MANISTEE LOCAL REVENUE SHARING BOARD
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 8, 2012
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 11, 2012.

6) Review of correspondence.

7) Consideration to approve payment of outstanding invoices:

   A) Manistee County; dated October 8, 2012 (per diem reimbursement 10/01/11 - 09/30/12) (APPENDIX A) = $1,584.75

8) Review of Financial Report (attached to Cycle II-2012 Synopsis).

9) Discussion in regards to contracting for an updated casino appraisal for year ending December 31, 2012. This appraisal will determine taxable value used to calculate 2013 P.I.L.T. grants.

10) Review of Cycle II-2012 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) Scheduled Meetings (5:00 P.M. at Manistee Township Hall, 410 Holden Street, Manistee, Michigan):

    Monday, December 10, 2012 (Cycle II-2012 Grant Awards)
    Monday, January 14, 2013 (Biennial Selection Meeting pursuant to Section 6.6 of the Bylaws, as amended)
    Monday, February 11, 2013 (Annual Organizational Meeting pursuant to Section 6.7 of the Bylaws, as amended)

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.
[rn h:\revenue sharing\agenda 100812]

(APPENDIX A)

INVOICE

October 8, 2012

Manistee Local Revenue Sharing Board reimbursement to Manistee County for Board Member Per Diem and related expenses for the period of October 1, 2011 through September 30, 2012:

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

Meeting Date:	Per Diem	FICA	OTHER
October 10, 2011 (Grant Presentations)	300.00	16.95	
November, 2011 (no meeting)	0.00	0.00	
December 12, 2011 (Grant Awards)	300.00	16.95	
January, 2011 (no meeting)	0.00	0.00	
February 13, 2012 (Organizational Meeting)	300.00	16.95	
March, 2012 (no meeting)	0.00	0.00	
April 9, 2012 (Grant Presentations)	300.00	16.95	
May, 2012 (no meeting)	0.00	0.00	
June 11, 2012 (Grant Awards)	300.00	16.95	
July, 2012 (no meeting)	0.00	0.00	
August, 2012 (no meeting)	0.00	0.00	
September, 2012 (no meeting)	0.00	0.00	
TOTAL	**$1,500.00**	**$84.75**	**$0.00**

TOTAL AMOUNT DUE = $1,584.75

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_2011/12_per diem

FINANCIAL REPORT AND SYNOPSIS OF
REVENUE SHARING BOARD GRANT APPLICATIONS
2012-Cycle II (DEADLINE 09/07/12)
(PREPARED OCTOBER 3, 2012)

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 =	$1,009,017.00	
11/10/11 =	$1,070,632.32	
5/25/12 =	$ 968,021.33	
		$24,513,051.39

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 =	$ 1,091.22	
05/01/11-04/30/12 =	$ 1,079.00	
		$383,064.30

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 =	$ 886,198.00	
December 12, 2011	$1,752,525.55	
June 11, 2012 =	$ 511,090.00	
		($22,598,544.96)

ADD: Grant Reimbursements received from 9/21/07 through 10/2/12
(All funds, except $40.00 received on 9/18/12 from Bear Lake Township, have been redistributed as Public Safety grants on 12/14/09, 6/14/10, 12/12/11, and 6/11/12.)
(Received $5,165.00 from Manistee County Library on 6/4/12 as reimbursement for balance remaining from a previous "Other" grant.) = $22,256.46

LESS: Administrative Fees and other invoices approved for payment through 10/7/12 = ($795,667.08)

ACCOUNT BALANCE AS OF 10/07/12 = **$1,524,160.11**
(Note: Balance does not include interest earnings from 05/01/12 to present)

****

2012 CYCLE II ESTIMATED GRANT DISTRIBUTION

CURRENT ACCOUNT BALANCE = $1,524,160.11
(Includes interest earned through 04/30/12)

LESS: Outstanding invoices scheduled to be paid on 10/8/12 = ($1,584.75)
(Board member per diem 10/1/11 - 9/30/12)

LESS: Outstanding invoices scheduled to be paid on 12/10/12 = ($12,500.00)
(Administrative fee = 50%)

LESS: Approximate amount which will remain in the account for operating expenses = ($10,000.00)

ADD: Interest earnings 05/01/12 through 2012 Cycle II grant distribution date = $630.00
(Estimate of $90 x 7 months)

Balance remaining for grant distribution = $1,500,705.36

LESS: Minimum amount required for distribution in the form of Public Safety Grants
($968,021.33 x 12.5%) + $40.00 = ($121,042.67)

LESS: 2012 P.I.L.T. grant obligation awarded in December 2012 and paid in February 2013 = ($1,365,650.07)

Amount remaining for distribution in the form of "Offset", "Other" and additional "Public Safety" grants in December 2012 = $14,012.62

[rn h:\revenue sharing\financial_report_cycleII_2012]

GRANT APPLICATION SYNOPSIS - 2012 CYCLE II
(Grant Application Deadline Friday, September 7, 2012)

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

A) CATEGORY I - Local Public Safety

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
A1)	Cleon Township 16505 Imhoff Drive Copemish, MI 49625 ATTN: Jeff Stanton, Supervisor (On behalf of the Cleon Township Fire Department) **(Priority #1)**	This application requests funding for firefighting equipment repairs and improvements to the current fire engine #201 for tires, body and paint work and emergency signals. The funding would also be used to replace a stainless steel tank for the tanker truck #202, along with new emergency lighting and identification work.	$15,000
A2)	Cleon Township 16505 Imhoff Drive Copemish, MI 49625 ATTN: Jeff Stanton, Supervisor (On behalf of the Cleon Township Fire Department) **(Priority #2)**	This application requests funding to purchase up to 5 sets of structural firefighting protective equipment consisting of Nomex jackets and pants, protective helmets with shields, gloves, boots and hoods. Each set costs approximately $2,500.	$12,500
A3)	Cleon Township 16505 Imhoff Drive Copemish, MI 49625 ATTN: Jeff Stanton, Supervisor (On behalf of the Cleon Township Fire Department) **(Priority #3)**	This application requests funding for the purchase of materials for improvements to the Cleon Township Fire Station. Materials are cabinets, counter top, paint, plumbing and electrical components. The labor for the work will be donated and/or supplied by department members.	$5,000
A4)	Stronach Township 2471 Main Street P.O. Box 356 Manistee, MI 49660 AND Filer Township 2706 Nelson Street Manistee, MI 49660 ATTN: Walt Froncek, Stronach Township Supervisor and Jim Espvik, Filer Township Supervisor (On behalf of the Stronach Township and Filer Township Fire Departments)	This application requests funding to purchase 20 wilderness rescue backpacks and equipment. The applicant is going to place 10 backpacks and equipment in each fire station. The equipment includes GPS, first aid and survival equipment for rescuers, as well as the patients. Neither department has any equipment for any type of wilderness rescue and have had several calls in the past few years where this type of equipment could have come in handy to lost hikers, boaters, and others. If funding is less than requested, the number of packs at each station would be reduced. **(NOTE: Question #2 which requires the signature of the contact person completing the application was not signed and the answer provided under Question #8A was cut off mid-sentence, with the remaining portion of that answer not appearing on the submitted applications.)**	$15,500

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
A5)	Village of Eastlake 175 Main Street Eastlake, MI 49626 ATTN: Dan Janicki, President (On behalf of the Eastlake Village Fire Department)	This application requests funds to purchase the following items for the fire department in order of priority. 1) A used vehicle for EMS, ice rescue, search & rescue, and wildland firefighting gear = $10,500 2) Funds to train 3 EMS personnel = $2,500 3) Batteries for portable radios and pagers = $3,000	$16,000
A6)	Onekama Township 5435 Main Street P.O. Box 458 Onekama, MI 49675 AND Bear Lake Township 7771 Lake Street P.O. Box 187 Bear Lake, MI 49614 ATTN: David Meister, Onekama Township Supervisor and Vern Best, Bear Lake Township Supervisor (On behalf of the Onekama Township Fire Department and Bear Lake Township Fire Department)	This application requests funding for the purchase of fire/emergency safety equipment to be used in emergency response calls. The following equipment would be purchased in order of priority. 1) Snap-Tite National 2.5" x 50' white fire hose, 60 @ $150 each = $9,000 2) Snap-Tite Supreme 1.75" x 50' white/blue hose, 6 @ $182.50 each = $1,095 3) Snap-Tite Supreme 1.75" x 50' white/yellow hose, 6 @ $182.50 = $1,095 4) Snap-Tite National 1.75" x 50' white un-coated hose, 48 @ $104 each = $4,992 5) 1.5" x 2.5" NST male adaptor, 4 @ $16.625 each = $66.50 6) 2.5" NSTFM x 1.5" NST male adaptor, 4 @ $17.075 = $68.30 7) 2.5" NST male x 2.5" NST male adaptor, 4 @ $14.5625 = $58.25 8) 2.5" NSTFM x 2.5" NST FMRL DBL SWVL FM adaptor, 4 @ $24.0375 each = $96.15 9) 1.5" NST male x 1.5" NST male adaptor, 4 @ $10.25 = $41 10) 1.5" NST FM x 1.5" NST FM RL DBL SWVL FM adaptor, 4 @ $17. 98 = $71.92 11) 6" x 10' PVC suction hose, 2 @ $398.50 each = $797 12) 4" x 10" hard suction hose, 1 @ $229.99 each = $229.99 13) 3" x 10' PVC suction hose, 12 @ $130.8125 each = $1,569.75 14) 4" NST FM x 2.3" NST FM RL DBL SWVL FM adaptor, 1 @ $78.10 each = $78.10 15) 2.5" NST SWVL RL FM x 2.5" NST male 30 degree elbow, 4 @ $86.75 each = $347 This application is a joint application on behalf of 2 Fire Departments representing a cooperative effort to maximize resources.	$19,605.96

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
A7)	Onekama Township 5435 Main Street P.O. Box 458 Onekama, MI 49675 ATTN: David Meister, Supervisor (On behalf of the Onekama Township Fire Department)	This application requests funding to purchase tablet computers and software that would be installed directly into 2 of the Township's fire trucks, i.e. the JAWS/EMS unit and the EMS/Rescue unit. With this technology, Central Dispatch would be able to load information directly into the Township's trucks, including routing maps. In addition, the Fire Department is requesting software called Image Trend, which would automatically create and send accurate reports to the State of Michigan from the vehicles. The goal of this technology used by departments across the country is to help firefighters receive immediate and accurate information concerning their runs and to increase efficiency and improve accuracy in reporting to the State. If funding is provided, the following items would be purchased in order of priority. 1) Two Panasonic tablet computers @ $5,825 each and two accessory packs (back up batteries, charging station, etc.) @ $486 each = $12,622 (Grant application indicates this equals $12,136) 2) Two transmitters to provide for computer-aided dispatch @ $4,000 each = $8,000 3) Image Trend software programming to allow tablet computers to send reports directly to the State of Michigan. The cost is $5,000 for start-up and $1,200 per year for service (3 years = $8,600; 4 years = $9,800; 5 years = ($11,000) = $11,000 Total for all equipment and 5 years of service = $31,622 (Total grant application actually totals $31,622)	$31,136
A8)	Arcadia Township 3422 Lake Street P.O. Box 241 Arcadia, MI 49613 ATTN: Thomas Wass, Supervisor (On behalf of the Arcadia Township Fire Dept.)	This application requests funding to purchase a complete slide and skid unit from Kimteck Corporation containing a 13 HP Darley-Davey pump, 160 gal. water tank, foam and all applicable brush fire equipment installed.	$10,500
A9)	Arcadia Township 3422 Lake Street P.O. Box 241 Arcadia, MI 49613 ATTN: Thomas Wass, Supervisor (On behalf of the Arcadia Township Fire Dept.)	This application requests funding to purchase the following items in an emergency shelter project: 1) A 36 KW generator capable of producing 100 AMPs plus installation. This will handle 1 30 AMP Ace-C unit and general electrical needs = $25,097 2) A portable handicapped accessible shower unit and applicable hook-ups = $2,375 3) A cement pad for setting generator and natural gas hook-up = $5,500 This shelter will benefit Arcadia Township and neighboring communities. It is supported by the Manistee County Emergency Management Coordinator and the American Red Cross.	$32,972

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
A10)	Manistee County 415 Third Street Manistee, MI 49660 ATTN: Tom Kaminski, County Controller/Administrator & Dale Kowalkowski, Sheriff (On behalf of the Manistee County Sheriff's Office)	This application requests funding to purchase 8 compact/portable cameras for the fleet of patrol vehicles and 2 specialized cameras with all accessories for Evidence Technicians and Accident Investigators. The current cameras are 8 years of age, currently lacking the durability necessary for police work. The Sheriff's Office currently has 1 specialized camera shared by 6 Evidence Technicians and 2 Accident Investigators. The cost of this equipment is as follows: 1) 8 Olympus TG-11HS cameras @ $379.99 each = $3,039.92 2) 2 Olympus OM-DW/12-50 MACRO/WP lens, @ $1,299.99 each = $2,599.98 3) 2 FL-50 flash @ $480 each = $960 4) 2 RM-VC1 remote cable release @ $42.70 each = $85.40 5) 2 Vanguard 263AV100 tripods with ballhead @ $179.99 each = $359.98 6) 2 Pelican 1500 case with foam insert @ $134 each = $268	$7,313.28
A11)	Manistee County 415 Third Street Manistee, MI 49660 ATTN: Tom Kaminski, County Controller/Administrator & Dale Kowalkowski, Sheriff (On behalf of the Manistee County Sheriff's Office/Emergency Management Coordinator)	This application requests funding to purchase equipment for the Emergency Operations Center (EOC). The EOC's construction was completed in the fall of 2011. Since then money has been allocated to equip the EOC with needed technical equipment. The equipment that is being requested will outfit the EOC with HAM radio capabilities. The funds would be used for the following purposes: 1) Purchase the bottom 50 feet of a tower owned by David Smeltzer which is located on the corner of M22 and 13 Mile Road in Onekama Township $500 2) Relocate a communications tower from M22 and 13 Mile Road to the Sheriff Department = $4,600 3) Purchase of misc. equipment to outfit the EOC with HAM radio capabilities = $9,689 (Complete list attached to grant application) 4) Misc. unknown installation costs = $3,211	$18,000
A12)	Manistee County 415 Third Street Manistee, MI 49660 ATTN: Tom Kaminski, County Controller/Administrator & Matthew Kanitz, Det./Lt. of SSCENT (On behalf of the State Sheriff's Chief's Enforcement of Narcotics Team (SSCENT)	This application requests funding to purchase 8 point blank assault one tactical vests with XPIIIA ballistics and point blank level III/IV armor plates. These protective vests normally have a warrantied life of 5 years and the current vests that SSCENT is operating with are going on year 7. The vests and the armor plates are the only items that are being purchased under this grant application.	$9,836
A13)	Manistee County 415 Third Street Manistee, MI 49660 ATTN: Tom Kaminski, County Controller/Administrator (On behalf of the Manistee County Firefighters Assoc.)	This application requests funding to pay for aircraft fire training which will be held in late spring 2013. The training provides live burns in an aircraft simulator held on site at Manistee Blacker Airport. If the grant is approved, this training will be open to all firefighters in Manistee County.	$10,000

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
A14)	Manistee County 415 Third Street Manistee, MI 49660 ATTN: Tom Kaminski, County Controller/Administrator (On behalf of the Manistee County Firefighters Assoc.)	This application requests funding to purchase updated training DVD's, medical training supplies, and a storage trailer to transport these items. If the grant is approved, these items would be purchased at the beginning of January 2013 in time for the start of the next training program. Specifically, the following items would be purchased: A) Firefighting and medical EMT training materials = $12,284 B) Storage trailer to transport training supplies = $2,428 C) Estimated shipping = $500 A more detailed list of items to be purchased is attached to the grant application.	$15,212
A15)	City of Manistee 70 Maple Street P.O. Box 358 Manistee, MI 49660 ATTN: Mitchell Deisch, City Manager (On behalf of the Manistee City Police Department) **(Priority #1)**	This application requests funding to purchase the following Police Officer safety equipment in order of priority. 1) 11 Stinger DS LED stream light flashlights with chargers and traffic wands = $1,500 2) Equipment for the M-4 patrol rifle, specifically 1 Carbine QUAD rail to mount the equipment on, 1 TROVE quad rail for mounting, 1 ATI vertical fore grip, 3 flip-down aperture sites, 8 30-round magazines, 3 EOTECH 552 sites, a case of ammo to practice with the new set up = $2,600 The City of Manistee has 3 patrol rifles that would be more functional and practical with these items. One rifle is assigned to the Drug Team Officer, one is always on patrol, and one rifle is carried by the Chief in his work vehicle. All 3 need the EOTECH sites and magazines, while the other 2 are a little different based on use and performance.	$4,100
A16)	City of Manistee 70 Maple Street P.O. Box 358 Manistee, MI 49660 ATTN: Mitchell Deisch, City Manager (On behalf of the Manistee City Fire Department) **(Priority #1)**	This application requests partial funding for the purchase of advanced life support medical equipment and supplies. Specifically, the following items are being requested: 1) Cardiac equipment and supplies. This category includes the Phillips Heart Monitor, leads, modem and printer = $8,538 2) IV therapy. This category includes the IV pump, intraosseous IV set, needles and related pieces = $3,715 3) Airway management. This category includes the laryngeal scope, blades and catheters and stylettes = $2,690 4) Misc. equipment and supplies. This category includes carry cases, extra needle sets in various sizes including pediatric equipment = $1,980 A more specific list of items to be purchased is attached to the grant application. The Local Revenue Sharing Board has partnered with the City and individual employees to get 3 City employees through a paramedic program at West Shore Community College. In addition the City has hired 1 other full-time paramedic and hope to start another 1 full-time in the fall of 2012. With that group of paramedics, the City is able to license the agency as an advance life support transport agency. Rescue runs represent about 80% of the work called upon to do at the City Fire Department and they average over 1,000 medical runs a year. Using the averages, the City estimates that as an ALS service, they will annually be able to treat approximately 550 patients that currently are referred to another service. In terms of public safety, this is a significant number of patients that can be impacted. The total budget for the project is $21,923 with $5,000 being funded by the applicant.	$16,923

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
A17)	West Shore Medical Center 1465 East Parkdale Ave. Manistee, MI 49660 ATTN: Diane Banks, Interim Director of Fund Development	This application requests partial funding for the purchase and installation of an outdoor closed circuit video surveillance and recording system to allow for monitoring and play back of activity on the grounds of West Shore Medical Center. This installation will improve the security of the facility and the safety of the public, patients, visitors, and staff. This system will allow law enforcement to review a record of activity in the event of an infant abduction, physical assault, theft, vandalism, or other crimes. In the past few months, the Medical Center has had several incidents in which such a record would have been useful to law enforcement, including criminal sexual conduct in the parking lot, a theft of personal property from the center and a physical assault against a nurse. The total budget for the project is $34,085 with $10,085 being funded by the applicant.	$24,000
A18)	West Shore Medical Center 1465 East Parkdale Ave. Manistee, MI 49660 ATTN: Diane Banks, Interim Director of Fund Development	This application requests partial funding for the purchase of 20 pediatric capable AEDs. Automated External Defibrillators are life saving devices to treat victims of sudden cardiac arrest. These defibrillators are designed to quickly and easily provide an electric shock that restores the victim's normal heart rhythm. They are designed to be simple enough for people without medical training to use. WSMC is required to upgrade it's AEDs to devices that have pediatric capabilities. Therefore the request for funding is to help WSMC with the purchase of 20 of these AEDs. WSMC proposes to distribute existing AEDs, many of which were purchased through a previous Revenue Sharing Grant, to community organizations that have no need for the pediatric component thereby making these life saving tools more readily available to the community. The total budget for the project is $28,651, with $8,651 being funded by the applicant.	$20,000
A19)	Grant Township 855 West Hoague Road Manistee, MI 49660 ATTN: Robert Rakowski, Supervisor (Oh behalf of the Grant Township Fire & Rescue Department)	This application requests funding to upgrade the Township's JAWS of Life cutter. This cutter is designed to cut the new material that is found in today's newer vehicles. With this cutter, the Township Fire Department would be able to save time by going right at the situation rather than having to cut around these new materials. **(NOTE: Question 7A and B were not answered on this application.)**	$5,610

TOTAL CATEGORY I - Local Public Safety Applications (19) = $289,208.24

B) CATEGORY II - 2012 Payment in Lieu of Taxes

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

2012 Real Property Appraisal Value as of Dec. 31, 2011 (excluding land, land improvements and ancillary structures) =	$57,034,400
2012 Personal Property Value as of Dec. 31, 2011 =	$18,718,720
2012 Real Property Assessed/Taxable Value =	$28,517,200
2012 Personal Property Taxable Value =	$9,359,360
2012 Total Taxable Value =	$37,876,560

(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; 2011 Total Taxable Value = $37,514,517)

(Source: Real and Personal Property Appraisal updated dated February 14, 2012 prepared by David M. Heinowski and Sharon L. Frischman as of December 31, 2011, 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.	$117,065.08
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) = $11,362.97 B) Special education voted (2.0000) = $75,753.12	$87,116.09
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) = $681,778.08 B) School debt (2.3800) = $90,146.21	$771,924.29
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) = $208,321.08 B) County Library (1.0000) = $37,876.56 C) County Medical Care (.5000) = $18,938.26 D) County 9-1-1 (.8000) = $30,301.25 E) Dial-A-Ride (.3276) = $12,408.36 F) Council on Aging (.3000) = $11,362.97	$319,208.48
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) = $56,814.84 B) 1% Admin. Fee ($1,352,128.78 x 1%) = $13,521.29	$70,336.13

TOTAL CATEGORY II - 2012 Payment in Lieu of Taxes (5) =

$1,365,650.07

(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.)
(2011 P.I.L.T. payment was $1,352,596.55.)

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 Onekama 5283 Main Street P.O. Box 477 Onekama, MI 49675 ATTN: Alice Hendricks, Onekama Village Trustee, President Pro Tem	This application requests funds for the purchase of playground equipment for young children 2-5 years of age in two Onekama Village parks. The current parks lack appropriate equipment for children of this age group. Funding would provide for the purchase of three specific pieces of playground equipment. Over the past several years, old and unsafe playground equipment has been removed, but not replaced. The purchase of new equipment will benefit not only children living in the community and surrounding areas, but also many visitors to the area. With the addition of equipment designed specifically for toddler age children, an entire family visiting parks can enjoy time together in one place. The following items would be purchased in order of priority: 1) Large toddler playground unit = $8,500 2) Small toddler playground unit = $6,500 3) Swing set = $2,098 4) Shipping & installation = $2,551	$19,649
D2)	Stronach Township 2471 Main Street P.O. Box 356 Manistee, MI 49660 ATTN: Walt Froncek, Supervisor	This application requests funds to replace aging equipment, provide handicap access to the baseball field, and to improve parking. All these improvements will be completed at the Stronach park and ball diamond area. Stronach Township park area and baseball diamond is used by thousands each year. Over the years, the baseball diamond has been deteriorating. The back stop for the ball diamond needs replacing as the fencing and main support structure is rusting away, leaving sharp edges. There are also holes in the back stop fence. The deteriorated bleachers also had to be removed because they were not safe for the public to use. The township is requesting the installation of a handicap path to the baseball diamond, and to improve the parking at the facility. The following items would be purchased with grant funds: 1) Back stop replacement = $10,000 2) Handicap path = $8,000 3) Bleachers = $8,000 4) Parking = $24,000	$50,000
D3)	Village of Eastlake 175 Main Street P.O. Box 129 Eastlake, MI 49626-0129 ATTN: Dan Janicki, President (On behalf of the Village of Eastlake Planning Commission)	This application requests partial funding for the revision of the village ordinances. The Village of Eastlake Planning Commission would like to reorganize and update their ordinances, which includes zoning and policing ordinances. The current ordinances are outdated and have not been properly organized in many years. The village ordinances are used to protect residents of the community. The funding will be used as payment to the Manistee County Planning Department and the Village Zoning Administrator for the revision of the ordinances. The total budget for the project is $6,500, with $1,500 being funded by the applicant. **(NOTE: Question 7, which asks whether the applicant is an eligible local unit of government as defined above with explanation was answered only as not applicable.)**	$5,000

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
D4)	Village of Copemish P.O. Box 207 Copemish, MI 49625 ATTN: Elaine Gibbs, Clerk/Treasurer	This application requests funds for the purchase of a new pressure tank for a water well located in the Lewis Memorial Park within the Village of Copemish. In addition, the existing water pump needs to be set further down into the pipe. Currently, the pump starts as soon as the valve is turned on because of the defective tank and the pressure is thin because the water table has declined. The entire pump needs to be removed. In addition, there would be the benefit of using less electricity to run the pump with a new pressure tank in place. The park currently offers many recreational functions for children including basketball court, sandbox, swings, park benches, restroom, etc.	$1,100
D5)	Village of Copemish P.O. Box 207 Copemish, MI 49625 ATTN: Elaine Gibbs, Clerk/Treasurer	This application requests funds for the purchase of a used replacement 4 wheel drive utility vehicle to provide reliable safe snow removal operations and year round street maintenance. The village currently has a 1996 Chevrolet 3500 truck that is completely worn out. The body is rusted so that the doors no longer keep out the cold. The frame has already been repaired because of rust and the front end is loose and has become unsafe. A new truck costs approximately $45,000 - $60,000 completely set up for plowing. However, a good used unit can be found in the $25,000 price range.	$25,000
D6)	Village of Copemish P.O. Box 207 Copemish, MI 49625 ATTN: Elaine Gibbs, Clerk/Treasurer	This application requests funding to purchase a good used all wheel drive tractor unit with bucket and backhoe to provide reliable year round street maintenance. The village currently has a 1974 Ford 3400 tractor with a 1/3 yard bucket. The unit has no backhoe and is not 4 wheel drive. The current tractor has lost normal power due to age and normal wear and tear. The tractor has limited capability because of the way it is setup. There is no operator protection and it is not the proper piece of equipment to have for a street maintenance operation. The village needs a unit with the ability to be used year round, a larger bucket, a backhoe, and all wheel drive. A new unit normally has a price tag of approximately $75,000, but good used units can be found in the $25,000 - $30,000 price range.	$30,000
D7)	Village of Copemish P.O. Box 207 Copemish, MI 49625 ATTN: Elaine Gibbs, Clerk/Treasurer	This application requests funds for a good used replacement single axle truck with a minimum gross vehicle weight of 26,000 lbs with at least a ten foot under snowplow unit, a dump unit capable of hauling aggregates required for normal street maintenance, and a removable spreading unit for winter use with the ability to push a 10 foot front plow. These units, if purchased new, normally have a price range of approximately $80,000, however, a good used setup can be found in the $30,000 - $40,000 price range. For winter road maintenance, the village currently has a 1985 Ford L8000 single axle truck with a 10 foot belly blade and a fixed unit do-al for carrying/spreading sand and salt. The truck is way past being reliable, has rust and normal wear and tear have taken their toll. The engine uses excess oil, the hydraulic system is weak, and the do-al has rusted out so badly that the floor and frame are held together with a series of patches. The chain is also worn out and has been the cause of a lot of down time that has been spent shoveling the whole unit out to repair the breaks.	$35,000

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
D8)	Village of Copemish P.O. Box 207 Copemish, MI 49625 ATTN: Elaine Gibbs, Clerk/Treasurer	This application requests funds for the installation of a 2" well with a hand pump similar to what the State of Michigan has in their rustic campgrounds so that park users are able to wash their hands or have a drink of water. Currently, the Mish-a-Mish roadside park and the First Creek Nature Trail, which serves the Village of Copemish, has no water availability. The Mish-a-Mish park and First Creek Nature Trail encompasses approximately 52.5 acres with frontage of highway M-115. The park is used by local residents as well as by people traveling M-115. This roadside park rest area, play area, and hiking trail would greatly benefit from a hand pump and accessible water. Available water would not only enhance the park's usage, but also provides sanitary benefits.	$2,500
D9)	Manistee County 415 Third Street Manistee, MI 49660 ATTN: Tom Kaminski, County Controller/Administrator and Linda Duchon, Medical Care Facility Administrator (On behalf of the Manistee County Medical Care Facility)	This application requests funding for the purchase and installation of Point Click Care software for computers throughout the Medical Care Facility. It would replace the existing MDI software in the next step to electronic medical records. At this time, the facility is using MDI software, which is currently being phased out by MDI and MDI Matrix. The facility had to choose between staying with MDI and purchasing MDI Matrix or going with new software that would better meet facility needs. After reviewing the capabilities of Point Click Care and speaking to many county Medical Care facilities throughout the State that use Point Click Care, the Facility chose to use the Point Click Care system. The applications upgrade will include admission, discharge, and transfers, medical diagnosis, care plans, minimum data sets, progress notes, user defined assessment, physical orders, MAR-TAR communication port, weight and vitals, immunization, risk management, and point of care. Resident accounting applications include census and admissions, billing and accounts receivable, trust accounts, collections, general ledger/accounts payable, and sandbox/training database.	$28,200
D10)	Manistee County 415 Third Street Manistee, MI 49660 ATTN: Tom Kaminski, County Controller/Administrator and Linda Duchon, Medical Care Facility Administrator (On behalf of the Manistee County Medical Care Facility)	This application requests funds for equipment purchase and installation of WiFi in computers throughout the facility. Many people believe that seniors are computer phobic, but the reality is that more and more seniors use and benefit from facebook, email, skype, etc. as well as access to the internet. More and more of the facility's admissions are avid users of the internet and are admitted with laptops in hand. Assisted secure public access to the internet could serve as a powerful motivation to stay intellectually engaged with the world and maintain healthy habits and to combat the loneliness and depression that often follows residents as they move into the facility. The facility is also realizing that WiFi is just beginning to be used as the communications background for traditional PC networking. WiFi offers providers reliable security, protected transmission of data, and messaging. The number of WiFi devices in nursing homes is growing significantly as the advantages of networking between devices, applications, clinicians, and systems are realized. As nursing homes make greater use of the electronic medical records, more and more devices that interact with these records will find their way into WiFi networks. The facility is requesting that WiFi capability and computers be installed throughout the facility to also ensure the potential upgrade to electronic medical records and to allow the facility to provide the best of care. The upgrade would include pulling wire through the facility, and touch screen capability in all resident areas.	$96,480.86

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
D11)	Manistee County 415 Third Street Manistee, MI 49660 ATTN: Tom Kaminski, County Controller/Administrator and Pamela Spoor, Library Head of Reference (On behalf of the Manistee County Library)	This application requests partial funding to purchase Viewscan equipment to view and print pages of the local newspapers, federal census schedules, crew lists of vessels arriving in Manistee, and other microfilms of historical material. The current equipment, purchased in 1998, is no longer functioning properly, and it is difficult to get a good print and is no longer eligible for maintenance agreement support. The Manistee County Library is the only newspaper archive in the County with microfilm dating back to 1871. The current equipment makes it nearly impossible to produce usable documents and is responsible for damage to some of the microfilm. The total budget for the project is $9,220, with $1,220 being funded by the applicant.	$8,000
D12)	Manistee County 415 Third Street Manistee, MI 49660 ATTN: Tom Kaminski, County Controller/Administrator and Andrea Cosier, Library Head of Youth Services (On behalf of the Manistee County Library)	This application requests partial funding for a Marketing and Communications Plan and the funds for the initial execution of this plan. The Library has recently adopted a Master Plan directed by input from focus groups of County residents of all ages and a Library Master Plan Steering Committee 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. The Library recently debuted a new logo and would like to use this new logo as a springboard for the marketing campaign to better inform the public of the services and materials the Library provides to the community. This campaign would include the creation of new promotional materials to be used for advertising in a variety of media. The Library is asking for funds to both create the materials and for the media campaign. The Manistee County Library is committed to internally funding a sustained effort to carry out this plan in the years to come. The funds being requested in order of priority include: 1) creation of promotional materials 2) media marketing campaign The total budget for the project is $6,000 with $1,000 being funded by the applicant.	$5,000

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
D13)	Manistee County 415 Third Street Manistee, MI 49660 ATTN: Tom Kaminski, County Controller/Administrator and Mark DiBenedetto, Drain Commissioner (On behalf of the Manistee County Drain Commissioner)	This application requests partial funding to provide for construction monies and all incurred expenses to date for the establishment of the Kettle Hole Drainage District. The construction monies to improve Kettle Hole Road will be used for replacing the culvert as outlined in the permit that has been received from the DEQ. No activities outside those outlined in the DEQ permit will be conducted. This improvement will serve to reduce erosion and sedimentation of downstream portions of the creek, protecting the existing stream habitat. The project would be estimated to begin construction upon receiving notification of the status of this grant application. The Kettle Hole Drain is located in Stronach Township. The drain outlets into Claybank Creek in Section 9 of the Township. Several residents located along the drain have had flooding problems and have experienced standing water over several weeks. The drain provides a storm outlet for 2,700 acres. A meeting was held on site with residents who are affected, the Michigan Department of Environmental Quality, the MDOT, the County Drain Commissioner, and Manistee County Road Commission. It was agreed by all parties that improvements to the drainage along Kettle Hole Road and the replacement of the failing culvert are necessary. Since the drain is the headwaters for Claybank Creek, it is environmentally sensitive and the work required a MDEQ permit to construct. A modified permit was received in early September that outlines allowances of replacement of the culvert on Kettle Hole Road only. MDOT has agreed to pay for the reestablishment of the easements and physical outlet of the Kettle Hole Drain immediately downstream from Kettle Hole Road. The project is needed to provide adequate drainage for public road, public highway, and for the health and welfare of the residents in the area. Grant monies are requested to help minimize the burden on the local units of government, the County, and the residents who will have to pay the majority of the cost of the project in the event that grant funds are not available. The total budget for the project is estimated at approximately $105,000, with $15,000 being funded from other sources.	$90,000
D14)	City of Manistee 70 Maple Street P.O. Box 358 Manistee, MI 49660 ATTN: Mitchell Deisch, City Manager (On behalf of the Manistee Recreation Association)	This application requests funding to offer matching funds for the purchase of a set of soccer goals to be used by both Manistee Public Schools and the Manistee Recreation Association soccer programs. The participant waiver fee (scholarship) money will be used to assist income eligible families in Manistee County to enjoy the recreation activities provided by the MRA organization. Funds would be used for the following items: 1) Pevo Castlite Competition Series 8ftx24ft moveable soccer goal = $1,200 2) Participant waiver fee scholarship funds to help offset the burden of costs incurred with the scholarship program = $1,800 The MRA is receiving an increase in scholarship requests. From January 1, 2011, through January 31, 2011, 32 families/85 registrations were received vs 31 families/83 registrations for the period of January 1, 2012, through August 21, 2012.	$3,000

	NAME OF APPLICANT	DESCRIPTION	AMOUNT
D15)	City of Manistee 70 Maple Street P.O. Box 358 Manistee, MI 49660 ATTN: Mitchell Deisch, City Manager (On behalf of the Manistee Public Education and Government Commission [PEG Commission])	This application requests funds to purchase a new server for the Manistee Public Access (MPA) channel. Over the last 23 years of its existence, MPA tv's equipment has worn out, broken down, been built from spare parts, and most significantly made obsolete because of advances in technology. Because this server often runs for long periods without interruption, reliability and durability are extremely important. Continuing to depend on the existing server would require constant repair and upgrades. The equipment being requested is a Leightronix Ultra-Nexus digital file server that controls by timer the broadcasts and distribution of cable television programming. It also provides a means to generate files for internet viewing. The server is dependent upon at least two hard drive peripherals that do the actual storage of the files. If the total grant is awarded, this organization will purchase a new server with a five year service contract and warranty. If the grant is for less than the requested amount, the organization will purchase a rebuilt/refurbished unit with a limited warranty.	$10,000
D16)	City of Manistee 70 Maple Street P.O. Box 358 Manistee, MI 49660 ATTN: Mitchell Deisch, City Manager (On behalf of the Historic Vogue Theater of Manistee)	This application requests partial funding to assist with capital to revitalize and reopen the Vogue Theater. The restoration of the Vogue is a grassroots effort under the direction of the Historic Vogue Theater of Manistee (HVTM), a nonprofit formed to own and operate the theater. To date, well over 500 people have volunteered their time and in some case, materials, to make the project a reality. The Manistee County Community Foundation has partnered with the HVTM as the fiduciary for this campaign and is accepting donations in support of the Vogue restoration project, which to date have been received from 499 different donors. The Vogue Theater will be completely restored inside and out, including mechanical and plumbing systems, roofing, and a totally renovated interior with two theater screens to seat approximately 250 people, a renovated lobby and lounge area, concession stands, and state of the art projection equipment and facilities. Through a recent value engineering process, the overall project cost was reduced by $400,000 by bringing the second theater and restroom to the main floor. The revitalization and reopening of the Vogue Theater has been a vision of the Manistee Downtown Development Authority for the past several years, and has been identified as a priority for over five years. The total budget for the project is estimated at $2,255,586, with $2,155,586 to be funded from other sources.	$100,000

TOTAL CATEGORY IV - Other Lawful Local Government Purposes Applications (16) = $508,929.86

==========

GRANT APPLICATION SYNOPSIS - 2012 Cycle II
RE-CAP

TOTAL CATEGORY I - Local Public Safety Applications (19) = **$289,208.24**

TOTAL CATEGORY II - Payment in Lieu of Taxes (5) = **$1,365,650.07**

TOTAL CATEGORY III - Offset of Local Operating Costs Application (0) = **$0.00**

TOTAL CATEGORY IV - Other Lawful Local Government Purpose Applications (16) = **$508,929.86**

TOTAL APPLICATIONS AMOUNT ALL CATEGORIES Cycle II-2012 (40) = $2,163,788.17

[rn h:\revenue sharing\synopsis_cycleII_2012]

(APPENDIX A)

Heinowski

PRISCHMAN

February 14, 2012

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

Re: Little River Casino
Calculation of 2012 Assessed Value
Calculation of 2012 Capped Value and
Calculation of 2012 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 2012 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 12/31/11 (for tax year 2012) is $57,034,400 for the portion of real property described in the original appraisal report. The calculated assessed value is $28,517,200.00. The capped value would be found by multiplying the 2011 taxable value ($28,168,000) by this year's consumer's price index (1.027%) to arrive at the capped value of $28,928,536. The taxable value will be the lesser of the two (the assessed value or the capped value) or $28,517,200.00.

Real Property values as of 12/31/11 for 2012 tax year.

The real property value was updated by the recalculation of the various building components utilizing the Marshall Valuation Service as of December 2011, with the current cost trend multipliers and depreciation. Please note that depreciation for the 2012 calculation was developed using the age life method for physical depreciation as in years past.

Given the starting ratios for the commercial class within Manistee Township (49.56%), and for the county as a whole (51.56%), no economic depreciation was estimated for the 2012 values.

(A-2)

Heinowski

FRISCHMAN

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 12/31/11 for the 2012 tax year.

Although we have estimated that there has been approximately $2,326,260.00 in new expenditures during 2011, the new expenditures and the rest of the personal property have depreciated further, resulting in an estimated true cash value of $18,718,720. The assessed, capped and taxable value would be $9,359,360.

Attached is the background work done in preparing the 2012 true cash value and assessed values calculations of the Little River Casino Resort's 2012 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.

Respectfully submitted,

Frischman Appraisal & Consulting, LLC

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

550 Forest Avenue, Ste 16
Plymouth, Michigan 48170

734/834-6139 (office)
734/786-2123 (fax)

Heinowski Appraisal and Consulting, LLC

David M. Heinowski, MAI, CMAE III
Michigan Certified General
Real Estate Appraiser #1201001939

550 Forest Avenue, Ste 16
Plymouth, Michigan 48170

734/455-1830 (office)
734/455-1883 (fax)

Heinowski

FRISCHMAN

Real Property, Recalculation of Cost as of December 31, 2011

Depreciated as part of	Area	RCN As of 12/31/2010	Comparative Cost Multiplier	RCN As Of 12/31/2011	Yr. Built	Economic Age	Depreciation Allowance	Depreciated Cost
Hotel	West Tower	$ 7,801,591.91	1.021	$ 7,965,425.34	2002	9	-22.50%	$ 6,173,204.64
Hotel	North Tower	$ 9,396,554.30	1.021	$ 9,593,881.94	2006	5	-12.50%	$ 8,221,985.01
	Outdoor Courtyard		1.021	$ -				
Casino	Event Center	$ 8,562,508.83	1.021	$ 8,742,321.52	2007	4	-11.44%	$ 7,582,957.82
Hotel	Conference Center	$ 1,545,978.27	1.021	$ 1,578,443.81	2006	5	-12.50%	$ 1,352,730.99
Hotel	Banquet Expansion (Part A)	$ 1,885,721.54	1.021	$ 1,925,321.69	2002	9	-22.50%	$ 1,461,434.19
Hotel	Banquet Expansion (Part B)	$ 649,391.96	1.021	$ 663,029.19	2006	5	-12.50%	$ 568,217.97
Hotel	Winter Garden	$ 4,834,294.88	1.021	$ 4,935,815.07	2006	5	-12.50%	$ 4,230,008.02
Hotel	Bayou Pool	$ 1,730,062.08	1.021	$ 1,766,393.38	2002	9	-22.50%	$ 1,340,798.11
Hotel	South Tower	$ 6,273,830.48	1.021	$ 6,405,580.92	2005	6	-15.00%	$ 5,332,755.91
Casino	Cultural Corridor	$ 638,097.46	1.021	$ 651,497.51	2005	6	-17.16%	$ 528,599.94
Casino	Casino	$ 27,261,646.09	1.021	$ 27,834,140.66	2002	9	-25.75%	$ 20,241,772.22
	Totals	$ 70,579,677.80		$ 72,061,851.03	Total Cost less Physical Depreciation			$ 57,034,464.81
					Economic Depreciation	NA for 2012		$ -
					Total Depreciated Cost	(Rounded)		$ 57,034,400.00

(A-3)

(A-4)

Heinowski

FRISCHMAN

The depreciated value or true cash value of the personal property that is part of this analysis as of 12/31/11 utilizing State Tax commission multipliers is $18,718,720.

The assessed value if assessed on the ad valorum assessment on 12/31/11 would be 50% of the true cash value, or $9,359,360.

The taxable value would also be $9,359,360.

The net increase from the estimated 2010 assessed and taxable value should be considered "new" and is attributable to the addition of new equipment, primarily the addition of slot machines.

Little River Casino Summary of Estimated Personal Property Values for 2012

Item	Cost Reported through 2006	Cost New Estimate through 2011	True Cash Value as of 12/31/11	Assessed and Taxable Value as of 12/31/11
Casino				
Slot Machines	$ 21,190,307	$ 24,975,000	$ 10,989,000	
Surveillance/Security	$ 3,638,330	$ 4,082,206	$ 1,551,238	
Casino other	$ 4,266,223	$ 5,332,779	$ 2,133,111	
Information systems	$ 2,186,269	$ 2,732,836	$ 519,239	
Sub Total, Casino	$ 31,281,129	$ 37,122,821	$ 15,192,588	
Hotel w/ Information Syst.	$ 6,724,190	$ 7,206,455	$ 3,251,999	
RV Park	$ 162,500	N/A	N/A	
	$ 38,167,819	$ 44,329,276	$ 18,444,587	
Reported Costs through 2006	$ 38,167,819			
Event Center		$ 513,035	$ 274,133	
Total		$ 44,842,311	$ 18,718,720	
Assessed and Taxable Value as of 12/31/11				$ 9,359,360

(A-5)

MANISTEE TOWNSHIP
2012 MILLAGE RATES
PER $1,000 OF T.V.

	MANISTEE AREA (51070) SCHOOL DIST	SUMMER TAX LEVY MANISTEE AREA (51070) SCHOOL DIST	ONEKAMA (51060) SCHOOL DIST	SUMMER TAX LEVY ONEKAMA (51060) SCHOOL DIST
COUNTY OPERATING	0.0000	5.5000	0.0000	5.5000
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	0.3000	0.0000	0.0000	0.3000
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	1.5000	0.0000	1.5000	0.0000
PRE/AG TOTAL	12.1983	11.5000	4.4276	21.2507
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000	0.0000	18.0000
NON PRE/AG TOTAL	30.1983	11.5000	4.4276	39.2507