



c/o Manistee County Controller/Administrator's Office
415 Third Street • Manistee, MI 49660
Telephone: (231) 398-3500 • Fax: (231) 723-1795

MEMBERS:
Dennis Bjorkquist, Chairperson
Ken Hilliard, Vice-Chairperson
Colleen Kenny, Secretary

AGENDA

Monday, October 10, 2011
5:00 P.M.

Manistee Township Hall
410 Holden Street, Manistee, MI 49660

- 1) Call to order by the Chairperson.
- 2) Pledge of Allegiance.
- 3) Roll call.
- 4) Approval of Meeting Agenda.
- 5) Approval of the meeting minutes from Monday, June 13, 2011.
- 6) Review of correspondence.
- 7) Consideration to approve payment of outstanding invoices:
 - A) Manistee County; dated October 4, 2011 (per diem reimbursement 10/01/10 - 09/30/11) (APPENDIX A) = \$1,491.10
- 8) Review of Financial Report (attached to Cycle II-2011 Synopsis).
- 9) Discussion in regards to contracting for an updated casino appraisal for year ending December 31, 2011. This appraisal will determine taxable value used to calculate 2012 P.I.L.T. grants.
- 10) Review of Cycle II-2011 grant applications. During this Agenda time, Board members and grant applicants will be given an opportunity to discuss individual applications in greater detail.
- 11) Public Comment.
- 12) Next meeting date - **Monday, December 12, 2011 at 5:00 P.M. (Grant award meeting).**
- 13) Miscellaneous Board Member comment.
- 14) Adjournment.

VISIT: www.manisteecountymi.gov

To view calendar of events, meeting minutes, Revenue Sharing Board Grant Application (downloadable version), etc.

[m h:\revenue sharing\agenda 101011]

(APPENDIX A)

INVOICE

October 4, 2011

Manistee Local Revenue Sharing Board reimbursement to Manistee County for Board Member Per Diem and related expenses for the period of October 1, 2010 through September 30, 2011:

(Note: Per Diem payment method through County approved by the Revenue Sharing Board on April 14, 2003)

Meeting Date:	Per Diem	FICA	OTHER
October 11, 2010 (Grant Presentations)	300.00	22.95	
November, 2010 (no meeting)	0.00	0.00	
December 13, 2010 (Grant Awards)	300.00	22.95	
January, 2011 (no meeting)	0.00	0.00	
February 14, 2011 (Special & Organizational)	300.00	16.95	
March, 2011 (no meeting)	0.00	0.00	
April 11, 2011 (Grant Presentations)	200.00	11.30	
May, 2011 (no meeting)	0.00	0.00	
June 13, 2011 (Grant Awards)	300.00	16.95	
July, 2011 (no meeting)	0.00	0.00	
August, 2011 (no meeting)	0.00	0.00	
September, 2011 (no meeting)	0.00	0.00	
TOTAL	\$1,400.00	\$91.10	\$0.00

TOTAL AMOUNT DUE = \$1,491.10

Please make check payable to Manistee County and remit to the following address:
Manistee County Courthouse
415 Third Street
Manistee, MI 49660
Attn: Thomas D. Kaminski, County Controller

revenue_sharing\invoice_2009/10_per diem

**FINANCIAL REPORT AND SYNOPSIS OF
REVENUE SHARING BOARD GRANT APPLICATIONS
2011-Cycle II (DEADLINE 09/02/11)
(PREPARED OCTOBER 4, 2011)**

FINANCIAL REPORT

Total 2% funds received by the County Treasurer:

11/30/99 =	\$ 337,155.00	
06/01/00 =	\$ 418,077.00	
12/01/00 =	\$ 770,966.49	
05/31/01 =	\$ 644,164.97	
11/28/01 =	\$ 839,976.85	
05/30/02 =	\$ 728,727.53	
11/22/02 =	\$ 986,490.63	
05/30/03 =	\$ 872,249.88	
12/01/03 =	\$1,083,331.66	
05/28/04 =	\$ 939,676.94	
11/05/04 =	\$1,189,353.37	
01/28/05 =	\$ 37,139.00	
05/31/05 =	\$ 919,301.62	
12/01/05 =	\$1,184,361.59	
06/21/06 =	\$1,013,458.47	
12/13/06 =	\$1,154,104.36	
06/08/07 =	\$ 991,392.41	
12/07/07 =	\$1,104,684.17	
05/29/08 =	\$ 933,889.32	
01/06/09 =	\$ 968,266.28	
07/22/09 =	\$ 755,104.24	
12/18/09 =	\$ 913,129.21	
02/10/10 =	\$ 498,931.75 (08/09 Recalculation of Base)	
04/29/10 =	\$1,015,869.00	
11/10/10 =	\$1,165,579.00	
5/12/11 =	<u>\$1,009,017.00</u>	
		\$22,474,397.74

ADD: Interest Earnings:

12/99-12/31/99 =	\$ 1,108.43	
01/00-12/31/00 =	\$ 18,823.29	
01/01-12/31/01 =	\$ 33,676.12	
01/02-12/31/03 =	\$ 50,560.83	
01/04-12/31/04 =	\$ 21,013.84	
01/05-12/31/05 =	\$ 31,347.46	
01/06-12/31/06 =	\$ 35,824.17	
01/07-12/31/07 =	\$ 105,910.11	
01/08-04/30/08 =	\$ 40,695.79	
05/01/08-02/28/09 =	\$ 28,923.54	
03/01/09-11/30/09 =	\$ 4,795.95	
12/01/09-10/31/10 =	\$ 8,214.55	
11/01/10-04/30/11 =	<u>\$ 1,091.22</u>	
		\$381,985.30

LESS: Grant Awards:

May 8, 2000 =	\$ 297,527.47	
October, 9, 2000 =	\$ 405,173.66	
December 11, 2000 =	\$ 2,257.83	
May 14, 2001 =	\$ 747,246.00	
November 5, 2001 =	\$ 635,405.82	
May 6, 2002 =	\$ 578,616.00	
October 28, 2002 =	\$ 970,410.94	
May 12, 2003 =	\$ 385,480.00	
November 10, 2003 =	\$ 395,185.96	
December 8, 2003 =	\$ 198,773.01	
December 19, 2003 =	\$ 838,983.71	
May 10, 2004 =	\$ 405,517.12	

November 8, 2004 =	\$1,559,776.68	
May 16, 2005 =	\$ 561,450.60	
November 7, 2005 =	\$1,552,976.22	
May 8, 2006 =	\$ 238,820.98	
November 6, 2006 =	\$1,976,342.94	
May 7, 2007 =	\$ 133,488.89	
November 5, 2007 =	\$2,039,267.85	
May 12, 2008 =	\$ 138,086.00	
December 8, 2008 =	\$1,894,835.01	
June 8, 2009 =	\$ 129,436.00	
December 14, 2009 =	\$ 101,261.00	
June 14, 2010 =	\$ 183,513.49	
October 11, 2010 =	\$1,346,163.91 (2009 PILT)	
December 13, 2010 =	\$1,520,362.31	
February 14, 2011 =	\$ 212,372.01 (Supplemental 2007 & 2008 recalculated PILT)	
June 13, 2011 =	<u>\$ 886,198.00</u>	
		(\$20,334,929.41)

ADD: Grant Reimbursements received from 9/21/07 through 10/04/11
 (All funds, except \$82.60 received on 06/28/11 from Village of Eastlake, have been redistributed as Public Safety grants on December 14, 2009 and June 14, 2010) = \$13,960.05

LESS: Administrative Fees and other invoices approved for payment through 10/09/11 = (\$761,545.98)

ACCOUNT BALANCE AS OF 10/09/11 = \$1,773,867.70

(Note: Balance does not include interest earnings from 05/01/11 to present)

2011 CYCLE II ESTIMATED GRANT DISTRIBUTION

CURRENT ACCOUNT BALANCE = (Includes interest earned through 04/30/11)	\$1,773,867.70
LESS: Outstanding invoices scheduled to be paid on 10/10/11 = (Board member per diem 10/01/10 - 09/30/11)	(\$1,491.10)
LESS: Outstanding invoices scheduled to be paid on 12/12/11 (Admin. fee - 50%) =	(\$12,500.00)
LESS: Approximate amount which will remain in the account for operating expenses =	(\$10,000.00)
ADD: Interest earnings 05/01/11 through 2011 Cycle II grant distribution date =	?
Balance remaining for grant distribution =	<u>\$1,749,876.60</u>
LESS: Minimum amount required for distribution in the form of Public Safety Grants (\$1,009,017.00 x 12.5%) + \$82.60 =	(\$126,209.73)
LESS: 2011 P.I.L.T. grant obligation awarded in December 2011 and paid in February 2012 =	(\$1,352,596.55)
Amount remaining for distribution in the form of "Offset", "Other" and additional "Public Safety" grants =	<u>\$271,070.32</u>

**GRANT APPLICATION SYNOPSIS - 2011 CYCLE II
(Grant Application Deadline Friday, September 2, 2011)**

All grant applications are listed in the approximate order they were received.

A) CATEGORY I - Local Public Safety

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
A1)	Norman Township P.O. Box 143 Wellston, MI 49689 Attn: Mary Soule, Township Clerk (On behalf of Norman Township Fire Department)	This application requests funding for the purchase of a model 3626 Neoteric Hovercraft Hover Trek Rescue Deluxe, fully assembled with all rescue options configured with inline seating for four. This specific piece of equipment was chosen after two years of research, which included visits to the department by rescue boat vendors and demonstrations of the equipment on the Pine River. The purchase of a Neoteric Hovercraft would enhance the department's ability to respond to waterborne search and rescue within the township and through mutual aid throughout Manistee County. The Neoteric 3626 is designed to transport four and uses a patent airflow technology that allows it to actually perform stationary hover on a 9" air cushion. Maneuvering with precision at slow speeds and even flying in reverse are possible. The hovercraft procurement project breaks down to the following costs: 1) Hovercraft, trailer and recommended power plant upgrade = \$40,847.00 2) Communications equipment = \$2,100.00 3) Spare package = \$1,339.00 4) Miscellaneous life jackets, helmets, GPS mounting brackets, etc. = \$1,400.00 5) Maintenance/flight training for two people (one included with purchase) = \$808.00	\$46,494.00
A2)	Arcadia Township 3422 Lake Street P.O. Box 241 Arcadia, MI 49613 Attn: Wesley Hull, Fire Chief (On behalf of Arcadia Township Fire Department)	This application requests funding for the purchase of a 2012 Ford F-450 four wheel drive cab and chase from Manistee Ford, which will be fitted with brush fire equipment. A complete slide-in unit, with the pump, tank, foam, and all fire equipment, will also be installed. The truck will be used on mutual aid calls with neighboring township fire departments. The township is surrounded by 3,600 acres of conservancy property that has an ever-present danger of wildland fires. At present, the township does not have a brush truck unit and must depend on mutual aid.	\$83,892.00
A3)	Cleon Township 16505 Imhoff Drive Copemish, MI 49625 Attn: Jeff Stanton, Township Supervisor (On behalf of Cleon Township Fire Department) (Priority #1)	This application requests funding to make structural repairs to the roof at the Cleon Township Fire Station. During the 2007 remodeling/renovation, significant structural issues developed that were not able to be addressed within the project budget. These repairs are needed to provide a safe and structurally secure facility for fire department, emergency and administrative operations.	\$45,000.00
A4)	Cleon Township 16505 Imhoff Drive Copemish, MI 49625 Attn: Jeff Stanton, Township Supervisor (On behalf of Cleon Township Fire Department) (Priority #2)	This application requests partial funding for the purchase of a set of Holmatro extrication tools. These tools will be used to reduce the time needed to respond to transportation accidents and agricultural accidents in the Cleon Township Fire Department response area, and will also be used for mutual aid requests within Manistee County and surrounding communities. The total budget for this project is \$27,900, which is the requested amount of this grant application, however, the township has made application for a AAA Michigan traffic safety grant in the amount of \$10,000. Any remaining funds from the grant would be returned to the Manistee Local Revenue Sharing Board.	\$27,900.00

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
A5)	Cleon Township 16505 Imhoff Drive Copemish, MI 49625 Attn: Jeff Stanton, Township Supervisor (On behalf of Cleon Township Fire Department) (Priority #3)	This application requests funds to purchase a self-contained breathing apparatus (SCBA) cylinder filling station. The existing filling station is non-compliant and is no longer supported by the manufacturer. A compliant SCBA cylinder filling station will meet the requirements of regulatory agencies and satisfy the requirement of the risk underwriter.	\$10,500.00
A6)	Bear Lake Township 7771 Lake Street P.O. Box 187 Bear Lake, MI 49614 Attn: Vern Best, Township Supervisor (On behalf of Bear Lake Township Fire & Rescue Department)	This application requests funding to purchase and install improved radio communications equipment at the Bear Lake Township Fire Department. This equipment will enable the department to act as a command post during major incidents. Currently, there is no backup providing this function should the northern tower relays fail. It also provides a fail-safe backup system interchangeable with the Manistee County Dispatch center. Specifically, the following items would be purchased: 1) One 36"x 36" concrete mount 60" mast = \$230.00 2) Two roof mount pads = \$50.00 3) 100 LMR 400 coaxial cable = \$200.00 4) One 3db.VHF antenna with mount = \$220.00 5) One 6db 800 antenna with mount = \$177.00 6) One dual antenna mount = \$75.00 7) Two antenna lightening protection = \$130.00 8) Miscellaneous supplies (not to exceed) = \$150.00 9) One 50w 512ch Kenwood desktop unit with desk microphone = \$768.00 10) Installation labor = \$1,500.00 (Note: Item #2 of the application form, which requires the signature of the contact person completing the application was left blank.)	\$3,500.00
A7)	Bear Lake Township 7771 Lake Street P.O. Box 187 Bear Lake, MI 49614 Attn: Vern Best, Township Supervisor (On behalf of Bear Lake Township Fire & Rescue Department)	This application requests funds for the purchase of a hose drying rack for the township fire department, which will allow for proper drying and storage. The rack will comply with NFPA 1962 standards for the inspection, care and use of fire hose couplings and nozzles in the service testing of fire hoses. Currently, hoses have to be spread out on the concrete floor to dry and then stacked on the same concrete floor. Hoses never properly dry under these circumstances and can become contaminated with oils, fuel and dirt damaging the outer jacket. (Note: Item #2 of the application form, which requires the signature of the contact person completing the application was left blank.)	\$2,500.00
A8)	Manistee Township 410 Holden Street Manistee, MI 49660 Attn: John Anderson, Township Supervisor (On behalf of Manistee Township Fire Department)	This application requests partial funding for the purchase of five sets of turnout gear and a supply generator for the township fire department. Pursuant to law, turnout gear must be replaced every seven years, and the supply generator is needed to supply power to the station during frequent power outages. The total budget for the project is \$31,000, with \$1,000 being funded by the applicant.	\$30,000.00

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
A9)	City of Manistee 70 Maple Street P.O. Box 358 Manistee, MI 49660 Attn: Mitchell Deisch, City Manager (On behalf of Manistee City Police Department) (Priority #1)	This application requests funding for the purchase of the following specific firefighting equipment, which will be issued to various officers within the Police Department: 1) Four sets of turnout gear (\$2,037.50 per set) = \$8,150.00 (Includes helmet, eye shield, helmet goggles, Nomex hood, gloves, coat, pants, and boots) 2) Two SCBAs (\$3,300 each) = \$6,600.00 3) A Master Stream device = \$1,950.00 This equipment is needed because the City Police have added a new dimension to their daily responsibilities. New responsibilities involve assisting the Manistee Fire Department with firefighting activities. In June 2011, three police officers graduated the fire academy, making a total of five police officers trained in firefighting.	\$16,700.00
A10)	City of Manistee 70 Maple Street P.O. Box 358 Manistee, MI 49660 Attn: Mitchell Deisch, City Manager (On behalf of Manistee City Fire Department) (Priority #1)	This application requests funds to pay for two firefighters to be enrolled in the paramedic program at West Shore Community College. Tuition is \$6,000 per student, which includes tuition, books and clinical time. No salaries or equipment or other costs are included in this request. Current staff is trained to the EMT specialist and EMT level and the City is licensed to operate at the EMT basic life support level. EMT allows the City to transport basic life support patients, and it is the plan to train four fire department employees as paramedics so the City can offer advanced life support to the citizens of the City.	\$12,000.00
A11)	City of Manistee 70 Maple Street P.O. Box 358 Manistee, MI 49660 Attn: Mitchell Deisch, City Manager (On behalf of Manistee Catholic Central School)	This application requests partial funding to begin implementation of the Safe Routes to School program. The scope of the project is located in the City's jurisdiction and the improvements proposed promote public safety of school children, residents, and enhance the walkability of the entire community. The Safe Route to Schools plan will also serve all pedestrians and bicyclists using routes located within the City of Manistee. The bicycle lanes proposed in the plan are consistent with the master plan developed by the non-motorized transportation committee, formed and appointed by the Manistee City Council. The scope of the project includes installation of sidewalks and sidewalk ramps at the 12 th Street and US-31 intersection to make crossing US-31 safer for students and residents and those in motorized vehicles. The sidewalk would continue west of 12 th Street, connect at Cypress Street to Maple Street. There would also be installation of sidewalks on a portion of Cypress Street to connect with 8 th Street. A bicycle lane to follow the same route outlined above and to include Maple Street south to Merkey Road would also be included. The total budget for the project is \$1,080,261, with \$1,050,261 being funded through federal grants, the Michigan Department of Transportation, and the City of Manistee's major street fund.	\$30,000.00
A12)	Onekama Village 5283 Main Street P.O. Box 477 Onekama, MI 49675 Attn: Bob Blackmore, Village President	This application requests partial funding for the purchase and installation of the following pieces of equipment, in order of priority: 1) An automated external defibrillator (AED) = \$1,200.00 (Village contribution = \$1,000 towards this purchase) The AED device is designed to be used by first responders to cardiac emergencies. 2) Purchase and installation of a natural gas fueled stand-by generator and automatic transfer switch for the Farr Center building = \$19,000.00 (Village contribution = \$3,000 towards this purchase) This equipment is required to allow the Farr Center to operate in inclement weather and situations of power failure. It will also provide electricity for the operations of the Village offices should public shelter and communications be necessary. The total budget for the project is \$24,200, with \$4,000 being funded by the applicant.	\$20,200.00

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
A13)	Maple Grove Township 9213 Aura Street P.O. Box 48 Kaleva, MI 49645-0048 Attn: H. Wayne Beldo, Township Supervisor (On behalf of Maple Grove Township Fire Department)	This application requests funds for the purchase of a used Suburban, which would be used as a medical rescue vehicle. The Township has many emergency runs each week and the current vehicle doesn't function effectively. Maple Grove Township averages approximately 66 medical runs per quarter. If the vehicle is funded, the Township will incur additional costs in painting and adding emergency lights.	\$15,000.00
A14)	Manistee County 415 Third Street Manistee, MI 49660 Attn: Thomas Kaminski, County Controller/Administrator & Dale Kowalkowski, Sheriff (On behalf of Manistee County Sheriff's Office)	This application requests funds to purchase the following equipment for the County Sheriff's Office, in order of priority: 1) Six radar units for the County's fleet of patrol vehicles (\$2,600 each) (State contract) = \$15,600.00 2) A speed trailer to enhance traffic enforcement in Manistee County = \$8,105.00 The primary purpose of traffic enforcement is to reduce accidents, save lives, and facilitate a safe and efficient movement of vehicular traffic. Radar is an important tool used in the enforcement of these traffic violations. The radars currently used for enforcement are outdated (10-15 years old) and are showing signs of wear. New technology updates have made these devices very sophisticated and able to track vehicles approaching and receding both in front and behind the patrol vehicle. The traffic trailer is another tool that promotes traffic safety, speed awareness and positive community relations. The purpose of the trailer is to provide an additional visible display of vehicle speed to the motoring public. A copy of several letters of support are attached to the application.	\$23,705.00
A15)	Manistee County 415 Third Street Manistee, MI 49660 Attn: Thomas Kaminski, County Controller/Administrator & Linda Duchon, Medical Care Facility Administrator (On behalf of Manistee County Medical Care Facility)	This application requests funds which would support the purchase of a security system at the Medical Care Facility as required by the State of Michigan. The current system only alarms and locks when a resident is wearing a code alert band and has been evaluated as being a risk for elopement. It is now the facility's responsibility to maintain a secure system for all residents regardless of their risk for elopement.	\$18,129.00

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
A16)	Manistee County 415 Third Street Manistee, MI 49660 Attn: Thomas Kaminski, County Controller/Administrator & Ford Stone, Prosecuting Attorney (On behalf of Manistee County Prosecuting Attorney's Office and Manistee County Child Advocacy Center)	The Manistee County Prosecuting Attorney's Office is making application on behalf of the Manistee County Child Advocacy Center. The Child Advocacy Center was established to be a resource for the Prosecutor, law enforcement and child protective services to combine interviews and to have collaborative investigations in cases of child sexual abuse or severe physical abuse. The main component of the Child Advocacy Center is to have a centralized neutral location for forensic interviewing of children. The proposal requests funding to increase the safety of the forensic interview room and entranceways for children using the Center. It also makes the forensic interview room operational by creating an environment for forensic quality. Data can be collected to aid in prosecutions and eliminate the child having to face the accused in other settings. Specifically, the Center is requesting funds to purchase the following items, in order of priority: 1) Room darkening shades for five windows = \$2,200.00 2) Two steel doors with panic bars and framing = \$7,900.00 3) Wall-mounted battery operated exit signs with lights = \$112.00 4) One panic bar door lock mechanism = \$465.00 5) Entranceway tile including cement board foundation = \$1,117.00 6) Outdoor signage = \$613.00 7) Audio/visual recording sound reinforcement = \$250.00 8) One window mounted air conditioner for the interview room = \$450.00 9) One window mounted air conditioner for administration = \$450.00 10) Paint, primer and materials = \$375.00 11) Commercial carpeting in second floor foyer = \$738.00 The total budget for the project is \$19,405, with \$4,735 being funded through other sources.	\$14,670.00
A17)	Manistee County 415 Third Street Manistee, MI 49660 Attn: Thomas Kaminski, County Controller/Administrator & Charles Culbertson, President of the Manistee County Agricultural Society (On behalf of Manistee County Agricultural Society)	This application requests funds for the purchase of aluminum bleacher seats in the open air section of the grandstand at the Manistee County fairgrounds. The current seating is made of wood, which has been in place for more than 36 years. Aluminum seating would be a permanent solution to the seating issue. If aluminum seating is not possible, an estimate for replacing the same area with wood seating would be \$22,000.	\$50,000.00
A18)	Onekama Township P.O. Box 458 5435 Main Street Onekama, MI 49675 Attn: David Meister, Township Supervisor	This application requests partial funding for the purchase and installation of an emergency generator to be located in the Onekama School building, located at 5016 Main Street. In the event of a significant disruption of power, the school building is capable of serving as the primary shelter for the community. Additionally, the Onekama School campus is designated as a Red Cross emergency shelter. The following would be completed in order of priority: 1) Successfully implement the preparation portion of the project, which would include architectural and engineering design, site work pouring a pad for the generator and initial electrical work. Funding would allow for the purchase of primary equipment, including the generator, automatic transfer switch, receptacles, wiring and installation. = \$22,000.00 2) Purchase and installation of the generator unit = \$41,125.00 The generator would be installed by a licensed electrician and wired as part of the school's electrical system. The total budget for the project is \$80,825, with \$17,700 being funded by the applicant.	\$63,125.00

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
A19)	Onekama Township P.O. Box 458 5435 Main Street Onekama, MI 49675 Attn: David Meister, Township Supervisor (On behalf of Onekama Township Fire Department)	This application requests funds for the purchase of the following emergency safety equipment for the fire department, in order of priority: 1) Miscellaneous lengths and quantities of fire hose = \$2,272.13 2) 1.5 ton chain ratchet & 10' lift (2 each) = \$1,387.00 3) Forestry water pump and backpack, collapsible 4,000 BP (4 each) = \$516.00 4) 2.5" TFT gated wye AY5NJ = \$916.00 5) 6 lb. pick head axe (4 each) = \$204.00 6) 30" hallogen tools (2 each) = \$386.00 7) One gallon safety cans (3 each) = \$102.33 8) Safety flares with 30 minute burn time (36 each) = \$96.84 9) HD jumper cables (2 each) = \$219.98 10) Wheel chocks (3 each) = \$83.73 11) Red 9 point fire vests (5 each) = \$125.00 12) Green 9 point EMS vests (5 each) = \$125.00 13) Autocad LT 2012 software for mapping township fire and rescue = \$1,200.00	\$7,634.00
A20)	Village of Eastlake 175 Main Street P.O. Box 129 Eastlake, MI 49626-0129 Attn: Dan Janicki, Village President (On behalf of Eastlake Village Fire Department)	This application requests funds for the following items for the fire department: 1) Batteries for high band and 800 mgh radios = \$3,000.00 2) A used vehicle for EMS, ice rescue, search & rescue, and wildland fire fighting gear = \$20,000.00	\$23,000.00
A21)	Manistee County Road Commission 8946 Chippewa Hwy Bear Lake, MI 49614 Attn: Gerald Peterson, Manager	This application requests partial funding to replace outdated radios that must be updated to digital by 2012 pursuant to statute. These radios would be placed in all vehicles that are not currently digital ready. The total budget for the project is \$40,000, with \$5,000 being funded by the applicant.	\$35,000.00
A22)	Stronach Township 2471 Main Street P.O. Box 356 Manistee, MI 49660 Attn: Walt Froncek, Township Supervisor (On behalf of Stronach Township Fire Department)	This application requests partial funding to upgrade the township fire department's Polaris Ranger and purchase a new, more powerful Ranger to help on rescue calls and wildland fires. An updated Ranger is designed to handle heavy-duty rescue applications. The current unit would be traded in as part of this purchase. The total budget for the project is \$10,000, with \$5,000 being funded by the applicant. (Note: Item #2 of the application form, which requires the signature of the contact person completing the application was left blank.)	\$5,000.00
A23)	Kaleva Norman Dickson School District 4400 Highbridge Road Brethren, MI 49619 Attn: Mike Matesich, Superintendent	This application requests partial funding to resurface the deteriorating surface of the track at the school. In recent years, the track has begun to develop potholes, causing limitations in the number of lanes that can be used for some events. The potholes make the track unsafe for runners and is in need of complete resurfacing and lane painting. The total budget for the project is \$43,232, with \$21,616 being funded by the applicant.	\$21,616.00

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
A24)	Kaleva Norman Dickson School District 4400 Highbridge Road Brethren, MI 49619 Attn: Mike Matesich, Superintendent	This application requests partial funding for the completion of three specific projects, all focused on improving the safety of athletes and spectators at the Brethren High School baseball complex. The first of these improvements is the replacement and expansion of the fencing that surrounds the infield and backstop. As indicated in photos attached to the application, the fencing is low and the bleachers and benches are in direct line of the batters box. Higher fencing will protect players and spectators. The second is the trimming of dozens of large oak trees that overhang the bleachers, dugouts, backstop and baselines. The third project would resurface the old hard infield. The existing infield is comprised mostly of clay and is extremely hard when dry and slippery when wet. All these conditions pose a risk to children and adults who play on the field. KND and Norman Township have a long standing partnership sharing the baseball complex at the township park in Brethren. This ball park is used by boys and girls for middle and high school baseball and softball games and practices. It is used by the community for little league, t-ball, softball and for pickup games by area children. The total budget for the project is \$30,000, with \$7,500 being funded by the applicant, and another \$7,500 being funded by Norman Township.	\$15,000.00

TOTAL CATEGORY I - Local Public Safety Applications (24) = \$620,565.00

B) CATEGORY II - 2011 Payment in Lieu of Taxes

Little River Casino Class III Gaming Facility: Parcels: 51-07-128-001-00

2011 Real Property Appraisal Value as of Dec. 31, 2010 (excluding land, land improvements and ancillary structures) =	\$56,336,000
2011 Personal Property Value as of Dec. 31, 2010 =	\$18,693,034
2011 Real Property Assessed/Taxable Value =	\$28,168,000
2011 Personal Property Taxable Value =	\$9,346,517
2011 Total Taxable Value =	\$37,514,517

(Note: 2007 Total Taxable Value = \$60,471,949; 2008 Total Taxable Value = \$69,272,047; 2009 Total Taxable Value = \$37,634,350 pursuant to a bylaw amendment and appraisal of casino; 2010 Total Taxable Value = \$37,281,400)

(Source: Real and Personal Property Appraisal updated dated February 8, 2011 prepared by David M. Heinowski, MAI and Sharon L. Frischman as of December 31, 2010, which is attached to this document under APPENDIX A.)

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
B1)	West Shore Community College 3000 N. Stiles Road Scottville, MI 49454	This application requests a dollar amount equivalent to the ad valorem property taxes that would otherwise be attributed to the gaming facility if that site were subject to such taxation. Total of 3.0907 mills.	\$115,946.12

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
B2)	Manistee Intermediate School District 772 E. Parkdale Avenue Manistee, MI 49660	This application requests a dollar amount equivalent to the ad valorem property taxes that would otherwise be attributed to the gaming facility if that site were subject to such taxation. .3000 operating millage, plus special ed. voted millage of 2.0000 total of 2.3000 mills. A) Operating (.3000) = \$11,254.36 B) Special education voted (2.0000) = \$75,029.03	\$86,283.39
B3)	Manistee Area Public Schools 550 Maple Street Manistee, MI 49660	This application requests a dollar amount equivalent to the ad valorem property taxes that would otherwise be attributed to the gaming facility if that site were subject to such taxation. Total of 20.3800 mills of which 18 mills are generated from Non-Homestead Property and 2.3800 mills for new school debt retirement. A) Non Homestead (18) = \$675,261.31 B) School debt (2.3800) = \$89,284.55	\$764,545.86
B4)	Manistee County 415 Third Street Manistee, MI 49660	This application requests a dollar amount equivalent to the ad valorem property taxes that would otherwise be attributed to the gaming facility if that site were subject to such taxation. 5.5000 operating millage allocated; plus extra voted millage of 2.9276 mills, for a total of 8.4276 mills. The operating and extra voted millage will be distributed as follows: A) County Operating (5.5000) = \$206,329.84 B) County Library (1.0000) = \$37,514.52 C) County Medical Care (.5000) = \$18,757.26 D) County 9-1-1 (.8000) = \$30,011.61 E) Dial-A-Ride (.3276) = \$12,289.76 F) Council on Aging (.3000) = \$11,254.36	\$316,157.35
B5)	Manistee Township 410 Holden Street Manistee, MI 49660	This application requests a dollar amount equivalent to the ad valorem property taxes that would otherwise be attributed to the gaming facility if that site were subject to such taxation. Total of 1.5000 operating millage, plus the 1% Tax Administration fee due to the Township on all P.I.L.T. payments. A) Operating millage (1.5000) = \$56,271.78 B) 1% Admin. Fee (\$1,339,204.50 x 1%) = \$13,392.05	\$69,663.83

TOTAL CATEGORY II - 2011 Payment in Lieu of Taxes (5) =

\$1,352,596.55

(2006 P.I.L.T. payment was \$1,709,550.94.)

(2007 Calculated P.I.L.T. was \$2,159,750.40. Actual 2007 payment was reduced by 11.82% to \$1,904,467.91.)

(2008 Calculated P.I.L.T. was \$2,477,830.24. Actual 2008 payment was reduced by 28.01% to \$1,783,790.01.)

(2009 P.I.L.T. payment pursuant to the bylaw amendment and casino appraisal which was paid in October 2010 = \$1,346,163.91.)

(2010 P.I.L.T. payment was \$1,330,120.05.)

C) CATEGORY III - Offset of Actual Operating Expenses

TOTAL CATEGORY III - Offset of Actual Operating Expenses (0) =

\$0.00

D) CATEGORY IV - Other Lawful Local Government Purposes

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
D1)	Village of Eastlake 175 Main Street P.O. Box 129 Eastlake, MI 49626-0129 Attn: Dan Janicki, Village President	This application requests partial funding for the purchase of items which would be used to build a playground in the Village of Eastlake designed for younger children up to 12 years of age. Specifically, the following items would be purchased: 1) Playground equipment = \$8,704.00 2) Fence with 8' gate = \$2,619.00 3) Signs = \$650.00 4) Miscellaneous items = \$12.00 The total budget for the project is \$12,000, with \$500 being funded by the applicant.	\$11,500.00
D2)	Village of Eastlake 175 Main Street P.O. Box 129 Eastlake, MI 49626-0129 Attn: Dan Janicki, Village President	This application requests funding for the replacement of the roof on the Eastlake Village Hall. The roof is currently over 20 years old and has been experiencing various leaks and multiple cases of wind damage over the years. The building is used as a temporary shelter for the community as well as all daily business for the village office.	\$23,754.00
D3)	Manistee Township 410 Holden Street Manistee, MI 49660 Attn: John Anderson, Township Supervisor	This application requests partial funding for the renovation of the Bridge Street Community Hall. It is an historic building used by the Boy Scouts, residents of the township for rental, fire department for training, AA, and other groups. Specifically, the following items will need to be replaced and/or renovated: 1) Drill a new water well 2) Windows replaced for safety 3) Siding to preserve the building The total budget for the project is \$70,000, with \$30,000 being funded by the applicant. (Note: Question #4, which requires the date of the application, was not completed on the application form.)	\$40,000.00
D4)	City of Manistee 70 Maple Street P.O. Box 358 Manistee, MI 49660 Attn: Mitchell Deisch, City Manager (On behalf of Historic Vogue Theater of Manistee)	This application requests partial funding to assist with capital to revitalize and reopen the Vogue Theater. This project is a grassroots effort under the direction of the Historic Vogue Theater of Manistee, which is a non-profit formed to spearhead the project. The theater will be completely restored inside and out, including mechanical and plumbing systems, roofing, a totally renovated interior with two theater screens to seat 250 people, a renovated lobby and lounge area, concession stands and state of the art projection equipment and facilities. The total budget for the project is \$2.5 million, with \$2.425 million being funded through various grants and community contributions.	\$75,000.00
D5)	City of Manistee 70 Maple Street P.O. Box 358 Manistee, MI 49660 Attn: Mitchell Deisch, City Manager (On behalf of Manistee Public Education and Government Commission [PEG Commission])	This application requests funds for the purchase of two "rain venturi" audio/video editing work stations, and two I-MAC integrated video editing systems. The first being Windows based, the second I-MAC is Apple based, and both are compatible with existing equipment. "Rain venturi" and I-MAC will allow MAPTV to produce programs more efficiently and result in higher resolution images. It is user friendly and community members and groups who use MAPTV facilities and equipment will be able to fine-tune their productions without extensive training. The addition of these work stations will also be used to enhance the SEEDS initiative recently begun at Manistee High School and Casman Academy, which coordinates after school and enrichment activities during the school year.	\$10,000.00

D6)	<p>Onekama Village 5283 Main Street P.O. Box 477 Onekama, MI 49675 Attn: Bob Blackmore, Village President</p>	<p>This application requests partial funding for the purchase of six bicycle parking racks, which will be put in strategic locations throughout Onekama Village and Township. The need for the bicycle racks is driven by the following events: 1) Onekama High School's "Safe Route to School" program. 2) The increase in non-motorized traffic by residents and visitors. 3) The M-22 scenic bike tours. A consistent rack design and color scheme will increase awareness, location and use. The community's lack of bicycle racks has been pointed out by the Tours Recreation Committee and several community organizations. The total budget for the project is \$4,000, with \$1,000 being funded by the applicant.</p>	\$3,000.00
D7)	<p>Manistee County 415 Third Street Manistee, MI 49660 Attn: Thomas Kaminski, County Controller/Administrator (Priority #1)</p>	<p>This application requests partial funding for a project to replace the forced main along US-31 north of M-55 to approximately Kemmer Road, which services West Shore Medical Center and the adjacent medical building. If an additional \$500,000 becomes available through a potential partnership with Manistee Township and/or others, and this partnership takes place prior to the commencement of design and construction work, a gravity sewer line with lift station could be constructed with these same dollars, which would provide for future development opportunities on the US-31 corridor. In June 2011, a joint governmental meeting was held to discuss opportunities of collaboration for sharing of services among governmental units represented. Consensus was reached in identifying three priorities for immediate and continued focus to implement. Infrastructure leading to economic development, and specifically sewer and water, was identified as a second of the three priorities. Successful completion of this project would support this priority. If the County were to leverage this grant to complete the sewer extensions, it would have County-wide impact that would effect every one of the County's 25,000 residents. The total budget of the project is estimated at \$500,000, with \$150,000 being funded by the applicant.</p>	\$350,000.00
D8)	<p>Manistee County 415 Third Street Manistee, MI 49660 Attn: Thomas Kaminski, County Controller/Administrator</p>	<p>This application requests partial funding to support community education for the Manistee County recycling program. The service agreement for providing education and program expansion service begins on September 1, 2011, and is for a period of two years, ending August 31, 2013. Funding required for the full term of the agreement is \$46,000. Current projections suggest that the fund balance for the recycling fund at fiscal year end will be \$22,000, leaving a projected deficit for funding of the full service agreement in year two at \$24,000. The Manistee County Recycling Leadership Team has identified three top priorities for Manistee County's recycling program: public outreach and education, school education and growth and expansion of the program to 100% County-wide participation within the next three years. The total budget for this program is \$46,000, with \$34,000 funded by the applicant and/or other sources.</p>	\$12,000.00
D9)	<p>Manistee County 415 Third Street Manistee, MI 49660 Attn: Thomas Kaminski, County Controller/Administrator & Linda Duchon, Medical Care Facility Administrator (On behalf of Manistee County Medical Care Facility)</p>	<p>This application requests funds for the purchase of equipment and installation of a replacement exit emergency door and frame on the southwest side of the Medical Care Facility building. This door is more than an exit and entrance. It is an emergency exit for evacuation of staff and residents. A quote from a local contractor for replacement of this door and frame is attached to the grant application.</p>	\$6,113.00

D10)	Manistee County 415 Third Street Manistee, MI 49660 Attn: Thomas Kaminski, County Controller/Administrator & Linda Duchon, Medical Care Facility Administrator (On behalf of Manistee County Medical Care Facility)	This application requests funds for the purchase and installation of 49 replacement windows for the original Medical Care Facility building. These windows are extremely important, not only for the safety of residents, but conservation of energy. The facility Chief of Plant Operations has been able to maintain these windows to meet all rigid safety requirements, however, at this time, multiple problems are occurring and replacement is now required.	\$64,505.00
D11)	Manistee County 415 Third Street Manistee, MI 49660 Attn: Thomas Kaminski, County Controller/Administrator & Linda VanGills, Health Officer (On behalf of District Health Department #10)	This application requests partial funding for the purchase of pedometers to be used in Manistee area schools to promote physical fitness and for the completion of a community health assessment profile for Manistee County. The information from the health assessment will be used to develop a health improvement plan for the County. The Health Department will participate in this study in collaboration with West Shore Medical Center and TenCon Health Plan. The assessment process will include data related to healthcare, specific health risk factors and other key areas. In addition, input will be solicited from vulnerable populations and key community partners. The funds requested will be used in the data gathering process and for solicitation of input from vulnerable populations. The goal of the pedometer purchase will be to promote physical fitness activities aimed at getting kids moving more and striving to reduce the incidence of childhood obesity. The goal is for every child in the program at the 5 th grade level to have a pedometer. Research has shown positive benefits when youth use pedometers to track their steps on a daily basis. A total of \$500 is being requested for the pedometer purchase, and \$5,000 for the community health assessment. The total budget for the project is \$10,500, with \$5,000 being provided by other sources.	\$5,500.00
D12)	Manistee County 415 Third Street Manistee, MI 49660 Attn: Thomas Kaminski, County Controller/Administrator & Andrea Cosier, Manistee County Library Head of Youth Services (On behalf of Manistee County Library)	This application requests partial funding for a marketing and communications plan, including funds for the initial execution of the plan at the Manistee County Library. The library is currently working on a master plan with input from focus groups and county residents of all ages, including the Library Master Plan Steering Committee. This Committee is made up of residents throughout the county. Looking at feedback from the focus groups and the Steering Committee, it is clear that many residents in Manistee County are unaware of the materials and services provided by the library. The library is committed to reaching and serving as many members of the community as possible. To do this, the library is proposing the creation of a new logo and brand that will represent the library's purpose in the community and a marketing campaign, including advertising in a variety of media to inform the public of the services, materials and programs available to them. The library is asking for funds to create the materials for this campaign and is committed to internally funding a sustained effort to carry out this plan in the years to come. The total budget for the project is \$15,000, with \$5,000 being funded by the applicant.	\$10,000.00
D13)	Manistee County 415 Third Street Manistee, MI 49660 Attn: Thomas Kaminski, County Controller/Administrator & Andrea Cosier, Manistee County Library Head of Youth Services (On behalf of Manistee County Library)	This application requests partial funding for the construction of a taller retaining wall near the south entrance of the main library building in Manistee. The retaining wall does not currently meet safety regulations. The wall is not high enough and has been determined to be a danger to those using the library. It must be rebuilt to meet current building codes, which requires constructing a taller retaining wall and checking the depth of the current foundation. The wall must also satisfy requirements from the Historical Preservation Committee. The total budget for the project is \$22,000, with \$7,900 being funded by the applicant.	\$14,100.00

D14)	Manistee County 415 Third Street Manistee, MI 49660 Attn: Thomas Kaminski, County Controller/Administrator & Lora Laurain, Director, Manistee County Council on Aging (On behalf of Manistee County Council on Aging)	This application requests partial funding for the purchase and installation of two new commercial entrance doors and the purchase and installation of handicap accessible electronic door openers for the two main entrances at the Manistee Senior Center. Many of the senior citizens who use the facility have mobility issues and require the use of canes, walkers and wheelchairs. The use of these mobility aids makes it difficult to enter and exit the Manistee Senior Center without handicap accessible entrances. If funding is less than the requested amount, the west entry doors would receive priority and be made handicap accessible and the south entry door would remain in its current condition. The total cost of the project is \$13,184, with \$1,300 being funded by the applicant, and \$100 being funded by the National Association of the Physically Handicapped (NAPH), Manistee Chapter. A letter of support from the President of Manistee County NAPH Chapter is attached to the application.	\$11,784.00
D15)	Manistee Area Public Schools 550 Maple Street Manistee, MI 49660 Attn: Howard Vaas, Business Manager	This application requests partial funding to purchase five additional automated external defibrulators (AEDs) and one alarmed outdoor cabinet. The units would be placed at the following locations: Madison School, Jefferson School, Kennedy School, the Paine Aquatic Center, and at the football field. In the event that Madison School is closed, the unit would be relocated to the walking track area at the high school. Sudden cardiac arrest is one of the leading causes of death in the United States and strikes over 300,000 victims each year. Defibrillation is the only definitive treatment for this condition. Defibrillation administered within four minutes after collapse is most successful. The total budget for this project is \$9,250, with \$1,750 being funded by the applicant.	\$7,500.00
D16)	Manistee Area Public Schools 550 Maple Street Manistee, MI 49660 Attn: Howard Vaas, Business Manager	This application requests partial funding for the removal of asbestos containing materials from the district's 1927 building. In 1999, the community approved a bond proposal for the construction of a new high school. The proposal called for the abandonment of the former high school, but it did not include funding for its demolition. A bid for the removal of asbestos has been obtained at a unit price of \$15 per lineal foot. The school district will cover all expenses in excess of the base bid.	\$35,700.00

**TOTAL CATEGORY IV - Other Lawful Local Government Purposes
Applications (16) =**

\$680,456.00

=====

GRANT APPLICATION SYNOPSIS - 2011 Cycle II - RE-CAP

TOTAL CATEGORY I - Local Public Safety Applications (24) =	\$620,565.00
TOTAL CATEGORY II - Payment in Lieu of Taxes (5) =	\$1,352,569.55
TOTAL CATEGORY III - Offset of Local Operating Costs Application (0) =	\$0.00
TOTAL CATEGORY IV - Other Lawful Local Government Purpose Applications (16) =	\$680,456.00

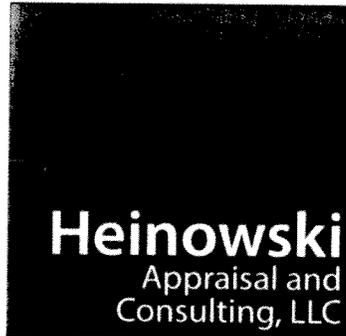
**TOTAL APPLICATIONS AMOUNT ALL CATEGORIES
Cycle II-2011 (45) =**

\$2,653,590.55

[m h:\revenue sharing\synopsis_cycleII_2011]

(APPENDIX A)

John Lopez
2/11/11



2011 APPRAISAL UP-DATE OF
PARTIAL REAL PROPERTY
AND PERSONAL PROPERTY INTEREST

Little River Casino Resort
2700 Orchard Highway
Manistee, Michigan

Prepared by:
David M. Heinowski, MAI
**Heinowski Appraisal and
Consulting, LLC**
And
Sharon L. Frischman
**Frischman Appraisal &
Consulting, LLC**

Prepared For:
Manistee Local Revenue Sharing Board
c/o Mr. Tom Kaminski
County Administrator
Manistee County Courthouse
415 Third Street
Manistee, Michigan 49660

FRISCHMAN
APPRAISAL & CONSULTING

February 8, 2011

Tom Kaminski, County Administrator
Manistee County
415 Third St.
Manistee, MI 49660

Re: Little River Casino
Calculation of 2011 Assessed Value
Calculation of 2011 Capped Value and
Calculation of 2011 Taxable Value
For Real and Personal Property

Mr. Kaminski,

In response to the original request, and under the "Task Three" heading, we have prepared the calculations of the 2011 assessed value, capped value and taxable value for both the real and personal property of the Little River Casino Resort located at 2700 Orchard Highway, Manistee, Michigan.

Real Property.

The appraised value as of 12/31/10 (for tax year 2011) is \$56,336,000 for the portion of real property described in the original appraisal report. The calculated assessed value is \$28,168,000. The capped value would be found by multiplying the 2010 taxable value (\$28,115,400) by this year's consumer's price index (1.7%) to arrive at the capped value of \$28,593,361. The taxable value will be the lesser of the two (the assessed value or the capped value) or \$28,168,000.

Real Property values as of 12/31/10 for 2011 tax year.

The real property value was updated by the recalculation of the various building components utilizing the Marshall Valuation Service as of December 2010 and with current cost trend multipliers and depreciation. The two differing approaches resulted in a difference of 3/10ths of 1%. Both methods are included herein, with the actual recalculation or pricing being deferred to for the final analysis.

Please note that depreciation for the 2011 calculation was developed using the age life method for physical depreciation as in years past. Additionally economic depreciation was

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included in the final calculation in response to the general downturn in real estate values found throughout the State of Michigan.

Economic Depreciation was estimated by utilizing the 2011 starting ratio for the commercial classification of property within Manistee County. The starting ratio of 52.20% indicates that commercial property values have dropped from the final 2010 ratio of 50% as adopted by the Manistee County Board of Commissioners in their 2010 Equalization Session and as further adopted by the State Tax Commission in the May 2010 Final Equalization Meeting. The starting ratio indicated that commercial values within Manistee County have decreased approximately 4.2%. This general decline is also applied to the Little River Indian Casino Resort.

Both methods of costing are attached for your review.

Personal Property.

The State Tax Commission requires that new personal property is considered "new" and that any decrease in value including the application of depreciation multipliers is considered a "loss" for equalization purposes. Therefore, since there is no "adjustment" to the assessed value, the capped value is equal to the assessed value. The taxable value remains the same as the assessed value.

Personal Property values as of 12/31/10 for the 2011 tax year.

Although we have estimated that there have been approximately \$2,000,000.00 in new expenditures during 2010, the rest of the personal property has depreciated further, resulting in an estimated true cash value of \$18,683,034. The assessed, capped and taxable value would be \$9,346,517.

Attached is the background work done in preparing the 2011 true cash value and assessed values calculations of the Little River Casino Resort's 2011 personal property..

If there are any additional questions or request, please feel free to contact either one of us. Again we would like to thank you for the opportunity to work with you and look forward to continuing a professional relationship into the future.



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Respectfully submitted,
Frischman Appraisal & Consulting, LLC

Heinowski Appraisal and Consulting, LLC

Sharon L. Frischman, CMAE IV
Michigan Certified General
Real Estate Appraiser #1201003729

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Real Estate Appraiser #1201001939

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Real Property, Recalculation of Cost as of December 31, 2010

Depreciated as part of	Area	RCN As of 12/31/2010	Yr. Built	Economic Age	Depreciation Allowance	Depreciated Cost
Hotel	West Tower	\$ 7,801,591.91	2002	8	-20.00%	\$ 6,241,273.53
Hotel	North Tower	\$ 9,396,554.30	2006	4	-10.00%	\$ 8,456,898.87
	Outdoor Courtyard					
Casino	Event Center	\$ 8,562,508.83	2007	3	-8.58%	\$ 7,827,845.57
Hotel	Conference Center	\$ 1,545,978.27	2006	4	-10.00%	\$ 1,391,380.44
Hotel	Banquet Expansion (Part A)	\$ 1,885,721.54	2002	8	-20.00%	\$ 1,508,577.23
Hotel	Banquet Expansion (Part B)	\$ 649,391.96	2006	4	-10.00%	\$ 584,452.76
Hotel	Winter Garden	\$ 4,834,294.88	2006	4	-10.00%	\$ 4,350,865.39
Hotel	Bayou Pool	\$ 1,730,062.08	2002	8	-20.00%	\$ 1,384,049.66
Hotel	South Tower	\$ 6,273,830.48	2005	5	-12.50%	\$ 5,489,601.67
Casino	Cultural Corridor	\$ 638,097.46	2005	5	-14.30%	\$ 546,849.52
Casino	Casino	\$ 27,261,646.09	2002	8	-22.88%	\$ 21,024,181.46
Totals		\$ 70,579,677.80	Total Cost less Physical Depreciation			\$ 58,805,976.12
					Economic Depreciation	\$ (2,469,851.00)
					Total Depreciated Cost	\$ 56,336,125.13

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Real Property Estimate using Cost Trend Multipliers

2010 Depreciated Cost	\$ 57,170,337.91
Comparative Cost Multiplier	<u>1.032</u>
2011 Depreciated Cost	\$ 58,999,788.72
Less Economic Depreciation at -4.2%	<u>\$ (2,477,991.13)</u>
2011 Cost Conclusion	\$ 56,521,797.60

Comparison of the two methods

Results Via Recalculation of Cost	\$ 56,336,125.13
Results Via Comparative Cost Multiplier	<u>\$ 56,521,797.60</u>
Difference as a percentage	0.3%
Difference as in dollars	\$ 185,672.47



(A-7)

Little River Casino Summary of Estimated Personal Property Values for 2011

Item	Cost Reported through 2006	Cost New Estimate through 2010	True Cash Value as of 12/31/10	Assessed and Taxable Value as of 12/31/10
Casino				
Slot Machines	\$ 21,190,307	\$ 23,314,500	\$ 10,258,380	
Surveillance/Security	\$ 3,638,330	\$ 4,002,163	\$ 1,640,887	
Casino other	\$ 4,266,223	\$ 5,273,052	\$ 2,320,143	
Information systems	\$ 2,186,269	\$ 2,689,111	\$ 510,931	
Sub Total, Casino	\$ 31,281,129	\$ 35,278,826	\$ 14,730,341	
Hotel w/ Information Syst.	\$ 6,724,190	\$ 6,724,190	\$ 3,656,416	
RV Park	\$ 162,500	N/A	N/A	
Reported Costs through 2006	\$ 38,167,819	\$ 42,003,016	\$ 18,386,757	
	\$ 38,167,819			
Event Center		\$ 513,035	\$ 306,277	
Total		\$ 42,516,051	\$ 18,693,034	
Assessed Value as of 12/31/10				\$ 9,346,517

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	<u>Real Property</u>	<u>Personal Property</u>	<u>Totals</u>
2008 TCV*	\$ 112,705,058		
2008 Assessed Value	\$ 56,352,529		
2008 Taxable Value	\$ 50,188,138		
Ratio of TV to AV	89%		
Estimated TCV of casino, hotel, event center only			
	\$ 74,239,396		
Applicable Assessed Value	\$ 37,119,698		
Applicable Taxable Value	\$ 33,036,531		
2009 TCV casino, hotel, event center			
	\$ 56,400,000	\$ 18,868,700	\$ 75,268,700
Assessed Value	\$ 28,200,000	\$ 9,434,350	\$ 37,634,350
Capped Value	\$ 34,490,139		
Taxable Value	\$ 28,200,000	\$ 9,434,350	\$ 37,634,350
*Based on 2 x assessed value			
2010 TCV casino, hotel, event center			
	\$ 57,170,000	\$ 18,332,000	\$ 75,502,000
Assessed Value	\$ 28,585,000	\$ 9,166,000	\$ 37,751,000
Capped Value	\$ 28,115,400		
Taxable Value	\$ 28,115,400	\$ 9,166,000	\$ 37,281,400
2011 TCV casino, hotel, event center			
	\$ 56,336,000	\$ 18,693,034	\$ 75,029,034
Assessed Value	\$ 28,168,000	\$ 9,346,517	\$ 37,514,517
Capped Value	\$ 28,593,361		
Taxable Value	\$ 28,168,000	\$ 9,346,517	\$ 37,514,517

MANISTEE TOWNSHIP
2011 MILLAGE RATES
PER \$1,000 OF T.V.

	WINTER TAX LEVY MANISTEE AREA (51070) SCHOOL DIST	SUMMER TAX LEVY MANISTEE AREA (51070) SCHOOL DIST	WINTER TAX LEVY ONEKAMA (51060) SCHOOL DIST	SUMMER TAX LEVY ONEKAMA (51060) SCHOOL DIST
COUNTY OPERATING	0.0000	5.4615 <i>or 5.5000</i>	0.0000	5.4615
COUNTY LIBRARY VOTED	1.0000	0.0000	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000	0.5000	0.0000
911 VOTED	0.8000	0.0000	0.8000	0.0000
DIAL-A-RIDE VOTED	0.3276	0.0000	0.3276	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000	0.3000	0.0000
COUNTY JAIL BOND VOTED	0.0000	0.0000	0.0000	0.0000
INTERMEDIATE OPERATING	0.2977 <i>or .3000</i>	0.0000	0.0000	0.2977
INTERMEDIATE SP. ED. VOTED	2.0000	0.0000	0.0000	2.0000
STATE EDUCATION TAX	0.0000	6.0000	0.0000	6.0000
BLDG & SITE SINKING FUND	0.0000	0.0000	0.0000	0.0000
SCHOOL DEBT	2.3800	0.0000	0.0000	4.3600
WEST SHORE COMM. COLLEGE VOTED	3.0907	0.0000	0.0000	3.0907
TOWNSHIP OPERATING	1.4810 <i>or 1.5000</i>	0.0000	1.4810	0.0000
PRE/AG TOTAL	12.1770	11.4615	4.4086	21.2099
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000	0.0000	18.0000
NON PRE/AG TOTAL	30.1770	11.4615	4.4086	39.2099

(6-7)