	0.00	0.00	0.00	0.00	0.00	0.00
101-000-407.000	Trailer Taxes	2,520.00	2,550.00	2,550.00	1,162.00	1,388.00	45.57
101-000-424.000	PILT SWAMP TAXES	0.00	0.00	0.00	0.00	0.00	0.00
101-000-451.000	Liquor License Fees	3,984.20	4,060.00	4,060.00	13.75	4,046.25	0.34
101-000-476.000	Building Permit Fees	139,573.00	110,000.00	110,000.00	51,914.00	58,086.00	47.19
101-000-477.000	Plumbing Permit Fees	22,795.00	17,500.00	17,500.00	9,325.00	8,175.00	53.29
101-000-478.000	Electrical Permit Fees	39,260.00	27,500.00	27,500.00	17,120.00	10,380.00	62.25
101-000-479.000	Mechanical Permit Fees	40,180.00	27,000.00	27,000.00	17,145.00	9,855.00	63.50
101-000-501.000	FEDERAL GRANTS - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
101-000-574.000	State Revenue Sharing	1,386,259.00	1,400,000.00	1,400,000.00	465,742.00	934,258.00	33.27
101-000-609.000	Zoning Fees	18,048.00	12,000.00	12,000.00	3,916.50	8,083.50	32.64
101-000-610.000	Misc Building Fees	0.00	0.00	0.00	160.00	(160.00)	100.00
101-000-611.000	Tax Collection Fees	24,868.55	25,000.00	25,000.00	2,430.89	22,569.11	9.72
101-000-626.000	Plan Review Income	0.00	0.00	0.00	0.00	0.00	0.00
101-000-643.000	Cemetery Lots	29,700.00	22,000.00	22,000.00	17,350.00	4,650.00	78.86
101-000-664.000	Interest Earned	14,568.87	5,350.00	5,350.00	1,401.40	3,948.60	26.19
101-000-664.003	Interest On rd and drain Assessm	0.00	0.00	0.00	0.00	0.00	0.00
101-000-664.900	Increase (Decrease) in Fair Val	(192.00)	0.00	0.00	0.00	0.00	0.00
101-000-668.000	Lease/franchise Fees	33,519.74	33,000.00	33,000.00	10,248.44	22,751.56	31.06
101-000-671.000	Miscellaneous Income	28,082.75	1,800.00	1,800.00	3,421.79	(1,621.79)	190.10
101-000-671.002	RETIREE INSURANCE INCOME	227.28	225.00	225.00	188.04	36.96	83.57
101-000-671.003	Election Reimbursements	14,429.69	3,500.00	3,500.00	0.00	3,500.00	0.00
101-000-671.007	Fire Dept - Miscellaneous Inc	2,710.00	1,900.00	1,900.00	1,404.00	496.00	73.89
101-000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
101-000-675.001	FIRE-CONTRIBUTIONS./DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00
101-000-676.000	V.p. Station Reimbursements	12,326.37	13,500.00	13,500.00	2,463.85	11,036.15	18.25
101-000-699.000	Transfer From Other Fund	0.00	0.00	0.00	0.00	0.00	0.00
101-000-699.100	Adm Fees-Police	20,000.00	20,000.00	20,000.00	5,000.00	15,000.00	25.00
101-000-699.200	Adm Fees-Park/rec	65,000.00	65,000.00	65,000.00	16,250.00	48,750.00	25.00
101-000-699.300	Adm Fees-Bike Path	45,000.00	45,000.00	45,000.00	11,250.00	33,750.00	25.00
101-000-699.400	Adm Fees-Sewer	15,000.00	10,000.00	10,000.00	2,500.00	7,500.00	25.00
101-000-699.404	Adm Fees - Local Streets	7,500.00	7,500.00	7,500.00	1,875.00	5,625.00	25.00
101-000-699.500	Adm Fees - Water	65,000.00	65,000.00	65,000.00	16,250.00	48,750.00	25.00
101-000-699.550	Adm Fees - Street Lighting	2,500.00	2,500.00	2,500.00	625.00	1,875.00	25.00
101-000-699.581	Admin Fees - Park Twp Airport	2,500.00	2,500.00	2,500.00	625.00	1,875.00	25.00
101-000-699.600	From Contingency	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		2,931,353.26	2,827,385.00	2,827,385.00	659,800.98	2,167,584.02	23.34
TOTAL Revenues		2,931,353.26	2,827,385.00	2,827,385.00	659,800.98	2,167,584.02	23.34
Expenditures							
Dept 101-Township Board Of Trustees							
101-101-702.000	Board Of Trustee Salary	7,200.00	7,200.00	7,200.00	3,000.00	4,200.00	41.67
101-101-715.000	Board - Soc Sec Tax Ee	446.40	447.00	447.00	186.00	261.00	41.61
101-101-715.002	Board Medicare Ee	104.40	105.00	105.00	43.48	61.52	41.41
101-101-727.000	Board Supplies	549.83	1,000.00	1,000.00	291.57	708.43	29.16
101-101-728.000	Postage	57.79	50.00	50.00	0.00	50.00	0.00
101-101-750.000	Board Dues & Subscriptions	40,763.33	42,000.00	42,000.00	22,571.56	19,428.44	53.74
101-101-801.000	Professional Fees	0.00	0.00	0.00	665.00	(665.00)	100.00

PERIOD ENDING 08/31/2016

GL NUMBER	DESCRIPTION	END BALANCE 03/31/2016 NORM (ABNORM)	2016-17 ORIGINAL BUDGET	2016-17 AMENDED BUDGET	YTD BALANCE 08/31/2016 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGDGT USED
Fund 101 - General Fund							
Expenditures							
101-101-860.000	BOARD-MILEAGE	0.00	100.00	100.00	0.00	100.00	0.00
101-101-900.000	Printing & Pub	1,046.16	3,000.00	3,000.00	0.00	3,000.00	0.00
101-101-956.000	Meetings/seminars	830.00	1,000.00	1,000.00	270.00	730.00	27.00
101-101-971.000	Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 101-Township Board Of Trustees		50,997.91	54,902.00	54,902.00	27,027.61	27,874.39	49.23
Dept 171-Supervisor							
101-171-702.000	Supervisor - Salaries	13,104.00	13,104.00	13,104.00	5,544.00	7,560.00	42.31
101-171-715.000	Supervisor Social Security Ee	812.45	813.00	813.00	343.73	469.27	42.28
101-171-715.002	Supervisor Medicare Ee	190.01	191.00	191.00	80.39	110.61	42.09
101-171-728.000	Postage	0.00	0.00	0.00	0.00	0.00	0.00
101-171-860.000	Mileage	0.00	250.00	250.00	0.00	250.00	0.00
101-171-900.000	Printing & Pub	0.00	250.00	250.00	0.00	250.00	0.00
101-171-956.000	Meetings/seminars	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00
Total Dept 171-Supervisor		14,106.46	15,608.00	15,608.00	5,968.12	9,639.88	38.24
Dept 172-Manager							
101-172-702.000	Township Managers Salary	117,900.00	120,510.00	120,510.00	52,582.76	67,927.24	43.63
101-172-715.000	Manager Social Security Ee	7,266.21	7,472.00	7,472.00	3,073.53	4,398.47	41.13
101-172-715.002	Manager Medicare Ee	1,699.37	1,748.00	1,748.00	718.80	1,029.20	41.12
101-172-717.000	Hospitalization Ins	14,949.02	15,095.00	15,095.00	8,122.82	6,972.18	53.81
101-172-718.000	Group Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00
101-172-719.000	Mgr. Fringe Ben - Retirement Pl.	16,200.56	16,149.00	16,149.00	9,396.07	6,752.93	58.18
101-172-720.000	Mgr. Frng Ben - Other Employee	1,676.97	2,166.00	2,166.00	942.12	1,223.88	43.50
101-172-727.000	Supplies	15.29	100.00	100.00	70.65	29.35	70.65
101-172-728.000	Postage	0.00	25.00	25.00	0.00	25.00	0.00
101-172-860.000	Mileage	3,115.22	3,500.00	3,500.00	1,442.52	2,057.48	41.21
101-172-956.000	Meetings/seminars	115.94	1,500.00	1,500.00	0.00	1,500.00	0.00
Total Dept 172-Manager		162,938.58	168,265.00	168,265.00	76,349.27	91,915.73	45.37
Dept 201-Finance							
101-201-702.000	FINANCE DIRECTOR SALARY	79,103.83	82,000.00	82,000.00	32,048.07	49,951.93	39.08
101-201-715.000	FINANCE SOCIAL SECURITY EE	4,792.75	5,084.00	5,084.00	1,939.39	3,144.61	38.15
101-201-715.002	FINANCE MEDICARE EE	1,120.89	1,189.00	1,189.00	453.57	735.43	38.15
101-201-717.000	FINANCE HOSPITALIZATION INS	6,435.20	6,998.00	6,998.00	3,784.43	3,213.57	54.08
101-201-718.000	FINANCE GROUP LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-201-719.000	FINANCE- RETIREMENT PLAN	10,599.99	10,988.00	10,988.00	4,716.42	6,271.58	42.92
101-201-720.000	FINANCE-OTHER EMPLOYEE BENS	1,339.92	1,307.00	1,307.00	612.78	694.22	46.88
101-201-727.000	FINANCE-SUPPLIES	0.00	100.00	100.00	6.19	93.81	6.19
101-201-728.000	FINANCE-POSTAGE	0.00	50.00	50.00	0.00	50.00	0.00
101-201-750.000	FINANCE-DUES & SUBSCRIPTIONS	702.50	800.00	800.00	190.00	610.00	23.75
101-201-860.000	FINANCE-MILEAGE	636.05	750.00	750.00	253.43	496.57	33.79
101-201-900.000	Printing & Pub	0.00	50.00	50.00	0.00	50.00	0.00
101-201-956.000	Meetings/seminars	1,282.21	2,500.00	2,500.00	1,259.00	1,241.00	50.36
Total Dept 201-Finance		106,013.34	111,816.00	111,816.00	45,263.28	66,552.72	40.48
Dept 215-Clerk							
101-215-702.000	Clerk - Salary (see Details)	13,104.00	13,104.00	13,104.00	5,544.00	7,560.00	42.31

PERIOD ENDING 08/31/2016

GL NUMBER	DESCRIPTION	END BALANCE	2016-17		YTD BALANCE	AVAILABLE	% BDGT USED
		03/31/2016 NORM (ABNORM)	ORIGINAL BUDGET	2016-17 AMENDED BUDGET	08/31/2016 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 101 - General Fund							
Expenditures							
101-215-703.000	Deputy Clerk Salary	44,355.20	51,634.00	51,634.00	20,543.05	31,090.95	39.79
101-215-715.000	Clerk Social Security Ee	3,494.64	4,014.00	4,014.00	1,584.68	2,429.32	39.48
101-215-715.002	Clerk Medicare Ee	817.33	939.00	939.00	370.59	568.41	39.47
101-215-717.000	Hospitalization Ins	12,628.73	14,495.00	14,495.00	7,608.78	6,886.22	52.49
101-215-718.000	Group Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00
101-215-719.000	Clerk- Retirement	5,647.67	6,598.00	6,598.00	5,926.91	671.09	89.83
101-215-720.000	Clerk Frng Ben - Other Employee	1,533.42	1,966.00	1,966.00	928.38	1,037.62	47.22
101-215-727.000	Clerk Supplies	80.01	100.00	100.00	55.44	44.56	55.44
101-215-728.000	CLERK POSTAGE	1,067.47	1,000.00	1,000.00	391.82	608.18	39.18
101-215-750.000	Clerk-Dues & Subscriptions	650.00	600.00	600.00	60.00	540.00	10.00
101-215-860.000	Mileage	490.13	800.00	800.00	150.88	649.12	18.86
101-215-956.000	Meetings/seminars	1,619.45	5,000.00	5,000.00	427.95	4,572.05	8.56
101-215-967.000	Imaging Project Costs	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00
Total Dept 215-Clerk		85,488.05	102,250.00	102,250.00	43,592.48	58,657.52	42.63
Dept 223-Audit							
101-223-801.000	Professional Fees	13,080.00	16,800.00	16,800.00	9,500.00	7,300.00	56.55
Total Dept 223-Audit		13,080.00	16,800.00	16,800.00	9,500.00	7,300.00	56.55
Dept 228-Information Technology							
101-228-727.000	Supplies	0.00	0.00	0.00	0.00	0.00	0.00
101-228-740.000	Small Equipment	14,963.92	20,000.00	20,000.00	1,727.09	18,272.91	8.64
101-228-803.000	IT PURCHASED SERVICES	44,135.81	53,000.00	53,000.00	28,355.06	24,644.94	53.50
101-228-971.000	Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 228-Information Technology		59,099.73	73,000.00	73,000.00	30,082.15	42,917.85	41.21
Dept 247-Board Of Review							
101-247-702.000	Bd Of Rev - Salaries	1,985.00	2,600.00	2,600.00	140.00	2,460.00	5.38
101-247-715.000	Bor Social Security Ee	123.07	165.00	165.00	8.68	156.32	5.26
101-247-715.002	Bor Medicare Ee	28.80	40.00	40.00	2.03	37.97	5.08
101-247-727.000	Bor-Supplies	169.90	150.00	150.00	14.80	135.20	9.87
101-247-900.000	Printing & Pub	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 247-Board Of Review		2,306.77	2,955.00	2,955.00	165.51	2,789.49	5.60
Dept 253-Treasurer							
101-253-702.000	Treasurer Salary	13,104.00	13,104.00	13,104.00	5,544.00	7,560.00	42.31
101-253-702.005	DEPUTY TREASURER	16,264.18	16,624.00	16,624.00	6,581.28	10,042.72	39.59
101-253-715.000	Treasurer Social Security Ee	1,800.34	1,844.00	1,844.00	742.88	1,101.12	40.29
101-253-715.002	Treasurer Medicare Ee	421.04	433.00	433.00	173.70	259.30	40.12
101-253-717.000	Hospitalization Ins	4,484.72	4,529.00	4,529.00	2,435.48	2,093.52	53.78
101-253-718.000	Group Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00
101-253-719.000	Treas. Fringe Ben - Retirement	2,179.31	2,228.00	2,228.00	3,286.10	(1,058.10)	147.49
101-253-720.000	Treas. Frng Ben - Other Employee	431.56	464.00	464.00	221.79	242.21	47.80
101-253-727.000	Treasurer Supplies	455.82	1,500.00	1,500.00	0.00	1,500.00	0.00
101-253-728.000	Postage	7,244.47	7,000.00	7,000.00	3,324.09	3,675.91	47.49
101-253-750.000	Treasurer-Dues & Subscriptions	135.00	150.00	150.00	0.00	150.00	0.00
101-253-810.000	Bank Service Charges	0.00	0.00	0.00	1,668.62	(1,668.62)	100.00
101-253-860.000	Mileage	888.80	2,000.00	2,000.00	300.45	1,699.55	15.02

PERIOD ENDING 08/31/2016

GL NUMBER	DESCRIPTION	END BALANCE	2016-17		YTD BALANCE	AVAILABLE		% BGDG USED
		03/31/2016 NORM (ABNORM)	ORIGINAL BUDGET	2016-17 AMENDED BUDGET	08/31/2016 NORM (ABNORM)	BALANCE NORM (ABNORM)		
Fund 101 - General Fund								
Expenditures								
101-264-801.000	Professional Fees	925.65	1,000.00	1,000.00	2,055.40	(1,055.40)		205.54
101-264-829.000	PROPERTY UNIFORMS	0.00	0.00	0.00	0.00	0.00		0.00
101-264-850.000	Telephone	0.00	0.00	0.00	0.00	0.00		0.00
101-264-860.000	Mileage	0.00	0.00	0.00	0.00	0.00		0.00
101-264-920.000	Light & Power	1,838.75	2,200.00	2,200.00	471.21	1,728.79		21.42
101-264-921.000	Property Water & Sewer	731.10	1,000.00	1,000.00	233.23	766.77		23.32
101-264-922.000	Heat	1,485.66	2,700.00	2,700.00	315.68	2,384.32		11.69
101-264-930.000	Repairs & Maint	14,418.01	7,000.00	7,000.00	122.70	6,877.30		1.75
101-264-940.000	Equipment Rental	0.00	0.00	0.00	0.00	0.00		0.00
101-264-971.000	Equipment	0.00	4,500.00	4,500.00	2,849.41	1,650.59		63.32
101-264-972.000	Building Improvements	0.00	0.00	0.00	0.00	0.00		0.00
101-264-973.000	Land Improvements	15,750.00	0.00	0.00	0.00	0.00		0.00
Total Dept 264-Twp Property		53,864.90	32,242.00	32,242.00	10,948.00	21,294.00		33.96
Dept 265-Twp Office								
101-265-702.000	Twp Office- Salaries	77,344.11	86,054.00	86,054.00	39,095.71	46,958.29		45.43
101-265-715.000	Office Social Security Ee	4,671.52	5,336.00	5,336.00	2,357.08	2,978.92		44.17
101-265-715.002	Office Medicare Ee	1,092.37	1,249.00	1,249.00	551.20	697.80		44.13
101-265-716.000	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00		0.00
101-265-717.000	Hospitalization Ins	27,036.53	27,749.00	27,749.00	15,689.68	12,059.32		56.54
101-265-719.000	Twp Off. Fringe Ben - Retirement	10,125.57	10,728.00	10,728.00	13,892.09	(3,164.09)		129.49
101-265-720.000	Twp Off. Frng Ben - Other Emplo	3,680.66	3,377.00	3,377.00	1,705.12	1,671.88		50.49
101-265-727.000	Office Supplies	6,889.10	11,000.00	11,000.00	2,913.26	8,086.74		26.48
101-265-728.000	Postage	2,382.40	6,000.00	6,000.00	551.73	5,448.27		9.20
101-265-740.000	Small Equipment	217.55	0.00	0.00	0.00	0.00		0.00
101-265-750.000	Twp Off- Dues & Subscriptions	525.00	525.00	525.00	0.00	525.00		0.00
101-265-801.000	Professional Fees	16,242.32	11,000.00	11,000.00	1,896.99	9,103.01		17.25
101-265-850.000	Telephone	8,970.19	11,000.00	11,000.00	3,847.52	7,152.48		34.98
101-265-851.000	Communication	0.00	0.00	0.00	0.00	0.00		0.00
101-265-860.000	Mileage	2.30	100.00	100.00	33.12	66.88		33.12
101-265-900.000	Printing & Pub	3,972.27	6,000.00	6,000.00	2,849.26	3,150.74		47.49
101-265-920.000	Light & Power	7,341.71	7,500.00	7,500.00	3,643.02	3,856.98		48.57
101-265-921.000	Office Water & Sewer	3,289.37	4,000.00	4,000.00	1,020.61	2,979.39		25.52
101-265-922.000	Heat	1,471.60	2,500.00	2,500.00	404.62	2,095.38		16.18
101-265-930.000	Repairs & Maint	9,077.21	21,000.00	21,000.00	6,562.71	14,437.29		31.25
101-265-956.000	Meetings/seminars	0.00	800.00	800.00	0.00	800.00		0.00
101-265-971.000	Equipment	0.00	0.00	0.00	0.00	0.00		0.00
101-265-972.000	Building Improvements	0.00	10,000.00	10,000.00	0.00	10,000.00		0.00
101-265-973.000	Land Improvements	35,380.00	0.00	0.00	0.00	0.00		0.00
Total Dept 265-Twp Office		219,711.78	225,918.00	225,918.00	97,013.72	128,904.28		42.94
Dept 266-Attorney/ Counsel								
101-266-801.000	Professional Fees	63,236.92	75,000.00	75,000.00	18,224.00	56,776.00		24.30
Total Dept 266-Attorney/ Counsel		63,236.92	75,000.00	75,000.00	18,224.00	56,776.00		24.30
Dept 276-Cemetery								
101-276-702.000	Cemetery Wages	24,000.36	25,000.00	25,000.00	9,946.30	15,053.70		39.79
101-276-715.000	Cemetery Social Security Ee	1,487.41	1,550.00	1,550.00	616.67	933.33		39.79
101-276-715.002	Cemetery Medicare Ee	347.87	363.00	363.00	144.21	218.79		39.73
101-276-717.000	Hospitalization Ins	89.57	0.00	0.00	0.00	0.00		0.00

PERIOD ENDING 08/31/2016

GL NUMBER	DESCRIPTION	END BALANCE	2016-17		YTD BALANCE	AVAILABLE	% BDGT
		03/31/2016	ORIGINAL	2016-17	08/31/2016	BALANCE	
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	USED
Fund 101 - General Fund							
Expenditures							
101-276-719.000	Cemetery - Retirement Plan	51.37	0.00	0.00	0.00	0.00	0.00
101-276-727.000	Supplies	1,461.18	1,200.00	1,200.00	735.87	464.13	61.32
101-276-728.000	Postage	0.96	50.00	50.00	0.93	49.07	1.86
101-276-729.000	CEMETERY GAS & OIL-VEHICLES	399.25	400.00	400.00	160.02	239.98	40.01
101-276-740.000	Small Equipment	2,599.00	1,000.00	1,000.00	0.00	1,000.00	0.00
101-276-860.000	Mileage	383.67	450.00	450.00	196.56	253.44	43.68
101-276-920.000	Light & Power	1,019.74	900.00	900.00	407.98	492.02	45.33
101-276-930.000	Repairs & Maint	7,920.49	9,500.00	9,500.00	2,590.01	6,909.99	27.26
101-276-940.000	Equipment Rental	765.00	1,020.00	1,020.00	0.00	1,020.00	0.00
101-276-956.000	Meetings/seminars	0.00	0.00	0.00	0.00	0.00	0.00
101-276-971.000	Equipment	0.00	0.00	0.00	0.00	0.00	0.00
101-276-973.000	Land Improvements	7,000.00	0.00	0.00	0.00	0.00	0.00
Total Dept 276-Cemetery		47,525.87	41,433.00	41,433.00	14,798.55	26,634.45	35.72
Dept 336-Fire Department							
101-336-702.000	Fire Dept - Salaries	248,151.11	275,521.00	275,521.00	112,052.74	163,468.26	40.67
101-336-705.000	Fire Training	0.00	0.00	0.00	0.00	0.00	0.00
101-336-715.000	Fire Social Security Ee	15,384.66	17,084.00	17,084.00	6,945.96	10,138.04	40.66
101-336-715.002	Fire Medicare Ee	3,598.02	3,996.00	3,996.00	1,624.50	2,371.50	40.65
101-336-717.000	Hospitalization Ins	76.79	140.00	140.00	127.30	12.70	90.93
101-336-718.000	Group Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00
101-336-719.000	Fire Fringe Ben - Retirement	90.09	98.00	98.00	166.36	(68.36)	169.76
101-336-720.000	Fire Frng Ben - Other Employee	(40.91)	17.00	17.00	10.42	6.58	61.29
101-336-727.000	Fire Supplies	33,990.46	44,540.00	44,540.00	8,867.04	35,672.96	19.91
101-336-728.000	Postage	211.38	250.00	250.00	5.16	244.84	2.06
101-336-729.000	Gas & Oil-Vehicles	2,985.19	5,500.00	5,500.00	1,299.41	4,200.59	23.63
101-336-740.000	Small Equipment	43,449.50	37,000.00	37,000.00	19,934.52	17,065.48	53.88
101-336-750.000	Dues & Subscriptions	1,307.00	2,000.00	2,000.00	1,057.00	943.00	52.85
101-336-801.000	Professional Fees	1,368.00	2,740.00	2,740.00	4,066.36	(1,326.36)	148.41
101-336-850.000	Telephone	4,480.65	6,200.00	6,200.00	1,886.17	4,313.83	30.42
101-336-851.000	Communication	5,672.43	7,653.00	7,653.00	2,229.00	5,424.00	29.13
101-336-860.000	Mileage	0.00	700.00	700.00	72.90	627.10	10.41
101-336-900.000	Printing & Pub	777.10	400.00	400.00	0.00	400.00	0.00
101-336-920.000	Light & Power	14,102.23	13,900.00	13,900.00	4,851.95	9,048.05	34.91
101-336-921.000	Fire Water & Sewer	3,004.76	4,500.00	4,500.00	1,169.44	3,330.56	25.99
101-336-922.000	Heat	5,039.31	11,000.00	11,000.00	973.45	10,026.55	8.85
101-336-930.000	Repairs & Maint	42,726.51	57,755.00	57,755.00	24,185.78	33,569.22	41.88
101-336-940.000	Fire Hydrant Rental	50,000.00	50,000.00	50,000.00	12,500.00	37,500.00	25.00
101-336-956.000	Meetings/seminars	3,971.88	11,520.00	11,520.00	0.00	11,520.00	0.00
101-336-957.000	Fire Prevention	1,691.06	2,500.00	2,500.00	83.85	2,416.15	3.35
101-336-960.000	Fire Dept - Insurance	3,649.58	1,535.00	1,535.00	3,323.07	(1,788.07)	216.49
101-336-961.000	Fire Medical	4,854.69	6,350.00	6,350.00	353.23	5,996.77	5.56
101-336-970.000	Capital Outlay-Reserve	0.00	0.00	0.00	0.00	0.00	0.00
101-336-971.000	Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 336-Fire Department		490,541.49	562,899.00	562,899.00	207,785.61	355,113.39	36.91
Dept 371-Building Inspection Department							
101-371-702.000	Building Salary	80,352.00	77,389.00	77,389.00	27,565.20	49,823.80	35.62
101-371-715.000	Building Social Security Ee	4,881.01	4,799.00	4,799.00	1,695.41	3,103.59	35.33
101-371-715.002	Building Medicare Ee	1,141.59	1,123.00	1,123.00	396.51	726.49	35.31
101-371-716.000	Bldg Department Unemployment	0.00	0.00	0.00	0.00	0.00	0.00
101-371-717.000	Hospitalization Ins	21,568.70	9,963.00	9,963.00	2,564.45	7,398.55	25.74

PERIOD ENDING 08/31/2016

GL NUMBER	DESCRIPTION	END BALANCE	2016-17		YTD BALANCE	AVAILABLE	% BDGT USED
		03/31/2016 NORM (ABNORM)	ORIGINAL BUDGET	2016-17 AMENDED BUDGET	08/31/2016 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 101 - General Fund							
Expenditures							
101-371-718.000	Group Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00
101-371-719.000	Bldg. Fringe Ben - Retirement P.	9,865.36	3,805.00	3,805.00	1,442.32	2,362.68	37.91
101-371-720.000	Bldg. Frng Ben - Other Employee	2,358.37	934.00	934.00	411.62	522.38	44.07
101-371-727.000	Supplies	418.47	500.00	500.00	10.79	489.21	2.16
101-371-728.000	BUILDING POSTAGE	427.01	500.00	500.00	174.94	325.06	34.99
101-371-740.000	Small Equipment	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00
101-371-750.000	Dues & Subscriptions	917.00	1,000.00	1,000.00	135.00	865.00	13.50
101-371-801.000	Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00
101-371-801.002	Professional Services-Plumbing	19,300.00	18,000.00	18,000.00	6,450.00	11,550.00	35.83
101-371-801.003	Professional Services-Electrica	28,800.00	20,000.00	20,000.00	12,250.00	7,750.00	61.25
101-371-801.004	Professional Services-Mechanica	28,550.00	23,000.00	23,000.00	13,750.00	9,250.00	59.78
101-371-850.000	Telephone	0.00	0.00	0.00	420.00	(420.00)	100.00
101-371-851.000	Communication	0.00	300.00	300.00	0.00	300.00	0.00
101-371-860.000	Mileage	1,747.71	1,800.00	1,800.00	679.32	1,120.68	37.74
101-371-900.000	Printing & Pub	130.00	1,000.00	1,000.00	103.10	896.90	10.31
101-371-930.000	Repairs & Maint	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00
101-371-956.000	Meetings/seminars	190.00	1,000.00	1,000.00	75.00	925.00	7.50
101-371-971.000	EQUIPMENT-BUIDING	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 371-Building Inspection Department		200,647.22	171,113.00	171,113.00	68,123.66	102,989.34	39.81
Dept 445-Drains - Public Benefit							
101-445-702.000	SALARIES	0.00	1,500.00	1,500.00	0.00	1,500.00	0.00
101-445-715.000	Social Security Ee	0.00	93.00	93.00	0.00	93.00	0.00
101-445-715.002	Medicare Ee	0.00	22.00	22.00	0.00	22.00	0.00
101-445-727.000	Supplies	0.00	50.00	50.00	0.00	50.00	0.00
101-445-801.000	Professional Fees	383.50	5,000.00	5,000.00	0.00	5,000.00	0.00
101-445-860.000	Mileage	0.00	100.00	100.00	0.00	100.00	0.00
101-445-920.000	Light & Power	324.24	750.00	750.00	106.86	643.14	14.25
101-445-930.000	Repairs & Maint	24,071.65	35,000.00	35,000.00	27.22	34,972.78	0.08
101-445-969.000	Drains At Large-Construction	0.00	0.00	0.00	0.00	0.00	0.00
101-445-973.000	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
101-445-995.000	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 445-Drains - Public Benefit		24,779.39	42,515.00	42,515.00	134.08	42,380.92	0.32
Dept 446-Highways, Streets, Bridges (Not Act 51)							
101-446-702.000	SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
101-446-715.000	Social Security Ee	0.00	0.00	0.00	0.00	0.00	0.00
101-446-715.002	Medicare Ee	0.00	0.00	0.00	0.00	0.00	0.00
101-446-801.000	Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00
101-446-860.000	Mileage	0.00	0.00	0.00	0.00	0.00	0.00
101-446-930.000	Repairs & Maint	24,035.75	0.00	0.00	0.00	0.00	0.00
101-446-975.000	Hwy & Streets - Construction	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 446-Highways, Streets, Bridges (Not Act 51)		24,035.75	0.00	0.00	0.00	0.00	0.00
Dept 447-Engineering							
101-447-801.000	ENGINEERING-PROFESSIONAL FEES	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00
101-447-801.005	PROFESSIONAL FEES - PWI	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 447-Engineering		0.00	5,000.00	5,000.00	0.00	5,000.00	0.00

PERIOD ENDING 08/31/2016

GL NUMBER	DESCRIPTION	END BALANCE	2016-17		YTD BALANCE	AVAILABLE	% BGDG USED
		03/31/2016 NORM (ABNORM)	ORIGINAL BUDGET	2016-17 AMENDED BUDGET	08/31/2016 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 101 - General Fund							
Expenditures							
Dept 722-Zoning							
101-722-702.000	Plg/zba -Salaries	65,695.73	73,219.00	73,219.00	28,036.50	45,182.50	38.29
101-722-715.000	Zoning Social Security Ee	3,694.24	4,540.00	4,540.00	1,586.97	2,953.03	34.96
101-722-715.002	Zoning Medicare Ee	863.94	1,063.00	1,063.00	371.15	691.85	34.92
101-722-716.000	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00
101-722-717.000	Hospitalization Ins	17,191.43	19,477.00	19,477.00	8,986.34	10,490.66	46.14
101-722-717.001	HSA DEDUCTIBLE	0.00	0.00	0.00	0.00	0.00	0.00
101-722-718.000	Group Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00
101-722-719.000	Zoning Fringe Ben - Retirement	7,698.85	8,807.00	8,807.00	5,061.31	3,745.69	57.47
101-722-720.000	Zoning Frng Ben - Other Employee	2,211.62	1,750.00	1,750.00	1,093.09	656.91	62.46
101-722-727.000	Zoning Supplies	88.03	450.00	450.00	10.00	440.00	2.22
101-722-728.000	Postage	969.94	1,000.00	1,000.00	346.61	653.39	34.66
101-722-750.000	Dues & Subscriptions	0.00	125.00	125.00	0.00	125.00	0.00
101-722-801.000	Professional Fees	15,659.90	25,000.00	25,000.00	4,063.33	20,936.67	16.25
101-722-850.000	PLANNING/ZBA - TELEPHONE	385.00	420.00	420.00	175.00	245.00	41.67
101-722-851.000	Communication	0.00	0.00	0.00	0.00	0.00	0.00
101-722-860.000	Mileage	1,051.05	1,000.00	1,000.00	370.44	629.56	37.04
101-722-900.000	Printing & Pub	3,559.35	3,500.00	3,500.00	2,034.25	1,465.75	58.12
101-722-930.000	Repairs & Maint	0.00	150.00	150.00	0.00	150.00	0.00
101-722-956.000	Meetings/seminars	72.91	750.00	750.00	267.53	482.47	35.67
Total Dept 722-Zoning		119,141.99	141,251.00	141,251.00	52,402.52	88,848.48	37.10
Dept 748-Community Services							
101-748-702.000	Comm Prom - Salaries	0.00	0.00	0.00	0.00	0.00	0.00
101-748-728.000	Postage	0.00	0.00	0.00	0.00	0.00	0.00
101-748-803.000	Purchased Services	205,102.52	196,500.00	196,500.00	87,310.08	109,189.92	44.43
101-748-900.000	Printing & Pub	0.00	0.00	0.00	0.00	0.00	0.00
101-748-930.000	Repairs & Maint	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 748-Community Services		205,102.52	196,500.00	196,500.00	87,310.08	109,189.92	44.43
Dept 851-Insurance & Bonds							
101-851-960.000	Insurance & Bonds	51,328.01	55,188.00	55,188.00	50,533.59	4,654.41	91.57
Total Dept 851-Insurance & Bonds		51,328.01	55,188.00	55,188.00	50,533.59	4,654.41	91.57
Dept 852-Retiree Expenses							
101-852-717.000	Hospitalization Ins	0.00	0.00	0.00	0.00	0.00	0.00
101-852-718.000	Group Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00
101-852-719.000	Fringe Ben - Retirement Plan	0.00	0.00	0.00	0.00	0.00	0.00
101-852-720.000	Frng Ben - Other Employee Bens	984.98	1,500.00	1,500.00	506.50	993.50	33.77
Total Dept 852-Retiree Expenses		984.98	1,500.00	1,500.00	506.50	993.50	33.77
Dept 966-Other Expenses							
101-966-959.000	Contingency Reserve	0.00	65,000.00	65,000.00	0.00	65,000.00	0.00
101-966-965.000	Airport Expenses	0.00	0.00	0.00	0.00	0.00	0.00
101-966-965.006	Misc. Payment	0.00	0.00	0.00	0.00	0.00	0.00
101-966-965.007	Health Reimbursement Payments	0.00	0.00	0.00	0.00	0.00	0.00
101-966-999.000	Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00
101-966-999.208	T/O Parks/Recreation	100,000.00	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 08/31/2016

GL NUMBER	DESCRIPTION	END BALANCE	2016-17		YTD BALANCE	AVAILABLE	% BDGT USED
		03/31/2016 NORM (ABNORM)	ORIGINAL BUDGET	2016-17 AMENDED BUDGET	08/31/2016 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 101 - General Fund							
Expenditures							
101-966-999.403	T/O - Capital Projects	1,011,600.00	115,000.00	115,000.00	0.00	115,000.00	0.00
101-966-999.404	T/O - Local Streets	0.00	150,000.00	150,000.00	150,000.00	0.00	100.00
Total Dept 966-Other Expenses		1,111,600.00	330,000.00	330,000.00	150,000.00	180,000.00	45.45
TOTAL Expenditures		3,424,373.88	2,800,241.00	2,800,241.00	1,165,894.18	1,634,346.82	41.64
Fund 101 - General Fund:							
TOTAL REVENUES		2,931,353.26	2,827,385.00	2,827,385.00	659,800.98	2,167,584.02	23.34
TOTAL EXPENDITURES		3,424,373.88	2,800,241.00	2,800,241.00	1,165,894.18	1,634,346.82	41.64
NET OF REVENUES & EXPENDITURES		(493,020.62)	27,144.00	27,144.00	(506,093.20)	533,237.20	1,864.48
Fund 207 - Police Fund							
Revenues							
Dept 000							
207-000-403.000	Current Taxes-E-Unit	637,137.46	643,000.00	643,000.00	18.76	642,981.24	0.00
207-000-655.000	Ordinance Fines	11,880.54	9,500.00	9,500.00	4,098.41	5,401.59	43.14
207-000-655.001	ORDINANCE FINES - PARKING ENFOR	15,800.00	13,000.00	13,000.00	5,550.00	7,450.00	42.69
207-000-664.000	Interest Earned	2,417.97	3,839.00	3,839.00	1,403.37	2,435.63	36.56
207-000-664.900	Increase (Decrease) in Fair Val	47.50	0.00	0.00	0.00	0.00	0.00
207-000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		667,283.47	669,339.00	669,339.00	11,070.54	658,268.46	1.65
TOTAL Revenues		667,283.47	669,339.00	669,339.00	11,070.54	658,268.46	1.65
Expenditures							
Dept 301-Police/sheriff							
207-301-702.000	Police Protection - Salaries	3,030.00	4,000.00	4,000.00	2,376.00	1,624.00	59.40
207-301-704.000	Police Prot - Telephone	0.00	0.00	0.00	0.00	0.00	0.00
207-301-715.000	Social Security Ee	187.87	250.00	250.00	147.31	102.69	58.92
207-301-715.001	Federal Withholding	0.00	0.00	0.00	0.00	0.00	0.00
207-301-715.002	MEDICARE EE	43.94	60.00	60.00	34.46	25.54	57.43
207-301-727.000	Supplies	334.76	350.00	350.00	113.23	236.77	32.35
207-301-729.000	Gas & Oil-Vehicles	250.00	300.00	300.00	0.00	300.00	0.00
207-301-801.000	Professional Fees	950.00	2,000.00	2,000.00	170.50	1,829.50	8.53
207-301-802.000	Police Protection	585,356.44	635,000.00	635,000.00	216,245.64	418,754.36	34.05
207-301-802.100	School Crossing Guard	11,880.32	15,000.00	15,000.00	0.00	15,000.00	0.00
207-301-860.000	Mileage	0.00	0.00	0.00	0.00	0.00	0.00
207-301-920.000	Light & Power	0.00	0.00	0.00	0.00	0.00	0.00
207-301-930.000	Repairs & Maint	0.00	0.00	0.00	0.00	0.00	0.00
207-301-940.000	Police Prot-Building/equip Rent.	0.00	0.00	0.00	0.00	0.00	0.00
207-301-959.000	Contingency Reserve	0.00	0.00	0.00	0.00	0.00	0.00
207-301-971.000	Equipment	0.00	0.00	0.00	0.00	0.00	0.00
207-301-990.000	Adm. Fees	20,000.00	20,000.00	20,000.00	5,000.00	15,000.00	25.00
Total Dept 301-Police/sheriff		622,033.33	676,960.00	676,960.00	224,087.14	452,872.86	33.10
TOTAL Expenditures		622,033.33	676,960.00	676,960.00	224,087.14	452,872.86	33.10

PERIOD ENDING 08/31/2016

GL NUMBER	DESCRIPTION	END BALANCE	2016-17		YTD BALANCE	AVAILABLE	% BDGT USED
		03/31/2016 NORM (ABNORM)	ORIGINAL BUDGET	2016-17 AMENDED BUDGET	08/31/2016 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 207 - Police Fund							
Fund 207 - Police Fund:							
	TOTAL REVENUES	667,283.47	669,339.00	669,339.00	11,070.54	658,268.46	1.65
	TOTAL EXPENDITURES	622,033.33	676,960.00	676,960.00	224,087.14	452,872.86	33.10
	NET OF REVENUES & EXPENDITURES	45,250.14	(7,621.00)	(7,621.00)	(213,016.60)	205,395.60	2,795.13
Fund 208 - Park/recreation Fund							
Revenues							
Dept 000							
208-000-403.000	Current Taxes-Parks	474,946.76	478,000.00	478,000.00	13.95	477,986.05	0.00
208-000-408.000	Forestry \$	0.00	0.00	0.00	0.00	0.00	0.00
208-000-607.000	Recreation Fees	63,218.86	59,600.00	59,600.00	46,232.20	13,367.80	77.57
208-000-608.000	Tot Time Enrollments	0.00	0.00	0.00	0.00	0.00	0.00
208-000-664.000	Interest Earned	935.60	1,591.00	1,591.00	1,379.28	211.72	86.69
208-000-667.000	Building Rentals	18,590.00	21,000.00	21,000.00	8,533.62	12,466.38	40.64
208-000-671.000	Miscellaneous Income	5,492.00	900.00	900.00	0.00	900.00	0.00
208-000-671.663	TOT TIME MISC REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
208-000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
208-000-675.000	DONATIONS/CONTRIBUTIONS	135.00	0.00	0.00	16.00	(16.00)	100.00
208-000-675.751	REC CONTRIBUTIONS/DONATIONS	1,133.00	500.00	500.00	641.00	(141.00)	128.20
208-000-699.000	Transfer From Other Fund	100,000.00	0.00	0.00	0.00	0.00	0.00
	Total Dept 000	664,451.22	561,591.00	561,591.00	56,816.05	504,774.95	10.12
	TOTAL Revenues	664,451.22	561,591.00	561,591.00	56,816.05	504,774.95	10.12
Expenditures							
Dept 663-Child Care - Tot Time							
208-663-702.000	Tot Time - Salaries	3,241.49	0.00	0.00	0.00	0.00	0.00
208-663-704.000	TOT TIME-TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
208-663-715.000	Tot Time Social Security Ee	200.66	0.00	0.00	0.00	0.00	0.00
208-663-715.002	Tot Time Medicare Ee	46.91	0.00	0.00	0.00	0.00	0.00
208-663-717.000	Hospitalization Ins	103.56	0.00	0.00	0.00	0.00	0.00
208-663-718.000	Group Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00
208-663-719.000	Fringe Ben - Retirement Plan	31.98	0.00	0.00	0.00	0.00	0.00
208-663-720.000	Frng Ben - Other Employee Bens	10.31	0.00	0.00	0.00	0.00	0.00
208-663-727.000	Supplies	0.00	0.00	0.00	0.00	0.00	0.00
208-663-728.000	Postage	0.00	0.00	0.00	0.00	0.00	0.00
208-663-730.000	Program Materials	69.00	0.00	0.00	0.00	0.00	0.00
208-663-803.000	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00
208-663-850.000	Telephone	37.64	0.00	0.00	0.00	0.00	0.00
208-663-920.000	Light & Power	0.00	0.00	0.00	0.00	0.00	0.00
208-663-922.000	Heat	0.00	0.00	0.00	0.00	0.00	0.00
208-663-971.000	Equipment	0.00	0.00	0.00	0.00	0.00	0.00
	Total Dept 663-Child Care - Tot Time	3,741.55	0.00	0.00	0.00	0.00	0.00
Dept 751-Recreation Department							
208-751-702.000	Rec - Salaries	43,717.36	38,799.00	38,799.00	16,908.38	21,890.62	43.58
208-751-706.000	Rec Program	0.00	0.00	0.00	0.00	0.00	0.00
208-751-715.000	Rec. Social Security Ee	2,674.61	2,406.00	2,406.00	1,037.06	1,368.94	43.10
208-751-715.002	Rec. Medicare Ee	625.50	563.00	563.00	242.52	320.48	43.08
208-751-717.000	Hospitalization Ins	5,725.54	4,379.00	4,379.00	2,512.05	1,866.95	57.37

PERIOD ENDING 08/31/2016

GL NUMBER	DESCRIPTION	END BALANCE	2016-17		YTD BALANCE	AVAILABLE		% BGD USED
		03/31/2016 NORM (ABNORM)	ORIGINAL BUDGET	2016-17 AMENDED BUDGET	08/31/2016 NORM (ABNORM)	BALANCE NORM (ABNORM)		
Fund 208 - Park/recreation Fund								
Expenditures								
208-966-965.008	Forestry	0.00	1,000.00	1,000.00	0.00	1,000.00		0.00
208-966-990.000	Adm. Fees	65,000.00	65,000.00	65,000.00	16,250.00	48,750.00		25.00
208-966-999.000	Transfer Out	0.00	0.00	0.00	0.00	0.00		0.00
Total Dept 966-Other Expenses		65,000.00	66,000.00	66,000.00	16,250.00	49,750.00		24.62
TOTAL Expenditures		460,466.24	692,503.00	692,503.00	237,299.56	455,203.44		34.27
Fund 208 - Park/recreation Fund:								
TOTAL REVENUES		664,451.22	561,591.00	561,591.00	56,816.05	504,774.95		10.12
TOTAL EXPENDITURES		460,466.24	692,503.00	692,503.00	237,299.56	455,203.44		34.27
NET OF REVENUES & EXPENDITURES		203,984.98	(130,912.00)	(130,912.00)	(180,483.51)	49,571.51		137.87
Fund 211 - Bike Path Fund								
Revenues								
Dept 000								
211-000-403.000	Current Taxes-Bike Paths	379,930.97	382,000.00	382,000.00	11.15	381,988.85		0.00
211-000-539.001	STATE GRANTS - METRO AUTHORITY	11,308.98	11,309.00	11,309.00	15,597.16	(4,288.16)		137.92
211-000-664.000	Interest Earned	4,096.07	4,230.00	4,230.00	2,802.40	1,427.60		66.25
211-000-671.000	Miscellaneous Income	0.00	0.00	0.00	500.00	(500.00)		100.00
211-000-673.000	SALE OF FIXED ASSETS	8,300.00	0.00	0.00	0.00	0.00		0.00
211-000-699.600	From Contingency	0.00	0.00	0.00	0.00	0.00		0.00
Total Dept 000		403,636.02	397,539.00	397,539.00	18,910.71	378,628.29		4.76
Dept 755-Bike Path								
211-755-699.000	Transfer From Other Fund	0.00	0.00	0.00	0.00	0.00		0.00
Total Dept 755-Bike Path		0.00	0.00	0.00	0.00	0.00		0.00
TOTAL Revenues		403,636.02	397,539.00	397,539.00	18,910.71	378,628.29		4.76
Expenditures								
Dept 755-Bike Path								
211-755-702.000	Bicycle Path-Salaries	43,101.29	49,834.00	49,834.00	20,046.19	29,787.81		40.23
211-755-715.000	Social Security Ee	2,605.62	3,090.00	3,090.00	1,215.16	1,874.84		39.33
211-755-715.002	Medicare Ee	609.38	723.00	723.00	284.18	438.82		39.31
211-755-716.000	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00		0.00
211-755-717.000	Hospitalization Ins	20,388.70	15,132.00	15,132.00	9,942.13	5,189.87		65.70
211-755-717.001	BIKE PATH HSA DEDUCTIBLE	0.00	0.00	0.00	0.00	0.00		0.00
211-755-718.000	Group Life Insurance	0.00	0.00	0.00	0.00	0.00		0.00
211-755-719.000	Fringe Ben - Retirement Plan	5,083.24	5,740.00	5,740.00	3,008.37	2,731.63		52.41
211-755-720.000	Frng Ben - Other Employee Bens	2,787.12	1,445.00	1,445.00	1,036.33	408.67		71.72
211-755-727.000	Bike Path Supplies	546.28	1,000.00	1,000.00	0.00	1,000.00		0.00
211-755-728.000	Postage	0.00	0.00	0.00	815.15	(815.15)		100.00
211-755-729.000	Gas & Oil-Vehicles	2,380.36	3,750.00	3,750.00	529.19	3,220.81		14.11
211-755-740.000	Small Equipment	329.95	2,000.00	2,000.00	0.00	2,000.00		0.00
211-755-750.000	BP DUES & SUBSCRIPTIONS	0.00	0.00	0.00	173.75	(173.75)		100.00
211-755-801.000	Professional Fees	7,107.88	0.00	0.00	2,000.00	(2,000.00)		100.00
211-755-829.000	BIKE PATH UNIFORMS	294.61	500.00	500.00	0.00	500.00		0.00

PERIOD ENDING 08/31/2016

GL NUMBER	DESCRIPTION	END BALANCE	2016-17		YTD BALANCE	AVAILABLE		% BDGT USED
		03/31/2016 NORM (ABNORM)	ORIGINAL BUDGET	2016-17 AMENDED BUDGET	08/31/2016 NORM (ABNORM)	BALANCE NORM (ABNORM)		
Fund 211 - Bike Path Fund								
Expenditures								
211-755-850.000	Telephone	420.00	500.00	500.00	140.00	360.00		28.00
211-755-900.000	Printing & Pub	0.00	0.00	0.00	0.00	0.00		0.00
211-755-930.000	Repairs & Maint	8,630.10	10,000.00	10,000.00	3,935.37	6,064.63		39.35
211-755-959.000	Contingency Reserve	0.00	0.00	0.00	0.00	0.00		0.00
211-755-971.000	Equipment	170,693.00	4,500.00	4,500.00	2,849.41	1,650.59		63.32
211-755-975.000	BIKE PATH- CONSTRUCTION	44,281.65	1,000,000.00	1,000,000.00	175,777.66	824,222.34		17.58
211-755-990.000	Adm. Fees	45,000.00	45,000.00	45,000.00	11,250.00	33,750.00		25.00
Total Dept 755-Bike Path		354,259.18	1,143,214.00	1,143,214.00	233,002.89	910,211.11		20.38
Dept 852-Retiree Expenses								
211-852-715.000	Social Security Ee	0.00	0.00	0.00	0.00	0.00		0.00
Total Dept 852-Retiree Expenses		0.00	0.00	0.00	0.00	0.00		0.00
TOTAL Expenditures		354,259.18	1,143,214.00	1,143,214.00	233,002.89	910,211.11		20.38
Fund 211 - Bike Path Fund:								
TOTAL REVENUES		403,636.02	397,539.00	397,539.00	18,910.71	378,628.29		4.76
TOTAL EXPENDITURES		354,259.18	1,143,214.00	1,143,214.00	233,002.89	910,211.11		20.38
NET OF REVENUES & EXPENDITURES		49,376.84	(745,675.00)	(745,675.00)	(214,092.18)	(531,582.82)		28.71
Fund 219 - STREET LIGHTING FUND								
Revenues								
Dept 000								
219-000-404.000	Street Light Assessments	142,017.04	141,500.00	141,500.00	21.21	141,478.79		0.01
219-000-664.000	Interest Earned	65.28	61.00	61.00	70.28	(9.28)		115.21
219-000-699.000	Transfer From Other Fund	0.00	0.00	0.00	0.00	0.00		0.00
Total Dept 000		142,082.32	141,561.00	141,561.00	91.49	141,469.51		0.06
TOTAL Revenues		142,082.32	141,561.00	141,561.00	91.49	141,469.51		0.06
Expenditures								
Dept 448-Street Lighting								
219-448-920.000	Light & Power	121,528.29	135,000.00	135,000.00	42,333.17	92,666.83		31.36
219-448-990.000	Adm. Fees	2,500.00	2,500.00	2,500.00	625.00	1,875.00		25.00
Total Dept 448-Street Lighting		124,028.29	137,500.00	137,500.00	42,958.17	94,541.83		31.24
TOTAL Expenditures		124,028.29	137,500.00	137,500.00	42,958.17	94,541.83		31.24
Fund 219 - STREET LIGHTING FUND:								
TOTAL REVENUES		142,082.32	141,561.00	141,561.00	91.49	141,469.51		0.06
TOTAL EXPENDITURES		124,028.29	137,500.00	137,500.00	42,958.17	94,541.83		31.24
NET OF REVENUES & EXPENDITURES		18,054.03	4,061.00	4,061.00	(42,866.68)	46,927.68		1,055.57

PERIOD ENDING 08/31/2016

GL NUMBER	DESCRIPTION	END BALANCE 03/31/2016 NORM (ABNORM)	2016-17 ORIGINAL BUDGET	2016-17 AMENDED BUDGET	YTD BALANCE 08/31/2016 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 241 - WEST MICHIGAN AIRPORT AUTHORITY FUND							
Revenues							
Dept 000							
241-000-403.000	Current Taxes	95,011.28	95,000.00	95,000.00	2.74	94,997.26	0.00
241-000-664.000	Interest Earned	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		95,011.28	95,000.00	95,000.00	2.74	94,997.26	0.00
TOTAL Revenues		95,011.28	95,000.00	95,000.00	2.74	94,997.26	0.00
Expenditures							
Dept 000							
241-000-831.000	AIRPORT AUTHORITY TAX COLLECTIO	95,011.28	95,000.00	95,000.00	1.35	94,998.65	0.00
Total Dept 000		95,011.28	95,000.00	95,000.00	1.35	94,998.65	0.00
TOTAL Expenditures		95,011.28	95,000.00	95,000.00	1.35	94,998.65	0.00
Fund 241 - WEST MICHIGAN AIRPORT AUTHORITY FUND:							
TOTAL REVENUES		95,011.28	95,000.00	95,000.00	2.74	94,997.26	0.00
TOTAL EXPENDITURES		95,011.28	95,000.00	95,000.00	1.35	94,998.65	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	1.39	(1.39)	100.00
Fund 271 - LIBRARY FUND							
Revenues							
Dept 000							
271-000-403.000	Current Taxes	1,184,383.51	1,192,810.00	1,192,810.00	34.86	1,192,775.14	0.00
271-000-664.000	Interest Earned	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		1,184,383.51	1,192,810.00	1,192,810.00	34.86	1,192,775.14	0.00
TOTAL Revenues		1,184,383.51	1,192,810.00	1,192,810.00	34.86	1,192,775.14	0.00
Expenditures							
Dept 000							
271-000-830.000	HERRICK LIBRARY TAX COLLECTION	1,184,383.51	1,192,810.00	1,192,810.00	17.14	1,192,792.86	0.00
Total Dept 000		1,184,383.51	1,192,810.00	1,192,810.00	17.14	1,192,792.86	0.00
TOTAL Expenditures		1,184,383.51	1,192,810.00	1,192,810.00	17.14	1,192,792.86	0.00
Fund 271 - LIBRARY FUND:							
TOTAL REVENUES		1,184,383.51	1,192,810.00	1,192,810.00	34.86	1,192,775.14	0.00
TOTAL EXPENDITURES		1,184,383.51	1,192,810.00	1,192,810.00	17.14	1,192,792.86	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	17.72	(17.72)	100.00
Fund 351 - Sewer Distribution Fund							

PERIOD ENDING 08/31/2016

GL NUMBER	DESCRIPTION	END BALANCE 03/31/2016 NORM (ABNORM)	2016-17 ORIGINAL BUDGET	2016-17 AMENDED BUDGET	YTD BALANCE 08/31/2016 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 351 - Sewer Distribution Fund							
Revenues							
Dept 000							
351-000-477.000	Sewer Inspection Fees	2,155.00	1,800.00	1,800.00	1,025.00	775.00	56.94
351-000-626.000	Plan Review Income	0.00	0.00	0.00	0.00	0.00	0.00
351-000-664.000	Interest Earned	4,162.60	4,924.00	4,924.00	1,351.45	3,572.55	27.45
351-000-664.003	Interest On Assessments	16,399.26	14,000.00	14,000.00	13,311.19	688.81	95.08
351-000-671.000	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00
351-000-672.000	Sewer-Special Assessments	115,492.13	67,000.00	67,000.00	56,364.05	10,635.95	84.13
351-000-687.000	Over Payments / Refunded	0.00	0.00	0.00	0.00	0.00	0.00
351-000-699.600	From Contingency	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		138,208.99	87,724.00	87,724.00	72,051.69	15,672.31	82.13
TOTAL Revenues		138,208.99	87,724.00	87,724.00	72,051.69	15,672.31	82.13
Expenditures							
Dept 000							
351-000-801.002	Professional Services-Plumbing	1,200.00	1,000.00	1,000.00	600.00	400.00	60.00
351-000-804.000	Sewer - Engineering Fees	10,208.46	1,500.00	1,500.00	0.00	1,500.00	0.00
351-000-958.000	Assessment Overpayments	0.00	0.00	0.00	0.00	0.00	0.00
351-000-963.000	Sewer Reu Fees	1,510.00	1,500.00	1,500.00	0.00	1,500.00	0.00
351-000-963.003	SANITARY LATERALS (348.00)	0.00	0.00	0.00	0.00	0.00	0.00
351-000-975.000	Sewer - Sewer Lines Constructio	0.00	0.00	0.00	0.00	0.00	0.00
351-000-990.000	Adm. Fees	15,000.00	10,000.00	10,000.00	2,500.00	7,500.00	25.00
351-000-999.000	Sewer- Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		27,570.46	14,000.00	14,000.00	3,100.00	10,900.00	22.14
TOTAL Expenditures		27,570.46	14,000.00	14,000.00	3,100.00	10,900.00	22.14
Fund 351 - Sewer Distribution Fund:							
TOTAL REVENUES		138,208.99	87,724.00	87,724.00	72,051.69	15,672.31	82.13
TOTAL EXPENDITURES		27,570.46	14,000.00	14,000.00	3,100.00	10,900.00	22.14
NET OF REVENUES & EXPENDITURES		110,638.53	73,724.00	73,724.00	68,951.69	4,772.31	93.53
Fund 403 - Capital Projects Fund							
Revenues							
Dept 000							
403-000-664.000	Interest Earned	15,637.79	10,285.00	10,285.00	6,496.46	3,788.54	63.16
403-000-664.006	Sd - Interest Earn/investments	0.00	0.00	0.00	0.00	0.00	0.00
403-000-664.900	Increase (Decrease) in Fair Val	(12.50)	0.00	0.00	0.00	0.00	0.00
403-000-671.000	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00
403-000-699.000	Transfer From Other Fund	1,011,600.00	115,000.00	115,000.00	0.00	115,000.00	0.00
403-000-699.600	From Contingency	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		1,027,225.29	125,285.00	125,285.00	6,496.46	118,788.54	5.19
TOTAL Revenues		1,027,225.29	125,285.00	125,285.00	6,496.46	118,788.54	5.19
Expenditures							

PERIOD ENDING 08/31/2016

GL NUMBER	DESCRIPTION	END BALANCE 03/31/2016 NORM (ABNORM)	2016-17 ORIGINAL BUDGET	2016-17 AMENDED BUDGET	YTD BALANCE 08/31/2016 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 403 - Capital Projects Fund							
Expenditures							
Dept 000							
403-000-955.003	RESERVE	0.00	0.00	0.00	0.00	0.00	0.00
403-000-971.000	Equipment	0.00	0.00	0.00	0.00	0.00	0.00
403-000-972.000	Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00
403-000-973.000	Land Improvements	79,975.95	815,000.00	815,000.00	752,012.95	62,987.05	92.27
403-000-975.000	Cpf - Water Sad Loan	0.00	0.00	0.00	0.00	0.00	0.00
403-000-999.000	Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		79,975.95	815,000.00	815,000.00	752,012.95	62,987.05	92.27
TOTAL Expenditures		79,975.95	815,000.00	815,000.00	752,012.95	62,987.05	92.27
Fund 403 - Capital Projects Fund:							
TOTAL REVENUES		1,027,225.29	125,285.00	125,285.00	6,496.46	118,788.54	5.19
TOTAL EXPENDITURES		79,975.95	815,000.00	815,000.00	752,012.95	62,987.05	92.27
NET OF REVENUES & EXPENDITURES		947,249.34	(689,715.00)	(689,715.00)	(745,516.49)	55,801.49	108.09
Fund 404 - Local Streets							
Revenues							
Dept 000							
404-000-403.000	Current Taxes - Local Streets	475,733.70	479,245.00	479,245.00	13.97	479,231.03	0.00
404-000-664.000	Interest Earned	565.09	890.00	890.00	956.65	(66.65)	107.49
404-000-699.000	Transfer From Other Fund	0.00	150,000.00	150,000.00	150,000.00	0.00	100.00
Total Dept 000		476,298.79	630,135.00	630,135.00	150,970.62	479,164.38	23.96
TOTAL Revenues		476,298.79	630,135.00	630,135.00	150,970.62	479,164.38	23.96
Expenditures							
Dept 901-Capital Outlay							
404-901-702.000	Salary	42.00	1,000.00	1,000.00	0.00	1,000.00	0.00
404-901-715.000	Social Security Ee	2.60	124.00	124.00	0.00	124.00	0.00
404-901-715.002	Medicare Ee	0.61	29.00	29.00	0.00	29.00	0.00
404-901-717.000	Hospitalization Ins	0.00	0.00	0.00	0.00	0.00	0.00
404-901-719.000	Fringe Ben - Retirement Plan	0.00	0.00	0.00	0.00	0.00	0.00
404-901-720.000	Frng Ben - Other Employee Bens	0.00	0.00	0.00	0.00	0.00	0.00
404-901-740.000	Small Equipment	0.00	0.00	0.00	0.00	0.00	0.00
404-901-801.000	Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00
404-901-930.000	Repairs & Maint	12,299.70	24,000.00	24,000.00	7,873.80	16,126.20	32.81
404-901-975.000	Hwy & Streets - Construction	465,666.80	600,000.00	600,000.00	476,903.25	123,096.75	79.48
404-901-990.000	Adm. Fees	7,500.00	7,500.00	7,500.00	1,875.00	5,625.00	25.00
Total Dept 901-Capital Outlay		485,511.71	632,653.00	632,653.00	486,652.05	146,000.95	76.92
TOTAL Expenditures		485,511.71	632,653.00	632,653.00	486,652.05	146,000.95	76.92
Fund 404 - Local Streets:							

PERIOD ENDING 08/31/2016

GL NUMBER	DESCRIPTION	END BALANCE	2016-17		YTD BALANCE	AVAILABLE	% BDGT USED
		03/31/2016 NORM (ABNORM)	ORIGINAL BUDGET	2016-17 AMENDED BUDGET	08/31/2016 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 404 - Local Streets							
TOTAL REVENUES		476,298.79	630,135.00	630,135.00	150,970.62	479,164.38	23.96
TOTAL EXPENDITURES		485,511.71	632,653.00	632,653.00	486,652.05	146,000.95	76.92
NET OF REVENUES & EXPENDITURES		(9,212.92)	(2,518.00)	(2,518.00)	(335,681.43)	333,163.43	3,331.27
Fund 581 - Park Twp Airport							
Revenues							
Dept 000							
581-000-644.000	Fuel Sales	32,314.55	32,000.00	32,000.00	19,397.99	12,602.01	60.62
581-000-664.000	Interest Earned	51.49	42.00	42.00	54.57	(12.57)	129.93
581-000-667.000	Building Rentals	36,215.00	34,500.00	34,500.00	15,385.00	19,115.00	44.59
581-000-671.000	Miscellaneous Income	3,005.00	0.00	0.00	0.00	0.00	0.00
581-000-675.000	DONATIONS/CONTRIBUTIONS	63,376.45	0.00	0.00	47.68	(47.68)	100.00
581-000-699.000	Transfer From Other Fund	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		134,962.49	66,542.00	66,542.00	34,885.24	31,656.76	52.43
Dept 853-Park Twp Airport							
581-853-671.000	Miscellaneous Income	0.00	0.00	0.00	20.00	(20.00)	100.00
Total Dept 853-Park Twp Airport		0.00	0.00	0.00	20.00	(20.00)	100.00
TOTAL Revenues		134,962.49	66,542.00	66,542.00	34,905.24	31,636.76	52.46
Expenditures							
Dept 853-Park Twp Airport							
581-853-702.000	AIRPORT SALARY	137.56	150.00	150.00	0.00	150.00	0.00
581-853-715.000	Social Security Ee	8.40	10.00	10.00	0.00	10.00	0.00
581-853-715.002	Medicare Ee	1.96	5.00	5.00	0.00	5.00	0.00
581-853-719.000	FRINGE BEN - RETIREMENT PLAN	10.94	20.00	20.00	0.00	20.00	0.00
581-853-727.000	Supplies	335.25	300.00	300.00	0.00	300.00	0.00
581-853-729.000	Gas & Oil	30,261.40	25,000.00	25,000.00	24,445.92	554.08	97.78
581-853-801.000	Professional Fees	13,854.00	14,000.00	14,000.00	5,750.00	8,250.00	41.07
581-853-803.000	Purchased Services	3,486.33	4,600.00	4,600.00	127.91	4,472.09	2.78
581-853-850.000	Telephone	445.12	0.00	0.00	0.00	0.00	0.00
581-853-851.000	Communication	637.04	840.00	840.00	365.51	474.49	43.51
581-853-920.000	Light & Power	4,095.01	5,500.00	5,500.00	1,993.54	3,506.46	36.25
581-853-921.000	Water & Sewer	294.55	250.00	250.00	27.15	222.85	10.86
581-853-922.000	Heat	561.02	500.00	500.00	259.87	240.13	51.97
581-853-930.000	Repairs & Maint	1,769.88	29,600.00	29,600.00	13,214.51	16,385.49	44.64
581-853-960.000	Insurance	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00
581-853-968.000	Depreciation Expense	3,177.00	6,000.00	6,000.00	0.00	6,000.00	0.00
581-853-990.000	Adm. Fees	2,500.00	2,500.00	2,500.00	625.00	1,875.00	25.00
Total Dept 853-Park Twp Airport		61,575.46	90,275.00	90,275.00	46,809.41	43,465.59	51.85
TOTAL Expenditures		61,575.46	90,275.00	90,275.00	46,809.41	43,465.59	51.85
Fund 581 - Park Twp Airport:							
TOTAL REVENUES		134,962.49	66,542.00	66,542.00	34,905.24	31,636.76	52.46
TOTAL EXPENDITURES		61,575.46	90,275.00	90,275.00	46,809.41	43,465.59	51.85

PERIOD ENDING 08/31/2016

GL NUMBER	DESCRIPTION	END BALANCE	2016-17		YTD BALANCE	AVAILABLE	% BDGT USED
		03/31/2016 NORM (ABNORM)	ORIGINAL BUDGET	2016-17 AMENDED BUDGET	08/31/2016 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 581 - Park Twp Airport							
NET OF REVENUES & EXPENDITURES		73,387.03	(23,733.00)	(23,733.00)	(11,904.17)	(11,828.83)	50.16
Fund 591 - Water Fund							
Revenues							
Dept 000							
591-000-601.000	Water Connection	81,353.00	60,000.00	60,000.00	33,615.00	26,385.00	56.03
591-000-626.000	Plan Review Income	106.25	0.00	0.00	562.00	(562.00)	100.00
591-000-642.000	Water Bills	1,130,389.18	1,125,000.00	1,125,000.00	282,128.96	842,871.04	25.08
591-000-664.000	Interest Earned	4,505.90	11,952.00	11,952.00	3,613.46	8,338.54	30.23
591-000-664.003	Interest On Assessments	14,165.54	14,250.00	14,250.00	14,976.75	(726.75)	105.10
591-000-664.900	Increase (Decrease) in Fair Val	3,982.50	0.00	0.00	0.00	0.00	0.00
591-000-670.000	Hydrant Rentals	50,000.00	50,000.00	50,000.00	12,500.00	37,500.00	25.00
591-000-671.000	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00
591-000-672.000	ASSESSMENT PRINCIPAL	285,686.50	80,000.00	80,000.00	42,343.50	37,656.50	52.93
591-000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
591-000-675.000	DONATIONS/CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
591-000-688.000	Overpayments	0.00	0.00	0.00	451.20	(451.20)	100.00
591-000-699.000	Transfer From Other Fund	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		1,570,188.87	1,341,202.00	1,341,202.00	390,190.87	951,011.13	29.09
TOTAL Revenues		1,570,188.87	1,341,202.00	1,341,202.00	390,190.87	951,011.13	29.09
Expenditures							
Dept 000							
591-000-702.000	SALARIES	30,177.79	31,066.00	31,066.00	12,702.58	18,363.42	40.89
591-000-715.000	Social Security Ee	1,833.11	1,927.00	1,927.00	769.90	1,157.10	39.95
591-000-715.002	Medicare Ee	428.74	451.00	451.00	180.12	270.88	39.94
591-000-717.000	Hospitalization Ins	8,476.08	8,453.00	8,453.00	4,577.81	3,875.19	54.16
591-000-719.000	Fringe Ben - Retirement Plan	3,904.52	4,163.00	4,163.00	6,125.92	(1,962.92)	147.15
591-000-720.000	Frng Ben - Other Employee Bens	817.75	857.00	857.00	426.79	430.21	49.80
591-000-727.000	Supplies	220.30	1,700.00	1,700.00	696.42	1,003.58	40.97
591-000-728.000	Postage	7,225.99	7,200.00	7,200.00	2,470.13	4,729.87	34.31
591-000-731.000	Agent Fees	0.00	0.00	0.00	0.00	0.00	0.00
591-000-801.000	Professional Fees	2,174.70	8,800.00	8,800.00	2,579.00	6,221.00	29.31
591-000-801.002	Professional Services-Plumbing	400.00	1,000.00	1,000.00	50.00	950.00	5.00
591-000-804.000	Water & Sew - Eng Fees	2,316.07	4,500.00	4,500.00	830.00	3,670.00	18.44
591-000-804.001	ENGINEERING FEES - SPYGLASS	0.00	0.00	0.00	0.00	0.00	0.00
591-000-805.000	MISS DIG	10,324.83	11,000.00	11,000.00	3,322.35	7,677.65	30.20
591-000-806.000	Mich Water Supply Annual	4,597.22	5,500.00	5,500.00	2,609.78	2,890.22	47.45
591-000-900.000	Printing & Pub	2,547.95	0.00	0.00	338.33	(338.33)	100.00
591-000-920.000	Light & Power	4,583.86	4,900.00	4,900.00	1,464.85	3,435.15	29.89
591-000-922.000	Heat	927.91	1,200.00	1,200.00	316.01	883.99	26.33
591-000-930.000	Repairs & Maint	164.64	100,165.00	100,165.00	0.00	100,165.00	0.00
591-000-940.000	Hydrant Rental & Maint Exp	39,046.80	39,000.00	39,000.00	29,404.00	9,596.00	75.39
591-000-955.002	Plan & Review Fees	0.00	0.00	0.00	0.00	0.00	0.00
591-000-958.000	Overpayment	0.00	0.00	0.00	0.00	0.00	0.00
591-000-963.000	Water Service	115,414.79	100,000.00	100,000.00	47,876.64	52,123.36	47.88
591-000-963.001	Water Use	628,435.04	620,000.00	620,000.00	186,146.00	433,854.00	30.02
591-000-963.002	Operating Fees	203,784.00	200,000.00	200,000.00	50,493.00	149,507.00	25.25
591-000-968.000	Depreciation Expense	264,535.23	271,950.00	271,950.00	0.00	271,950.00	0.00
591-000-968.001	Amort Of Cont Capital	0.00	0.00	0.00	0.00	0.00	0.00
591-000-975.000	Construction	0.00	0.00	0.00	0.00	0.00	0.00
591-000-990.000	Adm. Fees	65,000.00	65,000.00	65,000.00	16,250.00	48,750.00	25.00
591-000-995.000	Interest Expense	3,378.06	4,000.00	4,000.00	2,895.48	1,104.52	72.39

REVENUE AND EXPENDITURE REPORT FOR PARK TOWNSHIP

PERIOD ENDING 08/31/2016

GL NUMBER	DESCRIPTION	END BALANCE	2016-17		YTD BALANCE	AVAILABLE	% BDGT USED
		03/31/2016 NORM (ABNORM)	ORIGINAL BUDGET	2016-17 AMENDED BUDGET	08/31/2016 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 591 - Water Fund							
Expenditures							
591-000-999.000	Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		<u>1,400,715.38</u>	<u>1,492,832.00</u>	<u>1,492,832.00</u>	<u>372,525.11</u>	<u>1,120,306.89</u>	<u>24.95</u>
TOTAL Expenditures		<u>1,400,715.38</u>	<u>1,492,832.00</u>	<u>1,492,832.00</u>	<u>372,525.11</u>	<u>1,120,306.89</u>	<u>24.95</u>
Fund 591 - Water Fund:							
TOTAL REVENUES		1,570,188.87	1,341,202.00	1,341,202.00	390,190.87	951,011.13	29.09
TOTAL EXPENDITURES		<u>1,400,715.38</u>	<u>1,492,832.00</u>	<u>1,492,832.00</u>	<u>372,525.11</u>	<u>1,120,306.89</u>	<u>24.95</u>
NET OF REVENUES & EXPENDITURES		169,473.49	(151,630.00)	(151,630.00)	17,665.76	(169,295.76)	11.65
TOTAL REVENUES - ALL FUNDS		9,435,085.51	8,136,113.00	8,136,113.00	1,401,342.25	6,734,770.75	36.43
TOTAL EXPENDITURES - ALL FUNDS		<u>8,319,904.67</u>	<u>9,782,988.00</u>	<u>9,782,988.00</u>	<u>3,564,359.95</u>	<u>6,218,628.05</u>	<u>36.43</u>
NET OF REVENUES & EXPENDITURES		<u>1,115,180.84</u>	<u>(1,646,875.00)</u>	<u>(1,646,875.00)</u>	<u>(2,163,017.70)</u>	<u>516,142.70</u>	<u>131.34</u>

Park Township Investments
8/31/2016

Certificates of Deposit

Fund	Purchase Date	Amount of Investment	Total by Fund	Bank Name	Interest Percentage	Maturity
Police/E-Unit	08/31/16	150,000	400,000	TCF National Bank	0.65	09/07/17
Police/E-Unit	03/23/16	250,000		MB Financial Bank	0.70	06/23/17
Bike Path	06/29/16	250,000	550,000	Talmer Bank & Trust	0.75	09/28/16
Bike Path	06/29/16	300,000		Talmer Bank & Trust	0.85	01/26/17
Capital Improvement	11/19/15	200,000	1,050,794	Flagstar	0.65	11/18/16
Capital Improvement	12/21/15	200,000		Flagstar	0.75	12/20/16
Capital Improvement	12/21/15	200,000		Flagstar	0.75	12/20/16
Capital Improvement	08/09/16	200,794		Chemical (collateralized)	0.65	11/07/16
Capital Improvement	03/24/16	250,000		Ally Bank	0.85	09/25/17
Sewer	12/01/15	250,000		250,000	Flagstar	0.65
Water	05/31/16	250,000	750,000	Wells Fargo	1.25 - 2.75	05/31/20
Water	01/29/16	250,000		Wells Fargo	1.35	01/29/19
Water	02/18/16	250,000		JP Morgan Chase	1.00 - 2.50	02/18/19

Savings

Fund	Amount of Investment	Total by Fund	Bank Name	Interest Percentage
Multiple	1,402,966	N/A	Flagstar Bank	0.55
Tax	6,979,888	6,979,888	Flagstar Bank	0.55

Money Market Funds

Fund	Amount of Investment	Total by Fund	Bank Name	Interest Percentage
Sewer	250,825	250,825	West MI Community Bank	0.38
Multiple	906,273	N/A	West MI Community Bank Insured Cash Sweep Account (additional FDIC coverage)	0.30

Park Township Investments
8/31/2016

Investment Pool

Fund	Amount of Investment	Total by Fund	Rating	Entity	Interest Percentage
Parks	300,355	300,355	Aaa	Michigan Class Investment Pool	0.53

Commercial Paper

Fund	Amount of Investment	Total by Fund	Rating	Entity	Interest Percentage	Maturity
Capital Improvement	498,474		A1,P1	ABN Amro	0.65	9/1/2016
Capital Improvement	497,418		A1,P1	Ontario Teachers	0.83	1/17/2017
Capital Improvement	497,128	1,493,020	A1,P1	Bank of Nova Scotia	1.11	2/23/2017
Water	249,404	249,404	A1,P1	Prudential PLC	0.65	12/12/2016

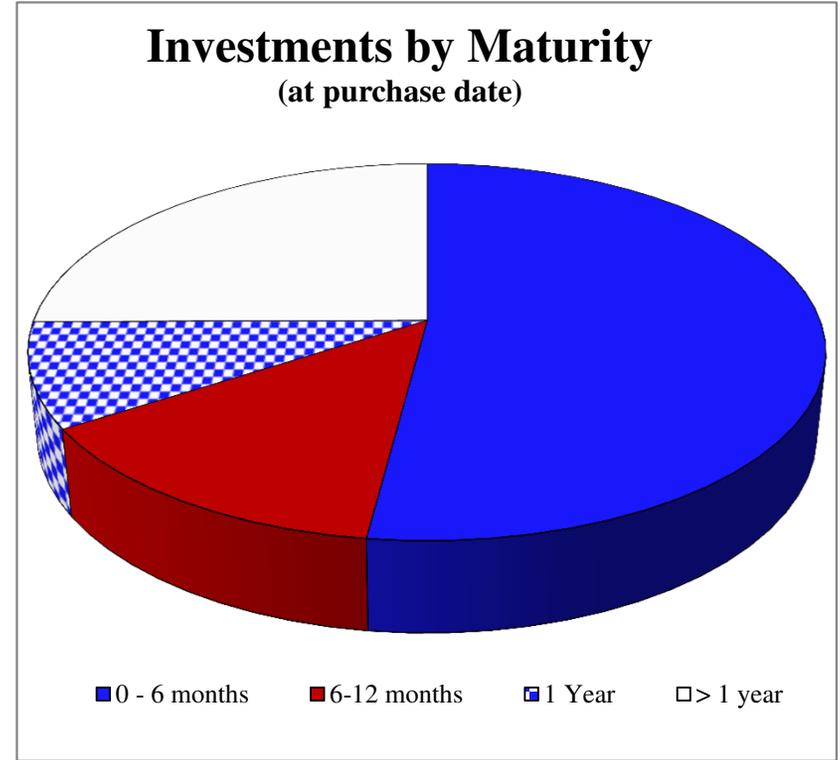
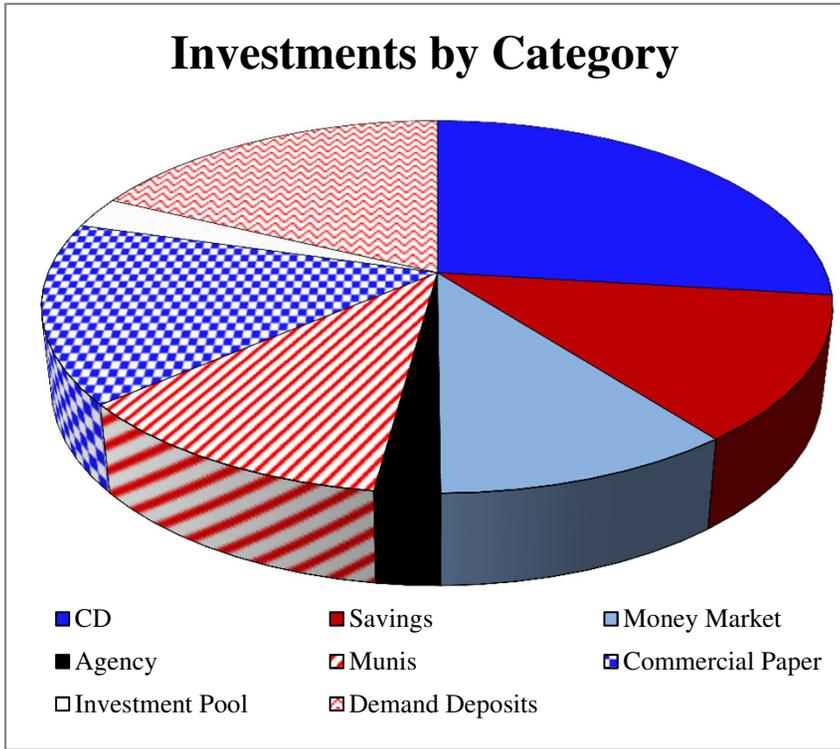
Agency Bonds

Fund	Amount of Investment	Total by Fund	Rating	Agency	Interest Percentage	Maturity
Sewer	249,225	249,225	Aaa	FFCB	1.35	8/19/2019

Municipal Bonds

Fund	Amount of Investment	Total by Fund	Rating	Entity	Interest Percentage	Maturity
General	402,956	402,956	Aa1	Ionia Public Schools	1.70	3/1/2020
Police/E-Unit	251,550	251,550	AA-	Lincoln Mich Consolidated Schools	2.09	5/1/2020
Capital Improvement	394,680	394,680	AA-	Jackson County, MI	0.82	7/1/2017
Water	251,050	251,050	Aa1	Laingsburg School District	1.31	5/1/2018

Park Township Investments 8/31/2016



Graphs above do not reflect the amount of taxes held in savings that will be distributed to local units in order to enhance comparability with other months.

Building and Zoning Department

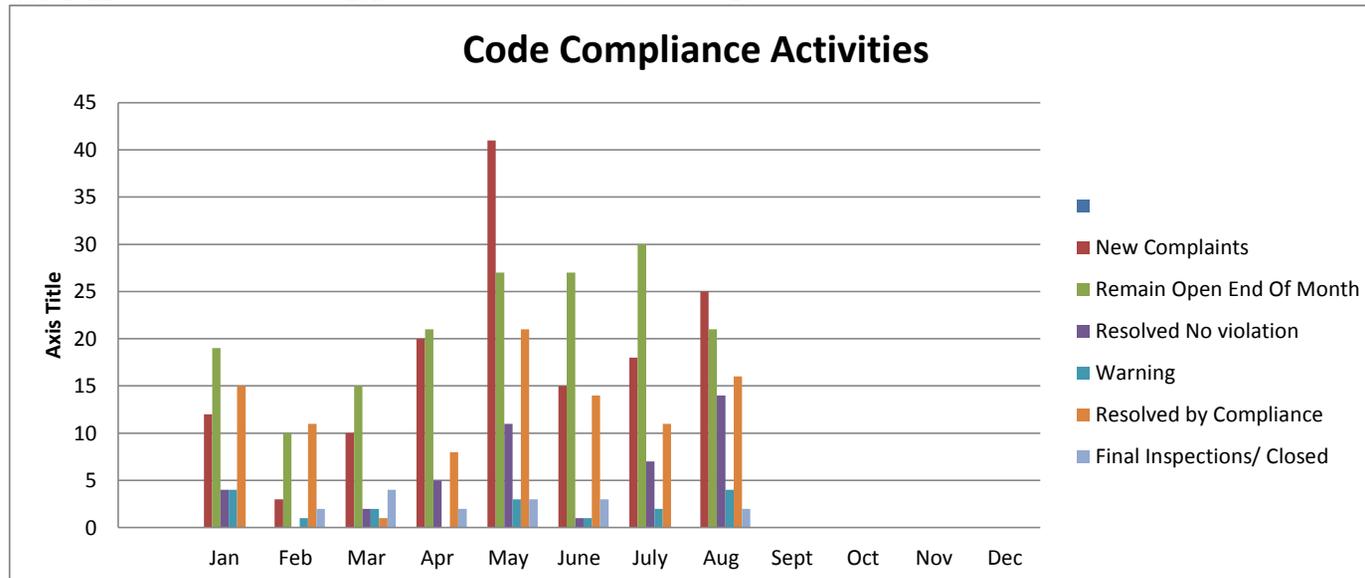
Monthly Permit Report

Permit.DateIssued Between 8/1/2016 12:00:00 AM AND 8/31/2016 11:59:59 PM

Category	Value	Permit Fees	Number of Permits
Accessory Building	61,924	368.00	3
Deck	56,464	428.00	5
Demolition	0	40.00	1
Electrical	0	3,360.00	26
Fireplace	0	1,060.00	8
Hookup	0	8,387.00	8
Mechanical	0	2,400.00	33
Plumbing	0	1,800.00	13
Pond	0	60.00	1
Pools	126,850	588.00	2
Res, Addition	134,029	772.00	4
Res, Alteration	708,032	3,143.00	15
Res, New Home	2,407,355	8,353.00	8
<i>Monthly Totals</i>	<i>\$3,494,654</i>	<i>\$30,759</i>	<i>127</i>
<i>Year to Date Totals</i>	<i>\$21,164,636</i>	<i>\$166,602</i>	<i>886</i>
<i>Last Year to Date Totals</i>	<i>\$22,504,984</i>	<i>\$136,388</i>	<i>759</i>

2016 Code Compliance Report

2016	New Complaints	Remain Open End Of Month	Resolved No violation	Warning	Resolved by Compliance	Final Inspections/ Closed
Jan	12	19	4	4	15	0
Feb	3	10	0	1	11	2
Mar	10	15	2	2	1	4
Apr	20	21	5	0	8	2
May	41	27	11	3	21	3
June	15	27	1	1	14	3
July	18	30	7	2	11	0
Aug	25	21	14	4	16	2
Sept						
Oct						
Nov						
Dec						
Year to date	144		44	17	97	16
YTD 2015	162		49	12	78	9
YTD 2014	156		20	57	76	9
YTD 2013	95		11	17	58	15
YTD 2012	132		35	23	74	56



GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 General Fund					
Dept 000					
101-000-090.100	PREPAID POSTAGE	PURCHASE POWER	JULY POSTAGE PURCHASES	1,200.00	76684
101-000-231.000	PAYROLL DEDUCTIONS	PRIORITY HEALTH	HEALTH INS FOR SEPTEMBER	1,265.10	76662
101-000-255.000	Deposits	Prein & Newhof	VILLAS ON LAKE MAC	756.00	76661
101-000-255.000	Deposits	Prein & Newhof	TIMBERLINE ACRES WEST #4 PLAN REVIEW	3,790.60	76661
Total For Dept 000				7,011.70	
Dept 101 Township Board Of Trustees					
101-101-801.000	Professional Fees	TOP CUT TREE SERVICE	COUNT TREES	665.00	
Total For Dept 101 Township Board Of Trustees				665.00	
Dept 172 Manager					
101-172-717.000	HOSPITALIZATION INS	PRIORITY HEALTH	HEALTH INS FOR SEPTEMBER	1,020.47	76662
101-172-720.000	MGR. FRNG BEN - OTHER EMPLOYEE	DELTA DENTAL OF MICHIGAN	DENTAL INSURANCE FOR STAFF	72.39	76649
101-172-720.000	MGR. FRNG BEN - OTHER EMPLOYEE	RELIANCE STANDARD LIFE	LIFE & DISABILITY INS FOR SEPT	73.92	76665
101-172-720.000	MGR. FRNG BEN - OTHER EMPLOYEE	VISION SERVICE PLAN-CONN	VISION INS FOR SEPT	10.71	76669
101-172-727.000	Supplies	Allegra Print/Imaging	BILL COUSINS BUSINESS CARDS	70.65	76643
101-172-860.000	Mileage	BILL COUSINS	MILEAGE FOR AUGUST	173.34	
Total For Dept 172 Manager				1,421.48	
Dept 201 Finance					
101-201-717.000	FINANCE HOSPITALIZATION INS	PRIORITY HEALTH	HEALTH INS FOR SEPTEMBER	464.07	76662
101-201-720.000	FINANCE-OTHER EMPLOYEE BENS	DELTA DENTAL OF MICHIGAN	DENTAL INSURANCE FOR STAFF	36.63	76649
101-201-720.000	FINANCE-OTHER EMPLOYEE BENS	RELIANCE STANDARD LIFE	LIFE & DISABILITY INS FOR SEPT	58.48	76665
101-201-720.000	FINANCE-OTHER EMPLOYEE BENS	VISION SERVICE PLAN-CONN	VISION INS FOR SEPT	7.02	76669
101-201-860.000	FINANCE-MILEAGE	CONNIE VANDERSCHAAF	MILEAGE/PARKING/BANK TO MMTA CONFEREN	224.27	
101-201-956.000	Meetings/seminars	CONNIE VANDERSCHAAF	MILEAGE/PARKING/BANK TO MMTA CONFEREN	322.00	
Total For Dept 201 Finance				1,112.47	
Dept 215 Clerk					
101-215-717.000	HOSPITALIZATION INS	PRIORITY HEALTH	HEALTH INS FOR SEPTEMBER	1,025.34	76662
101-215-720.000	CLERK FRNG BEN - OTHER EMPLOYEE	DELTA DENTAL OF MICHIGAN	DENTAL INSURANCE FOR STAFF	107.07	76649
101-215-720.000	CLERK FRNG BEN - OTHER EMPLOYEE	RELIANCE STANDARD LIFE	LIFE & DISABILITY INS FOR SEPT	35.58	76665
101-215-720.000	CLERK FRNG BEN - OTHER EMPLOYEE	VISION SERVICE PLAN-CONN	VISION INS FOR SEPT	15.37	76669
101-215-727.000	Clerk Supplies	Staples	ITEMS FOR ELECTION AND CLERKS OFFICE	34.55	76638
Total For Dept 215 Clerk				1,217.91	
Dept 228 Information Technology					
101-228-740.000	Small Equipment	Staples	SURFACE - MANAGER	1,299.00	
101-228-740.000	Small Equipment	Staples	SLIM COVER FOR MICROSOFT - SURFACE/MG	108.39	
101-228-740.000	Small Equipment	Worksighted	YEALINK SIP WITH POWER SUPPLY	200.00	
101-228-803.000	COMPUTER - PURCHASED SERVICES	MC AFEE, INC	EMAIL PROTECTION	35.00	76636
101-228-803.000	IT PURCHASED SERVICES	CHARTER COMMUNICATIONS	INTERNET FOR OFFICE	125.00	76647
Total For Dept 228 Information Technology				1,767.39	
Dept 253 Treasurer					
101-253-717.000	HOSPITALIZATION INS	PRIORITY HEALTH	HEALTH INS FOR SEPTEMBER	306.15	76662
101-253-720.000	TREAS. FRNG BEN - OTHER EMPLOYEE	DELTA DENTAL OF MICHIGAN	DENTAL INSURANCE FOR STAFF	21.73	76649
101-253-720.000	TREAS. FRNG BEN - OTHER EMPLOYEE	RELIANCE STANDARD LIFE	LIFE & DISABILITY INS FOR SEPT	12.02	76665
101-253-720.000	TREAS. FRNG BEN - OTHER EMPLOYEE	VISION SERVICE PLAN-CONN	VISION INS FOR SEPT	3.22	76669
Total For Dept 253 Treasurer				343.12	
Dept 257 Assessor					
101-257-717.000	HOSPITALIZATION INS	PRIORITY HEALTH	HEALTH INS FOR SEPTEMBER	2,553.62	76662

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 General Fund					
Dept 257 Assessor					
101-257-720.000	Assessor Frng Ben - Other Empl	DELTA DENTAL OF MICHIGAN	DENTAL INSURANCE FOR STAFF	206.23	76649
101-257-720.000	ASSESSOR FRNG BEN - OTHER EMPLO	RELIANCE STANDARD LIFE	LIFE & DISABILITY INS FOR SEPT	95.55	76665
101-257-720.000	ASSESSOR FRNG BEN - OTHER EMPLO	VISION SERVICE PLAN-CONN	VISION INS FOR SEPT	29.92	76669
101-257-860.000	Assessor - Mileage	Al Nykamp	EXPENSE REPORT - JULY/AUG	373.68	
101-257-956.000	Meetings/seminars	Al Nykamp	EXPENSE REPORT - JULY/AUG	551.37	
		Total For Dept 257 Assessor		3,810.37	
Dept 262 Elections					
101-262-727.000	Supplies	Staples	ITEMS FOR ELECTION AND CLERKS OFFICE	11.71	76638
101-262-727.000	Supplies	Staples	ITEMS FOR ELECTION AND CLERKS OFFICE	10.98	76638
101-262-727.000	Supplies	Staples	ITEMS FOR ELECTION AND CLERKS OFFICE	2.34	76638
101-262-727.000	Supplies	ELECTION SOURCE	LARGE RED TRANSFER CONTAINERS	175.45	76650
101-262-727.000	Supplies	HOLLAND TRAILER	TRAILER RENTAL/TAIL LIGHT REPAIR	140.00	76656
101-262-727.000	Supplies	Staples	OFFICE SUPPLIES	30.23	
		Total For Dept 262 Elections		370.71	
Dept 264 Twp Property					
101-264-717.000	HOSPITALIZATION INS	PRIORITY HEALTH	HEALTH INS FOR SEPTEMBER	163.72	76662
101-264-720.000	TWP PROP. FRNG BEN - OTHER EMPL	DELTA DENTAL OF MICHIGAN	DENTAL INSURANCE FOR STAFF	14.82	76649
101-264-720.000	TWP PROP. FRNG BEN - OTHER EMPL	RELIANCE STANDARD LIFE	LIFE & DISABILITY INS FOR SEPT	4.93	76665
101-264-720.000	TWP PROP. FRNG BEN - OTHER EMPL	VISION SERVICE PLAN-CONN	VISION INS FOR SEPT	2.48	76669
101-264-920.000	Light & Power	Consumers Energy	1468 OBR	191.57	76648
101-264-922.000	Heat	SEMCO ENERGY	1466 OBR	24.15	
		Total For Dept 264 Twp Property		401.67	
Dept 265 Twp Office					
101-265-717.000	TWP OFF. FRNG BEN - HOSPITALIZA	PRIORITY HEALTH	HEALTH INS FOR SEPTEMBER	1,953.15	76662
101-265-720.000	TWP OFF. FRNG BEN - OTHER EMPLO	DELTA DENTAL OF MICHIGAN	DENTAL INSURANCE FOR STAFF	190.94	76649
101-265-720.000	TWP OFF. FRNG BEN - OTHER EMPLO	RELIANCE STANDARD LIFE	LIFE & DISABILITY INS FOR SEPT	58.64	76665
101-265-720.000	TWP OFF. FRNG BEN - OTHER EMPLO	VISION SERVICE PLAN-CONN	VISION INS FOR SEPT	27.70	76669
101-265-727.000	Office Supplies	FIRST CHOICE COFFEE SERV	BREAK ROOM SUPPLIES	68.55	76653
101-265-727.000	Office Supplies	Fris Office Outfitters	OFFICE SUPPLIES	80.54	76680
101-265-727.000	Office Supplies	Ben's Rubber Stamps	SIGN FOR MANAGER	10.00	
101-265-727.000	Office Supplies	CINDY GLENNIE	FABRIC FOR FRONT AREA; MILEAGE TO BAT	20.00	
101-265-727.000	Office Supplies	Staples	OFFICE SUPPLIES	48.84	
101-265-728.000	TWP Off- Postage	PURCHASE POWER	JULY POSTAGE PURCHASES	7.00	76684
101-265-801.000	PROFESSIONAL FEES	DELTA DENTAL OF MICHIGAN	DENTAL INSURANCE FOR STAFF	7.55	76649
101-265-801.000	PROFESSIONAL FEES	PRIORITY HEALTH	HEALTH INS FOR SEPTEMBER	214.00	76662
101-265-801.000	Professional Fees	TCT Office Products	HP 4015 PRINTER REPAIR	83.00	76667
101-265-850.000	Telephone	VERIZON WIRELESS	DATA FOR IPADS/SURFACES	262.58	76640
101-265-850.000	TWP Off- Telephone	AT&T	52 152ND AVE	139.47	76644
101-265-860.000	Mileage	CINDY GLENNIE	FABRIC FOR FRONT AREA; MILEAGE TO BAT	19.44	
101-265-900.000	Printing & Pub	Printing Systems Inc	DEPOSIT SLIPS FOR TAX SAVINGS ACCT	58.84	
101-265-920.000	Light & Power	Board of Public Works	52 152HD AVE	968.62	
101-265-922.000	Heat	SEMCO ENERGY	52 152ND AVE	20.83	76685
101-265-930.000	TWP Off- Repairs & Maintenance	EBC Security & Electric	QUARTERLY MONTHLY SERVICES	81.00	76676
101-265-930.000	TWP OFF- REPAIRS & MAINTENANCE	Apparelmaster	SUPPLIES	22.20	
101-265-930.000	TWP OFF- REPAIRS & MAINTENANCE	Apparelmaster	SUPPLIES	22.20	
		Total For Dept 265 Twp Office		4,365.09	
Dept 266 Attorney/ Counsel					
101-266-801.000	Professional Fees	THRUN LAW FIRM, P.C.	GENERAL LEGAL - AUGUST	1,901.60	76687
101-266-801.000	Professional Fees	THRUN LAW FIRM, P.C.	ZONING ORDINANCE - AUGUST	4,271.20	76687

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 General Fund					
Dept 266 Attorney/ Counsel					
101-266-801.000	Professional Fees	THRUN LAW FIRM, P.C.	MEETING ATTENDANCE	50.00	76687
Total For Dept 266 Attorney/ Counsel				6,222.80	
Dept 276 Cemetery					
101-276-727.000	Supplies	ACTION INDUSTRIAL SUPPLY	ITEMS FOR CEMETERY	20.74	76641
101-276-860.000	Mileage	Lee Harris	CEMETERY MILEAGE THRU 8/25/16	65.88	
101-276-920.000	Light & Power	Consumers Energy	3332 N 168TH AVE	22.57	76648
101-276-920.000	Light & Power	Consumers Energy	2197 W LAKEWOOD	98.41	76648
101-276-930.000	Repairs & Maint	West Ottawa Sprinkling	REPAIR BROKEN HEAD @ LAKEWOOD CEMETER	68.39	76671
101-276-930.000	Repairs & Maint	KERKSTRA PORTABLE RESTRO	AUGUST PORTABLE RESTROOM AT LAKEWOOD	85.00	76681
101-276-930.000	Repairs & Maint	Westenbroek Mower, Inc.	AIR FILTER FOR CEMETERY MOWER	18.99	76692
101-276-930.000	Repairs & Maint	Westenbroek Mower, Inc.	OIL FILTER/OIL/SPARK PLUG FOR CEMETER	24.14	76692
101-276-930.000	Repairs & Maint	Westenbroek Mower, Inc.	CEMETERY MOTOR PARTS	312.85	
Total For Dept 276 Cemetery				716.97	
Dept 336 Fire Department					
101-336-717.000	Hospitalization Ins	PRIORITY HEALTH	HEALTH INS FOR SEPTEMBER	9.28	76662
101-336-720.000	Fire Frng Ben - Other Employee	DELTA DENTAL OF MICHIGAN	DENTAL INSURANCE FOR STAFF	0.73	76649
101-336-720.000	FIRE FRNG BEN - OTHER EMPLOYEE	RELIANCE STANDARD LIFE	LIFE & DISABILITY INS FOR SEPT	0.52	76665
101-336-720.000	FIRE FRNG BEN - OTHER EMPLOYEE	VISION SERVICE PLAN-CONN	VISION INS FOR SEPT	0.14	76669
101-336-727.000	Fire Supplies	FIRST DUE FIRE SUPPLY CO	BOOTS FOR DEWAARD	400.00	76654
101-336-727.000	Fire Supplies	Menards - Holland	TIDE FOR FD	5.77	76660
101-336-727.000	Fire Supplies	West Michigan Uniform	WASH TOWELS-CREDIT MEMO 74617	60.00	76670
101-336-727.000	FIRE SUPPLIES CM 74617	West Michigan Uniform	WASH TOWELS-CREDIT MEMO 74617	(15.00)	76670
101-336-727.000	Fire Supplies	Lemon Fresh Cleaners	TURNOUT GEAR	2.41	76657
101-336-727.000	Fire Supplies	FIRST DUE FIRE SUPPLY CO	RIPCORD SUSPENDERS	54.00	76678
101-336-727.000	Fire Supplies	C. ANDREW SLAGH	ROUTER/PRINTER/ACTIVE911/BULB	218.34	
101-336-727.000	Fire Supplies	Menards - Holland	LAUNDRY TUB/WASP & HORNET SPRAY	100.97	
101-336-727.000	Fire Supplies	Menards - Holland	WASP & HORNET SPRAY	5.91	
101-336-727.000	Fire Supplies	PRAXAIR DISTRIBUTION, IN	OXYGEN	30.35	
101-336-727.000	Fire Supplies	West Michigan Uniform	WASH TOWELS	24.00	
101-336-729.000	Fire D - Gas & Oil - Vehicles	Exxon Mobil	FUEL 7/14 - 8/4/16	407.79	76677
101-336-740.000	Small Equipment	GREAT LAKES LAUNDRY	WASHER FOR FD	5,508.00	76632
101-336-750.000	Dues & Subscriptions	Ottawa County Fire Chief	2016-17 CHIEFS DUES	150.00	76683
101-336-750.000	Dues & Subscriptions	C. ANDREW SLAGH	ROUTER/PRINTER/ACTIVE911/BULB	423.00	
101-336-850.000	Telephone	TDS METROCOM	TELEPHONE AT FD#2	94.13	76639
101-336-850.000	Telephone	VERIZON WIRELESS	CELLULAR FEES	200.76	76691
101-336-850.000.100STATION	FIRE DEPARTMENT TELEPHONE	AT&T	FD #1	96.88	76644
101-336-851.000	Communication	CHARTER COMMUNICATIONS	CABLE FOR FD#2	81.20	76629
101-336-920.000	Light & Power	Consumers Energy	12 S 160TH AVE	830.36	76648
101-336-920.000.100STATION	Light & Power	Board of Public Works	644 160TH FIRE STATION	439.83	
101-336-921.000.100STATION	Fire Water & Sewer	Board of Public Works	644 160TH FIRE PROECTION	18.31	
101-336-921.000.100STATION	Fire Water & Sewer	Board of Public Works	644 160TH AVE - SPRINKLING	137.37	
101-336-921.000.100STATION	Fire Water & Sewer	Board of Public Works	644 160TH FIRE STATION	121.50	
101-336-922.000	Heat	SEMCO ENERGY	12 S 160TH	25.80	
101-336-922.000.100STATION	Heat	SEMCO ENERGY	644 S 160TH AVE	29.05	76637
101-336-930.000	Repairs & Maint	CUMMINS BRIDGEWAY	REPAIR OF FIRE TRUCK	5,590.32	76630
101-336-930.000	Repairs & Maint	BACK ROADS SERVICES	REPAIRS TO #1562, #1521 & #1524	301.50	76645
101-336-930.000	Repairs & Maint	BACK ROADS SERVICES	PUMP TEST FOR #1525, #1524, #1562 & #	1,036.00	76645
101-336-930.000	Repairs & Maint	Randy's Carpet Care	CARPET CLEANING MEETING ROOM, OFFICES	220.19	76664
101-336-930.000	Repairs & Maint	Randy's Carpet Care	CLEAN CARPET IN CONFERENCE ROOM AT FD	266.09	76664
101-336-930.000	Repairs & Maint	C. ANDREW SLAGH	ROUTER/PRINTER/ACTIVE911/BULB	11.65	
101-336-930.000.100STATION	REPAIRS & MAINT-STATION 1	Evergreen Sprinkling Inc	MIDSEASON CHECK OF SPRINKLING @ VPARK	70.00	76651

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 General Fund					
Dept 336 Fire Department					
Total For Dept 336 Fire Department				16,957.15	
Dept 371 Building Inspection Department					
101-371-717.000	HOSPITALIZATION INS	PRIORITY HEALTH	HEALTH INS FOR SEPTEMBER	663.30	76662
101-371-720.000	BLDG. FRNG BEN - OTHER EMPLOYEE	DELTA DENTAL OF MICHIGAN	DENTAL INSURANCE FOR STAFF	50.12	76649
101-371-720.000	BLDG. FRNG BEN - OTHER EMPLOYEE	RELIANCE STANDARD LIFE	LIFE & DISABILITY INS FOR SEPT	23.96	76665
101-371-720.000	BLDG. FRNG BEN - OTHER EMPLOYEE	VISION SERVICE PLAN-CONN	VISION INS FOR SEPT	6.97	76669
101-371-727.000	Supplies	Staples	CORD FOR PRINTER IN BUILDING DEPT	10.79	76638
101-371-860.000	Mileage	CINDY GLENNIE	FABRIC FOR FRONT AREA; MILEAGE TO BAT	104.22	
101-371-956.000	Meetings/seminars	BS&A Software	BUILDING DEPT - TIPS AND TRICKS TRAIN	75.00	
Total For Dept 371 Building Inspection Department				934.36	
Dept 445 Drains - Public Benefit					
101-445-930.000	Repairs & Maint	Board of Public Works	1331 EDGEWOOD DR	27.22	
Total For Dept 445 Drains - Public Benefit				27.22	
Dept 722 Zoning					
101-722-717.000	HOSPITALIZATION INS	PRIORITY HEALTH	HEALTH INS FOR SEPTEMBER	1,122.52	76662
101-722-720.000	ZONING FRNG BEN - OTHER EMPLOYEE	DELTA DENTAL OF MICHIGAN	DENTAL INSURANCE FOR STAFF	138.01	76649
101-722-720.000	ZONING FRNG BEN - OTHER EMPLOYEE	RELIANCE STANDARD LIFE	LIFE & DISABILITY INS FOR SEPT	28.94	76665
101-722-720.000	ZONING FRNG BEN - OTHER EMPLOYEE	VISION SERVICE PLAN-CONN	VISION INS FOR SEPT	11.78	76669
101-722-850.000	PLANNING/ZBA - TELEPHONE	ED DEVRIES	MILEAGE & PHONE FOR AUGUST	35.00	
101-722-860.000	PLG/ZBA - Mileage	ED DEVRIES	MILEAGE & PHONE FOR AUGUST	117.18	
101-722-900.000	Printing & Pub	Holland Sentinel	NOTICES FOR JULY	454.80	76633
Total For Dept 722 Zoning				1,908.23	
Dept 748 Community Services					
101-748-803.000	Purchased Services	MACATAWA GREENWAY/ODC	PROJECT CLARITY INVESTMENT	50,000.00	76635
Total For Dept 748 Community Services				50,000.00	
Dept 852 Retiree Expenses					
101-852-720.000	Frng Ben - Other Employee Bens	PRIORITY HEALTH	SVISSER SEPT INS	31.00	76663
101-852-720.000	Frng Ben - Other Employee Bens	PRIORITY HEALTH	BVISSER SEPT INS	31.00	76663
101-852-720.000	Frng Ben - Other Employee Bens	PRIORITY HEALTH	VNYKAMP SEPT INS	24.00	76663
101-852-720.000	FRNG BEN - OTHER EMPLOYEE BENS	VISION SERVICE PLAN-CONN	VISION INS FOR SEPT	24.75	76669
Total For Dept 852 Retiree Expenses				110.75	
Total For Fund 101 General Fund				99,364.39	
Fund 207 Police Fund					
Dept 301 Police/sheriff					
207-301-802.000	Police Protection	OTTAWA COUNTY TREASURER	POLICE SERVICES	52,486.41	
Total For Dept 301 Police/sheriff				52,486.41	
Total For Fund 207 Police Fund				52,486.41	
Fund 208 Park/recreation Fund					
Dept 000					
208-000-255.000	SECURITY DEPOSITS	MEGAN NYLAND	SECURITY DEPOSIT REFUND COMM CTR 8.7.	100.00	76659
208-000-255.000	SECURITY DEPOSITS	TONIA CASTILLO	SECURITY DEPOSIT REFUND MAAATMAN 8.6.	200.00	76668
208-000-255.000	SECURITY DEPOSITS	DONNA VESPER	REFUND OF DEPOSIT ON COMMUNITY BLDG	100.00	76675
208-000-255.000	SECURITY DEPOSITS	SUSAN EYLER	RETURN OF DEPOSIT FOR MAAATMAN CENTER	200.00	76686
208-000-255.000	SECURITY DEPOSITS	DANNY BAZAN	RETURN OF DEPOSIT ON MAAATMAN CENTER	200.00	76690
208-000-667.000	Building Rentals	DONNA VESPER	REFUND OF DEPOSIT ON COMMUNITY BLDG	90.00	76675

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 208 Park/recreation Fund					
Dept 000					
Total For Dept 000				890.00	
Dept 751 Recreation Department					
208-751-717.000	HOSPITALIZATION INS	PRIORITY HEALTH	HEALTH INS FOR SEPTEMBER	307.35	76662
208-751-720.000	Rec. Frng Ben - Other Employee	DELTA DENTAL OF MICHIGAN	DENTAL INSURANCE FOR STAFF	30.39	76649
208-751-720.000	REC. FRNG BEN - OTHER EMPLOYEE	RELIANCE STANDARD LIFE	LIFE & DISABILITY INS FOR SEPT	10.50	76665
208-751-720.000	REC. FRNG BEN - OTHER EMPLOYEE	VISION SERVICE PLAN-CONN	VISION INS FOR SEPT	4.80	76669
208-751-730.000.SOCCER REC	Program Materials	CRAFTED IMPRESSIONS LLC	JERZIES	1,134.00	76673
208-751-730.000.Tennis Rec	Program Materials	West Ottawa Public Schoo	RENTAL OF WOHS NORTH COURTS JUNE - AU	500.00	
208-751-803.000.Tennis Rec	Purchased Services	MVP SPORTS CLUB	TOT TENNIS	1,164.50	
208-751-900.000	Printing & Pub	OTTAWA COUNTY FAIR	OC FAIR BOOK - AD	499.00	76682
208-751-900.000	Printing & Pub	Fris Office Outfitters	REC PRINTING	40.00	76680
Total For Dept 751 Recreation Department				3,690.54	
Dept 756 Parks Department					
208-756-717.000	HOSPITALIZATION INS	PRIORITY HEALTH	HEALTH INS FOR SEPTEMBER	2,320.94	76662
208-756-720.000	PARKS FRNG BEN - OTHER EMPLOYEE	DELTA DENTAL OF MICHIGAN	DENTAL INSURANCE FOR STAFF	208.58	76649
208-756-720.000	PARKS FRNG BEN - OTHER EMPLOYEE	RELIANCE STANDARD LIFE	LIFE & DISABILITY INS FOR SEPT	72.62	76665
208-756-720.000	PARKS FRNG BEN - OTHER EMPLOYEE	VISION SERVICE PLAN-CONN	VISION INS FOR SEPT	35.17	76669
208-756-740.000	Small Equipment	Fence Consultants	OTTAWA BEACH RD.	9,258.00	76652
208-756-900.000	Printing & Pub	Holland Sentinel	NOTICES FOR JULY	202.83	76633
208-756-920.000	Parks Light & Power	Consumers Energy	16576 RANSOM ST	179.27	76648
208-756-920.000	Parks Light & Power	Consumers Energy	14595 JAMES ST	62.52	76648
208-756-920.000	Parks Light & Power	Consumers Energy	1700 PERRY ST.	77.03	76648
208-756-920.000	Parks Light & Power	Consumers Energy	1774 PERRY ST	22.98	76648
208-756-920.000	Parks Light & Power	Consumers Energy	669 HARRINGTON	214.89	76648
208-756-920.000	Parks Light & Power	Board of Public Works	1286 OBR	31.98	
208-756-920.000	Parks Light & Power	Board of Public Works	1282 OBR	12.90	
208-756-920.000	Parks Light & Power	Board of Public Works	1286 OBR NORHT SHORE COMM HALL	59.61	
208-756-920.000	Parks Light & Power	Board of Public Works	1284 OBR	99.16	
208-756-921.000	Parks Water & Sewer	Holland Charter Township	JAMES ST	571.08	76655
208-756-921.000	Parks Water & Sewer	Board of Public Works	669 HARRINGTON	654.19	
208-756-922.000	Parks Heat	SEMCO ENERGY	669 HARRINGTON	18.36	76637
208-756-922.000	Parks Heat	SEMCO ENERGY	1286 OBR	17.53	
208-756-930.000	Parks Repairs & Maint	JONKER LAND SURVEYS PC	BOUNDARY SURVEY 1418 OBR	1,000.00	76634
208-756-930.000	Parks Repairs & Maint	HOLLAND TRAILER	TRAILER RENTAL/TAIL LIGHT REPAIR	17.00	76656
208-756-930.000	Parks Repairs & Maint	Westenbroek Mower, Inc.	SQUARE MAGNUM GATORLINE	95.99	76672
208-756-930.000	Parks Repairs & Maint	West Ottawa Sprinkling	REPAIRS @ KEPPEL DUE TO PARK WEST DRA	1,135.00	76671
208-756-930.000	Parks Repairs & Maint	West Ottawa Sprinkling	REPAIR LEAKY VALVE @ WINSTROM	313.13	76671
208-756-930.000	Parks Repairs & Maint	West Ottawa Sprinkling	REPAIR MAINLINE LEAK @ RANSOM PARK	143.92	76671
208-756-930.000	Parks Repairs & Maint	West Ottawa Sprinkling	REPAIR MAINLINE LEAK @ MAATMAN CENTER	172.96	76671
208-756-930.000	Parks Repairs & Maint	Westenbroek Mower, Inc.	TRIMMER MAINTENANCE	45.50	76692
208-756-930.000	Parks Repairs & Maint	ACTION INDUSTRIAL SUPPLY	SAFETY SUPPLIES	12.15	
208-756-930.000	Parks Fund - Repair & Maint	Apparelmaster	SUPPLIES	24.00	
208-756-930.000	Parks Fund - Repair & Maint	Apparelmaster	SUPPLIES	24.00	
208-756-930.000	Parks Fund - Repair & Maint	Apparelmaster	SUPPLIES	45.60	
208-756-930.000	Parks Repairs & Maint	CARQUEST OF HOLLAND	SUPPLIES	173.45	
Total For Dept 756 Parks Department				17,322.34	
Total For Fund 208 Park/recreation Fund				21,902.88	

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 211 Bike Path Fund					
Dept 755 Bike Path					
211-755-717.000	HOSPITALIZATION INS	PRIORITY HEALTH	HEALTH INS FOR SEPTEMBER	1,206.90	76662
211-755-720.000	Frng Ben - Other Employee Bens	DELTA DENTAL OF MICHIGAN	DENTAL INSURANCE FOR STAFF	117.02	76649
211-755-720.000	FRNG BEN - OTHER EMPLOYEE BENS	RELIANCE STANDARD LIFE	LIFE & DISABILITY INS FOR SEPT	29.06	76665
211-755-720.000	FRNG BEN - OTHER EMPLOYEE BENS	VISION SERVICE PLAN-CONN	VISION INS FOR SEPT	13.00	76669
211-755-975.000	BIKE PATH- CONSTRUCTION	Prein & Newhof	GREENLY STREET NON-MOTORIZED PATHWAY	5,782.46	76661
		Total For Dept 755 Bike Path		7,148.44	
		Total For Fund 211 Bike Path Fund		7,148.44	
Fund 219 STREET LIGHTING FUND					
Dept 448 Street Lighting					
219-448-920.000	Light & Power	Consumers Energy	2357 OBR	52.59	76648
219-448-920.000	Light & Power	Consumers Energy	2136 OBR	59.84	76648
219-448-920.000	Light & Power	Board of Public Works	STREET LIGHTS	2,569.25	
219-448-920.000	Light & Power	Board of Public Works	STREEET LIGHTS	451.50	
219-448-920.000	Light & Power	Board of Public Works	SILVER RIDGE DR	46.08	
		Total For Dept 448 Street Lighting		3,179.26	
		Total For Fund 219 STREET LIGHTING FUND		3,179.26	
Fund 403 Capital Projects Fund					
Dept 000					
403-000-973.000	Land Improvements	FISHBECK, THOMPSON,C ARR	PARK TWP/OBR STUDY	779.00	76679
		Total For Dept 000		779.00	
		Total For Fund 403 Capital Projects Fund		779.00	
Fund 404 Local Streets					
Dept 901 Capital Outlay					
404-901-975.000	Hwy & Streets - Construction	Ottawa County Road Commi	16 PKTN SUBDIVISION RESURFACE	476,903.25	
		Total For Dept 901 Capital Outlay		476,903.25	
		Total For Fund 404 Local Streets		476,903.25	
Fund 581 Park Twp Airport					
Dept 853 Park Twp Airport					
581-853-729.000	Gas & Oil	PETERSEN OIL & PROPANE	AUGUST 31 FUEL PURCHASE	6,032.52	76693
581-853-801.000	Professional Fees	OTTAWA AVIATION INC.	SEPTEMBER AIRPORT MANAGERS PAYMENT	1,150.00	
581-853-851.000	Communication	CHARTER COMMUNICATIONS	INTERNET & VOICE 8/25 - 9/24	85.59	76647
581-853-920.000	Light & Power	Board of Public Works	1285 OBR	90.30	
581-853-920.000	Light & Power	Board of Public Works	1269 OBR 3W	37.73	
581-853-920.000	Light & Power	Board of Public Works	1269 OBR 2W	74.29	
581-853-920.000	Light & Power	Board of Public Works	1269 OBR 1W2	90.47	
581-853-920.000	Light & Power	Board of Public Works	1269 OBR 1W1	118.03	
581-853-920.000	Light & Power	Board of Public Works	1269 OBR 4E	26.96	
581-853-920.000	Light & Power	Board of Public Works	1269 OBR COMM HANGAR	62.61	
581-853-922.000	Heat	SEMCO ENERGY	1269 OBR	22.96	76685
581-853-930.000	Repairs & Maint	Taylor Rental	HAMMER DRILL	31.50	76666
581-853-930.000	Repairs & Maint	LOWE'S	BOLTS FOR DESK REPAIR	1.20	76658
581-853-930.000	Repairs & Maint	TOP CUT TREE SERVICE	TREE PLANTING	300.00	
581-853-930.000	Repairs & Maint	TOP CUT TREE SERVICE	CLEAR TREES - NORTH OF AIRPOTY	1,800.00	
		Total For Dept 853 Park Twp Airport		9,924.16	

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 581 Park Twp Airport					
Total For Fund 581 Park Twp Airport				9,924.16	
Fund 591 Water Fund					
Dept 000					
591-000-601.000	Water Meter 1" service	ALL STAR PLUMBING	BD Payment Refund	100.00	76642
591-000-688.000	Water	FRANKHOUSE, JAY	UB refund for account: 54268180	68.55	76631
591-000-717.000	HOSPITALIZATION INS	PRIORITY HEALTH	HEALTH INS FOR SEPTEMBER	584.27	76662
591-000-720.000	Frng Ben - Other Employee Bens	DELTA DENTAL OF MICHIGAN	DENTAL INSURANCE FOR STAFF	43.59	76649
591-000-720.000	UTILITIES - OTHER EMPLOYEE BENS	RELIANCE STANDARD LIFE	LIFE & DISABILITY INS FOR SEPT	21.67	76665
591-000-720.000	FRNG BEN - OTHER EMPLOYEE BENS	VISION SERVICE PLAN-CONN	VISION INS FOR SEPT	6.07	76669
591-000-728.000	Postage	PURCHASE POWER	JULY POSTAGE PURCHASES	1,071.45	76684
591-000-801.000	Professional Fees	Prein & Newhof	WATER SYSTEM RELIABILITY	442.00	76661
591-000-805.000	MISS DIG	Board of Public Works	MISS DIG FOR JUNE 2016	812.13	76646
591-000-805.000	MISS DIG	Board of Public Works	MISS DIG FOR JULY 2016	738.30	76646
591-000-920.000	Light & Power	Consumers Energy	11 S 160TH AVE	47.56	76648
591-000-920.000	Light & Power	Consumers Energy	168 LAKESHORE DR	88.50	76648
591-000-920.000	Light & Power	Consumers Energy	794 SPYGLASS	179.55	76648
591-000-920.000	Light & Power	Consumers Energy	5 S 168TH	90.16	76648
591-000-920.000	Light & Power	Consumers Energy	3 S 168TH AVE	22.43	76648
591-000-922.000	Heat	SEMCO ENERGY	11 S 160TH AVE	15.06	76685
591-000-922.000	Heat	SEMCO ENERGY	150 LSD	15.06	76685
591-000-922.000	Heat	SEMCO ENERGY	5 S 168TH AVE	15.06	76685
591-000-940.000	Hydrant Rental & Maint Exp	Board of Public Works	HYDRANTS	1,446.40	
591-000-963.000	Water Service	Board of Public Works	WATER SERVICE	3,474.08	
591-000-963.000	Water Service	Prein & Newhof	LEAD TESTING	170.00	
Total For Dept 000				9,451.89	
Total For Fund 591 Water Fund				9,451.89	

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
			Fund Totals:		
			Fund 101 General Fund	99,364.39	
			Fund 207 Police Fund	52,486.41	
			Fund 208 Park/recreati	21,902.88	
			Fund 211 Bike Path Fun	7,148.44	
			Fund 219 STREET LIGHTI	3,179.26	
			Fund 403 Capital Proje	779.00	
			Fund 404 Local Streets	476,903.25	
			Fund 581 Park Twp Airp	9,924.16	
			Fund 591 Water Fund	9,451.89	
			Total For All Funds:	<u>681,139.68</u>	

Park Township
Ottawa County, Michigan
Annual Financial Report
Year Ended March 31, 2016



**Park Township, Michigan
ANNUAL FINANCIAL REPORT
Year Ended March 31, 2016**

TABLE OF CONTENTS

	Page
Independent Auditor’s Report	I
Management’s Discussion and Analysis	III
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	1
Statement of Activities	2
Governmental Funds Financial Statements	
Balance Sheet	3
Reconciliation of the Balance Sheet of Governmental Activities To the Statement of Net Position.....	4
Statement of Revenue, Expenditures and Changes in Fund Balances.....	5
Reconciliation of the Statement of Revenue, Expenditures and Changes In Fund Balances of Governmental Funds to the Statement of Activities.....	6
Proprietary Funds Financial Statements	
Statement of Net Position	7
Statement of Revenue, Expenses and Changes in Net Position	8
Statement of Cash Flows	9
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Position.....	10
Notes to Financial Statements	11

**Park Township, Michigan
ANNUAL FINANCIAL REPORT
Year Ended March 31, 2016**

TABLE OF CONTENTS - Concluded

	Page
Required Supplementary Information	
Budgetary Comparison Schedule – General Fund.....	24
Budgetary Comparison Schedule – Police Fund	26
Budgetary Comparison Schedule – Bike Path Fund.....	27
Budgetary Comparison Schedule – Library Fund	28
Schedule of Funding Progress – Retiree Health Benefits Plan.....	29
Other Supplementary Information	
Combining Balance Sheet – Nonmajor Governmental Funds	30
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds.....	31



INDEPENDENT AUDITOR'S REPORT

July 27, 2016

Township Board
Park Township, Michigan

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Park Township, Michigan, as of and for the year ended March 31, 2016, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence obtained is sufficient and appropriate to provide a reasonable basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Park Township, Michigan, as of March 31, 2016 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedule of funding progress as listed in the table of 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 to provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Park Township, Michigan's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements 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 combining nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Kickover, Scholma & Shumaker, PC

Management's Discussion and Analysis

As management of Park Township, Michigan, we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended March 31, 2016. We encourage readers to consider the information presented here in conjunction with the Township's financial statements that follow this section.

Financial Highlights

- The assets of Park Township exceeded its liabilities at the close of the most recent fiscal year by \$29,252,465 (*net position*). Of this amount, \$8,034,484 (*unrestricted net position*) may be used to meet the Township's ongoing obligations to citizens and creditors.
- The Township's total net position increased by \$1,199,652. Net investment in capital assets increased by \$92,961, while restricted net position increased by \$262,320, and unrestricted net position increased by \$844,371.
- As of the close of the current fiscal year, the Township's governmental funds reported combined ending fund balances of \$10,946,305, an increase of \$872,319 in comparison with the prior year. Approximately 10% of this total amount, \$1,094,882 is *available for spending* at the Township's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,094,882 or 32% of current year total General Fund expenditures and transfers out, which amounted to \$3,424,374.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Township's basic financial statements. The Township's basic financial statements are comprised of three components (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

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

The statement of activities presents information showing how the Township's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, accrued interest payable and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Township include general government, public safety, public works, community and economic development, and recreation and culture. The business-type activities of the Township consist of water supply and airport operations.

The government-wide financial statements can be found on pages 1-2 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund financial statements report the Township's operations in more detail than the government-wide financial statements. All of the funds of the Township can be divided into three categories, governmental funds, proprietary funds, and fiduciary funds.

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

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

The Township maintains ten (10) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenue, expenditures and changes in fund balances for the General, Police, Bike Path, Library, Sewer Distribution, and Township Improvement Funds. Each of these funds is considered to be a major fund. The Township has four (4) nonmajor governmental funds. These include three special revenue funds, the Street Lighting Fund, West Michigan Airport Authority Fund and the Park/Recreation Fund and one capital projects fund, the Local Streets Fund. Data from the other four governmental funds are combined into a single aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report

The Township adopts an annual appropriated budget for its General Fund and all special revenue funds. Budgetary comparison statements have been provided herein to demonstrate compliance with budgets for the Township's General Fund and major special revenue funds (Police, Bike Path, and Library Funds).

The basic governmental fund financial statements can be found on pages 3-6 of this report.

Proprietary funds. The Township maintains one type of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Township uses enterprise funds to account for its water supply and airport operations.

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

The basic proprietary fund financial statements can be found on pages 7-9 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Township's own programs. The accounting used for fiduciary funds is much like that used for the proprietary funds. The Township accounts for one type of fiduciary funds – agency funds.

One agency fund is maintained to account for tax collections and payments.

The basic fiduciary fund financial statements can be found on page 10 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 11-23 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* presenting budgetary comparison schedules for the Township's General Fund and major special revenue funds (Police Fund, Bike Path Fund, and Library Fund) and information concerning Park Township's progress in funding its obligation to provide other post employment benefits to its employees. Required supplementary information can be found on pages 24-29 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. These combining statements can be found on pages 30-31 of this report.

Government-wide Financial Analysis

Net position - As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Park Township, assets exceeded liabilities by \$29,252,465 at the close of the most recent fiscal year.

The largest portion of the Township's net position (54.7%) reflects its investment in capital assets (e.g., land, improvements, buildings, vehicles, equipment and infrastructure (which includes shared road improvements and flowage rights)); less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Township's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Township's net position (17.9%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$8,034,484) may be used to meet the Township's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Township is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

The following table shows, in a condensed format, the net position of Park Township as of March 31, 2016 and 2015.

Park Township's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 11,772,985	\$ 10,870,057	\$ 2,294,312	\$ 1,949,897	\$ 14,067,297	\$ 12,819,954
Capital assets	11,181,377	11,001,244	4,805,286	4,892,458	15,986,663	15,893,702
Total assets	<u>22,954,362</u>	<u>21,871,301</u>	<u>7,099,598</u>	<u>6,842,355</u>	<u>30,053,960</u>	<u>28,713,656</u>
Long-term debt outstanding	59,242	51,812	-	-	59,242	51,812
Other liabilities	606,442	487,604	135,811	121,427	742,253	609,031
Total liabilities	<u>665,684</u>	<u>539,416</u>	<u>135,811</u>	<u>121,427</u>	<u>801,495</u>	<u>660,843</u>
Net position:						
Net investment in capital assets	11,181,377	11,001,244	4,805,286	4,892,458	15,986,663	15,893,702
Restricted	5,204,951	4,968,998	26,367	-	5,231,318	4,968,998
Unrestricted	5,902,350	5,361,643	2,132,134	1,828,470	8,034,484	7,190,113
	<u>\$ 22,288,678</u>	<u>\$ 21,331,885</u>	<u>\$ 6,963,787</u>	<u>\$ 6,720,928</u>	<u>\$ 29,252,465</u>	<u>\$ 28,052,813</u>

Change in Net position – Park Township’s net position increased by \$1,199,652 during the current fiscal year. This increase is caused by a \$956,793 increase in net position of governmental activities and a \$242,859 increase in net position of business-type activities.

Park Township's Changes in Net Position

	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total	
	2016	2015	2016	2015	2016	2015
Program revenues						
Charges for services	\$ 603,435	\$ 535,702	\$ 1,333,383	\$ 1,200,330	\$ 1,936,818	\$ 1,736,032
Capital grants and contributions	57,400	110,600	336,298	70,600	393,698	181,200
General revenues						
Property taxes	4,145,657	4,043,260	-	-	4,145,657	4,043,260
State shared revenues	1,391,080	1,423,812	-	-	1,391,080	1,423,812
Investment earnings	58,690	53,099	22,705	17,763	81,395	70,862
Gain on sale of capital assets	8,300	(6,814)	-	(42,020)	8,300	(48,834)
Other	66,691	48,280	-	-	66,691	48,280
Total revenues	6,331,253	6,207,939	1,692,386	1,246,673	8,023,639	7,454,612
Program expenses						
General government	2,413,601	2,382,570	-	-	2,413,601	2,382,570
Public safety	1,472,127	1,414,165	-	-	1,472,127	1,414,165
Public works	497,100	688,769	-	-	497,100	688,769
Community and economic development	329,527	316,759	-	-	329,527	316,759
Recreation and culture	716,840	515,898	-	-	716,840	515,898
Water supply	-	-	1,335,717	1,224,518	1,335,717	1,224,518
Airport	-	-	59,075	-	59,075	-
Total expenses	5,429,195	5,318,161	1,394,792	1,224,518	6,823,987	6,542,679
Change before transfers	902,058	889,778	297,594	22,155	1,199,652	911,933
Transfers in (out)	54,735	50,000	(54,735)	(50,000)	-	-
Change in Net Position	\$ 956,793	\$ 939,778	\$ 242,859	\$ (27,845)	\$ 1,199,652	\$ 911,933

Governmental activities. Governmental activities increased the Township’s net position by \$956,793, accounting for 79.8% of the total growth in the net position of the Township. Total revenues increased by \$123,314 compared to the prior year (primarily due to property taxes and charges for services) and total expenses increased by \$111,034 compared to the prior year.

Business-type activities. Business-type activities increased the Township’s net position by \$242,859, accounting for 20.2% of the total growth in net position of the Township. Total revenues increased by \$445,713 (primarily due to charges for services and capital grants and contributions). Total expenses increased by \$170,274 from the prior year primarily due to an increase in water purchased.

Financial Analysis of the Government's Funds

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

Governmental funds. The focus of the Township's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Township's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Township's governmental funds reported combined ending fund balances of \$10,946,305, an increase of \$872,319 from the prior year. Approximately 10% of this fund balance amount (\$1,094,882) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. A portion of fund balance is *restricted* to indicate that it is constrained for the specific purposes of street lighting (\$60,693), police services (\$1,065,686), parks/recreation (\$661,964), bike paths (\$1,518,412), sewers (\$1,220,767), and local streets (\$454,475). A portion of fund balance is *committed* for the fluctuations in state revenue sharing (\$140,000), vacation and sick liability (\$116,000), net OPEB obligation (\$52,000), and township improvement (\$50,000). Additionally, a portion of fund balance has been assigned (\$466,231 for fire equipment, \$252,583 for cemetery care, \$3,651,087 for general township improvements, and \$100,000 for parks/recreation).

Summary results for the Township's six major governmental funds and nonmajor funds in the aggregate for the year ended March 31, 2016 are as follows:

	General Fund	Police Fund	Bike Path Fund	Library Fund	Sewer Distribution Fund	Township Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
Total revenues	\$ 2,708,853	\$ 667,283	\$ 403,636	\$ 1,184,384	\$ 138,209	\$ 15,625	\$ 1,277,843	\$ 6,395,833
Total expenditures	(2,312,774)	(602,033)	(309,259)	(1,184,384)	(12,571)	(79,976)	(1,090,017)	(5,591,014)
Transfers in	222,500	-	-	-	-	1,011,600	100,000	1,334,100
Transfers out	(1,111,600)	(20,000)	(45,000)	-	(15,000)	-	(75,000)	(1,266,600)
Net change in fund balance	\$ (493,021)	\$ 45,250	\$ 49,377	\$ -	\$ 110,638	\$ 947,249	\$ 212,826	\$ 872,319
Fund balance 3-31-16								
Nonspendable	\$ 31,590	\$ -	\$ 1,746	\$ -	\$ -	\$ -	\$ 8,189	\$ 41,525
Restricted	-	1,065,686	1,518,412	-	1,220,767	-	1,177,132	4,981,997
Committed	358,000	-	-	-	-	-	-	358,000
Assigned	-	-	-	-	-	4,369,901	100,000	4,469,901
Unassigned	1,094,882	-	-	-	-	-	-	1,094,882
	<u>\$ 1,484,472</u>	<u>\$ 1,065,686</u>	<u>\$ 1,520,158</u>	<u>\$ -</u>	<u>\$ 1,220,767</u>	<u>\$ 4,369,901</u>	<u>\$ 1,285,321</u>	<u>\$ 10,946,305</u>
Fund balance as a % of expenditures and transfers out	<u>43.4%</u>	<u>171.3%</u>	<u>429.1%</u>	<u>0.0%</u>	<u>4427.7%</u>	<u>5464.0%</u>	<u>110.3%</u>	

The General Fund is the chief operating fund of the Township. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance (\$1,094,883) represents 32.0% of total General Fund expenditures and transfers out (\$3,424,374). General Fund revenues increased \$90,011 (3.4%) from the prior year, primarily due to increases in property taxes and licenses and permits. General Fund expenditures decreased \$277,750 (10.7%) from the prior year, significantly due to a decrease in capital expenditures for highways, streets, and bridges, as these are now recorded in Capital Projects Fund 404, Local Streets.

Total Police Fund revenues increased by \$29,684 or 4.7% compared to the prior year, primarily due to increases in property taxes and investment earnings. Police Fund expenditures increased by \$3,733 or 0.6% compared to the prior year, primarily due to an increase in police protection costs paid to Ottawa County.

Total Bike Path Fund revenues increased by \$8,134 or 2.1% compared to the prior year, primarily due to an increase in property taxes. Bike Path Fund expenditures decreased by \$9,594 or 3.0% compared to the prior year, due to decreased bike path construction and maintenance costs.

Total Library Fund revenues increased by \$27,495 or 2.4% compared to the prior year, primarily due to an increase in property taxes. Library Fund expenditures increased by \$27,425 or 2.4% compared to the prior year, also due to an increase in property taxes that are all paid to Herrick District Library.

Sewer Distribution Fund revenues increased by \$9,617 or 7.5% compared to the prior year, primarily due to an increase in special assessments revenue. Sewer Distribution Fund expenditures increased by \$6,148 or 95.7% compared to the prior year, due to an increase in sewer constructions and maintenance costs.

Township Improvement Fund revenues decreased by \$52,304 or 77.0% compared to the prior year, primarily due to proceeds from the sale of a piece of land in the prior year. Township Improvement Fund expenditures were \$79,976 compared to \$1,486,145 in the prior year. This decrease was due to significant capital expenditures in the prior year (primarily the Township's payment for its share of the Park-West Drain project).

Proprietary funds. The Township's proprietary funds provide the same type of information found in the government-wide financial statements (business-type activities), but in more detail. The Township's proprietary funds are comprised of the Water Fund and the Airport Fund.

Unrestricted net position of the Water Fund was \$2,115,410 at March 31, 2016. Operating revenues for the Water Fund increased in fiscal year 2015-16 by \$65,018 from \$1,196,830 to \$1,261,848. Operating expenses, including depreciation, increased in fiscal year 2015-16 by \$111,199 from \$1,224,518 to \$1,335,717. Capital contributions increased in fiscal year 2015-16 by \$215,057 from \$70,600 to 285,687.

General Fund Budgetary Highlights

Over the course of the year, the Township Board amended the budget to take into account events during the year resulting in an overall decrease in budgeted expenditures of \$83,176, and an increase in transfers out of \$750,000. Township operational departments stayed below budget overall, resulting in total expenditures \$158,129 below the final budget.

Capital Assets and Debt Administration

Capital assets. The Township's investment in capital assets for its governmental and business-type activities as of March 31, 2016, amounted to \$15,986,663 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, park facilities, the water system, and streets, sidewalks and bike paths. The total increase in the Township's investment in capital assets for the current fiscal year was \$180,133 (1.6%) for governmental activities. The Township's investment in capital assets for the current fiscal year decreased by \$87,172 (1.8%) for business-type activities.

Major capital asset events during the current fiscal year included the following:

- \$465,667 expended for road resurfacing
- \$170,693 expended for trackless loader vehicles
- \$143,567 expended for water main improvement
- \$75,080 expended for Ottawa Beach Gateway Corridor
- \$35,380 expended for parking lot improvements
- \$24,287 expended for bike path improvements

Additional information on the Township's capital assets can be found in Note 4 on pages 18-19 of this report.

Park Township's Capital Assets
(net of depreciation)

	Governmental		Business-Type		Total	
	Activities		Activities			
	2016	2015	2016	2015	2016	2015
Land	\$ 2,650,573	\$ 2,650,573	\$ -	\$ -	\$ 2,650,573	\$ 2,650,573
Construction in progress	95,075	1,431,921	-	-	95,075	1,431,921
Buildings	1,740,729	1,824,441	33,797	-	1,774,526	1,824,441
Improvements other than bulidings	751,168	819,184	-	-	751,168	819,184
Machinery and equipment	1,108,742	1,070,510	-	-	1,108,742	1,070,510
Infrastructure	4,835,090	3,204,615	-	-	4,835,090	3,204,615
Water system	-	-	4,771,489	4,892,458	4,771,489	4,892,458
Total	\$ 11,181,377	\$ 11,001,244	\$ 4,805,286	\$ 4,892,458	\$ 15,986,663	\$ 15,893,702

Long-term debt. At the end of the current fiscal year, the Township had no long-term debt obligations. The Township's only noncurrent liability is its net other post-employment benefit obligation, which amounted to \$59,242 at March 31, 2016.

Economic Factors and Next Year's Budgets and Rates

The State of Michigan's economy continues to dominate the financial picture for most townships including Park Township. Revenue sharing, small increases in taxable values, and an uncertain economy will provide significant uncertainty in projecting revenues.

The Township's budget for 2016-17 calls for no change in the overall property tax rate for Township services. Because of small increases in the taxable value of property in the Township, property tax revenues for 2016-17 are anticipated to be slightly higher than 2015-16. The budget also reflects anticipated increases in state shared revenues, zoning fees, licenses and permit fees, and a decrease in interest earnings.

Overall, the Township has adopted a General Fund budget that calls for a slight decrease in total revenues and a increase in total expenditures as compared to 2015-16 actual amounts.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers and investors with a general overview of the Township's finances and to show accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact the Township.

Basic Financial Statements

Park Township, Michigan
STATEMENT OF NET POSITION
March 31, 2016

	Governmental Activities	Business Type Activities	Total
ASSETS			
Cash and investments	\$ 11,044,761	\$ 1,867,100	\$ 12,911,861
Receivables:			
Accounts	13,053	154,769	167,822
Interest	4,889	1,099	5,988
Special assessments	224,554	299,911	524,465
Due from other funds	37,378	(37,378)	-
Due from other governments	406,825	870	407,695
Inventories	-	7,297	7,297
Prepaid items	41,525	644	42,169
Capital assets not being depreciated	2,745,648	-	2,745,648
Capital assets (net of accumulated depreciation)	<u>8,435,729</u>	<u>4,805,286</u>	<u>13,241,015</u>
Total Assets	<u>22,954,362</u>	<u>7,099,598</u>	<u>30,053,960</u>
LIABILITIES			
Accounts payable	365,729	7,923	373,652
Accrued expenses	45,110	1,127	46,237
Deposits	9,121	-	9,121
Compensated absences payable	114,384	-	114,384
Due to other governments	51,529	126,761	178,290
Unearned revenue	20,569	-	20,569
Noncurrent liabilities:			
Net other post employment benefit obligation	<u>59,242</u>	<u>-</u>	<u>59,242</u>
Total Liabilities	<u>665,684</u>	<u>135,811</u>	<u>801,495</u>
NET POSITION			
Net investment in capital assets	11,181,377	4,805,286	15,986,663
Restricted for:			
Street lighting	60,693	-	60,693
Police services	1,065,686	-	1,065,686
Parks/recreation	661,964	-	661,964
Bike paths	1,518,412	-	1,518,412
Sewers	1,443,721	-	1,443,721
Local streets	454,475	-	454,475
Airport improvements	-	26,367	26,367
Unrestricted	<u>5,902,350</u>	<u>2,132,134</u>	<u>8,034,484</u>
Total Net Position	<u>\$ 22,288,678</u>	<u>\$ 6,963,787</u>	<u>\$ 29,252,465</u>

Park Township, Michigan
STATEMENT OF ACTIVITIES
Year Ended March 31, 2016

Function/Programs:	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities	Total
Primary Government:							
Governmental Activities:							
General government	\$ 2,413,601	\$ 92,072	\$ -	\$ -	\$ (2,321,529)	\$ -	\$ (2,321,529)
Public safety	1,472,127	269,489	-	-	(1,202,638)	-	(1,202,638)
Public works	497,100	142,017	-	57,400	(297,683)	-	(297,683)
Community and economic development	329,527	18,048	-	-	(311,479)	-	(311,479)
Recreation and culture	716,840	81,809	-	-	(635,031)	-	(635,031)
Total Governmental Activities	<u>5,429,195</u>	<u>603,435</u>	<u>-</u>	<u>57,400</u>	<u>(4,768,360)</u>	<u>-</u>	<u>(4,768,360)</u>
Business-type Activities:							
Airport	59,075	71,535	-	50,611	-	63,071	63,071
Water	1,335,717	1,261,848	-	285,687	-	211,818	211,818
Total Business-type Activities	<u>1,394,792</u>	<u>1,333,383</u>	<u>-</u>	<u>336,298</u>	<u>-</u>	<u>274,889</u>	<u>274,889</u>
Total Primary Government	<u>\$ 6,823,987</u>	<u>\$ 1,936,818</u>	<u>\$ -</u>	<u>\$ 393,698</u>	<u>(4,768,360)</u>	<u>274,889</u>	<u>(4,493,471)</u>
General revenues:							
Property taxes					4,145,657	-	4,145,657
State shared revenues					1,391,080	-	1,391,080
Investment earnings					58,690	22,705	81,395
Gain on sale of capital assets					8,300	-	8,300
Other					66,691	-	66,691
Transfers					<u>54,735</u>	<u>(54,735)</u>	<u>-</u>
Total General Revenues and Transfers					<u>5,725,153</u>	<u>(32,030)</u>	<u>5,693,123</u>
Change in Net Position					956,793	242,859	1,199,652
Net Position - Beginning					<u>21,331,885</u>	<u>6,720,928</u>	<u>28,052,813</u>
Net Position - Ending					<u>\$ 22,288,678</u>	<u>\$ 6,963,787</u>	<u>\$ 29,252,465</u>

Park Township, Michigan
BALANCE SHEET
GOVERNMENTAL FUNDS
March 31, 2016

	Special Revenue Funds			
	General Fund	Police Fund	Bike Path Fund	Library Fund
ASSETS				
Cash and investments	\$ 1,316,916	\$ 1,348,651	\$ 1,513,990	\$ 2
Receivables:				
Accounts	13,053	-	-	-
Interest	710	1,105	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	230,777	12,980	6,971	21,702
Prepaid items	31,590	-	1,746	-
Total Assets	<u>\$ 1,593,046</u>	<u>\$ 1,362,736</u>	<u>\$ 1,522,707</u>	<u>\$ 21,704</u>
LIABILITIES				
Accounts payable	\$ 67,564	\$ 251,550	\$ 964	\$ 21,704
Accrued expenses	36,991	-	1,585	-
Deposits	1,371	-	-	-
Due to other governments	2,460	45,500	-	-
Unearned revenue	188	-	-	-
Total Liabilities	<u>108,574</u>	<u>297,050</u>	<u>2,549</u>	<u>21,704</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-special assessments	-	-	-	-
FUND BALANCES				
Nonspendable:				
Prepaid items	31,590	-	1,746	-
Restricted for:				
Street lighting	-	-	-	-
Police services	-	1,065,686	-	-
Parks/recreation	-	-	-	-
Bike paths	-	-	1,518,412	-
Sewers	-	-	-	-
Local streets	-	-	-	-
Committed for:				
Fluctuations in state revenue sharing	140,000	-	-	-
Vacation and sick liability	116,000	-	-	-
Net OPEB obligation	52,000	-	-	-
Township improvement	50,000	-	-	-
Assigned for:				
Fire equipment	-	-	-	-
Cemetery care	-	-	-	-
Township improvement	-	-	-	-
Parks/recreation	-	-	-	-
Unassigned	1,094,882	-	-	-
Total Fund Balances	<u>1,484,472</u>	<u>1,065,686</u>	<u>1,520,158</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,593,046</u>	<u>\$ 1,362,736</u>	<u>\$ 1,522,707</u>	<u>\$ 21,704</u>

See Notes to Financial Statements

Capital Project Funds		Other	Total
Sewer Distribution Fund	Township Improvement Fund	Nonmajor Governmental Funds	Governmental Funds
\$ 1,218,725	\$ 4,340,059	\$ 1,306,418	\$ 11,044,761
-	-	-	13,053
542	2,532	-	4,889
224,554	-	-	224,554
-	37,378	-	37,378
-	-	22,727	295,157
-	-	8,189	41,525
<u>\$ 1,443,821</u>	<u>\$ 4,379,969</u>	<u>\$ 1,337,334</u>	<u>\$ 11,661,317</u>
\$ 100	\$ 10,068	\$ 13,779	\$ 365,729
-	-	6,534	45,110
-	-	7,750	9,121
-	-	3,569	51,529
-	-	20,381	20,569
<u>100</u>	<u>10,068</u>	<u>52,013</u>	<u>492,058</u>
<u>222,954</u>	<u>-</u>	<u>-</u>	<u>222,954</u>
-	-	8,189	41,525
-	-	60,693	60,693
-	-	-	1,065,686
-	-	661,964	661,964
-	-	-	1,518,412
1,220,767	-	-	1,220,767
-	-	454,475	454,475
-	-	-	140,000
-	-	-	116,000
-	-	-	52,000
-	-	-	50,000
-	466,231	-	466,231
-	252,583	-	252,583
-	3,651,087	-	3,651,087
-	-	100,000	100,000
-	-	-	1,094,882
<u>1,220,767</u>	<u>4,369,901</u>	<u>1,285,321</u>	<u>10,946,305</u>
<u>\$ 1,443,821</u>	<u>\$ 4,379,969</u>	<u>\$ 1,337,334</u>	<u>\$ 11,661,317</u>

Park Township, Michigan
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL ACTIVITIES
TO THE STATEMENT OF NET POSITION
March 31, 2016

Total Governmental Fund Balances	\$	10,946,305
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources, and are not reported in the funds		11,181,377
State shared revenues (sales taxes) collected and held by the State at year end are not considered available to pay for current year expenditures		111,668
Special assessments receivable are expected to be collected over several years and are not available to pay for current year expenditures		222,954
Compensated absences are included as a liability in governmental activities		(114,384)
Net other post employment benefit obligations are included as a liability in governmental activities		<u>(59,242)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES		<u><u>\$ 22,288,678</u></u>

Park Township, Michigan
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended March 31, 2016

	Special Revenue Funds			
	General Fund	Police Fund	Bike Path Fund	Library Fund
Revenues:				
Taxes	\$ 898,513	\$ 637,137	\$ 379,931	\$ 1,184,384
Licenses and permits	279,312	-	-	-
State shared revenues	1,386,259	-	11,309	-
Charges for services	72,616	-	-	-
Fines and forfeitures	-	27,681	-	-
Investment earnings	14,377	2,465	4,096	-
Special assessments	-	-	-	-
Other	57,776	-	-	-
Total Revenues	<u>2,708,853</u>	<u>667,283</u>	<u>395,336</u>	<u>1,184,384</u>
Expenditures:				
Current:				
General government	1,196,212	-	-	1,184,384
Public safety	691,189	602,033	-	-
Public works	48,815	-	309,259	-
Community and economic development	324,245	-	-	-
Recreation and culture	-	-	-	-
Insurance, bonds, and fringes	52,313	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>2,312,774</u>	<u>602,033</u>	<u>309,259</u>	<u>1,184,384</u>
Excess of Revenues Over (Under) Expenditures	<u>396,079</u>	<u>65,250</u>	<u>86,077</u>	<u>-</u>
Other Financing Sources (Uses):				
Proceeds-sale of capital assets	-	-	8,300	-
Transfers in	222,500	-	-	-
Transfers out	(1,111,600)	(20,000)	(45,000)	-
Total Other Financing Sources (Uses)	<u>(889,100)</u>	<u>(20,000)</u>	<u>(36,700)</u>	<u>-</u>
Net Change in Fund Balances	(493,021)	45,250	49,377	-
Fund Balances - April 1	<u>1,977,493</u>	<u>1,020,436</u>	<u>1,470,781</u>	<u>-</u>
Fund Balances - March 31	<u>\$ 1,484,472</u>	<u>\$ 1,065,686</u>	<u>\$ 1,520,158</u>	<u>\$ -</u>

See Notes to Financial Statements

Capital Project Funds		Other	Total
Sewer Distribution Fund	Township Improvement Fund	Nonmajor Governmental Funds	Governmental Funds
\$ -	\$ -	\$ 1,045,692	\$ 4,145,657
-	-	-	279,312
-	-	-	1,397,568
-	-	81,809	154,425
-	-	-	27,681
20,562	15,625	1,565	58,690
115,492	-	142,017	257,509
2,155	-	6,760	66,691
<u>138,209</u>	<u>15,625</u>	<u>1,277,843</u>	<u>6,387,533</u>
-	-	-	2,380,596
-	-	-	1,293,222
12,571	-	228,884	599,529
-	-	-	324,245
-	-	395,466	395,466
-	-	-	52,313
-	79,976	465,667	545,643
<u>12,571</u>	<u>79,976</u>	<u>1,090,017</u>	<u>5,591,014</u>
<u>125,638</u>	<u>(64,351)</u>	<u>187,826</u>	<u>796,519</u>
-	-	-	8,300
-	1,011,600	100,000	1,334,100
(15,000)	-	(75,000)	(1,266,600)
<u>(15,000)</u>	<u>1,011,600</u>	<u>25,000</u>	<u>75,800</u>
110,638	947,249	212,826	872,319
<u>1,110,129</u>	<u>3,422,652</u>	<u>1,072,495</u>	<u>10,073,986</u>
<u>\$ 1,220,767</u>	<u>\$ 4,369,901</u>	<u>\$ 1,285,321</u>	<u>\$ 10,946,305</u>

Park Township, Michigan
RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended March 31, 2016

Net change in fund balances-Total Governmental Funds	\$ 872,319
 Amounts reported for the governmental activities in the statement of activities are different because:	
Transfer of general capital assets to airport capital assets	(12,765)
Governmental funds report capital outlays as expenditures; in the statement of activities these costs are allocated over their estimated useful lives as depreciation:	
Current year capital outlays capitalized - general capital assets	818,748
Current year depreciation expense on capitalized assets	(625,850)
Timing of revenue recognition differs in the statement of activities versus the funds financial statements for certain revenues that do not provide current financial resources	
State shared revenues	(6,488)
Special assessment revenues	(58,092)
Change in compensated absences is recorded when earned in the statement of activities	(23,649)
Change in net post employment benefit obligation	<u>(7,430)</u>
 Change in net position of governmental activities	 <u>\$ 956,793</u>

Park Township, Michigan
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
March 31, 2016

	Enterprise Funds		
	Water Fund	Nonmajor Airport Fund	Total
ASSETS			
Current Assets:			
Cash and investments	\$ 1,824,322	\$ 42,778	\$ 1,867,100
Accounts receivable	154,171	598	154,769
Interest receivable	1,099	-	1,099
Special assessments receivable	299,911	-	299,911
Due from other governments	870	-	870
Inventories	-	7,297	7,297
Prepaid items	644	-	644
Total Current Assets	2,281,017	50,673	2,331,690
Capital assets (net of accumulated depreciation)	4,771,489	33,797	4,805,286
Total Assets	7,052,506	84,470	7,136,976
LIABILITIES			
Current Liabilities:			
Accounts payable	856	7,067	7,923
Accrued expenses	1,127	-	1,127
Due to other funds	37,378	-	37,378
Due to other governments	126,246	515	126,761
Total Liabilities	165,607	7,582	173,189
NET POSITION			
Net investment in capital assets	4,771,489	33,797	4,805,286
Restricted	-	26,367	26,367
Unrestricted	2,115,410	16,724	2,132,134
Total Net Position	\$ 6,886,899	\$ 76,888	\$ 6,963,787

Park Township, Michigan
STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
Year Ended March 31, 2016

	Enterprise Funds		
	Water Fund	Nonmajor Airport Fund	Total
Operating Revenues:			
Water billings	\$ 1,130,389	\$ -	\$ 1,130,389
Water connection charges	81,353	-	81,353
Hydrant rentals	50,000	-	50,000
Fuel sales	-	32,315	32,315
Building rentals	-	36,215	36,215
Miscellaneous	106	3,005	3,111
Total Operating Revenues	<u>1,261,848</u>	<u>71,535</u>	<u>1,333,383</u>
Operating Expenses:			
Purchase of water	628,435	-	628,435
Purchase of fuel	-	30,261	30,261
Salaries and wages	45,639	159	45,798
Utilities	5,512	6,033	11,545
Water connections, repairs and maintenance	164,952	-	164,952
Operating fees	203,784	5,256	209,040
Supplies	9,994	335	10,329
Professional services	4,891	13,854	18,745
Depreciation	264,536	3,177	267,713
Miscellaneous	7,974	-	7,974
Total Operating Expenses	<u>1,335,717</u>	<u>59,075</u>	<u>1,394,792</u>
Operating Income (Loss)	(73,869)	12,460	(61,409)
Nonoperating Revenues			
Investment earnings	22,654	51	22,705
Income (Loss) Before Contributions and Transfers	(51,215)	12,511	(38,704)
Capital contributions	285,687	63,376	349,063
Transfers out	(65,000)	(2,500)	(67,500)
Change in Net Position	169,472	73,387	242,859
Net Position - April 1	<u>6,717,427</u>	<u>3,501</u>	<u>6,720,928</u>
Net Position - March 31	<u>\$ 6,886,899</u>	<u>\$ 76,888</u>	<u>\$ 6,963,787</u>

Park Township, Michigan
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended March 31, 2016

	Enterprise Funds		
	Water Fund	Nonmajor Airport Fund	Total
Cash Flows From Operating Activities:			
Receipts from customers	\$ 1,266,363	\$ 70,937	\$ 1,337,300
Payments to suppliers	(1,019,069)	(55,454)	(1,074,523)
Payments to employees	(45,355)	(159)	(45,514)
Net Cash Provided By Operating Activities	<u>201,939</u>	<u>15,324</u>	<u>217,263</u>
Cash Flows From Noncapital Financing Activities			
Transfers to other funds	(65,000)	(2,500)	(67,500)
Cash Flows From Capital and Related Financing Activities			
Capital contributions	227,973	26,402	254,375
Construction and purchase of capital assets	(143,567)	-	(143,567)
Interfund borrowing for capital acquisition	(8,043)	-	(8,043)
Net Cash Provided By Capital and Related Financing Activities	<u>76,363</u>	<u>26,402</u>	<u>102,765</u>
Cash Flows From Investing Activities:			
Interest received on investments	21,555	51	21,606
Net Increase in Cash	234,857	39,277	274,134
Cash - April 1	<u>1,589,465</u>	<u>3,501</u>	<u>1,592,966</u>
Cash - March 31	<u>\$ 1,824,322</u>	<u>\$ 42,778</u>	<u>\$ 1,867,100</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By Operating Activities:			
Operating income (loss)	\$ (73,869)	\$ 12,460	\$ (61,409)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	264,536	3,177	267,713
Change in assets and liabilities:			
Receivables	4,515	(598)	3,917
Inventories	-	(7,297)	(7,297)
Prepaid items	(45)	-	(45)
Accounts payable	6,518	7,582	14,100
Accrued expenses	284	-	284
Net Cash Provided By Operating Activities	<u>\$ 201,939</u>	<u>\$ 15,324</u>	<u>\$ 217,263</u>
Noncash capital financing activities:			
Contribution of capital assets	<u>\$ -</u>	<u>\$ 36,974</u>	<u>\$ 36,974</u>

Park Township, Michigan
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
March 31, 2016

	<u>Tax Collection Fund</u>
ASSETS	
Cash and investments	<u>\$ 5,294</u>
LIABILITIES	
Due to others	<u>\$ 5,294</u>

Park Township, Michigan
NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Park Township conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by Park Township:

Reporting Entity

Park Township is governed by an elected seven-member board of trustees. The accompanying financial statements present the Township and its component units, entities for which the Township is considered to be financially accountable. Although blended component units are legal separate entities, in substance, they are part of the Township's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government (see discussion below for description).

Blended Component Unit. The Township has no blended component units.

Discretely Presented Component Unit. The Township has no discretely presented component units.

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. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. (The Township has no such component units.)

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

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenue is 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 revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Township considers revenues to be available if they are 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.

Those revenues susceptible to accrual are property taxes, state shared revenues, licenses, interest revenue, and charges for services. Other revenue is recorded when received.

The Township reports the following major governmental funds:

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

Police Fund - The Police Fund accounts for the resources of special taxes levied and other revenues restricted for the provision of police protection services.

Bike Path Fund - The Bike Path Fund accounts for resources of special tax levies and other revenues restricted for the maintenance and construction of the Township's bike path system.

Library Fund - The Library Fund accounts for the resources of special taxes levied and other revenues restricted for the provision of library services.

Sewer Distribution Fund - The Sewer Distribution Fund accounts for financial resources to be used for the acquisition or construction of major sewer capital facilities which are not financed by the proprietary fund.

Township Improvement Fund - The Township Improvement Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities which are not financed by the proprietary fund.

The Township reports the following major proprietary funds:

Water Fund - The Water Fund accounts for the operation and maintenance of the water distribution system.

Additionally, the government reports the following fund types:

Governmental Funds

Special Revenue Funds - 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.

Capital Projects Funds - Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Fiduciary Funds (Not included in government-wide statements)

Agency Funds - Agency Funds account for assets held by the Township in a purely custodial capacity. Agency funds are custodial in nature (i.e., assets equal liabilities) and do not involve the measurement of results of operations. The Township maintains one agency fund to account for tax collections and related payments.

As a general rule, the effect of the inter-fund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenue 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 revenue rather than as program revenue. Likewise, general revenue includes all taxes.

Proprietary funds distinguish operating revenue and expenses from non-operating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of our proprietary funds relate to charges to customers for sales and services. The water fund also recognizes the portion of connection fees intended to recover current costs (e.g., labor and materials to hook up new customers) as operating revenue. The portion intended to recover the cost of the infrastructure is recognized as non-operating revenue. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenue and expenses.

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds.

Before March 31, the proposed budget is presented to the Township Board for review. The Board holds public hearings and a final budget must be prepared and adopted no later than March 31. Appropriated budgets are amended from time to time throughout the year by supplementary resolutions approved by the Board of Trustees. Unexpended appropriations lapse at year end; encumbrances are not included as expenditures. Amount encumbered for purchase orders, contracts, etc. are not tracked during the year. Budget appropriations are considered spent once the goods are delivered or the services rendered.

The appropriated budget is prepared by fund, function, and activity. The legal level of control adopted by the governing body is the activity level. Expenditures at this level in excess of amounts budgeted are a violation of Michigan law.

Cash and Investments

The Township pools cash resources of its various funds to facilitate the management of cash. The balances in the pooled cash accounts are available to meet current operating requirements. The following accounts are maintained on a separate basis outside of the combined cash management pool: the Tax Collection Fund.

For purposes of the statement of cash flows, cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired are considered to be cash equivalents.

For purposes of the statement of cash flows, the proprietary funds type considers all transactions within the Township's pooled cash accounts to be cash and cash equivalents.

Investments are recorded at fair value. Short term, highly liquid investments including commercial paper, banker's acceptances, and U.S. Treasury obligations are reported at amortized cost. Interest income earned by the pool is allocated by capturing the average daily balance of each individual fund relative to the average daily balance of all funds participating in the pool.

Receivables and Payables

In general, outstanding balances between funds are reported as "due to/from other funds." Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as "advances to/from other funds." Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectible amounts. Allowances for uncollectible amounts are not material.

Inventories and Prepaid Items

Inventories, if material, are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures generally when purchased. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the Township as assets with an initial individual cost of more than \$10,000 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 estimated fair market value at the date of donation.

Interest incurred during the construction of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. During the current year \$0 of interest expense was capitalized as part of the cost of assets under construction.

Included in capital assets (included in improvements and infrastructure in the financial statements) are the Township's investment in roads and drains within the Township that are recorded as intangible assets (shared road improvements and flowage rights). Although paid for by the Township, Michigan law makes these assets property of the County (along with the responsibility to maintain them).

Property, plant and equipment are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	15-50
Land improvements	7-15
Machinery and equipment	5-10
Office furniture and equipment	5-10
Vehicles	5-25
Roads, bike paths and sidewalks	15-25
Water and sewer systems	40

Unearned Revenue

Governmental funds report unearned revenue in connection with receivables for revenue that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received but not yet earned.

Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statements element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government currently has no items that qualify for this reporting category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source, special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Net Position Flow Assumption/Fund Balance Flow Assumption

In order to calculate the amounts reported as restricted-net position and unrestricted-net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the township's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

In order to calculate the amounts reported as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the township's policy to consider restricted fund balance to have been depleted before any of the components of unrestricted fund balance is applied in the following order: committed, assigned, and unassigned.

Compensated Absences

It is the Township's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. It is the Township's policy to pay 50% of accumulated sick pay to employees upon termination. The liability for vacation pay and 50% of sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only for employee terminations at year-end.

Long-Term Obligations

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are reported as debt service expenditures.

Fund Equity

In governmental fund financial statements, fund balances are classified as follows:

- Nonspendable – amounts that are not in spendable form (such as prepaids and inventory) or are required to be maintained intact.
- Restricted – amounts constrained to specific purposes by their providers (such as creditors, grantors, contributors, or laws and regulations) or imposed by law through constitutional provisions or enabling legislation.
- Committed – amounts constrained to specific purposes determined by formal action by Township Board ordinance or resolution, and that remains binding unless removed in the same manner.
- Assigned – amounts, neither restricted nor committed, a government intends to use for a specific purpose; intent can be expressed by the Township Board or a body or official to which the Township Board has delegated the authority to assign amounts for specific purposes.
- Unassigned – amounts that are available for any purpose; positive amounts are reported only in the general fund.

Property Taxes

Property taxes are levied on each December 1 (lien date and due date) on the taxable valuation of property as of the preceding December 31. Real and personal property taxes are collected without additional charge through February 14th. The Township continues to collect taxes until March 1, at which time the delinquent real property taxes are returned to the county for collection. Taxes returned to the county treasurer are subject to penalty and interest. The county's policy has been to pay the Township for all delinquent real property taxes returned. The Township continues to collect delinquent personal property taxes.

The Township's 2015 ad valorem tax is levied and collectible on December 1, 2015, and is recognized as revenue in the year ended March 31, 2016, when the proceeds of this levy are budgeted and made available for the financing of operations.

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 revenues and expenses during the period. Actual results could differ from those estimates.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations in Budgeted Funds

During the year, the Township incurred expenditures in certain budgeted funds which were in excess of the amounts appropriated as follows:

Budget Items:	<u>Budget Appropriation</u>	<u>Actual Expenditure</u>
General Fund		
Public Safety		
Inspections	\$ 196,151	\$ 200,647
Library Fund		
General Government		
Library	1,183,000	1,184,384

State Construction Code Act

The Township oversees building construction, in accordance with the State's Construction Code Act, including inspection of building construction and renovation to ensure compliance with the building codes. The Township charges fees for these services. Beginning January 1, 2000, the law requires that collection of these fees be used only for construction code costs, including an allocation of estimated overhead costs.

The Township accounts for the activity of its building inspection department within its general fund. Following is a summary of the cumulative deficit and activity for the year ended March 31, 2016:

Surplus (deficit) - April 1, 2015	\$ (459,024)
Charges for services	\$ 241,808
Building inspection expenditures	<u>(200,647) 41,161</u>
Surplus (deficit) - March 31, 2016	<u>\$ (417,863)</u>

3. DEPOSITS AND INVESTMENTS

Michigan Compiled Laws, Section 129.91, authorizes the Township to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations which have an office in Michigan. The local unit is allowed to invest in bonds, securities and other direct obligations of the United States or any agency or instrumentality of the United States; United States government or federal agency obligations; repurchase agreements; bankers' acceptance of United States banks; commercial paper rated within the two highest classifications which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated as investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan.

The governing body has designated several banks for the deposit of Township funds. The investment policy adopted by the Township in accordance with Public Act 196 of 1997 has authorized investment in all of the State statutory authority as listed above.

The Township's deposits and investment policy are in accordance with statutory authority.

At year-end, the Township's deposits and investments were reported in the basic financial statements in the following categories:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash and investments	<u>\$ 11,044,761</u>	<u>\$ 1,867,100</u>	<u>\$ 5,294</u>	<u>\$ 12,917,155</u>

The breakdown between deposits and investments is as follows:

Bank deposits (checking, savings accounts and certificates of deposits)	\$ 9,312,117
Investments	<u>3,605,038</u>
Total deposits and investments	<u>\$ 12,917,155</u>

Deposits

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned. At year end the bank balance of the Township's deposits was \$9,368,674 of which \$3,203,334 was covered by federal depository insurance and \$6,165,340 was exposed to custodial credit risk because it was uninsured and uncollateralized. The Township believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all bank deposits. As a result, the Township evaluates each financial institution with which it deposits Township funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Investments

The Township chooses to disclose its investments by utilizing the specific identification method. As of March 31, 2016 the Township had the following investments:

Prime Commercial Paper	\$ 1,994,812
Municipal Bonds	905,757
Federal Home Loan Mortgage Corporation	250,065
Money Market	<u>454,404</u>
Total	<u>\$ 3,605,038</u>

The Township's investments in Prime Commercial Paper, US Government and Agency debt obligations and Municipal Bonds at year end consists of:

<u>Investments</u>	<u>Maturities</u>	<u>Fair Value</u>	<u>Investments</u>	<u>Maturities</u>	<u>Fair Value</u>
Prime Commercial Paper:			Municipal Bonds:		
Standard Chartered	6/1/16	\$ 499,483	Laingsburg Mich Cmnty Sch	5/1/18	\$ 251,443
Syngenta Wilmington	8/12/16	498,046	Ionia Mich Pub Schs	5/1/20	402,764
Toyota Motor Credit	8/15/16	498,673	Lincoln Mich Cons Sch	5/1/20	<u>251,550</u>
ABN Amro Funding	9/1/16	<u>498,610</u>			<u>\$ 905,757</u>
		<u>\$ 1,994,812</u>	U.S. Government and Agency Obligations:		
			Federal Home Loan Mtg Corp	1/29/18	<u>\$ 250,065</u>

Interest rate risk. Except as limited by state law as listed in the above list of authorized investments the Township does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit risk. The Township has no investment policy that limits its investment choices beyond those required by state law. At March 31, 2016 the Township's investments in Prime Commercial Paper were rated A-1 by Standard & Poor's. The Township's investments in Municipal Bonds were rated A to AA by Standard & Poor's. The Township's investments in US Government Agency obligations were rated AA+ by Standard & Poor's. At year end the Township had \$454,404 in permissible money market funds that are not separately rated.

Custodial Credit Risk-Investments. For an investment, custodial credit risk is the risk that, in the event of failure of the counterparty, the Township will not be able to recover the value of its investments or collateral securities that are in the possession of the outside party. The Township has not adopted a policy for investment custodial credit risk. As of March 31, 2016, the Township's investments were held by a third party in the Township's name. The Township's investments in money market accounts are not subject to risk categorization.

Concentration of Credit Risk. State law does not limit and the Township has not adopted a formal policy on the amount the Township may invest in any one issuer. More than 5% of the Township's investments are in Standard Chartered (13.9%), Syngenta Wilmington (13.8%), Toyota Motor Credit (13.8%), ABN Amro Funding (13.8%), and Federal Home Loan Mortgage Corp. (6.9%).

4. CAPITAL ASSETS

Capital asset activity of the primary government for the current year was as follows:

	Beginning		Transfer to		Ending
	Balance	Increases	Business-Type	Decreases	Balance
Governmental Activities			Activities		
Capital Assets Not Being Depreciated					
Land	\$ 2,650,573	\$ -	\$ -	\$ -	\$ 2,650,573
Construction in progress	<u>1,431,921</u>	<u>95,075</u>	<u>-</u>	<u>(1,431,921)</u>	<u>95,075</u>
Subtotal	<u>4,082,494</u>	<u>95,075</u>	<u>-</u>	<u>(1,431,921)</u>	<u>2,745,648</u>
Capital Assets Being Depreciated					
Buildings	2,882,790	-	(78,153)	-	2,804,637
Improvements other than buildings	3,154,744	70,947	(26,944)	-	3,198,747
Machinery and equipment	2,447,369	170,693	-	(23,193)	2,594,869
Infrastructure	<u>4,845,943</u>	<u>482,033</u>	<u>-</u>	<u>1,431,921</u>	<u>6,759,897</u>
Subtotal	<u>13,330,846</u>	<u>723,673</u>	<u>(105,097)</u>	<u>1,408,728</u>	<u>15,358,150</u>
Less Accumulated Depreciation for					
Buildings	(1,058,349)	(70,947)	65,388	-	(1,063,908)
Improvements other than buildings	(2,335,560)	(138,963)	26,944	-	(2,447,579)
Machinery and equipment	(1,376,859)	(132,461)	-	23,193	(1,486,127)
Infrastructure	<u>(1,641,328)</u>	<u>(283,479)</u>	<u>-</u>	<u>-</u>	<u>(1,924,807)</u>
Subtotal	<u>(6,412,096)</u>	<u>(625,850)</u>	<u>92,332</u>	<u>23,193</u>	<u>(6,922,421)</u>
Net Capital Assets Being Depreciated	<u>6,918,750</u>	<u>97,823</u>	<u>(12,765)</u>	<u>1,431,921</u>	<u>8,435,729</u>
Governmental Activities Total					
Capital Assets-Net of Depreciation	<u>\$ 11,001,244</u>	<u>\$ 192,898</u>	<u>\$ (12,765)</u>	<u>\$ -</u>	<u>\$ 11,181,377</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 43,532
Public safety	162,855
Public works	109,603
Recreation and culture	<u>309,860</u>
	<u>\$ 625,850</u>

Business-Type Activities	Beginning Balance	Increases	Transfer From Governmental Activities	Decreases	Ending Balance
Capital Assets Not Being Depreciated					
Construction in progress	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Assets Being Depreciated					
Buildings	-	24,209	78,153	-	102,362
Improvements other than buildings	-	-	26,944	-	26,944
Water system	<u>10,581,409</u>	<u>143,567</u>	<u>-</u>	<u>-</u>	<u>10,724,976</u>
Subtotal	<u>10,581,409</u>	<u>167,776</u>	<u>105,097</u>	<u>-</u>	<u>10,854,282</u>
Less Accumulated Depreciation for					
Buildings	-	(3,177)	(65,388)	-	(68,565)
Improvements other than buildings	-	-	(26,944)	-	(26,944)
Water system	<u>(5,688,951)</u>	<u>(264,536)</u>	<u>-</u>	<u>-</u>	<u>(5,953,487)</u>
Subtotal	<u>(5,688,951)</u>	<u>(267,713)</u>	<u>(92,332)</u>	<u>-</u>	<u>(6,048,996)</u>
Net Capital Assets Being Depreciated	<u>4,892,458</u>	<u>(99,937)</u>	<u>12,765</u>	<u>-</u>	<u>4,805,286</u>
Business-Type Activities Total					
Capital Assets-Net of Depreciation	<u>\$ 4,892,458</u>	<u>\$ (99,937)</u>	<u>\$ 12,765</u>	<u>\$ -</u>	<u>\$ 4,805,286</u>

Depreciation expense was charged to business-type activities as follows:

Water	\$ 264,536
Airport	<u>3,177</u>
	<u>267,713</u>

Construction Commitments-The Township had \$762,425 in construction commitments as of March 31, 2016.

5. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

At March 31, 2016, interfund balances were as follows:

	Payable Fund
	<hr/>
	Water Fund
	<hr/>
Receivable Fund	
Township Improvement Fund	\$ 37,378
	<hr/> <hr/>

Interfund balances represent short-term borrowing to cover cash flow needs as well as balances payable and receivable for goods received from and provided to other funds.

Interfund transfers reported in the funds statements were as follows:

	Transfers Out							Total
	General Fund	Police Fund	Bike Path Fund	Sewer Distribution Fund	Township Water Fund	Airport Fund	Nonmajor Governmental Funds	
Transfers In								
General Fund	\$ -	\$ 20,000 (1)	\$ 45,000 (1)	\$ 15,000 (1)	\$ 65,000 (1)	\$ 2,500 (1)	\$ 75,000 (1)	\$ 222,500
Township Improvement Fund	1,011,600 (2)	-	-	-	-	-	-	1,011,600
Park/Recreation Fund	100,000 (2)	-	-	-	-	-	-	100,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 1,111,600	\$ 20,000	\$ 45,000	\$ 15,000	\$ 65,000	\$ 2,500	\$ 75,000	\$ 1,334,100
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The following describes the nature of the significant transfers:

- (1) Transfer to General Fund for administrative charges to other funds
- (2) Transfer to Township Improvement Fund for improvements
- (3) Transfer to Park/Recreation Fund for parks and recreation purposes

6. RISK MANAGEMENT

The Township is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Township has purchased commercial insurance to cover all risks of losses. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

7. PENSION PLAN

The Park Township Pension Plan is a defined contribution pension plan established by the Township to provide benefits at retirement to eligible employees of the Township meeting age and length of service requirements. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. At March 31, 2016, there were 16 plan participants. The Township is required to contribute 13.4% of covered compensation. Contributions to the plan by the Township were \$109,004 for the year ended March 31, 2016. Plan provisions and contribution requirements are established and may be amended by the Township Board.

8. DEFERRED COMPENSATION PLAN

The Township offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Township employees, permits them to defer a portion of their current salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseen emergency. All assets of the plan are held in trust for the employees thereby insulating the assets from the Township's general creditors. As a result, the plan assets are not included in these financial statements.

9. OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The Township administers a single-employer defined benefit healthcare plan (Retiree Health Benefits Plan). The plan provides healthcare insurance premiums for certain eligible retirees and their spouses. Benefits are provided to all full-time elected or non-elected employees who have reached age 65 and have worked at least 10 years for the Township upon their retirement from the Township (this was changed in June 2010 from age 62 and 10 years of service or a combined age and years of service totaling 80 and a minimum age of 55 upon retirement). The plan was established by the Township and can be amended at its discretion. The Retiree Health Benefits Plan does not issue a publicly available financial report and a legal trust has not been established for the plan.

Funding Policy

The Township has the authority to establish and amend the obligations of the Township and plan members to contribute to the plan. Actively employed plan members have no obligation to contribute to the plan. The Township has no obligation to make contributions in advance of when insurance premiums are due for payment (financed on a pay-as-you-go basis). For the year ended March 31, 2016 the Township contributed \$758 to the plan for current premiums (which is net of \$227 reimbursed to the township by retirees).

Annual OPEB Cost and Net OPEB Obligation

The Township's annual other post employment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding, which if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed fifteen years. The first actuarial report of the Retiree Health Benefits Plan was performed effective April 1, 2009 with the requirements of GASB Statement No. 45 being implemented prospectively.

The following table shows the component of the Township's annual OPEB cost for the year ended March 31, 2016, the amount actually contributed to the plan, and the changes in the Township's net OPEB obligation:

Annual required contribution	\$ 12,816
Interest on net OPEB obligation	2,072
Adjustment to annual required contribution	<u>(6,700)</u>
Annual OPEB cost	8,188
Contributions made	<u>(758)</u>
Increase in net OPEB obligation	7,430
Net OPEB obligation - beginning of year	<u>51,812</u>
Net OPEB obligation - end of year	<u><u>\$ 59,242</u></u>

The Township's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ended March 31, 2014, 2015, and 2016, were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Contributions</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
3/31/2014	\$ 4,422	\$ 783	18%	\$ 44,785
3/31/2015	7,767	740	10%	51,812
3/31/2016	8,188	758	9%	59,242

Funded Status and Funding Progress

As of March 31, 2015, the most recent actuarial valuation date, the plan was completely unfunded because of the Township's financing on a pay-as-you-go basis. The actuarial accrued liability for benefits was \$53,206 and the actuarial value of plan assets was \$0, resulting in an unfunded actuarial liability (UAAL) of \$53,206. The covered payroll (annual payroll of the active employees covered by the plan) was \$1,169,710, and the ratio of UAAL to covered payroll was 4.5%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual review as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actual accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing the benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The annual required contribution was determined as part of an actuarial valuation as of March 31, 2015. In the actuarial valuation, the projected unit credit actuarial cost method, level dollar, closed amortization method, and an amortization period of 10 years were utilized. The actuarial assumptions included a 0% return on plan assets as the plan is not funded, a discount rate of 4% and 9% inflation graded to 5% over 4 years.

10. COMMITMENTS

Ottawa County has issued general obligation bonds to provide for the acquisition, construction and financing of improvements to the Wyoming Water Supply System and the City of Holland Waste Water Treatment Plant. Each participating municipality has entered into contracts with Ottawa County pledging its full faith and credit for its respective share of the bond obligation.

At March 31, 2016, the portion of these Ottawa County bonds outstanding for which the Township has pledged its full faith and credit amounted to approximately \$3,782,567.

11. SUBSEQUENT EVENTS

Effective April 1, 2016, the Township has amended its other post-employment benefit (OPEB) single-employer defined benefit healthcare plan (Retiree Health Benefits Plan) to eliminate the retiree health care supplement for active employees.

12. UPCOMING ACCOUNTING PRONOUNCEMENTS

In February 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 72, *Fair Value Measurement and Application*. The Statement address accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The provisions of this statement are effective for periods beginning after June 15, 2015.

In August 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 77, *Tax Abatement Disclosures*. The Statement requires disclosure of tax abatement information about a reporting government's own tax abatement agreements and those that are entered into by other governments that reduce the reporting government's tax revenues. GASB Statement No. 77 requires governments that enter into tax abatement agreements to disclose a brief description of the arrangement, the gross dollar amount of taxes abated in the current period, and any additional commitments made by the government as part of the agreement. The provisions of this statement are effective for periods beginning after December 15, 2015.

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension Plans*. The statement addresses accounting and reporting by employer governments that provide other post-employment benefit (OPEB) plans to report in the statement of net position a net OPEB liability. The net OPEB liability is the difference between the total OPEB liability (the present value of projected benefit payment to employees based on their past service) and the assets (mostly investments reported at fair value) set aside in a trust and restricted to paying benefits to current employees, retirees, and their beneficiaries. The Township is currently evaluating the impact these standards will have on the financial statements when adopted. The provisions of this statement are effective for fiscal years beginning after June 15, 2017.

Required
Supplementary Information

Park Township, Michigan
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
Year Ended March 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 894,550	\$ 897,550	\$ 898,513	\$ 963
Licenses and permits	189,246	259,296	279,312	20,016
State shared revenues	1,400,000	1,400,000	1,386,259	(13,741)
Charges for services	51,500	71,000	72,616	1,616
Investment earnings	16,000	8,150	14,377	6,227
Other	35,440	58,555	57,776	(779)
Total Revenues	<u>2,586,736</u>	<u>2,694,551</u>	<u>2,708,853</u>	<u>14,302</u>
Expenditures:				
Current:				
General Government:				
Township board	52,417	52,417	50,998	1,419
Supervisor	15,633	15,633	14,106	1,527
Manager	155,004	163,701	162,939	762
Finance	107,327	107,327	106,013	1,314
Audit	16,800	16,800	13,080	3,720
Elections	47,160	47,160	35,208	11,952
Assessor	235,315	235,315	233,625	1,690
Attorney	75,000	75,000	63,237	11,763
Clerk	108,273	88,273	85,488	2,785
Information technology	57,500	67,500	59,100	8,400
Board of review	2,955	2,955	2,307	648
Treasurer	53,535	53,535	49,008	4,527
Township office	252,976	242,593	219,712	22,881
Township property	74,858	66,504	53,865	12,639
Cemetery	42,715	50,650	47,526	3,124
Total General Government	<u>1,297,468</u>	<u>1,285,363</u>	<u>1,196,212</u>	<u>89,151</u>
Public Safety:				
Fire protection	549,572	549,572	490,542	59,030
Inspections	188,251	196,151	200,647	(4,496)
Total Public Safety	<u>737,823</u>	<u>745,723</u>	<u>691,189</u>	<u>54,534</u>
Public Works:				
Drains	52,365	27,000	24,779	2,221
Highways, streets, and bridges	50,000	25,000	24,036	964
Engineering	5,000	-	-	-
Total Public Works	<u>107,365</u>	<u>52,000</u>	<u>48,815</u>	<u>3,185</u>

Park Township, Michigan
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISION SCHEDULE - GENERAL FUND
Year Ended March 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Community and Economic Development:				
Community services	189,650	205,650	205,103	547
Planning and zoning	141,072	125,667	119,142	6,525
Total Community and Economic Development	<u>330,722</u>	<u>331,317</u>	<u>324,245</u>	<u>7,072</u>
Insurance, Bonds & Fringes:				
Insurances	55,000	55,000	51,328	3,672
Retiree costs/fringe benefits	1,500	1,500	985	515
Total Insurance, Bonds, and Fringes	<u>56,500</u>	<u>56,500</u>	<u>52,313</u>	<u>4,187</u>
Contingencies	<u>24,201</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,554,079</u>	<u>2,470,903</u>	<u>2,312,774</u>	<u>158,129</u>
Excess of Revenues Over (Under) Expenditures	<u>32,657</u>	<u>223,648</u>	<u>396,079</u>	<u>172,431</u>
Other Financing Sources (Uses):				
Transfers in	222,500	222,500	222,500	-
Transfers out	(365,000)	(1,115,000)	(1,111,600)	3,400
Total Other Financing Sources (Uses)	<u>(142,500)</u>	<u>(892,500)</u>	<u>(889,100)</u>	<u>3,400</u>
Net Change in Fund Balances	(109,843)	(668,852)	(493,021)	175,831
Fund Balances - April 1	<u>1,977,493</u>	<u>1,977,493</u>	<u>1,977,493</u>	<u>-</u>
Fund Balances - March 31	<u>\$ 1,867,650</u>	<u>\$ 1,308,641</u>	<u>\$ 1,484,472</u>	<u>\$ 175,831</u>

Park Township, Michigan
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - POLICE FUND
Year Ended March 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 633,000	\$ 637,000	\$ 637,137	\$ 137
Fines and forfeitures	15,100	25,300	27,681	2,381
Investment earnings	<u>2,700</u>	<u>3,350</u>	<u>2,465</u>	<u>(885)</u>
Total Revenues	650,800	665,650	667,283	1,633
Expenditures:				
Current:				
Public Safety:				
Police services	<u>656,410</u>	<u>630,897</u>	<u>602,033</u>	<u>28,864</u>
Excess Of Revenues Over (Under) Expenditures	(5,610)	34,753	65,250	30,497
Other Financing Sources (Uses):				
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Net Change in Fund Balances	(25,610)	14,753	45,250	30,497
Fund Balances - April 1	<u>1,020,436</u>	<u>1,020,436</u>	<u>1,020,436</u>	<u>-</u>
Fund Balances - March 31	<u>\$ 994,826</u>	<u>\$ 1,035,189</u>	<u>\$ 1,065,686</u>	<u>\$ 30,497</u>

Park Township, Michigan
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - BIKE PATH FUND
Year Ended March 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 378,000	\$ 378,000	\$ 379,931	\$ 1,931
State shared revenues	12,750	11,309	11,309	-
Investment earnings	3,500	3,870	4,096	226
Total Revenues	<u>394,250</u>	<u>393,179</u>	<u>395,336</u>	<u>2,157</u>
Expenditures:				
Current:				
Public Works:				
Bike paths	<u>698,923</u>	<u>443,614</u>	<u>309,259</u>	<u>134,355</u>
Excess of Revenues Over (Under) Expenditures	<u>(304,673)</u>	<u>(50,435)</u>	<u>86,077</u>	<u>136,512</u>
Other Financing Sources (Uses):				
Proceeds-sale of capital assets	40,000	8,300	8,300	-
Transfers out	<u>(45,000)</u>	<u>(45,000)</u>	<u>(45,000)</u>	<u>-</u>
Total Other Financing Sources (Uses):	<u>(5,000)</u>	<u>(36,700)</u>	<u>(36,700)</u>	<u>-</u>
Net Change in Fund Balances	(309,673)	(87,135)	49,377	136,512
Fund Balances - April 1	<u>1,470,781</u>	<u>1,470,781</u>	<u>1,470,781</u>	<u>-</u>
Fund Balances - March 31	<u>\$ 1,161,108</u>	<u>\$ 1,383,646</u>	<u>\$ 1,520,158</u>	<u>\$ 136,512</u>

Park Township, Michigan
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - LIBRARY FUND
Year Ended March 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 1,180,000	\$ 1,183,000	\$ 1,184,384	\$ 1,384
Expenditures:				
Current:				
General Government:				
Library	<u>1,180,000</u>	<u>1,183,000</u>	<u>1,184,384</u>	<u>(1,384)</u>
Net Change in Fund Balances	-	-	-	-
Fund Balances - April 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - March 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Park Township, Michigan
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
RETIREE HEALTH BENEFITS PLAN

<u>Fiscal Year</u> <u>Ending</u>	<u>Actuarial</u> <u>Valuation</u> <u>Date</u>	<u>Actuarial</u> <u>Value of</u> <u>Assets</u> <u>(a)</u>	<u>Actuarial</u> <u>Accrued</u> <u>Liability</u> <u>(AAL)</u> <u>(b)</u>	<u>Unfunded</u> <u>AAL</u> <u>(UAAL)</u> <u>(b-a)</u>	<u>Funded</u> <u>Ratio</u> <u>(a/b)</u>	<u>Covered</u> <u>Payroll</u> <u>(c)</u>	<u>UAAL as a</u> <u>Percentage</u> <u>of Covered</u> <u>Payroll</u> <u>[(b-a)/c]</u>
3-31-11	3-31-11	\$ -	\$ 163,644	\$ 163,644	0.0%	\$ 1,052,125	15.6%
3-31-12	3-31-12	-	37,227	37,227	0.0%	1,025,633	3.6%
3-31-15	3-31-15	-	53,206	53,206	0.0%	1,169,710	4.5%

Other Supplementary Information

Nonmajor Governmental Funds

Special Revenue Funds

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.

Street Lighting Fund—accounts for the resources of special assessments and other revenues restricted for the provision of street lighting services.

West Michigan Airport Authority Fund—was established to account for a special tax levy to support operations of the West Michigan Airport Authority.

Park/Recreation Fund—was established to account for a special tax levy to support park and recreation services.

Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Local Streets Fund—this fund accounts for taxes and other resources that are restricted for use on local streets within the township.

Park Township, Michigan
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
March 31, 2016

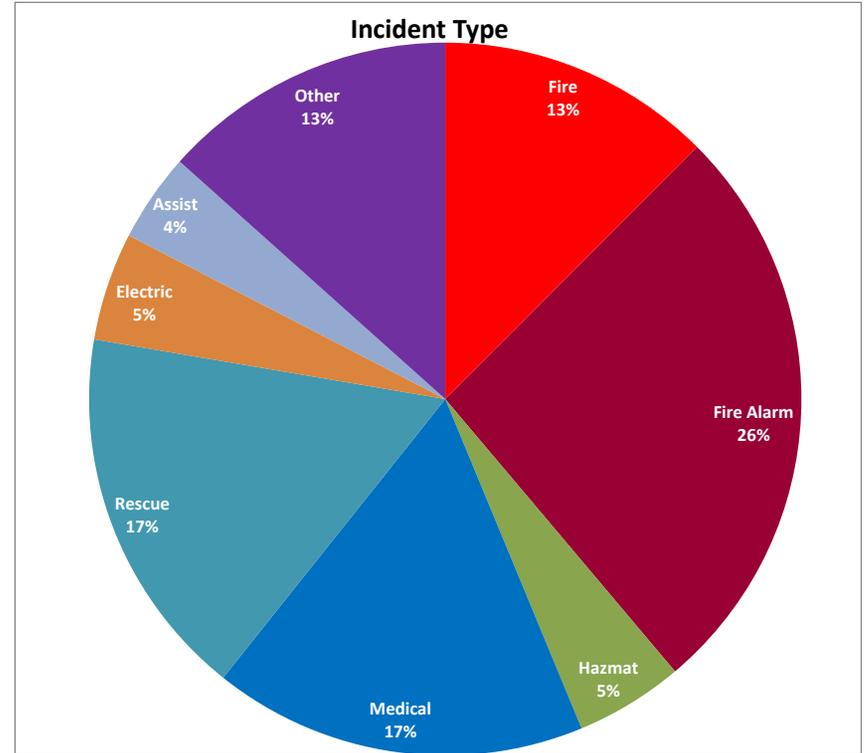
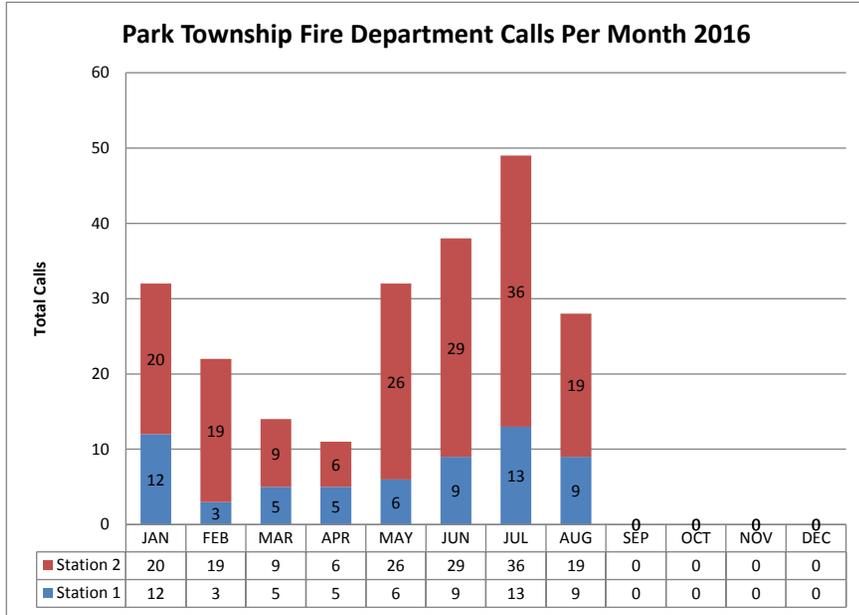
	Special Revenue Funds			Capital Projects Fund	Total Nonmajor Governmental Funds
	West Michigan			Local Streets Fund	
	Street Lighting Fund	Airport Authority Fund	Park/ Recreation Fund		
ASSETS					
Cash and investments	\$ 66,969	\$ -	\$ 793,697	\$ 445,752	\$ 1,306,418
Due from other governments	3,549	1,741	8,714	8,723	22,727
Prepaid items	-	-	8,189	-	8,189
Total Assets	\$ 70,518	\$ 1,741	\$ 810,600	\$ 454,475	\$ 1,337,334
LIABILITIES					
Accounts payable	\$ 6,665	\$ 1,741	\$ 5,373	\$ -	\$ 13,779
Accrued expenses	-	-	6,534	-	6,534
Deposits	-	-	7,750	-	7,750
Due to other governments	3,160	-	409	-	3,569
Unearned revenue	-	-	20,381	-	20,381
Total Liabilities	9,825	1,741	40,447	-	52,013
FUND BALANCES					
Nonspendable:					
Prepaid items	-	-	8,189	-	8,189
Restricted for:					
Street lighting	60,693	-	-	-	60,693
Parks/recreation	-	-	661,964	-	661,964
Local streets	-	-	-	454,475	454,475
Assigned for:					
Parks/recreation	-	-	100,000	-	100,000
Total Fund Balances	60,693	-	770,153	454,475	1,285,321
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 70,518	\$ 1,741	\$ 810,600	\$ 454,475	\$ 1,337,334

Park Township, Michigan
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended March 31, 2016

	Special Revenue Funds			Capital Projects Fund	Total Nonmajor Governmental Funds
	West Michigan			Local Streets Fund	
	Street Lighting Fund	Airport Authority Fund	Park/ Recreation Fund		
Revenues:					
Taxes	\$ -	\$ 95,011	\$ 474,947	\$ 475,734	\$ 1,045,692
Charges for services	-	-	81,809	-	81,809
Investment earnings	65	-	935	565	1,565
Special assessments	142,017	-	-	-	142,017
Other	-	-	6,760	-	6,760
Total Revenues	<u>142,082</u>	<u>95,011</u>	<u>564,451</u>	<u>476,299</u>	<u>1,277,843</u>
Expenditures:					
Current:					
Public works	121,528	95,011	-	12,345	228,884
Recreation and culture	-	-	395,466	-	395,466
Capital outlay	-	-	-	465,667	465,667
Total Expenditures	<u>121,528</u>	<u>95,011</u>	<u>395,466</u>	<u>478,012</u>	<u>1,090,017</u>
Excess of Revenues Over (Under) Expenditures	<u>20,554</u>	<u>-</u>	<u>168,985</u>	<u>(1,713)</u>	<u>187,826</u>
Other Financing Sources (Uses):					
Transfers in	-	-	100,000	-	100,000
Transfers out	(2,500)	-	(65,000)	(7,500)	(75,000)
Total Other Financing Sources (Uses)	<u>(2,500)</u>	<u>-</u>	<u>35,000</u>	<u>(7,500)</u>	<u>25,000</u>
Net Change in Fund Balances	18,054	-	203,985	(9,213)	212,826
Fund Balances - April 1	<u>42,639</u>	<u>-</u>	<u>566,168</u>	<u>463,688</u>	<u>1,072,495</u>
Fund Balances - March 31	<u>\$ 60,693</u>	<u>\$ -</u>	<u>\$ 770,153</u>	<u>\$ 454,475</u>	<u>\$ 1,285,321</u>

PARK TOWNSHIP FIRE DEPARTMENT
2016 ANNUAL ACTIVITY SUMMARY

Total Burning Permits Issued:	521
Total Number of Calls:	#VALUE!
Total Dollar Loss From Fire:	\$586,600



Date: September 8, 2016

To: Park Township Board

RE: Agenda Items 9a, 9.b and 10.a: Public Hearing- Truth in Taxation

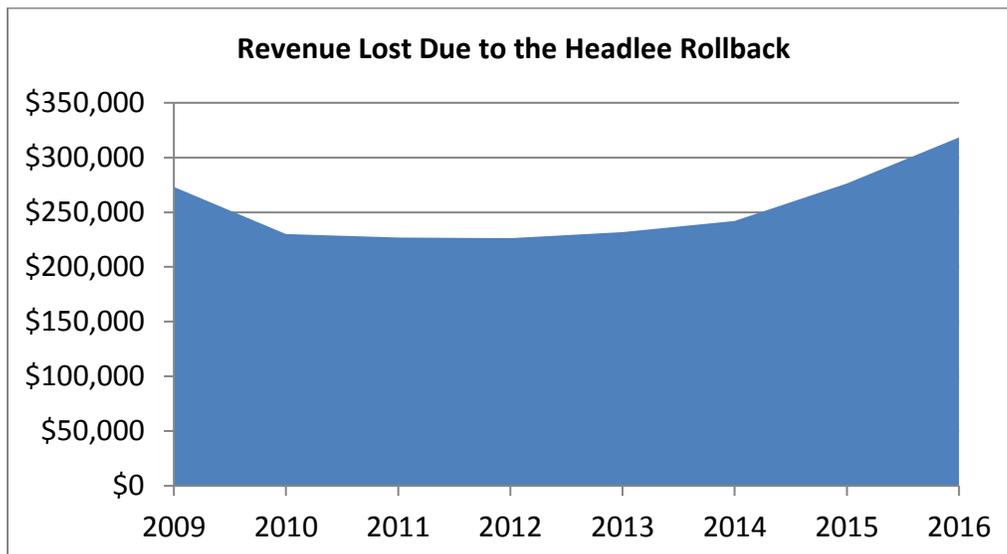
As we did last year we will again be required by state law to conduct a “Truth in Taxation” hearing because our projected revenue for the next fiscal year will be higher than the current year. Overall, revenue increases due to our taxable valuation increase will be around \$72,000, allocated as shown on the chart on the next page.

Approximately 78 percent of the increased tax revenue is due to new construction with nearly \$13 million in taxable value coming from “additions” to the tax roll. The remainder of the increase is due to increases in the taxable value of existing properties.

Our overall taxable value has increased 2.27 percent over last year; if the current millage rates remained the same, we would generate 2.27 percent additional revenue. However, we will be required to rollback our millage rates due to Headlee limitations which results in a revenue increase of only 1.73 percent. The result of all this is that you will be holding a hearing to “Increase Taxes” at the same time you will be rolling back the various millage rates.

Headlee Rollback

Our actual Headlee roll back factor will be 0.9918; in essence the prior rates must be multiplied by 0.9918 to calculate the new rates. A summary of the prior rates (anticipated for the current budget year) and the “roll back rates” are shown on the attached form L-4029 (agenda item 10.b.). The total rate, including the Library and Airport Authority, will be reduced from 4.3288 mills to 4.3063 mills (assuming the additional millage is approved). The graph below shows the dollar amount of revenue lost to the Township due to the Headlee rollback:



Truth in Taxation

Because we will generate more revenue than last year over the inflation rate of 0.3% we are required to conduct a hearing to, as the State terms it, capture the added revenue. This is separate from the L-4029 Headlee roll back and is termed the Truth in Taxation roll back factor. Our factor for this year is .9889. Following is a chart of the various tax rates per fund/agency along with an estimate of the revenue generated. Even with the Headlee rolled back millage rates, the total increased revenue will approximate \$72,000. \$13,000 of this is for the General Fund and nearly \$30,000 is for the Herrick Library Fund. The remainder of the increase is spread across the other levies. A resolution will be required to collect all of this additional revenue.

The difference in rates from the “hearing” rates to the “non-hearing rates” is a reduction of .0256 mills, or two and one half cents per \$1,000 of valuation. This difference is approximately \$25,000 in actual overall revenue that would be lost if you do not approve “Truth in Taxation” override.

Taxable Value: \$979,595,303

Levy	2016 With Hearing			2016 Without Hearing		
	Rates	Estimated Revenue	\$ Increase over 2015	Rates	Estimated Revenue	\$ Increase over 2015
Operating	0.9294	\$910,436	\$12,801	0.9266	\$907,693	\$10,058
Parks	0.4923	482,255	6,761	0.4909	480,883	5,389
E-Unit	0.6604	646,925	9,069	0.6585	645,064	7,208
Herrick Library	1.2393	1,214,012	29,874	1.2225	1,197,555	13,417
Bicycle Path	0.3938	385,765	5,389	0.3927	384,687	4,311
West Mich Airport	0.0983	96,294	1,272	0.0981	96,098	1,076
Streets	0.4928	482,745	6,772	0.4914	481,373	5,400
	4.3063	\$4,218,432	\$71,938	4.2807	\$4,193,353	\$46,859

The chart that follows shows overall taxable values and resulting revenue over the past several fiscal years. Note that in 2009 the taxable value was \$909,729,156, which generated \$3,641,828 in revenue for our activities plus the West Michigan Airport Authority and the Herrick Library. From 2010 through 2012 the taxable value decreased. Beginning in 2013, we have experienced modest increases in taxable value, and we anticipate this trend of modest gains in taxable value to continue in the near future.

Summary	<u>Overall Rate*</u>	<u>Taxable Value</u>	<u>\$Change TV</u>	<u>%Change</u>	<u>Total Revenue</u>
2009	4.0032	\$909,729,156			\$3,641,828
2010	3.8769	894,424,041	(\$15,305,115)	-1.68%	3,467,593
2011	3.8822	881,716,202	(12,707,839)	-1.42%	3,422,999
2012	3.8860	879,517,353	(2,198,849)	-0.25%	3,417,804
2013	3.8710	901,214,748	21,697,395	2.47%	3,488,602
*2014	4.3584	925,716,111	24,501,363	2.72%	4,034,641
2015	4.3288	957,885,717	32,169,606	3.48%	4,146,494
2016	4.3063	979,595,303	21,709,586	2.27%	4,218,431

**2014 thru 2016 reflect the Local Streets levy*

Attached are two resolutions that are required as part of this process. One is required just prior to the hearing and the other just after the hearing. ***While the resolutions both speak of “additional millage rates” the real truth is that the rates will actually be lower than in prior years for all units.***

Our 2017 budget factored in millage rate reductions in connection with the Headlee rollback as well as a more conservative projected increase in taxable value. Consequently, the financial results for fiscal year 2017 are projected to remain positive.

The required public notice for the Truth in Taxation hearing will have been printed on or before the Friday, September 2, 2016 edition of the Holland Sentinel. The actual process is to approve the first resolution which states you will conduct a hearing, then conduct the hearing, and then consider the second resolution that will establish the rates.

Manager’s Recommendation: To approve the “BEFORE” resolution, conduct the hearing, and then approve the “AFTER” resolution.

EXCERPT OF MINUTES

(BEFORE)

A regular meeting of the Township Board of Trustees of the Township of Park, Ottawa County, Michigan, was held on Thursday, September 8, 2016 at 6:30 p.m. The meeting was held at the Township Hall at 52 – 152nd Avenue, Holland, Ottawa County, Michigan.

PRESENT:

ABSENT:

After certain matters of business had been discussed, Supervisor Hunsburger announced that the next item of business was the "Truth in Taxation" law, MCLA 211.24e. Following discussion of this matter, the following resolution was offered by _____ and supported by _____.

RESOLUTION #

WHEREAS, Park Township is prohibited by Public Act #5 of 1982 from levying ad valorem property taxes for operation purposes for the Township's 2017 fiscal year which yields an amount more than the sum of taxes levied at the base tax rate on additions within the Township, plus the taxes levied on existing property for operating purposes during the 2016 fiscal year unless the Township holds a public hearing pursuant to public notice of the hearing, as defined and required by the Truth in Taxation Law; and

WHEREAS, it appears that the "additional millage rate", as defined by the Truth in Taxation Law, would be 0.0256 mills; and

WHEREAS, it appears it would be in the best interest of the Township to levy the "additional millage rate".

NOW, THEREFORE, BE IT HEREBY RESOLVED AS FOLLOWS:

1. That the Township will hold a public hearing on Thursday, September 8, 2016 at 6:30 p.m. local time at the Park Township Hall, 52 – 152nd Avenue, Holland, Michigan, for the purpose of receiving testimony and discussing the levy of an additional millage rate of 0.0256 mills for the Township's 2017 fiscal year.
2. That the Township Clerk is directed to publish a notice of this public hearing in the Holland Sentinel, not less than six (6) days prior to the public hearing, and to notify in writing all newspapers of general circulation in the Township. The notice shall comply with the requirements of Section 6 of the Truth in Taxation Law.
3. The Township hereby establishes the "proposed allowable additional millage rate" at 0.0256 mills.

AYES:

NAYS:

ABSENT AND NOT VOTING:

RESOLUTION DECLARED ADOPTED.

Dated: September 8, 2016

E.O. Keeter, Township Clerk

I, the undersigned, duly qualified and acting Township Clerk of Park Township, Holland, Ottawa County, Michigan, do hereby certify that the foregoing is a true and complete copy of the resolution adopted by the Township Board at a regular meeting of the Township Board held on the 8th day of September, 2016. I do further hereby certify that public notice of said meeting was given pursuant to and in full compliance with Michigan Act 267 of 1976, as amended, and that the minutes of said meeting were kept and will be or have been made available by said act.

Dated: September 8, 2016

E.O. Keeter, Township Clerk

(AFTER)

EXCERPT OF MINUTES

At a regular meeting of the Township Board of Park Township, Ottawa County, Michigan, held on the 8th day of September, 2016, at 6:30 p.m. The meeting was held at the Township Hall, 52 – 152nd Avenue, Holland, Ottawa County, Michigan.

PRESENT:

ABSENT:

After certain matters of business had been discussed, Supervisor Hunsburger announced that the next order of business was the consideration of a resolution to approve an "additional millage rate" as defined in the Truth in Taxation Law, MCLA 211.24e. Following discussion of this matter, the following resolution was offered by _____ and supported by _____.

RESOLUTION

WHEREAS, the Township Board of Park Township, Ottawa County, Michigan, held a public hearing on September 8, 2016 to receive testimony and public comments on the issue of whether or not to levy an "additional millage rate" of 0.0256 mills, pursuant to the Resolution of the Township Board, dated September 8, 2016 and

WHEREAS, the Township Board's resolution of September 8, 2016 was duly published by the Township Clerk in accordance with the requirements of the Truth in Taxation Law; and

WHEREAS, it appears to be in the best interest of the Township to levy an additional millage rate of 0.0256 mills.

NOW, THEREFORE, be it hereby resolved that the Township Board of Park Township, Ottawa County, Michigan does hereby approve the levy of an additional millage rate of 0.0256 mills, pursuant to the requirements of the Truth in Taxation law and does hereby establish the 2016 Park Township millage rate as follows:

1. Allocated, Operating millage – .9294;
2. Voted, Parks – .4923
3. Voted, E-Unit – .6604;
4. Voted, Herrick Library – 1.2393;
5. Voted, Bicycle Path – .3938
6. Voted, West Michigan Airport Authority – .0983; and
7. Voted, Local Streets – .4928

and as delineated on the attached L-4029 2016 Tax Rate Request Form, pursuant to the requirements of State law, and instruct Supervisor Hunsburger and Clerk Keeter to sign the aforementioned form.

AYES:

NAYS:

ABSENT AND NOT VOTING:

RESOLUTION DECLARED ADOPTED.

Dated: September 8, 2016

E.O. Keeter, Township Clerk

I, the undersigned, duly qualified and acting Township Clerk of the Township of Park, Ottawa County, Michigan, do hereby certify that the foregoing is a true and complete copy of the resolution adopted by the Township Board at a regular meeting of the Township Board held on the 8th day of September, 2016 I do further hereby certify that public notice of said meeting was given pursuant to and in full compliance with Michigan Act 267 of 1976, as amended, and that the minutes of said meeting were kept and will be or have been made available by said act.

Dated: September 8, 2016

E.O. Keeter, Township Clerk

Date: September 8, 2016

To: Park Township Board

RE: Agenda Item 10.b L-4029 Millage Report Form

As a follow up to the hearing on tax rates, each year at this time we are required to provide the county a listing of our millage rates that we intend to levy for the coming year. Attached for your review are our proposed millage rates on Form L-4029.

As noted in the prior agenda item all of these rates are actually lower than the prior year due to the Headlee rollback.

Manager's Recommendation: To approve the millage rates for the coming year, to be applied on the December 2016 tax bill, as listed on the attached Form L-4029.

2016 Tax Rate Request (This form must be completed and submitted on or before September 30, 2016)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes Ottawa	2016 Taxable Value of ALL Properties in the Unit as of 5-23-16 \$979,595,303
Local Government Unit Requesting Millage Levy Park Township	For LOCAL School Districts: 2016 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2016 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2016 Current Year "Headlee" Millage Reduction Fraction	(7) 2016 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
ALLOC	Operating	8/1994	1.0510	0.9371	0.9918	0.9294	1.0000	0.9294		0.9294	12/31/16
VOTED	Parks	1/15/08	0.5000	0.4964	0.9918	0.4923	1.0000	0.4923		0.4923	12/31/17
VOTED	E-Unit	8/5/14	0.6700	0.6659	0.9918	0.6604	1.0000	0.6604		0.6604	12/31/18
VOTED	Library	5/6/97	1.5000	1.3400	0.9918	1.3290	1.0000	1.3290		1.2393	12/31/16
VOTED	Bike Path	8/3/10	0.4000	0.3971	0.9918	0.3938	1.0000	0.3938		0.3938	12/31/19
VOTED	WMAA	11/16/12	0.1000	0.0992	0.9918	0.0983	1.0000	0.0983		0.0983	12/31/17
VOTED	Local Streets	11/4/14	0.5000	0.4969	0.9918	0.4928	1.0000	0.4928		0.4928	12/31/23

Prepared by Connie VanderSchaaf	Telephone Number (616) 738-4241	Title of Preparer Finance Director	Date 9/8/16
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2016 for instructions on completing this section.

<input checked="" type="checkbox"/> Clerk	Signature	Print Name	Date
<input type="checkbox"/> Secretary		E.O. Keeter	9/8/16
<input checked="" type="checkbox"/> Chairperson	Signature	Print Name	Date
<input type="checkbox"/> President		Gerald Hunsburger	9/8/16

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

** **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Date: September 8, 2016

To: Park Township Board

RE: Agenda Item 10.c.: Allocate a payment of \$3,000 to the Ottawa County Fair Board to cover their expenses for role they played in the Centennial Celebration at the Fairgrounds in 2015.

A year ago as we celebrated our Centennial, the Ottawa County Fair Board (OCFB) played a significant role by allowing the Ottawa Indians to use their entire complex at no charge. This included the campground, all buildings and the entire outside area.

This was done to "partner" with the Township and it added a significant dimension to the week-long celebration.

The Fair Board incurred some out-of-pocket expenses (electric and other utilities, staff time, use of Internet, etc.). Additionally, the OCFB forfeited potential revenue opportunities where they could have rented facilities, including the campground sites, to others.

When asked how they would be reimbursed the commitment was made that we would work out something that was "fair".

RECOMMENDATION:

That the Park Township Board authorize the payment of \$3,000 to the Ottawa County Fair Board. The expense for this to be charged to the Centennial Celebration account.

To: Park Township Board

RE: Agenda Item 10.d.: Repair to non-motorized pathway on Ottawa Beach Road at Richardson Street

The non-motorized pathway on the north side of Ottawa Beach Road at Richardson Street remained covered with rain water for days from a rain after the road was resurfaced. The area of water was large enough and deep enough to require walkers and bicyclists to traverse the area in the road right-of-way. The rain water would take about three days to migrate from the path or evaporate, causing an unsafe situation for the pedestrians. The Road Commission determined they could resolve the problem with an easy fix. They came in this spring and added a "French" drain on the north side of the pathway to resolve the issue. Recent rains have resulted in a smaller area of water ponding at this location and the area drying out in hours instead of days. However, it still caused people on the non-motorized path to use the roadway to get around the water. Prein & Newhof have looked at the situation and recommend that the Township re-work the asphalt on the pathway in this area (about 40-feet of pathway) and slope it toward the new drain. Prein & Newhof have reviewed the issue and proposed a repair utilizing Al's Excavating to fix the problem. Al's is working on Greenly and best able to provide a repair for the Township as they pave the Greenly Street pathway. The estimate of cost for the repair (including construction, engineering, testing & contingency) is \$7,130.00.

Manager's Recommendation: To approve the estimate from Prein & Newhof and authorize the Township Manager to sign a contract with Al's excavating to repair this area of non-motorized pathway.

To: Park Township Board

RE: Agenda Item 10.e.: Repair of non-motorized pathway on Ottawa Beach Road between the Ottawa Beach Inn and the entry to the Holland State Park (Macatawa Unit).

The Gateway project resulted in the pathway on Ottawa Beach Road from the Ottawa Beach Inn to the entrance to the Macatawa Unit of the Holland state Park to be 1 to 1 ½ inches below the top of the base of the bollards along the roadway. This has caused it to be difficult to traverse in a wheel-chair, stroller or bicycle. Adding a course of asphalt to the path will bring the path up to the level of the cement along the bollards while still allowing storm drainage to flow away from the road and off the path. Prein and Newhof have reviewed the issue and proposed the repair utilizing Al's Excavating to fix the problem. Al's is working on Greenly and best able to provide a repair for the Township as they pave the Greenly Street pathway. The estimate of cost for this repair is \$9,575.50.

Manager's Recommendation: To approve the estimate from Prein and Newhof and authorize the Township Manager to sign a contract with Al's excavating to repair this area of non-motorized pathway.

Estimate of Probable Cost

Owner:

Park Township

Project Title:

Ottawa Beach Road Pathway Repairs

Date:

August 26, 2016

Project #:

2150057

10.d.

Richardson Ave Drainage Improvements

Item No.	Description	Quantity	Unit	Unit Price	Total Amount
1	Patch Removal and Replacement	500	s.f.	\$10.00	\$5,000.00
2	Traffic Control	1	Isum	\$800.00	\$800.00
3	Testing	1	Isum	\$400.00	\$400.00
4	Engineering, Inspection, & Contingency	1	Isum	\$930.00	\$930.00
Estimated Construction:					\$7,130.00

10.e.

Pathway Overlay on Ottawa Beach Road

Item No.	Description	Quantity	Unit	Unit Price	Total Amount
1	1.5" HMA Overlay	405	l.f.	\$21.00	\$8,505.00
2	Traffic Control	1	Isum	\$200.00	\$200.00
3	Engineering, Inspection, & Contingency	1	Isum	\$870.50	\$870.50
Estimated Construction					\$9,575.50

To: Park Township Board

RE: Agenda Item 10.f.: PUD Moratorium – Extend the Moratorium period

The Township Board adopted a resolution at its March 10, 2016 meeting to place a six-month moratorium on new PUD development requests while the Planning Commission worked through the process and sent a revised PUD Ordinance to the Board. The Planning Commission has encountered delays in being able to recommend a revised ordinance due to primarily to personnel changes. They received a new proposal from the planner at their August meeting and are in the process of dissecting it to be sure it satisfies the needs of Park Township. It is expected that a Public Hearing will be set for the October meeting. The proposed ordinance would then come to the Township Board at the November or December meeting. As of the writing of this memo, no new PUD applications have been submitted to the Township

Manager's Recommendation: To approve the resolution to extend the PUD Moratorium for four months which provides time for a new PUD ordinance to be enacted.

EXCERPTS OF MINUTES

At a regular meeting of the Township Board of the Township of Park, Ottawa County, Michigan, held at the Township Hall at 52 - 152nd Avenue, Park Township, Ottawa County, Michigan, on the 8th day of September, 2016, at 6:30 p.m., local time.

PRESENT: _____

ABSENT: _____

After certain other matters of business were concluded, the Supervisor stated the next order of business was the consideration of a proposed resolution concerning the establishment of a moratorium on processing applications for planned unit development approvals. After discussion, the following resolution was offered by _____ and supported by _____.

RESOLUTION

WHEREAS, Section 503 of the Michigan Zoning Enabling Act gives the Township Board the discretionary authority to establish planned unit development requirements in the Zoning Ordinance that permit flexibility in the regulation of land development, encourage innovation in land use and variety in design, layout, and type of structures constructed, achieve economy and efficiency in the use of land, natural resources, energy, and the provision of public services and utilities, encourage useful open space, and provide better housing, employment, and shopping opportunities particularly suited to the needs of the residents of the State of Michigan; AND

WHEREAS, Section 503 of the Michigan Zoning Enabling Act provides that regulations relating to the use of land, including, but not limited to, permitted uses, lot sizes, setbacks, height limits, required facilities, buffers, open space areas, and land use density, shall be determined in accordance with the planned unit development regulations specified in the

Zoning Ordinance for a land development project designated as a planned unit development, and that unless explicitly prohibited by the planned unit development regulations, if requested by the landowner, the Township Board may approve a planned unit development with open space that is not contiguous with the rest of the planned unit development; AND

WHEREAS, the Township Board has previously established planned unit development requirements, as codified in Chapter 38, Article III, Division 8 of the Park Township Code of Ordinances, and has previously approved a significant number of planned unit development projects pursuant to those regulations and requirements; AND

WHEREAS, the Township Board previously imposed a moratorium on planned unit development approvals to allow the Park Township Planning Commission time to research and develop an improved planned unit development ordinance for the Township; AND

WHEREAS, The Planning Commission is making progress but has not yet finalized a revised ordinance for the Board to consider; AND

WHEREAS, in order to follow the public policy of the State of Michigan, as previously expressed in numerous appellate court decisions, which is to avoid and eliminate non-conforming situations, the Township Board believes it is appropriate to extend the six-month moratorium adopted on March 10, 2016 on planned unit development approvals within the Township pending further review and adoption of an amendment to the planned unit development provisions contained within Chapter 38, Article III, Division 8 of the Park Township Code of Ordinances.

THE PARK TOWNSHIP BOARD RESOLVES THAT:

1. The Park Township Board and the Park Township Planning Commission shall not act on any currently pending or newly filed applications for planned unit development approval for a period of four months, or until the review of and the amendment to the planned unit development provisions contained in Chapter 38, Article III, Division 8 of the Park Township Code of Ordinances has been completed, whichever occurs first.

2. All resolutions in conflict in whole or in part with this Resolution and attached Report are revoked to the extent of such conflict.

YES: _____

NO: _____

RESOLUTION DECLARED ADOPTED.

Dated: September 8, 2016.

Township Clerk

CERTIFICATE

I, the undersigned, the Township Clerk of the Township of Park, Ottawa County, Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board at a meeting held on the 8th day of September, 2016. I do further hereby certify that public notice of said meeting was given pursuant to and in full compliance with the Michigan Open Meetings Act (1976 PA 267, as amended), and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

E.O. Keeter
Township Clerk

To: Park Township Board

RE: Agenda Item 10.g.: Resolution to ask State representatives to improve Fireworks law

The Michigan Fireworks Safety Act #256 of 2011 has created unmanageable living conditions for the residents of Park Township and residents throughout the State of Michigan due to the lighting of fireworks at all time of the day, especially around holidays.. The current law has resulting in a marked increase in fireworks complaints due to excessive noise at all hours of the night (and day) along with an increase in the littering from burned debris accumulating on neighboring properties. The proposed resolution asks our State Representative, Amanda Price and our State Senator, Arlan Meekof, to take action to support and adopt a bill (HB5327) that would repeal the current law and if not repealed, then to alter the law to provide more local control over the use of fireworks in our community.

Manager's Recommendation: To approve the attached Resolution regarding Fireworks and send it to our local state reps and the Governor of the State Of Michigan.

HOUSE BILL No. 5327

February 9, 2016, Introduced by Reps. Chirkun, Howrylak and Yanez and referred to the Committee on Regulatory Reform.

A bill to amend 2011 PA 256, entitled "Michigan fireworks safety act," by amending sections 2 and 7 (MCL 28.452 and 28.457), section 2 as amended by 2012 PA 257 and section 7 as amended by 2013 PA 65.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 2. As used in this act:

2 (a) "Agricultural and wildlife fireworks" means fireworks
3 devices distributed to farmers, ranchers, and growers through a
4 wildlife management program administered by the United States
5 department—**DEPARTMENT** of the interior—**INTERIOR** or the department of
6 natural resources of this state.

7 (b) "APA standard 87-1" means 2001 APA standard 87-1, standard
8 for construction and approval for transportation of fireworks,

1 novelties, and theatrical pyrotechnics, published by the American
2 ~~pyrotechnics association~~ **PYROTECHNICS ASSOCIATION** of Bethesda,
3 Maryland.

4 (c) "Articles pyrotechnic" means pyrotechnic devices for
5 professional use that are similar to consumer fireworks in chemical
6 composition and construction but not intended for consumer use,
7 that meet the weight limits for consumer fireworks but are not
8 labeled as such, and that are classified as UN0431 or UN0432 under
9 49 CFR 172.101.

10 (d) "Citation" means that term as described in section 17a.

11 (e) "Commercial manufacturer" means a person engaged in the
12 manufacture of consumer fireworks.

13 (f) "Consumer fireworks" means fireworks devices that are
14 designed to produce visible effects by combustion, that are
15 required to comply with the construction, chemical composition, and
16 labeling regulations promulgated by the United States ~~consumer~~
17 ~~product safety commission~~ **CONSUMER PRODUCT SAFETY COMMISSION** under
18 16 CFR parts 1500 and 1507, and that are listed in APA standard 87-
19 1, 3.1.2, 3.1.3, or 3.5. Consumer fireworks ~~does~~ **DO** not include
20 low-impact fireworks.

21 (g) "Consumer fireworks certificate" means a certificate
22 issued under section 4.

23 (h) "Department" means the department of licensing and
24 regulatory affairs.

25 (i) "Display fireworks" means large fireworks devices that are
26 explosive materials intended for use in fireworks displays and
27 designed to produce visible or audible effects by combustion,

1 deflagration, or detonation, as provided in 27 CFR 555.11, 49 CFR
2 172, and APA standard 87-1, 4.1.

3 (j) "Firework" or "fireworks" means any composition or device,
4 except for a starting pistol, a flare gun, or a flare, designed for
5 the purpose of producing a visible or audible effect by combustion,
6 deflagration, or detonation. Fireworks consist of consumer
7 fireworks, low-impact fireworks, articles pyrotechnic, display
8 fireworks, and special effects.

9 (k) "Fireworks safety fund" means the fireworks safety fund
10 created in section 11.

11 (l) "Local unit of government" means a city, village, or
12 township.

13 (m) "Low-impact fireworks" means ground and handheld sparkling
14 devices as that phrase is defined under APA standard 87-1, 3.1,
15 3.1.1.1 to 3.1.1.8, and 3.5.

16 (n) "Minor" means an individual who is less than 18 years of
17 age.

18 (O) "NATIONAL HOLIDAY" MEANS A NATIONALLY RECOGNIZED HOLIDAY
19 EXCLUDING LABOR DAY, COLUMBUS DAY, VETERANS' DAY, THANKSGIVING,
20 CHRISTMAS, MARTIN LUTHER KING DAY, PRESIDENTS DAY, AND EASTER.

21 (P) ~~(e)~~ "NFPA" means the ~~national fire protection association~~
22 NATIONAL FIRE PROTECTION ASSOCIATION headquartered at 1
23 Batterymarch Park, Quincy, Massachusetts.

24 (Q) ~~(p)~~ "NFPA 1" means the uniform fire code, 2006 edition,
25 developed by NFPA.

26 (R) ~~(e)~~ "NFPA 72" means the "National Fire Alarm Code", 2002
27 edition, developed by NFPA.

1 (S) ~~(r)~~—"NFPA 101" means the "Life Safety Code", 2009 edition,
2 developed by NFPA.

3 (T) ~~(s)~~—"NFPA 1123" means the "Code for Fireworks Display",
4 2010 edition, developed by NFPA.

5 (U) ~~(t)~~—"NFPA 1124" means the "Code for the Manufacture,
6 Transportation, Storage, and Retail Sales of Fireworks and
7 Pyrotechnic Articles", 2006 edition, developed by NFPA.

8 (V) ~~(u)~~—"NFPA 1126" means the "Standard for the Use of
9 Pyrotechnics Before a Proximate Audience", 2011 edition, developed
10 by NFPA.

11 (W) ~~(v)~~—"Novelties" means that term as defined under APA
12 standard 87-1, 3.2, 3.2.1, 3.2.2, 3.2.3, 3.2.4, and 3.2.5 and all
13 of the following:

14 (i) Toy plastic or paper caps for toy pistols in sheets,
15 strips, rolls, or individual caps containing not more than .25 of a
16 grain of explosive content per cap, in packages labeled to indicate
17 the maximum explosive content per cap.

18 (ii) Toy pistols, toy cannons, toy canes, toy trick
19 noisemakers, and toy guns in which toy caps as described in
20 subparagraph (i) are used, that are constructed so that the hand
21 cannot come in contact with the cap when in place for the
22 explosion, and that are not designed to break apart or be separated
23 so as to form a missile by the explosion.

24 (iii) Flitter sparklers in paper tubes not exceeding 1/8 inch
25 in diameter.

26 (iv) Toy snakes not containing mercury, if packed in cardboard
27 boxes with not more than 12 pieces per box for retail sale and if

1 the manufacturer's name and the quantity contained in each box are
2 printed on the box; and toy smoke devices.

3 (X) ~~(w)~~—"Permanent building or structure" is a building or
4 structure that is affixed to a foundation on a site that has fixed
5 utility connections and that is intended to remain on the site for
6 more than 180 consecutive calendar days.

7 (Y) ~~(x)~~—"Person" means an individual, agent, association,
8 charitable organization, company, limited liability company,
9 corporation, labor organization, legal representative, partnership,
10 unincorporated organization, or any other legal or commercial
11 entity.

12 (Z) ~~(y)~~—"Retailer" means a person who sells consumer fireworks
13 or low-impact fireworks for resale to an individual for ultimate
14 use.

15 (AA) ~~(z)~~—"Retail location" means a facility listed under NFPA
16 1124, 7.1.2.

17 (BB) ~~(aa)~~—"Rule" means that term as defined in section 7 of
18 the administrative procedures act of 1969, 1969 PA 306, MCL 24.207,
19 that was promulgated by the department.

20 (CC) ~~(bb)~~—"Serious impairment of a body function" means that
21 term as defined in section 58c of the Michigan vehicle code, 1949
22 PA 300, MCL 257.58c.

23 (DD) ~~(ee)~~—"Serious violation" means a violation of this act,
24 an order issued under this act, or a rule promulgated or adopted by
25 reference under this act for which a substantial probability exists
26 that death or serious impairment of a body function to a person
27 other than the violator may result unless the violator did not and

1 could not, with the exercise of reasonable diligence, know of the
2 presence of the violation.

3 (EE) ~~(dd)~~—"Special effects" means a combination of chemical
4 elements or chemical compounds capable of burning independently of
5 the oxygen of the atmosphere and designed and intended to produce
6 an audible, visual, mechanical, or thermal effect as an integral
7 part of a motion picture, radio, television, theatrical, or opera
8 production or live entertainment.

9 (FF) ~~(ee)~~—"State fire marshal" means the state fire marshal
10 appointed under section 1b of the fire prevention code, 1941 PA
11 207, MCL 29.1b.

12 (GG) ~~(ff)~~—"Warehouse" means a permanent building or structure
13 used primarily for the storage of consumer fireworks or low-impact
14 fireworks.

15 (HH) ~~(gg)~~—"Wholesaler" means any person who sells consumer
16 fireworks or low-impact fireworks to a retailer or any other person
17 for resale. Wholesaler does not include a person who sells only
18 display fireworks or special effects.

19 Sec. 7. (1) Except as provided in this act, a local unit of
20 government shall not enact or enforce an ordinance, code, or
21 regulation pertaining to or in any manner regulating the sale,
22 display, storage, transportation, or distribution of fireworks
23 regulated under this act.

24 (2) A LOCAL UNIT OF GOVERNMENT MAY ENACT AND ENFORCE AN
25 ORDINANCE REGULATING NOISE LEVEL PERTAINING TO THE USE OF FIREWORKS
26 REGULATED UNDER THIS ACT.

27 (3) ~~(2)~~—A local unit of government may enact an ordinance

1 regulating the ignition, discharge, and use of consumer fireworks,
2 including, but not limited to, an ordinance prescribing the hours
3 of the day or night during which a person may ignite, discharge, or
4 use consumer fireworks. ~~If~~ **EXCEPT FOR A NOISE ORDINANCE ENACTED OR**
5 **ENFORCED UNDER SUBSECTION (2), IF** a local unit of government enacts
6 an ordinance under this subsection, the ordinance shall not
7 regulate the ignition, discharge, or use of consumer fireworks on
8 the day preceding, the day of, or the day after a national holiday,
9 except as follows:

10 ~~—— (a) A **THAT A** local unit of government with a population of~~
11 ~~50,000 or more or a local unit of government located in a county~~
12 ~~with a population of 750,000 or more may regulate the ignition,~~
13 ~~discharge, or use of consumer fireworks between the hours of 12~~
14 ~~midnight 11 P.M. and 8 10 a.m. or between the hours of 1 a.m. and 8~~
15 ~~a.m. on New Year's day.~~ **DAY.**

16 ~~—— (b) A local unit of government with a population of less than~~
17 ~~50,000 located in a county with a population of less than 750,000~~
18 ~~may regulate the ignition, discharge, or use of consumer fireworks~~
19 ~~between the hours of 1 a.m. and 8 a.m.~~

20 **(4) A LOCAL UNIT OF GOVERNMENT WITH A POPULATION OF 75,000 OR**
21 **MORE OR A LOCAL UNIT OF GOVERNMENT LOCATED IN A COUNTY WITH A**
22 **POPULATION OF 750,000 OR MORE MAY ENACT AN ORDINANCE REGULATING THE**
23 **SALE OF CONSUMER FIREWORKS FROM RETAIL LOCATIONS THAT CONDUCT**
24 **CONSUMER FIREWORKS SALES FROM TENTS. REGULATIONS ESTABLISHED UNDER**
25 **THIS SUBSECTION MAY PROHIBIT THE SALE OF CONSUMER FIREWORKS FROM**
26 **TENTS AND REQUIRE SALES BE CONDUCTED AT A PERMANENT BUILDING OR**
27 **STRUCTURE.**

1 (5) ~~(3)~~—An ordinance under subsection (2), (3), OR (4) shall
2 only impose a civil fine of not more than ~~\$500.00~~ \$1,000.00 for
3 each violation of the ordinance and no other fine or sanction.

4 Enacting section 1. This amendatory act takes effect 90 days
5 after the date it is enacted into law.

RESOLUTION
of the
PARK TOWNSHIP BOARD
regarding
FIREWORKS

WHEREAS, the State of Michigan adopted into law the Michigan Fireworks Safety Act 256 of 2011 that took effect on January 1, 2012 (“the Act”), and

WHEREAS, the Act now provides for the sale of consumer fireworks in various retail locations and limits the authority of a local unit of government to regulate sales, and

WHEREAS, the Act liberalized the law on retailing fireworks and prohibited local governments from totally banning their use, resulting in far more fireworks-related complaints of health, safety, and nuisance issues, and

WHEREAS, the effects of the Act include serious personal injury to users and to others, damage to property including fires and the littering of burned debris onto neighboring properties, and the detonation of powerful fireworks in close proximity to residences, businesses, and other uses, disturbing their sane, safe and quiet enjoyment of their properties, and

WHEREAS, the Act preempts local control and removes the ability of local communities to protect the health, safety, welfare, and quality of life of its citizens, and

NOW THEREFORE, IT IS RESOLVED that the Park Township Board asks our State Legislature to repeal the Michigan Fireworks Safety Act 256 of 2011; alternatively if the Act is not repealed, then the Township Board asks that the Legislature amend the Act to restore to local communities the discretion to limit the use of fireworks with their corporate limits, and

BE IT FURTHER RESOLVED the Township Board supports HB NO. 5327 of 2016 and urges our representatives to act quickly to report this bill out of the Committee on Regulatory Reform and on to the full house and Senate for an affirmative vote and ultimately the Governor’s Signature, and

BE IT FINALLY RESOLVED that on the 8th day of September, 2016 the Park Township Board hereby directs the Township Clerk to forward this resolution to Rick Snyder, Governor of the State of Michigan, Arlan Meekhof, State Senator, and Amanda Price, State Representative of Park Township, and the communities of Ottawa County, Michigan.

Offered by Board Member _____.

Seconded by Board Member _____.

Yeas: _____

Nays: _____

Absent: _____

Certification

The foregoing Resolution was adopted by the Park Township Board at a regular meeting held on the 8th day of September, 2016.

E.O. Keeter, Clerk

Date

To: Park Township Board

RE: Agenda Item 10.h.: Villas at Lake Macatawa – Update

Covenant Development continues to work toward construction of the first building at the Villas of Lake Macatawa. At the August 24, 2016 Special Meeting of the Township Board, the Township Manager was asked to secure a second tree count of the property along with a verification of the acreage that is contained in both the tree preservation area and the shoreline protection area of the development and lastly, to count the number of trees removed in the tree preservation area. Prein 7 Newhof was retained to complete this task. They met with the developer, the developer's attorney, the Township attorney and staff on Monday, August 29th. After a 90-minute review of the process and the property, the work was started. The findings from Prein & Newhof are as follows (and contained in their August 31st memo to the Manager (attached):

Total of all trees on site -	2338 (+/- 6%)
Total of trees greater than 6" caliper -	555 (+/- 5%)
Acreage of tree preservation area -	3.6 acres
Acreage of shoreline preservation area -	0.9 acres
Total acres coverage by both -	4.5 acres (+- .1 acres)
Total of trees removed from the tree preservation area -	0

Manager's Recommendation: No action required.

Memorandum

Date: August 31, 2016

To: Bill Cousins

Company: Park Township

From: Dana R. Burd, P.E.

Project #: 2160463

Re: Villas on Lake Macatawa Tree Count

Prein&Newhof has completed the tree count and area measurements you requested. This memo summarizes our findings:

Results

Total of all trees on the property taller than 6 foot height:	2,338
Total of all trees on the property greater than 6 inch caliper:	555
Number of acres that comprise the tree preservation area:	3.6 acres
Number of acres that comprise the shoreline protection area:	0.9 acres
Number of trees that have been removed from the tree preservation area:	0 (zero)

Methods & Discussion

Prein&Newhof counted all live trees on the property as discussed during our August 29, 2016 meeting at the property with yourself, the Township's attorney, myself and staff, the property owner's representatives, the property owner's attorney, the property owner's engineer.

For the count, the tree areas were divided into 60 sub-areas. All trees over 6 foot in height were counted. Trees greater than 6 inch caliper were measured at chest height and recorded as a separate count. There were several smaller diameter trees ranging from 6 to 20 feet in height that had multiple 1 inch to 2 inch caliper trunks extending from the same root mass. These were counted as one single tree as discussed.

Prein&Newhof reviewed the accuracy of the counts taken. The accuracy of the counts are within 6% or better, as determined by taking multiple counts over a subset of the sub-areas. This gives a range of between 2,479 to 2,198 total trees on the property taller than 6 foot height. An accuracy of 5% was determined for greater than 6 inch caliper trees, with a range of 583 to 527.

The area measurements were taken using a handheld Trimble Geo 7 series GPS unit. The outside face of the silt fence was measured as agreed upon during our meeting. Areas were measured using a combination of points taken in the field and the electronic survey provided by the property owner. Areas along the shoreline were measured to the water's edge line as shown in the provided electronic survey file. 242 Points were taken in total.

The GPS unit provides a report of horizontal precision for each point taken. 77% of points reported precision of 0.3 to 0.4 feet, 89% reported 1.0 feet or better, and 93% reported at 1.5 feet or better. 16 points reported precision of 1.6 feet to 3.5 feet, and were mostly contained within the southeastern corner of the property near North Shore Drive. Considering the overall perimeter of the areas measured these precision numbers give a range of 0.1 acre or better accuracy in the area calculation.

A handful of freshly cut stumps were noted within the silt fence areas, but all were determined to be dead standing or dead fallen trees that were removed.