

# COUNCIL AGENDA

Monday September 21, 2015  
7:00 P.M., Barber School  
102 West Exchange Street  
Spring Lake, Michigan

1. **7:00 p.m. Call to Order**
2. **7:01 p.m. Pledge of Allegiance**
3. **7:02 p.m. Roll Call**

**Present:** Doss, MacLachlan, Meyers, Miller, Nauta, Powers, Van Strate.

Motion to excuse any absent members.

4. **7:03 p.m. Approval of the Agenda**
5. **7:04 p.m. Consent Agenda**

*A. Consideration of a motion approving the payment of the bills (checks numbered 56995-57102) in the amount of \$401,957.20.*

*B. Consideration of a motion to approve the minutes for the August 17, 2015 Council Meeting and the September 14, 2015 Work Session.*

*C. Consideration of a motion to approve a sewer cleaning/root cutting contract with Plummers Environmental Services, Inc. for an amount not to exceed \$13,273.30.*

*D. Consideration of a motion to approve a contract for hydrant replacement with Tiles Excavating for an amount not to exceed \$2,600.00.*

*E. Consideration of a motion to approve a contract with Asphalt*

*Paving, Inc. for two paving projects on Summit & Visser for an amount not to exceed \$54,400.*

*F. Consideration of a motion to approve a contract for Mill Point Park sink hole repairs with Riverworks Construction for an amount not to exceed \$48,773.75.*

*G. Consideration of a motion to approve a contract for concrete work at Tanglefoot Park with Lankamp Concrete for an amount not to exceed \$5,032.50 for 5 concrete pads.*

*H. Consideration of a motion to approve a salary increase for the Village Manager to an annual salary of \$86,191.87 for fiscal year 2015/2016.*

*I. Consideration of a motion to approve a purchase agreement for property located at 106 S. Buchanan from Spring Lake Township for an amount of \$350,000.00.*

***Recommendation:*** A Council Member may now make a motion to approve the Consent Agenda. (Roll call vote)

*(Any member can ask that an item be removed from the Consent Agenda, if desired. Such item would then be discussed and voted on separately later in the meeting.)*

## **6. 7:06 p.m. General Business**

### **A. Presentation – Vredeveld Haefner**

**Subject:** Mr. Doug Haefner will be in attendance to present his audit findings for fiscal year 2014/2015. A paper copy of the audit will be presented at the Council Meeting.

**Recommendation:** None. Presentation only.

### **B. Acting Village Manager**

**Subject:** Village Manager Chris Burns will be out of the country from September 23, 2015 thru October 5, 2015. In the event of

an emergency, a staff person should be appointed to act on her behalf, sign necessary documents, respond to inquiries, etc.

**Recommendation:** Motion to appoint Marv Hinga as the Acting Village Manager in Ms. Burns' absence.

### **C. License Agreement – 510 Properties**

**Subject:** A License Agreement (*attached*) was approved on June 25, 2010 for use of property contiguous to 612 W. Savidge. That agreement expired on September 30, 2013 and Mr. Oleszczuk would like to renew it. Bob Sullivan has drafted an extension to the original agreement (*attached.*)

**Recommendation:** Motion to approval the renewal of the License Agreement.

7. 7:30 p.m. Department Reports
  - A. Village Manager
  - B. Clerk/Treasurer/Finance Director
  - C. OCSO
  - D. Fire Department
  - E. 911
  - F. DPW
  - G. Sewer
  - H. Minutes from Various Board & Committees
    1. Parks & Recreation
    2. Planning Commission
8. 7:31 p.m. Old Business and Reports by the Village Council
9. 7:34 p.m. New Business and Reports by Village Council
10. 7:36 p.m. Status Report: Village Attorney
11. 7:38 p.m. Statement of Citizens
12. 7:45 p.m. Adjournment

Check Date	Check	Vendor	Vendor Name	Description	Amount
Bank BANK1					
08/28/2015	56995	ADV SIGNS	ADVANCED SIGNS, INC.	PROF. SERV. VILLAGE HALL RENOVATION	640.00
08/28/2015	56996	AT&T MILPT	AT&T	UTILITIES - LIFT STATION	80.36
08/28/2015	56997	BILZ	BILZ PLUMBING & MECHANICAL	827 SAVIDGE ST LEAK	825.00
				PROF. SERV. VILLAGE HALL RENOVATION	80.00
					<u>905.00</u>
08/28/2015	56998	MGR BURNS	CHRISTINE BURNS	OFFICE SUPPLIES - MANAGER	179.06
				COAST GUARD PARADE - COUNCIL	11.46
				REIMBURSE - MACLACHLAN RESURVATION	349.00
				REIMBURSE - MLGMA EXPENSES	27.00
				REIMBURSE - BARBER SCHOOL SIGNS	16.95
				OFFICE SUPPLIES - BURNS	88.90
					<u>672.37</u>
08/28/2015	56999	FERRYSBURG	CITY OF FERRYSBURG	UNEMPLOYMENT INSURANCE REFUND	1,280.32
08/28/2015	57000	CLEAR RATE	CLEAR RATE COMMUNICATIONS	PHONE SERVICE - VILLAGE HALL	305.57
08/28/2015	57001	1002	CONSUMERS ENERGY	UTILITIES	250.00
				UTILITIES	7,429.37
					<u>7,679.37</u>
08/28/2015	57002	DELTA DENT	DELTA DENTAL PLAN OF MICHIG	INSUR. PREMIUM FERRYSBURG - SEPT 2015	731.49
				INSUR. PREMIUM - SEPT. 2015	781.65
					<u>1,513.14</u>
08/28/2015	57003	DYKSTRA J	JACK DYKSTRA EXCAVATING	RIVER ST LIFT STATION	102,172.13
08/28/2015	57004	KCI	KENT COMMUNICATIONS	SECOND QTR SHUTOFF NOTICES	330.46
08/28/2015	57005	KOSTER-ST	KOSTER-STEIGENGA CONSTRUCTION LLC	PROF. SERV. VILLAGE HALL RENOVATION	21,168.49
08/28/2015	57006	MANPOWER	MANPOWER	PROFESSIONAL SERVICE - DPW	546.84
08/28/2015	57007	MENARDS	MENARDS - MUSKEGON	SPRINKLER MAINT.	16.68
08/28/2015	57008	MGU	MICHIGAN GAS UTILITIES	UTILITIES - TANGLEFOOT PARK	52.10
				UTILITIES - LIFT STATION	38.79
				UTILITIES - LIFT STATION	37.25
				UTILITIES - LIFT STATION	37.25
				UTILITIES - LIFT STATION	38.28
				UTILITIES - LIFT STATION	40.33
				UTILITIES - DPW	44.93
				UTILITIES - VILLAGE HALL	152.49
				UTILITIES - LIFT STATION	37.76
				UTILITIES - BARBER SCHOOL	37.25
					<u>516.43</u>
08/28/2015	57009	2223	MUNICIPAL CODE CORPORATION	CODE HOSTING	45.00
08/28/2015	57010	ACE H/W	NORTHSHORE ACE HARDWARE	OPERATING SUPPLIES - DPW	559.20
08/28/2015	57011	PRINCIPAL	PRINCIPAL LIFE INSURANCE CO-GP	LIFE INSURANCE PREM - SEPT 2015	401.78
08/28/2015	57012	SCHOLTEN	SCHOLTEN FANT	LEGAL FEES	6,394.00
08/28/2015	57013	CHARTER	SPECTRUM BUSINESS	INTERNET - TANGLEFOOT	99.99
08/28/2015	57014	TENTCHIK	THE TENT CHIK	VILLAGE HALL OPEN HOUSE	360.00
08/28/2015	57015	TRCITY OIL	TRI-CITY OIL COMPANY	OPERATING SUPPLIES - DPW VEHICLES	783.75
08/28/2015	57016	VANTPT 457	VANTAGEPOINT-301652	CONT. TO MANAGER'S DEF COMP PLAN	382.51
				PAYROLL DEDUCTIONS	151.51
					<u>151.51</u>

Check Date	Check	Vendor	Vendor Name	Description	Amount
					534.02
08/28/2015	57017	MERS-VSL	VILLAGE OF SPRING LAKE	CONT. TO EMPLOYEE'S PENSION PLAN	1,322.17
				CONT. TO EMPLOYEE'S PENSION PLAN	1,287.12
				CONT. TO EMPLOYEE'S PENSION PLAN	3,732.00
					<u>6,341.29</u>
09/03/2015	57018	BEAVER	BEAVER RESEARCH COMPANY	OPERATING SUPPLIES - DPW	147.87
09/03/2015	57019	GEI	GEI CONSULTANTS	MILL POINT PARK PHRAGMITES TREATMENT	200.00
09/03/2015	57020	GH TRIBUNE	GRAND HAVEN TRIBUNE	PUBLISHING FEES - JULY 2015	76.54
09/03/2015	57021	KENTRUBBER	KENT RUBBER SUPPLY	OPERATING SUPPLIES - WATER	346.00
09/03/2015	57022	MANPOWER	MANPOWER	PROFESSIONAL SERVICE - DPW SEASONAL	1,215.20
				PROFESSIONAL SERVICE - DPW SEASONAL	1,215.20
					<u>2,430.40</u>
09/03/2015	57023	MOORE & BR	MOORE & BRUGGINK INC	PROFESSIONAL SERVICES - JULY 2015	1,230.00
09/03/2015	57024	2042	RAPID FLUSH, INC.	SEWER MAINTENANCE - TANGLEFOOT	145.00
09/03/2015	57025	AWIN	REPUBLIC SERVICES	TRASH SERVICE - SEPT 2015	449.86
09/03/2015	57026	SAFETY	SAFETY PRODUCTS	OPERATING SUPPLIES - DPW	184.99
09/03/2015	57027	2019	SHULTS EQUIPMENT INC	OPERATING SUPPLIES - DPW PLOW	2,405.00
09/03/2015	57028	CHARTER	SPECTRUM BUSINESS	INTERNET - DPW	80.00
09/03/2015	57029	STAPLES	STAPLES, INC.	OFFICE SUPPLIES/OFF EQUIP MAINTENANCE	161.12
09/03/2015	57030	STATEMITAX	STATE OF MICHIGAN	PAYROLL TAX - ACCT. # 38-6007205	1,362.76
09/11/2015	57031	AT&T MILPT	AT&T	UTILITIES - LIFT STATION	32.03
				UTILITIES - LIFT STATION	32.03
					<u>64.06</u>
09/11/2015	57032	BILZ	BILZ PLUMBING & MECHANICAL	MAINT. & REPAIR - WHISTLE ST	202.50
				BUILDING MAINT. - VILLAGE HALL	511.75
					<u>714.25</u>
09/11/2015	57033	1002	CONSUMERS ENERGY	UTILITIES	1,441.71
09/11/2015	57034	D.BAKER	D. BAKER & SON	TREE MAINTENANCE	21.98
09/11/2015	57035	DORNBOS	DORNBOS SIGN AND SAFETY	STOP SIGN - SPRING LAKE VILLA'S	48.30
09/11/2015	57036	GH/SL SEWE	GH-SL SEWER AUTHORITY	SEWER EXPENSES - JULY 2015	10,329.08
09/11/2015	57037	JB LAND	JB LANDSCAPE SERVICES, INC	TREE TRIMMING/NURSERY SET UP	7,950.00
				TRUNKLINE TREE TRIMMING	1,800.00
					<u>9,750.00</u>
09/11/2015	57038	PRAXAIR	PRAXAIR	OPERATING SUPPLIES - DPW	7.44
				OPERATING SUPPLIES - DPW	24.57
					<u>32.01</u>
09/11/2015	57039	PREF BUICK	PREFERRED CHEVROLET BUICK GMC	SEPT 2015 LEASE PAYMENT	225.77
09/11/2015	57040	PSI	PRINTING SYSTEMS	OFFICE SUPPLIES - CHECKS	115.18
09/11/2015	57041	BELKNAP	ROGER BELKNAP	SCADA TRAINING LUNCHES	63.31
09/11/2015	57042	VANTPT 457	VANTAGEPOINT-301652	PAYROLL DEDUCTIONS	151.51
				CONT. TO MANAGER'S DEF COMP PLAN	382.51
					<u>534.02</u>
09/11/2015	57043	VERIZON	VERIZON WIRELESS	CELL PHONE SERVICE - DPW	290.34
09/11/2015	57044	WOLF KUBOT	WOLF KUBOTA	EQUIPMENT MAINT. - DPW LAWN MOWER	605.25

Check Date	Check	Vendor	Vendor Name	Description	Amount
09/18/2015	57045	AGILE	AGILE SAFETY	OPERATING SUPPLIES - DPW	150.00
09/18/2015	57046	ALLES TIRE	ALLES TIRE & TRUCK ACCESSORIES	EQUIP. MAINTENANCE - DPW	37.46
09/18/2015	57047	APPAREL	APPAREL SALES COMPANY	VILLAGE WEAR - BURNS/DOSS	36.00
09/18/2015	57048	ARBORDAY F	ARBOR DAY FOUNDATION		10.00
09/18/2015	57049	AT&T MILPT	AT&T	UTILITIES - LIFT STATION	80.36
09/18/2015	57050	BEAVER	BEAVER RESEARCH COMPANY	OPERATING SUPPLIES - DPW	297.47
09/18/2015	57051	BILLS SPOR	BILL'S SPORT SHOP	EQUIP. MAINT. - DPW	69.80
				EQUIP. MAINT. - DPW	39.90
				EQUIP. MAINT. - TANGLEFOOT	80.98
					<u>190.68</u>
09/18/2015	57052	BS&A	BS&A SOFTWARE	EQUIPMENT MAINTENANCE BS&A	1,079.00
09/18/2015	57053	BURNIPS	BURNIPS EQUIPMENT COMPANY	EQUIP. REPAIR - DPW	1,832.17
09/18/2015	57054	MGR BURNS	CHRISTINE BURNS	REIMBURSE - COUNCIL WORKSESSION	78.98
				REIMBURSE - MML TRAINING SUPPLIES	159.76
					<u>238.74</u>
09/18/2015	57055	COASTAL	COASTAL REAL ESTATE HOLDINGS	TAX OVERPAYMENT REFUND 70-03-16-487-009	94.17
09/18/2015	57056	1002	CONSUMERS ENERGY	UTILITIES	7,109.16
09/18/2015	57057	COPYTECH	COPY-TECH, INC.	OFFICE EQUIP. MAINT. - VILLAGE HALL	510.00
09/18/2015	57058	CSM	CSM SERVICES	CLEANING SERVICES - JULY 2015	575.00
09/18/2015	57059	EJ USA	EJ USA, INC	CAPITAL OUTLAY - WATER DEPT.	3,174.76
09/18/2015	57060	ERICKSON	ERICKSON ELECTRIC SERVICE	MAINTENANCE - TANGLEFOOT	130.42
09/18/2015	57061	ETNA	ETNA SUPPLY COMPANY	OPERATING SUPPLIES - WATER	1,463.04
				OPERATING SUPPLIES - WATER	506.85
				OPERATING SUPPLIES - WATER	230.82
				MAINT. & REPAIRS - TANGLEFOOT/DDA	1,785.51
					<u>3,986.22</u>
09/18/2015	57062	FLEETCOR	FUELMAN	OPERATING SUPPLIES - DPW/BURNS	88.47
09/18/2015	57063	GH TRIBUNE	GRAND HAVEN TRIBUNE	PUBLISHING FEES - AUG. 2015	181.89
09/18/2015	57064	HOME DEPOT	HOME DEPOT CREDIT SERVICES	OPERATING/MAINT. SUPPLIES - LAKESIDE BEA	167.67
				BUILDING MAINTENANCE - TANGLEFOOT	98.00
					<u>265.67</u>
09/18/2015	57065	HOMETOWN	HOMETOWN AUTO REPAIR	EQUIP. MAINT. - DPW	60.10
				EQUIP. REPAIR - DPW	118.95
					<u>179.05</u>
09/18/2015	57066	HYDROCORP	HYDROCORP	PROFESIONAL SERV. - WATER DEPT	396.00
09/18/2015	57067	DYKSTRA J	JACK DYKSTRA EXCAVATING	RIVER STREET LIFT STATION	76,900.30
09/18/2015	57068	JOE'S LAWN	JOE'S LAWN AND GARDEN	EQUIP. MAINTENANCE - DPW	1,187.51
09/18/2015	57069	KATT	KATT ELECTRIC COMPANY	STREET LIGHT REPAIR - VILLAGE COVE	2,032.98
				LIGHT REPAIR - VILLAGE HALL	171.68
					<u>2,204.66</u>
09/18/2015	57070	KCI	KENT COMMUNICATIONS	PROFESSIOANL SERVICES - CROSSWINDS FALL	1,191.43
09/18/2015	57071	LAKECARPET	LAKESHORE CARPET ONE	VILLAGE HALL RENOVATION	7,489.45
09/18/2015	57072	MANPOWER	MANPOWER	PROFESSIONAL SERVICE - DPW SEASONAL	1,397.52
				PROFESSIONAL SERVICE - DPW SEASONAL	455.70
					<u>1,853.22</u>

Check Date	Check	Vendor	Vendor Name	Description	Amount
09/18/2015	57073	MICHSHORE	MICHIGAN SHORE MARINE & EQUIPMENT	EQUIP. MAINT. - DPW LEAF TRUCK	822.96
09/18/2015	57074	MI TWSP SE	MICHIGAN TOWNSHIP SERVICES	PROFESSIONAL SERV. - BUILDING DEPT.	1,555.00
09/18/2015	57075	MOORE & BR	MOORE & BRUGGINK INC	RIVER ST LIFT STATION RENOVATION	1,987.30
09/18/2015	57076	2223	MUNICIPAL CODE CORPORATION	ONLINE CODE HOSTING SEPT. 2015	45.00
09/18/2015	57077	ACE H/W	NORTHSHORE ACE HARDWARE	MAINTENANCE/OPERATING SUPPLIES - DPW/TAN	549.10
09/18/2015	57078	OLMSTEAD	OLMSTED SIGNS & GRAPHICS	OFFICE SUPPLIES - OTTAWA COUNTY SHERIFF	25.00
09/18/2015	57079	OCPUBLIC	OTTAWA COUNTY PUBLIC UTILITIES	WATER SYSTEM 2009 IMPROVEMENTS	612.44
				WATER/SEWER DISPOSAL BOND	1,789.81
				WATER COMMODITY PURCHASE - JULY 2015	14,114.84
					<u>16,517.09</u>
09/18/2015	57080	OTT TREAS	OTTAWA COUNTY TREASURER	CONTRACT SHERIFF'S SERVICE - JULY 2015	32,837.24
				PROFESSIONAL SERVICES - CLERK/TREASURER	12,012.98
					<u>44,850.22</u>
09/18/2015	57081	PERS CONCE	PERSONNEL CONCEPTS	OFFICE SUPPLIES - LABOR LAW POSTERS	25.85
09/18/2015	57082	PIONEER PR	PIONEER PRINTING	BUSINESS CARDS - SPELDE	65.00
09/18/2015	57083	2042	RAPID FLUSH, INC.	MAINTENANCE - TANGLEFOOT	400.00
09/18/2015	57084	SCHOLTEN	SCHOLTEN FANT	LEGAL FEES	2,934.50
09/18/2015	57085	SENSUS	SENSUS METERING SYSTEMS	PROFESSIONAL SERV. - SOFTWARE UPDATE	1,617.45
09/18/2015	57086	SLT SEWER	SEWER DEPARTMENT	SLT LIFT STATION EXPEN. - JUNE 2015	2,809.74
09/18/2015	57087	CHARTER	SPECTRUM BUSINESS	INTERNET - TANGLEFOOT	99.99
09/18/2015	57088	SPRINT CMB	SPRINT	MGR CELL PHONE - ACCT# 746992816	50.00
09/18/2015	57089	STRAIN	STRAIN ELECTRIC CO	PROF. SERV. - VILLAGE HALL RENOVATIONS	15,235.00
09/18/2015	57090	TDS METRO	TDS METROCOM	PHONE SERVICE - VILLAGE HALL	196.72
09/18/2015	57091	CHAMBER	THE CHAMBER	EARLY BIRD BREAKFAST SEPT. - BURNS	15.00
09/18/2015	57092	TRICITY BA	TRI CITY BACKHOE INC	PROFESSIONAL SERV. - WATER 204 N PARK	685.00
				MAINTENANCE - TANGLEFOOT	1,485.00
					<u>2,170.00</u>
09/18/2015	57093	TRCITY OIL	TRI-CITY OIL COMPANY	OPERATING SUPPLIES - DPW VEHICLES	1,124.51
09/18/2015	57094	TROPHY HSE	TROPHY HOUSE	SOCCER NETS - CENTRAL PARK	252.75
09/18/2015	57095	VANDYKEN	VANDYKEN MECHANICAL INC	BUILDING MAINTENANCE - VILLAGE HALL	683.52
09/18/2015	57096	VERDUINS	VER DUIN'S INC	DOSS NAME PLATE	24.95
09/18/2015	57097	VERPLANK	VERPLANK TRUCKING CO	MAINT. SUPPLIES - STREETS/WATER	63.71
09/18/2015	57098	VREDEVELD	VREDEVELD HAEFNER LLC	AUDIT SERVICES	9,000.00
09/18/2015	57099	WMISHRED	WEST MICHIGAN DOCUMENT SHREDDING	SHREDDING SERVICES	90.00
09/18/2015	57100	WIRICK	WIRICK OFFICE PRODUCTS	OFFICE SUPPLIES - VILLAGE HALL	81.59
09/18/2015	57101	WORKPLACE	WORKPLACE HEALTH OF GRAND HAVEN	CDL PHYSICAL - INSO	60.00
09/18/2015	57102	ZIMMER	ZIMMER AUTOMOTIVE	ANNUAL EQUIP. MAINT - DPW VEHICLES	335.00

BANK1 TOTALS:

Total of 108 Checks:	401,957.20
Less 0 Void Checks:	0.00
Total of 108 Disbursements:	<u>401,957.20</u>

# MINUTES

Monday September 14, 2015  
7:00 P.M., Village Hall  
102 West Exchange Street  
Spring Lake, Michigan

**1. Call to Order**

President MacLachlan called the work session to order at 7:00 p.m.

**2. Roll Call**

**Present:** Doss, MacLachlan, Meyers, Miller, Nauta, Powers, Van Strate.

Yes: 7

No: 0

**3. Closed Session**

Motion by **VanStrate**, second by **Meyers** to enter into a Closed Session to discuss Privileged Attorney/Client Correspondence at 7:45 p.m.

Ayes: Doss, MacLachlan, Meyers, Miller, Nauta, Powers, Van Strate.

Nays: None.

The Village Council can meet in executive session for reasons permitted by the Michigan Open Meetings Act, MCL 15.268 (h); as requested by the Village Manager, to confer with legal counsel on material exempt from discussion or disclosure by state or federal statute.

**4. Adjournment – 9:33 p.m.**

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Christine Burns, Village Manager

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Jim MacLachlan, Village President

# VILLAGE OF SPRING LAKE, MICHIGAN

## FINANCIAL STATEMENTS

*FOR THE YEAR ENDED JUNE 30, 2015*



*Vredeveld Haefner LLC*

# VILLAGE OF SPRING LAKE

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*Vredeveld Haefner LLC*

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**(616) 446-7474**

**Peter S. Haefner, CPA**

**(616) 460-9388**

## INDEPENDENT AUDITORS' REPORT

September 11, 2015

Village Council  
Village of Spring Lake, Michigan

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Village of Spring Lake, Michigan, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Village'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 audit 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 policies 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 we have obtained is sufficient and appropriate to provide a 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Village of Spring Lake, Michigan, as of June 30, 2015, 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 on pages 3 through 8 and other information on pages 39 through 43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

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

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

*Uredaxold Haefner LLC*

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# Management's Discussion and Analysis

As management of the Village of Spring Lake (the "Village"), we offer readers of the Village's financial statements this narrative overview and analysis of the financial activities of the Village for the fiscal year ended June 30, 2015.

## Financial Highlights

The financial statements, which follow this Management's Discussion and Analysis, provide these significant key financial highlights for the 2015 fiscal year as follows:

- The 2000 Street Improvement Bonds were paid off in fiscal year 2015.
- 75% of the Spring Lake Township Bike Path tax revenues collected from Village residents was transferred to the Village.
- The 2005 North Ottawa Water System refunding bonds were paid off in fiscal year 2015.
- Contracting for police services with the Ottawa County Sheriff's Department reduced the Village's unfunded pension liability by \$550,000.

## Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Village's basic financial statements. The Village's basic financial statements comprise 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 Village's finances, in a manner similar to a private-sector business.

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

The statement of activities presents information showing how the Village'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 revenues, earned but unused compensated absences, etc.).

Both of the government-wide financial statements distinguish functions of the Village 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 Village include general government, public safety, public works, community and economic development, culture and recreation, and interest on long-term debt. The business-type activities of the Village consist of water and sewer operations.

**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 Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village 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 Village'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 Village's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, police department fund, and public improvement fund, which are considered to be major funds. Data is combined into a single aggregate presentation for the other governmental funds. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements and schedules.

The Village adopts an annual appropriations budget for its general fund and all special revenue funds as required by state law. Budgetary comparison schedules have been provided as required supplementary information for the general and police department funds to demonstrate legal compliance.

**Proprietary funds** The Village maintains enterprise funds which are used to report the same functions presented as business-type activities in the government-wide financial statements. The Village uses enterprise funds to account for its water and sewer operations. Internal service funds are accounting devices used to accumulate and allocate costs internally among the Village's various functions. The Village utilizes internal service funds to account for its central equipment and police equipment. Because these services primarily benefit the Village's governmental rather than business-type functions, they have been included within the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide information for water and sewer operations, which are considered to be major funds of the Village.

**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 statement because the resources of these funds are not available to support the Village's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**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.

**Other information** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. This includes this management discussion and analysis, major fund budget to actual schedules, and certain pension plan trend information.

## Government-wide Financial Analysis

**Statement of Net Position** As noted earlier, net position may serve over time as a useful indicator of the Village's financial position. In the case of the Village of Spring Lake, assets exceeded liabilities by \$12,395,841 at the close of the most recent fiscal year. The following table illustrates the composition of net position.

### Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2015	2014	2015	2014	2015	2014
<b>Assets</b>						
Current and other assets	\$1,318,724	\$ 1,116,595	\$1,327,351	\$1,177,534	\$ 2,646,075	\$ 2,294,129
Capital assets	8,325,231	8,647,341	3,614,809	3,753,638	11,940,040	12,400,979
<b>Total assets</b>	<b>9,643,955</b>	<b>9,763,936</b>	<b>4,942,160</b>	<b>4,931,172</b>	<b>14,586,115</b>	<b>14,695,108</b>
<b>Deferred outflows of resources</b>	<b>114,754</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114,754</b>	<b>-</b>
<b>Liabilities</b>						
Current liabilities	279,626	266,186	116,022	95,936	395,648	362,122
Long-term liabilities	1,764,015	1,317,281	145,365	166,446	1,909,380	1,483,727
<b>Total liabilities</b>	<b>2,043,641</b>	<b>1,583,467</b>	<b>261,387</b>	<b>262,382</b>	<b>2,035,028</b>	<b>1,845,849</b>
<b>Net position</b>						
Net investment in capital assets	7,179,682	7,360,827	3,448,363	3,542,281	10,628,045	10,903,108
Restricted	268,093	223,818	-	-	268,093	223,818
Unrestricted	267,293	595,824	1,232,410	1,126,509	1,499,703	1,722,333
<b>Total net position</b>	<b>\$7,715,068</b>	<b>\$8,180,469</b>	<b>\$4,680,773</b>	<b>\$4,668,790</b>	<b>\$12,395,841</b>	<b>\$12,849,259</b>

About 12% of the Village's net position reflects unrestricted net position which is available for future operation while a significant portion (86%) of net position is invested in capital assets (e.g., land, buildings, vehicles, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village 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.

**Statement of Activities** The Village's total revenue for the fiscal year ended June 30, 2015, was \$3,114,233 while total cost of all programs and services was \$2,894,106. This results in an increase in net position of \$220,127. The business-type activities increase in net position of \$11,983 was primarily the result of costs and rates being proper. The governmental activities increase in net position of \$208,144 is primarily due to a reduction in public safety costs.

Beginning net position of governmental activities was reduced by \$673,545 to reflect the implementation of GASB Statements 68 and 71.

The following table presents a summary of the changes in net position for the years ended June 30.

### Changes in Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2015	2014	2015	2014	2015	2014
<b>Revenues</b>						
Program revenues						
Charges for services	\$ 341,981	\$ 366,549	\$838,304	\$867,861	\$1,180,285	\$1,234,410
Operating grants and contributions	310,465	804,236	-	-	310,465	804,236
Capital grants and contributions	159,419	203,653	-	-	159,419	203,653
General revenues						
Property taxes	1,161,475	1,062,073	-	-	1,161,475	1,062,073
State shared revenues	186,721	184,151	-	-	186,721	184,151
Other	92,040	999	23,828	24,969	115,868	25,968
<b>Total revenues</b>	<b>2,252,101</b>	<b>2,621,661</b>	<b>862,132</b>	<b>892,830</b>	<b>3,114,233</b>	<b>3,514,491</b>
<b>Expenses</b>						
General government	602,601	592,875	-	-	602,601	592,875
Public safety	540,347	1,169,697	-	-	540,347	1,169,697
Public works	356,301	478,930	-	-	356,301	478,930
Community and economic development	55,565	53,589	-	-	55,565	53,589
Culture and recreation	477,817	392,949	-	-	477,817	392,949
Interest on long-term debt	27,826	30,646	-	-	27,826	30,646
Sewer	-	-	380,209	353,371	380,209	353,371
Water	-	-	453,440	419,701	453,440	419,701
<b>Total expenses</b>	<b>2,060,457</b>	<b>2,718,686</b>	<b>833,649</b>	<b>773,072</b>	<b>2,894,106</b>	<b>3,491,758</b>
<b>Increase (decrease) in net position before transfers</b>	<b>191,644</b>	<b>(97,025)</b>	<b>28,483</b>	<b>119,758</b>	<b>220,127</b>	<b>22,733</b>
<b>Transfers in (out)</b>	<b>16,500</b>	<b>16,500</b>	<b>(16,500)</b>	<b>(16,500)</b>	<b>-</b>	<b>-</b>
<b>Change in net position</b>	<b>208,144</b>	<b>(80,525)</b>	<b>11,983</b>	<b>103,258</b>	<b>220,127</b>	<b>22,733</b>
<b>Net position – beginning</b>	<b>7,506,924</b>	<b>8,260,994</b>	<b>4,668,790</b>	<b>4,565,532</b>	<b>12,175,714</b>	<b>12,826,526</b>
<b>Net position – ending</b>	<b>\$7,715,068</b>	<b>\$8,180,469</b>	<b>\$4,680,773</b>	<b>\$4,668,790</b>	<b>\$12,395,841</b>	<b>\$12,849,259</b>

**Governmental Activities** During the year, the Village invested \$602,601 or 29% of governmental activities expenses in general government. Public safety, which includes the police and fire departments, was \$540,347 or 26% of governmental activities expenses while community and economic development, culture and recreation, public works and interest on long-term debt made up the remaining 45% of governmental activities expenses. The governmental activities represented above included the police and fire department operations, department of public works, streets, and administrative functions.

**Business-type Activities** These activities consist of the water and sewer operations.

## Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the Village's governmental funds reported combined ending fund balances of \$696,119 an increase of \$153,521 from the prior year. The general fund is the chief operating fund of the Village. At the end of the current fiscal year, unassigned fund balance of the general fund was \$302,793. 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 represents 30% of total general fund expenditures. The fund balance of the Village's general fund increased by \$26,307 during the current fiscal year.

The police department fund had a increase in fund balance of \$39,259. At the end of the current fiscal year, fund balance of the fund was \$43,812. All amounts in this fund are assigned to be used for police operations. The increase is primarily the result of the transfer of policing activities to Ottawa County at year-end.

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

The Village's enterprise operations consist of the water and sewer funds which provide services to most residents and businesses of the Village.

Unrestricted net position of the enterprise funds at the end of the year amounted to \$1,232,410. The enterprise funds reported an increase in net position for the year of \$11,983. Other factors concerning the finances of these funds have already been addressed in the discussion of the Village's business-type activities.

## Budgetary Highlights

Additional appropriations were made during the year as follows:

- A separate fund was established to more accurately track revenues and expenses related to sidewalks and non-motorized pathways.
- A forestry department was established within the General Fund to more accurately track expense related to tree plantings and removals.
- The Treasurer budget was increased to budget for an additional payment made to MERS to reduce the Village's unfunded pension liability.
- The Village Hall budget was increased to reflect utility costs no longer covered by the Police Fund.
- The Planning and Zoning budget was increased to cover the cost of a contracted planner.
- The Corridor Maintenance budget was increased to cover the cost of replacing damaged street lights along M-104.
- The Central Park budget was increased to cover the costs of establishing a dog park and the costs of equipment usage at the park.

## Capital Asset and Debt Administration

**Capital assets** The Village's investment in capital assets for its governmental and business-type activities as of June 30, 2015, amounted to \$11,940,040 (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment and vehicles, and infrastructure.

Current year additions included street work.

Additional information on the Village's capital assets can be found in Note 6 to these financial statements.

**Long-term debt** At the end of the current fiscal year, the Village had total long-term debt outstanding of \$2,016,645 including compensated absences. Of this amount, \$1,850,199 was for governmental activities while \$166,446 was for business-type activities.

The Village's total long-term debt decreased during the current fiscal year primarily as a result of payment of scheduled debt service requirements.

Additional information on the Village's long-term debt can be found in Note 8 to these financial statements.

## Economic Factors and Next Year's Budgets and Rates

The following economic factors were considered in preparing the Village's budget for the 2015-2016 fiscal year:

- Taxable value for the tax year 2015 increased by 3.8%. The millage rate was reduced from 11.0619 to 10.3600.
- The Village will receive \$33,000 from Spring Lake Township for leasing office space at the Village Hall.
- The Village will spend \$42,000 to pave local streets. The Village's share of the Ottawa County road millage will be used to pay for the paving.
- The Village anticipates a 2.3% increase in state shared revenue in fiscal year 2016.
- \$135,000 was budgeted for the purchase of a combination plow/dump truck.
- \$225,000 was budgeted for improvements to the River Street lift station.
- \$17,000 was budgeted for SCADA system upgrades to the sewer system.
- \$175,000 was budgeted for the purchase of the Spring Lake Township Hall.
- \$75,000 was budgeted for paving in the CBDDA.
- \$10,000 was budgeted for establishing a tree nursery.
- \$20,000 was budgeted Tri-Cities Connector Path improvements.

## Requests for Information

This financial report is designed to provide a general overview of the Village's finances for all those with an interest in the Village's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to 102 W. Savidge, Spring Lake, Michigan, 49456, or call us at (616) 842-1393 or email us at the address noted below:

Christine Burns  
Village Manager  
[christine@springlakevillage.org](mailto:christine@springlakevillage.org)

## **BASIC FINANCIAL STATEMENTS**

**VILLAGE OF SPRING LAKE**

**STATEMENT OF NET POSITION**

**JUNE 30, 2015**

	Primary Government			Component Units	
	Governmental	Business-Type	Total	Downtown	Tax
	Activities	Activities		Development	Increment
				Finance	
				Authority	Authority
<b>Assets</b>					
Cash and pooled investments	\$ 1,110,143	\$ 1,114,518	\$ 2,224,661	\$ 10,922	\$ 18,017
Accounts receivable, net	24,167	212,833	237,000	-	13,726
Due from other governments	142,725	-	142,725	4,252	-
Prepaid items and other assets	41,689	-	41,689	-	-
Noncurrent assets					
Capital assets					
Land	2,169,632	8,092	2,177,724	-	-
Construction in progress	45,385	26,232	71,617	-	-
Depreciable capital assets, net	6,110,214	3,580,485	9,690,699	-	-
<b>Total assets</b>	<b>9,643,955</b>	<b>4,942,160</b>	<b>14,586,115</b>	<b>15,174</b>	<b>31,743</b>
<b>Deferred outflows of resources</b>					
Deferred outflows from pension	114,754	-	114,754	-	-
<b>Liabilities</b>					
Accounts payable	171,684	87,297	258,981	6,110	-
Accrued liabilities	21,758	6,552	28,310	890	-
Accrued interest payable	-	1,092	1,092	-	-
Debt due within one year	86,184	21,081	107,265	-	-
Noncurrent liabilities					
Due to other governments	-	-	-	-	70,551
Net OPEB obligation	88,728	-	88,728	-	-
Net pension liability	593,504	-	593,504	-	-
Compensated absences	22,418	-	22,418	-	-
Debt due in more than one year	1,059,365	145,365	1,204,730	-	-
<b>Total liabilities</b>	<b>2,043,641</b>	<b>261,387</b>	<b>2,305,028</b>	<b>7,000</b>	<b>70,551</b>
<b>Net position</b>					
Net investment in capital assets	7,179,682	3,448,363	10,628,045	-	-
Restricted for					
Debt service	72	-	72	-	-
Building department	131,948	-	131,948	-	-
Transportation	136,073	-	136,073	-	-
Unrestricted	267,293	1,232,410	1,499,703	8,174	(38,808)
<b>Total net position</b>	<b>\$ 7,715,068</b>	<b>\$ 4,680,773</b>	<b>\$ 12,395,841</b>	<b>\$ 8,174</b>	<b>\$ (38,808)</b>

The accompanying notes are an integral part of these financial statements.

**VILLAGE OF SPRING LAKE**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED JUNE 30, 2015**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>			<b>Net (Expense) Revenue</b>
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>	
<b>Primary government</b>					
Governmental activities					
General government	\$ 602,601	\$ 144,916	\$ 3,223	\$ -	\$ (454,462)
Public safety	540,347	78,818	94,227	-	(367,302)
Public works	356,301	415	211,565	-	(144,321)
Community and economic development	55,565	337	-	-	(55,228)
Culture and recreation	477,817	117,495	1,450	159,419	(199,453)
Interest on long-term debt	27,826	-	-	-	(27,826)
<b>Total governmental activities</b>	<b>2,060,457</b>	<b>341,981</b>	<b>310,465</b>	<b>159,419</b>	<b>(1,248,592)</b>
Business-type activities					
Sewer	380,209	450,180	-	-	69,971
Water	453,440	388,124	-	-	(65,316)
<b>Total business-type activities</b>	<b>833,649</b>	<b>838,304</b>	<b>-</b>	<b>-</b>	<b>4,655</b>
<b>Total primary government</b>	<b>\$ 2,894,106</b>	<b>\$ 1,180,285</b>	<b>\$ 310,465</b>	<b>\$ 159,419</b>	<b>\$ (1,243,937)</b>
<b>Component units</b>					
Downtown Development Authority	32,368	-	35,300	4,252	\$ 7,184
Tax Increment Finance Authority	379,185	-	-	-	(379,185)
<b>Total component units</b>	<b>\$ 411,553</b>	<b>\$ -</b>	<b>\$ 35,300</b>	<b>\$ 4,252</b>	<b>\$ (372,001)</b>

(Continued)

The accompanying notes are an integral part of these financial statements.

**VILLAGE OF SPRING LAKE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Downtown Development Authority	Tax Increment Finance Authority
<b>Changes in net assets</b>					
<b>Net (expense) revenue</b>	\$ (1,248,592)	\$ 4,655	\$ (1,243,937)	\$ 7,184	\$ (379,185)
General revenues					
Property taxes	1,161,475	-	1,161,475	-	379,998
State shared revenues - unrestricted	186,721	-	186,721	-	-
Investment earnings	1,066	598	1,664	1	141
Other general revenues	90,973	23,230	114,203	-	1,820
Transfers - internal activities	<u>16,500</u>	<u>(16,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general revenues and transfers	<u>1,456,735</u>	<u>7,328</u>	<u>1,464,063</u>	<u>1</u>	<u>381,959</u>
Change in net position	208,143	11,983	220,126	7,185	2,774
<b>Net position (deficit), beginning of year, as restated</b>	<u>7,506,925</u>	<u>4,668,790</u>	<u>12,175,715</u>	<u>989</u>	<u>(41,582)</u>
<b>Net position (deficit), end of year</b>	<u>\$ 7,715,068</u>	<u>\$ 4,680,773</u>	<u>\$ 12,395,841</u>	<u>\$ 8,174</u>	<u>\$ (38,808)</u>

(Concluded)

The accompanying notes are an integral part of these financial statements.

# VILLAGE OF SPRING LAKE

## GOVERNMENTAL FUNDS COMBINING BALANCE SHEET

JUNE 30, 2015

	<u>General</u>	<u>Police Department</u>	<u>Public Improvement</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
<b>Assets</b>					
Cash and pooled investments	\$ 345,630	\$ 40,597	\$ 109,956	\$ 248,979	\$ 745,162
Accounts receivable	22,655	-	-	-	22,655
Due from other governments	102,048	3,263	-	37,414	142,725
Prepaid items	12,914	28,775	-	-	41,689
<b>Total assets</b>	<u>\$ 483,247</u>	<u>\$ 72,635</u>	<u>\$ 109,956</u>	<u>\$ 286,393</u>	<u>\$ 952,231</u>
<b>Liabilities, deferred inflows of resources, and fund balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 79,199	\$ 28,823	\$ 41,449	\$ 14,809	\$ 164,280
Accrued liabilities	17,790	-	-	3,491	21,281
<b>Total liabilities</b>	<u>96,989</u>	<u>28,823</u>	<u>41,449</u>	<u>18,300</u>	<u>185,561</u>
<b>Deferred inflows of resources</b>					
Unavailable revenue	70,551	-	-	-	70,551
<b>Fund balances (deficit)</b>					
Non-spendable					
Prepaid items	12,914	28,775	-	-	41,689
Restricted					
Transportation	-	-	-	136,073	136,073
Building department	-	-	-	131,948	131,948
Debt service	-	-	-	72	72
Assigned					
Public safety	-	15,037	68,507	-	83,544
Unassigned	302,793	-	-	-	302,793
<b>Total fund balances</b>	<u>315,707</u>	<u>43,812</u>	<u>68,507</u>	<u>268,093</u>	<u>696,119</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u>\$ 483,247</u>	<u>\$ 72,635</u>	<u>\$ 109,956</u>	<u>\$ 286,393</u>	<u>\$ 952,231</u>

The accompanying notes are an integral part of these financial statements.

# VILLAGE OF SPRING LAKE

## RECONCILIATION OF FUND BALANCE ON THE BALANCE SHEET FOR GOVERNMENTAL FUNDS TO NET POSITION OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF NET POSITION

JUNE 30, 2015

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<b>Fund balances - total governmental funds</b>	\$ 696,119
Amounts reported for <i>governmental activities</i> in the statement of net position are different because	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	
Add - land	2,169,632
Add - construction in progress	45,385
Add - capital assets (net of accumulated depreciation)	5,941,574
Certain assets are not due and receivable in the current period and therefore are offset with deferred inflows in the funds.	
Add - deferred inflows	70,551
Internal service funds are used by management to charge the costs of centralized services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities.	
Add - net position of governmental activities accounted for in the internal service funds	527,252
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Deduct - OPEB payable	(88,728)
Deduct - Net pension liability	(593,504)
Add -Deferred outflows from pension	114,754
Deduct - compensated absences payable	(22,418)
Deduct - debt payable	<u>(1,145,549)</u>
<b>Net position of governmental activities</b>	<b><u>\$ 7,715,068</u></b>

The accompanying notes are an integral part of these financial statements.

**VILLAGE OF SPRING LAKE**

**GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES**

**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>General</u>	<u>Police Department</u>	<u>Public Improvement</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
<b>Revenues</b>					
Taxes	\$ 1,004,102	\$ -	\$ -	\$ 170,601	\$ 1,174,703
Intergovernmental revenues					
State	188,312	-	-	204,978	393,290
Local	12,595	94,227	115,000	51,006	272,828
Licenses and permits	5,151	-	-	65,042	70,193
Charges for services	118,359	-	-	-	118,359
Fines	10,777	80	-	-	10,857
Interest and rents	108,204	1	4,277	9,752	122,234
Miscellaneous	80,928	22,090	-	-	103,018
<b>Total revenues</b>	<u>1,528,428</u>	<u>116,398</u>	<u>119,277</u>	<u>501,379</u>	<u>2,265,482</u>
<b>Expenditures</b>					
Current					
General government	409,221	-	-	-	409,221
Public safety	1,003	594,644	-	51,693	647,340
Public works	223,399	-	-	161,153	384,552
Community and economic development	64,561	-	-	-	64,561
Culture and recreation	308,205	-	-	106,740	414,945
Debt service					
Principal	10,965	-	-	130,000	140,965
Interest	1,630	-	-	27,346	28,976
Capital Outlay	-	-	81,259	1,010	82,269
<b>Total expenditures</b>	<u>1,018,984</u>	<u>594,644</u>	<u>81,259</u>	<u>477,942</u>	<u>2,172,829</u>
Revenues over (under) expenditures	<u>509,444</u>	<u>(478,246)</u>	<u>38,018</u>	<u>23,437</u>	<u>92,653</u>
Other financing sources (uses)					
Transfers in	12,500	517,505	7,500	26,000	563,505
Transfers out	(495,637)	-	-	(7,000)	(502,637)
Total other financing sources (uses)	<u>(483,137)</u>	<u>517,505</u>	<u>7,500</u>	<u>19,000</u>	<u>60,868</u>
Net changes in fund balances	26,307	39,259	45,518	42,437	153,521
<b>Fund balances, beginning of year</b>	<u>289,400</u>	<u>4,553</u>	<u>22,989</u>	<u>225,656</u>	<u>542,598</u>
<b>Fund balances, end of year</b>	<u>\$ 315,707</u>	<u>\$ 43,812</u>	<u>\$ 68,507</u>	<u>\$ 268,093</u>	<u>\$ 696,119</u>

The accompanying notes are an integral part of these financial statements.

# VILLAGE OF SPRING LAKE

## RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2015

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<b>Net changes in fund balances - total governmental funds</b>	<b>\$ 153,521</b>
Amounts reported for <i>governmental activities</i> in the statement of activities are different because	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.	
Add - capital outlay	93,840
Deduct - depreciation expense	(364,330)
Some receivables are long-term in nature and are collectable over several years. However the current receipts are reflected as revenues on the fund statements.	
Deduct - change in long-term receivables	(10,963)
Bond or note proceeds provide current financial resources to governmental funds in the period issued, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond or note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Add - payment on debt	140,965
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.	
Add - decrease in compensated absences	30,314
Add - decrease in other postemployment benefits	30,272
Add - increase in deferred outflows from pension	63,645
Add - decrease in net pension liability	131,149
Add - decrease in accrued interest	1,150
Internal service funds are used by management to charge the costs of certain services to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	
Deduct - loss from governmental activities in the internal service fund	<u>(61,420)</u>
<b>Change in net position of governmental activities</b>	<b><u>\$ 208,143</u></b>

The accompanying notes are an integral part of these financial statements.

# VILLAGE OF SPRING LAKE

## PROPRIETARY FUNDS STATEMENT OF NET POSITION

JUNE 30, 2015

Assets	Enterprise Funds			Governmental Activities
	Sewer Fund	Water Fund	Total	Internal Service Funds
Current assets				
Cash and pooled investments	\$ 351,551	\$ 762,967	\$ 1,114,518	\$ 364,981
Accounts receivable, net	118,715	94,118	212,833	1,512
<b>Total current assets</b>	<b>470,266</b>	<b>857,085</b>	<b>1,327,351</b>	<b>366,493</b>
Long-term assets				
Capital assets				
Land	-	8,092	8,092	-
Construction in progress	26,232	-	26,232	-
Being depreciated, net	747,762	2,832,723	3,580,485	168,640
<b>Total capital assets</b>	<b>773,994</b>	<b>2,840,815</b>	<b>3,614,809</b>	<b>168,640</b>
<b>Total assets</b>	<b>1,244,260</b>	<b>3,697,900</b>	<b>4,942,160</b>	<b>535,133</b>
<b>Liabilities</b>				
Current liabilities				
Accounts payable	39,119	48,178	87,297	7,404
Accrued liabilities	2,512	4,040	6,552	477
Accrued interest payable	-	1,092	1,092	-
Current portion of bonds payable	-	21,081	21,081	-
<b>Total current liabilities</b>	<b>41,631</b>	<b>74,391</b>	<b>116,022</b>	<b>7,881</b>
Long-term liabilities				
Bonds payable, net of current portion	-	145,365	145,365	-
<b>Total liabilities</b>	<b>41,631</b>	<b>219,756</b>	<b>261,387</b>	<b>7,881</b>
<b>Net position</b>				
Net investment in capital assets	773,994	2,674,369	3,448,363	168,640
Unrestricted	428,635	803,775	1,232,410	358,612
<b>Total net position</b>	<b>\$ 1,202,629</b>	<b>\$ 3,478,144</b>	<b>\$ 4,680,773</b>	<b>\$ 527,252</b>

The accompanying notes are an integral part of these financial statements.

# VILLAGE OF SPRING LAKE

## PROPRIETARY FUNDS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

FOR THE YEAR ENDED JUNE 30, 2015

	Enterprise Funds			Governmental Activities
	Sewer Fund	Water Fund	Total	Internal Service Funds
<b>Operating revenue</b>				
Charges for services	\$ 450,180	\$ 388,124	\$ 838,304	\$ 165,661
Other	7,951	15,279	23,230	10,904
<b>Total operating revenue</b>	458,131	403,403	861,534	176,565
<b>Operating expense</b>				
Personnel services	54,419	74,774	129,193	18,842
Benefits	27,618	29,128	56,746	10,115
Contractual services	217,885	38,077	255,962	501
Materials and supplies	5,810	161,813	167,623	34,998
Utilities	9,308	-	9,308	-
Repairs and maintenance	7,684	-	7,684	43,509
Equipment rentals	7,079	14,745	21,824	-
Insurance	3,144	3,144	6,288	11,069
Depreciation	43,368	121,693	165,061	65,047
Miscellaneous	3,894	3,467	7,361	9,612
<b>Total operating expense</b>	380,209	446,841	827,050	193,693
Operating income (loss)	77,922	(43,438)	34,484	(17,128)
Non-operating revenue (expense)				
Interest income	53	545	598	76
Interest expense	-	(6,599)	(6,599)	-
<b>Total non-operating revenue (expense)</b>	53	(6,054)	(6,001)	76
Income (loss) before transfers	77,975	(49,492)	28,483	(17,052)
Transfers				
Transfers out	(8,000)	(8,500)	(16,500)	(44,368)
Changes in net position	69,975	(57,992)	11,983	(61,420)
<b>Net position, beginning of year</b>	1,132,654	3,536,136	4,668,790	588,672
<b>Net position, end of year</b>	\$ 1,202,629	\$ 3,478,144	\$ 4,680,773	\$ 527,252

The accompanying notes are an integral part of these financial statements.

# VILLAGE OF SPRING LAKE

## PROPRIETARY FUNDS STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2015

	Enterprise Funds			Governmental Activities
	Sewer Fund	Water Fund	Total	Internal Service Funds
<b>Cash flows from operating activities</b>				
Receipts from internal services provided	\$ -	\$ -	\$ -	\$ 165,661
Receipts from customers and users	451,446	386,454	837,900	9,392
Payments to employees	(80,845)	(101,379)	(182,224)	(28,652)
Payments to suppliers	(244,718)	(189,379)	(434,097)	(74,006)
<b>Net cash provided by (used in) operating activities</b>	<b>125,883</b>	<b>95,696</b>	<b>221,579</b>	<b>72,395</b>
<b>Cash flows from non-capital financing activities</b>				
Transfers out	(8,000)	(8,500)	(16,500)	(44,368)
<b>Cash flows from capital and related financing activities</b>				
Interest expense	-	(5,950)	(5,950)	-
Principal payments on bonds and notes	-	(44,911)	(44,911)	-
Acquisitions of capital assets	(26,232)	-	(26,232)	(35,177)
<b>Net cash provided by (used in) capital and related financing activities</b>	<b>(26,232)</b>	<b>(50,861)</b>	<b>(77,093)</b>	<b>(35,177)</b>
<b>Cash flows from investing activities</b>				
Interest income	53	545	598	76
Net increase (decrease) in cash and cash equivalents	91,704	36,880	128,584	(7,074)
<b>Cash and pooled investments, beginning of year</b>	<b>259,847</b>	<b>726,087</b>	<b>985,934</b>	<b>372,055</b>
<b>Cash and pooled investments, end of year</b>	<b>\$ 351,551</b>	<b>\$ 762,967</b>	<b>\$ 1,114,518</b>	<b>\$ 364,981</b>
<b>Cash flows from operating activities</b>				
Operating income (loss)	\$ 77,922	\$ (43,438)	\$ 34,484	\$ (17,128)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation	43,368	121,693	165,061	65,047
Net book value of disposed items	-	-	-	21,750
Change in operating assets and liabilities which provided (used) cash				
Accounts receivable	(6,685)	(16,949)	(23,634)	(1,512)
Prepaid items	1,190	1,211	2,401	195
Accounts payable	8,896	30,656	39,552	3,738
Accrued liabilities	1,192	2,523	3,715	305
<b>Net cash provided by (used in) operating activities</b>	<b>\$ 125,883</b>	<b>\$ 95,696</b>	<b>\$ 221,579</b>	<b>\$ 72,395</b>

The accompanying notes are an integral part of these financial statements.

**VILLAGE OF SPRING LAKE**  
**AGENCY FUNDS**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**JUNE 30, 2015**

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	<b>Agency Funds</b>
<b>Assets</b>	
Cash and pooled investments	\$ <u>22,239</u>
<b>Liabilities</b>	
Accounts payable	\$ <u>22,239</u>

The accompanying notes are an integral part of these financial statements.

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# VILLAGE OF SPRING LAKE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2015

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Village of Spring Lake, Michigan (the "Village") conform to generally accepted accounting principles as applicable to governments. The following is a summary of the significant policies.

#### ***Reporting Entity***

These financial statements present the Village and its component units, entities for which the Village is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the Village's operations, so data from these units are combined with data of the primary government. The Village has no blended component units. Discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the Village.

#### ***Discretely Presented Component Units***

The component unit columns in the basic financial statements include the financial data of the Downtown Development Authority (DDA) and the Tax Increment Finance Authority (TIFA). These entities are reported in separate columns to emphasize that they are legally separate from the Village. The members of the governing boards of these Authorities are appointed by the Village Council. The budgets of these Authorities must be approved by the Village Council. The Village temporarily relinquishes part of its tax base to the entities and the Village has pledged its full faith and credit toward payment of the entities' debt. Financial statements are not separately issued for the 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 primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are charges between enterprise functions and other various functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

Likewise, the *primary government* is reported separately from discretely presented *component units* for which the primary government is financially accountable.

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

Separate financial statements are provided for governmental funds, 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.

# VILLAGE OF SPRING LAKE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2015

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### ***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. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for reimbursement-based grants and interest which use a one year collection period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes, state revenue, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Village.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges for services. The principal operating revenues of the Village's internal service fund are charges to Village departments for shared costs and equipment utilization. Operating expenses for the enterprise funds include depreciation on capital assets, labor, supplies and contracted services. Operating expenses for the internal service fund include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The Village reports the following major governmental funds:

The *General Fund* is the general operating fund of the Village. It is used to account for all financial resources, except those required to be accounted for in another fund.

The *Police Department Special Revenue Fund* is used to account for restricted participating government financial resources that are used to fund police services provided by the County.

The *Public Improvement Fund* is used to account for financial resources that are used to fund improvement projects within the Village.

The Village reports the following major proprietary funds:

The *Sewer Enterprise Fund* is used to account for the operations of the Village's sewer services. The Village provides these services to most of its residents on a user charge basis.

The *Water Enterprise Fund* is used to account for the operations of the Village's water services. The Village provides these services to most of its residents on a user charge basis.

**VILLAGE OF SPRING LAKE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

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Additionally, the Village reports the following fund types:

The *Special Revenue Funds* are used to account for the proceeds of specific revenue sources (other than permanent trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

The *Debt Service Funds* are used to account for the accumulation of resources for, and payment of, long-term debt principal, interest, and related costs of governmental funds.

The *Internal Service Funds* are used to account for shared services and vehicle and equipment purchases and usage provided to the Village departments and funds on a cost reimbursement basis.

The *Agency Fund* is used to account for the collection and disbursement of property taxes that are collected on behalf of outside governments, payroll activities for the Village, and funds held on behalf of outside organizations.

***Budgets and Budgetary Accounting***

Comparisons to budget are presented for general and special revenue funds. General and special revenue funds adopt a legal budget with remaining funds maintaining budgets as a management control device. The Village follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to February, the Village Manager and the Village Council develop an initial schedule of goals and objectives for the next year.
2. During February, the various department heads develop spending plans which are based upon anticipated needs. These plans are then modified for the Manager's projections and are consolidated into a preliminary budget plan.
3. During April, the plan is subjected to revision by the Council as considered necessary and is then formalized as a preliminary budget resolution.
4. Prior to June 15, a public hearing is held and the budget is legally enacted through passage of a resolution.
5. The budget is integrated with the accounting system and is used as a management control device during the year. The Village Manager is authorized to transfer budgeted amounts between accounts within the same department of any fund. Transfer between departments must be approved by the Village Council.
6. Budgets for the general and special revenue funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Annual budgets lapse at fiscal year end.
7. Budgeted amounts are as originally adopted or as amended by the Village Council during the Fiscal year. Supplemental appropriations were necessary during the year.

# VILLAGE OF SPRING LAKE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2015

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### ***Cash and Cash Equivalents***

For the purpose of the statement of cash flows, the Village considers cash and pooled investments to be cash and cash equivalents because the pooling of these balances allows for withdrawal of these balances at any time similar to a demand deposit account.

### ***Investments***

Investments are stated at fair value at the balance sheet date.

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

- a. Bond, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.
- c. Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- d. Bankers' acceptances of United States banks.
- e. Obligations of the State of Michigan and its political subdivisions that, at the time of purchase are rated as investment grade by at least one standard rating service.
- f. Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- g. External investment pools as authorized by Public Act 20 as amended.

### ***Receivables***

All receivables are recorded at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Uncollectible balances are immaterial to the financial statements.

### ***Due to and Due from Other Funds***

Interfund receivables and payables are short term borrowings that arise from interfund transactions which are recorded by all funds affected in the period in which transactions are executed.

### ***Prepaid Items***

The Village incurred expenses prior to year-end for services that will be performed in the next fiscal year. In these situations, the Village records an asset to reflect the investment in future services.

# VILLAGE OF SPRING LAKE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2015

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### **Capital Assets**

Capital assets, which include land, construction in progress, buildings and equipment, vehicles, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental and business-type activities columns in the government-wide financial statements.

Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

No interest expense has been incurred or capitalized on capital assets reported in proprietary funds.

Depreciation on capital assets (including infrastructure) is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Land improvements	10-20
Buildings and improvements	10-70
Machinery and equipment	3-15
Vehicles	3-10
Infrastructure	10-50
Mains	50

### **Unavailable Revenue**

Funds report *unavailable revenue* in connection with resources that have been earned, but not yet received.

### **Long-Term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, the long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net position. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest method.

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, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

### **Compensated Absences**

Substantially all Village employees are granted vacation hours up to a maximum of 200 hours at July 1 based on years of service. Employees are permitted to carry up to 40 hours of unused vacation time into the next fiscal year upon approval of the Village Manager. In the event of termination, an employee is paid for accumulated vacation hours up to the maximum.

# VILLAGE OF SPRING LAKE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2015

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Substantially all Village employees are allowed to accrue sick hours up to a maximum of 700 hours. The Village will pay out any excess sick hours at a rate of 40% of the employee's current rate of pay on or around January 1 of each year. Upon retirement employees are paid 2% of accumulated sick time for every year worked at their current rate of pay.

### ***Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense; information about the fiduciary net position of the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### ***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 statement 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 Village has an item that qualifies for reporting in this category related to the net pension liability which is further discussed in note 6.

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 Village has one type of item, which qualifies for reporting in this category. Accordingly, unavailable revenue is reported in the governmental funds balance sheet from unavailable receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

### ***Net Position and Fund Balance Reporting***

Governmental funds report fund balance in the following five categories:

1. Non-spendable - the related asset's form does not allow expenditure of the balance. The assets are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. Nonspendable fund balance would be equal to inventory, prepaid items, non-current financial assets, and the nonspendable portion of endowments.
2. Restricted - the related assets can only be spent for the specific purposes stipulated by constitution, external resource providers, or as identified in enabling legislation.
3. Committed - the related assets can only be spent for a specific purpose identified by formal resolution of the governing board.
4. Assigned - the related assets can only be spent for a specific purpose but do not meet the criteria to be classified as committed.
5. Unassigned - is the residual classification and includes all spendable amounts not contained in the other classifications.

The Village Council has not delegated the authority to assign fund balance.

# VILLAGE OF SPRING LAKE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2015

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### ***Net Position and Fund Balance Flow Assumptions***

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position/fund balance and unrestricted – net position/fund balance, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to use restricted resources first, then unrestricted resource as they are needed. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

### ***Property Taxes***

Village property taxes are attached as an enforceable lien on property as of July 1. Taxes are levied July 1 and are due without penalty on or before September 14. These summer tax bills include the Village's own property taxes. Real property taxes not collected as of March 1 are turned over to the County for collection, which advances the Village 100% for the delinquent real property taxes. Collection of delinquent personal property taxes remains the responsibility of the Village Treasurer.

Property taxes levied in July of each year are recognized as revenue in that year.

### ***Grants and Other Intergovernmental Revenues***

Grants and assistance awards made on the basis of entitlement periods are recorded as intergovernmental receivables and revenue when entitlement occurs. Reimbursement-type grants are recorded as intergovernmental receivables and revenues when the related expenditure/expenses are incurred.

### ***Interfund Transactions***

During the course of normal operations, the Village has numerous transactions between funds, including expenditures and transfers of resources to provide services and to service debt. The accompanying financial statements generally reflect such transactions as transfers. Operating subsidies are also recorded as transfers.

## **2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN BUDGETARY FUNDS**

Michigan law provides that a local unit shall not incur expenditures in excess of the amount appropriated.

In the body of the financial statements, the Village's actual expenditures and budgeted expenditures for the budgeted funds have been shown on a functional basis. The approved budgets of the Village for these budgeted funds were adopted at the department level.

During the year ended June 30, 2015, the Village incurred the following expenditures which were in excess of the amounts appropriated:

	<u>Budget</u>	<u>Actual</u>	<u>Variance (Unfavorable)</u>
<b>General Fund</b>			
General government			
Attorney	\$13,800	\$31,392	\$17,592

# VILLAGE OF SPRING LAKE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2015

#### 3. DEFICIT NET POSITION

At June 30, 2015, the Tax Increment Finance Authority component unit reported a deficit net position of \$38,808.

#### 4. CASH AND INVESTMENTS

The captions on the financial statements relating to cash and cash equivalents are as follows:

	<u>Governmental Activities</u>	<u>Business- type Activities</u>	<u>Fiduciary Funds</u>	<u>Component Units</u>	<u>Total</u>
Cash and cash equivalents	\$1,110,143	\$1,114,518	\$22,239	\$28,939	\$2,275,839

Cash and cash equivalents consists of the following at June 30, 2015:

Checking and savings accounts	\$1,970,893
Petty cash	400
Investments	304,546
<b>Total</b>	<b>\$2,275,839</b>

The deposits are in financial institutions located in Michigan in varying amounts. State policy limits the Treasurer's investing options to financial institutions located in Michigan. All accounts are in the name of the Village and a specific fund or common account. They are recorded in Village records at fair value. Interest is recorded when earned.

*Custodial Credit Risk - Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Village's deposits may not be returned. State law does not require, and the Village does not have, a policy for deposit custodial credit risk. As of year-end, \$1,413,066 of the Village's bank balance of \$2,413,066 was exposed to custodial credit risk because it was uninsured and uncollateralized.

#### ***Investment and deposit risk***

The Village chooses to disclose its investments by specifically identifying each. As of year-end, the Village had the following investments:

	<u>Maturity</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Source</u>
FHLB	12/23/16	\$165,124	Aaa	Moody's
FNMA	11/07/17	39,766	Aaa	Moody's
FNMA	01/30/18	49,903	Aaa	Moody's
FFCB	07/09/18	49,753	Aaa	Moody's

*Interest Rate Risk.* State law limits the allowable investments and the maturities of some of the allowable investments as identified in Note 1, the summary of significant accounting policies. The Village's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

# VILLAGE OF SPRING LAKE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2015

*Credit Risk.* State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools as identified in Note 1, the summary of significant accounting policies. The investment policy does not have specific limits in excess of state law on investment credit risk.

*Custodial Credit Risk - Investments.* For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law does not require and the Village does not have a policy for investment custodial credit risk. The FHLB, FNMA, and FFCB notes are uninsured and unregistered and held by the government's brokerage firm which is also the counter party for these securities.

*Concentration of Credit Risk.* State law limits allowable investments but does not limit concentration of credit risk as identified in Note 1, the summary of significant accounting policies. The Village's investment policy does not have specific limits in excess of state law on concentration of credit risk. All investments held at year-end are reported above.

### 5. CAPITAL ASSETS

Capital asset activity for the year was as follows:

	<b>Balance July 1, 2014</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2015</b>
<b>Governmental Activities</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$2,169,632	\$ -	\$ -	\$2,169,632
Construction in progress	-	45,385	-	45,385
<b>Capital assets, being depreciated</b>				
Land improvements	2,809,770	19,535	-	2,829,305
Buildings and improvements	2,664,206	28,920	-	2,693,126
Machinery and equipment	434,841	23,700	26,100	432,441
Vehicles	580,686	11,477	22,386	569,327
Infrastructure	8,808,565	-	-	8,808,565
Total capital assets, being depreciated	15,298,068	83,632	48,936	15,332,764
Less accumulated depreciation for				
Land improvements	916,622	107,226	-	1,024,348
Buildings and improvements	786,001	62,316	-	848,317
Machinery and equipment	274,300	37,175	4,350	307,125
Vehicles	437,748	41,794	22,836	456,706
Infrastructure	6,405,688	180,366	-	6,586,054
Total accumulated depreciation	8,820,359	429,377	27,186	9,222,550
<b>Net capital assets, being depreciated</b>	<b>6,477,709</b>	<b>(345,745)</b>	<b>21,750</b>	<b>6,110,214</b>
<b>Governmental Activities capital assets, net</b>	<b>\$8,647,341</b>	<b>\$(300,360)</b>	<b>\$21,750</b>	<b>\$8,325,231</b>

# VILLAGE OF SPRING LAKE

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Balance July 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2015</u>
<b>Business-type Activities</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$ 8,092	\$ -	\$ -	\$ 8,092
Construction in progress	-	26,232	-	26,232
<b>Capital assets being depreciated</b>				
Buildings and improvements	4,322,134	-	-	4,322,134
Mains	2,290,208	-	-	2,290,208
Machinery and equipment	733,011	-	-	733,011
Total capital assets, being depreciated	7,345,353	-	-	7,345,353
Less accumulated depreciation for				
Buildings and improvements	2,155,970	86,692	-	2,242,662
Mains	944,489	50,668	-	995,157
Machinery and equipment	499,348	27,701	-	527,049
Total accumulated depreciation	3,599,807	165,061	-	3,764,868
<b>Net capital assets, being depreciated</b>	<u>3,745,546</u>	<u>(165,061)</u>	<u>-</u>	<u>3,580,485</u>
<b>Business-type Activities capital assets, net</b>	<b><u>\$3,753,638</u></b>	<b><u>\$(138,829)</u></b>	<b><u>\$ -</u></b>	<b><u>\$3,614,809</u></b>

Depreciation expense was charged to functions/programs of the primary government as follows:

<b>Governmental Activities</b>	
General government	\$223,975
Public works	60,769
Recreation and culture	79,586
Capital assets held by the governments internal service funds are charged to the various functions based on their usage of the assets	65,047
<b>Total depreciation expense - governmental activities</b>	<b>\$429,377</b>
 <b>Business-type Activities</b>	
Sewer	\$ 43,368
Water	121,693
<b>Total depreciation expense - business- type activities</b>	<b>\$165,061</b>

## 6. PENSION PLANS

### *MERS Defined Benefit Plan*

#### **Plan Description**

The Village participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at [www.mersofmich.com](http://www.mersofmich.com).

# VILLAGE OF SPRING LAKE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2015

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#### **Benefits Provided**

Benefits provided include a multiplier of 1.5 to 2.75 times final average compensation. Vesting period from 6 to 10 years. Normal retirement age is 60 with early retirement at 55 with 15 years of service. Final average compensation is calculated based on from 3 to 5 years.

Membership of the defined benefit plan consisted of the following at the date of the latest actuarial valuation (December 31, 2014):

Active plan members	7
Inactive employees entitled but not yet receiving benefits	10
Inactive employees or beneficiaries currently receiving benefits	<u>5</u>
Total	<u><u>22</u></u>

#### **Contributions**

The Village is required to contribute at an actuarially determined rate, which for the current year was from 0% to 9.0% of annual covered payroll depending on position and classification. Participating employees are required to contribute from 6.75% to 11.85% percent of gross wages to the Plan based on position and classification. The contribution requirements of the Village are established and may be amended by the MERS Retirement Board. The contribution requirements of employees are established and may be amended by labor agreements.

#### **Net Pension Liability**

The employer's Net Pension Liability was measured as of December 31, 2014, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

The total pension liability in the December 31, 2014 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 3%-4%

Salary Increases: 4.5% in the long-term (1%, 2% and 3% for calendar years 2014, 2015 and 2016, respectively)

Investment rate of return: 8.25%, net of investment expense, including inflation

Mortality rates used were based on the 1994 Group Annuity Mortality Table of a 50% Male and 50% Female blend. For disabled retirees, the regular mortality table is used with a 10-year set forward in ages to reflect the higher expected mortality rates of disabled members.

The actuarial assumptions used in the valuation were based on the results of the most recent actuarial experience study.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

# VILLAGE OF SPRING LAKE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2015

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	57.5%	5.02%
Global Fixed Income	20.0%	2.18%
Real Assets	12.5%	4.23%
Diversifying Strategies	10.0%	6.56%

Discount rate. The discount rate used to measure the total pension liability is 8.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

#### Changes in the Net Pension Liability

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u> <u>(a)</u>	<u>Plan Fiduciary Net Position</u> <u>(b)</u>	<u>Net Pension Liability</u> <u>(a)-(b)</u>
Balance at 12/31/13	\$3,329,811	\$2,605,158	\$724,653
Changes for the Year:			
Service cost	33,760	-	33,760
Interest	269,917	-	269,917
Change in benefits	-	-	-
Differences between expected and actual experience	-	-	-
Change in assumptions	-	-	-
Contributions: employer	-	142,827	(142,827)
Contributions: employee	-	130,834	(130,834)
Net investment income	-	167,383	(167,383)
Benefit payments, including refunds	(149,965)	(149,965)	-
Administrative expense	-	(6,218)	6,218
Other changes	-	-	-
Net changes	153,712	284,861	131,149
Balance at 12/31/14	<u>\$3,483,523</u>	<u>\$2,890,019</u>	<u>\$593,504</u>

#### Sensitivity of the Net Pension Liability to Changes in the Discount Rate.

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 8.25%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (7.25%) or 1% higher (9.25%) than the current rate.

	<u>Current</u>		
	<u>1% Decrease</u>	<u>Discount rate</u>	<u>1 % Increase</u>
Total Pension Liability	\$3,518,358	\$3,483,523	\$3,448,688
Fiduciary Net Position	2,890,019	2,890,019	2,890,019
Net Pension Liability	<u>\$ 628,339</u>	<u>\$ 593,504</u>	<u>\$ 558,669</u>

# VILLAGE OF SPRING LAKE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2015

**Pension Expense and Deferred Outflows of Resources Related to Pensions**

For the year ended June 30, 2015 the employer recognized pension expense of \$259,269. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>
Differences in experience	\$ -
Differences in assumptions	-
Excess(deficit) investment returns	41,911
Contributions subsequent to the measurement date*	72,843
<b>Total</b>	<b>\$114,754</b>

***Defined contribution plan***

***457 plan***

The Village also participates in a section 457 qualified retirement program covering the Village Manager, to which the Village is required to contribute 12% of the manager's gross wages. Total contributions by the Village for the year ended June 30, 2015 were \$9,938.

**7. LONG-TERM DEBT**

The following is a summary of the debt transactions of the Village for the year ended June 30, 2015:

	<b>Balance July 1, <u>2014</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b>Balance June 30, <u>2015</u></b>	<b>Due Within <u>One Year</u></b>
<b>Governmental Activities</b>					
\$239,850 Mill Point Station Loan due in annual installments of \$5,174 to \$14,789 through April 2020; plus interest at 2%.	\$ 81,514	\$ -	\$ 10,965	\$ 70,549	\$ 11,184
\$1,225,000 2012 Refunding Bonds, due in annual installments of \$75,000 to \$95,000 through January 2028; plus interest at .7% to 3.15%	1,150,000	-	75,000	1,075,000	75,000
\$450,000 2000 Street Construction Bonds due in annual installments of \$45,000 to \$55,000 through October 2015; plus interest at 5.4%	55,000	-	55,000	-	-
<b>Total debt</b>	<b>1,286,514</b>	<b>-</b>	<b>140,965</b>	<b>1,145,549</b>	<b>86,184</b>
Other post-employment benefits	119,000	-	30,272	88,728	-
Long-term compensated absences	52,732	-	30,314	22,418	-
<b>Total Governmental Activities</b>	<b>\$1,458,246</b>	<b>\$ -</b>	<b>\$201,551</b>	<b>\$1,256,695</b>	<b>\$86,184</b>

# VILLAGE OF SPRING LAKE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2015

	<u>Balance</u> <u>July 1,</u> <u>2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30,</u> <u>2015</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
<b>Business-type Activities</b>					
\$4,980,000 2005 NOWS Refunding Bonds (Village share \$243,474) due in annual installments of \$25,296 to \$26,350 through January 2015; plus interest at 4%.	\$ 25,296	\$ -	\$25,296	\$ -	\$ -
\$2,230,000 2010 Water Supply refunding Bonds (Village share \$221,419) due in annual installments of \$16,880 to \$26,312 through May 2021; plus interest at 2.00% to 2.625%.	164,326	-	19,362	144,965	20,851
\$10,040,000 2009 NOWS bonds (Village share \$23,092). Payments due in annual installments of \$161 to \$2,011 through May, 2034; interest at 5.0%	21,735	-	253	21,482	230
<b>Total Business-type Activities</b>	<b>\$211,357</b>	<b>\$ -</b>	<b>\$44,911</b>	<b>\$166,446</b>	<b>\$21,081</b>

Compensated absences of governmental funds are generally liquidated with general fund resources.

The annual requirements to amortize all debt outstanding (excluding long-term compensated absences) as of June 30, 2015 are as follows:

<u>Year Ending</u> <u>June 30</u>	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2016	86,184	26,376	21,081	4,368
2017	86,408	25,327	22,063	3,942
2018	86,635	24,086	23,540	3,443
2019	86,868	22,691	25,019	2,910
2020	92,106	21,029	26,473	2,344
2021-2025	427,348	75,649	33,160	5,086
2026-2030	280,000	17,427	7,601	2,610
2031-2035	-	-	7,509	906
<b>Total</b>	<b>\$1,145,549</b>	<b>\$212,585</b>	<b>\$166,446</b>	<b>\$25,609</b>

#### 8. RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the government carries commercial insurance. The Village carries commercial insurance to cover all these risks. The Village has had no settled claims resulting from these risks that exceeded their commercial coverage in any of the past three fiscal years.

# VILLAGE OF SPRING LAKE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2015

#### 9. INTERFUND TRANSACTIONS

Transfers in and out for the year ended June 30, 2015 are as follows:

<u>Transfers out</u>	Transfers in				<u>Total</u>
	<u>General Fund</u>	<u>Police Department</u>	<u>Public Improvement</u>	<u>Nonmajor Governmental Funds</u>	
General fund	\$ -	\$473,137	\$7,500	\$15,000	\$495,637
Nonmajor governmental funds	-	-	-	7,000	7,000
Internal service fund	-	44,368	-	-	44,368
Sewer fund	6,000	-	-	2,000	8,000
Water fund	6,500	-	-	2,000	8,500
<b>Total</b>	<b>\$12,500</b>	<b>\$517,505</b>	<b>\$7,500</b>	<b>\$26,000</b>	<b>\$563,505</b>

Transfers are used to (1) move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and (2) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them.

#### 10. OTHER POST-EMPLOYMENT BENEFITS

The Village maintains a single-employer defined benefit healthcare plan (the "Plan"). The Plan provides health insurance benefits to certain retirees and their beneficiaries, which are funded in advance on a discretionary basis. In accordance with the Village's policy, the Village pays 50-75% of premiums. The retirees must contribute the balance of premiums not paid by the Village in accordance with plan provisions. As of June 30, 2015, the date of the last plan valuation, the Plan covered 2 retirees who were receiving benefits. The Retiree Health Plan does not issue a publicly available financial report and a legal trust has not been established for the plan.

The contribution requirements of Plan members and the Village are established and may be amended by the Village Council. The required contribution is based on projected pay-as-you go financing requirements. For the year ended June 30, 2015 the Village contributed \$22,779 to the Plan.

The Village's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC). The Village has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB Statement 45 for employers in plans with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The projection of future benefit payments for an ongoing plan involves 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 revision 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 presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits calculations.

# VILLAGE OF SPRING LAKE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2015

Projections of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and Plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of 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.

In the June 30, 2015 actuarial valuation, the Entry Age Normal actuarial cost method was used. The actuarial assumptions included a 3 percent investment rate of return (net of administrative costs) and an inflationary rate of 2.8% for employee benefits. Amortization of the Unfunded Actuarial Accrued Liability was changed from a Level Percentage of Projected Payroll method to a Level Dollar method since retiree benefits are not related to salary level. The remaining amortization period at June 30, 2015 is 26 years.

The following table shows the components of the Village's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Village OPEB obligation to the plan.

Annual required contribution	\$ 5,389
Interest on net OPEB obligation	3,570
Adjustment to annual required contribution	<u>(16,452)</u>
Annual OPEB cost (expense)	(7,493)
Contribution made	<u>(22,779)</u>
Decrease in net OPEB obligation	(30,272)
Net OPEB obligation, beginning of year	119,000
Net OPEB obligation, end of year	<u>\$88,728</u>

The required schedule of funding progress immediately following the notes to the financial statements presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities of benefits.

#### Three-Year Trend Information

Fiscal Year <u>Ending</u>	Annual OPEB <u>Cost</u>	Percentage of <u>Cost</u> <u>Contributed</u>	Net OPEB <u>Obligation</u>
6/30/13	\$49,329	34%	\$141,164
6/30/14	1,037	2237%	119,000
6/30/15	(7,493)	-%	88,728

#### Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio Total	Covered Payroll (c) Not available	UAAL as a Percentage of Covered Payroll (b-a)/c
6/30/15	\$ -	\$88,728	\$88,728	0%	Not available	N/A

# VILLAGE OF SPRING LAKE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2015

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### 11. JOINT VENTURES

The Village is a member of the Grand Haven - Spring Lake Sewer Authority (Authority). The Village appoints two members to the joint venture's governing board, which then approves the annual budget. In the current year, the Village paid \$146,944 to the Authority for sewage treatment. The purpose of the Grand Haven - Spring Lake Sewer Authority is to acquire, own, improve, enlarge, extend and operate a sewage disposal system. The Authority is governed by a Board of Trustees containing seven members. The participating communities (Cities of Grand Haven and Ferrysburg, Townships of Spring Lake and Grand Haven and the Village of Spring Lake) pay a set rate to the Authority to process waste. This rate includes amounts to finance the Authority's debt. . At June 30, 2015, the portion of these Ottawa County bonds outstanding for which the Village has pledged its full faith and credit amounted to approximately \$108,240. The Village is unaware of any circumstances that would cause an additional benefit or burden to the participating governments in the near future. Complete financial statements can be obtained at Grand Haven City Hall (519 Washington Street, Grand Haven, MI 49417).

The Village is also a member of the Northwest Ottawa Water Treatment Plant. The Village appoints one member to the joint venture's governing board, which then approves the annual budget. In the current year, the Village paid \$122,459 to the plant to purchase water. The purpose of the Northwest Ottawa Water Treatment Plant is to acquire, construct, finance, operate and maintain a water production facility. The plant is governed by an administrative committee composed of one representative from each of the participating communities (Cities of Grand Haven and Ferrysburg, Townships of Grand Haven and Spring Lake and the Village of Spring Lake). These participating communities pay for water at a rate that is estimated to cover operation, maintenance, replacement and debt service. Ottawa County has issued general obligation bonds to provide for the acquisition, construction and financing of improvements to the Northwest Ottawa Water System. 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 June 30, 2015, the portion of these Ottawa County bonds outstanding for which the Village has pledged its full faith and credit amounted to approximately \$341,946. The Village is unaware of any other circumstances that would cause an additional benefit or burden to the participating government in the near future. Complete financial statements can be obtained at Grand Haven City Hall (519 Washington Street, Grand Haven, MI 49417).

### 12. CONTINGENT LIABILITIES

#### Property Taxes

In the normal course of its activities, the Village has become a party in various legal actions, including property tax assessment appeals. Management of the Village is of the opinion that the outcome of such actions will not have a material effect on the financial position of the Village and, therefore, has not reflected loss reserves in the financial statements.

#### Grants

Under the terms of various Federal and State grants and regulatory requirements, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants and requirements. Such audits could lead to reimbursement to the grantor or regulatory agencies. However, management believes such disallowances, if any, will not be material to the financial position of the Village.

# VILLAGE OF SPRING LAKE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2015

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### 13. PRIOR PERIOD ADJUSTMENTS

Beginning net position of governmental activities of the Village was decreased by \$724,653 to record the net pension liability in accordance with the implementation of Governmental Accounting Standards Board (GASB) Statement No. 68.

Beginning net position of governmental activities of the Village was increased by \$51,108 to record deferred outflows in accordance with the implementation of GASB Statement No. 71 (an amendment to GASB Statement No. 68).

### 14. COMMITMENTS

At year end the Village had construction and contract commitments of approximately \$175,000 outstanding.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**VILLAGE OF SPRING LAKE**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes				
Property taxes	\$ 984,000	\$ 984,790	\$ 985,805	\$ 1,015
Penalties and interest	4,850	5,050	5,069	19
Administration fees	13,450	13,225	13,228	3
Intergovernmental revenues				
State	189,317	189,317	188,312	(1,005)
Local	-	12,595	12,595	-
Licenses and permits	5,050	5,050	5,151	101
Charges for services				
Cable TV franchise fees	48,000	52,000	54,368	2,368
Cellular tower usage	20,400	20,400	20,751	351
Zoning Fees	1,000	1,000	337	(663)
Housing inspection fees	4,200	3,675	3,700	25
Launch ramp fees	4,000	4,000	4,685	685
Other charges for services	7,840	34,840	34,518	(322)
Fines	21,150	10,150	10,777	627
Rent	80,400	101,700	107,192	5,492
Interest	100	600	1,012	412
Refunds	10,100	10,100	10,075	(25)
Other revenue	(10,353)	85,275	70,853	(14,422)
<b>Total revenues</b>	<u>1,383,504</u>	<u>1,533,767</u>	<u>1,528,428</u>	<u>(5,339)</u>
<b>Expenditures</b>				
Current				
General government				
Village Council	51,510	12,810	11,507	1,303
Village Manager	78,065	83,958	80,516	3,442
Clerk-Treasurer	132,840	212,411	201,416	10,995
Village hall and grounds	47,064	68,806	62,498	6,308
Attorney	16,300	13,800	31,392	(17,592)
Barber Street School	18,453	23,495	21,892	1,603
Public safety - fire department	1,250	1,250	1,003	247
Public works				
Public works	187,086	172,067	171,555	512
Storm water system	14,129	13,929	10,456	3,473
Maintenance	15,500	29,400	27,352	2,048
Street lighting	20,000	16,000	14,036	1,964
Community and economic development				
Planning and zoning	61,108	72,398	64,561	7,837
Culture and recreation				
Parks	210,322	218,885	216,129	2,756
Park maintenance	62,437	59,801	58,204	1,597
Community promotion	17,035	20,675	20,584	91
Recreation department	7,068	16,150	13,288	2,862
Historic conservation commission	2,200	2,200	-	2,200
Debt service				
Principal	-	10,965	10,965	-
Interest and fiscal charges	-	1,630	1,630	-
<b>Total expenditures</b>	<u>942,367</u>	<u>1,050,630</u>	<u>1,018,984</u>	<u>31,646</u>
<b>Revenues over (under) expenditures</b>	<u>441,137</u>	<u>483,137</u>	<u>509,444</u>	<u>26,307</u>
Other financing sources (uses)				
Transfers in	39,500	12,500	12,500	-
Transfers out	(480,637)	(495,637)	(495,637)	-
Total other financing sources (uses)	<u>(441,137)</u>	<u>(483,137)</u>	<u>(483,137)</u>	<u>-</u>
Net changes in fund balance	-	-	26,307	26,307
<b>Fund balance, beginning of year</b>	<u>289,400</u>	<u>289,400</u>	<u>289,400</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 289,400</u>	<u>\$ 289,400</u>	<u>\$ 315,707</u>	<u>\$ 26,307</u>

**VILLAGE OF SPRING LAKE**  
**POLICE DEPARTMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
State	\$ 985	\$ -	\$ -	\$ -
Local	556,052	97,000	94,227	(2,773)
Fines	-	-	80	80
Interest and rents	220	-	1	1
Miscellaneous	90	20,000	22,090	2,090
<b>Total revenues</b>	557,347	117,000	116,398	(602)
<b>Expenditures</b>				
Current				
Public safety	1,030,484	634,505	594,644	39,861
Revenues over (under) expenditures	(473,137)	(517,505)	(478,246)	39,259
Other financing sources (uses)				
Transfers in	473,137	517,505	517,505	-
Net changes in fund balance	-	-	39,259	39,259
<b>Fund balance, beginning of year</b>	4,553	4,553	4,553	-
<b>Fund balance, end of year</b>	<u>\$ 4,553</u>	<u>\$ 4,553</u>	<u>\$ 43,812</u>	<u>\$ 39,259</u>

**VILLAGE OF SPRING LAKE**  
**DEFINED BENEFIT PENSION PLAN**  
**SCHEDULE OF CHANGES IN EMPLOYERS NET PENSION**  
**LIABILITY AND RELATED RATIOS**

**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>2014</u>
<b>Total pension liability</b>	
Service cost	\$ 33,760
Interest	269,917
Changes in benefit terms	-
Difference between expected and actual experience	-
Changes in assumptions	-
Benefit payments including employee refunds	(149,965)
Other	-
<b>Net change in total pension liability</b>	<u>153,712</u>
<b>Total pension liability, beginning of year</b>	<u>3,329,811</u>
<b>Total pension liability, end of year</b>	<u>\$ 3,483,523</u>
 <b>Plan Fiduciary Net Position</b>	
Contributions-employer	\$ 142,827
Contributions-employee	130,834
Net Investment income	167,383
Benefit payments including employee refunds	(149,965)
Administrative expense	(6,218)
<b>Net change in plan fiduciary net position</b>	<u>284,861</u>
<b>Plan fiduciary net position, beginning of year</b>	<u>2,605,158</u>
<b>Plan fiduciary net position, end of year</b>	<u>\$ 2,890,019</u>
 <b>Employer net pension liability</b>	 <u>\$ 593,504</u>
 <b>Plan fiduciary net position as a percentage of the total pension liability</b>	 83.0%
 <b>Covered employee payroll</b>	 744,617
<b>Employer's net pension liability as a percentage of covered employee payroll</b>	79.7%

**Notes to schedule:**

Above dates are based on measurement date, which does not tie to the fiscal year

**VILLAGE OF SPRING LAKE**  
**DEFINED BENEFIT PENSION PLAN**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

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	2015
Actuarial determined contributions	\$ 69,017
Contributions in relation to the actuarially determined contribution	164,562
Contribution deficiency (excess)	\$ (95,545)
 Covered employee payroll	 744,617
 Contributions as a percentage of covered employee payroll	 22%

**Notes to schedule**

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Remaining amortization period	25 years
Asset valuation method	10 year smoothed
Inflation	3.50%
Salary increases	4.50%
Investment rate of return	8.25%
Retirement age	Varies depending on plan adoption
Mortality	50% female/ 50% male 1994 group annuity mortality table

**VILLAGE OF SPRING LAKE**

**RETIREE HEALTH OTHER POST-EMPLOYMENT BENEFIT PLAN  
SCHEDULE OF FUNDING PROGRESS**

**JUNE 30, 2015**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets</b>	<b>Actuarial Accrued Liability (AAL)</b>	<b>Unfunded AAL (UAAL)</b>	<b>Funded Ratio</b>	<b>Covered Payroll</b>	<b>UAAL as a Percentage of Covered Payroll</b>	
6/30/2011	\$	-	\$ 567,957	\$ 567,957	0.0%	not available	not available
6/30/2014		-	119,000	119,000	0.0%	not available	not available
6/30/2015		-	88,728	88,728	0.0%	not available	not available

**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

**Basis of Accounting**

Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Appropriations lapse at year end.

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**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

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# VILLAGE OF SPRING LAKE

## NONMAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET

JUNE 30, 2015

	Special Revenue			
	Major <u>Streets</u>	Local <u>Streets</u>	Harbor Transit <u>System</u>	<u>Pathways</u>
<b>Assets</b>				
Cash and pooled investments	\$ 92,490	\$ 9,262	\$ -	\$ 11,596
Due from other governments	27,010	10,404	-	-
<b>Total assets</b>	\$ 119,500	\$ 19,666	\$ -	\$ 11,596
<b>Liabilities and fund balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 2,000	\$ 4,085	\$ -	\$ 5,884
Accrued liabilities	1,146	1,068	-	506
<b>Total liabilities</b>	3,146	5,153	-	6,390
<b>Fund balances</b>				
Restricted				
Transportation	116,354	14,513	-	5,206
Building department	-	-	-	-
Debt service	-	-	-	-
<b>Total fund balances</b>	116,354	14,513	-	5,206
<b>Total liabilities and fund balances</b>	\$ 119,500	\$ 19,666	\$ -	\$ 11,596

**Debt Service**

<b>Building Department</b>	<b>2000 Street</b>	<b>2003 Village Hall</b>	<b>Total</b>
\$ 135,559	\$ -	\$ 72	\$ 248,979
<u>-</u>	<u>-</u>	<u>-</u>	<u>37,414</u>
<u>\$ 135,559</u>	<u>\$ -</u>	<u>\$ 72</u>	<u>\$ 286,393</u>
\$ 2,840	\$ -	\$ -	\$ 14,809
<u>771</u>	<u>-</u>	<u>-</u>	<u>3,491</u>
<u>3,611</u>	<u>-</u>	<u>-</u>	<u>18,300</u>
-	-	-	136,073
131,948	-	-	131,948
<u>-</u>	<u>-</u>	<u>72</u>	<u>72</u>
<u>131,948</u>	<u>-</u>	<u>72</u>	<u>268,093</u>
<u>\$ 135,559</u>	<u>\$ -</u>	<u>\$ 72</u>	<u>\$ 286,393</u>

# VILLAGE OF SPRING LAKE

## NONMAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2015

	Special Revenue			
	Major Streets	Local Streets	Harbor Transit System	Pathways
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ 52,527	\$ -
Intergovernmental revenues				
State	145,852	59,126	-	-
Local	6,587	-	-	44,419
Licenses and permits	-	-	-	-
Interest and rents	13	-	-	-
<b>Total revenues</b>	<u>152,452</u>	<u>59,126</u>	<u>52,527</u>	<u>44,419</u>
<b>Expenditures</b>				
Current				
Public safety	-	-	-	-
Public works	95,198	65,955	-	-
Culture and recreation	-	-	52,527	54,213
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital Outlay	1,010	-	-	-
<b>Total expenditures</b>	<u>96,208</u>	<u>65,955</u>	<u>52,527</u>	<u>54,213</u>
Revenues over (under) expenditures	<u>56,244</u>	<u>(6,829)</u>	<u>-</u>	<u>(9,794)</u>
Other financing sources (uses)				
Transfers in	-	-	-	15,000
Transfers out	(7,000)	-	-	-
<b>Total other financing sources (uses)</b>	<u>(7,000)</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
Net changes in fund balances	49,244	(6,829)	-	5,206
<b>Fund balances (deficit), beginning of year</b>	<u>67,110</u>	<u>21,342</u>	<u>-</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 116,354</u>	<u>\$ 14,513</u>	<u>\$ -</u>	<u>\$ 5,206</u>

**Debt Service**

<u>Building Department</u>	<u>2000 Street</u>	<u>2003 Village Hall</u>	<u>Total</u>
\$ -	\$ 44,476	\$ 73,598	\$ 170,601
-	-	-	204,978
-	-	-	51,006
65,042	-	-	65,042
29	-	9,710	9,752
<u>65,071</u>	<u>44,476</u>	<u>83,308</u>	<u>501,379</u>
51,693	-	-	51,693
-	-	-	161,153
-	-	-	106,740
-	55,000	75,000	130,000
-	1,760	25,586	27,346
-	-	-	1,010
<u>51,693</u>	<u>56,760</u>	<u>100,586</u>	<u>477,942</u>
<u>13,378</u>	<u>(12,284)</u>	<u>(17,278)</u>	<u>23,437</u>
-	11,000	-	26,000
-	-	-	(7,000)
-	11,000	-	19,000
13,378	(1,284)	(17,278)	42,437
<u>118,570</u>	<u>1,284</u>	<u>17,350</u>	<u>225,656</u>
<u>\$ 131,948</u>	<u>\$ -</u>	<u>\$ 72</u>	<u>\$ 268,093</u>

# VILLAGE OF SPRING LAKE

## MAJOR STREETS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED JUNE 30, 2015**

	Budget Amounts		Actual Amount	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental revenues				
State	\$ 131,899	\$ 143,435	\$ 145,852	\$ 2,417
Local	7,300	7,300	6,587	(713)
Interest and rents	-	-	13	13
Miscellaneous	10,875	(4,946)	-	4,946
<b>Total revenues</b>	<u>150,074</u>	<u>145,789</u>	<u>152,452</u>	<u>6,663</u>
<b>Expenditures</b>				
Current				
Public works	141,564	137,279	95,198	42,081
Capital Outlay	1,510	1,510	1,010	500
<b>Total expenditures</b>	<u>143,074</u>	<u>138,789</u>	<u>96,208</u>	<u>42,581</u>
Revenues over (under) expenditures	7,000	7,000	56,244	49,244
Other financing sources (uses)				
Transfers out	(7,000)	(7,000)	(7,000)	-
Net changes in fund balance	-	-	49,244	49,244
<b>Fund balance, beginning of year</b>	<u>67,110</u>	<u>67,110</u>	<u>67,110</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 67,110</u>	<u>\$ 67,110</u>	<u>\$ 116,354</u>	<u>\$ 49,244</u>

**VILLAGE OF SPRING LAKE**

**LOCAL STREETS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental revenues				
State	\$ 42,359	\$ 42,859	\$ 59,126	\$ 16,267
Local	50,000	50,000	-	(50,000)
Miscellaneous	12,632	-	-	-
<b>Total revenues</b>	<u>104,991</u>	<u>92,859</u>	<u>59,126</u>	<u>(33,733)</u>
<b>Expenditures</b>				
Current				
Public works	104,491	92,359	65,955	26,404
Capital Outlay	500	500	-	500
<b>Total expenditures</b>	<u>104,991</u>	<u>92,859</u>	<u>65,955</u>	<u>26,904</u>
Net changes in fund balance	-	-	(6,829)	(6,829)
<b>Fund balance, beginning of year</b>	<u>21,342</u>	<u>21,342</u>	<u>21,342</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 21,342</u>	<u>\$ 21,342</u>	<u>\$ 14,513</u>	<u>\$ (6,829)</u>

**VILLAGE OF SPRING LAKE**

**HARBOR TRANSIT SYSTEM  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2015**

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	<b>Budget Amounts</b>		<b>Actual Amount</b>	<b>Variance Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Taxes	\$ 52,498	\$ 57,670	\$ 52,527	\$ (5,143)
<b>Expenditures</b>				
Current				
Culture and recreation	52,498	57,670	52,527	5,143
Net changes in fund balance	-	-	-	-
<b>Fund balance, beginning of year</b>	-	-	-	-
<b>Fund balance, end of year</b>	\$ -	\$ -	\$ -	\$ -

**VILLAGE OF SPRING LAKE**

**PATHWAYS  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental revenues				
Local	\$ -	\$ 42,000	\$ 44,419	\$ 2,419
<b>Expenditures</b>				
Current				
Culture and recreation	-	57,000	54,213	2,787
Revenues over (under) expenditures	-	(15,000)	(9,794)	5,206
Other financing sources (uses)				
Transfers in	-	15,000	15,000	-
Net changes in fund balance	-	-	5,206	5,206
<b>Fund balance, beginning of year</b>	-	-	-	-
<b>Fund balance, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,206</u>	<u>\$ 5,206</u>

**VILLAGE OF SPRING LAKE**

**BUILDING DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 36,000	\$ 61,200	\$ 65,042	\$ 3,842
Interest and rents	-	-	29	29
<b>Total revenues</b>	<u>36,000</u>	<u>61,200</u>	<u>65,071</u>	<u>3,871</u>
<b>Expenditures</b>				
Current				
Public safety	<u>36,000</u>	<u>61,200</u>	<u>51,693</u>	<u>9,507</u>
Net changes in fund balance	-	-	13,378	13,378
<b>Fund balance, beginning of year</b>	<u>118,570</u>	<u>118,570</u>	<u>118,570</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u><u>\$ 118,570</u></u>	<u><u>\$ 118,570</u></u>	<u><u>\$ 131,948</u></u>	<u><u>\$ 13,378</u></u>

# VILLAGE OF SPRING LAKE

## INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION

JUNE 30, 2015

---

<b>Assets</b>	<b>Central Equipment</b>	<b>Police Equipment</b>	<b>Total</b>
Current assets			
Cash and pooled investments	\$ 364,981	\$ -	\$ 364,981
Accounts receivable, net	<u>1,512</u>	<u>-</u>	<u>1,512</u>
Total current assets	366,493	-	366,493
Long-term assets			
Capital assets			
Being depreciated, net	<u>168,640</u>	<u>-</u>	<u>168,640</u>
<b>Total assets</b>	<u>535,133</u>	<u>-</u>	<u>535,133</u>
<b>Liabilities</b>			
Current liabilities			
Accounts payable	7,404	-	7,404
Accrued liabilities	<u>477</u>	<u>-</u>	<u>477</u>
<b>Total liabilities</b>	<u>7,881</u>	<u>-</u>	<u>7,881</u>
<b>Net position</b>			
Net investment in capital assets	168,640	-	168,640
Unrestricted	<u>358,612</u>	<u>-</u>	<u>358,612</u>
<b>Total net position</b>	<u>\$ 527,252</u>	<u>\$ -</u>	<u>\$ 527,252</u>

# VILLAGE OF SPRING LAKE

## INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Central Equipment</u>	<u>Police Equipment</u>	<u>Total</u>
<b>Operating revenue</b>			
Charges for services	\$ 165,661	\$ -	\$ 165,661
Other	<u>5,284</u>	<u>5,620</u>	<u>10,904</u>
<b>Total operating revenue</b>	<u>170,945</u>	<u>5,620</u>	<u>176,565</u>
Personnel services	18,842	-	18,842
Benefits	10,115	-	10,115
Contractual services	501	-	501
Materials and supplies	34,998	-	34,998
Repairs and maintenance	43,091	418	43,509
Insurance	11,069	-	11,069
Depreciation	65,047	-	65,047
Miscellaneous	<u>9,612</u>	<u>-</u>	<u>9,612</u>
<b>Total operating expense</b>	<u>193,275</u>	<u>418</u>	<u>193,693</u>
Operating income (loss)	(22,330)	5,202	(17,128)
Non-operating revenue (expense)			
Interest income	<u>76</u>	<u>-</u>	<u>76</u>
Income (loss) before transfers	(22,254)	5,202	(17,052)
Transfers			
Transfers out	<u>-</u>	<u>(44,368)</u>	<u>(44,368)</u>
Changes in net position	(22,254)	(39,166)	(61,420)
<b>Net position, beginning of year</b>	<u>549,506</u>	<u>39,166</u>	<u>588,672</u>
<b>Net position, end of year</b>	<u>\$ 527,252</u>	<u>\$ -</u>	<u>\$ 527,252</u>

# VILLAGE OF SPRING LAKE

## INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Central Equipment</u>	<u>Police Equipment</u>	<u>Total</u>
<b>Cash flows from operating activities</b>			
Receipts from internal services provided	\$ 165,661	\$ -	\$ 165,661
Receipts from customers and users	3,772	5,620	9,392
Payments to employees	(28,652)	-	(28,652)
Payments to suppliers	<u>(71,994)</u>	<u>(2,012)</u>	<u>(74,006)</u>
<b>Net cash provided by (used in) operating activities</b>	68,787	3,608	72,395
<b>Cash flows from non-capital financing activities</b>			
Transfers out	-	(44,368)	(44,368)
<b>Cash flows from capital and related financing activities</b>			
Acquisitions of capital assets	(35,177)	-	(35,177)
<b>Cash flows from investing activities</b>			
Interest income	<u>76</u>	<u>-</u>	<u>76</u>
Net increase (decrease) in cash and cash equivalents	33,686	(40,760)	(7,074)
<b>Cash and pooled investments, beginning of year</b>	<u>331,295</u>	<u>40,760</u>	<u>372,055</u>
<b>Cash and pooled investments, end of year</b>	<u><u>\$ 364,981</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 364,981</u></u>
<b>Cash flows from operating activities</b>			
Operating income (loss)	\$ (22,330)	\$ 5,202	\$ (17,128)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities			
Depreciation	65,047	-	65,047
Net book value of disposed items	21,750	-	21,750
Change in operating assets and liabilities which provided (used) cash			
Accounts receivable	(1,512)	-	(1,512)
Prepaid items	195	-	195
Accounts payable	5,332	(1,594)	3,738
Accrued liabilities	<u>305</u>	<u>-</u>	<u>305</u>
<b>Net cash provided by (used in) operating activities</b>	<u><u>\$ 68,787</u></u>	<u><u>\$ 3,608</u></u>	<u><u>\$ 72,395</u></u>

# VILLAGE OF SPRING LAKE

## DOWNTOWN DEVELOPMENT AUTHORITY BALANCE SHEET/STATEMENT OF NET POSITION

JUNE 30, 2015

	DDA General Fund	Adjustments	Statement of Net Position
<b>Assets</b>			
Cash and pooled investments	\$ 10,922	\$ -	\$ 10,922
Due from other governments	<u>4,252</u>	<u>-</u>	<u>4,252</u>
<b>Total assets</b>	<u>\$ 15,174</u>	<u>-</u>	15,174
<b>Liabilities and fund balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 6,110	-	6,110
Accrued liabilities	<u>890</u>	<u>-</u>	<u>890</u>
<b>Total liabilities</b>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
<b>Fund balances</b>			
Unassigned	<u>8,174</u>		
<b>Total fund balances</b>	<u>8,174</u>	<u>(8,174)</u>	
<b>Total liabilities and fund balances</b>	<u>\$ 15,174</u>		
<b>Net position</b>			
Unrestricted		<u>\$ 8,174</u>	<u>\$ 8,174</u>

# VILLAGE OF SPRING LAKE

## DOWNTOWN DEVELOPMENT AUTHORITY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES/STATEMENT OF ACTIVITIES

**FOR THE YEAR ENDED JUNE 30, 2015**

	<b>DDA General Fund</b>	<b>Adjustments</b>	<b>Statement of Activities</b>
<b>Revenues</b>			
Intergovernmental revenues			
Local	\$ 39,552	\$ -	\$ 39,552
Interest and rents	<u>1</u>	<u>-</u>	<u>1</u>
<b>Total revenues</b>	39,553	-	39,553
<b>Expenditures</b>			
Current			
Community and economic development	<u>32,368</u>	<u>-</u>	<u>32,368</u>
Net changes in fund balance	7,185	(7,185)	-
Change in net position		7,185	7,185
<b>Fund balances/net position</b>			
Beginning of year	<u>989</u>		<u>989</u>
<b>End of year</b>	<u>\$ 8,174</u>		<u>\$ 8,174</u>

# VILLAGE OF SPRING LAKE

## TAX INCREMENT FINANCE AUTHORITY BALANCE SHEET/STATEMENT OF NET POSITION

JUNE 30, 2015

	TIFA General Fund	Adjustments	Statement of Net Position
<b>Assets</b>			
Cash and pooled investments	\$ 18,017	\$ -	\$ 18,017
Accounts receivable	<u>13,726</u>	<u>-</u>	<u>13,726</u>
<b>Total assets</b>	<u>\$ 31,743</u>	<u>-</u>	<u>31,743</u>
<b>Liabilities, deferred inflows of resources, and fund balances</b>			
<b>Liabilities</b>			
Noncurrent liabilities			
Due to other governments	\$ -	<u>70,551</u>	<u>70,551</u>
<b>Total liabilities</b>	<u>-</u>	<u>70,551</u>	<u>70,551</u>
<b>Deferred inflows of resources</b>			
Unavailable revenue	<u>13,726</u>	<u>(13,726)</u>	<u>-</u>
<b>Fund balances</b>			
Unassigned	<u>18,017</u>		
<b>Total fund balances</b>	<u>18,017</u>	<u>(18,017)</u>	<u>-</u>
<b>Total liabilities, deferred inflows of resource, and fund balances</b>	<u>\$ 31,743</u>		
<b>Net position</b>			
Unrestricted (deficit)		<u>\$ (52,534)</u>	<u>\$ (38,808)</u>
<b>Reconciliation of fund balances to net position (deficit)</b>			
Fund balances of governmental funds			\$ 18,017
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:			
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds			
Deduct long-term amounts due to other governments			(70,551)
Certain assets are not due and receivable in the current period and therefore are offset with deferred inflows in the funds.			
Add deferred inflows			<u>13,726</u>
<b>Net position (deficit) of governmental activities</b>			<u>\$ (38,808)</u>

# VILLAGE OF SPRING LAKE

## TAX INCREMENT FINANCE AUTHORITY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES/STATEMENT OF ACTIVITIES

**FOR THE YEAR ENDED JUNE 30, 2015**

	TIFA General <u>Fund</u>	<u>Adjustments</u>	Statement of <u>Activities</u>
<b>Revenues</b>			
Taxes	\$ 379,998	\$ -	\$ 379,998
Interest and other	141	-	141
Other	<u>14,415</u>	<u>(12,595)</u>	<u>1,820</u>
<b>Total revenues</b>	394,554	(12,595)	381,959
<b>Expenditures</b>			
Current			
Community and economic development	<u>390,148</u>	<u>(10,963)</u>	<u>379,185</u>
Net changes in fund balance	4,406	<u>(4,406)</u>	
Change in net position			2,774
<b>Fund balances/net position (deficit)</b>			
Beginning of year	<u>13,611</u>		<u>(41,582)</u>
<b>End of year</b>	<u>\$ 18,017</u>		<u>\$ (38,808)</u>
<b>Reconciliation of change in fund balances to change in net position (deficit)</b>			
Net change in fund balance of governmental funds			\$ 4,406
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:			
Repayment of long-term payables is an expenditure in the governmental funds, but the repayment reduces the long-term liabilities in the statement of net position.			10,963
Some receivables are long-term in nature and are collectable over several years, however only current receipts are reflected as revenues on the fund statements.			<u>(12,595)</u>
<b>Change in net position of governmental activities</b>			<u>\$ 2,774</u>



## *Vredeveld Haefner LLC*

CPA's and Consultants

4001 Granada Ct.  
Grand Rapids, MI 49534  
FAX (616) 828-0307

**Douglas J. Vredeveld, CPA**

**(616) 446-7474**

**Peter S. Haefner, CPA**

**(616) 460-9388**

September 11, 2015

To the Village Council  
Village of Spring Lake, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Village of Spring Lake (the Village) for the year ended June 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 7, 2015. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in Note 1 to the financial statements. The Village adopted Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, in 2015. The effects of these standards are described in Note 13. We noted no transactions entered into by Village during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of capital assets is based on previous history and future expectations and the estimate of pension and OPEB plan obligations are based on actuarial valuations of the plans. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

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

### *Management Representation*

We have requested certain representations from management that are included in the management representation letter dated September 11, 2015.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

### Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as itemized in the table of contents that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

### Restriction on Use

This information is intended solely for the use of the Village Board and management of the Village of Spring Lake and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

*Uredaxold Haefner LLC*

# September

To: Village President Jim MacLachlan & Council Members

From: Chris Burns, Village Manager

Date: 9/18/2015

Re: Department Report

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**MLive Interview** – On August 27, 2015 Gordon Gallagher and I participated in an interview regarding the space sharing. The link to the article is here:

[http://www.mlive.com/news/muskegon/index.ssf/2015/08/spring\\_lake\\_township\\_village\\_t.html](http://www.mlive.com/news/muskegon/index.ssf/2015/08/spring_lake_township_village_t.html)

**Active Shooter Class** – On September 1, 2015 I attended an “Active Shooter” class at Pine Rest that was extremely informative. Minor changes on how we conduct day-to-day activities will ensure our employees are as safe as possible in an emergency situation.

**Recodification** – On September 4, 2015 I met with Bob Sullivan to discuss the recodification project. It is taking a bit longer than we anticipated due to competing priorities, but we are still moving in the right direction.

**Grand River Greenway Wetland Mitigation** – I have had two meetings (one in the office and one on-site) to continue work on the wetland mitigation project that was not completed as part of the Grand River Greenway construction project. Invasive species are being treated currently, surveying and topographical information is being gathered with construction to commence in the spring.

**Assistant City Manager Search** – I was asked to participate in the selection process for an Assistant City Manager for the City of Coopersville and gladly assisted as their City Manager, Steve Patrick, is more than happy to help whenever I call on him.

**TIF Plan** – Both the DDA and the DACC have met and reviewed the proposed plan. We will hold a public hearing in October with tentative Council approval in November.

**Grysen Hearing** – The formal hearing scheduled for 09/22/15 for the Home Occupation Permit citation has been adjourned and will be rescheduled for a later date. The matter is being handled by Attorney Bob Zitta.

**Village Manager's Calendars** – Attached please find my September & October calendars. Please note that I will be out of the country and unavailable from September 23-October 5 to celebrate my 25<sup>th</sup> wedding anniversary.

## Christine Burns

---

**From:** Lukas Hill <LHill@springlaketwp.org>  
**Sent:** Friday, September 18, 2015 10:52 AM  
**To:** Christine Burns  
**Subject:** FW: Village of SpringLake v Bernard Elliot Grysen

---

**From:** [cr@grandhavenlaw.com](mailto:cr@grandhavenlaw.com) [<mailto:cr@grandhavenlaw.com>]

**Sent:** Friday, September 18, 2015 10:01 AM

**To:** Lukas Hill

**Subject:** Village of SpringLake v Bernard Elliot Grysen

September 18, 2015

Mr. Lukas Hill  
Spring Lake Township  
102 W Savidge St.  
Spring Lake, MI 49456

[LHill@springlaketwp.org](mailto:LHill@springlaketwp.org)

Re: Village of Spring Lake v Bernard Elliot Grysen  
Ticket No. G-00000105-756

Dear Mr. Hill:

I wish to advise that the formal hearing scheduled for next Tuesday, September 22 is going to be **adjourned**. I will contact you further as soon as I have a new date and time.

Very truly yours,

SCHEUERLE & ZITTA, LLP

Robert J. Zitta

RJZ/cr  
Enclosure

# October 2015

October 2015							November 2015						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
4	5	6	7	8	9	10	1	2	3	4	5	6	7
11	12	13	14	15	16	17	8	9	10	11	12	13	14
18	19	20	21	22	23	24	15	16	17	18	19	20	21
25	26	27	28	29	30	31	22	23	24	25	26	27	28
							29	30					

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	<b>Sep 27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>Oct 1</b>	<b>2</b>	<b>3</b>
Sep 27 - Oct 3					Vacation (Italy) - Christine Burns		
	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
Oct 4 - 10	Vacation (Italy) - Christine Burns			9:00am 11:00am Staff Meeting (EOC) - Christine Burns 2:00pm 3:00pm Village Plan Group Meeting 3:00pm 4:00pm Website Bids Due	7:30am 8:30am CBDDA (SLVH EOC) - Christine Burns 6:00pm 8:00pm Spring Lake Fire Department Open H	12:00pm 1:30pm Rotary Lunch (SLCC)	
		7:00pm 8:30pm Parks & Recreation Meeting (EOC) - Christine Burns					
	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>
Oct 11 - 17		7:00pm 9:00pm Council Work Session (Village Hall)	7:00pm 8:30pm ZBA Meeting (Barber School) - Christine Burns	2:00pm 3:00pm Village Plan Group Meeting (Village Hall) - Lukas Hill	8:30am 9:00am water bills mailed	12:00pm 1:30pm Rotary Lunch (SLCC)	
	<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>
Oct 18 - 24		4:00pm 5:00pm Police Commission Meeting (Ferrysburg) 7:00pm 9:00pm Council Meeting (Barber School)	8:00am 11:00am Boomerang (GHHS) 9:00am 9:30am Post Council Wrap Up (SLVH) - Christine Burns	7:45am 9:15am Leadership Connect 12:00pm 1:00pm WMLGA Luncheon ( 2:00pm 3:00pm Village 4:00pm 5:00pm Chamb		12:00pm 1:30pm Rotary Lunch (SLCC)	1:00pm 2:00pm Judge HHFA Costume Contest (HHFA)
	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b>
Oct 25 - 31			11:30am 1:00pm Chamber Board Meeting (Chamber C) 7:00pm 9:00pm Planning Commission Meetin	2:00pm 3:00pm Village Plan Group Meeting (Village Hall) - Lukas Hill		12:00pm 1:30pm Rotary Lunch (SLCC)	

# September 2015

September 2015							October 2015						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5				1	2	3	
6	7	8	9	10	11	12	4	5	6	7	8	9	10
13	14	15	16	17	18	19	11	12	13	14	15	16	17
20	21	22	23	24	25	26	18	19	20	21	22	23	24
27	28	29	30				25	26	27	28	29	30	31

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Aug 30 - Sep 5	<b>Aug 30</b>	<b>31</b>	<b>Sep 1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
			8:30am 11:00am Active Shooter Class (Gran 12:00pm 1:30pm Rotary Board Meetin 1:30pm 2:00pm Meetin 5:15pm 5:45pm Meet w	Shut-off Day (Non-Pay) 7:30am 9:30am DACC 10:30am 11:00am SLT/ 12:00pm 1:30pm Count 2:00pm 3:00pm Ron Str 2:00pm 3:00pm Village	7:00am 8:00am Private Appointment - 11:00am 3:00pm MML W/C Board Meeting (MML Lansing Office)	8:00am 9:00am Sara Fillman (SLVH) 10:00am 11:00am Recodification (Scholten Fant) - Christine Burns	
Sep 6 - 12	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>
		5:00pm 8:00pm Corn Roast (SLYC) - Christine Burns		7:00am 8:00am Private Appointment - 10:00am 12:00pm Wetl 2:00pm 3:30pm PAM/P 2:00pm 3:00pm Village 7:00pm 8:30pm Parks	7:30am 8:30am CBDDA (SLVH EOC) - Christi 1:00pm 1:30pm Photos (SLVH/SLTH) - Christ 5:30pm 7:30pm Dinner (Olive Garden - Alpi	12:00pm 1:30pm Rotary Lunch (SLCC)	Private Appointment - Ty Inso's Birthday 8:00am 8:15am Private Appointment -
Sep 13 - 19	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>
	8:00am 2:00pm Private Appointment - 2:00pm 4:00pm Courtyard Concert (Seven Steps Up) - Christine Burns	9:00am 10:00am DDA (114 W. Savidge) - C 1:00pm 2:00pm Agend 2:00pm 5:00pm SLV/SL 7:00pm 9:00pm Council 7:45pm 8:15pm Closed	8:00am 8:30am Vision Obstruction? (M-104 8:30am 9:30am Central Park Trees/Shape Co 12:00pm 2:00pm Privat 3:00pm 4:00pm OCSO (	9:00am 10:00am ACM Interview: Patrick Re 11:00am 12:00pm ACM Interview: Caroline K 2:00pm 3:00pm Village Plan Group Meeting	Curt Theune's Birthday 9:00am 10:00am ACM I 11:00am 12:00pm ACM 1:30pm 2:30pm ACM In 1:30pm 3:00pm LGRO 3:00pm 4:00pm ACM In	7:00am 8:30am Early Bird Breakfast (Holid 9:15am 9:45am Oktobe 12:15pm 1:45pm Rotar 2:00pm 5:00pm Meet F 6:30pm 8:30pm Dinner	
Sep 20 - 26	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>
		8:00am 9:00am Agenda (SLVH) - Christine Bu 3:30pm 4:00pm Meet w/Don Bixeman (SLV 7:00pm 9:00pm Council Meeting (Barber Sch	7:00am 8:00am Workout (Aquatic Ce 9:00am 9:30am Post Co 9:30am 10:30am Budge 11:30am 1:00pm Cham 7:00pm 9:00pm Plannin	Vacation (Italy) - Christine Burns			
Sep 27 - Oct 3	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>Oct 1</b>	<b>2</b>	<b>3</b>
	Vacation (Italy) - Christine Burns						
		Bill Burns' Birthday Marv Hinga's Birthday					

Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
101-000.000-001.000	POOLED CASH	(2,311.81)
101-000.000-002.001	FLAGSTAR SAVINGS ACCOUNT	250,778.45
101-000.000-002.002	BANK OF HOLLAND SAVINGS	250,458.25
101-000.000-004.000	PETTY CASH	100.00
101-000.000-010.000	PAYROLL ACCOUNT	0.00
101-000.000-035.000	ACCOUNT RECEIVABLES	42.71
101-000.000-035.001	MISC. ACCOUNTS RECEIVABLE	52.87
101-000.000-035.200	RECEIVABLE FROM FLEX SPENDING ACCT	0.00
101-000.000-040.000	RECEIVABLE FROM STATE	758.00
101-000.000-040.001	DUE FROM FEDERAL GOVT	0.00
101-000.000-041.000	INTEREST RECEIVABLE	0.00
101-000.000-042.000	RECEIVABLE LOCAL SOURCES	0.00
101-000.000-043.000	DUE FROM TIFA	70,551.00
101-000.000-044.200	DUE FROM PUBLIC IMPROVEMENT	0.00
101-000.000-067.249	DUE FROM THE BUILDING DEPT FUND	0.00
101-000.000-067.701	DUE FROM TRUST & AGENCY	0.00
101-000.000-071.000	DUE FROM CITY/INSURANCE	0.00
101-000.000-123.000	PREPAID EXPENSES	0.00
<b>Total Assets</b>		<b>570,429.47</b>
*** Liabilities ***		
101-000.000-202.000	ACCOUNTS PAYABLE	1,915.60
101-000.000-204.000	DEFERRED REVENUE	70,551.00
101-000.000-215.296	DUE TO TAX INC FINANCE FUND	0.00
101-000.000-221.001	DUE TO HARBOR TRANSIT	19.07
101-000.000-228.100	MICHIGAN INCOME TAX	0.00
101-000.000-229.000	DUE TO FEDERAL GOVERNMENT	(4,390.37)
101-000.000-231.000	PAYROLL WITHHOLDINGS	0.00
101-000.000-255.001	CUSTOMER OVERPAYMENTS	24.00
101-000.000-261.000	ACCRUED PAYROLL	13,589.61
101-000.000-264.100	DEPOSIT HELD - PUD AGREEMENT	1,850.00
101-000.000-264.200	DEPOSIT - DEMOLITIONS	1,000.00
101-000.000-264.205	DEPOSIT HELD - BOSCO PUD	0.00
101-000.000-264.210	DEPOSIT HELD - LITTLE RED HOUSE	1,150.00
101-000.000-264.215	DEPOSIT HELD - VERPLANK	1,500.00
101-000.000-264.220	DEPOSIT HELD - ALL SHORES WESLEYAN	1,500.00
101-000.000-264.225	DEPOSIT HELD - MARINA BAY	0.00
101-000.000-264.230	DEPOSIT HELD - ST. MARY'S CHURCH	0.00
101-000.000-264.235	DEPOSIT HELD - WESTWIND CONST./BIGBY	1,500.00
101-000.000-264.270	DEPOSIT HELD - BARBER SCHOOL	0.00
101-000.000-264.381	DEPOSIT HELD - SITE PLAN REVIEW	0.00
101-000.000-264.500	RETAINER - GROUNDWATER ORDINANCE	0.00
101-000.000-275.000	DUE TO TAXPAYERS	0.00
<b>Total Liabilities</b>		<b>90,208.91</b>
*** Fund Balance ***		
101-000.000-390.000	FUND BALANCE	289,399.30
<b>Total Fund Balance</b>		<b>289,399.30</b>
<b>Beginning Fund Balance - 14-15</b>		<b>289,399.30</b>
<b>Net of Revenues VS Expenditures - 14-15</b>		<b>26,307.64</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>315,706.94</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>164,513.62</b>
<b>Ending Fund Balance</b>		<b>480,220.56</b>
<b>Total Liabilities And Fund Balance</b>		<b>570,429.47</b>

\* Year Not Closed

Fund 202 MAJOR STREET FUND

GL Number	Description	Balance
*** Assets ***		
202-000.000-001.000	POOLED CASH	60,814.28
202-000.000-003.002	CD - WEST MICHIGAN COMMUNITY BANK	50,000.00
202-000.000-010.000	PAYROLL ACCOUNT	0.00
202-000.000-035.000	ACCOUNT RECEIVABLES	0.00
202-000.000-040.000	RECEIVABLE FROM STATE	0.00
202-000.000-041.000	INTEREST RECEIVABLE	0.00
202-000.000-123.000	PREPAID EXPENSES	0.00
<b>Total Assets</b>		<b>110,814.28</b>
*** Liabilities ***		
202-000.000-202.000	ACCOUNTS PAYABLE	0.00
202-000.000-215.661	DUE TO CENTRAL EQUIPMENT FUND	0.00
202-000.000-261.000	ACCRUED PAYROLL	1,145.78
<b>Total Liabilities</b>		<b>1,145.78</b>
*** Fund Balance ***		
202-000.000-390.000	FUND BALANCE	67,109.51
<b>Total Fund Balance</b>		<b>67,109.51</b>
<b>Beginning Fund Balance - 14-15</b>		<b>67,109.51</b>
<b>Net of Revenues VS Expenditures - 14-15</b>		<b>49,244.14</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>116,353.65</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(6,685.15)</b>
<b>Ending Fund Balance</b>		<b>109,668.50</b>
<b>Total Liabilities And Fund Balance</b>		<b>110,814.28</b>

\* Year Not Closed

Fund 203 LOCAL STREET FUND

GL Number	Description	Balance
*** Assets ***		
203-000.000-001.000	POOLED CASH	1,730.98
203-000.000-040.000	RECEIVABLE FROM STATE	0.00
203-000.000-041.000	INTEREST RECEIVABLE	0.00
203-000.000-123.000	PREPAID EXPENSES	0.00
<b>Total Assets</b>		<b>1,730.98</b>
*** Liabilities ***		
203-000.000-202.000	ACCOUNTS PAYABLE	0.00
203-000.000-261.000	ACCRUED PAYROLL	1,067.79
<b>Total Liabilities</b>		<b>1,067.79</b>
*** Fund Balance ***		
203-000.000-390.000	FUND BALANCE	21,341.23
<b>Total Fund Balance</b>		<b>21,341.23</b>
<b>Beginning Fund Balance - 14-15</b>		<b>21,341.23</b>
<b>Net of Revenues VS Expenditures - 14-15</b>		<b>(6,827.65)</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>14,513.58</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(13,850.39)</b>
<b>Ending Fund Balance</b>		<b>663.19</b>
<b>Total Liabilities And Fund Balance</b>		<b>1,730.98</b>

\* Year Not Closed

Fund 204 ROAD MILLAGE FUND

GL Number	Description	Balance
*** Assets ***		
204-000.000-001.000	POOLED CASH	0.00
<b>Total Assets</b>		<b>0.00</b>
*** Liabilities ***		
204-000.000-202.000	ACCOUNTS PAYABLE	0.00
<b>Total Liabilities</b>		<b>0.00</b>
<b>Beginning Fund Balance - 14-15</b>		<b>0.00</b>
<b>Net of Revenues VS Expenditures - 14-15</b>		<b>0.00</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>0.00</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>0.00</b>
<b>Ending Fund Balance</b>		<b>0.00</b>
<b>Total Liabilities And Fund Balance</b>		<b>0.00</b>

\* Year Not Closed

Fund 207 POLICE FUND

GL Number	Description	Balance
*** Assets ***		
207-000.000-001.000	POOLED CASH	81,941.21
207-000.000-004.000	PETTY CASH	0.00
207-000.000-010.000	PAYROLL ACCOUNT	0.00
207-000.000-035.000	ACCOUNT RECEIVABLES	0.00
207-000.000-040.000	RECEIVABLE FROM STATE	0.00
207-000.000-041.000	INTEREST RECEIVABLE	0.00
207-000.000-067.701	DUE FROM TRUST & AGENCY	0.00
207-000.000-123.000	PREPAID EXPENSES	28,775.00
<b>Total Assets</b>		<b>110,716.21</b>
*** Liabilities ***		
207-000.000-202.000	ACCOUNTS PAYABLE	0.00
207-000.000-221.000	DUE TO CITY OF FERRYSBURG	0.00
207-000.000-261.000	ACCRUED PAYROLL	0.00
<b>Total Liabilities</b>		<b>0.00</b>
*** Fund Balance ***		
207-000.000-390.000	FUND BALANCE	4,553.07
<b>Total Fund Balance</b>		<b>4,553.07</b>
<b>Beginning Fund Balance - 14-15</b>		<b>4,553.07</b>
<b>Net of Revenues VS Expenditures - 14-15</b>		<b>39,259.93</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>43,813.00</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>66,903.21</b>
<b>Ending Fund Balance</b>		<b>110,716.21</b>
<b>Total Liabilities And Fund Balance</b>		<b>110,716.21</b>

\* Year Not Closed

Fund 208 PUBLIC IMPROVEMENT

GL Number	Description	Balance
*** Assets ***		
208-000.000-001.000	POOLED CASH	30,468.03
208-000.000-035.000	ACCOUNT RECEIVABLES	0.00
208-000.000-040.000	RECEIVABLE FROM STATE	0.00
208-000.000-041.000	INTEREST RECEIVABLE	0.00
208-000.000-042.000	RECEIVABLE LOCAL SOURCES	0.00
<b>Total Assets</b>		<b>30,468.03</b>
*** Liabilities ***		
208-000.000-202.000	ACCOUNTS PAYABLE	0.00
208-000.000-202.001	209 PARK NOTE PAYABLE	0.00
208-000.000-215.296	DUE TO TAX INC FINANCE FUND	0.00
208-000.000-216.101	DUE TO GENERAL FUND	0.00
208-000.000-264.208	EARNEST MONEY - 210 S CUTLER	0.00
208-000.000-264.209	DEPOSIT HELD - 209 S PARK ST	0.00
<b>Total Liabilities</b>		<b>0.00</b>
*** Fund Balance ***		
208-000.000-390.000	FUND BALANCE	22,988.20
<b>Total Fund Balance</b>		<b>22,988.20</b>
<b>Beginning Fund Balance - 14-15</b>		<b>22,988.20</b>
<b>Net of Revenues VS Expenditures - 14-15</b>		<b>45,518.73</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>68,506.93</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(38,038.90)</b>
<b>Ending Fund Balance</b>		<b>30,468.03</b>
<b>Total Liabilities And Fund Balance</b>		<b>30,468.03</b>

\* Year Not Closed

Fund 218 NON-MOTORIZED PATHWAY FUND

GL Number	Description	Balance
*** Assets ***		
218-000.000-001.000	POOLED CASH	194.76
218-000.000-035.000	ACCOUNT RECEIVABLES	0.00
<b>Total Assets</b>		<b>194.76</b>
*** Liabilities ***		
218-000.000-202.000	ACCOUNTS PAYABLE	0.00
218-000.000-261.000	ACCRUED PAYROLL	506.19
<b>Total Liabilities</b>		<b>506.19</b>
*** Fund Balance ***		
218-000.000-390.000	FUND BALANCE	0.00
<b>Total Fund Balance</b>		<b>0.00</b>
<b>Beginning Fund Balance - 14-15</b>		<b>0.00</b>
<b>Net of Revenues VS Expenditures - 14-15</b>		<b>5,205.85</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>5,205.85</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(5,517.28)</b>
<b>Ending Fund Balance</b>		<b>(311.43)</b>
<b>Total Liabilities And Fund Balance</b>		<b>194.76</b>

\* Year Not Closed

Fund 236 CBDDA FUND

GL Number	Description	Balance
*** Assets ***		
236-000.000-001.000	POOLED CASH	4,261.85
236-000.000-035.000	ACCOUNT RECEIVABLES	0.00
236-000.000-040.000	RECEIVABLE FROM STATE	0.00
236-000.000-041.000	INTEREST RECEIVABLE	0.00
236-000.000-067.000	DUE FROM OTHER FUNDS	0.00
236-000.000-123.000	PREPAID EXPENSES	0.00
<b>Total Assets</b>		<b>4,261.85</b>
*** Liabilities ***		
236-000.000-202.000	ACCOUNTS PAYABLE	0.00
236-000.000-261.000	ACCRUED PAYROLL	890.18
<b>Total Liabilities</b>		<b>890.18</b>
*** Fund Balance ***		
236-000.000-390.000	FUND BALANCE	988.49
<b>Total Fund Balance</b>		<b>988.49</b>
<b>Beginning Fund Balance - 14-15</b>		<b>988.49</b>
<b>Net of Revenues VS Expenditures - 14-15</b>		<b>7,184.58</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>8,173.07</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(4,801.40)</b>
<b>Ending Fund Balance</b>		<b>3,371.67</b>
<b>Total Liabilities And Fund Balance</b>		<b>4,261.85</b>

\* Year Not Closed

Fund 249 BUILDING DEPARTMENT FUND

GL Number	Description	Balance
*** Assets ***		
249-000.000-001.000	POOLED CASH	82,949.73
249-000.000-003.002	CD - WEST MICHIGAN COMMUNITY BANK	50,000.00
249-000.000-010.000	PAYROLL ACCOUNT	0.00
249-000.000-035.000	ACCOUNT RECEIVABLES	0.00
249-000.000-041.000	INTEREST RECEIVABLE	0.00
249-000.000-067.000	DUE FROM OTHER FUNDS	0.00
249-000.000-123.000	PREPAID EXPENSES	0.00
<b>Total Assets</b>		<b>132,949.73</b>
*** Liabilities ***		
249-000.000-202.000	ACCOUNTS PAYABLE	0.00
249-000.000-215.101	DUE TO GENERAL FUND	0.00
249-000.000-261.000	ACCRUED PAYROLL	771.36
<b>Total Liabilities</b>		<b>771.36</b>
*** Fund Balance ***		
249-000.000-390.000	Fund Balance	118,570.39
<b>Total Fund Balance</b>		<b>118,570.39</b>
<b>Beginning Fund Balance - 14-15</b>		<b>118,570.39</b>
<b>Net of Revenues VS Expenditures - 14-15</b>		<b>13,377.33</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>131,947.72</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>230.65</b>
<b>Ending Fund Balance</b>		<b>132,178.37</b>
<b>Total Liabilities And Fund Balance</b>		<b>132,949.73</b>

\* Year Not Closed

Fund 296 TAX INC. FINANCE AUTHORITY

GL Number	Description	Balance
*** Assets ***		
296-000.000-001.000	POOLED CASH	30,053.01
296-000.000-020.000	TAX REC-REAL PROPERTY-CURRENT	0.00
296-000.000-022.000	TAX REC-PERSONAL PROP-CURRENT	0.00
296-000.000-035.000	ACCOUNT RECEIVABLES	0.00
296-000.000-041.000	INTEREST RECEIVABLE	0.00
296-000.000-042.000	RECEIVABLE LOCAL SOURCES	13,725.80
296-000.000-042.500	DEVELOPER RECEIVABLE	0.00
296-000.000-067.000	DUE FROM OTHER FUNDS	0.00
296-000.000-067.101	DUE FROM THE GENERAL FUND	0.00
296-000.000-067.208	DUE FROM PUBLIC IMPROVEMENT FUND	0.00
296-000.000-123.000	PREPAID EXPENSES	0.00
<b>Total Assets</b>		<b>43,778.81</b>
*** Liabilities ***		
296-000.000-202.000	ACCOUNTS PAYABLE	0.00
296-000.000-204.000	DEFERRED REVENUE	13,725.80
<b>Total Liabilities</b>		<b>13,725.80</b>
*** Fund Balance ***		
296-000.000-390.000	FUND BALANCE	13,611.20
<b>Total Fund Balance</b>		<b>13,611.20</b>
<b>Beginning Fund Balance - 14-15</b>		<b>13,611.20</b>
<b>Net of Revenues VS Expenditures - 14-15</b>		<b>4,406.26</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>18,017.46</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>12,035.55</b>
<b>Ending Fund Balance</b>		<b>30,053.01</b>
<b>Total Liabilities And Fund Balance</b>		<b>43,778.81</b>

\* Year Not Closed

Fund 390 2013 G. O. IMPROVEMENT REFUND BOND DEBT

GL Number	Description	Balance
*** Assets ***		
390-000.000-001.000	POOLED CASH	104.30
390-000.000-003.000	INVESTMENTS	0.00
390-000.000-041.000	INTEREST RECEIVABLE	0.00
<b>Total Assets</b>		<b>104.30</b>
*** Liabilities ***		
390-000.000-202.000	ACCOUNTS PAYABLE	0.00
390-000.000-252.000	ACCRUED INTEREST PAYABLE	0.00
<b>Total Liabilities</b>		<b>0.00</b>
*** Fund Balance ***		
390-000.000-390.000	Fund Balance	17,350.25
<b>Total Fund Balance</b>		<b>17,350.25</b>
<b>Beginning Fund Balance - 14-15</b>		<b>17,350.25</b>
<b>Net of Revenues VS Expenditures - 14-15</b>		<b>(17,278.20)</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>72.05</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>32.25</b>
<b>Ending Fund Balance</b>		<b>104.30</b>
<b>Total Liabilities And Fund Balance</b>		<b>104.30</b>

\* Year Not Closed

Fund 590 SEWER DEPARTMENT

GL Number	Description	Balance
*** Assets ***		
590-000.000-001.000	POOLED CASH	251,686.39
590-000.000-003.002	CD - WEST MICHIGAN COMMUNITY BANK	50,000.00
590-000.000-010.000	PAYROLL ACCOUNT	0.00
590-000.000-035.000	ACCOUNT RECEIVABLES	113,174.27
590-000.000-040.001	RECEIVABLE FROM CUSTOMERS	5,603.22
590-000.000-041.000	INTEREST RECEIVABLE	0.00
590-000.000-123.000	PREPAID EXPENSES	0.00
590-000.000-141.000	LIFT STATIONS	408,736.65
590-000.000-141.100	ACCUMULATED DEP-LIFT STATION	(244,125.90)
590-000.000-142.000	GENERAL PLANT	872,540.00
590-000.000-142.100	ACCUMULATED DEP - GENERAL PLANT	(593,334.00)
590-000.000-143.001	MAINS	466,280.23
590-000.000-143.002	ACC DEPRECIATION MAINS	(171,152.29)
590-000.000-158.000	RECONSTRUCTION OF SL PUMP STATION	87,621.87
590-000.000-158.002	ACC-DEPR-SL LIFT STATION	(52,573.13)
590-000.000-190.001	GH/SL SEWER AUTHORITY	0.00
<b>Total Assets</b>		<b>1,194,457.31</b>
*** Liabilities ***		
590-000.000-202.000	ACCOUNTS PAYABLE	0.00
590-000.000-210.600	2013 SEWER AUTHORITY BONDS	0.00
590-000.000-251.000	ACCRUED INTEREST PAYABLE	0.00
590-000.000-261.000	ACCRUED PAYROLL	2,511.83
590-000.000-262.000	CURRENT LONG TERM DEBT PAYABLE	0.00
590-000.000-280.000	OPEB LIABILITIES	0.00
<b>Total Liabilities</b>		<b>2,511.83</b>
*** Fund Balance ***		
590-000.000-357.000	CONTRIBUTED CAPITAL - TIFA	262,162.87
590-000.000-357.100	CONTRIBUTED CAPITAL-SAVIDGE ST	161,717.97
590-000.000-358.000	CONT FROM OTHER MUNICIPALITIES	284,458.00
590-000.000-359.000	DEPR ON ASSETS W/CONTRIBU CAP	(506,726.94)
590-000.000-359.100	DEP ASSETS W/CONT CAP SAVIDGE	(19,784.39)
590-000.000-359.200	DEP ASSETS W/CONT CAP-TIFA	(73,208.92)
590-000.000-359.500	PRIOR YEAR ADJUSTMENT	(123,538.00)
590-000.000-360.000	STATE/FEDERAL GRANTS CONT	615,582.00
590-000.000-390.000	FUND BALANCE	531,989.34
<b>Total Fund Balance</b>		<b>1,132,651.93</b>
<b>Beginning Fund Balance - 14-15</b>		<b>1,132,651.93</b>
<b>Net of Revenues VS Expenditures - 14-15</b>		<b>69,976.97</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>1,202,628.90</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(10,683.42)</b>
<b>Ending Fund Balance</b>		<b>1,191,945.48</b>
<b>Total Liabilities And Fund Balance</b>		<b>1,194,457.31</b>

\* Year Not Closed

Fund 591 WATER DEPARTMENT

GL Number	Description	Balance
*** Assets ***		
591-000.000-001.000	POOLED CASH	323,259.15
591-000.000-002.003	COMERICA BROKERAGE ACCOUNT	1,043.36
591-000.000-003.001	CD - TALMER WEST	125,000.00
591-000.000-003.002	CD - WEST MICHIGAN COMMUNITY BANK	50,000.00
591-000.000-004.000	PETTY CASH	300.00
591-000.000-005.591	CASH RESTRICTED INTAKE #2	0.00
591-000.000-017.001	FHLB BOND	165,000.00
591-000.000-017.002	FNMA BOND	50,000.00
591-000.000-017.003	FEDERAL FARM CREDIT BOND	50,000.00
591-000.000-035.000	ACCOUNT RECEIVABLES	102,393.82
591-000.000-040.001	RECEIVABLE FROM CUSTOMERS	(4,745.27)
591-000.000-041.000	INTEREST RECEIVABLE	0.00
591-000.000-123.000	PREPAID EXPENSES	0.00
591-000.000-130.000	LAND & LAND RIGHTS	8,091.86
591-000.000-140.000	MACHINERY & EQUIPMENT	219,333.98
591-000.000-140.100	ACCUMULATED DEP-EQUIPMENT	(187,857.38)
591-000.000-142.000	GENERAL PLANT	3,449,593.77
591-000.000-142.100	ACCUMULATED DEP - GENERAL PLANT	(1,649,327.94)
591-000.000-148.000	PURGE WELLS & EQUIPMENT	43,550.32
591-000.000-148.001	ACCUMULATED DEPRECIATION WELLS	(42,493.64)
591-000.000-148.002	TRANSMISSION & DIST MAINS	1,823,928.12
591-000.000-148.003	DEPRECIATION TRANS & MAINS	(824,004.40)
591-000.000-152.000	INVESTMENT - NOWS	0.00
<b>Total Assets</b>		<b>3,703,065.75</b>
*** Liabilities ***		
591-000.000-202.000	ACCOUNTS PAYABLE	0.00
591-000.000-210.000	CONTRACT PAYABLE/89 REFUNDING	0.00
591-000.000-210.100	CONTRACT PAYABLE/1989 INTAKE P	0.00
591-000.000-210.200	CONTRACT PAYABLE/NOWS WATER PL	0.00
591-000.000-210.300	CONTRACT PAYABLE/ NOWS 2010	124,113.50
591-000.000-210.400	2005 NOWS INTAKE REPAIR	0.00
591-000.000-210.500	2009 NOWS BONDS	21,250.50
591-000.000-251.100	ACCRUED INTEREST PAYABLE-NOWS	1,091.76
591-000.000-255.001	CUSTOMER OVERPAYMENTS	0.00
591-000.000-255.002	CREDIT CARD FEES PAYABLE	174.73
591-000.000-261.000	ACCRUED PAYROLL	4,040.03
591-000.000-262.000	CURRENT LONG TERM DEBT PAYABLE	21,081.11
591-000.000-264.000	DEPOSIT HELD	0.00
591-000.000-280.000	OPEB LIABILITIES	0.00
<b>Total Liabilities</b>		<b>171,751.63</b>
*** Fund Balance ***		
591-000.000-355.000	CONTRIBUTION FROM CUSTOMERS	8,225.00
591-000.000-357.001	CONT CAPITAL/TIFA DEBT PORTION	425,000.00
591-000.000-357.002	CONT CAPITAL - TIFA	359,676.62
591-000.000-357.003	ACCUM DEPRECIATION-TIFA CONT	(203,486.84)
591-000.000-357.100	CONTRIBUTED CAPITAL-SAVIDGE ST	4,030.00
591-000.000-358.000	CONT FROM OTHER MUNICIPALITIES	76,480.30
591-000.000-358.100	CONTRIBUTED CAPITAL - NOWS	1,875,119.30
591-000.000-359.100	DEP ASSETS W/CONT CAP SAVIDGE	(688.54)
591-000.000-359.500	PRIOR YEAR ADJUSTMENT	(1,361,483.00)
591-000.000-390.000	FUND BALANCE	2,353,263.46
<b>Total Fund Balance</b>		<b>3,536,136.30</b>
<b>Beginning Fund Balance - 14-15</b>		<b>3,536,136.30</b>
<b>Net of Revenues VS Expenditures - 14-15</b>		<b>(57,992.14)</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>3,478,144.16</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>53,169.96</b>
<b>Ending Fund Balance</b>		<b>3,531,314.12</b>

Fund 591 WATER DEPARTMENT

GL Number	Description	Balance
<b>Total Liabilities And Fund Balance</b>		<b>3,703,065.75</b>

\* Year Not Closed

Fund 661 CENTRAL EQUIPMENT FUND

GL Number	Description	Balance
*** Assets ***		
661-000.000-001.000	POOLED CASH	171,812.01
661-000.000-002.003	COMERICA BROKERAGE ACCOUNT	180.00
661-000.000-003.001	CD - TALMER WEST	125,000.00
661-000.000-010.000	PAYROLL ACCOUNT	0.00
661-000.000-017.002	FNMA BOND	40,000.00
661-000.000-035.000	ACCOUNT RECEIVABLES	0.00
661-000.000-041.000	INTEREST RECEIVABLE	0.00
661-000.000-067.202	DUE FROM MAJOR STREET FUND	0.00
661-000.000-123.000	PREPAID EXPENSES	0.00
661-000.000-135.000	VEHICLES	569,327.11
661-000.000-135.001	ACCUMULATED DEPR - VEHICLES	(456,705.15)
661-000.000-136.000	BUILDINGS	20,835.00
661-000.000-136.100	BUILDING DEPRECIATION	(20,835.00)
661-000.000-140.000	MACHINERY & EQUIPMENT	216,089.20
661-000.000-140.001	ACC DEPRECIATION MACH & EQUIP	(160,070.60)
661-000.000-146.100	OFFICE EQUIPMENT & FURNITURE	42,265.00
661-000.000-147.000	ACCUMULATED DEPR-OFFICE EQUIP	(42,265.00)
<b>Total Assets</b>		<b>505,632.57</b>
*** Liabilities ***		
661-000.000-202.000	ACCOUNTS PAYABLE	3,564.00
661-000.000-261.000	ACCRUED PAYROLL	476.92
<b>Total Liabilities</b>		<b>4,040.92</b>
*** Fund Balance ***		
661-000.000-390.000	FUND BALANCE	549,506.89
<b>Total Fund Balance</b>		<b>549,506.89</b>
<b>Beginning Fund Balance - 14-15</b>		<b>549,506.89</b>
<b>Net of Revenues VS Expenditures - 14-15</b>		<b>(22,253.85)</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>527,253.04</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(25,661.39)</b>
<b>Ending Fund Balance</b>		<b>501,591.65</b>
<b>Total Liabilities And Fund Balance</b>		<b>505,632.57</b>

\* Year Not Closed

Fund 701 TRUST & AGENCY

GL Number	Description	Balance
*** Assets ***		
701-000.000-001.000	POOLED CASH	21,460.50
<b>Total Assets</b>		<b>21,460.50</b>
*** Liabilities ***		
701-000.000-202.000	ACCOUNTS PAYABLE	0.00
701-000.000-215.101	DUE TO THE GENERAL FUND	0.00
701-000.000-215.207	DUE TO POLICE FUND	0.00
701-000.000-215.500	DUE TO FLEX PARTICIPANTS	0.00
701-000.000-228.100	MICHIGAN INCOME TAX	0.00
701-000.000-229.000	DUE TO FEDERAL GOVERNMENT	0.00
701-000.000-231.100	UNITED FUND PAYABLE	0.00
701-000.000-231.200	EMPLOYEE RETIREMENT	0.00
701-000.000-231.300	EMPLOYEE PAYROLL DEDUCTIONS	0.00
701-000.000-231.400	POLICE INSURANCE	0.00
701-000.000-231.500	EMPLOYEE DEFERRED COMP	0.00
701-000.000-264.000	DEPOSIT HELD	0.00
701-000.000-266.000	ACCOUNTS PAYABLE - PROP TAXES	0.00
701-000.000-267.001	WOODEN BOAT SHOW DEPOSIT	361.20
701-000.000-267.002	CENTRAL PARK CAPITAL CAMPAIGN	(1,967.70)
701-000.000-267.003	TREE NURSERY DEPOSIT	22,925.00
701-000.000-267.004	HERITAGE FESTIVAL DEPOSIT	142.00
<b>Total Liabilities</b>		<b>21,460.50</b>
*** Fund Balance ***		
701-000.000-390.000	FUND BALANCE	0.00
<b>Total Fund Balance</b>		<b>0.00</b>
<b>Beginning Fund Balance - 14-15</b>		<b>0.00</b>
<b>Net of Revenues VS Expenditures - 14-15</b>		<b>0.00</b>
<b>*14-15 End FB/15-16 Beg FB</b>		<b>0.00</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>0.00</b>
<b>Ending Fund Balance</b>		<b>0.00</b>
<b>Total Liabilities And Fund Balance</b>		<b>21,460.50</b>

\* Year Not Closed





GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% B DGT USED
Fund 101 - GENERAL FUND							
101-172.000-710.000	LIFE INSURANCE	475.00	475.00	45.81	140.54	334.46	29.59
101-172.000-711.000	WORKER'S COMP INSURANCE	200.00	200.00	0.00	35.00	165.00	17.50
101-172.000-727.000	OFFICE SUPPLIES	2,500.00	2,500.00	429.08	533.04	1,966.96	21.32
101-172.000-741.115	VILLAGE APPAREL	0.00	0.00	0.00	0.00	0.00	0.00
101-172.000-801.000	PROFESSIONAL SERVICES	500.00	500.00	0.00	0.00	500.00	0.00
101-172.000-860.000	TRANSPORTATION/TRAINING	3,400.00	3,400.00	46.00	729.81	2,670.19	21.47
101-172.000-900.000	PRINTING & PUBLISHING	100.00	100.00	0.00	0.00	100.00	0.00
101-172.000-910.000	INSURANCE	1,850.00	1,850.00	0.00	1,850.00	0.00	100.00
101-172.000-910.500	FIDUCIARY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-172.000-940.000	INTERNAL RENTAL	4,800.00	4,800.00	0.00	0.00	4,800.00	0.00
101-172.000-940.002	OFFICE EQUIPMENT RENT	300.00	300.00	0.00	0.00	300.00	0.00
101-172.000-956.000	MISCELLANEOUS	200.00	200.00	0.00	0.00	200.00	0.00
101-172.000-956.100	FLEX PLAN ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00
101-172.000-956.250	MICHIGAN STATE HICA CLAIMS TAX	0.00	0.00	3.79	11.37	(11.37)	100.00
Net - Dept 172.000-VILLAGE MANAGERS OFFICE		(80,417.00)	(80,417.00)	(5,286.04)	(17,719.26)	(62,697.74)	
Dept 191.000-ELECTIONS							
101-191.000-703.191	ELECTION WORKERS	0.00	0.00	0.00	0.00	0.00	0.00
101-191.000-740.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 191.000-ELECTIONS		0.00	0.00	0.00	0.00	0.00	
Dept 210.000-LEGAL SERVICES							
101-210.000-703.700	RETAINER	1,800.00	1,800.00	0.00	0.00	1,800.00	0.00
101-210.000-804.000	LEGAL FEES	10,000.00	10,000.00	5,698.25	5,698.25	4,301.75	56.98
Net - Dept 210.000-LEGAL SERVICES		(11,800.00)	(11,800.00)	(5,698.25)	(5,698.25)	(6,101.75)	
Dept 215.000-CLERK/TREASURER							
101-215.000-664.200	CREDIT CARD PAYMENT FEES	0.00	0.00	0.00	0.00	0.00	0.00
101-215.000-702.000	SALARIES - WAGES FULL TIME	38,555.00	38,555.00	3,016.14	7,219.99	31,335.01	18.73
101-215.000-702.001	SALARIES - OVERTIME PAY	0.00	0.00	0.00	0.00	0.00	0.00
101-215.000-703.000	SALARIES - WAGES PART TIME	0.00	0.00	0.00	0.00	0.00	0.00
101-215.000-704.000	SOCIAL SECURITY	2,950.00	2,950.00	215.06	512.71	2,437.29	17.38
101-215.000-704.999	INTERIM MANAGER PAY	0.00	0.00	0.00	0.00	0.00	0.00
101-215.000-705.000	RETIREMENT FUND CONTRIBUTION	6,361.00	6,361.00	354.81	678.69	5,682.31	10.67
101-215.000-707.000	DENTAL INSURANCE	620.00	620.00	51.75	155.25	464.75	25.04
101-215.000-708.000	VISION CARE REIMBURSEMENT	200.00	200.00	9.45	114.45	85.55	57.23
101-215.000-709.000	MEDICAL INSURANCE	6,974.00	6,974.00	548.42	1,704.58	5,269.42	24.44
101-215.000-709.500	MEDICAL INSURANCE - SELF FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
101-215.000-710.000	LIFE INSURANCE	260.00	260.00	28.35	88.37	171.63	33.99
101-215.000-711.000	WORKER'S COMP INSURANCE	90.00	90.00	0.00	30.00	60.00	33.33
101-215.000-727.000	OFFICE SUPPLIES	1,200.00	1,200.00	115.18	115.18	1,084.82	9.60
101-215.000-801.000	PROFESSIONAL SERVICES	98,000.00	98,000.00	0.00	0.00	98,000.00	0.00
101-215.000-804.100	AUDIT SERVICES	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
101-215.000-831.000	TAX STATEMENT PREPARATION	1,100.00	1,100.00	0.00	0.00	1,100.00	0.00
101-215.000-860.000	TRANSPORTATION/TRAINING	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
101-215.000-900.000	PRINTING & PUBLISHING	1,000.00	1,000.00	76.54	76.54	923.46	7.65
101-215.000-900.210	PRINTING CHARTER/ORDINANCES	540.00	540.00	45.00	90.00	450.00	16.67
101-215.000-901.000	RECODIFICATION	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
101-215.000-901.100	RECODIFICATION - LEGAL FEES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
101-215.000-901.250	RECODIFICATION - PLANNER FEES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
101-215.000-910.000	INSURANCE	2,550.00	2,550.00	0.00	2,550.00	0.00	100.00



GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGDGT USED
Fund 101 - GENERAL FUND							
101-265.000-853.000	TELEPHONE	730.00	730.00	126.84	196.86	533.14	26.97
101-265.000-891.000	TRASH COLLECTION	0.00	0.00	0.00	0.00	0.00	0.00
101-265.000-910.000	INSURANCE	2,500.00	2,500.00	0.00	2,500.00	0.00	100.00
101-265.000-921.000	ELECTRIC SERVICE	23,532.00	23,532.00	2,915.98	2,915.98	20,616.02	12.39
101-265.000-922.000	WATER & SEWER SERVICE	1,600.00	1,600.00	0.00	0.00	1,600.00	0.00
101-265.000-923.000	HEATING	8,800.00	8,800.00	152.49	309.08	8,490.92	3.51
101-265.000-931.000	BUILDING REPAIRS & MAINTENANCE	6,200.00	6,200.00	98.13	98.13	6,101.87	1.58
101-265.000-940.000	INTERNAL RENTAL	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-265.000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
101-265.000-956.100	FLEX PLAN ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 265.000-VILLAGE HALL AND GROUNDS		(65,131.00)	(65,131.00)	(5,311.98)	(10,404.49)	(54,726.51)	
Dept 270.000-BARBER STREET SCHOOL BUILDING							
101-270.000-702.000	SALARIES - WAGES FULL TIME	5,926.00	5,926.00	378.57	1,121.33	4,804.67	18.92
101-270.000-702.001	SALARIES - OVERTIME PAY	560.00	560.00	0.00	0.00	560.00	0.00
101-270.000-703.000	SALARIES - WAGES PART TIME	650.00	650.00	10.20	10.20	639.80	1.57
101-270.000-703.441	DPW SEASONAL	0.00	0.00	221.40	563.48	(563.48)	100.00
101-270.000-703.600	CLEANING SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
101-270.000-704.000	SOCIAL SECURITY	0.00	0.00	45.15	125.10	(125.10)	100.00
101-270.000-704.500	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-270.000-704.999	INTERIM MANAGER PAY	0.00	0.00	0.00	0.00	0.00	0.00
101-270.000-705.000	RETIREMENT FUND CONTRIBUTION	1,070.00	1,070.00	113.62	228.56	841.44	21.36
101-270.000-707.000	DENTAL INSURANCE	150.00	150.00	13.14	39.42	110.58	26.28
101-270.000-708.000	VISION CARE REIMBURSEMENT	52.00	52.00	18.78	18.78	33.22	36.12
101-270.000-709.000	MEDICAL INSURANCE	2,272.00	2,272.00	175.86	543.23	1,728.77	23.91
101-270.000-709.500	MEDICAL INSURANCE - SELF FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
101-270.000-710.000	LIFE INSURANCE	90.00	90.00	7.21	22.97	67.03	25.52
101-270.000-711.000	WORKER'S COMP INSURANCE	105.00	105.00	0.00	45.00	60.00	42.86
101-270.000-775.000	REPAIRS & MAINTENANCE SUPPLIES	1,000.00	1,000.00	333.90	333.90	666.10	33.39
101-270.000-801.000	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
101-270.000-801.902	CONTRACT - WORK CREW	300.00	300.00	0.00	0.00	300.00	0.00
101-270.000-853.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
101-270.000-853.200	INTERNET SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
101-270.000-891.000	TRASH COLLECTION	0.00	0.00	0.00	0.00	0.00	0.00
101-270.000-900.000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
101-270.000-910.000	INSURANCE	440.00	440.00	0.00	440.00	0.00	100.00
101-270.000-921.000	ELECTRIC SERVICE	2,100.00	2,100.00	168.80	168.80	1,931.20	8.04
101-270.000-922.000	WATER & SEWER SERVICE	950.00	950.00	0.00	0.00	950.00	0.00
101-270.000-923.000	HEATING	1,150.00	1,150.00	37.25	73.99	1,076.01	6.43
101-270.000-931.000	BUILDING REPAIRS & MAINTENANCE	3,000.00	3,000.00	32.71	32.71	2,967.29	1.09
101-270.000-940.000	INTERNAL RENTAL	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-270.000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
101-270.000-956.100	FLEX PLAN ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 270.000-BARBER STREET SCHOOL BUILDING		(21,315.00)	(21,315.00)	(1,556.59)	(3,767.47)	(17,547.53)	
Dept 282.000-FORESTRY PROGRAM							
101-282.000-702.000	SALARIES - WAGES FULL TIME	1,000.00	1,000.00	1,128.71	1,554.09	(554.09)	155.41
101-282.000-702.001	SALARIES - OVERTIME PAY	0.00	0.00	70.71	70.71	(70.71)	100.00
101-282.000-703.000	SALARIES - WAGES PART TIME	1,000.00	1,000.00	0.00	10.00	990.00	1.00
101-282.000-704.000	SOCIAL SECURITY	155.00	155.00	86.76	118.10	36.90	76.19
101-282.000-705.000	RETIREMENT FUND CONTRIBUTION	165.00	165.00	0.00	0.00	165.00	0.00
101-282.000-711.000	WORKER'S COMP INSURANCE	0.00	0.00	0.00	55.00	(55.00)	100.00
101-282.000-740.000	OPERATING SUPPLIES	1,000.00	1,000.00	15.98	15.98	984.02	1.60

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF SPRING LAKE  
 PERIOD ENDING 08/31/2015  
 % Fiscal Year Completed: 16.94

GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGDGT USED
Fund 101 - GENERAL FUND							
101-282.000-801.000	PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-282.000-801.100	CONTRACT SERVICES - TREE MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-282.000-801.902	CONTRACT - WORK CREW	500.00	500.00	0.00	0.00	500.00	0.00
101-282.000-889.000	PROMOTIONS	100.00	100.00	0.00	0.00	100.00	0.00
101-282.000-922.000	WATER & SEWER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
101-282.000-940.000	INTERNAL RENTAL	500.00	500.00	0.00	0.00	500.00	0.00
101-282.000-974.200	TREE PLANTING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-282.000-978.730	TREE NURSERY	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
Net - Dept 282.000-FORESTRY PROGRAM		(17,420.00)	(17,420.00)	(1,302.16)	(1,823.88)	(15,596.12)	
Dept 301.000-POLICE DEPARTMENT							
101-301.000-819.207	CONTRIBUTION TO POLICE FUND	413,000.00	413,000.00	34,416.67	68,833.34	344,166.66	16.67
Net - Dept 301.000-POLICE DEPARTMENT		(413,000.00)	(413,000.00)	(34,416.67)	(68,833.34)	(344,166.66)	
Dept 336.000-FIRE DEPARTMENT							
101-336.000-801.000	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
101-336.000-921.000	ELECTRIC SERVICE	450.00	450.00	30.28	30.28	419.72	6.73
101-336.000-956.000	MISCELLANEOUS	900.00	900.00	0.00	0.00	900.00	0.00
Net - Dept 336.000-FIRE DEPARTMENT		(1,350.00)	(1,350.00)	(30.28)	(30.28)	(1,319.72)	
Dept 381.000-ZONING/PLANNING							
101-381.000-702.000	SALARIES - WAGES FULL TIME	19,790.00	19,790.00	1,954.57	3,810.43	15,979.57	19.25
101-381.000-702.001	SALARIES - OVERTIME PAY	0.00	0.00	0.00	0.00	0.00	0.00
101-381.000-704.000	SOCIAL SECURITY	1,520.00	1,520.00	141.95	277.73	1,242.27	18.27
101-381.000-704.500	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-381.000-704.999	INTERIM MANAGER PAY	0.00	0.00	0.00	0.00	0.00	0.00
101-381.000-705.000	RETIREMENT FUND CONTRIBUTION	3,265.00	3,265.00	355.59	710.80	2,554.20	21.77
101-381.000-707.000	DENTAL INSURANCE	590.00	590.00	48.60	145.80	444.20	24.71
101-381.000-708.000	VISION CARE REIMBURSEMENT	135.00	135.00	0.00	105.00	30.00	77.78
101-381.000-709.000	MEDICAL INSURANCE	6,144.00	6,144.00	483.18	1,501.78	4,642.22	24.44
101-381.000-709.500	MEDICAL INSURANCE - SELF FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
101-381.000-710.000	LIFE INSURANCE	230.00	230.00	25.23	78.88	151.12	34.30
101-381.000-711.000	WORKER'S COMP INSURANCE	95.00	95.00	0.00	40.00	55.00	42.11
101-381.000-727.000	OFFICE SUPPLIES	400.00	400.00	0.00	0.00	400.00	0.00
101-381.000-801.000	PROFESSIONAL SERVICES	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00
101-381.000-801.350	PLANNING - COLLABORATION	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
101-381.000-801.381	ZONING - COLLABORATION	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00
101-381.000-804.000	LEGAL FEES	800.00	800.00	0.00	0.00	800.00	0.00
101-381.000-860.000	TRANSPORTATION/TRAINING	140.00	140.00	0.00	0.00	140.00	0.00
101-381.000-900.000	PRINTING & PUBLISHING	700.00	700.00	0.00	0.00	700.00	0.00
101-381.000-910.000	INSURANCE	82.00	82.00	0.00	91.00	(9.00)	110.98
101-381.000-940.000	INTERNAL RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
101-381.000-940.002	OFFICE EQUIPMENT RENT	2,400.00	2,400.00	0.00	0.00	2,400.00	0.00
101-381.000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
101-381.000-956.100	FLEX PLAN ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 381.000-ZONING/PLANNING		(72,791.00)	(72,791.00)	(3,009.12)	(6,761.42)	(66,029.58)	
Dept 441.000-DEPARTMENT OF PUBLIC WORKS							
101-441.000-702.000	SALARIES - WAGES FULL TIME	29,647.00	29,647.00	1,781.83	4,962.84	24,684.16	16.74

PERIOD ENDING 08/31/2015

% Fiscal Year Completed: 16.94

GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGDGT USED
Fund 101 - GENERAL FUND							
101-441.000-702.001	SALARIES - OVERTIME PAY	2,160.00	2,160.00	0.00	0.00	2,160.00	0.00
101-441.000-702.003	SALARIES - ADMINISTRATION	15,450.00	15,450.00	1,509.03	3,096.94	12,353.06	20.04
101-441.000-703.000	SALARIES - WAGES PART TIME	3,425.00	3,425.00	234.25	384.25	3,040.75	11.22
101-441.000-703.001	PART TIME WAGES - OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-703.002	PART TIME WAGES - ADMIN	200.00	200.00	114.00	114.00	86.00	57.00
101-441.000-703.425	DPW WINTER	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-703.426	SIDEWALK MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-703.441	DPW SEASONAL	0.00	0.00	213.30	454.83	(454.83)	100.00
101-441.000-704.000	SOCIAL SECURITY	3,910.00	3,910.00	281.51	657.66	3,252.34	16.82
101-441.000-704.500	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-704.999	INTERIM MANAGER PAY	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-705.000	RETIREMENT FUND CONTRIBUTION	5,250.00	5,250.00	692.98	1,568.47	3,681.53	29.88
101-441.000-707.000	DENTAL INSURANCE	1,350.00	1,350.00	100.81	302.43	1,047.57	22.40
101-441.000-708.000	VISION CARE REIMBURSEMENT	350.00	350.00	53.14	53.14	296.86	15.18
101-441.000-709.000	MEDICAL INSURANCE	17,128.00	17,128.00	1,237.22	3,714.53	13,413.47	21.69
101-441.000-709.500	MEDICAL INSURANCE - SELF FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-710.000	LIFE INSURANCE	660.00	660.00	55.76	166.73	493.27	25.26
101-441.000-711.000	WORKER'S COMP INSURANCE	1,500.00	1,500.00	0.00	325.00	1,175.00	21.67
101-441.000-727.000	OFFICE SUPPLIES	200.00	200.00	0.00	0.00	200.00	0.00
101-441.000-740.000	OPERATING SUPPLIES	5,000.00	5,000.00	493.51	632.29	4,367.71	12.65
101-441.000-740.002	DPW DRUG TESTING FEES	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-740.220	CDL RENEWAL FEES	200.00	200.00	0.00	0.00	200.00	0.00
101-441.000-741.000	CLOTHING	750.00	750.00	0.00	440.00	310.00	58.67
101-441.000-801.000	PROFESSIONAL SERVICES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-441.000-801.902	CONTRACT - WORK CREW	1,000.00	1,000.00	121.00	121.00	879.00	12.10
101-441.000-804.501	LABOR CONTRACT - SNOW REMOVAL	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-860.000	TRANSPORTATION/TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-890.000	LEAF COLLECTION	3,300.00	3,300.00	0.00	0.00	3,300.00	0.00
101-441.000-891.000	TRASH COLLECTION	4,200.00	4,200.00	325.40	651.01	3,548.99	15.50
101-441.000-891.100	SPRING/FALL CLEANUP	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-891.400	BRUSH CHIPPING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-441.000-891.450	LEASE - BRUSH SITE	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-441.000-891.500	CHRISTMAS PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-891.501	BANNER PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-900.000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-910.000	INSURANCE	1,900.00	1,900.00	0.00	1,600.00	300.00	84.21
101-441.000-921.000	ELECTRIC SERVICE	4,500.00	4,500.00	417.86	417.86	4,082.14	9.29
101-441.000-922.000	WATER & SEWER SERVICE	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-441.000-923.000	HEATING	0.00	0.00	44.93	89.86	(89.86)	100.00
101-441.000-931.000	BUILDING REPAIRS & MAINTENANCE	7,500.00	7,500.00	780.29	780.29	6,719.71	10.40
101-441.000-933.500	BRIDGE LIGHTING MAINTENANCE	300.00	300.00	0.00	0.00	300.00	0.00
101-441.000-933.600	PARKING LOT MAINTENANCE	500.00	500.00	0.00	6,650.00	(6,150.00)	1,330.00
101-441.000-935.001	ALLEY MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-940.000	INTERNAL RENTAL	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-441.000-940.002	OFFICE EQUIPMENT RENT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-441.000-956.000	MISCELLANEOUS	100.00	100.00	0.00	0.00	100.00	0.00
101-441.000-956.100	FLEX PLAN ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00

Net - Dept 441.000-DEPARTMENT OF PUBLIC WORKS (121,480.00) (121,480.00) (8,456.82) (27,183.13) (94,296.87)

Dept 441.100-CORRIDOR MAINTENANCE							
101-441.100-740.219	BEAUTIFICATION	1,800.00	1,800.00	0.00	0.00	1,800.00	0.00
101-441.100-887.208	SIDEWALK MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-441.100-891.500	CHRISTMAS PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
101-441.100-891.501	BANNER PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
101-441.100-922.001	SPRINKLING SYSTEM WATER	5,500.00	5,500.00	0.00	0.00	5,500.00	0.00

GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGDGT USED
Fund 101 - GENERAL FUND							
101-441.100-933.100	SPRINKLER MAINTENANCE	1,200.00	1,200.00	16.68	16.68	1,183.32	1.39
101-441.100-933.300	CORRIDOR MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-441.100-933.400	LIGHT POLE FIXTURES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-441.100-940.000	INTERNAL RENTAL	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Net - Dept 441.100-CORRIDOR MAINTENANCE		(12,500.00)	(12,500.00)	(16.68)	(16.68)	(12,483.32)	
Dept 450.000-STREET LIGHTING							
101-450.000-921.000	ELECTRIC SERVICE	7,200.00	7,200.00	547.74	547.74	6,652.26	7.61
101-450.000-921.100	M-104 STREET LIGHTS	8,000.00	8,000.00	603.39	603.39	7,396.61	7.54
101-450.000-960.200	CONSUMERS FIXTURE REMOVALS	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 450.000-STREET LIGHTING		(15,200.00)	(15,200.00)	(1,151.13)	(1,151.13)	(14,048.87)	
Dept 551.000-TANGLEFOOT PARK							
101-551.000-702.000	SALARIES - WAGES FULL TIME	10,695.00	10,695.00	538.16	1,788.55	8,906.45	16.72
101-551.000-702.001	SALARIES - OVERTIME PAY	0.00	0.00	0.00	0.00	0.00	0.00
101-551.000-703.000	SALARIES - WAGES PART TIME	425.00	425.00	0.00	0.00	425.00	0.00
101-551.000-703.001	PART TIME WAGES - OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
101-551.000-703.400	PARK MANAGER	15,912.00	15,912.00	2,224.05	5,216.55	10,695.45	32.78
101-551.000-703.441	DPW SEASONAL	0.00	0.00	0.00	0.00	0.00	0.00
101-551.000-704.000	SOCIAL SECURITY	2,070.00	2,070.00	209.83	530.04	1,539.96	25.61
101-551.000-704.500	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-551.000-705.000	RETIREMENT FUND CONTRIBUTION	1,765.00	1,765.00	80.43	163.90	1,601.10	9.29
101-551.000-707.000	DENTAL INSURANCE	125.00	125.00	10.38	31.14	93.86	24.91
101-551.000-708.000	VISION CARE REIMBURSEMENT	38.00	38.00	9.45	9.45	28.55	24.87
101-551.000-709.000	MEDICAL INSURANCE	1,326.00	1,326.00	104.26	324.04	1,001.96	24.44
101-551.000-709.500	MEDICAL INSURANCE - SELF FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
101-551.000-710.000	LIFE INSURANCE	65.00	65.00	7.03	21.35	43.65	32.85
101-551.000-711.000	WORKER'S COMP INSURANCE	200.00	200.00	0.00	135.00	65.00	67.50
101-551.000-740.000	OPERATING SUPPLIES	0.00	0.00	555.70	555.70	(555.70)	100.00
101-551.000-775.000	REPAIRS & MAINTENANCE SUPPLIES	3,000.00	3,000.00	220.67	359.45	2,640.55	11.98
101-551.000-775.725	TANGLEFOOT PARK ELECTRIC METERS	0.00	0.00	0.00	0.00	0.00	0.00
101-551.000-801.902	CONTRACT - WORK CREW	250.00	250.00	15.00	15.00	235.00	6.00
101-551.000-853.000	TELEPHONE	75.00	75.00	0.00	0.00	75.00	0.00
101-551.000-853.100	CABLE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
101-551.000-853.200	INTERNET SERVICE	600.00	600.00	99.99	199.98	400.02	33.33
101-551.000-891.000	TRASH COLLECTION	1,200.00	1,200.00	126.28	252.64	947.36	21.05
101-551.000-900.000	PRINTING & PUBLISHING	800.00	800.00	0.00	0.00	800.00	0.00
101-551.000-910.000	INSURANCE	800.00	800.00	0.00	800.00	0.00	100.00
101-551.000-921.000	ELECTRIC SERVICE	8,000.00	8,000.00	1,734.66	1,734.66	6,265.34	21.68
101-551.000-922.000	WATER & SEWER SERVICE	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00
101-551.000-923.000	HEATING	600.00	600.00	52.10	106.76	493.24	17.79
101-551.000-931.000	BUILDING REPAIRS & MAINTENANCE	10,000.00	10,000.00	1,609.59	1,609.59	8,390.41	16.10
101-551.000-940.000	INTERNAL RENTAL	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00
101-551.000-956.000	MISCELLANEOUS	500.00	500.00	16.96	16.96	483.04	3.39
101-551.000-956.100	FLEX PLAN ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00
101-551.000-976.551	TANGLEFOOT PARK - DOCK STORAGE	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
Net - Dept 551.000-TANGLEFOOT PARK		(65,646.00)	(65,646.00)	(7,614.54)	(13,870.76)	(51,775.24)	
Dept 553.000-CENTRAL PARK							
101-553.000-702.000	SALARIES - WAGES FULL TIME	16,709.00	16,709.00	430.63	1,579.92	15,129.08	9.46
101-553.000-702.001	SALARIES - OVERTIME PAY	560.00	560.00	0.00	28.67	531.33	5.12

GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGDGT USED
Fund 101 - GENERAL FUND							
101-553.000-703.000	SALARIES - WAGES PART TIME	4,566.00	4,566.00	0.00	10.00	4,556.00	0.22
101-553.000-703.001	PART TIME WAGES - OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
101-553.000-703.441	DPW SEASONAL	0.00	0.00	778.10	2,132.22	(2,132.22)	100.00
101-553.000-704.000	SOCIAL SECURITY	1,680.00	1,680.00	91.02	281.43	1,398.57	16.75
101-553.000-704.500	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-553.000-705.000	RETIREMENT FUND CONTRIBUTION	2,850.00	2,850.00	138.59	303.10	2,546.90	10.64
101-553.000-707.000	DENTAL INSURANCE	175.00	175.00	13.55	40.65	134.35	23.23
101-553.000-708.000	VISION CARE REIMBURSEMENT	60.00	60.00	15.00	15.00	45.00	25.00
101-553.000-709.000	MEDICAL INSURANCE	2,857.00	2,857.00	185.53	529.51	2,327.49	18.53
101-553.000-709.500	MEDICAL INSURANCE - SELF FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
101-553.000-710.000	LIFE INSURANCE	107.00	107.00	8.28	26.22	80.78	24.50
101-553.000-711.000	WORKER'S COMP INSURANCE	180.00	180.00	0.00	111.00	69.00	61.67
101-553.000-740.000	OPERATING SUPPLIES	1,000.00	1,000.00	796.62	1,092.90	(92.90)	109.29
101-553.000-740.219	BEAUTIFICATION	0.00	0.00	0.00	0.00	0.00	0.00
101-553.000-741.000	CLOTHING	200.00	200.00	0.00	90.00	110.00	45.00
101-553.000-775.000	REPAIRS & MAINTENANCE SUPPLIES	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
101-553.000-775.430	TENNIS COURT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-553.000-775.431	BASKETBALL COURT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-553.000-775.432	PICKLEBALL COURT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-553.000-775.433	BALLPARK MAINTENANCE	500.00	500.00	0.00	0.00	500.00	0.00
101-553.000-775.435	CONSUMER'S ENERGY LICENSE	500.00	500.00	(250.00)	250.00	250.00	50.00
101-553.000-776.500	DOG PARK	1,000.00	1,000.00	0.00	764.01	235.99	76.40
101-553.000-776.625	SERVICE PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00
101-553.000-801.902	CONTRACT - WORK CREW	6,000.00	6,000.00	46.00	46.00	5,954.00	0.77
101-553.000-891.000	TRASH COLLECTION	0.00	0.00	0.00	0.00	0.00	0.00
101-553.000-910.000	INSURANCE	400.00	400.00	0.00	400.00	0.00	100.00
101-553.000-921.000	ELECTRIC SERVICE	1,200.00	1,200.00	69.16	69.16	1,130.84	5.76
101-553.000-922.000	WATER & SEWER SERVICE	800.00	800.00	0.00	0.00	800.00	0.00
101-553.000-922.001	SPRINKLING SYSTEM WATER	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00
101-553.000-931.000	BUILDING REPAIRS & MAINTENANCE	1,500.00	1,500.00	51.58	51.58	1,448.42	3.44
101-553.000-933.100	SPRINKLER MAINTENANCE	250.00	250.00	0.00	0.00	250.00	0.00
101-553.000-940.000	INTERNAL RENTAL	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
101-553.000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
101-553.000-956.100	FLEX PLAN ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00
101-553.000-974.000	SKATE RINK	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
Net - Dept 553.000-CENTRAL PARK		(62,094.00)	(62,094.00)	(2,374.06)	(7,821.37)	(54,272.63)	
Dept 555.000-MILL POINT PARK							
101-555.000-702.000	SALARIES - WAGES FULL TIME	7,907.00	7,907.00	384.09	1,841.92	6,065.08	23.29
101-555.000-702.001	SALARIES - OVERTIME PAY	373.00	373.00	35.36	147.69	225.31	39.60
101-555.000-703.000	SALARIES - WAGES PART TIME	3,540.00	3,540.00	71.40	141.40	3,398.60	3.99
101-555.000-703.001	PART TIME WAGES - OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
101-555.000-703.441	DPW SEASONAL	0.00	0.00	575.90	1,733.09	(1,733.09)	100.00
101-555.000-704.000	SOCIAL SECURITY	910.00	910.00	79.96	287.68	622.32	31.61
101-555.000-704.500	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-555.000-705.000	RETIREMENT FUND CONTRIBUTION	1,366.00	1,366.00	129.03	288.76	1,077.24	21.14
101-555.000-707.000	DENTAL INSURANCE	165.00	165.00	13.55	40.65	124.35	24.64
101-555.000-708.000	VISION CARE REIMBURSEMENT	60.00	60.00	15.00	15.00	45.00	25.00
101-555.000-709.000	MEDICAL INSURANCE	2,857.00	2,857.00	185.53	529.51	2,327.49	18.53
101-555.000-709.500	MEDICAL INSURANCE - SELF FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
101-555.000-710.000	LIFE INSURANCE	105.00	105.00	8.28	26.22	78.78	24.97
101-555.000-711.000	WORKER'S COMP INSURANCE	130.00	130.00	0.00	59.00	71.00	45.38
101-555.000-740.000	OPERATING SUPPLIES	800.00	800.00	151.62	290.40	509.60	36.30
101-555.000-741.000	CLOTHING	200.00	200.00	0.00	90.00	110.00	45.00
101-555.000-775.000	REPAIRS & MAINTENANCE SUPPLIES	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00





REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF SPRING LAKE  
 PERIOD ENDING 08/31/2015  
 % Fiscal Year Completed: 16.94

GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
101-692.000-974.000	SKATE RINK	0.00	0.00	0.00	0.00	0.00	0.00
101-692.000-974.050	MILL POINT - LAND ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00
101-692.000-974.400	MILL PT PARK SPRINKLING EXTENSION	0.00	0.00	0.00	0.00	0.00	0.00
101-692.000-976.162	MILL POINT- DOCK STORAGE	0.00	0.00	0.00	0.00	0.00	0.00
101-692.000-978.500	DREDGING	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 692.000-PARKS MAINTENANCE		(25,076.00)	(25,076.00)	(1,809.80)	(4,391.76)	(20,684.24)	
Dept 857.000-COMMUNITY PROMOTION							
101-857.000-702.000	SALARIES - WAGES FULL TIME	5,000.00	5,000.00	213.97	880.04	4,119.96	17.60
101-857.000-702.001	SALARIES - OVERTIME PAY	0.00	0.00	0.00	69.33	(69.33)	100.00
101-857.000-703.000	SALARIES - WAGES PART TIME	250.00	250.00	0.00	160.00	90.00	64.00
101-857.000-703.001	PART TIME WAGES - OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
101-857.000-703.300	CROSSING GUARDS	6,760.00	6,760.00	0.00	0.00	6,760.00	0.00
101-857.000-703.441	DPW SEASONAL	0.00	0.00	9.00	41.60	(41.60)	100.00
101-857.000-704.000	SOCIAL SECURITY	920.00	920.00	15.72	83.63	836.37	9.09
101-857.000-704.500	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-857.000-705.000	RETIREMENT FUND CONTRIBUTION	830.00	830.00	0.00	10.76	819.24	1.30
101-857.000-709.000	MEDICAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-857.000-710.000	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-857.000-711.000	WORKER'S COMP INSURANCE	100.00	100.00	0.00	41.00	59.00	41.00
101-857.000-801.902	CONTRACT - WORK CREW	300.00	300.00	0.00	0.00	300.00	0.00
101-857.000-881.000	COAST GUARD FESTIVAL	3,870.00	3,870.00	0.00	0.00	3,870.00	0.00
101-857.000-885.200	FLAG SERVICES	200.00	200.00	0.00	0.00	200.00	0.00
101-857.000-885.300	CHRISTMAS TREE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
101-857.000-886.500	CHAMBER DUES	600.00	600.00	0.00	0.00	600.00	0.00
101-857.000-889.000	PROMOTIONS	3,000.00	3,000.00	173.14	187.73	2,812.27	6.26
101-857.000-889.100	NEWSLETTER	400.00	400.00	0.00	0.00	400.00	0.00
101-857.000-889.200	WEB SITE	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-857.000-889.300	CONCERT SPONSORSHIP	0.00	0.00	0.00	0.00	0.00	0.00
101-857.000-889.617	FIREWORKS - HERITAGE FESTIVAL	0.00	0.00	0.00	0.00	0.00	0.00
101-857.000-940.000	INTERNAL RENTAL	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Net - Dept 857.000-COMMUNITY PROMOTION		(28,230.00)	(28,230.00)	(411.83)	(1,474.09)	(26,755.91)	
Dept 941.000-OTHER							
101-941.000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
101-941.000-995.500	MILL POINT B/F LOAN	11,184.00	11,184.00	0.00	0.00	11,184.00	0.00
101-941.000-995.525	MILL POINT B/F LOAN INTEREST	1,411.00	1,411.00	0.00	0.00	1,411.00	0.00
Net - Dept 941.000-OTHER		(12,595.00)	(12,595.00)	0.00	0.00	(12,595.00)	
Fund 101 - GENERAL FUND:							
TOTAL REVENUES		1,370,445.00	1,370,445.00	194,448.10	357,301.95	1,013,143.05	26.07
TOTAL EXPENDITURES		1,355,220.00	1,355,220.00	88,710.16	198,060.31	1,157,159.69	14.61
NET OF REVENUES & EXPENDITURES		15,225.00	15,225.00	105,737.94	159,241.64	(144,016.64)	1,045.92

GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGDGT USED
Fund 202 - MAJOR STREET FUND							
Dept 000.000-GENERAL SERVICES							
202-000.000-502.108	FEDERAL TRANSPORTATION GRANT	0.00	0.00	0.00	0.00	0.00	0.00
202-000.000-575.100	ST SHARED REV-GAS & WEIGHT TAX	125,869.00	125,869.00	0.00	0.00	125,869.00	0.00
202-000.000-575.250	ST SHARED REVENUE - SNOW REMOVAL	0.00	0.00	0.00	0.00	0.00	0.00
202-000.000-595.000	TELECOMMUNICATIONS FEE (2002)	7,300.00	7,300.00	0.00	0.00	7,300.00	0.00
202-000.000-664.000	INTEREST & DIVIDEND INCOME	0.00	0.00	0.00	0.00	0.00	0.00
202-000.000-664.001	ACCRUED INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
202-000.000-676.101	CONTRIBUTION FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
202-000.000-676.401	CONT FROM PUBLIC IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00
202-000.000-677.101	STATE MAINTENANCE REIMBURSEMENT	21,000.00	21,000.00	0.00	0.00	21,000.00	0.00
202-000.000-677.224	DRIVEWAY PAVING REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
202-000.000-695.000	APPROPRIATION FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
202-000.000-975.000	APPROPRIATION TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 000.000-GENERAL SERVICES		154,169.00	154,169.00	0.00	0.00	154,169.00	
Dept 451.000-CONSTRUCTION							
202-451.000-820.000	ENGINEERING	500.00	500.00	0.00	0.00	500.00	0.00
202-451.000-820.202	MPO DUES - WESTPLAN	1,050.00	1,050.00	0.00	0.00	1,050.00	0.00
202-451.000-820.475	JACKSON STREET	0.00	0.00	0.00	0.00	0.00	0.00
202-451.000-820.526	CUTLER STREET	0.00	0.00	0.00	0.00	0.00	0.00
202-451.000-978.825	GRAND RIVER GREENWAY	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 451.000-CONSTRUCTION		(1,550.00)	(1,550.00)	0.00	0.00	(1,550.00)	
Dept 463.000-ROUTINE STREET MAINTENANCE							
202-463.000-702.000	SALARIES - WAGES FULL TIME	6,200.00	6,200.00	370.74	1,186.15	5,013.85	19.13
202-463.000-702.001	SALARIES - OVERTIME PAY	200.00	200.00	29.81	87.15	112.85	43.58
202-463.000-703.000	SALARIES - WAGES PART TIME	851.00	851.00	37.25	107.25	743.75	12.60
202-463.000-703.441	DPW SEASONAL	0.00	0.00	87.00	92.00	(92.00)	100.00
202-463.000-704.000	SOCIAL SECURITY	555.00	555.00	38.43	107.32	447.68	19.34
202-463.000-704.500	UNEMPLOYMENT INSURANCE	200.00	200.00	0.00	0.00	200.00	0.00
202-463.000-705.000	RETIREMENT FUND CONTRIBUTION	1,400.00	1,400.00	127.04	279.17	1,120.83	19.94
202-463.000-707.000	DENTAL INSURANCE	195.00	195.00	14.91	44.73	150.27	22.94
202-463.000-708.000	VISION CARE REIMBURSEMENT	61.00	61.00	18.75	18.75	42.25	30.74
202-463.000-709.000	MEDICAL INSURANCE	3,069.00	3,069.00	213.41	629.63	2,439.37	20.52
202-463.000-709.500	MEDICAL INSURANCE - SELF FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
202-463.000-710.000	LIFE INSURANCE	110.00	110.00	7.71	24.66	85.34	22.42
202-463.000-711.000	WORKER'S COMP INSURANCE	375.00	375.00	0.00	95.00	280.00	25.33
202-463.000-775.000	REPAIRS & MAINTENANCE SUPPLIES	3,000.00	3,000.00	74.18	74.18	2,925.82	2.47
202-463.000-801.902	CONTRACT - WORK CREW	150.00	150.00	15.00	15.00	135.00	10.00
202-463.000-818.203	CONTRIBUTION TO LOCAL STREETS	21,000.00	21,000.00	0.00	0.00	21,000.00	0.00
202-463.000-818.395	TRANSFER TO STREET DEBT	0.00	0.00	0.00	0.00	0.00	0.00
202-463.000-819.100	CONTRIBUTION TO LOCAL STREET	0.00	0.00	0.00	0.00	0.00	0.00
202-463.000-820.100	STREET SWEEPING	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
202-463.000-820.200	STREET CRACK SEALING	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
202-463.000-821.600	SURFACE REPAIR	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
202-463.000-887.208	SIDEWALK MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
202-463.000-893.000	CATCH BASIN CLEANING	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
202-463.000-931.007	PAVEMENT MARKING	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
202-463.000-940.000	INTERNAL RENTAL	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00
202-463.000-956.100	FLEX PLAN ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 463.000-ROUTINE STREET MAINTENANCE		(59,366.00)	(59,366.00)	(1,034.23)	(2,760.99)	(56,605.01)	



REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF SPRING LAKE  
 PERIOD ENDING 08/31/2015  
 % Fiscal Year Completed: 16.94

GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGD USED
Fund 202 - MAJOR STREET FUND							
Net - Dept 480.000-STATE TRUNKLINE MAINTENANCE		(43,421.00)	(43,421.00)	(687.46)	(1,719.68)	(41,701.32)	
Dept 482.000-ADMINISTRATION							
202-482.000-702.000	SALARIES - WAGES FULL TIME	5,541.00	5,541.00	270.30	566.36	4,974.64	10.22
202-482.000-704.000	SOCIAL SECURITY	300.00	300.00	20.20	42.06	257.94	14.02
202-482.000-704.999	INTERIM MANAGER PAY	0.00	0.00	0.00	0.00	0.00	0.00
202-482.000-705.000	RETIREMENT FUND CONTRIBUTION	450.00	450.00	41.32	81.57	368.43	18.13
202-482.000-707.000	DENTAL INSURANCE	85.00	85.00	6.48	21.60	63.40	25.41
202-482.000-708.000	VISION CARE REIMBURSEMENT	18.00	18.00	0.00	0.00	18.00	0.00
202-482.000-709.000	MEDICAL INSURANCE	650.00	650.00	51.01	158.54	491.46	24.39
202-482.000-709.500	MEDICAL INSURANCE - SELF FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
202-482.000-710.000	LIFE INSURANCE	40.00	40.00	3.46	10.05	29.95	25.13
202-482.000-711.000	WORKER'S COMP INSURANCE	120.00	120.00	0.00	52.00	68.00	43.33
202-482.000-804.100	AUDIT SERVICES	550.00	550.00	0.00	0.00	550.00	0.00
202-482.000-860.000	TRANSPORTATION/TRAINING	250.00	250.00	0.00	0.00	250.00	0.00
202-482.000-940.000	INTERNAL RENTAL	100.00	100.00	0.00	0.00	100.00	0.00
202-482.000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
202-482.000-956.100	FLEX PLAN ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00
202-482.000-956.200	BANK FEES	50.00	50.00	0.00	0.00	50.00	0.00
Net - Dept 482.000-ADMINISTRATION		(8,154.00)	(8,154.00)	(392.77)	(932.18)	(7,221.82)	
Fund 202 - MAJOR STREET FUND:							
TOTAL REVENUES		154,169.00	154,169.00	0.00	0.00	154,169.00	0.00
TOTAL EXPENDITURES		152,282.00	152,282.00	2,671.13	7,360.88	144,921.12	4.83
NET OF REVENUES & EXPENDITURES		1,887.00	1,887.00	(2,671.13)	(7,360.88)	9,247.88	390.08

PERIOD ENDING 08/31/2015

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GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGDGT USED
Fund 203 - LOCAL STREET FUND							
Dept 000.000-GENERAL SERVICES							
203-000.000-575.100	ST SHARED REV-GAS & WEIGHT TAX	41,666.00	41,666.00	0.00	0.00	41,666.00	0.00
203-000.000-575.250	ST SHARED REVENUE - SNOW REMOVAL	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
203-000.000-664.000	INTEREST & DIVIDEND INCOME	0.00	0.00	0.00	0.00	0.00	0.00
203-000.000-664.001	ACCRUED INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
203-000.000-676.200	CONTRIBUTION FROM MAJOR ST	21,000.00	21,000.00	0.00	0.00	21,000.00	0.00
203-000.000-676.204	CONTRIBUTION FROM STREET FUND	51,950.00	51,950.00	0.00	0.00	51,950.00	0.00
203-000.000-676.296	CONTRIBUTION FROM TIFA FUND	0.00	0.00	0.00	0.00	0.00	0.00
203-000.000-677.190	STREET SIGN REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
203-000.000-677.224	DRIVEWAY PAVING REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
203-000.000-694.203	WMSRDC TRAINING REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
203-000.000-695.000	APPROPRIATION FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
203-000.000-975.000	APPROPRIATION TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 000.000-GENERAL SERVICES		116,616.00	116,616.00	0.00	0.00	116,616.00	
Dept 451.000-CONSTRUCTION							
203-451.000-820.000	ENGINEERING	500.00	500.00	0.00	0.00	500.00	0.00
203-451.000-820.450	PROSPECT STREET	0.00	0.00	0.00	0.00	0.00	0.00
203-451.000-820.528	PARKHURST STREET	0.00	0.00	0.00	0.00	0.00	0.00
203-451.000-820.581	MASON STREET	0.00	0.00	0.00	0.00	0.00	0.00
203-451.000-820.999	SAFE ROUTES SIGNAGE	0.00	0.00	0.00	0.00	0.00	0.00
203-451.000-978.000	PAVING	42,000.00	42,000.00	7,476.00	7,476.00	34,524.00	17.80
Net - Dept 451.000-CONSTRUCTION		(42,500.00)	(42,500.00)	(7,476.00)	(7,476.00)	(35,024.00)	
Dept 463.000-ROUTINE STREET MAINTENANCE							
203-463.000-702.000	SALARIES - WAGES FULL TIME	5,720.00	5,720.00	677.18	1,636.70	4,083.30	28.61
203-463.000-702.001	SALARIES - OVERTIME PAY	80.00	80.00	0.00	0.00	80.00	0.00
203-463.000-703.000	SALARIES - WAGES PART TIME	2,173.00	2,173.00	57.64	107.64	2,065.36	4.95
203-463.000-703.441	DPW SEASONAL	0.00	0.00	360.60	732.69	(732.69)	100.00
203-463.000-704.000	SOCIAL SECURITY	610.00	610.00	80.94	182.96	427.04	29.99
203-463.000-704.500	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
203-463.000-705.000	RETIREMENT FUND CONTRIBUTION	957.00	957.00	131.41	288.44	668.56	30.14
203-463.000-707.000	DENTAL INSURANCE	176.00	176.00	14.12	42.36	133.64	24.07
203-463.000-708.000	VISION CARE REIMBURSEMENT	61.00	61.00	18.75	18.75	42.25	30.74
203-463.000-709.000	MEDICAL INSURANCE	2,928.00	2,928.00	205.36	597.86	2,330.14	20.42
203-463.000-709.500	MEDICAL INSURANCE - SELF FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
203-463.000-710.000	LIFE INSURANCE	107.00	107.00	8.04	25.40	81.60	23.74
203-463.000-711.000	WORKER'S COMP INSURANCE	410.00	410.00	0.00	184.00	226.00	44.88
203-463.000-775.000	REPAIRS & MAINTENANCE SUPPLIES	700.00	700.00	0.00	0.00	700.00	0.00
203-463.000-801.000	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
203-463.000-801.902	CONTRACT - WORK CREW	300.00	300.00	46.00	46.00	254.00	15.33
203-463.000-820.100	STREET SWEEPING	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
203-463.000-820.200	STREET CRACK SEALING	0.00	0.00	0.00	0.00	0.00	0.00
203-463.000-821.500	CAIN DRIVEWAY/LANDSCAPING	0.00	0.00	0.00	0.00	0.00	0.00
203-463.000-821.600	SURFACE REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
203-463.000-887.208	SIDEWALK MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
203-463.000-893.000	CATCH BASIN CLEANING	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
203-463.000-931.007	PAVEMENT MARKING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
203-463.000-940.000	INTERNAL RENTAL	6,500.00	6,500.00	0.00	0.00	6,500.00	0.00
203-463.000-956.100	FLEX PLAN ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 463.000-ROUTINE STREET MAINTENANCE		(29,222.00)	(29,222.00)	(1,600.04)	(3,862.80)	(25,359.20)	

GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGDGT USED
Fund 203 - LOCAL STREET FUND							
Dept 474.000-TRAFFIC SERVICES MAINTENANCE							
203-474.000-970.100	CAPITAL IMPROVEMENT -STREET SIGN REPLACE	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 474.000-TRAFFIC SERVICES MAINTENANCE		0.00	0.00	0.00	0.00	0.00	
Dept 478.000-WINTER MAINTENANCE							
203-478.000-702.000	SALARIES - WAGES FULL TIME	10,947.00	10,947.00	156.27	830.84	10,116.16	7.59
203-478.000-702.001	SALARIES - OVERTIME PAY	1,600.00	1,600.00	0.00	0.00	1,600.00	0.00
203-478.000-703.000	SALARIES - WAGES PART TIME	800.00	800.00	0.00	0.00	800.00	0.00
203-478.000-704.000	SOCIAL SECURITY	1,021.00	1,021.00	11.29	60.61	960.39	5.94
203-478.000-704.500	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
203-478.000-705.000	RETIREMENT FUND CONTRIBUTION	2,070.00	2,070.00	147.71	327.23	1,742.77	15.81
203-478.000-707.000	DENTAL INSURANCE	206.00	206.00	16.58	49.74	156.26	24.15
203-478.000-708.000	VISION CARE REIMBURSEMENT	70.00	70.00	18.75	18.75	51.25	26.79
203-478.000-709.000	MEDICAL INSURANCE	3,358.00	3,358.00	234.89	682.92	2,675.08	20.34
203-478.000-709.500	MEDICAL INSURANCE - SELF FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
203-478.000-710.000	LIFE INSURANCE	125.00	125.00	9.42	29.68	95.32	23.74
203-478.000-711.000	WORKER'S COMP INSURANCE	370.00	370.00	0.00	164.00	206.00	44.32
203-478.000-740.000	OPERATING SUPPLIES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
203-478.000-801.000	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
203-478.000-801.902	CONTRACT - WORK CREW	40.00	40.00	0.00	0.00	40.00	0.00
203-478.000-940.000	INTERNAL RENTAL	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00
203-478.000-956.100	FLEX PLAN ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 478.000-WINTER MAINTENANCE		(37,607.00)	(37,607.00)	(594.91)	(2,163.77)	(35,443.23)	
Dept 482.000-ADMINISTRATION							
203-482.000-702.000	SALARIES - WAGES FULL TIME	4,425.00	4,425.00	313.88	534.25	3,890.75	12.07
203-482.000-704.000	SOCIAL SECURITY	339.00	339.00	23.20	39.60	299.40	11.68
203-482.000-704.999	INTERIM MANAGER PAY	0.00	0.00	0.00	0.00	0.00	0.00
203-482.000-705.000	RETIREMENT FUND CONTRIBUTION	730.00	730.00	40.22	80.46	649.54	11.02
203-482.000-707.000	DENTAL INSURANCE	79.00	79.00	6.48	17.28	61.72	21.87
203-482.000-708.000	VISION CARE REIMBURSEMENT	18.00	18.00	0.00	0.00	18.00	0.00
203-482.000-709.000	MEDICAL INSURANCE	625.00	625.00	51.01	158.54	466.46	25.37
203-482.000-709.500	MEDICAL INSURANCE - SELF FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
203-482.000-710.000	LIFE INSURANCE	40.00	40.00	3.46	10.05	29.95	25.13
203-482.000-711.000	WORKER'S COMP INSURANCE	120.00	120.00	0.00	52.00	68.00	43.33
203-482.000-804.100	AUDIT SERVICES	330.00	330.00	0.00	0.00	330.00	0.00
203-482.000-860.000	TRANSPORTATION/TRAINING	300.00	300.00	0.00	0.00	300.00	0.00
203-482.000-940.000	INTERNAL RENTAL	50.00	50.00	0.00	0.00	50.00	0.00
203-482.000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
203-482.000-956.100	FLEX PLAN ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00
203-482.000-956.200	BANK FEES	70.00	70.00	0.00	0.00	70.00	0.00
Net - Dept 482.000-ADMINISTRATION		(7,126.00)	(7,126.00)	(438.25)	(892.18)	(6,233.82)	
Fund 203 - LOCAL STREET FUND:							
TOTAL REVENUES		116,616.00	116,616.00	0.00	0.00	116,616.00	0.00
TOTAL EXPENDITURES		116,455.00	116,455.00	10,109.20	14,394.75	102,060.25	12.36

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REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF SPRING LAKE  
 PERIOD ENDING 08/31/2015  
 % Fiscal Year Completed: 16.94

GL NUMBER	DESCRIPTION	2015-16	2015-16	ACTIVITY FOR	YTD BALANCE	AVAILABLE		% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	MONTH 08/31/2015 INCR (DECR)	08/31/2015 NORM (ABNORM)	BALANCE	NORM (ABNORM)	
Fund 203 - LOCAL STREET FUND								
NET OF REVENUES & EXPENDITURES		161.00	161.00	(10,109.20)	(14,394.75)	14,555.75	8,940.84	





REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF SPRING LAKE  
 PERIOD ENDING 08/31/2015  
 % Fiscal Year Completed: 16.94

GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 207 - POLICE FUND							
207-000.000-910.000	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
207-000.000-921.000	ELECTRIC SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
207-000.000-922.000	WATER & SEWER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
207-000.000-923.000	HEATING	0.00	0.00	0.00	0.00	0.00	0.00
207-000.000-931.000	BUILDING REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
207-000.000-939.000	OFFICE RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
207-000.000-940.000	INTERNAL RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
207-000.000-940.002	OFFICE EQUIPMENT RENT	0.00	0.00	0.00	0.00	0.00	0.00
207-000.000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
207-000.000-956.100	FLEX PLAN ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00
207-000.000-956.200	BANK FEES	0.00	0.00	0.00	0.00	0.00	0.00
207-000.000-956.250	MICHIGAN STATE HICA CLAIMS TAX	12.00	12.00	0.95	2.85	9.15	23.75
207-000.000-959.000	MICHIGAN JUSTICE TRAINING FUND	0.00	0.00	0.00	0.00	0.00	0.00
207-000.000-975.000	APPROPRIATION TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 000.000-GENERAL SERVICES		1,608.00	1,608.00	34,678.48	64,454.63	(62,846.63)	
Fund 207 - POLICE FUND:							
TOTAL REVENUES		429,350.00	429,350.00	36,604.39	71,021.06	358,328.94	16.54
TOTAL EXPENDITURES		427,742.00	427,742.00	1,925.91	6,566.43	421,175.57	1.54
NET OF REVENUES & EXPENDITURES		1,608.00	1,608.00	34,678.48	64,454.63	(62,846.63)	4,008.37



REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF SPRING LAKE  
 PERIOD ENDING 08/31/2015  
 % Fiscal Year Completed: 16.94

GL NUMBER	DESCRIPTION	2015-16	2015-16	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET	MONTH 08/31/2015 INCR (DECR)	08/31/2015 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 208 - PUBLIC IMPROVEMENT							
208-000.000-974.230	ALLEY RECONSTRUCTION	0.00	0.00	0.00	750.00	(750.00)	100.00
208-000.000-974.325	SAFE ROUTES TO SCHOOL - SIDEWALKS	0.00	0.00	0.00	4,410.41	(4,410.41)	100.00
208-000.000-974.332	LAKESIDE TRAIL MARKERS	0.00	0.00	0.00	0.00	0.00	0.00
208-000.000-975.000	APPROPRIATION TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
208-000.000-976.551	TANGLEFOOT PARK - DOCK STORAGE	0.00	0.00	0.00	0.00	0.00	0.00
208-000.000-978.692	CENTRAL PARK - IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
208-000.000-978.701	JACKSON STREET DOCK REMOVAL	0.00	0.00	0.00	0.00	0.00	0.00
208-000.000-978.710	JACKSON STREET DOCK REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
208-000.000-978.730	TREE NURSERY	0.00	0.00	0.00	0.00	0.00	0.00
208-000.000-978.790	WHISTLESTOP PLAYGROUND	0.00	0.00	0.00	0.00	0.00	0.00
208-000.000-978.810	BARBER SCHOOL SOUND SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
208-000.000-978.825	GRAND RIVER GREENWAY	5,500.00	5,500.00	0.00	0.00	5,500.00	0.00
208-000.000-978.840	DPW STORM WATER BASIN	0.00	0.00	0.00	0.00	0.00	0.00
208-000.000-978.845	SLT RECIPORCAL PLEDGE	0.00	0.00	0.00	0.00	0.00	0.00
208-000.000-981.400	SOUTH STREET STORM SEWER REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
208-000.000-999.000	PAYING AGENT FEES	0.00	0.00	0.00	0.00	0.00	0.00
208-000.000-999.001	DEBT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00
208-000.000-999.100		0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 000.000-GENERAL SERVICES		0.00	0.00	(21,888.49)	(38,038.90)	38,038.90	
Fund 208 - PUBLIC IMPROVEMENT:							
TOTAL REVENUES		5,500.00	5,500.00	0.00	0.00	5,500.00	0.00
TOTAL EXPENDITURES		5,500.00	5,500.00	21,888.49	38,038.90	(32,538.90)	691.62
NET OF REVENUES & EXPENDITURES		0.00	0.00	(21,888.49)	(38,038.90)	38,038.90	100.00

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF SPRING LAKE  
 PERIOD ENDING 08/31/2015  
 % Fiscal Year Completed: 16.94

GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGD USED
Fund 218 - NON-MOTORIZED PATHWAY FUND							
Dept 000.000-GENERAL SERVICES							
218-000.000-582.003	CONTRIBUTION FROM S.L. TOWNSHIP	42,000.00	42,000.00	0.00	0.00	42,000.00	0.00
218-000.000-664.000	INTEREST & DIVIDEND INCOME	0.00	0.00	0.00	0.00	0.00	0.00
218-000.000-676.101	CONTRIBUTION FROM GENERAL FUND	45,000.00	45,000.00	0.00	0.00	45,000.00	0.00
218-000.000-975.000	APPROPRIATION TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 000.000-GENERAL SERVICES		87,000.00	87,000.00	0.00	0.00	87,000.00	
Dept 444.000-SIDEWALKS							
218-444.000-702.000	SALARIES - WAGES FULL TIME	4,000.00	4,000.00	426.67	668.85	3,331.15	16.72
218-444.000-702.001	SALARIES - OVERTIME PAY	0.00	0.00	0.00	66.09	(66.09)	100.00
218-444.000-703.441	DPW SEASONAL	6,000.00	6,000.00	548.20	1,328.69	4,671.31	22.14
218-444.000-704.000	SOCIAL SECURITY	1,530.00	1,530.00	72.75	154.90	1,375.10	10.12
218-444.000-705.000	RETIREMENT FUND CONTRIBUTION	1,700.00	1,700.00	0.00	0.00	1,700.00	0.00
218-444.000-740.000	OPERATING SUPPLIES	1,500.00	1,500.00	93.24	93.24	1,406.76	6.22
218-444.000-801.000	PROFESSIONAL SERVICES	10,000.00	10,000.00	530.00	530.00	9,470.00	5.30
218-444.000-801.902	CONTRACT - WORK CREW	0.00	0.00	0.00	0.00	0.00	0.00
218-444.000-804.501	LABOR CONTRACT - SNOW REMOVAL	4,800.00	4,800.00	0.00	0.00	4,800.00	0.00
218-444.000-910.000	INSURANCE	0.00	0.00	0.00	900.00	(900.00)	100.00
218-444.000-921.000	ELECTRIC SERVICE	20,000.00	20,000.00	1,475.71	1,475.71	18,524.29	7.38
218-444.000-933.200	LAKESIDE TRAIL REPAIRS	4,500.00	4,500.00	299.80	299.80	4,200.20	6.66
218-444.000-940.000	INTERNAL RENTAL	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
218-444.000-956.200	BANK FEES	45.00	45.00	0.00	0.00	45.00	0.00
218-444.000-975.000	APPROPRIATION TO FUND BALANCE	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
Net - Dept 444.000-SIDEWALKS		(79,075.00)	(79,075.00)	(3,446.37)	(5,517.28)	(73,557.72)	
Fund 218 - NON-MOTORIZED PATHWAY FUND:							
TOTAL REVENUES		87,000.00	87,000.00	0.00	0.00	87,000.00	0.00
TOTAL EXPENDITURES		79,075.00	79,075.00	3,446.37	5,517.28	73,557.72	6.98
NET OF REVENUES & EXPENDITURES		7,925.00	7,925.00	(3,446.37)	(5,517.28)	13,442.28	69.62

GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% B DGT USED
Fund 236 - CBDDA FUND							
Dept 000.000-GENERAL SERVICES							
236-000.000-503.236	CDBG - FACADE GRANT	0.00	0.00	0.00	0.00	0.00	0.00
236-000.000-664.000	INTEREST & DIVIDEND INCOME	100.00	100.00	0.00	0.00	100.00	0.00
236-000.000-664.001	ACCRUED INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
236-000.000-676.296	CONTRIBUTION FROM TIFA FUND	494,434.00	494,434.00	0.00	0.00	494,434.00	0.00
236-000.000-677.290	FACADE GRANT - FIELD'S FABRICS	0.00	0.00	0.00	0.00	0.00	0.00
236-000.000-677.291	FACADE GRANT - FRENCH'S ACADEMY	0.00	0.00	0.00	0.00	0.00	0.00
236-000.000-694.000	OTHER MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	0.00
236-000.000-695.000	APPROPRIATION FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
236-000.000-702.000	SALARIES - WAGES FULL TIME	13,326.00	13,326.00	613.16	1,147.25	12,178.75	8.61
236-000.000-703.000	SALARIES - WAGES PART TIME	3,500.00	3,500.00	593.80	1,759.90	1,740.10	50.28
236-000.000-704.000	SOCIAL SECURITY	1,290.00	1,290.00	89.93	218.00	1,072.00	16.90
236-000.000-705.000	RETIREMENT FUND CONTRIBUTION	2,200.00	2,200.00	19.13	46.63	2,153.37	2.12
236-000.000-709.000	MEDICAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
236-000.000-727.000	OFFICE SUPPLIES	100.00	100.00	0.00	0.00	100.00	0.00
236-000.000-740.000	OPERATING SUPPLIES	1,000.00	1,000.00	738.26	738.26	261.74	73.83
236-000.000-740.219	BEAUTIFICATION	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
236-000.000-743.000	SANDWICH BOARD SIGNS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
236-000.000-801.250	BRANDING	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
236-000.000-801.290	PROF SERV - CDBG GRANT	0.00	0.00	0.00	0.00	0.00	0.00
236-000.000-801.902	CONTRACT - WORK CREW	0.00	0.00	0.00	0.00	0.00	0.00
236-000.000-804.000	LEGAL FEES	0.00	0.00	695.75	695.75	(695.75)	100.00
236-000.000-804.501	LABOR CONTRACT - SNOW REMOVAL	3,200.00	3,200.00	0.00	0.00	3,200.00	0.00
236-000.000-887.000	SIDEWALK MAINTENANCE	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
236-000.000-889.000	PROMOTIONS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
236-000.000-889.200	WEB SITE	200.00	200.00	0.00	0.00	200.00	0.00
236-000.000-891.501	BANNER PROGRAM	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
236-000.000-893.000	CATCH BASIN CLEANING	0.00	0.00	0.00	0.00	0.00	0.00
236-000.000-912.000	PROJECT ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00
236-000.000-921.001	PARKING LOT ELECTRIC	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
236-000.000-933.300	CORRIDOR MAINTENANCE	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
236-000.000-933.600	PARKING LOT MAINTENANCE	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00
236-000.000-935.000	REPAIRS & MAINTENANCE	2,500.00	2,500.00	195.61	195.61	2,304.39	7.82
236-000.000-940.000	INTERNAL RENTAL	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
236-000.000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
236-000.000-956.200	BANK FEES	430.00	430.00	0.00	0.00	430.00	0.00
236-000.000-960.236	FACADE GRANTS	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
236-000.000-960.237	FIRE SUPPRESSION GRANTS	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
236-000.000-974.010	LAND ACQUISITION	175,000.00	175,000.00	0.00	0.00	175,000.00	0.00
236-000.000-975.000	APPROPRIATION TO FUND BALANCE	110,788.00	110,788.00	0.00	0.00	110,788.00	0.00
236-000.000-978.000	PAVING	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00
236-000.000-978.100	LANDSCAPING	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00
Net - Dept 000.000-GENERAL SERVICES		0.00	0.00	(2,945.64)	(4,801.40)	4,801.40	
Fund 236 - CBDDA FUND:							
TOTAL REVENUES		494,534.00	494,534.00	0.00	0.00	494,534.00	0.00
TOTAL EXPENDITURES		494,534.00	494,534.00	2,945.64	4,801.40	489,732.60	0.97
NET OF REVENUES & EXPENDITURES		0.00	0.00	(2,945.64)	(4,801.40)	4,801.40	100.00

GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGDGT USED
Fund 249 - BUILDING DEPARTMENT FUND							
Dept 000.000-GENERAL SERVICES							
249-000.000-477.000	BUILDING PERMITS	40,000.00	40,000.00	2,810.35	4,412.65	35,587.35	11.03
249-000.000-478.000	OTHER PERMIT & FEES	0.00	0.00	0.00	0.00	0.00	0.00
249-000.000-478.100	ELECTRICAL PERMITS	7,500.00	7,500.00	937.00	1,132.00	6,368.00	15.09
249-000.000-478.200	MECHANICAL/PLUMBING PERMITS	10,000.00	10,000.00	518.00	1,224.00	8,776.00	12.24
249-000.000-478.300	APPEALS PROCESS	0.00	0.00	0.00	0.00	0.00	0.00
249-000.000-664.000	INTEREST & DIVIDEND INCOME	25.00	25.00	0.00	0.00	25.00	0.00
249-000.000-664.001	ACCRUED INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
249-000.000-676.101	CONTRIBUTION FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
249-000.000-694.101	TRANSFER FROM THE GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
249-000.000-695.000	APPROPRIATION FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 000.000-GENERAL SERVICES		57,525.00	57,525.00	4,265.35	6,768.65	50,756.35	
Dept 381.000-ZONING/PLANNING							
249-381.000-702.000	SALARIES - WAGES FULL TIME	11,000.00	11,000.00	867.75	2,415.52	8,584.48	21.96
249-381.000-704.000	SOCIAL SECURITY	850.00	850.00	63.16	175.51	674.49	20.65
249-381.000-704.500	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
249-381.000-705.000	RETIREMENT FUND CONTRIBUTION	3,000.00	3,000.00	278.04	532.59	2,467.41	17.75
249-381.000-707.000	DENTAL INSURANCE	340.00	340.00	27.59	82.77	257.23	24.34
249-381.000-708.000	VISION CARE REIMBURSEMENT	120.00	120.00	40.72	40.72	79.28	33.93
249-381.000-709.000	MEDICAL INSURANCE	4,166.00	4,166.00	340.04	1,056.87	3,109.13	25.37
249-381.000-709.500	MEDICAL INSURANCE - SELF FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
249-381.000-710.000	LIFE INSURANCE	240.00	240.00	23.42	70.81	169.19	29.50
249-381.000-711.000	WORKER'S COMP INSURANCE	50.00	50.00	0.00	50.00	0.00	100.00
249-381.000-727.000	OFFICE SUPPLIES	250.00	250.00	0.00	0.00	250.00	0.00
249-381.000-740.249	BUILDING DEPT SOFTWARE	800.00	800.00	0.00	0.00	800.00	0.00
249-381.000-801.000	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
249-381.000-801.400	CONTRACT BUILDING INSPECTIONS	11,000.00	11,000.00	400.00	400.00	10,600.00	3.64
249-381.000-801.600	CONTRACT ELECTRICAL INSP	5,500.00	5,500.00	240.00	240.00	5,260.00	4.36
249-381.000-801.700	CONTRACT MECHANICAL INSPECTION	9,500.00	9,500.00	600.00	600.00	8,900.00	6.32
249-381.000-819.101	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
249-381.000-860.000	TRANSPORTATION/TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
249-381.000-900.000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
249-381.000-910.000	INSURANCE	1,250.00	1,250.00	0.00	1,250.00	0.00	100.00
249-381.000-940.000	INTERNAL RENTAL	2,300.00	2,300.00	0.00	0.00	2,300.00	0.00
249-381.000-940.002	OFFICE EQUIPMENT RENT	1,600.00	1,600.00	0.00	0.00	1,600.00	0.00
249-381.000-956.100	FLEX PLAN ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00
249-381.000-956.200	BANK FEES	50.00	50.00	0.00	0.00	50.00	0.00
249-381.000-975.000	APPROPRIATION TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 381.000-ZONING/PLANNING		(52,016.00)	(52,016.00)	(2,880.72)	(6,914.79)	(45,101.21)	
Fund 249 - BUILDING DEPARTMENT FUND:							
TOTAL REVENUES		57,525.00	57,525.00	4,265.35	6,768.65	50,756.35	11.77
TOTAL EXPENDITURES		52,016.00	52,016.00	2,880.72	6,914.79	45,101.21	13.29
NET OF REVENUES & EXPENDITURES		5,509.00	5,509.00	1,384.63	(146.14)	5,655.14	2.65

PERIOD ENDING 08/31/2015

% Fiscal Year Completed: 16.94

GL NUMBER	DESCRIPTION	2015-16	2015-16	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BGDGT
		ORIGINAL BUDGET	AMENDED BUDGET	MONTH 08/31/2015 INCR (DECR)	08/31/2015 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 296 - TAX INC. FINANCE AUTHORITY							
Dept 000.000-GENERAL SERVICES							
296-000.000-403.000	CURRENT REAL PROPERTY TAX	277,894.00	277,894.00	0.00	0.00	277,894.00	0.00
296-000.000-403.100	REAL/PERSONAL REFUNDED TAXES	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-403.101	LOCAL UNITS TAXES	250,690.00	250,690.00	10,226.82	16,535.55	234,154.45	6.60
296-000.000-502.300	MDNRTF GRANT - TRAILS	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-504.450	CDB GRANT - SCHOOL ST COMPLETION	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-504.727	MILL PT STAT B/F LOAN - LETTER OF CREDIT	12,595.00	12,595.00	0.00	0.00	12,595.00	0.00
296-000.000-581.296	LED GRANT	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-664.000	INTEREST & DIVIDEND INCOME	50.00	50.00	0.00	0.00	50.00	0.00
296-000.000-664.001	ACCRUED INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-674.296	LEASE REVENUE - FIRESIDE DESIGN PARKING	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-694.000	OTHER MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-695.000	APPROPRIATION FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-801.000	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-804.000	LEGAL FEES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
296-000.000-804.100	AUDIT SERVICES	1,600.00	1,600.00	0.00	0.00	1,600.00	0.00
296-000.000-818.004	CONTRACT SERVICE - GENERAL FUND	27,000.00	27,000.00	2,250.00	4,500.00	22,500.00	16.67
296-000.000-818.123	TRANSFER TO PUBLIC IMP - GRGW	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-818.203	CONTRIBUTION TO LOCAL STREETS	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-818.208	TRANSFER TO PUBLIC IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-818.236	CONTRIBUTION TO CBDDA FUND	494,434.00	494,434.00	0.00	0.00	494,434.00	0.00
296-000.000-818.301	TRANSFER TO WATER DEBT FUND	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-818.412	TRANSFER GRT FUNDS TO WATER FUND	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-818.413	TRANSFER GRANT FUNDS TO SEWER FUND	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-818.999	REIMBURSEMENTS - LOCAL ENTITIES	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-819.101	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-820.000	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-820.445	GR GREENWAY ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-886.000	CHAMBER ECONOMIC DEVELOPMENT	3,600.00	3,600.00	0.00	0.00	3,600.00	0.00
296-000.000-889.300	CONCERT SPONSORSHIP	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-900.000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-933.450	LED LIGHTS - ENERGY SAVING EXP	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-956.200	BANK FEES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
296-000.000-956.500	MILL POINT STATION - LETTER OF CREDIT	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-960.200	CONSUMERS FIXTURE REMOVALS	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-962.026	ADA ACCESSIBILITY REQUIREMENTS	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-971.500	TAXES - SCHOOL ST FUTURE ROAD	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-973.600	MILLER SMITH B/F ENVIRONMENTAL	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-973.750	SCHOOL ST EXT COMPLETION	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-974.019	TRI-CITIES PEDESTRIAN CONNECT	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-974.021	PROPERTY ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-974.025	GRAND RIVER GREENWAY	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-974.030	PROPERTY ACQUISITION - SCHOOL ST EXT	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-974.100	LAKESIDE TRAIL COMPLETION	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-974.221	HOLIDAY INN BYPASS	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-975.000	APPROPRIATION TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-980.000	SCHOOL CAPTURE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-990.100	SCHOOL ST ROW - PEEL BROS LLC	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-990.500	DOCKOMINIUM BYPASS	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-995.500	MILL POINT B/F LOAN	12,595.00	12,595.00	0.00	0.00	12,595.00	0.00
296-000.000-995.550	EXCHANGE & JACKSON - STREETSCAPE DESIGN	0.00	0.00	0.00	0.00	0.00	0.00
296-000.000-995.580	EXCHANGE & JACKSON - CONSTRUCT ENG	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 000.000-GENERAL SERVICES		0.00	0.00	7,976.82	12,035.55	(12,035.55)	

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REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF SPRING LAKE  
 PERIOD ENDING 08/31/2015  
 % Fiscal Year Completed: 16.94

GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 296 - TAX INC. FINANCE AUTHORITY							
Fund 296 - TAX INC. FINANCE AUTHORITY:							
TOTAL REVENUES		541,229.00	541,229.00	10,226.82	16,535.55	524,693.45	3.06
TOTAL EXPENDITURES		541,229.00	541,229.00	2,250.00	4,500.00	536,729.00	0.83
NET OF REVENUES & EXPENDITURES		0.00	0.00	7,976.82	12,035.55	(12,035.55)	100.00

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF SPRING LAKE  
 PERIOD ENDING 08/31/2015  
 % Fiscal Year Completed: 16.94

GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 390 - 2013 G. O. IMPROVEMENT REFUND BOND DEBT							
Dept 000.000-GENERAL SERVICES							
390-000.000-403.000	CURRENT REAL PROPERTY TAX	99,399.00	99,399.00	0.00	0.00	99,399.00	0.00
390-000.000-403.100	REAL/PERSONAL REFUNDED TAXES	(300.00)	(300.00)	0.00	0.00	(300.00)	0.00
390-000.000-417.000	CURRENT PERSONAL PROPERTY TAX	2,906.00	2,906.00	0.00	32.25	2,873.75	1.11
390-000.000-664.000	INTEREST & DIVIDEND INCOME	0.00	0.00	0.00	0.00	0.00	0.00
390-000.000-664.001	ACCRUED INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
390-000.000-676.207	OFFICE RENT - POLICE DEPT	0.00	0.00	0.00	0.00	0.00	0.00
390-000.000-695.000	APPROPRIATION FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
390-000.000-698.100	PROCEEDS FROM SALE OF BONDS	0.00	0.00	0.00	0.00	0.00	0.00
390-000.000-698.200	PAID TO ESCROW	0.00	0.00	0.00	0.00	0.00	0.00
390-000.000-698.300	BOND COSTS	0.00	0.00	0.00	0.00	0.00	0.00
390-000.000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 000.000-GENERAL SERVICES		102,005.00	102,005.00	0.00	32.25	101,972.75	
Dept 990.000-GENERAL SERVICES							
390-990.000-956.200	BANK FEES	0.00	0.00	0.00	0.00	0.00	0.00
390-990.000-975.000	APPROPRIATION TO FUND BALANCE	1,952.00	1,952.00	0.00	0.00	1,952.00	0.00
390-990.000-991.008	BOND PRINCIPAL - 2013	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00
390-990.000-995.008	BOND INTEREST - 2013	24,553.00	24,553.00	0.00	0.00	24,553.00	0.00
390-990.000-999.000	PAYING AGENT FEES	500.00	500.00	0.00	0.00	500.00	0.00
Net - Dept 990.000-DEBT SERVICE		(102,005.00)	(102,005.00)	0.00	0.00	(102,005.00)	
Fund 390 - 2013 G. O. IMPROVEMENT REFUND BOND DEBT:							
TOTAL REVENUES		102,005.00	102,005.00	0.00	32.25	101,972.75	0.03
TOTAL EXPENDITURES		102,005.00	102,005.00	0.00	0.00	102,005.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	32.25	(32.25)	100.00

PERIOD ENDING 08/31/2015

% Fiscal Year Completed: 16.94

GL NUMBER	DESCRIPTION	2015-16	2015-16	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET	MONTH 08/31/2015 INCR (DECR)	08/31/2015 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 590 - SEWER DEPARTMENT							
Dept 000.000-GENERAL SERVICES							
590-000.000-642.000	UNMETERED & METERED SALES	192,000.00	192,000.00	0.00	49,159.80	142,840.20	25.60
590-000.000-642.002	READINESS TO SERVE CHARGES	179,000.00	179,000.00	0.00	45,049.11	133,950.89	25.17
590-000.000-642.100	PENALTY REVENUE	4,000.00	4,000.00	973.56	973.56	3,026.44	24.34
590-000.000-642.200	DEBT SERVICE REVENUE	75,000.00	75,000.00	0.00	18,965.36	56,034.64	25.29
590-000.000-642.590	SEWER EQUITY CHARGE	700.00	700.00	0.00	0.00	700.00	0.00
590-000.000-664.000	INTEREST & DIVIDEND INCOME	50.00	50.00	0.00	0.00	50.00	0.00
590-000.000-664.001	ACCRUED INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-664.200	CREDIT CARD PAYMENT FEES	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-676.800	GRANT FUNDS TRANSFERED FROM TIF	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-677.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-694.000	OTHER MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-695.000	APPROPRIATION FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-702.000	SALARIES - WAGES FULL TIME	49,739.00	49,739.00	3,643.19	9,502.74	40,236.26	19.11
590-000.000-702.001	SALARIES - OVERTIME PAY	5,310.00	5,310.00	59.63	186.30	5,123.70	3.51
590-000.000-702.123	SAW GRANT	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-703.000	SALARIES - WAGES PART TIME	500.00	500.00	57.66	137.66	362.34	27.53
590-000.000-703.001	PART TIME WAGES - OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-703.441	DPW SEASONAL	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-704.000	SOCIAL SECURITY	4,235.00	4,235.00	275.60	717.29	3,517.71	16.94
590-000.000-704.500	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-704.999	INTERIM MANAGER PAY	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-705.000	RETIREMENT FUND CONTRIBUTION	9,083.00	9,083.00	801.72	1,617.17	7,465.83	17.80
590-000.000-705.001	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-707.000	DENTAL INSURANCE	988.00	988.00	83.80	251.40	736.60	25.45
590-000.000-708.000	VISION CARE REIMBURSEMENT	288.00	288.00	102.46	102.46	185.54	35.58
590-000.000-709.000	MEDICAL INSURANCE	13,566.00	13,566.00	1,006.84	3,044.26	10,521.74	22.44
590-000.000-709.500	MEDICAL INSURANCE - SELF FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-710.000	LIFE INSURANCE	600.00	600.00	60.70	183.67	416.33	30.61
590-000.000-711.000	WORKER'S COMP INSURANCE	1,220.00	1,220.00	0.00	550.00	670.00	45.08
590-000.000-727.000	OFFICE SUPPLIES	1,957.00	1,957.00	196.46	637.65	1,319.35	32.58
590-000.000-740.000	OPERATING SUPPLIES	1,800.00	1,800.00	0.00	0.00	1,800.00	0.00
590-000.000-740.002	DPW DRUG TESTING FEES	21.00	21.00	0.00	0.00	21.00	0.00
590-000.000-740.220	CDL RENEWAL FEES	97.00	97.00	0.00	0.00	97.00	0.00
590-000.000-741.000	CLOTHING	440.00	440.00	0.00	360.00	80.00	81.82
590-000.000-801.000	PROFESSIONAL SERVICES	25,000.00	25,000.00	0.00	380.00	24,620.00	1.52
590-000.000-801.315	PROF SERV - GIS	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-801.902	CONTRACT - WORK CREW	39.00	39.00	0.00	0.00	39.00	0.00
590-000.000-802.001	SEWER CLEANING & INSPECTION	17,000.00	17,000.00	0.00	0.00	17,000.00	0.00
590-000.000-804.100	AUDIT SERVICES	1,750.00	1,750.00	0.00	0.00	1,750.00	0.00
590-000.000-818.002	GH/SL SEWER AUTHORITY	150,000.00	150,000.00	0.00	0.00	150,000.00	0.00
590-000.000-818.003	SLT LIFT STATION	30,000.00	30,000.00	0.00	(2,846.83)	32,846.83	(9.49)
590-000.000-818.004	CONTRACT SERVICE - GENERAL FUND	7,000.00	7,000.00	583.33	1,166.66	5,833.34	16.67
590-000.000-853.000	TELEPHONE	2,500.00	2,500.00	214.44	348.52	2,151.48	13.94
590-000.000-860.000	TRANSPORTATION/TRAINING	1,000.00	1,000.00	0.00	457.50	542.50	45.75
590-000.000-889.200	WEB SITE	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-900.000	PRINTING & PUBLISHING	50.00	50.00	0.00	0.00	50.00	0.00
590-000.000-910.000	INSURANCE	3,500.00	3,500.00	0.00	3,985.00	(485.00)	113.86
590-000.000-921.000	ELECTRIC SERVICE	6,500.00	6,500.00	525.10	525.10	5,974.90	8.08
590-000.000-923.000	HEATING	3,000.00	3,000.00	229.66	454.70	2,545.30	15.16
590-000.000-935.000	REPAIRS & MAINTENANCE	12,000.00	12,000.00	0.00	355.05	11,644.95	2.96
590-000.000-935.600	LIFT STATION UPGRADES - SCHOOL STREET	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-940.000	INTERNAL RENTAL	6,500.00	6,500.00	0.00	0.00	6,500.00	0.00
590-000.000-940.002	OFFICE EQUIPMENT RENT	1,688.00	1,688.00	0.00	0.00	1,688.00	0.00
590-000.000-956.000	MISCELLANEOUS	100.00	100.00	0.00	0.00	100.00	0.00
590-000.000-956.100	FLEX PLAN ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-956.200	BANK FEES	600.00	600.00	10.00	20.00	580.00	3.33

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF SPRING LAKE  
 PERIOD ENDING 08/31/2015  
 % Fiscal Year Completed: 16.94

GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 590 - SEWER DEPARTMENT							
590-000.000-970.000	CAPITAL OUTLAY	250,000.00	250,000.00	103,806.33	103,806.33	146,193.67	41.52
590-000.000-970.300	NORTH BANK FORCE MAIN	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-970.591	WATER/SEWER METER PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-974.395	TRANSFER TO STREET DEBT	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-975.000	APPROPRIATION TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-975.591	APPROPRIATION TO CAPITAL IMP - REST CASH	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-987.000	DEPRECIATION	45,000.00	45,000.00	0.00	0.00	45,000.00	0.00
590-000.000-995.100	2013 WASTEWATER TRMT BONDS - PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-995.150	2013 WASTEWATER TRMT BONDS - INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-999.000	PAYING AGENT FEES	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 000.000-GENERAL SERVICES		(202,321.00)	(202,321.00)	(110,683.36)	(11,794.80)	(190,526.20)	
Fund 590 - SEWER DEPARTMENT:							
TOTAL REVENUES		450,750.00	450,750.00	973.56	114,147.83	336,602.17	25.32
TOTAL EXPENDITURES		653,071.00	653,071.00	111,656.92	125,942.63	527,128.37	19.28
NET OF REVENUES & EXPENDITURES		(202,321.00)	(202,321.00)	(110,683.36)	(11,794.80)	(190,526.20)	5.83

PERIOD ENDING 08/31/2015

% Fiscal Year Completed: 16.94

GL NUMBER	DESCRIPTION	2015-16	2015-16	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET	MONTH 08/31/2015 INCR (DECR)	08/31/2015 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 591 - WATER DEPARTMENT							
Dept 000.000-GENERAL SERVICES							
591-000.000-451.300	WATER TOWER CELLULAR USE	3,400.00	3,400.00	297.12	594.24	2,805.76	17.48
591-000.000-626.000	SERVICE RENDERED	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00
591-000.000-642.001	METERED SALES	206,000.00	206,000.00	0.00	54,804.24	151,195.76	26.60
591-000.000-642.002	READINESS TO SERVE CHARGES	125,000.00	125,000.00	0.00	31,077.07	93,922.93	24.86
591-000.000-642.100	PENALTY REVENUE	3,162.00	3,162.00	842.97	842.97	2,319.03	26.66
591-000.000-642.200	DEBT SERVICE REVENUE	66,000.00	66,000.00	0.00	16,512.51	49,487.49	25.02
591-000.000-642.591	WATER EQUITY CHARGE	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
591-000.000-664.000	INTEREST & DIVIDEND INCOME	100.00	100.00	0.00	91.04	8.96	91.04
591-000.000-664.001	ACCRUED INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-664.200	CREDIT CARD PAYMENT FEES	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-676.800	GRANT FUNDS TRANSFERED FROM TIF	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-677.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-677.110	NSF RETURNED CHECK FEE	80.00	80.00	80.00	80.00	0.00	100.00
591-000.000-677.800	NOWS - SOUTH INTAKE SETTLEMENT	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-677.NOW	REFUNDS FROM NOWS	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-694.000	OTHER MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-695.000	APPROPRIATION FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-702.000	SALARIES - WAGES FULL TIME	63,847.00	63,847.00	6,554.38	16,374.15	47,472.85	25.65
591-000.000-702.001	SALARIES - OVERTIME PAY	6,975.00	6,975.00	70.71	1,225.60	5,749.40	17.57
591-000.000-703.000	SALARIES - WAGES PART TIME	587.00	587.00	282.04	382.04	204.96	65.08
591-000.000-703.001	PART TIME WAGES - OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-703.441	DPW SEASONAL	0.00	0.00	0.00	62.60	(62.60)	100.00
591-000.000-704.000	SOCIAL SECURITY	5,450.00	5,450.00	503.65	1,315.26	4,134.74	24.13
591-000.000-704.500	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-704.999	INTERIM MANAGER PAY	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-705.000	RETIREMENT FUND CONTRIBUTION	11,656.00	11,656.00	799.67	1,624.98	10,031.02	13.94
591-000.000-705.001	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-707.000	DENTAL INSURANCE	990.00	990.00	84.64	253.92	736.08	25.65
591-000.000-708.000	VISION CARE REIMBURSEMENT	240.00	240.00	91.21	91.21	148.79	38.00
591-000.000-709.000	MEDICAL INSURANCE	12,907.00	12,907.00	998.32	2,997.59	9,909.41	23.22
591-000.000-709.500	MEDICAL INSURANCE - SELF FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-710.000	LIFE INSURANCE	603.00	603.00	61.83	187.54	415.46	31.10
591-000.000-711.000	WORKER'S COMP INSURANCE	950.00	950.00	0.00	550.00	400.00	57.89
591-000.000-727.000	OFFICE SUPPLIES	1,500.00	1,500.00	196.45	637.65	862.35	42.51
591-000.000-740.000	OPERATING SUPPLIES	7,000.00	7,000.00	38.26	731.74	6,268.26	10.45
591-000.000-740.002	DPW DRUG TESTING FEES	21.00	21.00	0.00	0.00	21.00	0.00
591-000.000-740.220	CDL RENEWAL FEES	100.00	100.00	0.00	0.00	100.00	0.00
591-000.000-740.591	OPERATING SUPPLIES - NEW SERVICES	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00
591-000.000-741.000	CLOTHING	440.00	440.00	0.00	360.00	80.00	81.82
591-000.000-775.000	REPAIRS & MAINTENANCE SUPPLIES	15,000.00	15,000.00	976.02	7,359.56	7,640.44	49.06
591-000.000-801.000	PROFESSIONAL SERVICES	24,000.00	24,000.00	1,141.00	1,521.00	22,479.00	6.34
591-000.000-801.315	PROF SERV - GIS	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-801.490	WATER RELIABILITY STUDY	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-801.500	WATER TOWER REPAIRS-NOWS	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-801.902	CONTRACT - WORK CREW	618.00	618.00	0.00	0.00	618.00	0.00
591-000.000-804.100	AUDIT SERVICES	1,750.00	1,750.00	0.00	0.00	1,750.00	0.00
591-000.000-804.591	LITIGATION FEES - NOWS SOUTH INTAKE	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-818.004	CONTRACT SERVICE - GENERAL FUND	6,400.00	6,400.00	625.00	1,250.00	5,150.00	19.53
591-000.000-818.006	WATER COMMODITY PURCHASE	105,000.00	105,000.00	0.00	0.00	105,000.00	0.00
591-000.000-819.592	FERRYSBURG - NOWS I 21.08%	11,000.00	11,000.00	0.00	0.00	11,000.00	0.00
591-000.000-819.593	SLT - NOWS I 21.08%	19,000.00	19,000.00	0.00	0.00	19,000.00	0.00
591-000.000-860.000	TRANSPORTATION/TRAINING	3,000.00	3,000.00	0.00	457.50	2,542.50	15.25
591-000.000-887.591	MARK ST WATER LINE CON TO FLESER CT	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-889.200	WEB SITE	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-900.000	PRINTING & PUBLISHING	24.00	24.00	0.00	0.00	24.00	0.00
591-000.000-910.000	INSURANCE	3,985.00	3,985.00	0.00	3,985.00	0.00	100.00

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF SPRING LAKE  
 PERIOD ENDING 08/31/2015  
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GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 591 - WATER DEPARTMENT							
591-000.000-940.000	INTERNAL RENTAL	13,000.00	13,000.00	0.00	0.00	13,000.00	0.00
591-000.000-940.002	OFFICE EQUIPMENT RENT	1,688.00	1,688.00	0.00	0.00	1,688.00	0.00
591-000.000-956.000	MISCELLANEOUS	57.00	57.00	0.00	0.00	57.00	0.00
591-000.000-956.100	FLEX PLAN ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-956.200	BANK FEES	1,060.00	1,060.00	10.00	20.00	1,040.00	1.89
591-000.000-970.000	CAPITAL OUTLAY	13,000.00	13,000.00	1,200.00	11,336.72	1,663.28	87.21
591-000.000-970.350	SCADA UPDATE	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-970.591	WATER/SEWER METER PURCHASE	3,000.00	3,000.00	0.00	(790.00)	3,790.00	(26.33)
591-000.000-974.301	TRANSFER TO WATER DEBT FUND	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-974.303	TRANSFER TO STREET DEBT	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-975.000	APPROPRIATION TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-975.591	APPROPRIATION TO CAPITAL IMP - REST CASH	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-987.000	DEPRECIATION	125,000.00	125,000.00	0.00	0.00	125,000.00	0.00
591-000.000-991.004	BOND PRINCIPAL - 2001 INTAKE	24,538.00	24,538.00	0.00	0.00	24,538.00	0.00
591-000.000-995.002	BOND INTEREST - 1986	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-995.004	BOND INTEREST - 2001 INTAKE	4,774.00	4,774.00	0.00	0.00	4,774.00	0.00
591-000.000-995.200	2009 NOWS IMPROVEMENT BONDS - PRINCIPAL	321.00	321.00	0.00	0.00	321.00	0.00
591-000.000-995.300	2009 NOWS IMPROVEMENT BONDS - INTEREST	1,311.00	1,311.00	0.00	0.00	1,311.00	0.00
591-000.000-996.002	2005 NOWS BONDS - PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-996.004	2005 NOWS BONDS - INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-999.000	PAYING AGENT FEES	750.00	750.00	0.00	0.00	750.00	0.00
Net - Dept 000.000-GENERAL SERVICES		(94,300.00)	(94,300.00)	(12,413.09)	52,068.01	(146,368.01)	
Fund 591 - WATER DEPARTMENT:							
TOTAL REVENUES		409,242.00	409,242.00	1,220.09	104,002.07	305,239.93	25.41
TOTAL EXPENDITURES		503,542.00	503,542.00	13,633.18	51,934.06	451,607.94	10.31
NET OF REVENUES & EXPENDITURES		(94,300.00)	(94,300.00)	(12,413.09)	52,068.01	(146,368.01)	55.22

GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGDGT USED
Fund 661 - CENTRAL EQUIPMENT FUND							
Dept 000.000-GENERAL SERVICES							
661-000.000-664.000	INTEREST & DIVIDEND INCOME	100.00	100.00	0.00	246.78	(146.78)	246.78
661-000.000-664.001	ACCRUED INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
661-000.000-669.000	EQUIPMENT RENTALS	112,742.00	112,742.00	0.00	0.00	112,742.00	0.00
661-000.000-669.001	OFFICE EQUIPMENT RENTALS	15,176.00	15,176.00	0.00	0.00	15,176.00	0.00
661-000.000-673.000	SALE OF FIXED ASSETS	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
661-000.000-673.500	GAIN ON DISPOSAL OF ASSET	0.00	0.00	0.00	0.00	0.00	0.00
661-000.000-677.150	INSURANCE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
661-000.000-695.000	APPROPRIATION FROM FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
661-000.000-702.000	SALARIES - WAGES FULL TIME	17,054.00	17,054.00	866.17	1,978.19	15,075.81	11.60
661-000.000-702.001	SALARIES - OVERTIME PAY	1,061.00	1,061.00	0.00	0.00	1,061.00	0.00
661-000.000-703.000	SALARIES - WAGES PART TIME	575.00	575.00	130.60	370.66	204.34	64.46
661-000.000-703.441	DPW SEASONAL	0.00	0.00	0.00	0.00	0.00	0.00
661-000.000-704.000	SOCIAL SECURITY	1,430.00	1,430.00	72.17	170.51	1,259.49	11.92
661-000.000-704.500	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
661-000.000-704.999	INTERIM MANAGER PAY	0.00	0.00	0.00	0.00	0.00	0.00
661-000.000-705.000	RETIREMENT FUND CONTRIBUTION	2,990.00	2,990.00	90.39	202.07	2,787.93	6.76
661-000.000-707.000	DENTAL INSURANCE	156.00	156.00	12.63	37.89	118.11	24.29
661-000.000-708.000	VISION CARE REIMBURSEMENT	27.00	27.00	7.50	7.50	19.50	27.78
661-000.000-709.000	MEDICAL INSURANCE	2,142.00	2,142.00	151.66	451.17	1,690.83	21.06
661-000.000-709.500	MEDICAL INSURANCE - SELF FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
661-000.000-710.000	LIFE INSURANCE	85.00	85.00	6.87	20.82	64.18	24.49
661-000.000-711.000	WORKER'S COMP INSURANCE	290.00	290.00	0.00	125.00	165.00	43.10
661-000.000-727.000	OFFICE SUPPLIES	75.00	75.00	0.00	0.00	75.00	0.00
661-000.000-740.000	OPERATING SUPPLIES	25,000.00	25,000.00	3,664.44	3,678.43	21,321.57	14.71
661-000.000-740.002	DPW DRUG TESTING FEES	98.00	98.00	0.00	0.00	98.00	0.00
661-000.000-740.220	CDL RENEWAL FEES	22.00	22.00	0.00	0.00	22.00	0.00
661-000.000-741.000	CLOTHING	98.00	98.00	0.00	80.00	18.00	81.63
661-000.000-801.000	PROFESSIONAL SERVICES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
661-000.000-801.902	CONTRACT - WORK CREW	400.00	400.00	0.00	0.00	400.00	0.00
661-000.000-804.100	AUDIT SERVICES	340.00	340.00	0.00	0.00	340.00	0.00
661-000.000-851.000	RADIO MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
661-000.000-853.000	TELEPHONE	4,200.00	4,200.00	305.57	674.74	3,525.26	16.07
661-000.000-853.200	INTERNET SERVICE	900.00	900.00	80.00	240.00	660.00	26.67
661-000.000-853.400	TELEPHONE - CELLULAR SERVICE	3,600.00	3,600.00	289.96	389.96	3,210.04	10.83
661-000.000-900.000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
661-000.000-910.000	INSURANCE	11,000.00	11,000.00	0.00	11,460.00	(460.00)	104.18
661-000.000-920.172	MANAGER VEHICLE LEASE PYMT	3,600.00	3,600.00	451.54	451.54	3,148.46	12.54
661-000.000-930.000	OFFICE EQUIPMENT MAINTENANCE	9,000.00	9,000.00	1,233.11	1,409.53	7,590.47	15.66
661-000.000-932.000	EQUIPMENT MAINTENANCE	25,000.00	25,000.00	4,328.22	4,328.22	20,671.78	17.31
661-000.000-940.000	INTERNAL RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
661-000.000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
661-000.000-956.100	FLEX PLAN ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00
661-000.000-956.200	BANK FEES	750.00	750.00	0.00	0.00	750.00	0.00
661-000.000-970.000	CAPITAL OUTLAY	144,000.00	144,000.00	0.00	0.00	144,000.00	0.00
661-000.000-975.000	APPROPRIATION TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
661-000.000-987.000	DEPRECIATION	76,000.00	76,000.00	0.00	0.00	76,000.00	0.00
Net - Dept 000.000-GENERAL SERVICES		(194,375.00)	(194,375.00)	(11,690.83)	(25,829.45)	(168,545.55)	
Fund 661 - CENTRAL EQUIPMENT FUND:							
TOTAL REVENUES		138,018.00	138,018.00	0.00	246.78	137,771.22	0.18

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REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF SPRING LAKE  
 PERIOD ENDING 08/31/2015  
 % Fiscal Year Completed: 16.94

GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 661 - CENTRAL EQUIPMENT FUND							
TOTAL EXPENDITURES		332,393.00	332,393.00	11,690.83	26,076.23	306,316.77	7.84
NET OF REVENUES & EXPENDITURES		(194,375.00)	(194,375.00)	(11,690.83)	(25,829.45)	(168,545.55)	13.29

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF SPRING LAKE  
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GL NUMBER	DESCRIPTION	2015-16 ORIGINAL BUDGET	2015-16 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	YTD BALANCE 08/31/2015 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 701 - TRUST & AGENCY							
Dept 000.000-GENERAL SERVICES							
701-000.000-664.000	INTEREST & DIVIDEND INCOME	0.00	0.00	0.00	0.00	0.00	0.00
701-000.000-694.000	OTHER MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	0.00
701-000.000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 000.000-GENERAL SERVICES		0.00	0.00	0.00	0.00	0.00	
Fund 701 - TRUST & AGENCY:							
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES - ALL FUNDS		4,408,383.00	4,408,383.00	247,738.31	670,056.14	3,738,326.86	15.20
TOTAL EXPENDITURES - ALL FUNDS		4,867,064.00	4,867,064.00	273,808.55	490,107.66	4,376,956.34	10.07
NET OF REVENUES & EXPENDITURES		(458,681.00)	(458,681.00)	(26,070.24)	179,948.48	(638,629.48)	39.23

# September

To: Village President Jim MacLachlan & Council Members

From: Marvin Hinga, Clerk/Treasurer/Finance Director

Date: 9/18/2015

Re: Department Report

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**Banking Fees** – As of the end of August, banking fees for the current calendar year are \$1,069 compared to \$2,915 at the same time last year.

**Annual Financial Audit** – The Village's audit is complete. A copy of the audited financial statements is included in this week's packet.

**Investments** – A copy of the Investment Summary as of August 31, 2015 is included in the packet.

**Village Debt Millage** – The Village's debt service millage (currently .85 mils) expires in December 2016. Council will need to take steps to renew the millage or the Village will not be able to levy the millage in 2017.

Village of Spring Lake  
Investment Summary  
As of August 31, 2015

Investment	Agent	Current/ Face Value	Purchase Date	Int. Rate	Next Call	Maturity
Federal Home Loan Bank Bond	Comerica Securities	165,000.00	3/19/2015	0.625%	12/23/2015	12/23/2016
Federal National Mortgage Association Bond	Comerica Securities	40,000.00	4/22/2015	0.900%	11/7/2015	11/7/2017
Federal National Mortgage Association Bond	Comerica Securities	50,000.00	6/19/2015	1.050%	10/30/2015	1/30/2018
Federal Farm Credit Bureau Bond	Comerica Securities	50,000.00	6/19/2015	1.150%	10/9/2015	7/9/2018
Bank of Holland Money Market	N/A	250,458.25	1/16/2015	0.300%	N/A	N/A
Flagstar Savings Account	N/A	250,778.45	1/16/2015	0.500%	N/A	N/A
Talmer West CD	N/A	125,000.00	7/22/2015	0.400%	N/A	1/18/2016
Talmer West CD	N/A	125,000.00	5/27/2015	0.350%	N/A	9/30/2015
West Michigan Community Bank	N/A	200,000.00	7/10/2015	1.250%	N/A	7/10/2020
Chase Bank Checking Account Balance		1,046,317.49		0.250%	Earnings Credit	
Less Outstanding Checks		(20,133.14)				
	Cash & Investments	2,282,421.05				



# County of Ottawa

## Sheriff's Office

**Gary A. Rosema**  
Sheriff

**Steve A. Kempker**  
Undersheriff



*Headquarters/Administration*  
12220 Fillmore Street#  
West Olive, Michigan 49460  
(616) 738-4000 or (888) 731-1001  
Fax: (616) 738-4062

*Correctional Facility*  
12130 Fillmore Street  
West Olive, Michigan 49460  
(616) 786-4140 or (888) 731-1001  
Fax: (616) 738-4099

Date: September, 2015  
To: Manager Burns, Village council  
From: Sgt. Jason Kik  
RE: August 2015 Monthly Report

Please find attached the July 2015 monthly report for the Village of Spring Lake. I have included statistics for the past 13 months and corresponding graphs. Some of the highlights from August:

We responded to 165 calls for service within the Village of Spring Lake this month, as well as, 179 calls for service in the City of Ferrysburg. Deputies made 150 traffic contacts within the Village of Spring Lake and 134 traffic contacts in the City of Ferrysburg.

Deputies continue to make contacts with business owners within the village. While making contacts, Deputies are updating emergency contact information. Deputies have been explaining our smart 911 system to businesses and encouraging businesses to sign up. We made 60 business contacts in Spring Lake Village and 31 in Ferrysburg this month.

Deputies continue to work with area schools. Since the schools are currently closed for summer vacation, Deputies have been checking the security of the schools during patrols but not making contact with students and staff. School officials and staff are starting to return from summer vacation. Deputies are ready to help ensure students, parents, and school staff make it to and from school safely.



EVENTS:

Deputies stopped out at the Smith's bayou chili cook off.

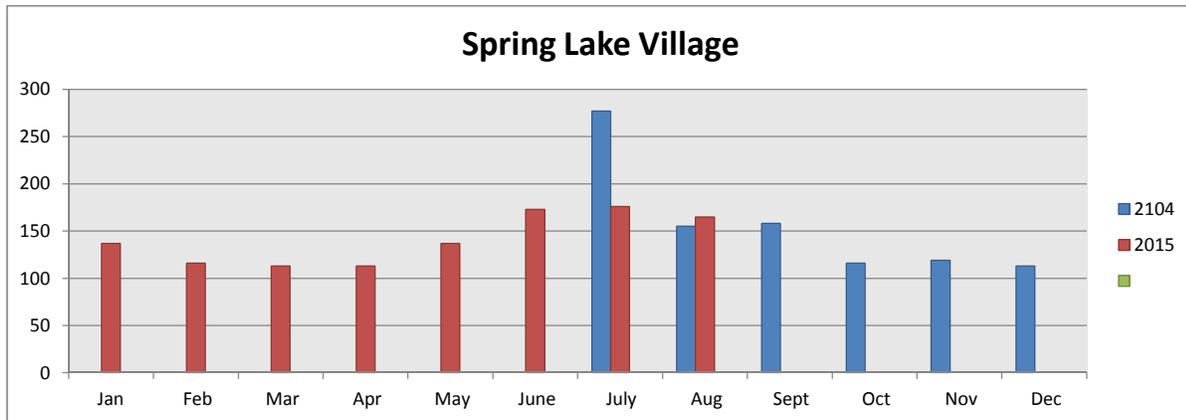
Deputies assisted with the SD enterprise car show. The show is a fundraiser for Make a Wish foundation. Two of our deputies volunteered their time to help out with the event.

Respectfully submitted,  
Sergeant Jason Kik



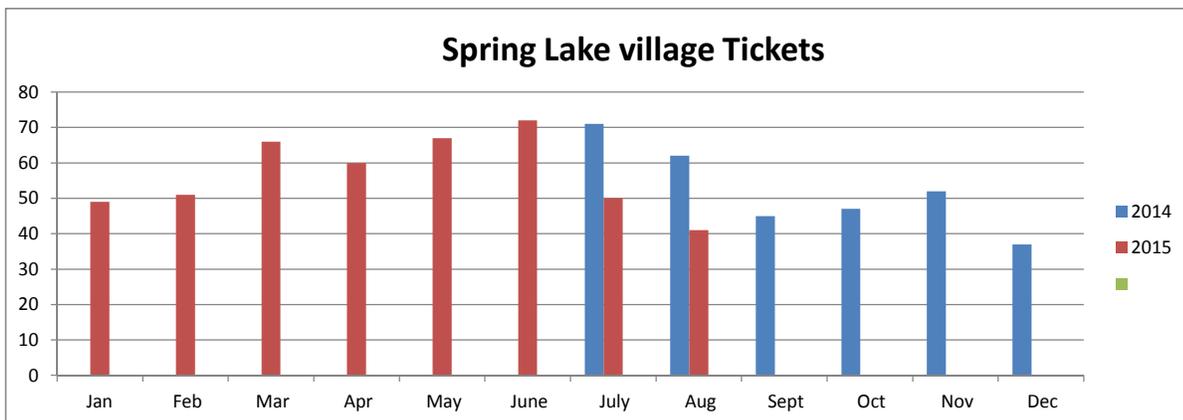
## Total Number of Calls

	January	February	March	April	May	June	July	August	September	October	November	December	<b>TOTALS</b>
2104							277	155	158	116	119	113	
2015	137	116	113	113	137	173	176	165					
													0



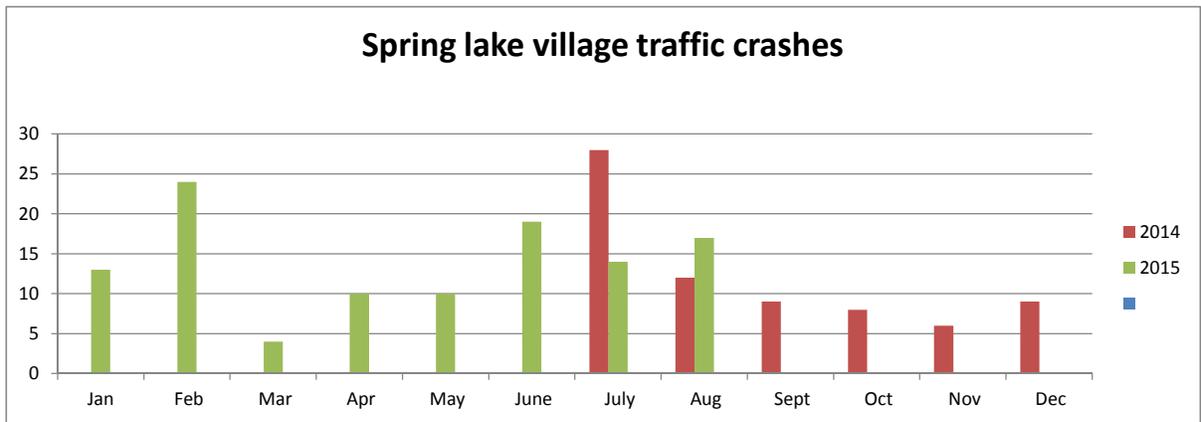
## Total Tickets by Month

	January	February	March	April	May	June	July	August	September	October	November	December	<b>TOTALS</b>
2014							71	62	45	47	52	37	
2015	49	51	66	60	67	72	50	41					



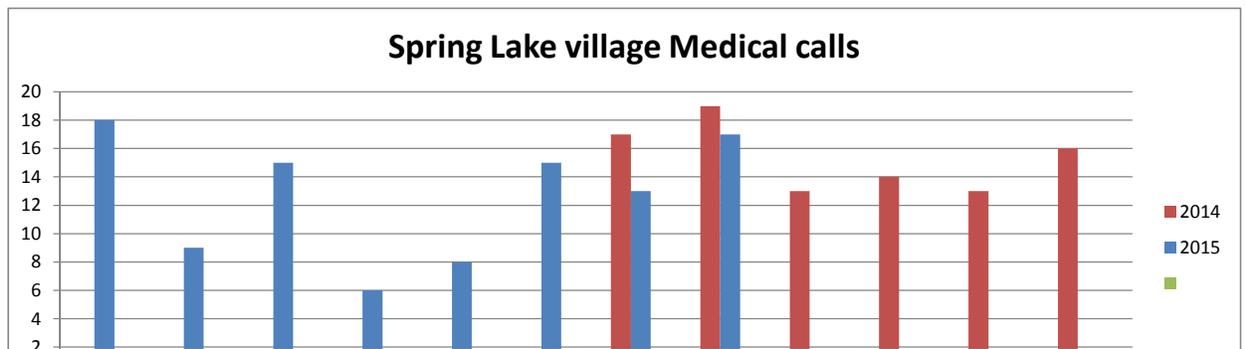
## Traffic Crashes

	January	February	March	April	May	June	July	August	September	October	November	December	TOTALS
2014							28	12	9	8	6	9	
2015	13	24	4	10	10	19	14	17					
													0



## Medical Calls

	January	February	March	April	May	June	July	August	September	October	November	December	TOTALS
2014							17	19	13	14	13	16	
2015	18	9	15	6	8	15	13	17					





## Christine Burns

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**From:** Tim Smith <tsmith@ocda.org>  
**Sent:** Thursday, September 03, 2015 10:00 AM  
**To:** AdminStaff; Anne Snider; Babinec, Sinka; Bonnie Suchecki; Brandon DeHaan; Christine Burns; Craig Bessenger; Denny Luce (dluce@miottawa.org); Gary Rosema (grosema@miottawa.org); Glen Nykamp; Janice Redding; Jason Kik; jhawke@grandhaven.org; Jim Bonamy (jbonamy@grandhaven.org); John Nash; jwolffis@miottawa.org; Keith Van Beek; Leon Stille; mbennett@miottawa.org; Pam Suchecki; Renee Freeman; Rich Szczepanek (richs@omcba.org); rtease@miottawa.org; Scott Brovont (SBrovont@miottawa.org); Steve Kempker (skempker@miottawa.org); Toby VanEss; Val Weiss (vweiss@miottawa.org); Beth Thomas (bthomas@miottawa.org); Chris Karish; Dan Hamming (dhamming@georgetown-mi.gov); Gary Dryer (chief@crockeryfire.org); Kurt Gernatt (kurtgernaat@sbcglobal.net); Mark Jongekrijg; Mike Gavin (mgavin@wmis.net); Mike Keefe; Tom Gerencer; Tom Valdez; Bill Olney (bolney@ci.zeeland.mi.us); Chris McIntyre (mcintirc@michigan.gov); Jack Dykstra (j.dykstra@cityofholland.com); Matt Messer; Bill Gruppen Sr. (bgruppen@ci.zeeland.mi.us); bsipe@springlaketwp.org; Chris Tinney; Dennis Rosel (cfd391@hotmail.com); Dick Mohr; Duane Wolters; Dwight Sheridan; Jim Kohsel (htfd1290@gmail.com); Kevin McNutt; Mike Gavin (fire@tallmadge.com); Mike Olthof (olthofmichael@att.net); Paul Van Velzen; Phil Hunderman (chief@zctfd.org); Scott Gamby; Scott Schoolcraft; Tom Saladion; Alan Vanderberg; jfelix@parktownship.org; Patrick McGinnis; Ryan Cotton (r.cotton@cityofholland.com); Steve Patrick; SVisser@miottawa.org; Warren Billett  
**Subject:** August 2015 Central Dispatch Measures  
**Attachments:** August 2015 call totals.xls; 911 vs wireless measures 2015.xls; August 2015 Monthly combined incidents.xls; August 2015 Monthly Fire incident measures.xls; August 2015 Monthly Law incident measures.xls

The call volume and incident numbers handled through Central Dispatch for August 2015 were:

**Total Incidents –** 11,382 up 7.1% over August 2014 and up 1.2% YTD over 2014  
**Fire Incidents –** 1,395 up 8.3% over August 2014 and up 5.6% YTD over 2014  
**Law Incidents –** 9,987 up 6.9% over August 2014 and up 1% YTD over 2014  
**911 Calls –** 9,939 even with August 2014 and even YTD with 2014  
**911 Hang Up calls -** 1,068 up 9.2% over August 2014 and up 9.8% YTD over 2014  
**Wireless 911 calls –** 89.3% of 911 calls for August 2015 and 91.4% of 911 calls YTD for 2015  
**911 calls answered in 10 seconds or less -** 92.1% for August 2015 and 93.6% YTD 2015  
**(NENA recommended standard is 90% within 10 seconds)**

For your information and use.

Thanks

Tim

# Spring Lake

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## Fire Department Monthly Report August 2015

**Fire Department**



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## Fire Chief Report

Michigan House Bill 5404 was signed into law in the fall of 2014 which requires that all licensed life support vehicles carry an opioid antagonist medication (commonly known as Narcan) no later than October 14, 2015. This drug, Narcan, is what commonly is used for heroin overdoses as it reverses the effects of heroin, typically depicted as “eliminating the high.” We are currently working with the Ottawa County Medical Control to put Narcan in all of our licensed vehicles and will be utilizing the drug come October 14. Over the last few years we have seen an increase of heroin use in our area, including deaths, so it will be interesting to see the impact of having Narcan out on the street as we combat drug overdoses.

This month we hired a new firefighter, Cody King. Cody lives on the east side of the Township and graduated from Spring Lake High School this past June. Cody comes to us with a unique advantage of already having his Basic EMT license. Cody took the opportunity of the Ottawa County Careerline Tech Center EMT program while attending high school, a program that I think many high schoolers don't take advantage of. Cody is also enrolled in a Paramedic class this fall. We look forward to Cody's addition to our department.

This month we provided fire extinguisher training to Shape Corp. and CPR training to the Little Red House in the Village. We also hosted the Marathon Pipeline safety training at meeting room at Station 2.

## Spring Lake Township/Village Monthly Incident Counts

August 2015

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Yearly		
													YTD	Total	
2015	87	64	78	58	73	93	84	91						628	628
2014	90	77	86	84	77	92	98	75	77	72	60	71		604	959
2013	101	78	69	75	97	76	81	113	58	91	84	87		577	1010
2012	82	62	107	74	78	81	111	93	80	101	94	83		595	1046
2011	82	67	81	96	97	80	87	102	85	104	72	65		590	1018

## Spring Lake Township Incident Counts

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Yearly		% of Yearly	
													YTD	Total		
2015	59	50	54	43	51	60	65	64						446	446	71%
2014	58	57	64	66	57	65	70	48	55	49	44	47		437	680	71%
2013	70	55	48	54	70	52	60	90	43	70	60	70		409	742	73%
2012	62	47	64	56	61	55	75	70	53	75	62	58		420	738	71%
2011	64	52	70	81	71	56	66	75	68	83	55	55		460	796	78%

## Spring Lake Village Incident Counts

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Yearly		% of Yearly	
													YTD	Total		
2015	24	14	19	11	17	23	16	22						146	146	23%
2014	27	15	18	15	18	23	22	26	20	18	12	21		138	235	25%
2013	27	22	20	19	20	19	16	18	14	18	19	13		143	225	22%
2012	16	13	39	16	14	25	32	21	26	23	26	23		155	274	26%
2011	16	14	10	14	25	24	21	22	16	20	15	10		124	207	20%

## Automatic/Mutual Aid and Out of District Incident Counts

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Yearly		% of Yearly	
													YTD	Total		
2015	5	0	5	3	3	5	3	5						29	29	5%
2014	5	5	4	3	2	4	6	1	2	5	4	3		29	44	5%
2013	4	1	1	2	7	5	5	5	1	3	5	4		25	43	4%
2012	4	2	4	2	3	1	4	2	1	3	6	2		20	34	3%
2011	2	1	1	1	1	0	0	5	1	1	2	0		6	15	1%

## Incident Type Report Summary

Alarm Date Between {08/01/2015} And {08/31/2015}

<u>Incident Type</u>	<u>Count</u>	<u>Pct of Incidents</u>
<b>3 Rescue &amp; Emergency Medical Service Incident</b>		
321 EMS call, excluding vehicle accident with injury	69	75.82 %
322 Motor vehicle accident with injuries	4	4.40 %
	<b>73</b>	<b>80.22 %</b>
<b>4 Hazardous Condition (No Fire)</b>		
421 Chemical hazard (no spill or leak)	1	1.10 %
	<b>1</b>	<b>1.10 %</b>
<b>5 Service Call</b>		
561 Unauthorized burning	1	1.10 %
	<b>1</b>	<b>1.10 %</b>
<b>6 Good Intent Call</b>		
600 Good intent call, Other	1	1.10 %
6110 Dispatched & cancelled (Carbon Monoxide)	1	1.10 %
6111 Dispatched and cancelled (Medical)	3	3.30 %
6113 Dispatched and cancelled (Medical Alarm)	2	2.20 %
6116 Dispatched and cancelled (Assist Fire Dept)	1	1.10 %
6117 Dispatched and cancelled (Pri. 3 Medical)	1	1.10 %
6119 Dispatched and cancelled (Unknown PI)	1	1.10 %
651 Smoke scare, odor of smoke	3	3.30 %
	<b>13</b>	<b>14.29 %</b>
<b>7 False Alarm &amp; False Call</b>		
735 Alarm system sounded due to malfunction	2	2.20 %
740 Unintentional transmission of alarm, Other	1	1.10 %
	<b>3</b>	<b>3.30 %</b>
<b>Total Incident Count:</b>	<b>91</b>	

**Aid Responses by Department**

Alarm Date Between {08/01/2015} And {08/31/2015}

Type of Aid	Count
<b>Crockery Fire Department</b>	
Other aid given	<u>2</u>
	<b>2</b>
<b>Grand Haven Township</b>	
Other aid given	<u>1</u>
	<b>1</b>

## Department of Public Works 2015 Monthly Operations Report – August/September Highlights

The following is an attempt to highlight some accomplishments and to provide a status of specific projects. If you have a question about any of the department's operations or notice something that needs our attention, please don't hesitate to contact us.

**Savidge Street Corridor:** M-104 to be resurfaced in Spring Lake and Crockery townships starting on Monday, 9/14. The estimated end date is Sunday, 10/11. The Michigan Department of Transportation (MDOT) will resurface 4.4 miles of M-104 from Lake Avenue to east of 130th Avenue. See project map here: <http://bit.ly/1K5fFS5>. Daytime shoulder closures will be used for sidewalk work at Lake and 148th avenues. Lane closures under flag control will be in effect for resurfacing Sunday through Thursday nights beginning Sept. 20. Download MDOT's MiDrive traffic information app: [www.michigan.gov/drive](http://www.michigan.gov/drive)

Over the month of August, village staff also met with MDOT Traffic personnel to discuss MDOT's proposal to introduce the center turn lane a few blocks to the West at the School Street intersection. The current configuration begins the center turn lane at Division Street, with two eastbound lanes and two westbound lanes; the new proposed configuration introduces the center turn lane at School Street, the continues one eastbound lane with two westbound lanes. MDOT requested a letter from the village supporting this traffic control change. Per Village Council direction at the September 14 work session, I have included our letter of support as an attachment.

As part of the Ash Tree removal project from last fall, our contractors removed the remaining tree stumps in the tree grates along the downtown Savidge corridor. We also had 4 other diseased trees removed recently. Staff removed the tree grates due to sight/clearance issues next to the Alley, Bills Sports, McDonalds, Spring Lake Floral and the Citgo station. These areas were filled in with new sidewalk by Lankamp Concrete on September 8 and 9. Staff is putting the finishing touches on the brick work next to Bills Sports; staff will also work to replace the four trees downtown and the tree grate next to the Post Office in the near future when tree planting program begins.

**Sanitary Sewer:** Staff is now live on the new River Street Lift Station alarm/control program. This is called Mission Control and is accessible as an app on staff's cellphones and office computers. There have been a few setup bugs to work out as far as developing a callout schedule and configuration of relevant data, however the performance of the pumps and related controls has been excellent. I will provide a live demonstration at next month's council work session as we discuss the SCADA upgrades for the remaining 5 lift stations.

Staff has responded to a failure of the lift pump rails at the Fall Street lift station. On Thursday, September 17, staff identified a broken rail inside the wet well. The rail is the mechanism for pumps to be installed and removed. Staff will have Grandtech replace both rails and chains at Fall Street at an estimated cost of \$1000.

**Parks & Trees:** On Thursday, September 17, DPW staff removed the wooden play structure at Whistlestop Park along the Lakeside Trail. Staff has received a couple of complaints over the past summer that the wooden structure was in poor condition. After excavating several of the structure's wooden posts, staff decided it was in the best interest of the Village to simply remove the structure as opposed to replacing the 6x6 wooden beams. Earlier this summer, staff has been working on a plan with local volunteers to replace the structure in the Spring of 2016. Staff advised me that the structure was installed in 1988, and five years ago DPW did a maintenance project to "get another few years" out of the structure. It is unfortunate that we won't have a play structure there during the fall months, but we believe removing it was the safest/right thing to do.

There will be a new flag pole coming to Central Park this fall. The Village of Spring Lake Parks board approved a plan by Boy Scout Connor Ward to remove the old flag pole that exists next to the bathroom building and install a new pole next to the brick walkway that leads to the West pavilion. The old flag pole was not utilized due to it not having a cord to raise/lower flags; staff used a bucket truck to fly flags on occasion when a flag was requested there. The new pole will function like the pole at Mill Point Park.

The Michigan Forestry and Park Association informed us that our Community Tree Planting Grant request has been approved by Consumers Energy. The grant will be awarded once our project is completed and checked by Consumers Energy. DPW staff put together a planting plan coming from requests of citizens over the past two years for trees in the right-of-way. The grant will provide the village with \$2500 to offset our costs for installing 25 trees. Trees will be installed after utility staking is performed, which will be over the course of September and October. Consumers Energy works to deliver safe, reliable electric service to its 1.8 million customers in Michigan's Lower Peninsula. Planting the "right trees in the right places" helps achieve those goals and provides for a healthier community environment. MFPA is a charitable organization founded in 1926 to promote education and training in the fields of

arboriculture and urban forestry; to provide funding for research on tree related issues; and to provide scholarships to students studying in the fields of arboriculture and urban forestry. DPW staff has also created a plan for relocating the mature trees out of the nursery at Central Park; again this work will be performed during the fall months to reduce negative impacts to the roots during relocation.

Respectfully Submitted,

Rog

Roger Belknap, Public Works Director



102 W. SAVIDGE ST. • SPRING LAKE, MI 49456

PHONE: 616-842-1393 • FAX: 616-847-1393

[www.springlakevillage.org](http://www.springlakevillage.org)

September 18, 2015

Mr. Timothy Terry, P.E.  
Muskegon Transportation Service Center  
Michigan Department of Transportation  
2225 Olthoff Drive  
Muskegon, MI 49444

Over the last two months, Village staff has discussed with you a possible change to the eastbound lane configurations on M-104 (Savidge Street) within the Village of Spring Lake. This primarily includes starting the center turn lane farther to the West in the 4-lane cross section.

We understand MDOT has proposed beginning this center turn lane at School Street, which would mean there would be one through eastbound lane, a center turn lane and two westbound lanes from Cutler Street through Park and Division streets up to the designated left turn lane at Jackson Street.

Village staff has discussed this proposal with Village Council and would like to proceed with a request to MDOT to move forward with this proposal when MDOT has funds available to do so. We understand that the project would cost an estimated \$9,461 to complete and could be expedited if the Village contributes to the cost.

However, at this time, the Village will not be able to provide funds to this project as there are several other priority local projects within the Village's Street program that have not been implemented due to funding constraints. Please keep the Village informed as to any developments with this project when information becomes available.

Kind regards,

Roger A. Belknap, Director  
Department of Public Works



OPERATION REPORT OF THE GRAND HAVEN-SPRING LAKE WASTEWATER TREATMENT PLANT

Plant Influent

	Predip. inches	Flow Total MGD	pH	BOD		CBOD		TSS		VSS		TP	
				mg/l	lbs.	mg/l	lbs.	mg/l	lbs.	mg/l	lbs.	mg/l	lbs.
1-Aug-15		3.141		340	8,907	240	6,287	302	7,912	270	7,073	6.38	167
2-Aug-15		3.089		250	6,442	240	6,184	482	12,419	433	11,157	4.80	124
3-Aug-15	0.68	3.227	7.33	280	7,536	195	5,248	416	11,196	398	10,711	5.90	159
4-Aug-15		3.182	7.35	305	8,093	255	6,766	468	12,418	412	10,932	7.02	186
5-Aug-15		3.086	7.41	185	4,762	158	4,067	250	6,435	222	5,714	5.42	140
6-Aug-15		3.223	7.52	200	5,377	186	5,000	266	7,151	228	6,129	5.37	144
7-Aug-15		3.422	7.55	165	4,709	142	4,052	258	7,363	230	6,564	4.34	124
8-Aug-15	0.18	3.177		118	3,127	104	2,756	262	6,943	228	6,042	4.28	113
9-Aug-15		3.098		192	4,961	189	4,884	252	6,512	198	5,117	3.72	96
10-Aug-15	0.12	3.411	7.60	255	7,254	202	5,746	356	10,127	302	8,591	5.34	152
11-Aug-15		3.349	7.17	188	5,251	172	4,804	332	9,273	288	8,044	4.87	136
12-Aug-15		3.256	7.50	215	5,838	158	4,291	302	8,201	264	7,169	5.53	150
13-Aug-15		3.285	7.51	205	5,617	172	4,713	294	8,056	258	7,069	4.87	133
14-Aug-15		3.143	7.40	175	4,588	126	3,303	290	7,602	254	6,659	4.47	117
15-Aug-15		2.971			0		0	307	7,608			6.44	160
16-Aug-15		2.953		195	4,803	170	4,187	146	3,596	128	3,153	6.44	159
17-Aug-15		3.182	7.39	195	5,175	185	4,910	216	5,733	188	4,989	7.74	205
18-Aug-15	0.04	3.008	7.36	265	6,647	200	5,017	304	7,625	268	6,722	4.93	124
19-Aug-15	0.84	3.161		180	4,745	142	3,743	264	6,959	236	6,221	6.44	170
20-Aug-15	0.04	2.986		205	5,105	169	4,209	280	6,973	254	6,325	6.44	160
21-Aug-15		2.951		185	4,553	161	3,962	300	7,383	272	6,694	6.39	157
22-Aug-15		2.766		245	5,652	200	4,614	312	7,197	282	6,505	7.47	172
23-Aug-15		2.695		320	7,193	220	4,945	378	8,497	326	7,328	18.20	409
24-Aug-15	0.25	2.925	7.48	255	6,222	200	4,880	434	10,589	386	9,418	8.11	198
25-Aug-15	0.02	2.901	7.36	305	7,380	240	5,808	456	11,034	404	9,776	7.75	188
26-Aug-15	0.06	3.049	7.50	250	6,357	195	4,959	264	6,713	226	5,747	7.04	179
27-Aug-15		3.202	7.23	195	5,208	192	5,128	216	5,769	178	4,754	6.14	164
28-Aug-15		3.181	7.42	205	5,438	189	5,014	276	7,322	232	6,155	6.37	169
29-Aug-15	0.26	2.951		255	6,276	250	6,152	252	6,202	216	5,316	7.60	187
30-Aug-15		2.774		235	5,436	195	4,511	262	6,061	228	5,274	5.53	128
31-Aug-15		3.077	7.36	245	6,287	230	5,902	326	8,366	264	6,775	8.23	211
Total	2.49	95.824			174,937		146,040		245,232		208,122		5,081
Avg.		3.091	7.41	227	5,643	189	4,711	307	7,911	269	6,937	6.44	164
Max.		3.422											
Jul-15	2.29	3.140	7.33	203	5,125	174	4,547	301	7,892	256	6,713	5.75	4,681
Jun-15	4.16	3.285	7.43	203	5,576	168	4,590	294	8,069	260	6,439	4.37	3,352
May-15	4.36	3.306	7.54	209	5,740	167	4,582	281	7,783	251	6,957	4.58	3,922
Apr-15	5.44	3.737	7.60	152	4,634	126	3,846	192	5,853	171	5,209	3.98	3,678
Mar-15	0.80	3.061	7.80	214	5,220	177	4,484	186	4,734	165	4,202	4.70	3,666
Feb-15	1.61	2.751	7.77	216	4,792	179	4,115	232	5,314	209	4,631	5.29	3,272
Jan-15	1.51	2.827	7.65	186	4,377	153	3,614	220	5,181	202	4,753	4.85	3,552
Dec-14	1.56	2.948	7.77	194	4,780	150	3,675	222	5,449	201	4,782	4.88	3,626
Nov-14	4.40	2.747	7.75	199	4,387	155	3,536	217	4,964	193	4,405	4.99	3,417
Oct-14	2.37	2.856	7.67	194	4,613	156	3,712	225	5,367	202	4,798	5.13	3,717
Sep-14	3.24	3.005	7.54	193	4,826	162	4,048	223	5,581	200	5,000	5.07	3,804
Aug-14	3.41	3.109	7.52	212	5,505	185	4,808	215	5,561	192	4,986	4.70	3,785

OPERATION REPORT OF GRAND HAVEN-SPRING LAKE WASTEWATER TREATMENT PLANT

Plant Influent

	NH3		Total Solids	Volatile Solids	Copper		Nickel		Zinc		Ind. batch dump gal.
	mg/l	lbs.	mg/l	mg/l	ug/l	lbs.	ug/l	lbs.	ug/l	lbs.	
1-Aug-15	21.0	550			68	1.78	0		212	5.55	
2-Aug-15	16.2	417			66	1.70	0		194	5.00	
3-Aug-15	14.9	401			86	2.31	0		252	6.78	
4-Aug-15	11.4	302			93	2.47	0		275	7.30	
5-Aug-15	19.6	504			86	2.21	0		222	5.71	
6-Aug-15	17.2	462			82	2.20	0		214	5.75	
7-Aug-15	16.9	482			70	2.00	0		171	4.88	
8-Aug-15	17.8	472			0		0		120	3.18	
9-Aug-15	17.6	455			0		0		112	2.89	
10-Aug-15	15.4	438			103	2.93	0		236	6.71	
11-Aug-15	14.0	391			72	2.01	0		226	6.31	
12-Aug-15	13.5	367			74	2.01	0		210	5.70	
13-Aug-15	14.4	395			72	1.97	0		206	5.64	
14-Aug-15	12.7	333			70	1.84	0		164	4.30	
15-Aug-15					0		0		159	3.94	
16-Aug-15	19.8	488			0		0		292	7.19	
17-Aug-15	21.5	571			85	2.26	0		239	6.34	
18-Aug-15	14.5	364			0		0		170	4.26	
19-Aug-15	16.2	427									
20-Aug-15	17.8	443			70	1.74	0		212	5.28	
21-Aug-15	16.8	413			64	1.58	0		205	5.05	
22-Aug-15	18.3	422			0		0		241	5.56	
23-Aug-15	17.1	384			71	1.60	0		210	4.72	
24-Aug-15	16.4	400			100	2.44	0				
25-Aug-15	13.6	329			97	2.35	0				
26-Aug-15	23.2	590			73	1.86	0				
27-Aug-15	20.4	545			0		0		190	5.07	
28-Aug-15	24.0	637			67	1.78	0		191	5.07	
29-Aug-15	20.8	512			78	1.92	0		800	19.69	
30-Aug-15	21.8	504			66	1.53	0		193	4.46	
31-Aug-15	19.9	511			107	2.75	0		405	10.39	
Total		13,509				48.48		0.00		187.10	
Avg.	17.5	450			61		0		234		
Jul-15	15.5	12,535	785	480	140	113.40	0	0.00	323	261.8	
Jun-15	12.7	9,696	917	609	48	39.37	0	0.00	266	218.4	
May-15	12.9	10,846	817	485	37	31.46	0	0.00	187	160.0	
Apr-15	10.7	9,964	788	560	47	44.28	0	0.00	201	187.9	
Mar-15	14.4	11,230	719	341	23	18.18	0	0.00	137	108.7	
Feb-15	12.4	7,997	841	389	70	44.75	21	13.26	288	185.3	
Jan-15	11.3	8,246	727	349	20	44.88	0	0.00	268	196.1	
Dec-14	13.4	9,950	806	368	48	36.87	30	22.89	228	173.6	
Nov-14	16.4	11,189	768	367	38	26.32	0	0.00	210	144.3	
Oct-14	16.4	12,092	797	404	66	48.63	9	6.90	197	145.1	
Sep-14	17.4	13,060	730	361	10	7.54	0	0.00	166	124.8	
Aug-14	17.9	14,379	753	338	20	16.11	6	5.13	178	142.7	

*“For Cleaner Lakes and Rivers”*

**GRAND HAVEN-SPRING LAKE SEWER AUTHORITY**

WASTEWATER TREATMENT PLANT  
1525 WASHINGTON AVENUE  
GRAND HAVEN, MICHIGAN 49417  
PHONE: (616) 842-3215 FAX: (616) 847-4880

To: Sewer Authority Board Members

From: Wally Wittaniemi, WWTP Superintendent

Date: September 10, 2015

Subject: Superintendent's Report for August Operations

Total average daily flow for the month of August was 3.09 million gallons per day. Carbonaceous biochemical oxygen demand and suspended solids removal were at 98% and 98%, respectively. Total phosphorous in the final effluent was 0.38 milligrams per liter and the final effluent 7 day average ammonia concentration was 521 lbs/day.

Land application for the month of August was 892,485 gallons. That works out to 146.8 dry tons at a cost of \$25,971.32, or \$176.92 per ton. The cost for lime, the stabilizing agent for land application, was \$5,376.88 for 63.6 dry tons. The storage capacity is at 45%.

As directed in the August Sewer Authority meeting, I met with the City Treasurer to set up investments of Some Sewer Authority funds. We decided to invest \$250,000.00 each from the Plant Modification fund and the Spring Lake Force Main fund into 12 month CDs. This will generate a little more interest than leaving the funds in their current accounts.

The plant is now required to do all reporting electronically through one reporting system, called MiWaters. It replaces a couple of dozen outdated applications. The DEQ is doing this because of a Federal mandate requiring all reporting to be electronic. It will also allow easier online access to public information. I have included the information page for MiWaters from the DEQ website in this month's report packet.

**City of Grand Rapids, Michigan  
 Long Term Overflow Monitoring Report  
 Overflow Volume Summary  
 August 2015**

Date	Rainfall (inches) <sup>1</sup>	Pumping Station Overflows				Monitored MG	TOTAL OVERFLOW MG
		MAPS <sup>2</sup> MG <sup>4</sup>		MARB <sup>3</sup> MG			
8/1/2015							
8/2/2015	0.56						
8/3/2015							
8/4/2015							
8/5/2015							
8/6/2015							
8/7/2015							
8/8/2015	0.04						
8/9/2015							
8/10/2015	0.62						
8/11/2015							
8/12/2015							
8/13/2015							
8/14/2015	0.18						
8/15/2015							
8/16/2015							
8/17/2015							
8/18/2015	0.19						
8/19/2015	0.36						
8/20/2015	0.10						
8/21/2015							
8/22/2015							
8/23/2015	0.65						
8/24/2015							
8/25/2015	0.45						
8/26/2015							
8/27/2015							
8/28/2015	0.11						
8/29/2015	0.28						
8/30/2015	0.05						
8/31/2015							
						<b>TOTAL</b>	<b>NONE</b>

- (1) Average of rain gauges in service
- (2) Market Ave. Pumping Station
- (3) Market Ave. Retention Basin
- (4) MG = Million Gallons



TO: Wally Wittaniemi  
FROM: Teri VanHall, Treasurer *TW*  
DATE: 08.31.15  
SUBJECT: Account Balances

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For the month of August 2015 the Sewer Authority had the following bank balances:

<u>Huntington Bank</u> <u>Public Fund Accts:</u>		<u>CD totals</u>
\$268,407.50	Plant Modification	\$250,000.00
\$681,790.38	Operating	\$0.00
\$200,918.86	SL Force main	\$250,000.00
<u>\$200,505.50</u>	Debt	\$0.00
\$1,351,622.24		
 <u>Account totals :</u>		
\$518,407.50	Plant Modification	
\$681,790.38	Operating	
\$450,918.86	SL Force Main	
<u>\$200,505.50</u>	Debt	
\$1,851,622.24		



**GRAND HAVEN-SPRING LAKE SEWER AUTHORITY  
MONTHLY INVESTMENT REPORT**

**August 2015**

HUNTINGTON BANK ACCOUNTS	INTEREST EARNED	SERVICE FEES	ACCOUNT BALANCE
OPERATING	\$92.03	\$0.00	\$681,790.38
PLANT MODIFICATION	\$50.00	\$0.00	\$268,407.50
DEBT	\$26.85	\$0.00	\$200,505.50
SA-SL- FORCE MAIN	\$48.12	\$0.00	\$200,918.86
TOTALS	\$217.00	\$0.00	\$1,351,622.24

**SEWER AUTHORITY**

<b>FUND</b>		<b>ACCOUNT BALANCE</b>	<b>TERM</b>	<b>RENEWAL DATE</b>	<b>INTEREST RATE</b>	<b>ACCOUNT NUMBER</b>
<b>CD'S</b>						
	<b>PRIVATE BANK</b>					
800	SEWER AUTHORITY - Force Main	\$ 250,000.00	365 days	8.24.16	0.75%	6833411/1
	<b>FLAGSTAR BANK</b>					
800	SEWER AUTHORITY - Plant Mod	\$ 250,000.00	365 days	8.24.16	0.80%	115498174

\$ 500,000.00



**Village of Spring Lake  
Parks & Rec Committee  
Wednesday, September 9, 2015  
7.00pm Village Hall (Central Park)  
Draft Minutes**

**I. Call to Order**

**Roll Call:** Bob McCulloch, Curt Brower, Lee Schuitema, Erik Poel, Michele Yassenak and Megan Doss

**Absent:** Claire Groenevelt and Bill Core

**Also present:** Chris Burns (Village Manager), Roger Belknap (DPW Director) and Maryann Fonkert (Deputy Clerk)

**II. Approval of the Agenda:** Motion by **Doss**, seconded by **Schuitema**, to approve the agenda as presented.

Yes: 6      No: 0

**III. Approval of the Minutes:** Motion by **Brower**, seconded by **Poel**, to approve the minutes of the July 6, 2015 meeting.

Yes: 6      No: 0

**IV. Tree Board Meeting**

**1. Village Tree Maintenance -**

- Central Park Trees

**Manager Burns** introduced Mr. Gary Verplank to the Board explaining that Mr. Verplank had started an endowment fund for trees in the Village. **Burns** also explained the new Forestry Budget and how expenses were now being tracked.

**Belknap** explained that they had been very conservative in trimming the trees in the park in the past to try to preserve the canopy but the Arborist assessment of the park called for quite a lot of trimming. **Belknap** said that this work would be contracted out due to the height of the trees because the Village did not have equipment to do the job properly. The Board toured the park trees.

- Arborist tree assessments:  
**Belknap** explained that there were 31 trees on the list to be removed last year but that the Arborist assessment for this year had fewer trees. **Belknap** also explained the assessment process and hoped to have the assessment reports to Council in October.
- Maintenance contract:  
**Belknap** reported that stump grinding had been done and 3 trees had been removed and per the Village Ordinance, 6 trees would be planted to replace the 3.
- M-104 trimming program:  
**Belknap** informed the Board that a crew would be trimming along M-104 on September 10 and that MDOT would be reimbursing the Village for the cost.

**Brower** reported that the contractors had been very careful to preserve the roots of the tree at the Middle School but they had put some nicks in the tree that had not been sealed up to protect it from Oak Wilt. **Brower** thought the Board should contact the school and monitor this issue and the health of the tree. The Board agreed.

## 2. Tree Nursery -

- Development  
**Belknap** reported that the property on State Road, belonging to Spring Lake County Club, was being developed for the new Village Tree Nursery and was 35% to 40% complete. **Belknap** said they were looking at a rolling 6 year cycle on the nursery trees.
- Replanting Update  
When asked about the trees from the existing nursery, **Belknap** said they would not be moved to the new nursery because they were ready to be planted in the Village.

## 3. Tree Planting Grant Update (Consumers Energy) -

**Belknap** reported that the Grant had been submitted to Consumers Energy for \$100 dollars per tree with a maximum \$2,500 (25 trees)

## 4. Other Grant Initiatives (MDNR Urban & Community Forestry Grant Program)

**Belknap** reported that he had just found out about this Grant opportunity for the Tri-City are together to track and inventory trees. **Belknap** said the grant would match 50% up to \$30,000.

Motion by **Schuitema**, seconded by **Yasenak**, to apply for the Urban & Community Forestry Grant provided the other Tri-City Communities were in agreement to apply with the Village.

Yes: 6                      No: 0

**V. New Business**

**1. Central Park Capital Campaign Update -**

**Burns** reported that so far the Pickle Ball Club was the largest donor to the Capital Campaign. **Yasenak** reported that the Heritage Festival Committee would like to donate \$8,000 to the Capital Campaign putting the total collected at just under \$130,000.

**2. Boy Scout Project Proposal (Connor Ward)**

Connor Ward presented his Eagle Scout project to the Board showing

**3. Central Park & Dog Park (Diane Schindlbeck)**

**4. Marina Bay Connector Path -**

**5. Tanglefoot Park -**

- Sanitary sewer lateral replacement
- Water service backflow devices
- Concrete patio replacements
- Kayak/canoe launch site proposal

**6. Mill Point**

- Sink Hole/seawall construction update

**7. Lakeside Beach**

- Sidewalk repair update
- Bathroom Building Roof Update

**8. Other Miscellaneous Business to Come Before the Board**

**VI. Adjournment**

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, the meeting was adjourned at \_\_\_\_\_ p.m.

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Bob McCulloch, Chairman

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Maryann Fonkert, Deputy Clerk

**VILLAGE OF SPRING LAKE  
PLANNING COMMISSION**

**DRAFT MINUTES  
REGULAR MEETING  
August 25, 2015 7:00 PM**

**Barber School Community Building  
102 West Exchange Street  
Spring Lake, MI 49456  
49456**

**1. CALL TO ORDER**

Chairwoman Miller called the meeting to order at 7:00 p.m.

**2. ROLL CALL**

Bohnhoff, Boon, Kauchek, C. Miller, Van Leeuwen-Vega, VanStrate, and Yassenak.

Staff Present: Jennifer Howland (Village Planner), Maryann Fonkert (Deputy Clerk)

Absent: none

**3. APPROVAL OF THE AGENDA**

Motion by **Kauchek**, seconded by **Bohnhoff**, to approve the agenda. All in favor, motion carried 7-0.

**4. APPROVAL OF THE MINUTES: July 28, 2015 regular meeting**

Motion by **Yassenak**, seconded by **Van Leeuwen-Vega**, to approve the Minutes of the July 28, 2015 regular meeting. All in favor, motion carried 7-0.

**5. PUBLIC HEARINGS**

- A. **510 West Savidge Street**: The Planning Commission will consider a request from Five Ten Properties for a Special Land Use Permit for a new drive-through facility at 510 West Savidge Street, Permanent Parcel Number 70-03-15-358-003. This request pertains to Section 12.3 of the Village of Spring Lake Zoning Ordinance concerning Special Land Uses in the Central Business District. This project also requires a Site Plan Review.

Chairwoman **Miller** introduced this agenda item and asked Village Planner **Howland** to give an overview. **Howland** provided an overview of the project.

Motion by **Van Leeuwen-Vegan**, seconded by **Kauchek** to open the Public Hearing. All in favor, motion carried 7-0.

Dave Domont, owner of Pruebelo's Restaurant, was present and voiced his concerns regarding the Biggby Coffee drive-through. Mr. Domont said he was concerned for the safety and inconvenience for himself and his staff using the back door of his restaurant for daily incoming and outgoing deliveries. Mr. Domont was also concerned with fumes from cars waiting for the drive-through.

There being no further public comment, motion by **Van Strate**, seconded by **Yasenak**, to close the Public Hearing. All in favor, motion carried. 7-0

**Yasenak** said he was concerned for the other tenants' use of their rear entrances also. **Van Leeuwen-Vega** asked the direction that the rear doors open and if the direction could be reversed so that tenants could see oncoming traffic as they opened the door. Greg Oleszcuk, Five Ten Properties LLC, was present and stated that the doors opened to the east due to the direction of prevailing winds but that they could be changed. Oleszcuk explained that they have provided an additional safety lane along with bollards to protect the building and anyone exiting their rear doors. Oleszcuk also said the drive-through window would be bumped out five feet to keep cars away from the back of the building. **Van Leeuwen-Vega** asked about the visibility of entering the drive-through from the front of the building and possibly asking for signage to enter with caution. **Howland** said there was mature vegetation that hindered the visibility but that the drive was narrow so you would not be able to go very fast. **Van Leeuwen-Vega** said that in her experience with these types of businesses the wait time is short and she doesn't see that there will be a problem with cars stacking up. **Howland** said the Commission could, if they were inclined to approve this project, reference the fact that this is a coffee shop, that the peak hours 6:00 a.m. to 10:00 a.m., so you can attach the special land use approval to that character of development as opposed to something that may be all day/all night, 24/7. **Howland** said that is very common condition to add. **Bohnhoff** said he would like to see more safety features (bollards) along the back of the building. Oleszcuk said he would be happy to put more bollards. **Kaucheck** said he would like to see more signage showing a one-way direction. **Kaucheck** asked what signage was planned for out front and directional signage to show the way to the drive-through. **Kaucheck** said he was very concerned about the drive-through being in the middle of the strip mall and the deliveries for the other tenants. **Howland** said the detail of the signage usually comes through to be reviewed after the building permit has been issued. **Howland** asked Oleszcuk if it was possible to coordinate delivery times. Oleszcuk said that they can work on coordinating delivery times but went on to explain that in most mall type retail situations the deliveries cannot be made directly to the back door. **Boon** said overall it was a good plan but he was concerned for the safety of employees coming out of the back doors. **Boon** said he would like to see warning signs on the inside of the doors alerting the employees to the traffic as they exit. **Boon** also said he liked the idea of bollards outside the doors. **Boon** asked if there would be an awning over the ordering speaker to protect customers from the rain. Oleszcuk said that he has not seen an awning in any plans but that doesn't mean they couldn't put one in and he would pass that idea along. **Howland** said the bollards would have to be contingent on the approval of the Fire and Building Codes.

Tim Hoffman, 2030 Lake Michigan Dr. NW, Grand Rapids, MI 49504, owner of the Biggby Coffee franchise, said the normal hours of operation are 6:00 a.m. to 9:00 p.m. and typical peak hours are 6:00 a.m. to 10:00 a.m.

Motion by **Van Leeuwen-Vega**, seconded by **Bohnhoff**, to approve the request by Five Ten Properties for a Special Land Use Permit and Site Plan Review for a new drive-through facility at 510 West Savidge Street, Permanent Parcel Number 70-03-15-358-003. The following conditions apply:

- a. The license agreement for the alley must be renewed.
- b. The project shall be built in compliance with the submitted site plan and elevation drawings.
- c. Bollards, as would meet local fire codes and signage on tenant rear doors must be provided.
- d. The applicant will comply with any other local, state, and federal laws.
- e. The applicant will comply with all verbal representations.
- f. This approval is for a coffee shop type use with peak hours of 6am to 10am.

**6. OLD BUSINESS**

No old business at this time.

**7. NEW BUSINESS**

No new business at this time.

**8. STATEMENTS OF CITIZENS ON ITEMS NOT ON THE AGENDA**

No statements of citizens.

**9. ADJOURNMENT**

There being no further business, the meeting adjourned at 7:50.

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Jennifer Howland  
Village Planner

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Maryann Fonkert  
Deputy Clerk