

**NORTHFIELD TOWNSHIP BOARD AGENDA**  
**\*\*\* NOTICE OF SPECIAL MEETING \*\*\***  
**November 15, 2016 - - 6:00PM**  
**8350 Main Street**

CALL TO ORDER  
PLEDGE/INVOCATION  
ROLL CALL  
ADOPT BALANCE OF AGENDA  
CALL TO THE PUBLIC  
BOARD MEMBER COMMENTS  
CORRESPONDENCE and ANNOUNCEMENTS

AGENDA ITEMS:

1. Closed Session: To consider the purchase or lease of real property up to the time an option to purchase or lease that real property is obtained, pursuant to MCL 15.268(8)(d)
2. Possible action as a result of Closed Sessions +
3. Closed Session: To consult with its attorney regarding trial or settlement strategy in connection with specific pending litigation, pursuant to MCL 15.268(8)(e)
4. Possible action as a result of Closed Sessions +
5. Closed Session: To consult with its attorney regarding trial or settlement strategy in connection with specific pending litigation, pursuant to MCL 15.268(8)(e)
6. Possible action as a result of Closed Sessions +

2<sup>nd</sup> CALL TO THE PUBLIC  
BOARD MEMBER COMMENTS  
ADJOURNMENT

\* Denotes previous backup; + denotes no backup in package

This notice is posted in compliance with PA 267 of 1976 as amended (Open Meetings Act) MCLA 41.72A (2) (3) and the Americans with Disabilities Act. (ADA) individuals with disabilities requiring auxiliary aids or services should contact the Northfield Township Office, (734-449-2880) seven days in advance.

**NORTHFIELD TOWNSHIP BOARD AGENDA**  
**November 15, 2016 - - 7:00 PM**  
**8350 Main Street, 2<sup>nd</sup> Floor**

CALL TO ORDER  
PLEDGE/INVOCATION  
ROLL CALL  
CONSENT AGENDA: Minutes, Bills  
ADOPT BALANCE OF AGENDA  
CALL TO THE PUBLIC  
BOARD MEMBER COMMENTS  
CORRESPONDENCE AND ANNOUNCEMENTS

REPORTS/UPDATES

- Department Head Reports
- ZBA Report
- Planning Commission Report
- Parks and Rec Report
- Financial Report
- Township Manager's Report

PRESENTATION

1. Fiscal Year 2015-16 Audit Presentation from Pfeffer, Hanniford & Palka

AGENDA ITEMS

1. Audit Report
2. Code Enforcement Officer Resignation
3. Resolution 16-553 : Non-Motorized Path Easements for K. Cremin & P. Johnson

2<sup>nd</sup> CALL TO THE PUBLIC  
BOARD MEMBER COMMENTS  
ADJOURNMENT

\* Denotes previous backup; + denotes no backup in package

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# NORTHFIELD TOWNSHIP

## Township Board

### Minutes

#### October 11, 2016

#### CALL TO ORDER

The meeting was called to order at 7:06 P.M. by Supervisor Engstrom at 8350 Main Street.

#### PLEDGE

Supervisor Engstrom led those present in the Pledge of Allegiance.

#### ROLL CALL

Marilyn Engstrom, Supervisor	Present
Angela Westover, Clerk	Present
Kathy Braun, Treasurer	Present
Janet Chick, Trustee	Present
Wayne Dockett, Trustee	Present
Jacki Otto, Trustee	Present
Tracy Thomas, Trustee	Present

Also present:

Township Manager Howard Fink  
Wastewater Treatment Plant Superintendent  
Tim Hardesty  
Public Safety Director William Wagner  
Community Center Director Tammy Averill  
Township Attorney Brad Maynes  
Township Assessor Thomas Monchak  
Recording Secretary Lisa Lemble  
Members of the community

#### CONSENT AGENDA:

- Minutes
- Bills

Dockett asked for the **Minutes** to be pulled for discussion.

- ▶ **Motion:** Engstrom moved, Braun supported, that the bills be approved.  
**Motion carried 6—0 on a voice vote.**

#### ADOPT BALANCE OF AGENDA

Board members added Minutes as Item 0, Bonus for employees as Item 9, Offer on 75 Barker Road as Item 10, MTT Case as Item 11 (closed session).

Dockett said Item 1 should be removed from the agenda because additional information had not been provided to the Board prior to the meeting. There was discussion about whether a planned presentation should be heard.

- ▶ **Motion:** Engstrom moved, Chick supported, that the balance of the agenda be adopted as amended.

Dockett requested a roll call vote.

**Motion carried 5—1 on a roll call vote, Dockett opposed.**

#### FIRST CALL TO THE PUBLIC

Tawn Beliger, 8365 Earhart Road, spoke about the Medical Marijuana Act and smart meters. Margaret Riddell, 65141 W. Eight Mile Road, and Craig Warburton, 450 W. Joy Road, commented on the offer to purchase 75 Barker Road.

#### BOARD MEMBER COMMENTS

Dockett commented on the proposed sale of 75 Barker Road.

#### CORRESPONDENCE AND ANNOUNCEMENTS

None.

#### REPORTS

**Police and Fire.** Wagner reminded everyone to check batteries in their smoke detectors, invited the public to the Police open house this weekend, and answered questions from Dockett.

**Wastewater Treatment Plant and Community Center.** No questions.

**Financial.** No questions.

**Township Manager.** In answer to questions, Fink said time spent by the Township attorney on the Van Curler property was covered by the retainer, but he will check to make sure. Otto asked that the Board be updated on the work of the Downtown Planning group.

**Zoning Board of Appeals.** Has not met.

**Planning Commission.** Has not met.

**Parks and Recreation.** Thomas referred to the Manager's Report.

#### AGENDA ITEMS

##### 0.

##### Minutes

- ▶ **Motion:** Engstrom moved, Thomas supported, that the minutes be approved as presented. **Motion carried 5—1 on a voice vote, Dockett opposed.**

##### 1.

##### Pontiac Trail Non-Motorized Path Feasibility Study

Patrick Judd, Senior Landscape Architect with Stantec, made a brief presentation about a proposed trail along Pontiac Trail which would go through Salem, Northfield and Ann Arbor Townships. He confirmed Ann Arbor

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Public Safety Building; 8350 Main Street  
October 10, 2016**

Township has agreed to pay \$5,000 of the \$15,000 cost of the feasibility study, and Salem has scheduled a vote for November. Dockett objected to spending money on this. Judd answered questions about timing, cost, and location of the trail.

- **Motion:** Engstrom moved, Thomas supported, to approve the \$5,000 contribution towards the feasibility study for the Pontiac Trail Non-Motorized Pathway, subject to Salem Township also approving their contribution. **Motion carried 5—1 on a roll call vote, Dockett opposed.**

**2.  
Resignation of Doug Del Favaron  
from the Zoning Board of Appeals**

- **Motion:** Otto moved, Chick supported, to accept the resignation of Doug Del Favero from the Northfield Township Zoning Board of Appeals with regret.

Otto said it has been a pleasure to work with Doug and she has appreciated Del Favero's contributions to the Zoning Board of Appeals. Dockett said Northfield Township will miss Doug and Sandy, noting their considerable contributions to the Township over many years. Fink concurred.

**Motion carried 6—0 on a voice vote.**

- **Motion:** Otto moved, Dockett supported, to appoint Gary Wellings, current alternate, as a full member of the Northfield Township Zoning Board of Appeals for the remainder of Del Favero's two year term.

Otto said Wellings has been very knowledgeable and a pleasure to work with on the ZBA.

**Motion carried 6—0 on a voice vote.**

**3.  
Resolution No. 16-552:  
Opt Out of Hard Caps for Medical Benefits**

- **Motion:** Engstrom moved, Chick supported, to approve the Resolution for the Northfield Township Board of Trustees to Opt Out of the Restrictions Mandated by Public Act 152 of 2011 on Public Employer's Payments for Medical Benefits Plan.

Dockett explained that the caps prevent the Township from exceeding certain dollar amounts for employee health care and he believes the Township should stay with those caps.

**Motion carried 5—1 on a roll call vote, Dockett opposed. Resolution adopted.**

**4.  
2017 Health Insurance**

Fink noted that the overall cost of insurance has increased, but the Township's percentage contribution has decreased and the benefits have been reduced compared to the current year.

- **Motion:** Engstrom moved, Chick supported, to approve the current numbers for our health insurance policy HSA accounts, as follows:

	Family	Couple	Single
Silver	\$3,950	\$2,625	\$1,300
Bronze	\$6,200	\$4,150	\$2,070

Dockett requested a roll call vote.

**Motion carried 4—1—1 on a roll call vote, Dockett opposed, Otto abstaining.**

**5.  
Ordinance 16-52: Zoning Ordinance  
Amendments Regarding Kennels**

- **Motion:** Chick moved, Otto supported, to approve an Ordinance of the Board of Trustees of Northfield Township, Michigan, to Amend the Zoning Ordinance Sections 36-510 and 36-533 Text to make Kennels Condition Uses in the Limited Industrial District (LI) and General Industrial District (GI). **Motion carried 6—0 on a voice vote.**

**6.  
Resolution No. 16-551: Investment Policy Update**

Braun explained this adds a bank to the list of approved financial institutions used by the Township.

- **Motion:** Braun moved, Chick supported, to approve Resolution 16-0551, Investment Policy Update, to remove financial institutions we are no longer involved with, and to complete the list of financial institutions the Township is involved with. **Motion carried 6—0 on a voice vote. Resolution adopted.**

**7.  
November Board Meetings**

- **Motion:** Engstrom moved, Dockett supported, to move the scheduled meeting of November 8, 2016, Board meeting to November 15, 2016. **Motion carried 6—0 on a voice vote.**

**8.  
Medical Marijuana Act**

Fink explained that the State has adopted the Medical Marijuana Facilities Act which will allow local governments to decide whether they will allow certain types of operations. He said the Board will be discussing this further at future meetings. Board members, Wagner, and Fink discussed their current thoughts on the issue.

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9.  
**Bonuses for Employees**

Braun asked that office staff be given bonuses in recognition of the additional work performed in the absence of the Deputy Treasurer.

- **Motion:** Braun moved, Thomas supported, to pay a \$300 to four office staff (excluding the Township Manager and Controller) for the extra work performed prior to a temporary employee being hired and during the during tax season.

She said there will be no additional spending because of savings in salary not paid to the Deputy Treasurer. Dockett requested a roll call vote.

**Motion carried 5—1 on a voice vote, Dockett opposed.**

10.  
**Offer on 75 Barker Road**

Fink said the Option to Purchase 75 Barker Road was submitted to the office on October 6<sup>th</sup> and explained this is Soamer Jamil's attempt to insure adequate parking for customers for his planned reuse of the Driftwood Marina property.

Board members and Fink listened to a presentation from Jamil and his representative, Donald Neville, and discussed the proposal. They expressed concerns about various issues including the length of the option, the testing proposed, property tax issues, whether the property should be sold, what the Township should do to support economic development in the Township, and how the acquisition of the Van Curler property affects those decisions.

- **Motion:** Thomas moved, Otto supported, that Item 11, MTT Case be moved to the end of the agenda to avoid inconveniencing the public.  
**Motion carried 6—0 on a voice vote.**

**SECOND CALL TO THE PUBLIC**

Tawn Beliger made suggestions regarding the proposed Pontiac Trail Non-Motorized Path. Marlene Chockley, 2665 Five Mile Road, also commented on the path and on downtown parking.

**BOARD MEMBER COMMENTS**

Dockett urged everyone to vote and to support local businesses, and he explained his vote on the staff bonus proposal. Chick commented on the proposed Pontiac Trail path and downtown parking. Otto brought up engineering fees billed to the Horseshoe Lake Association, and Fink and Chuck Steuer provided information. Fink called attention to the October 23<sup>rd</sup> Community Celebration of the purchase of the Van Curler property and invited the public to submit nominations for a Downtown Makeover contest.

**AGENDA ITEMS (cont.)**

11.  
**MTT Case:  
The Links of Whitmore Lake  
vs. Northfield Township**

- **Motion:** Thomas moved, Otto supported, that the Board go into closed session to consult with its attorney regarding trial or settlement strategy in connection with specific pending litigation pursuant to MCL 15.268(e).  
**Motion carried 6—0 on a roll call vote.**
- **Motion:** Engstrom moved, Otto supported, that the Board return to open session.  
**Motion carried 6—0 on a roll call vote.**

**ADJOURNMENT**

Engstrom adjourned the meeting at 9:50 P.M.

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Submitted by Lisa Lemble.

Corrections to the originally issued minutes are indicated as follows:

Wording removed is ~~stricken through~~;

Wording added is underlined.

Approved by the Township Board on \_\_\_\_\_, 2016.

\_\_\_\_\_  
Angela Westover, Clerk

Official minutes of all meetings are available on the Township's website at  
[http://www.twp-northfield.org/government/township\\_board\\_of\\_trustees/](http://www.twp-northfield.org/government/township_board_of_trustees/)

# NORTHFIELD TOWNSHIP

## Township Board Special Meeting

### Minutes

### October 25, 2016

#### CALL TO ORDER/PLEDGE

The workshop was called to order at 7:00 P.M. by Supervisor Engstrom at 8350 Main Street.

Supervisor Engstrom led those present in the Pledge of Allegiance.

#### ROLL CALL

Marilyn Engstrom, Supervisor	Present
Kathy Braun, Treasurer	Present
Angela Westover, Clerk	Present
Janet Chick, Trustee	Present
Wayne Dockett, Trustee	Present (left at 9:05 P.M.)
Jacki Otto, Trustee	Present (arrived at 7:01 P.M.)
Tracy Thomas, Trustee	Absent with notice

Also present:

Township Manager Howard Fink  
Township Engineer Brian Rubel, Tetra Tech  
Township Attorney Paul Burns  
Members of the community

#### ADOPT AGENDA

- **Motion:** Engstrom moved, Chick supported, that the agenda be adopted as presented.  
**Motion carried 5—0 on a voice vote.**

[Otto arrived].

#### FIRST CALL TO THE PUBLIC

Tawn Beliger, 8365 Earhart Road, commented on the ribbon cutting celebration for the new lakefront park. David Gordon, 5558 Hellner Road, noted his many disagreements with the current Board, but thanked them for their service and gave advice to the incoming Board. He also commented on the FOIA request agenda item.

#### BOARD MEMBER COMMENTS

Dockett commented on the cost of defending legal action against the Township regarding a tax assessment.

#### CORRESPONDENCE & ANNOUNCEMENTS

Fink corrected his comments at the last meeting about attorney fees relating to the Van Curler property research, noting that \$1,100 in fees was charged.

#### AGENDA ITEMS

##### 1.

##### Snow Removal Bids

The Board considered proposals from five snow removal companies and discussed a late submittal.

- **Motion:** Engstrom moved, Dockett supported, to approve AJ's Maintenance and Service for the snow removal for the upcoming season on a per push basis for a one year contract.  
**Motion carried 6—0 on a voice vote.**

##### 2.

##### Udo Huff:

##### Request to waive FOIA Fees

Fink said the Township has tried to avoid charging for Freedom of Information Act (FOIA) requests as set by the Township, but the staff have decided they cannot continue to do that because of the broad nature of recent requests requiring significant research and photocopying, but this is a policy decision to be made by the Board. Westover explained how charges are determined and supported charging them.

- **Motion:** Dockett moved, Otto supported, that \$136 not be charged for the FOIA request from Udo Huff.  
**Motion failed 3—3 on a voice vote, Westover, Engstrom, Braun opposed.**
- **Motion:** Otto moved, Dockett supported, that Udo Huff be charged up to \$20 for the copying charges for his FOIA request.  
**Motion carried 4—2 on a voice vote, Westover and Engstrom, opposed.**

Fink asked for clarification from the Board as to what the Township should charge for future requests.

#### Parks & Recreation Board Appointments

- **Motion:** Engstrom moved, Otto supported, to approve the Parks and Recreation Board members as presented.  
**Motion carried 6—0 on a voice vote.**

#### DISCUSSION ITEMS

##### 1.

##### 75 Barker Road Purchase Proposal

Jeremy Lindlbauer read the proposal he and David Kennedy are making for purchase and renovation of 75 Barker Road into an event space for private and community use. Board members asked whether the renovation costs cited would be sufficient, whether the non-municipal water supply could support a distillery or brewery, what their experience is in renovating old buildings, what the renovation timeline would be, and how the required parking would be provided.

Board members indicated they are encouraged by the interest in the site and in the community, but noted there has been resistance to an outright sale of the building. They recommended a presentation to the new Board that will be seated after the upcoming election. Some Board members said they agree that a project that energizes and engages with the community is better than an outright sale of the building, but they would need to see more detailed information.

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2.  
**Non-Motorized Path  
Easement Discussion with Residents**

Fink invited the two residents who have not agreed to provide easements for the Barker Road non-motorized pathway to speak directly to the Board. Joe Stoyanovich, 415 Barker Road, said he is concerned that the path will lower the value of his property by \$30,000, and he is concerned about the loss of 20 feet (width of the easement) of property and several trees. He said he wants \$30,000 and replacement of five trees.

Board members noted an appraisal valued the easement at \$2,500, said the path will be only 10 feet wide, and their research showed sidewalks add to the value of property.

Brian Westrate, 385 Barker Road, said the five 30-year-old spruces on his property that will be removed provide privacy and a noise barrier. He said he is asking \$20,000 and replacement of five trees.

**SECOND CALL TO THE PUBLIC**

Udo Huff, 6431 Whitmore Lake Road, commented on how the meeting was conducted.

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Submitted by Lisa Lemble.

Corrections to the originally issued minutes are indicated as follows:

Wording removed is ~~stricken through~~;  
Wording added is underlined.

Approved by the Township Board on \_\_\_\_\_, 2016.

\_\_\_\_\_  
Angela Westover, Clerk

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**BOARD MEMBER COMMENTS**

Board members urged everyone to vote and to support local businesses, thanked those who attended the ribbon cutting of the new lakefront park, and urged everyone in the Township to work together.

**CLOSED SESSION**

- **Motion:** Otto moved, Chick supported, that the Board to into closed session pursuant to MCL 15.268(8)(d) to consider the purchase or lease of real property up to the time an option to purchase or lease that real property is obtained.

**Motion carried 6—0 on a roll call vote.**

- **Motion:** Engstrom moved, Chick supported, that the Board return to open session.

**Motion carried 6—0 on a voice vote.**

**ADJOURNMENT**

Engstrom adjourned the meeting at 9:10 P.M.

11/10/2016 01:35 PM  
User: JEN  
DB: Northfield

INVOICE GL DISTRIBUTION REPORT FOR NORTHFIELD TOWNSHIP  
EXP CHECK RUN DATES 11/16/2016 - 11/16/2016  
BOTH JOURNALIZED AND UNJOURNALIZED OPEN  
BANK CODE: MIF

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OPEN

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 101 TOWNSHIP BOARD					
101-101-900	PRINTING & PUBLICATIONS	MLIVE MEDIA GROUP	ADS FOR 10/02/16-10/30/16	772.00	
		Total For Dept 101 TOWNSHIP BOARD		772.00	
Dept 191 ELECTIONS					
101-191-900	PRINTING & PUBLICATIONS	MLIVE MEDIA GROUP	ADS FOR 10/02/16-10/30/16	737.43	
		Total For Dept 191 ELECTIONS		737.43	
Dept 253 TREASURER					
101-253-701	SALARIES	TRILLIUM	WEEK ENDING 10/30/16 FOR TABATHA ISEN	686.40	
101-253-803	LEGAL	PAUL E BURNS	LEGAL SERVICES FOR OCTOBER 2016	500.00	
		Total For Dept 253 TREASURER		1,186.40	
Dept 257 ASSESSING					
101-257-818	CONTRACTUAL SERVICES	ASSESSMENT ADMIN. SERVIC	ASSESSOR SERVICES SEPT-OCT 2016	4,833.33	
101-257-818	CONTRACTUAL SERVICES	ASSESSMENT ADMIN. SERVIC	ASSESSOR SERVICES OCT-NOV. 2016	4,833.33	
		Total For Dept 257 ASSESSING		9,666.66	
Dept 265 HALL AND GROUNDS					
101-265-727		ARBOR SPRINGS WATER CO I	TWP OFFICE 5 - 5 GAL ARTESIAN WATER &	32.50	
101-265-850	COMMUNICATION	CHARTER COMMUNICATIONS	PEG STATION 11/09/16-12/08/16	51.74	
101-265-930	REPAIRS & MAINTENANCE	BS&A SOFTWARE	ANNUAL SERVICE/SUPPORT 11/1/16-11/1/1	3,474.00	
101-265-940		ARBOR SPRINGS WATER CO I	TWP OFFICE 5 - 5 GAL ARTESIAN WATER &	14.00	
		Total For Dept 265 HALL AND GROUNDS		3,572.24	
Dept 270 LEGAL/PROFESSIONAL					
101-270-802	AUDIT FEES	PFEFFER, HANNIFORD & PAL	AUDIT FOR YEAR ENDING JUNE 30, 2016	6,300.00	
101-270-803	LEGAL	PAUL E BURNS	LEGAL SERVICES FOR OCTOBER 2016	8,620.00	
101-270-806	ENGINEER	OHM ADVISORS	ENGINEERING SERVICES THROUGH 10/8/16	1,483.00	
101-270-927	ALLOCATE TO DEPARTMENTS	PAUL E BURNS	LEGAL SERVICES FOR OCTOBER 2016	(3,800.00)	
		Total For Dept 270 LEGAL/PROFESSIONAL		12,603.00	
Dept 412 PLANNING/ZONING DEPT					
101-412-900	PRINTING & PUBLICATIONS	MLIVE MEDIA GROUP	ADS FOR 10/02/16-10/30/16	113.95	
		Total For Dept 412 PLANNING/ZONING DEPT		113.95	
Dept 666 COMMUNITY CENTER					
101-666-676	CONTRIBUTIONS - SCC	CATHY MYERS	PAPER CRAFTING SEPT & OCT 2016	30.00	
101-666-815	CC PROGRAMS	CATHY MYERS	PAPER CRAFTING SEPT & OCT 2016	40.00	
101-666-815	CC PROGRAMS	DARRYL MICKENS	TAI CHI 9/14/16-11/2/16 & STORYTELLIN	150.40	
101-666-836	COMMUNITY EXPENSE	DARRYL MICKENS	TAI CHI 9/14/16-11/2/16 & STORYTELLIN	36.00	
101-666-930	REPAIRS & MAINTENANCE	ALLIANCE WINDOW CLEANING	COM CTR WINDOWS 10/20/16	58.00	
		Total For Dept 666 COMMUNITY CENTER		314.40	
		Total For Fund 101 GENERAL FUND		28,966.08	
Fund 207 LAW ENFORCEMENT FUND					
Dept 000					
207-000-214	DUE TO OTHERS	MICHIGAN STATE POLICE	LIVE SCAN FOR DOLL, FITRAKIS, GIBBS	126.00	
207-000-214	DUE TO OTHERS	MICHIGAN STATE POLICE	SEX OFFENDER REGISTRATION - BERRIE	30.00	
		Total For Dept 000		156.00	
Dept 270 LEGAL/PROFESSIONAL					
207-270-802	AUDIT FEES	PFEFFER, HANNIFORD & PAL	AUDIT FOR YEAR ENDING JUNE 30, 2016	2,250.00	
207-270-803	LEGAL	PAUL E BURNS	LEGAL SERVICES FOR OCTOBER 2016	3,300.00	



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INVOICE GL DISTRIBUTION REPORT FOR NORTHFIELD TOWNSHIP  
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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 207 LAW ENFORCEMENT FUND Dept 270 LEGAL/PROFESSIONAL					
		Total For Dept 270 LEGAL/PROFESSIONAL		5,550.00	
Dept 301 OPERATING COSTS 207-301-820 207-301-850	DISPATCH SERVICES COMMUNICATION	WASHTENAW COUNTY TREASUR NEXTIVA INC.	PD DISPATCH SERVICES NOV. 2016 PD & FD PHONES & INTERNET 12/1/16-12/	5,278.91 488.00	
		Total For Dept 301 OPERATING COSTS		5,766.91	
Dept 333 TRANSPORTATION 207-333-930	REPAIRS & MAINTENANCE	BRIGHTON FORD INC	2013 EXPLORER REPLACE BATTERY	101.96	
		Total For Dept 333 TRANSPORTATION		101.96	
		Total For Fund 207 LAW ENFORCEMENT FUND		11,574.87	
Fund 216 MEDICAL RESCUE FUND Dept 226 PERSONNEL 216-226-957	TRAINING & DEVELOPMENT	MARC A. VOLGER & ASSOCIA	PRE-HOSPITAL TRAUMA LIFE-SUPPORT REFR	700.00	
		Total For Dept 226 PERSONNEL		700.00	
Dept 270 LEGAL/PROFESSIONAL 216-270-802	AUDIT FEES	PFEFFER, HANNIFORD & PAL	AUDIT FOR YEAR ENDING JUNE 30, 2016	2,250.00	
		Total For Dept 270 LEGAL/PROFESSIONAL		2,250.00	
Dept 301 OPERATING COSTS 216-301-727 216-301-807 216-301-818 216-301-820 216-301-850 216-301-930 216-301-930	SUPPLIES MEMBERSHIP DUES CONTRACTUAL SERVICES DISPATCH SERVICES COMMUNICATION REPAIRS & MAINTENANCE REPAIRS & MAINTENANCE	ARBOR SPRINGS WATER CO I MICHIGAN STATE FIREMEN'S THE ACCUMED GROUP EMERGENT HEALTH PARTNERS NEXTIVA INC. HOME DEPOT CREDIT SERVIC PAUL TRALA	FD 1 - 5 GAL ARTESIAN WATER 2017 DEPARTMENT MEMBERSHIP FIRE SERVICE 10/1/16-10/31/16 FIRE DISPATCH SERVICES FOR NOV. 2016 PD & FD PHONES & INTERNET 12/1/16-12/ CHARGES 10/18/16 REPLACE GAS VALVE	6.50 75.00 242.29 1,002.17 290.84 29.97 561.33	
		Total For Dept 301 OPERATING COSTS		2,208.10	
		Total For Fund 216 MEDICAL RESCUE FUND		5,158.10	
Fund 230 DONATION FUND Dept 301 OPERATING COSTS 230-301-905	BARK PARK	WASTE MANAGEMENT OF MI	BARK PARK WASTE REMOVAL 11/01/16-11/3	24.62	
		Total For Dept 301 OPERATING COSTS		24.62	
		Total For Fund 230 DONATION FUND		24.62	
Fund 287 BUILDING DEPARTMENT FUND Dept 270 LEGAL/PROFESSIONAL 287-270-802	AUDIT FEES	PFEFFER, HANNIFORD & PAL	AUDIT FOR YEAR ENDING JUNE 30, 2016	900.00	
		Total For Dept 270 LEGAL/PROFESSIONAL		900.00	
Dept 301 OPERATING COSTS 287-301-850	COMMUNICATION	CHARTER COMMUNICATIONS	PSB PHONES & INTERNET 11/9/16-12/8/16	39.99	
		Total For Dept 301 OPERATING COSTS		39.99	
		Total For Fund 287 BUILDING DEPARTMENT FUND		939.99	
Fund 370 PUBLIC SAFETY BLDG DEBT FD Dept 301 OPERATING COSTS					

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 370 PUBLIC SAFETY BLDG DEBT FD					
Dept 301 OPERATING COSTS					
370-301-850	COMMUNICATION	CHARTER COMMUNICATIONS	PSB PHONES & INTERNET 11/9/16-12/8/16	224.94	
370-301-930	REPAIRS & MAINTENANCE	ALLIANCE WINDOW CLEANING	PSB ENTRANCEWAY 10/20/16	10.00	
370-301-930	REPAIRS & MAINTENANCE	ALLIANCE WINDOW CLEANING	PSB ENTRANCEWAY 11/3/16	10.00	
370-301-930	REPAIRS & MAINTENANCE	HOME DEPOT CREDIT SERVIC	CHARGES 10/18/16	50.83	
370-301-930	REPAIRS & MAINTENANCE	MDEQ	2017 ANNUAL NONCOMMUNITY PUBLIC WATER	135.87	
370-301-930	REPAIRS & MAINTENANCE	WASHTENAW CNTY ENVIRONME	COLIFORM BACTERIA 9/8/16	15.00	
Total For Dept 301 OPERATING COSTS				446.64	
Total For Fund 370 PUBLIC SAFETY BLDG DEBT FD				446.64	
Fund 571 WASTEWATER TREATMENT FUND					
Dept 270 LEGAL/PROFESSIONAL					
571-270-802	AUDIT FEES	PFEFFER, HANNIFORD & PAL	AUDIT FOR YEAR ENDING JUNE 30, 2016	6,300.00	
571-270-806	ENGINEER	TETRA TECH INC	SEWER PLANNING & WWTP COST OPINION TH	519.30	
Total For Dept 270 LEGAL/PROFESSIONAL				6,819.30	
Dept 301 OPERATING COSTS					
571-301-740	OPERATING SUPPLIES	ALEXANDER CHEMICAL CORP	FERRIC CHLORIDE	5,537.25	
571-301-740	OPERATING SUPPLIES	NCL OF WISCONSIN, INC.	1000 ML FLASKS	233.19	
571-301-741	UNIFORMS/GEAR & ALLOWANCE	RED WING SHOE STORE	SHOES - JON WHITE	220.99	
571-301-741	UNIFORMS/GEAR & ALLOWANCE	RED WING SHOE STORE	SHOES - BRIAN MACDONALD	159.99	
571-301-817	LAB & TESTING	BRIGHTON ANALYTICAL LLC	SELENIUM	15.00	
571-301-817	LAB & TESTING	BRIGHTON ANALYTICAL LLC	QUARTERLY SAMPLING	850.00	
571-301-850	COMMUNICATION	SPRINT/NEXTEL COMMUNICAT	WWTP CELL PHONE SERVICE 9/24/16-10/23	40.04	
571-301-920	UTILITIES	ARBOR SPRINGS WATER CO I	WWTP 12 - 5 GAL ARTESIAN WATER	75.00	
571-301-930	REPAIRS & MAINTENANCE	CARQUEST AUTO PARTS - WW	3 IN 1 TRANSFER PUMP	19.18	
571-301-930	REPAIRS & MAINTENANCE	CARQUEST AUTO PARTS - WW	RETURN - 3 IN 1 TRANSFER PUMP	(19.18)	
571-301-930	REPAIRS & MAINTENANCE	CARQUEST AUTO PARTS - WW	CONVENTIONAL 50/50	11.39	
571-301-930	REPAIRS & MAINTENANCE	GRAINGER, INC.	IEC MAGNETIC CNTACTR	215.28	
571-301-930	REPAIRS & MAINTENANCE	USA BLUE BOOK	SEWER MANHOLE DECALS & 1-RAIL MARKING	405.08	
Total For Dept 301 OPERATING COSTS				7,763.21	
Total For Fund 571 WASTEWATER TREATMENT FUND				14,582.51	

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INVOICE GL DISTRIBUTION REPORT FOR NORTHFIELD TOWNSHIP  
EXP CHECK RUN DATES 11/16/2016 - 11/16/2016  
BOTH JOURNALIZED AND UNJOURNALIZED OPEN  
BANK CODE: MIF

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
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Fund Totals:

Fund 101 GENERAL FUND	28,966.08
Fund 207 LAW ENFORCEME	11,574.87
Fund 216 MEDICAL RESCU	5,158.10
Fund 230 DONATION FUND	24.62
Fund 287 BUILDING DEPA	939.99
Fund 370 PUBLIC SAFETY	446.64
Fund 571 WASTEWATER TR	14,582.51
Total For All Funds:	<hr/> 61,692.81

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Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND								
10/12/2016	MIF	41521	35852	AI ENGRAVING & SIGNS, INC.	MISCELLANEOUS	956	101	254.40
10/12/2016	MIF	41523*#	1628242	ARBOR SPRINGS WATER CO INC		727	265	19.50
			1628242			940	265	14.00
				CHECK MIF 41523 TOTAL FOR FU				33.50
10/12/2016	MIF	41526	CLASSES	BECKY LAYMON	CC PROGRAMS	815	666	55.00
10/12/2016	MIF	41532*#	8245 12 485 007512	CHARTER COMMUNICATIONS	COMMUNICATION	850	265	51.74
10/12/2016	MIF	41533*#	70316504	CONSTELLATION ENERGY SERVICE	UTILITIES	920	666	90.12
10/12/2016	MIF	41534	MILEAGE	CRISTINA WILSON	FUEL & MILEAGE	860	215	37.26
10/12/2016	MIF	41537	2689 463 0018 6	DTE ENERGY	UTILITIES	920	265	33.35
10/12/2016	MIF	41541	REIMBURSE	JENNIFER CARLISLE	SUPPLIES	727	265	32.92
10/12/2016	MIF	41544	CLASSES	LISA ABRAMS	CC PROGRAMS	815	666	28.00
10/12/2016	MIF	41545#	3RD QUARTER 2016	LISA LEMBLE	RECORD SEC	723	215	1,545.00
			3RD QUARTER 2016		RECORD SEC	723	247	195.00
			3RD QUARTER 2016		RECORD SEC	723	412	1,170.00
			3RD QUARTER 2016		RECORD SEC	723	412	390.00
				CHECK MIF 41545 TOTAL FOR FU				3,300.00
10/12/2016	MIF	41547*#	21601	MCKENNA ASSOCIATES	SPLIT APPLICATIONS	637	412	450.00
			21601		PLANNER FEES	801	412	8,384.25
				CHECK MIF 41547 TOTAL FOR FU				8,834.25
10/12/2016	MIF	41548	IN729126	MICHIGAN OFFICE SOLUTIONS	SUPPLIES	727	666	19.06
10/12/2016	MIF	41550	30849	MICRO TECH SERVICES INC	REPAIRS & MAINTENANCE	930	265	121.55
			30850		REPAIRS & MAINTENANCE	930	265	15.30
			2016-17 CONTRACT		REPAIRS & MAINTENANCE	930	265	4,680.00
				CHECK MIF 41550 TOTAL FOR FU				4,816.85
10/12/2016	MIF	41551#	0001883810	MLIVE MEDIA GROUP	PRINTING & PUBLICATIONS	900	101	321.64
			0001883810		PRINTING & PUBLICATIONS	900	412	141.38

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Fund: 101 GENERAL FUND								
				CHECK MIF 41551 TOTAL FOR FU				463.02
10/12/2016	MIF	41552	00275761	MUNICODE	CONTRACTUAL SERVICES	818	172	2,755.21
10/12/2016	MIF	41553*#	7900 0440 8028 <del>7900</del>	NEOFUNDS BY NEOPOST	POSTAGE	851	191	626.72
			7900 0440 8028 <del>7900</del>		POSTAGE	851	257	70.55
			7900 0440 8028 <del>7900</del>		POSTAGE	851	265	440.45
			7900 0440 8028 <del>7900</del>		POSTAGE	851	412	4.70
				CHECK MIF 41553 TOTAL FOR FU				1,142.42
10/12/2016	MIF	41557	180765	OHM ADVISORS	ENGINEER	806	270	1,108.50
10/12/2016	MIF	41558	26452	ON THE MARK MECHANICAL	SENIOR NUTRITION	822	666	97.00
10/12/2016	MIF	41559*#	SEPT 2016	PAUL E BURNS	LEGAL	803	253	500.00
			SEPT 2016		LEGAL	803	270	9,886.86
			SEPT 2016		ALLOCATE TO DEPARTMENTS	927	270	(3,800.00)
				CHECK MIF 41559 TOTAL FOR FU				6,586.86
10/12/2016	MIF	41561	4436 0370 3800 <del>4436</del>	PNC BANK	CONTRIBUTIONS - SCC	676	666	(7.68)
			4436 0370 3800 <del>4436</del>		SUPPLIES	727	666	2.99
			4436 0370 3800 <del>4436</del>		SENIOR NUTRITION	822	666	90.27
			4436 0370 3800 <del>4436</del>		PRINTING & PUBLICATIONS	900	666	225.00
			4436 0370 3800 <del>4436</del>		REPAIRS & MAINTENANCE	930	666	206.64
				CHECK MIF 41561 TOTAL FOR FU				517.22
10/12/2016	MIF	41562	2899232-MI	POSTER COMPLIANCE CTR	SUPPLIES	727	265	79.00
10/12/2016	MIF	41563	97654	PRINTING SYSTEMS INC	SUPPLIES	727	191	142.54
			97708		SUPPLIES	727	191	150.84
				CHECK MIF 41563 TOTAL FOR FU				293.38
10/12/2016	MIF	41564	9164577	QUILL CORP	SUPPLIES	727	666	188.52
10/12/2016	MIF	41568*#	358712161	TERMINIX	REPAIRS & MAINTENANCE	930	666	43.00
10/12/2016	MIF	41569	REIMBURSE	TIM SAVILLE	CONTINGENCY FUNDS	905	850	40.49
10/12/2016	MIF	41570	254193	TRI-COUNTY CLEANING SUPPLY C	SUPPLIES	727	265	84.13
10/12/2016	MIF	41571	2701337	TRILLIUM	SALARIES	701	253	686.40

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Fund: 101 GENERAL FUND								
10/12/2016	MIF	41577*#	28658	WASHTENAW COUNTY TREASURER	CHARGEBACKS - PRIOR TAX YEARS	938	265	228.50
10/12/2016	MIF	41579*#	5003423877	WELLS FARGO FINANCIAL LEASIN	RENTAL EQUIPMENT	940	265	206.74
10/12/2016	MIF	41580	PAYCHECK	WILLIAM J. LENAGHAN	CODE ENFORCEMENT	809	412	400.00
10/13/2016	MIF	342(E)*#		PAYROLL	TRUSTEE WAGES	701	101	1,874.97
					TRUSTEE FICA	715	101	143.46
					SUPERVISOR WAGES	701	171	480.76
					SUPERVISOR FICA	715	171	36.78
					TOWNSHIP MANAGER WAGES	701	172	3,192.31
					ASST TO TOWNSHIP MANAGER-CLERICAL	704	172	1,050.60
					TOWNSHIP MANAGER FICA	715	172	396.64
					TOWNSHIP MANAGER PENSION	718	172	319.22
					CONTROLLER WAGES	722	172	941.97
					CLERK WAGES	701	215	480.76
					DEPUTY CLERK WAGES	703	215	1,520.00
					CLERK FICA	715	215	153.06
					DEPUTY CLERK PENSION	718	215	152.00
					TREASURER WAGES	701	253	480.76
					CLERICAL WAGES	704	253	990.00
					TREASURER FICA	715	253	112.51
					ASST ASSESSOR	709	257	1,565.60
					ASST ASSESSOR FICA	715	257	119.78
					ASST ASSESSOR PENSION	718	257	156.56
					PAYROLL FEES	727	265	19.66
					ZBA / PLANNING FICA	715	412	53.55
					PLANN COMM WAGES	726	412	700.00
					COMM. CENTER DIRECTOR WAGES	701	666	1,668.80
					COMM. CENTER FICA	715	666	123.46
					COMM CENTER DIRECTOR-PENSION	718	666	166.88
				CHECK MIF 342(E) TOTAL FOR F				16,900.09
10/14/2016	MIF	343(E)*#		PAYROLL	SUPERVISOR WAGES	701	171	480.76
					SUPERVISOR FICA	715	171	36.77
					TOWNSHIP MANAGER WAGES	701	172	3,192.31
					ASST TO TOWNSHIP MANAGER-CLERICAL	704	172	1,098.75
					TOWNSHIP MANAGER FICA	715	172	523.26
					TOWNSHIP MANAGER PENSION	718	172	319.22

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Fund: 101 GENERAL FUND								
					CONTROLLER WAGES	722	172	2,548.86
					CLERK WAGES	701	215	480.76
					DEPUTY CLERK WAGES	703	215	1,520.00
					CLERK FICA	715	215	153.05
					DEPUTY CLERK PENSION	718	215	152.00
					TREASURER WAGES	701	253	480.76
					CLERICAL WAGES	704	253	1,047.75
					TREASURER FICA	715	253	116.93
					ASST ASSESSOR	709	257	1,565.60
					ASST ASSESSOR FICA	715	257	119.76
					ASST ASSESSOR PENSION	718	257	156.56
					JANITORIAL WAGES	710	265	450.00
					JANITORIAL FICA	715	265	34.43
					PAYROLL FEES	727	265	19.40
					ZBA / PLANNING FICA	715	412	45.90
					PLANN COMM WAGES	726	412	600.00
					COMM. CENTER DIRECTOR WAGES	701	666	1,668.80
					JANITORIAL WAGES	710	666	320.00
					COMM. CENTER FICA	715	666	147.93
					COMM CENTER DIRECTOR-PENSION	718	666	166.88
				CHECK MIF 343(E) TOTAL FOR F				17,446.44
10/19/2016	MIF	41583*#	007011521-0002	BLUE CROSS BLUE SHIELD OF MI	HOSPITALIZATION	716	257	1,283.81
10/19/2016	MIF	41584*#	007011521710-0001	BLUE CROSS BLUE SHIELD OF MI	HOSPITALIZATION	716	666	602.56
10/19/2016	MIF	41590	NOV 2015	LISA ABRAMS	CONTRIBUTIONS - SCC	676	666	4.00
			NOV 2015		CC PROGRAMS	815	666	14.00
			CLASSES		CC PROGRAMS	815	666	20.00
				CHECK MIF 41590 TOTAL FOR FU				38.00
10/19/2016	MIF	41591	21601	MCKENNA ASSOCIATES	SPLIT APPLICATIONS	637	412	450.00
			21601		PLANNER FEES	801	412	2,991.50
			21601		ZONING ADMINISTRATION	823	412	615.00
				CHECK MIF 41591 TOTAL FOR FU				4,056.50
10/19/2016	MIF	41592*#	6035 5178 2024 354	STAPLES CREDIT PLAN	SUPPLIES	727	265	297.22

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Fund: 101 GENERAL FUND								
10/19/2016	MIF	41593	184	STARDUST THEATRE RENTALS	CC PROGRAMS	815	666	350.00
			183		CC PROGRAMS	815	666	350.00
				CHECK MIF 41593 TOTAL FOR FU				700.00
10/19/2016	MIF	41594	REIMBURSE	TAMI MENZEL	MISCELLANEOUS	956	101	42.49
10/19/2016	MIF	41595*#	51103946	TETRA TECH INC	ENGINEER	806	270	62.40
10/19/2016	MIF	41597*#	9773261766	VERIZON WIRELESS MESSAGING S	COMMUNICATION	850	172	50.57
10/19/2016	MIF	41605	9729019	QUILL CORP	SUPPLIES	727	265	69.63
10/21/2016	MIF	344(E)*#		PAYROLL	SUPERVISOR WAGES	701	171	480.76
					SUPERVISOR FICA	715	171	36.78
					TOWNSHIP MANAGER WAGES	701	172	3,192.31
					ASST TO TOWNSHIP MANAGER-CLERICAL	704	172	1,098.75
					TOWNSHIP MANAGER FICA	715	172	532.43
					TOWNSHIP MANAGER PENSION	718	172	319.22
					CONTROLLER WAGES	722	172	2,368.78
					BONUS	734	172	300.00
					CLERK WAGES	701	215	480.76
					DEPUTY CLERK WAGES	703	215	1,520.00
					CLERK FICA	715	215	176.01
					DEPUTY CLERK PENSION	718	215	152.00
					BONUS	734	215	300.00
					TREASURER WAGES	701	253	480.76
					CLERICAL WAGES	704	253	841.50
					TREASURER FICA	715	253	124.11
					BONUS	734	253	300.00
					ASST ASSESSOR	709	257	1,565.60
					ASST ASSESSOR FICA	715	257	142.72
					ASST ASSESSOR PENSION	718	257	156.56
					BONUS	734	257	300.00
					PAYROLL FEES	727	265	73.40
					ZBA WAGES	707	412	500.00
					ZBA / PLANNING FICA	715	412	38.25
					COMM. CENTER DIRECTOR WAGES	701	666	1,668.80
					COMM. CENTER FICA	715	666	123.46
					COMM CENTER DIRECTOR-PENSION	718	666	166.88
				CHECK MIF 344(E) TOTAL FOR F				17,439.84



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Fund: 101 GENERAL FUND								
10/25/2016	MIF	41608*#	1000 0973 9812	CONSUMERS ENERGY	UTILITIES	920	666	18.76
10/25/2016	MIF	41611*#	2689 463 0005 3	DTE ENERGY	UTILITIES	920	666	65.60
10/25/2016	MIF	41613	0000-7608-3	DTE ENERGY	UTILITIES	920	448	3,220.46
10/25/2016	MIF	41614	IN740619	MICHIGAN OFFICE SOLUTIONS	SUPPLIES	727	265	115.80
10/25/2016	MIF	41616	9766488	QUILL CORP	SUPPLIES	727	265	19.98
10/25/2016	MIF	41617	2701646	TRILLIUM	SALARIES	701	253	686.40
			2702812		SALARIES	701	253	697.13
			CHECK MIF 41617 TOTAL FOR FU					1,383.53
11/01/2016	MIF	41623*#	4436 0370 3002 <del>3002</del>	PNC BANK	COMMUNICATION	850	265	45.00
11/01/2016	MIF	41624*#	00 751981 0001	STANDARD INSURANCE CO.	LIFE/DISB. INSURANCE	717	172	81.29
			00 751981 0001		LIFE/DISB. INSURANCE	717	215	41.19
			00 751981 0001		LIFE/DISB. INSURANCE	717	253	38.40
			00 751981 0001		LIFE/DISB. INSURANCE	717	257	45.44
			00 751981 0001		LIFE/DISB. INSURANCE	717	666	43.68
			CHECK MIF 41624 TOTAL FOR FU					250.00
11/01/2016	MIF	41625	PAYCHECK	WILLIAM J. LENAGHAN	CODE ENFORCEMENT	809	412	550.00
11/09/2016	MIF	41626	VR0000268977	ADVANCED DISPOSAL	REPAIRS & MAINTENANCE	930	666	63.36
11/09/2016	MIF	41627	112027	ALEXANDER'S FARM MARKET	MISCELLANEOUS	956	101	50.00
11/09/2016	MIF	41628	617	ANN ARBOR PORTABLE TOILETS	MISCELLANEOUS	956	101	160.00
11/09/2016	MIF	41631*#	8245 12 485 008377	CHARTER COMMUNICATIONS	COMMUNICATION	850	265	119.96
			8245 12 485 008376		COMMUNICATION	850	666	220.97
			CHECK MIF 41631 TOTAL FOR FU					340.93
11/09/2016	MIF	41632*#	71349187	CONSTELLATION ENERGY SERVICE	UTILITIES	920	666	62.70
11/09/2016	MIF	41634	MILEAGE	DAWN SAMFILIPPO	FUEL & MILEAGE	860	253	53.14
11/09/2016	MIF	41635*#	2689 463 0005 3	DTE ENERGY	UTILITIES	920	666	67.51

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Fund: 101 GENERAL FUND								
11/09/2016	MIF	41638	184764	KENT COMMUNICATIONS INC	POSTAGE	851	253	1,408.60
11/09/2016	MIF	41639	IN748967	MICHIGAN OFFICE SOLUTIONS	SUPPLIES	727	666	25.15
11/09/2016	MIF	41640	30908	MICRO TECH SERVICES INC	REPAIRS & MAINTENANCE	930	265	121.55
			30909			930	265	18.00
				CHECK MIF 41640 TOTAL FOR FU				139.55
11/09/2016	MIF	41641#	4436 0370 3907 <del>866</del>	PNC BANK	SUPPLIES	727	191	2,179.72
			4436 0370 3907 <del>866</del>		SUPPLIES	727	257	544.93
			4436 0370 3907 <del>866</del>		SUPPLIES	727	265	66.59
				CHECK MIF 41641 TOTAL FOR FU				2,791.24
11/09/2016	MIF	41643	75337	ROCK CONNECTION, INC.	MISCELLANEOUS	956	101	153.17
11/09/2016	MIF	41644	REIMBURSE	SAMUEL J. IAQUINTO	SUPPLIES	727	753	54.35
11/09/2016	MIF	41646	REIMBURSE	TIM SAVILLE	MISCELLANEOUS	956	101	90.00
11/09/2016	MIF	41647	2703876	TRILLIUM	SALARIES	701	253	686.40
				Total for fund 101 GENERAL FUND				103,311.62

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Fund: 207 LAW ENFORCEMENT FUND								
10/12/2016	MIF	41523*#	1629463	ARBOR SPRINGS WATER CO INC	SUPPLIES	727	301	40.00
10/12/2016	MIF	41524	41656	ASC, INC.	REPAIRS & MAINTENANCE	930	301	260.00
10/12/2016	MIF	41529	431652	BRIGHTON FORD INC	REPAIRS & MAINTENANCE	930	333	403.94
			431639		REPAIRS & MAINTENANCE	930	333	89.71
				CHECK MIF 41529 TOTAL FOR FU				493.65
10/12/2016	MIF	41549	551-472849	MICHIGAN STATE POLICE	DUE TO OTHERS	214	000	492.25
			551-474279		DUE TO OTHERS	214	000	626.50
				CHECK MIF 41549 TOTAL FOR FU				1,118.75
10/12/2016	MIF	41553*#	7900 0440 8028	NEOFUNDS BY NEOPOST	POSTAGE	851	301	5.00
10/12/2016	MIF	41554*	ARR0003803	NEXTIVA INC.	COMMUNICATION	850	301	488.00
10/12/2016	MIF	41556	CLM0007869	OAKLAND COUNTY	CONTRACTUAL SERVICES	818	301	2,661.50
			CLM0007869		COMMUNICATION	850	301	1,901.50
				CHECK MIF 41556 TOTAL FOR FU				4,563.00
10/12/2016	MIF	41559*#	SEPT 2016	PAUL E BURNS	LEGAL	803	270	3,300.00
10/12/2016	MIF	41576*	B542283	WARD'S DO IT CENTER	SUPPLIES	727	301	44.96
			B542283		SUPPLIES	727	301	(4.50)
			B536737 & B538251		SUPPLIES	727	301	12.99
				CHECK MIF 41576 TOTAL FOR FU				53.45
10/12/2016	MIF	41579*#	5003423877	WELLS FARGO FINANCIAL LEASIN	RENTAL EQUIPMENT	940	301	114.91
10/13/2016	MIF	342(E)*#		PAYROLL	LAW ENFORCEMENT SUPERVISORS WAGES	701	226	5,289.60
					LAW ENFORCEMENT FULL-TIME WAGES	702	226	16,128.41
					LAW ENFORCEMENT CLERICAL WAGES	704	226	2,425.31
					LAW ENFORCEMENT PART-TIME WAGES	708	226	1,987.34
					LAW ENFORCEMENT OVER-TIME WAGES	711	226	2,161.78
					LAW ENFORCEMENT FICA	715	226	2,125.04
					LAW ENFORCEMENT PENSION	718	226	2,488.24

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Fund: 207 LAW ENFORCEMENT FUND								
					PAYROLL FEE	727	301	22.17
				CHECK MIF 342(E) TOTAL FOR F				32,627.89
10/14/2016	MIF	343(E)*#		PAYROLL	LAW ENFORCEMENT SUPERVISORS WAGES	701	226	5,535.73
					LAW ENFORCEMENT FULL-TIME WAGES	702	226	15,553.00
					LAW ENFORCEMENT CLERICAL WAGES	704	226	2,616.88
					LAW ENFORCEMENT PART-TIME WAGES	708	226	1,479.91
					JANITORIAL WAGES	710	226	680.00
					LAW ENFORCEMENT OVER-TIME WAGES	711	226	2,930.58
					LAW ENFORCEMENT FICA	715	226	2,192.90
					LAW ENFORCEMENT PENSION	718	226	2,488.24
					PAYROLL FEE	727	301	21.87
				CHECK MIF 343(E) TOTAL FOR F				33,499.11
10/19/2016	MIF	41583*#	007011521-0002	BLUE CROSS BLUE SHIELD OF MI	HOSPITALIZATION	716	226	4,824.22
10/19/2016	MIF	41584*#	007011521710-0001	BLUE CROSS BLUE SHIELD OF MI	HOSPITALIZATION	716	226	2,905.10
10/19/2016	MIF	41586	CVCS209722	CHAMPION CHEVROLET, INC.	REPAIRS & MAINTENANCE	930	333	507.22
10/19/2016	MIF	41597*#	9773146168	VERIZON WIRELESS MESSAGING S	COMMUNICATION	850	301	195.41
10/19/2016	MIF	41598	28730	WASHTENAW COUNTY TREASURER	DISPATCH SERVICES	820	301	5,278.91
10/19/2016	MIF	41599	5003442333	WELLS FARGO FINANCIAL LEASIN	SUPPLIES	727	301	87.50
			5003442333		REPAIRS & MAINTENANCE	930	301	111.12
				CHECK MIF 41599 TOTAL FOR FU				198.62
10/19/2016	MIF	41602	2000452267-00000-7	YP	COMMUNICATION	850	301	205.59
10/21/2016	MIF	344(E)*#		PAYROLL	LAW ENFORCEMENT SUPERVISORS WAGES	701	226	7,804.60
					LAW ENFORCEMENT FULL-TIME WAGES	702	226	15,618.01
					LAW ENFORCEMENT CLERICAL WAGES	704	226	2,663.47
					LAW ENFORCEMENT PART-TIME WAGES	708	226	1,876.34
					LAW ENFORCEMENT OVER-TIME WAGES	711	226	277.72
					LAW ENFORCEMENT FICA	715	226	2,142.84
					LAW ENFORCEMENT PENSION	718	226	2,488.24
					PAYROLL FEE	727	301	29.20
				CHECK MIF 344(E) TOTAL FOR F				32,900.42

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Fund: 207 LAW ENFORCEMENT FUND								
11/01/2016	MIF	41623*#	4436 0370 3002	PNC BANK	SUPPLIES	727	301	55.93
11/01/2016	MIF	41624*#	00 751981 0001	STANDARD INSURANCE CO.	LIFE/DISB. INSURANCE	717	226	652.37
Total for fund 207 LAW ENFORCEMENT FUND								124,287.55

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Fund: 216 MEDICAL RESCUE FUND								
10/12/2016	MIF	41523*#	1629462	ARBOR SPRINGS WATER CO INC	SUPPLIES	727	301	13.00
10/12/2016	MIF	41525	389-347470	BATTERIES PLUS BULBS #389	SUPPLIES	727	301	67.20
10/12/2016	MIF	41533*#	70316504	CONSTELLATION ENERGY SERVICE	UTILITIES	920	301	64.54
10/12/2016	MIF	41539	012391	EMERGENCY VEHICLES PLUS	REPAIRS & MAINTENANCE	930	333	2,014.43
10/12/2016	MIF	41540	INV05140	EMERGENT HEALTH PARTNERS	DISPATCH SERVICES	820	301	1,002.17
10/12/2016	MIF	41546	16-0034	MARC A. VOLGER & ASSOCIATES	TRAINING & DEVELOPMENT	957	226	159.00
10/12/2016	MIF	41554*	ARR0003803	NEXTIVA INC.	COMMUNICATION	850	301	290.84
10/12/2016	MIF	41555	6132	NORTH EASTERN UNIFORMS & EQU	UNIFORMS/GEAR & ALLOWANCE	741	301	362.35
10/12/2016	MIF	41565	1065305853	RICOH USA, INC.	REPAIRS & MAINTENANCE	930	301	295.61
10/12/2016	MIF	41566	7742	SOUTHEASTERN MI. FIRE CHIEFS	MEMBERSHIP DUES	807	301	80.00
10/13/2016	MIF	342(E)*#		PAYROLL	FIRE - CHIEF WAGES	701	226	3,281.15
					FIRE - PART-TIME WAGES	702	226	5,220.00
					ADMINISTRATIVE ASSISTANT	705	226	119.08
					FIRE - PAID-ON-CALL WAGES	708	226	923.53
					FIRE - FICA	715	226	737.84
					FIRE - PENSION	718	226	328.10
					FIRE - TRAINING WAGES	958	226	201.00
					PAYROLL FEE	727	301	33.04
				CHECK MIF 342(E) TOTAL FOR F				10,843.74
10/14/2016	MIF	343(E)*#		PAYROLL	FIRE - CHIEF WAGES	701	226	3,281.15
					FIRE - PART-TIME WAGES	702	226	5,062.50
					ADMINISTRATIVE ASSISTANT	705	226	77.66
					FIRE - PAID-ON-CALL WAGES	708	226	1,181.82
					FIRE - FICA	715	226	741.47
					FIRE - PENSION	718	226	328.10
					FIRE - TRAINING WAGES	958	226	189.00
					PAYROLL FEE	727	301	32.61
				CHECK MIF 343(E) TOTAL FOR F				10,894.31
10/19/2016	MIF	41581*	VR0000268022	ADVANCED DISPOSAL	UTILITIES	920	301	48.00

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Fund: 216 MEDICAL RESCUE FUND								
10/19/2016	MIF	41584*#	007011521710-0001	BLUE CROSS BLUE SHIELD OF MI	HOSPITALIZATION	716	226	1,588.57
			007011521710-0001		HOSPITALIZATION	716	226	(510.05)
				CHECK MIF 41584 TOTAL FOR FU				1,078.52
10/19/2016	MIF	41585	2716-239118	CARQUEST AUTO PARTS - FD	REPAIRS & MAINTENANCE	930	333	190.26
10/19/2016	MIF	41587	78714115	DELL FINANCIAL SERVICES	COMPUTER	972	301	318.63
10/19/2016	MIF	41588	1012	FIRE WRENCH OF MICHIGAN LLC	REPAIRS & MAINTENANCE	930	333	890.55
10/19/2016	MIF	41589	10-12-16-NF	KORY ROLLISON	TRAINING & DEVELOPMENT	957	226	270.00
10/19/2016	MIF	41592*#	6035 5178 2024	STAPLES CREDIT PLAN		727	301	168.97
10/19/2016	MIF	41597*#	9773261766	VERIZON WIRELESS MESSAGING S		850	301	142.25
10/19/2016	MIF	41600	47214020	WEX BANK	FUEL & MILEAGE	860	333	585.28
10/19/2016	MIF	41601	REIMBURSE	WILLIAM WAGNER	SUPPLIES	727	301	90.92
10/19/2016	MIF	41604	2016	MAPS BY WAGNER	SUPPLIES	727	301	100.00
10/19/2016	MIF	41606	REIMBURSE	SCOTT CONKLIN	TRAINING & DEVELOPMENT	957	226	25.00
10/21/2016	MIF	344(E)*#		PAYROLL	FIRE - CHIEF WAGES	701	226	3,281.15
					FIRE - PART-TIME WAGES	702	226	4,995.00
					ADMINISTRATIVE ASSISTANT	705	226	62.13
					FIRE - PAID-ON-CALL WAGES	708	226	1,430.84
					FIRE - FICA	715	226	759.65
					FIRE - PENSION	718	226	328.10
					FIRE - TRAINING WAGES	958	226	261.00
					PAYROLL FEE	727	301	43.53
				CHECK MIF 344(E) TOTAL FOR F				11,161.40
10/25/2016	MIF	41607	8245 12 485 008064	CHARTER COMMUNICATIONS	COMMUNICATION	850	301	35.34
10/25/2016	MIF	41611*#	3147 035 0001 2	DTE ENERGY	UTILITIES	920	301	58.80
11/01/2016	MIF	41622	NFPA TESTING	MICHIGAN FIRE INSPECTORS SOC	TRAINING & DEVELOPMENT	957	226	350.00
11/01/2016	MIF	41623*#	4436 0370 3002	PNC BANK	TRAINING & DEVELOPMENT	957	226	851.00
			4436 0370 3002		UTILITIES	920	301	2,823.00

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Fund: 216 MEDICAL RESCUE FUND								
			4436 0370 3002		RADIO REPAIR	932	301	36.00
			CHECK MIF 41623 TOTAL FOR FU					3,710.00
11/01/2016	MIF	41624*#	00 751981 0001	STANDARD INSURANCE CO.	LIFE/DISB. INSURANCE	717	226	70.41
11/09/2016	MIF	41630	REIMBURSE	C. B. SMITH	REPAIRS & MAINTENANCE	930	301	41.29
11/09/2016	MIF	41632*#	71349187	CONSTELLATION ENERGY SERVICE	UTILITIES	920	301	53.94
			Total for fund 216 MEDICAL RESCUE FUND					45,476.75



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Fund: 230 DONATION FUND								
10/12/2016	MIF	41578	7496385-1389-7	WASTE MANAGEMENT OF MI	BARK PARK	905	301	24.62
Total for fund 230 DONATION FUND								24.62

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Fund: 287 BUILDING DEPARTMENT FUND								
10/12/2016	MIF	41532*#	8245 12 485 008374	CHARTER COMMUNICATIONS	COMMUNICATION	850	301	29.99
10/12/2016	MIF	41536	SEPT 2016	DINO BONA	ELECTRIC, PLUMB & MECH INSPECTIONS	725	301	855.00
10/12/2016	MIF	41538	SEPT 2016	ELECTRICAL CODE SERVICES LLC	ELECTRIC, PLUMB & MECH INSPECTIONS	725	301	90.00
10/12/2016	MIF	41543	SEPT. 2016	LENNY CZINSKI	ELECTRIC, PLUMB & MECH INSPECTIONS	725	301	1,665.00
10/12/2016	MIF	41547*#	21601	MCKENNA ASSOCIATES	ZONING ADMINISTRATION	823	270	810.00
11/01/2016	MIF	41619	PAYCHECK	DINO BONA	ELECTRIC, PLUMB & MECH INSPECTIONS	725	301	450.00
11/01/2016	MIF	41620	PAYCHECK	ELECTRICAL CODE SERVICES LLC	ELECTRIC, PLUMB & MECH INSPECTIONS	725	301	225.00
11/01/2016	MIF	41621	PAYCHECK	LEONARD DONALD CZINSKI	ELECTRIC, PLUMB & MECH INSPECTIONS	725	301	1,620.00
Total for fund 287 BUILDING DEPARTMENT FUND								5,744.99

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Fund: 370 PUBLIC SAFETY BLDG DEBT FD								
10/11/2016	MIF	41520*	605727461	PNC BANK, N.A.	INTEREST 3 M BOND	987	905	16,690.91
			605727461		INTEREST 500K BOND	992	905	2,703.72
			605726101		INTEREST 3.8 BOND PSB	994	905	17,566.25
			CHECK MIF 41520 TOTAL FOR FU					36,960.88
10/12/2016	MIF	41522	19188	ALLIANCE WINDOW CLEANING	REPAIRS & MAINTENANCE	930	301	10.00
			19296		REPAIRS & MAINTENANCE	930	301	10.00
			CHECK MIF 41522 TOTAL FOR FU					20.00
10/12/2016	MIF	41528	27176	BRIGHTON CLEANING SUPPLIES	SUPPLIES	727	301	189.00
10/12/2016	MIF	41532*#	8245 12 485 008374	CHARTER COMMUNICATIONS	COMMUNICATION	850	301	164.94
10/12/2016	MIF	41533*#	70316504	CONSTELLATION ENERGY SERVICE	UTILITIES	920	301	2,815.36
10/12/2016	MIF	41560	092116	PAUL TRALA	REPAIRS & MAINTENANCE	930	301	235.99
10/12/2016	MIF	41568*#	358713450	TERMINIX	REPAIRS & MAINTENANCE	930	301	52.00
10/12/2016	MIF	41574	7502	VOGEL'S LOCK & SAFE REPAIRS	REPAIRS & MAINTENANCE	930	301	14.00
10/12/2016	MIF	41576*	B536737 & B538251	WARD'S DO IT CENTER	REPAIRS & MAINTENANCE	930	301	27.99
10/19/2016	MIF	41581*	VR0000268035	ADVANCED DISPOSAL	REPAIRS & MAINTENANCE	930	301	69.36
10/19/2016	MIF	41582	2193	ALISON MECHANICAL	REPAIRS & MAINTENANCE	930	301	185.00
10/19/2016	MIF	41596	6035 3012 0297	TRACTOR SUPPLY CREDIT PLAN	REPAIRS & MAINTENANCE	930	301	16.44
10/25/2016	MIF	41608*#	1000 0012 0517	CONSUMERS ENERGY	UTILITIES	920	301	444.12
11/01/2016	MIF	41618	196205	ALLSTAR ALARM LLC	CONTRACTUAL SERVICES	818	301	261.00
11/09/2016	MIF	41629	734449030610	AT&T	COMMUNICATION	850	301	22.67
11/09/2016	MIF	41631*#	8245 12 485 008377	CHARTER COMMUNICATIONS	COMMUNICATION	850	301	89.97
11/09/2016	MIF	41632*#	71349187	CONSTELLATION ENERGY SERVICE	UTILITIES	920	301	2,076.14

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Fund: 370 PUBLIC SAFETY BLDG DEBT FD								
11/09/2016	MIF	41635*#	4693 635 0002 3	DTE ENERGY	UTILITIES	920	301	1,651.81
11/09/2016	MIF	41645	359494751	TERMINIX	REPAIRS & MAINTENANCE	930	301	52.00
Total for fund 370 PUBLIC SAFETY BLDG DEBT FD								45,348.67

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Fund: 571 WASTEWATER TREATMENT FUND								
10/12/2016	MIF	41527	296465	BOULLION SALES, INC.	EQUIPMENT	970	900	5,482.00
10/12/2016	MIF	41530	BRI/064543	C.E.S. (CITY ELECTRIC SUPPLY	REPAIRS & MAINTENANCE	930	301	1,477.94
			BRI/064634		REPAIRS & MAINTENANCE	930	301	46.00
			BRI/064652		REPAIRS & MAINTENANCE	930	301	44.30
			L04650		REPAIRS & MAINTENANCE	930	301	3.29
			CHECK MIF 41530 TOTAL FOR FU					1,571.53
10/12/2016	MIF	41531	2716-238493	CARQUEST AUTO PARTS - WWTP	REPAIRS & MAINTENANCE	930	301	1.35
10/12/2016	MIF	41533*#	70316504	CONSTELLATION ENERGY SERVICE	UTILITIES	920	301	4,209.35
10/12/2016	MIF	41535	006-25343	CUMMINS BRIDGEWAY LLC	COLLECTION SYS ANNUAL MAINT	819	301	1,975.14
10/12/2016	MIF	41542	69948	KOCH & WHITE HEATING & COOLI	REPAIRS & MAINTENANCE	930	301	265.00
10/12/2016	MIF	41567	618894510-175	SPRINT/NEXTEL COMMUNICATIONS	COMMUNICATION	850	301	35.32
10/12/2016	MIF	41572	530349333	UIS SCADA		930	301	333.20
			530349330		REPAIRS & MAINTENANCE	930	301	4,005.40
			530349331		REPAIRS & MAINTENANCE	930	301	2,064.94
			530349332		REPAIRS & MAINTENANCE	930	301	778.01
			CHECK MIF 41572 TOTAL FOR FU					7,181.55
10/12/2016	MIF	41573	072387	USA BLUE BOOK	REPAIRS & MAINTENANCE	930	301	281.42
10/12/2016	MIF	41575	8046265151	VWR INTERNATIONAL INC	OPERATING SUPPLIES	740	301	24.74
10/12/2016	MIF	41577*#	28637	WASHTENAW COUNTY TREASURER	AGENT FEES	954	528	99.13
			28637		DEBT SERVICE - INTEREST	995	528	5,185.00
			CHECK MIF 41577 TOTAL FOR FU					5,284.13
10/13/2016	MIF	342(E)*#		PAYROLL	SEWER - SUPERINTENDENT WAGES	701	226	2,519.23
					SEWER - FULL-TIME WAGES	702	226	7,676.71
					SEWER -FICA	715	226	779.50
					SEWER - PENSION	718	226	977.56
					PAYROLL FEE	727	301	8.78
					COMMUNICATION	850	301	140.00
			CHECK MIF 342(E) TOTAL FOR F					12,101.78

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Fund: 571 WASTEWATER TREATMENT FUND								
10/14/2016	MIF	343(E)*#		PAYROLL	SEWER - SUPERINTENDENT WAGES	701	226	2,519.23
					SEWER - FULL-TIME WAGES	702	226	7,676.71
					SEWER -FICA	715	226	771.23
					SEWER - PENSION	718	226	977.56
					PAYROLL FEE	727	301	8.67
				CHECK MIF 343(E) TOTAL FOR F				11,953.40
10/19/2016	MIF	41581*	VR0000271595	ADVANCED DISPOSAL	UTILITIES	920	301	216.00
10/19/2016	MIF	41583*#	007011521-0002	BLUE CROSS BLUE SHIELD OF MI	HOSPITALIZATION	716	226	5,669.31
10/19/2016	MIF	41603	2716-238825	CARQUEST AUTO PARTS - WWTP	REPAIRS & MAINTENANCE	930	301	3.99
10/21/2016	MIF	344(E)*#		PAYROLL	SEWER - SUPERINTENDENT WAGES	701	226	2,519.23
					SEWER - FULL-TIME WAGES	702	226	7,676.71
					SEWER -FICA	715	226	779.51
					SEWER - PENSION	718	226	977.56
					PAYROLL FEE	727	301	11.57
					COMMUNICATION	850	301	140.00
				CHECK MIF 344(E) TOTAL FOR F				12,104.58
10/25/2016	MIF	41608*#	1000 0950 4497	CONSUMERS ENERGY	UTILITIES	920	301	16.46
			1000 6159 0814		UTILITIES	920	301	20.50
				CHECK MIF 41608 TOTAL FOR FU				36.96
10/25/2016	MIF	41609	6317936	CORRIGAN OIL CO	FUEL & MILEAGE	860	333	970.24
10/25/2016	MIF	41610	51784727	DE LAGE LANDEN FINANCIAL SER	RENTAL EQUIPMENT	940	301	69.00
10/25/2016	MIF	41611*#	2689 055 0001 6	DTE ENERGY	UTILITIES	920	301	30.82
			2689 463 0015 2		UTILITIES	920	301	20.55
			2689 463 0017 8		UTILITIES	920	301	148.60
			2689 562 0001 1		UTILITIES	920	301	52.38
			2689 463 0011 1		UTILITIES	920	301	113.80
			3146 792 0001 9		UTILITIES	920	301	13.87
			2689 463 0010 3		UTILITIES	920	301	26.69
			2689 463 0012 9		UTILITIES	920	301	41.61
			2689 463 0003 8		UTILITIES	920	301	20.90
			2689 463 0004 6		UTILITIES	920	301	39.34
			2689 056 0001 4		UTILITIES	920	301	11.36

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Fund: 571 WASTEWATER TREATMENT FUND								
CHECK MIF 41611 TOTAL FOR FU								519.92
10/25/2016	MIF	41615#	4436 0370 3004	PNC BANK	UNIFORMS/GEAR & ALLOWANCE	741	301	128.97
			4436 0370 3004		REPAIRS & MAINTENANCE	930	301	232.07
			4436 0370 3004		FUEL & MILEAGE	860	333	64.00
CHECK MIF 41615 TOTAL FOR FU								425.04
11/01/2016	MIF	41624*#	00 751981 0001	STANDARD INSURANCE CO.	LIFE/DISB. INSURANCE	717	226	251.77
11/09/2016	MIF	41631*#	8245 12 484 007754	CHARTER COMMUNICATIONS	COMMUNICATION	850	301	194.93
11/09/2016	MIF	41632*#	71349187	CONSTELLATION ENERGY SERVICE	UTILITIES	920	301	4,182.07
11/09/2016	MIF	41633	1000 1171 6543	CONSUMERS ENERGY	UTILITIES	920	301	25.50
			1000 1171 7061		UTILITIES	920	301	27.15
			1000 0950 4588		UTILITIES	920	301	22.75
			1000 0950 4356		UTILITIES	920	301	22.20
			1000 0950 4273		UTILITIES	920	301	22.75
			1000 0012 4642		UTILITIES	920	301	619.53
CHECK MIF 41633 TOTAL FOR FU								739.88
11/09/2016	MIF	41635*#	2689 463 0001 2	DTE ENERGY	UTILITIES	920	301	35.84
			2689 463 0006 1		UTILITIES	920	301	23.84
			2689 463 0016 0		UTILITIES	920	301	27.74
			2689 562 0003 7		UTILITIES	920	301	11.68
			2689 463 0007 9		UTILITIES	920	301	27.80
			2689 463 0014 5		UTILITIES	920	301	356.55
CHECK MIF 41635 TOTAL FOR FU								483.45
11/09/2016	MIF	41637	0000-3319-1	DTE ENERGY	UTILITIES	920	301	1,418.65
11/09/2016	MIF	41642	1072169	QUILL CORP		727	301	170.93
11/09/2016	MIF	41648	087215	USA BLUE BOOK	REPAIRS & MAINTENANCE	930	301	163.90
			083688		REPAIRS & MAINTENANCE	930	301	191.53
CHECK MIF 41648 TOTAL FOR FU								355.43
11/09/2016	MIF	41649	MULTIPLE	WARD'S DO IT CENTER		930	301	133.16

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CHECK DISBURSEMENT REPORT FOR NORTHFIELD TOWNSHIP  
CHECK DATE FROM 10/11/2016 - 11/10/2016  
Banks: MIF

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Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
Fund: 571 WASTEWATER TREATMENT FUND								
Total for fund 571 WASTEWATER TREATMENT FUND								78,312.02



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CHECK DISBURSEMENT REPORT FOR NORTHFIELD TOWNSHIP

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CHECK DATE FROM 10/11/2016 - 11/10/2016

Banks: MIF

Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
Fund: 815 DIST # 5 SEVEN MILE SEWER								
10/11/2016	MIF	41520*	605727461	PNC BANK, N.A.	DEBT SERVICE - INTEREST	995	905	3,576.62
Total for fund 815 DIST # 5 SEVEN MILE SEWER								3,576.62

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DB: Northfield

CHECK DISBURSEMENT REPORT FOR NORTHFIELD TOWNSHIP  
CHECK DATE FROM 10/11/2016 - 11/10/2016  
Banks: MIF

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Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
Fund: 825 WHITMORE LAKE SEWER DISTRICT								
10/19/2016	MIF	41595*#	51103944	TETRA TECH INC	PLANT EXPANSION	136	000	525.00
Total for fund 825 WHITMORE LAKE SEWER DISTRIC								525.00

CHECK DATE FROM 10/11/2016 - 11/10/2016

Banks: MIF

Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
Fund: 890 N.T. SEWER DISTRICT								
10/12/2016	MIF	41577*#	28637	WASHTENAW COUNTY TREASURER	AGENT FEES	954	905	63.37
			28637		INTEREST NT BOND	998	905	3,315.00
				CHECK MIF 41577 TOTAL FOR FU				<u>3,378.37</u>
				TOTAL - ALL FUNDS	Total for fund 890 N.T. SEWER DISTRICT			3,378.37
								409,986.21

'\*'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE FUND  
'#'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE DEPARTMENT

# **NORTHFIELD TOWNSHIP POLICE DEPARTMENT**

## **MONTHLY OPERATIONS REPORT**



**OCTOBER 2016**

## OCTOBER 2016 MONTHLY REPORT

<b>Calls For Service</b>	<b>373</b>
<b>Arrests</b>	<b>16</b>
<b>Mutual Aid Assistance To Other Departments Inside the Township</b>	<b>8</b>
<b>Mutual Aid Assistance To Other Departments Outside the Township</b>	<b>2</b>
<b>Average Response Time</b>	<b>4.97</b>

### NOTES & FACTS FROM THE DEPARTMENT

- **DATA:** 78 % of total complaints answered were in the hamlet area and 22 % were handled throughout the rest of the Township.
- **TRAINING:**
  - FORMAL - Ofc. M. Jensen – Taser Instructor Course
  - Ofc. J. Howe - Active Shooter Events and Response
  - Ofc. J. Scureb – Emergency Vehicle Operations
  - Ofc. C. Johnston – Standardized Field Sobriety Testing
  - Ofc. Howe & Johnston – Legal Update
  - Reserve Ofc. Haynes – Law Investigation Strategy, Dynamics, & Effective Report Writing: Sexual Assault

IN-SERVICE: All Officers – Active Duty Firearms Qualifications –

- **EVENTS OF SIGNIFICANCE**

#### POSSESSION OF MARIJUANA

On Oct. 29, an officer patrolling the intersection of Dixboro Rd and Pontiac Trail affected a traffic stop on a vehicle for running the stop sign. While speaking with the driver, the officer detected a strong odor of marijuana coming from the vehicle. The driver admitted to having marijuana in the console of the vehicle. The driver was arrested and drug paraphernalia was also located inside the vehicle. Charges are pending at this time.

#### RESISTING OFFICER

On Oct. 20, an officer responded to residence on Seven Mile Rd to attempt to pick up on a two-count felony arrest warrant for OWI 3rd Offense. The officer observed the subject exit the home and get into a vehicle in the driveway. The officer approached the driver and advised him that he was under arrest, and told him multiple times to exit his vehicle. The subject refused so the officer attempted to remove him from the vehicle. The subject was actively resisting; the officer told him he would deploy his taser if he did not comply. While the officer was attempting to handcuff the subject, he continued to try to pull away from the officer to avoid apprehension. He was finally taken into custody on the warrants and the prosecutor's office authorized an additional charge of Resisting & Obstructing a Police Officer.

#### EMBEZZLEMENT

On Oct. 18, officers responded to a business on North Territorial Rd for an Embezzlement complaint. The manager advised officers that an employee had been stealing items from the business and she had him on tape, which was confirmed by officers. The following day, officers met the manager at the store when the employee arrived for work. He was terminated from employment and taken into custody on Embezzlement charges by police, which are pending authorization at the prosecutor's office.

#### VEHICLE THEFT AND RECOVERY

On Oct. 16, a subject reported that her vehicle had been stolen sometime overnight from an address on Whittier Street. The vehicle had been left unlocked with the keys in it. There was also a debit card left inside the vehicle, which the suspect used sometime during the night at a gas station. The following day, a passerby on Kearney Rd reported a suspicious vehicle that was parked on the side of the roadway. Officers responded to the area immediately and found it to be the vehicle that had been reported stolen on the 16th. The vehicle was returned to its owner and the case is under investigation.

#### POSSESSION OF MARIJUANA

On Oct. 4, officers conducted a routine traffic stop on a vehicle for speeding on North Territorial Rd. Upon making contact with the driver, the officer smelled a strong odor of fresh marijuana coming from the vehicle. He asked the driver if he had a medical marijuana card, which he produced. The driver initially denied having any marijuana inside the vehicle. However, the officer saw what appeared to be marijuana in plain view in the back seat of the vehicle inside a grocery bag. Upon further conversation with the driver, he admitted that there was marijuana in the vehicle, which was not stored properly and was a larger amount than he is legally permitted to have with his card. He said that he lied to the officer because he is currently out on bond for cocaine charges and is on probation. The officer located the marijuana and placed the driver under arrest. The driver also had a large amount of cash on his person. Officers confiscated the driver's cell phone and cash under forfeiture laws and seized the marijuana. Charges are pending at this time and a citation was issued for the traffic violation.

**CLEAR-1018 Verified Offense By Date****Agency: NR****10/1/2016 12:00:00 AM - 10/31/2016 12:00:00 AM**

Offense Code	Description	Incident Count
1302	Agg/Fel Assault - Family - Other Weapon-Domestic	1
1313	Assault/ Battery/Simple (Incl Domestic and Police Officer	3
1382	Stalking (Misdemeanor)	1
2203	B&E - Burglary - Forced Entry - Non-Residence	1
2305	Larceny - Personal Property from Vehicle - LFA	4
2308	Larceny - From Building (Includes Library, Office used by Public, etc)	1
2309	Larceny - From Yards (Grounds Surrounding a Building)	2
2404	Vehicle Theft UDAA (reported by your jurisdiction)	1
2605	Fraud - Illegal Use of Credit Card	1
2609	Identity Theft	4
2701	Embezzlement - Business Property	1
2902	Damage to Property - Private Property - MDOP	1
3562	Marijuana -Possess	1
3564	Marijuana - (Other)	1
4801	Resisting Officer	1
5012	Probation Violation	1
5213	Weapons, Firing of (Includes Careless, Reckless, Needless Use)	1
7070	Runaway	1
8043	Ability Impaired by Alcohol, Voluntary	1
C2933	Vehicle Registration - Improper / Expired	3
C2935	DWLS 2nd OPS License Suspended / Revoked	2
C3010	Felony Arrest Warrant (Originating Agency)	4
C3020	Misdemeanor Arrest Warrant (Originating Agency)	9
C3050	Misdemeanor Arrest Warrant - Other Jurisdiction	2
C3101	Acc, Single Motor Vehicle	1
C3145	Property Damage Traffic Crash PDA	4
C3150	Property Damage H&R Traffic Crash	2
C3155	Personal Injury Traffic Crash PIA	2
C3170	Private Property Traffic Crash	1
C3205	Sudden Death - Natural	1
C3208	Death Investigation - Cause Unknown	1
C3250	Mental Health Call	1
C3299	Welfare Check	5
C3310	Family Trouble	6
C3312	Neighborhood Trouble	1
C3318	Found Property	3
C3324	Suspicious Circumstances	13
C3326	Suspicious Vehicles	10
C3328	Suspicious Persons	4
C3329	Intelligence Information	3
C3330	Assist Other Law Enforcement Agency	1
C3331	Assist Medical	6
C3332	Assist Fire Department	6
C3333	Assist Motorist	4
C3334	Assist Other Govt Agency	1

# CLEAR-1018 Verified Offense By Date

Agency: NR

10/1/2016 12:00:00 AM - 10/31/2016 12:00:00 AM

Offense Code	Description	Incident Count
C3336	Assist Citizen	24
C3337	Assist Citizen - Vehicle Lockout	6
C3351	Civil - Landlord / Tenant	1
C3354	Civil - Fail to Return Borrowed Vehicle	1
C3355	Civil Matter - Other	8
C3399	Miscellaneous All Other	1
C3702	Traffic Complaint / Road Hazard	7
C3704	Traffic Complaint / Abandoned Auto	3
C3707	Vehicle Release	1
C3708	Traffic Complaint / Private Impound	2
C3760	Traffic Complaint / Commercial Vehicle Inspection	1
C3799	Miscellaneous Traffic Complaint	1
C3804	Animal Complaint	7
C3808	Animal Bite / Scratch	1
C3902	Burglary Alarm	2
C4041	Speeding Citation	13
C4105	Equipment Citation	1
C4222	Parking - Aband Motor Vehicle	2
C4313	Veh Reg Impr/Expired Citation	1
L3501	911 Hang Up - NR	4
L3502	Follow Up - NR	1
L3503	Opened in Error - NR	2
L3504	PBT Station - NR	3
L3505	Fireworks No Report - NR	1
L3506	Shots Fired - NR	3
L3507	Fingerprints - NR	4
L3508	Ticket Sign Off - NR	3
L3509	Loud Party - NR	1
L3512	Vin Inspection - NR	1
L3518	Vehicle Repossession - NR	1
L3526	False Alarm - NR	10
L3529	Duplicate Report of Run - NR	1
L3532	Range Firearms - NR	1
L3535	GUN Permit, Applications, CCW Permits - NR	29
L3538	Property/Vacation Check - NR	3
L3542	BOL - NR	8
L3550	Speed Sign Detail - NR	6
L3551	Sex Offender Registration/Verification - NR	2
L3552	Traffic Stop - NR	37
L3557	Check Person - NR	2
L3568	Local Records Check - NR	5
L3569	Assist Other Police Agency - Inside Northfield - NR	8
L3570	Assist Other Police Agency - Outside Northfield - NR	2
L3571	Disorderly Person - NR	3
L3596	Test Call - NR	2



**CLEAR-1018 Verified Offense By Date**  
**Agency: NR**  
**10/1/2016 12:00:00 AM - 10/31/2016 12:00:00 AM**

Offense Code	Description	Incident Count
L3597	Non Terminal - NR	19
L4598	Information - NR	1
L4599	Misc Non-Criminal - NR	1
L4925	Commercial Vehicle Violations - NR	1
L6012	Traffic Direction / Control / Problem - NR	1
Sum:		373

Report Time:  
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**Report CLEAR-008 Summary of Offenses**  
**All Offenses that were Attempted or Completed**  
**For the Month of October**

Agency: Northfield Township  
Police Department  
ORI: MI8196400

Classification	Oct/2016	Oct/2015	% Change
09001 MURDER/NONNEGLIGENT MANSLAUGHTER (VOLUNTARY)	0	0	-
09002 NEGLIGENT HOMICIDE/MANSLAUGHTER (INVOLUNTARY)	0	0	-
09004 JUSTIFIABLE HOMICIDE	0	0	-
09005 DEATH INVOLVING USE OF FORCE BY LAW ENFORCEMENT	0	0	-
09006 IN-CUSTODY DEATH	0	0	-
10001 KIDNAPPING/ABDUCTION	0	0	-
10002 PARENTAL KIDNAPPING	0	0	-
11001 SEXUAL PENETRATION PENIS/VAGINA -CSC 1ST DEGREE	0	0	-
11002 SEXUAL PENETRATION PENIS/VAGINA -CSC 3RD DEGREE	0	0	-
11003 SEXUAL PENETRATION ORAL/ANAL -CSC 1ST DEGREE	0	0	-
11004 SEXUAL PENETRATION ORAL/ANAL -CSC 3RD DEGREE	0	0	-
11005 SEXUAL PENETRATION OBJECT -CSC 1ST DEGREE	0	0	-
11006 SEXUAL PENETRATION OBJECT -CSC 3RD DEGREE	0	0	-
11007 SEXUAL CONTACT FORCIBLE -CSC 2ND DEGREE	0	0	-
11008 SEXUAL CONTACT FORCIBLE -CSC 4TH DEGREE	0	0	-
12000 ROBBERY	0	1	-100.0%
13001 NONAGGRAVATED ASSAULT	3	5	-40.0%
13002 AGGRAVATED/FELONIOUS ASSAULT	1	0	-
13003 INTIMIDATION/STALKING	1	2	-50.0%
20000 ARSON	0	0	-
21000 EXTORTION	0	0	-
22001 BURGLARY -FORCED ENTRY	1	2	-50.0%
22002 BURGLARY -ENTRY WITHOUT FORCE (Intent to Commit)	0	1	-100.0%
23001 LARCENY -POCKETPICKING	0	0	-
23002 LARCENY -PURSES/NATCHING	0	0	-
23003 LARCENY -THEFT FROM BUILDING	1	0	-
23004 LARCENY -THEFT FROM COIN-OPERATED MACHINE/DEVICE	0	0	-
23005 LARCENY -THEFT FROM MOTOR VEHICLE	4	1	300.0%
23006 LARCENY -THEFT OF MOTOR VEHICLE PARTS/ACCESSORIES	0	0	-
23007 LARCENY -OTHER	2	1	100.0%
24001 MOTOR VEHICLE THEFT	1	1	0%
24002 MOTOR VEHICLE, AS STOLEN PROPERTY	0	0	-
24003 MOTOR VEHICLE FRAUD	0	0	-
25000 FORGERY/COUNTERFEITING	0	0	-
26001 FRAUD -FALSE PRETENSE/SWINDLE/CONFIDENCE GAME	0	1	-100.0%
26002 FRAUD -CREDIT CARD/AUTOMATIC TELLER MACHINE	1	0	-
26003 FRAUD -IMPERSONATION	0	0	-
26004 FRAUD -WELFARE FRAUD	0	0	-
26005 FRAUD -WIRE FRAUD	0	0	-
26007 FRAUD - IDENTITY THEFT	4	2	100.0%
26008 FRAUD - HACKING/COMPUTER INVASION	0	0	-
27000 EMBEZZLEMENT	1	0	-

Agency: Northfield Township Police Department  
ORI: MI8196400

Oakland County CLEMIS  
REPORT EXCLUDES UCR STATUS OF UNF

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Report Time:  
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**Report CLEAR-008 Summary of Offenses**  
**All Offenses that were Attempted or Completed**  
**For the Month of October**

Agency: Northfield Township  
Police Department  
ORI: MI8196400

Classification	Oct/2016	Oct/2015	% Change
28000 STOLEN PROPERTY	0	0	-
29000 DAMAGE TO PROPERTY	1	12	-91.7%
30001 RETAIL FRAUD -MISREPRESENTATION	0	0	-
30002 RETAIL FRAUD -THEFT	0	0	-
30003 RETAIL FRAUD -REFUND/EXCHANGE	0	0	-
30004 ORGANIZED RETAIL FRAUD	0	0	-
35001 VIOLATION OF CONTROLLED SUBSTANCE ACT	2	4	-50.0%
35002 NARCOTIC EQUIPMENT VIOLATIONS	0	3	-100.0%
36001 SEXUAL PENETRATION NONFORCIBLE -BLOOD/AFFINITY	0	0	-
36002 SEXUAL PENETRATION NONFORCIBLE -OTHER	0	0	-
37000 OBSCENITY	0	0	-
39001 GAMBLING- BETTING/WAGERING	0	0	-
39002 GAMBLING- OPERATING/PROMOTING/ASSISTING	0	0	-
39003 GAMBLING -EQUIPMENT VIOLATIONS	0	0	-
39004 GAMBLING -SPORTS TAMPERING	0	0	-
40001 COMMERCIALIZED SEX -PROSTITUTION	0	0	-
40002 COMMERCIALIZED SEX -ASSISTING/PROMOTING PROSTITUTION	0	0	-
40003 HUMAN TRAFFICKING - PURCHASING PROSTITUTION	0	0	-
51000 BRIBERY	0	0	-
52001 WEAPONS OFFENSE- CONCEALED	1	0	-
52002 WEAPONS OFFENSE -EXPLOSIVES	0	0	-
52003 WEAPONS OFFENSE -OTHER	1	0	-
64001 HUMAN TRAFFICKING - COMMERCIAL SEX ACTS	0	0	-
64002 HUMAN TRAFFICKING - INVOLUNTARY SERVITUDE	0	0	-
72000 ANIMAL CRUELTY	0	0	-
<b>Total for Group A</b>	<b>25</b>	<b>36</b>	<b>-30.6%</b>
01000 SOVEREIGNTY	0	0	-
02000 MILITARY	0	0	-
03000 IMMIGRATION	0	0	-
09003 NEGLIGENT HOMICIDE -VEHICLE/BOAT	0	0	-
14000 ABORTION	0	0	-
22003 BURGLARY - UNLAWFUL ENTRY (NO INTENT)	0	0	-
22004 POSSESSION OF BURGLARY TOOLS	0	0	-
26006 FRAUD -BAD CHECKS	0	1	-100.0%
36003 PEEPING TOM	0	0	-
36004 SEX OFFENSE -OTHER	0	0	-
38001 FAMILY -ABUSE/NEGLECT NONVIOLENT	0	0	-
38002 FAMILY -NONSUPPORT	0	0	-
38003 FAMILY -OTHER	0	0	-
41001 LIQUOR LICENSE -ESTABLISHMENT	0	0	-
41002 LIQUOR VIOLATIONS -OTHER	0	0	-
42000 DRUNKENNESS	0	0	-

Agency: Northfield Township Police Department  
ORI: MI8196400

Oakland County CLEMIS  
REPORT EXCLUDES UCR STATUS OF UNF

Report: CLEAR-008  
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Report CLEAR-008 Summary of Offenses  
All Offenses that were Attempted or Completed  
For the Month of October

Agency: Northfield Township  
Police Department

ORI: MI8196400

Classification	Oct/2016	Oct/2015	% Change
48000 OBSTRUCTING POLICE	2	0	-
49000 ESCAPE/FLIGHT	0	0	-
50000 OBSTRUCTING JUSTICE	1	0	-
53001 DISORDERLY CONDUCT	0	0	-
53002 PUBLIC PEACE -OTHER	0	0	-
54001 HIT and RUN MOTOR VEHICLE ACCIDENT	0	1	-100.0%
54002 OPERATING UNDER THE INFLUENCE OF LIQUOR OR DRUGS	1	3	-66.7%
55000 HEALTH AND SAFETY	0	2	-100.0%
56000 CIVIL RIGHTS	0	0	-
57001 TRESPASS	0	0	-
57002 INVASION OF PRIVACY -OTHER	0	0	-
58000 SMUGGLING	0	0	-
59000 ELECTION LAWS	0	0	-
60000 ANTITRUST	0	0	-
61000 TAX/REVENUE	0	0	-
62000 CONSERVATION	0	1	-100.0%
63000 VAGRANCY	0	0	-
70000 JUVENILE RUNAWAY	1	0	-
73000 MISCELLANEOUS CRIMINAL OFFENSE	0	2	-100.0%
75000 SOLICITATION	0	0	-
77000 CONSPIRACY (ALL CRIMES)	0	0	-
<b>Total for Group B</b>	<b>5</b>	<b>10</b>	<b>-50.0%</b>
2800 JUVENILE OFFENSES AND COMPLAINTS	0	7	-100.0%
2900 TRAFFIC OFFENSES	5	10	-50.0%
3000 WARRANTS	15	4	275.0%
3100 TRAFFIC CRASHES	11	20	-45.0%
3200 SICK / INJURY COMPLAINT	8	11	-27.3%
3300 MISCELLANEOUS COMPLAINTS	99	93	6.5%
3400 WATERCRAFT COMPLAINTS / ACCIDENTS	0	0	-
3500 NON-CRIMINAL COMPLAINTS	162	179	-9.5%
3600 SNOWMOBILE COMPLAINTS / ACCIDENTS	0	0	-
3700 MISCELLANEOUS TRAFFIC COMPLAINTS	15	20	-25.0%
3800 ANIMAL COMPLAINTS	8	5	60.0%
3900 ALARMS	2	2	0%
<b>Total for Group C</b>	<b>325</b>	<b>351</b>	<b>-7.4%</b>
2700 LOCAL ORDINANCES - GENERIC	0	0	-
4000 HAZARDOUS TRAFFIC CITATIONS / WARNINGS	13	28	-53.6%
4100 NON-HAZARDOUS TRAFFIC CITATIONS / WARNINGS	1	1	0%
4200 PARKING CITATIONS	2	0	-
4300 LICENSE / TITLE / REGISTRATION CITATIONS	1	2	-50.0%
4400 WATERCRAFT CITATIONS	0	0	-
4500 MISCELLANEOUS A THROUGH UUUU	2	2	0%

Agency: Northfield Township Police Department  
ORI: MI8196400

Oakland County CLEMIS  
REPORT EXCLUDES UCR STATUS OF UNF

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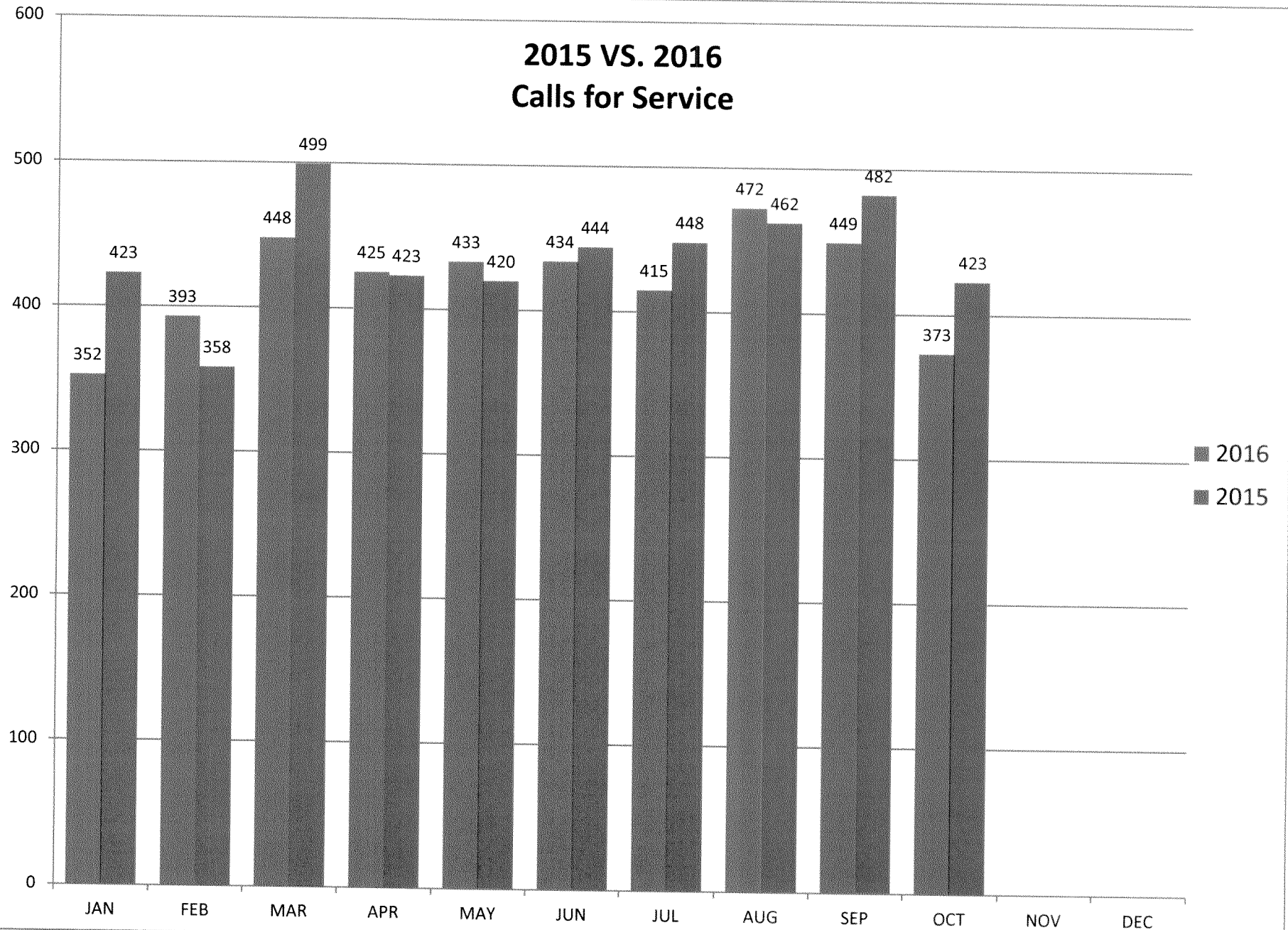
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Report CLEAR-008 Summary of Offenses  
All Offenses that were Attempted or Completed  
For the Month of October

Agency: Northfield Township  
Police Department  
ORI: MI8196400

Classification		Oct/2016	Oct/2015	% Change
4600	LIQUOR CITATIONS / SUMMONS	0	0	-
4700	COMMERCIAL VEHICLE CITATIONS	0	0	-
4800	LOCAL ORDINANCE WARNINGS	0	0	-
4900	TRAFFIC WARNINGS	1	2	-50.0%
<b>Total for Group D</b>		<b>20</b>	<b>35</b>	<b>-42.9%</b>
5000	FIRE CLASSIFICATIONS	0	0	-
5100	18A STATE CODE FIRE CLASSIFICATIONS	0	0	-
<b>Total for Group E</b>				-
6000	MISCELLANEOUS ACTIVITIES (6000)	1	1	0%
6100	MISCELLANEOUS ACTIVITIES (6100)	0	0	-
6200	ARREST ASSIST	0	0	-
6300	CANINE ACTIVITIES	0	0	-
6500	CRIME PREVENTION ACTIVITIES	0	0	-
6600	COURT / WARRANT ACTIVITIES	0	0	-
6700	INVESTIGATIVE ACTIVITIES	0	0	-
<b>Total for Group F</b>		<b>1</b>	<b>1</b>	<b>0%</b>
<b>Total for All Groups</b>		<b>376</b>	<b>433</b>	<b>-13.2%</b>

## 2015 VS. 2016 Calls for Service



## TRAFFIC VIOLATIONS SUMMARY

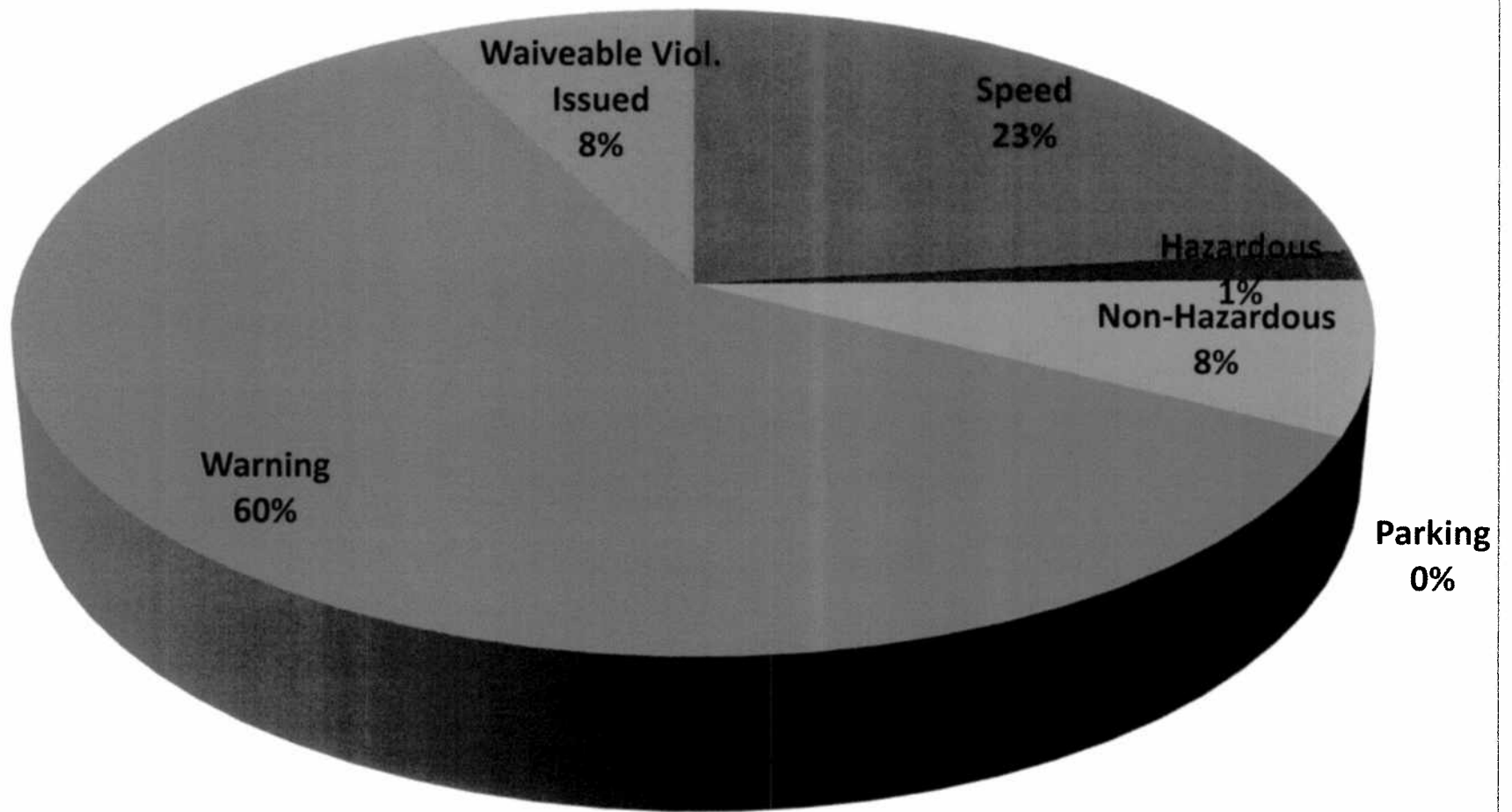
JANUARY 1, 2016 THROUGH DECEMBER 31, 2016													
2016	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
Speed	12	33	34	41	22	23	25	11	19	15			235
Hazardous	8	7	11	7	9	5	8	4	18	1			78
Non-Hazardous	11	8	15	11	18	9	10	13	16	5			116
Parking	0	0	0	0	0	0	0	0	1	0			1
Warning	37	59	31	64	70	52	52	68	105	39			577
Waiveable Viol. Issued	8	8	16	13	15	4	9	9	13	5			100
<b>TOTAL</b>	<b>76</b>	<b>115</b>	<b>107</b>	<b>136</b>	<b>134</b>	<b>93</b>	<b>104</b>	<b>105</b>	<b>172</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>1107</b>

JANUARY 1, 2015 THROUGH DECEMBER 31, 2015													
2015	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
Speed	26	33	57	27	23	21	6	27	29	31			280
Hazardous	5	9	9	2	3	8	5	12	8	7			68
Non-Hazardous	15	19	29	18	4	9	16	14	16	16			156
Parking	0	0	0	0	0	0	0	0	0	0			0
Warning	56	22	88	51	36	51	57	61	70	54			546
Waiveable	18	29	23	15	13	13	10	12	9	12			154
<b>TOTAL</b>	<b>120</b>	<b>112</b>	<b>206</b>	<b>113</b>	<b>79</b>	<b>102</b>	<b>94</b>	<b>126</b>	<b>132</b>	<b>120</b>	<b>0</b>	<b>0</b>	<b>1204</b>

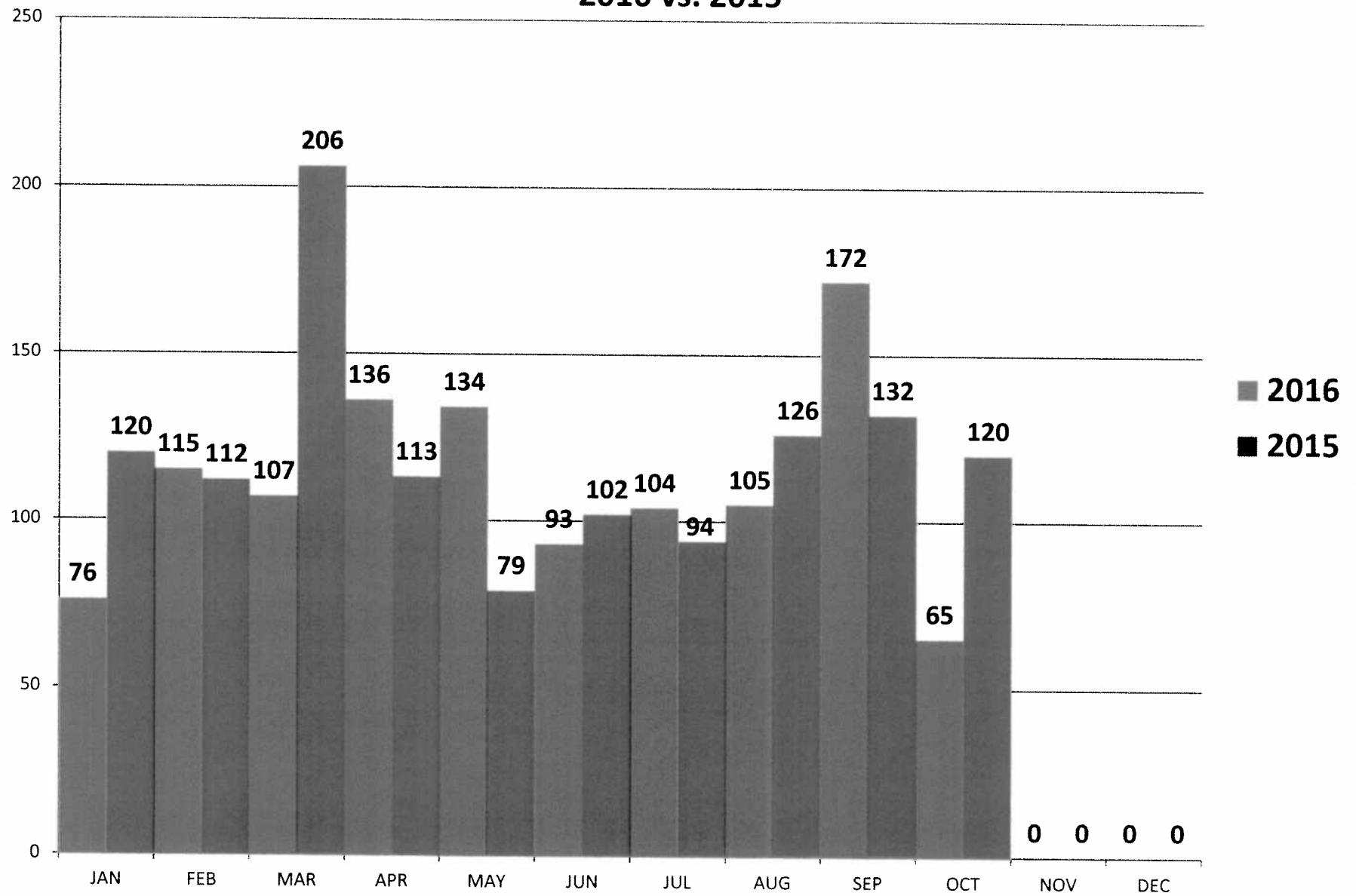
Note: Waiveable citations are: Defective Equipment; No Operator's License on Person and No Registration

**TRAFFIC VIOLATIONS ISSUED BY TYPE**  
**October 2016**





## NUMBER OF TRAFFIC VIOLATIONS BY MONTH 2016 vs. 2015



## OVERTIME SUMMARY

OVERTIME BY TYPE													
2016	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
Court	24.75	6.5	9.5	9	17.75	15	12	3	21	15			133.5
Complaint Investigation	3.5	1.5	30.25	22.25	18.25	1	4.75	9	7.75	14.25			112.5
Report Writing	0	0	0	4	0	0	1.25	0	4.5	0.75			10.5
Training	3	0	0	0	10	0	0	0	34.25	2			49.25
Short Shift	10	87	83	111.75	20	53.75	140.25	42	55.5	68.25			671.5
Administrative	2.5	3	0.5	2	0.5	2.5	0	2.5	0.5	2			16
Special Detail	0	0	3	0	0	19.5	54.5	18	0	6.5			101.5
Holiday	96	48	23	0	44	0	64	0	34	0			309
<b>TOTAL</b>	<b>139.75</b>	<b>146</b>	<b>149.25</b>	<b>149</b>	<b>110.5</b>	<b>91.75</b>	<b>276.75</b>	<b>74.5</b>	<b>157.5</b>	<b>108.75</b>	<b>0</b>	<b>0</b>	<b>1403.75</b>

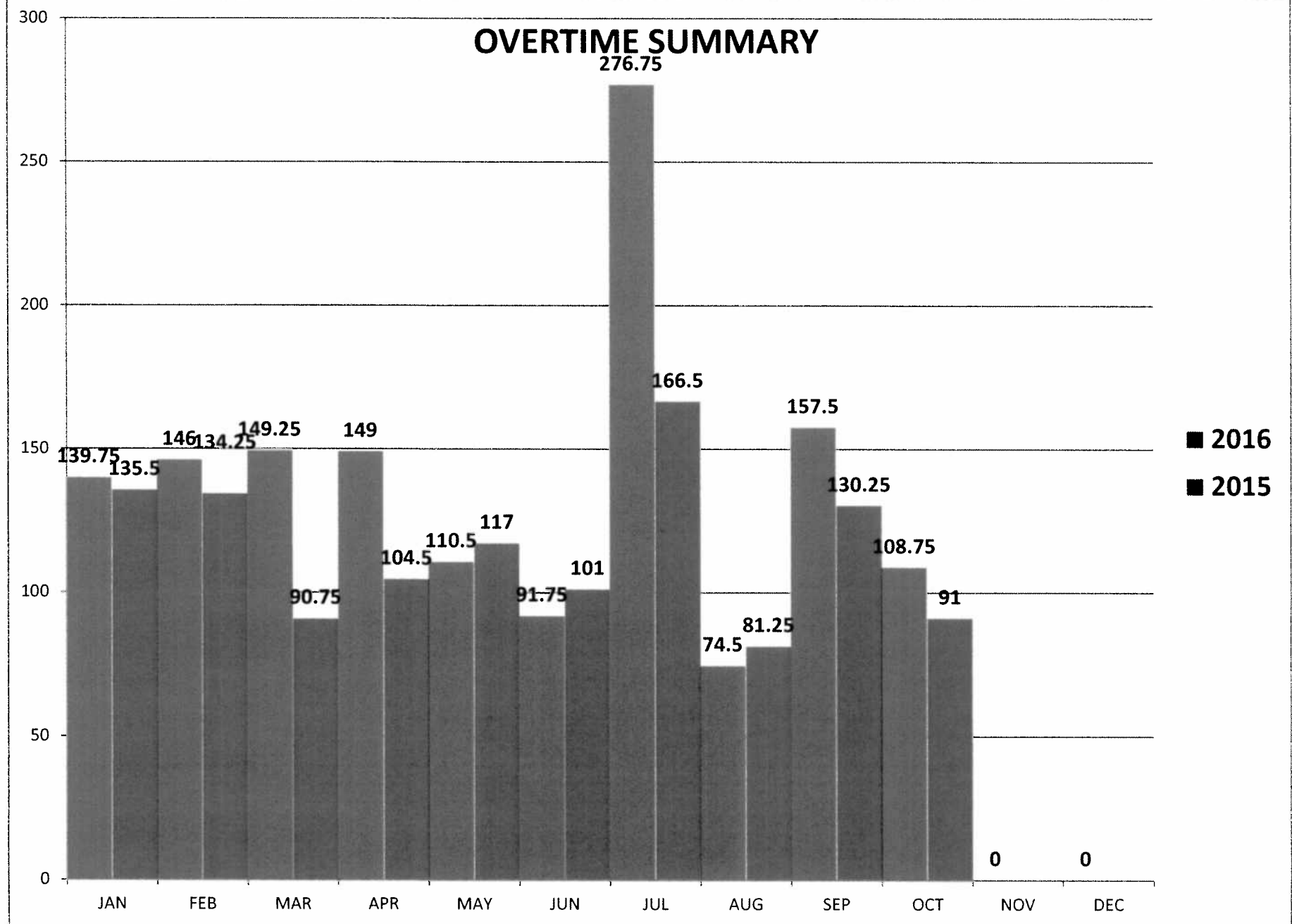
2015 VS. 2016													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
2016 - TOTAL	139.75	146	149.25	149	110.5	91.75	276.75	74.5	157.5	108.75	0	0	1403.75
2015 - TOTAL	135.5	134.25	90.75	104.5	117	101	166.5	81.25	130.25	91			1152

## EMPLOYEE TIME OFF

2016	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
Sick	0	100	27.25	0	20	12	8	0	56	29			252.25
Comp	21	19	9.5	43	48	0	7.25	16.5	28.5	25			217.75
Vacation	0	36	128	96	0	112	94	60	56	44			626
Holiday	20	10	10	0	8	0	0	0	8	0			56
PTO	138	104.5	74.75	90.25	99	143.5	180.25	62.5	164.75	89.75			1147.25
Other	0	12	24	104	160	160	160	148	116	0			884
<b>TOTAL</b>	<b>179</b>	<b>281.5</b>	<b>273.5</b>	<b>333.25</b>	<b>335</b>	<b>427.5</b>	<b>449.5</b>	<b>287</b>	<b>429.25</b>	<b>187.75</b>	<b>0</b>	<b>0</b>	<b>3183.25</b>

\*\*Other - Injury/Leave for employee during this month (Worker's Comp)

## OVERTIME SUMMARY



# Hours by Employee

Wednesday, November 09, 2016

1:02:45 PM

Employee	Date Worked	Work Code	Hours	Work Description
<b>Chris Chan</b>				
	10/7/2016	Special Detail	2	HOMECOMING PARADE
	10/31/2016	Road Patrol	5	HALLOWEEN PATROL
Hours Subtotal		7		
<b>Shayne Haynes</b>				
	10/31/2016	Road Patrol	3	HALLOWEEN PATROL
Hours Subtotal		3		
<b>Greg Pollock</b>				
	10/7/2016	Special Detail	5.25	HOMECOMING GAME
	10/16/2016	Special Detail	3.5	OPEN HOUSE
Hours Subtotal		8.75		
<b>Ryan Berkey</b>				
	10/7/2016	Special Detail	2	HOMECOMING PARADE
Hours Subtotal		2		
<b>Steve Francoeur</b>				
	10/7/2016	Special Detail	4	HOMECOMING GAME
	10/16/2016	Road Patrol	6	WITH PAQUETTE
	10/16/2016	Special Detail	3	OPEN HOUSE
	10/23/2016	Road Patrol	6.25	WITH HOWE
	10/23/2016	Special Detail	3.25	COMMUNITY PARK OPENING
Hours Subtotal		22.5		
Total Hours		43.25		



William E. Wagner, Jr.  
Director of Public  
Safety/Fire Chief

## Northfield Township Public Safety

8350 Main Street, Whitmore Lake, MI 48189  
Fire: 734-449-2385 • Fax: 734-449-2521  
Police: 734-449-9911 • Fax: 734-449-0511  
[www.twp.northfield.mi.us](http://www.twp.northfield.mi.us)



Timothy Greene  
Lieutenant  
Police Operations

# October 2016

## Northfield Township Fire Department

### Statistical Report

Responses October 2016:	41
Responses October 2015:	52
Total to Date 2016:	542
Fire Calls: 12	
Structure Fires	5
Vehicle Fire	4
Fire Alarms	1
Outside fire	1
Other	1
Emergency Medical Calls: 19	
Chest Pain	3
Difficulty Breathing	5
Unconscious/Cardiac Arrest	4
Diabetic/ Seizure	2
Trauma	3
CVA	0
Abdominal pain	0
Other	1
Motor Vehicle Accidents: 8	
Injury Crashes	2
Unknown	6
Pin In	1

Public Service calls: 2	
Electrical wire down	0
Fuel Spill	0
Carbon Monoxide Alarm	1
Trees down	0
Animal Rescue	0
Gas leak	0
Other	1
Mutual Aid Given 1	
Hamburg Twp                      Structure fire call	1
Mutual Aid Received: 2	
Hamburg Twp structure fire cancelled	1
Ann Arbor Twp structure fire cancelled	1
Responses in hamlet area:	25
Responses in rural area:	13
Responses outside the township:	3
Average response time for the month:	5:39



William Wagner



William E. Wagner, Jr.  
Director of Public  
Safety/Fire Chief

## Northfield Township Public Safety

8350 Main Street, Whitmore Lake, MI 48189

Fire: 734-449-2385 • Fax: 734-449-2521

Police: 734-449-9911 • Fax: 734-449-0511

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Timothy Greene  
Lieutenant  
Police Operations

### November 2016 Director of Public Safety Board Communication

- 1. Fire department activity for October:** October was generally a quiet month but structure fires have picked up. We had several weather related house fire calls where residents were starting their furnace for the first time of the year. We also assisted Hamburg Township fire department on a fire that involved 2 structures on Ore Lake.
- 2. Fire Department training for October:** October training consisted of, CPR and AED refresher. We also trained on devices used in CPR in Washtenaw County called the "Res Q pump and Res Q pod". These devices improve chances for cardiac arrest patient survival by improving and increasing thoracic pressure during CPR which increases blood flow back to the heart.
- 3. Grants:** We have received our Rapid Intervention equipment and have started issuing and training on that equipment. We also have placed the new air monitor in service. The upcoming grant period we are participating in several regional grant opportunities that include new AEDs, automatic CPR machines, replacing our thermal imaging cameras and new extrication equipment. We are also hosting a hose replacement grant.
- 4. Fire Inspector:** Lt. Rennells has completed the inspector class and has taken the state exam for the class. We are awaiting the results of the test but I am confident he passed. We are hoping to start an annual fire inspection on all commercial properties starting in January. There will be more to come on this.
- 5. Open House:** This year's open house attendance was a success. Attendance was down this year due to the weather. Survival Flight was unable to make appearance this year because of the wind and rain.
- 6. MDOT project:** As you can tell the US 23 Flex route project has started. You can expect traffic delays and headaches for the next year. We will try to keep road closures and detours posted on the Departments Nixle and Facebook pages. You can expect the significant detours and ramp closures to begin in February. You can sign up for email updates on the project on the M Dot website. You can also receive information on this project at: <http://flexroute23.com/>

**JAMES E. COX  
NORTHFIELD TOWNSHIP  
WATER POLLUTION CONTROL FACILITY  
11500 LEMEN ROAD WHITMORE LAKE MICHIGAN  
PHONE 734-449-4159**

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**To: Northfield Township Board of Trustees**

**From: Tim Hardesty Wastewater Treatment Plant Superintendent**

**Date: November 10th, 2016**

**Subject: October 2016 Monthly Report**

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10/3/16: Continuing with cleaning and televising for as long as weather and temp holds out.

10/7/16: Pumped down Tertiary filter #2 to inspect all components of the filter.

10/12/16: Installed repaired return sludge pump #3.

10/13/16: Call back for alarm on aeration blower.

10/13/16: Installed signs on lake side of Van curler property.

10/14/16: Plugged sewer call at 8946 Sunflower Court. The problem was in the homeowners' line.

10/17/16: Starting to prep equipment for winter.

10/19/16: Pulled pump #1 at the Elmcrest pump station because of rags in the pump.

10/21/16: Installed cloth fencing around primary tanks 1 & 2 to stop leaves from entering tank.

10/21/16: Finished collection system cleaning and televising for the year.

10/24/16: Pulled pump #2 at Elmcrest pump station because of rags in the pump.

10/24/16: Called to grinder station on the point. Repaired electrical control panel.

10/28/16: Repaired broken tee fitting on polymer pump line.

10/29/16: Call back for primary collector alarm.



<b>October 2016 Daily Average Flow</b>	<b>.673MGD</b>
<b>October 2015 Daily Average Flow</b>	<b>.565MGD</b>
<b>Maximum October Daily Flow 2016</b>	<b>.787MGD</b>
<b>Maximum October Daily Flow 2015</b>	<b>.654MGD</b>
<b>Minimum October Daily Flow 2016</b>	<b>.617MGD</b>
<b>Minimum October Daily Flow 2015</b>	<b>.513MGD</b>
<b>6 – Month Average Flow</b>	<b>.686MGD</b>
<b>12 – Month Average Flow</b>	<b>.681MGD</b>
<b>Total Gallons Treated October 2016</b>	<b>20.871 MG</b>
<b>Total Gallons Treated October 2015</b>	<b>17.517 MG</b>
<b>Rainfall (inches) October 2016</b>	<b>2.54”</b>
<b>Rainfall (inches) October 2015</b>	<b>1.90”</b>
<b>Connections / Tap-ins’ to system</b>	<b>0</b>
<b>Miss Dig Staking’s</b>	<b>10</b>
<b>Overtime hours for the month</b>	<b>36</b>

**Northfield Township Community Center**  
**Monthly Report**  
**October 2016**  
**Tami Averill, Director**

**I. October Overview**

The Senior Nutrition program continues to run smoothly. We have 93 registered seniors, with 10 to 14 attending on a daily basis in October. Lunches are served on Mondays, Wednesdays and Fridays at 12:15p.m.

The search for volunteer drivers continues so we can get the home-delivered meals started. There are currently 2 additional people going through the background check process. We are making progress and getting closer to getting this portion of the Senior Nutrition Program up and running.

THANK YOU to our Senior Lunch Volunteers – Russ Hall, Linda Hartley, Betty Jones, Debbie Leibert, Karen Neigebauer, Donn Sleek, Ann Thompson, and Curtis Ward. They do a wonderful job and keep things running smoothly.

A big thank you to our volunteers – Angela Brown, Denise Creque, Damon Dotson, Ruth Hague, Linda Hartley, Scott Hartley, Cindy Hogston, Ernestine Hogston, Betty Jones, Alyssa Jones, Phyllis Lindblade, Kim Pohl, Isabel Pohl, Shirley Samp, Donn Sleek, Ann Thompson, Curtis Ward, and Dave Woody - for the work they contributed in October. Their hard work is appreciated and helps to keep things operating well. The Halloween Party would not have happened without their assistance!

Gearing up for the Holiday season! Planning for the Senior Holiday Gala, the Fall Harvest Dinner and Dinner with Santa are well underway. I have decided to cancel the Holiday Wishes Craft Show for this year. We were not getting the crafter sign up we had hoped for. I have decided to schedule a "Cabin Fever Craft Show" in February.

**II. Program Evaluation**

**a. On Going Services**

Lisa Abrams and Peg Merica continue to offer reflexology sessions and therapeutic foot baths on Tuesday and Thursday afternoons and Wednesday evenings.

Dr. Anthony Mastrogiacomo from South Lyon Foot & Ankle Specialists continues to offer senior foot care once a month.

The Medical Loan Closet continues to be available to the community. Eleven items were loaned in October. We received donations of a shower seat, a walker, crutches, raised toilet seats, a commode and two canes.

The Regency continues to send a Registered Nurse on the 2nd Tuesday of each month to do blood pressure screenings. They had six people this month.

The new acupuncture therapy program has been well received, with 12 people participating, so far. Licensed Acupuncturist, Ron Hough, is at the Center from 4:00p.m. to 6:00p.m. on Thursday afternoons for walk-in visits. The Kidney Foundation of Michigan's "My Choice, My Health: Diabetes Prevention" program currently has 10 participants and is moving along quite well. Lifestyle coach, Wanda Gunderson, leads the program and is pleased with the group's progress.

b. **Classes**

Chair Yoga (4-6 participants/week) continued on Tuesdays. Gentle Yoga on Wednesday evenings has 4 to 8 participants each week.

Exercise with Becky (Tues. & Thurs.) has 8 to 12 participants each day. Zumba Gold (Wed. a.m.) has 4 students.

Tai Chi continues through November 2 with three ladies participating. Mark Harris of MAH Fitness has 6 students each week through November 24.

The Primitive Rug Hooking class continues with 3 enthusiastic students creating some very lovely pieces.

Karen Hamp continues to offer a Meditation class on Tuesday mornings. Four people have attended, so far. Wednesday evening sessions are upon request.

The Mom & Tots program had two participants this month.

c. **On-Going Activities**

Pinochle continues every Tuesday and Thursday afternoon. Attendance has been consistent at 8 to 12 players per day each week.

Mah Jongg Mondays continue. Five to eight people are currently participate each week.

The Knit, Crochet, Craft group continues to meet every Friday afternoon. 3 to 6 people attended each week during October.

The Whitmore Lake Portrait Group remains steady with their participation. Ten to twelve artists attend each week. The art gallery that showcases their art continues to be popular with our guests. Selections are changed out approximately every two months.

Kiwanis continues to hold their regular meetings and Board meetings at the Community Center.

The Lost Voices Board of Directors will resume meeting here in October.

d. **Special Events**

Justine Bykowski from the Consumer Education Division of the Michigan Attorney General's Office did a presentation on Senior Housing Choices, In-home Care and the Warning Signs of Elder Abuse on October 12. Six people attended.

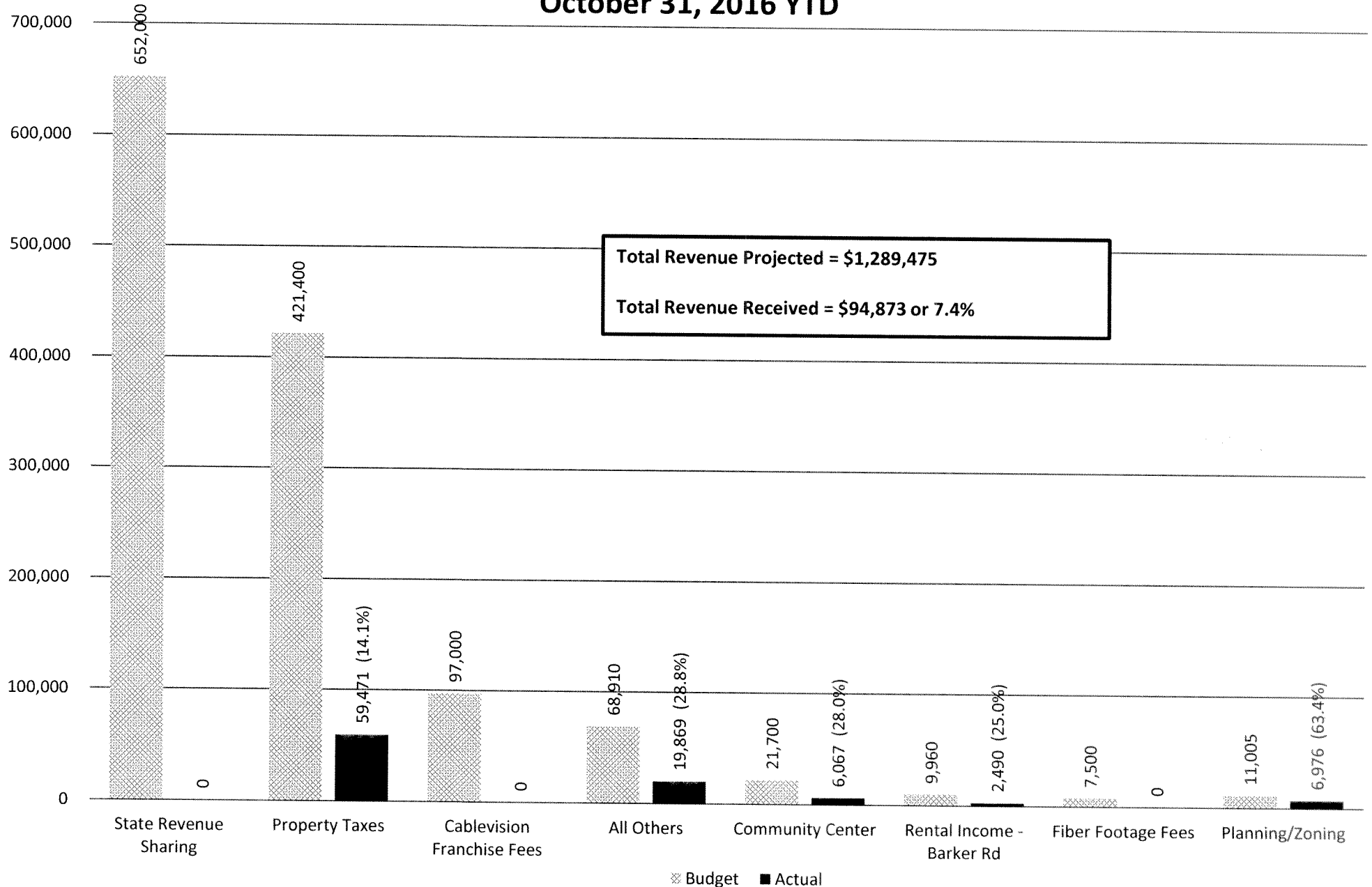
Five people attended "Pizza & a Movie" and enjoyed some Halloween cartoon classics on October 21.

We had a great turnout for our 3<sup>rd</sup> annual Old-fashioned Halloween Party on October 29! We had more than 65 people in attendance! Visitors enjoyed Halloween crafts, games from Halloween's past, Victorian Halloween traditions, scary stories, spooky snacks, lots of treats and a few tricks.

Our Grown-Ups Can Color, Too Parties are growing. We are currently offering this for two evenings a month. We had 12 people join in the fun during October.

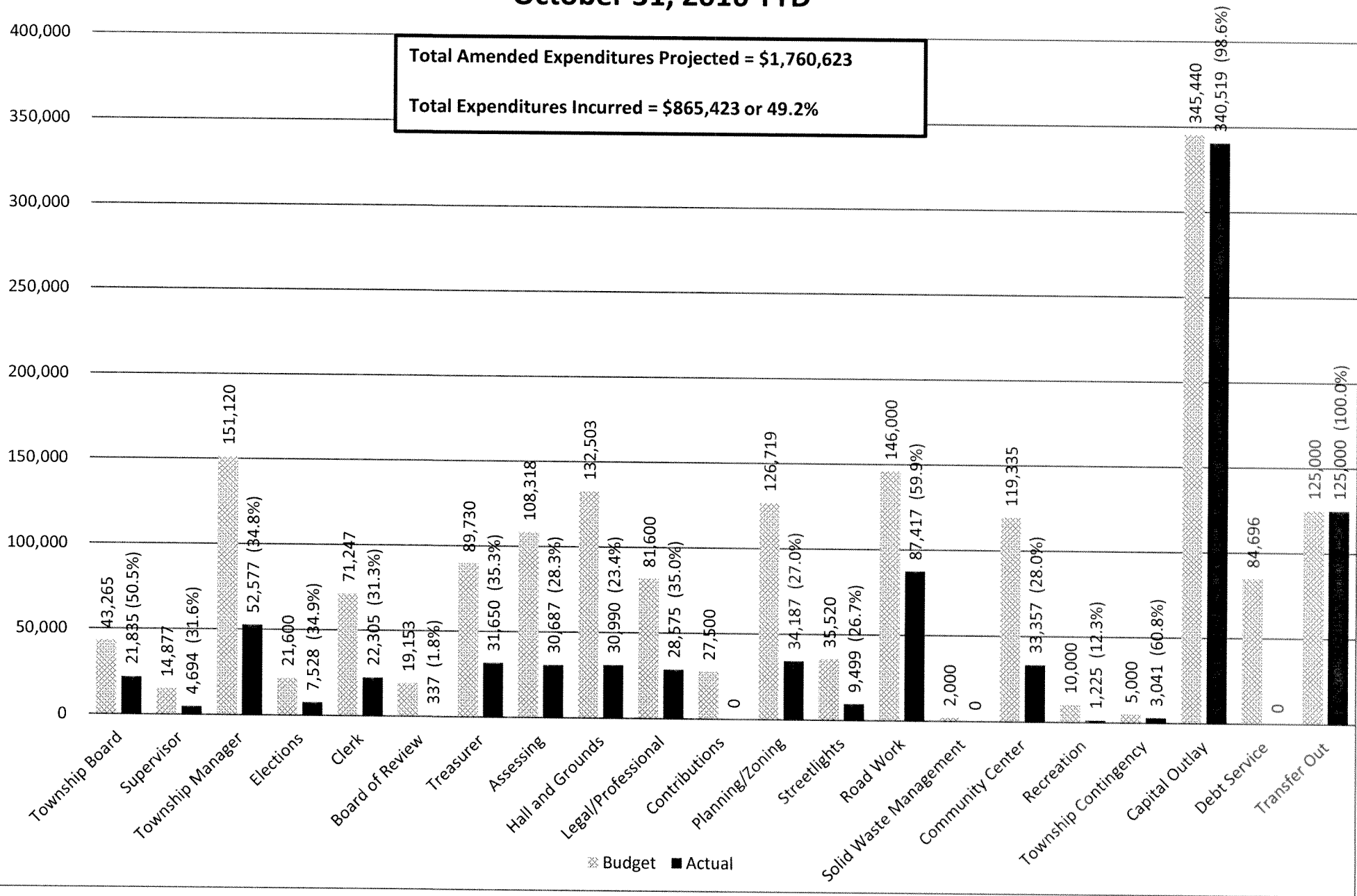
Special thanks to the University of Michigan Visiting Nurses program for their annual Flu Shot Clinic. Thirty-seven people received shots this year. The U of M Student-Run Free Clinic will be at the Community Center on Saturday, November 12 from 9:00a.m. to Noon, offering a free flu shot clinic.

# NORTHFIELD TOWNSHIP GENERAL FUND Revenues Projected vs. Received October 31, 2016 YTD



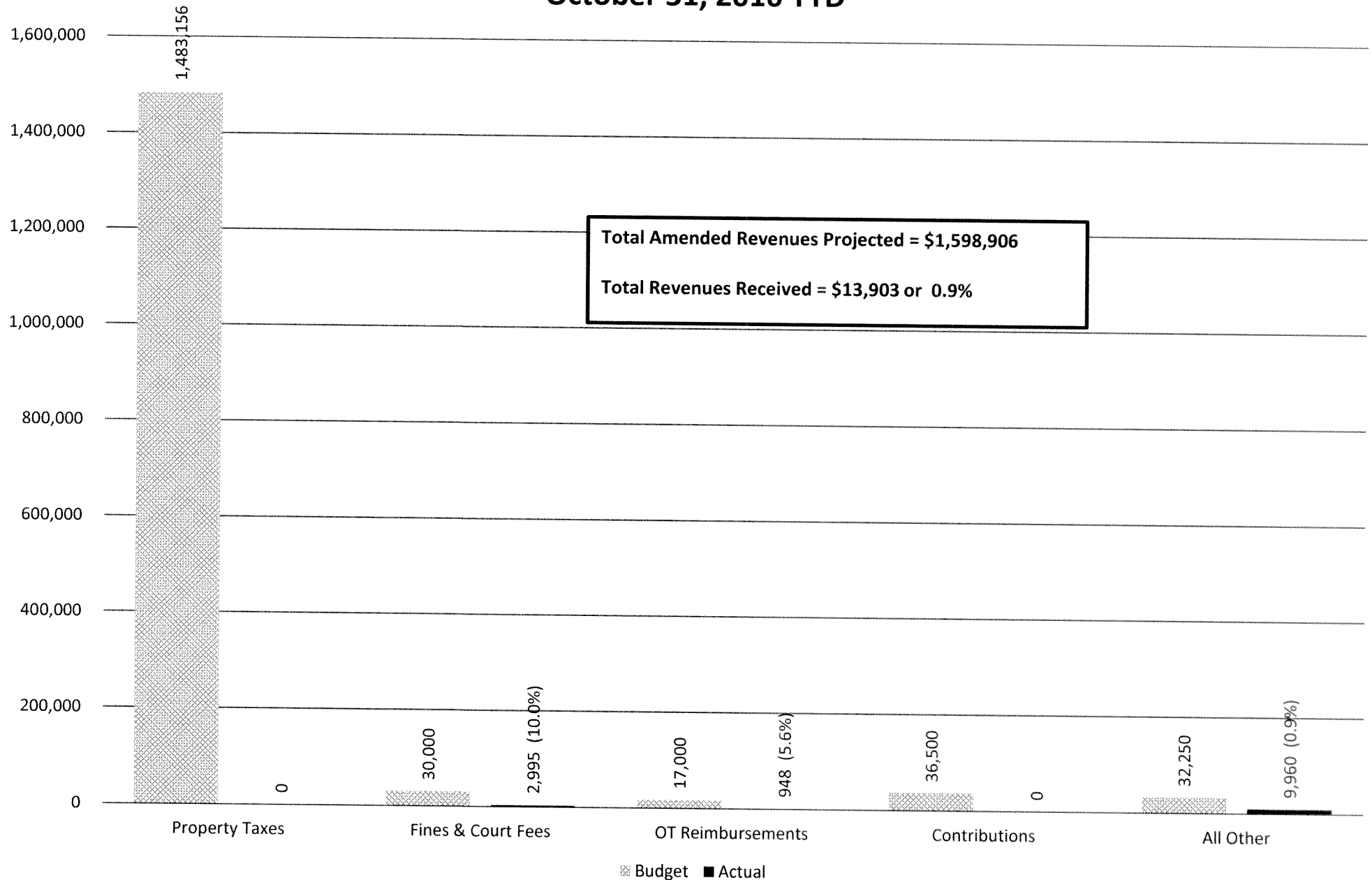
# NORTHFIELD TOWNSHIP GENERAL FUND

## Amended Expenditures Projected vs. Incurred October 31, 2016 YTD

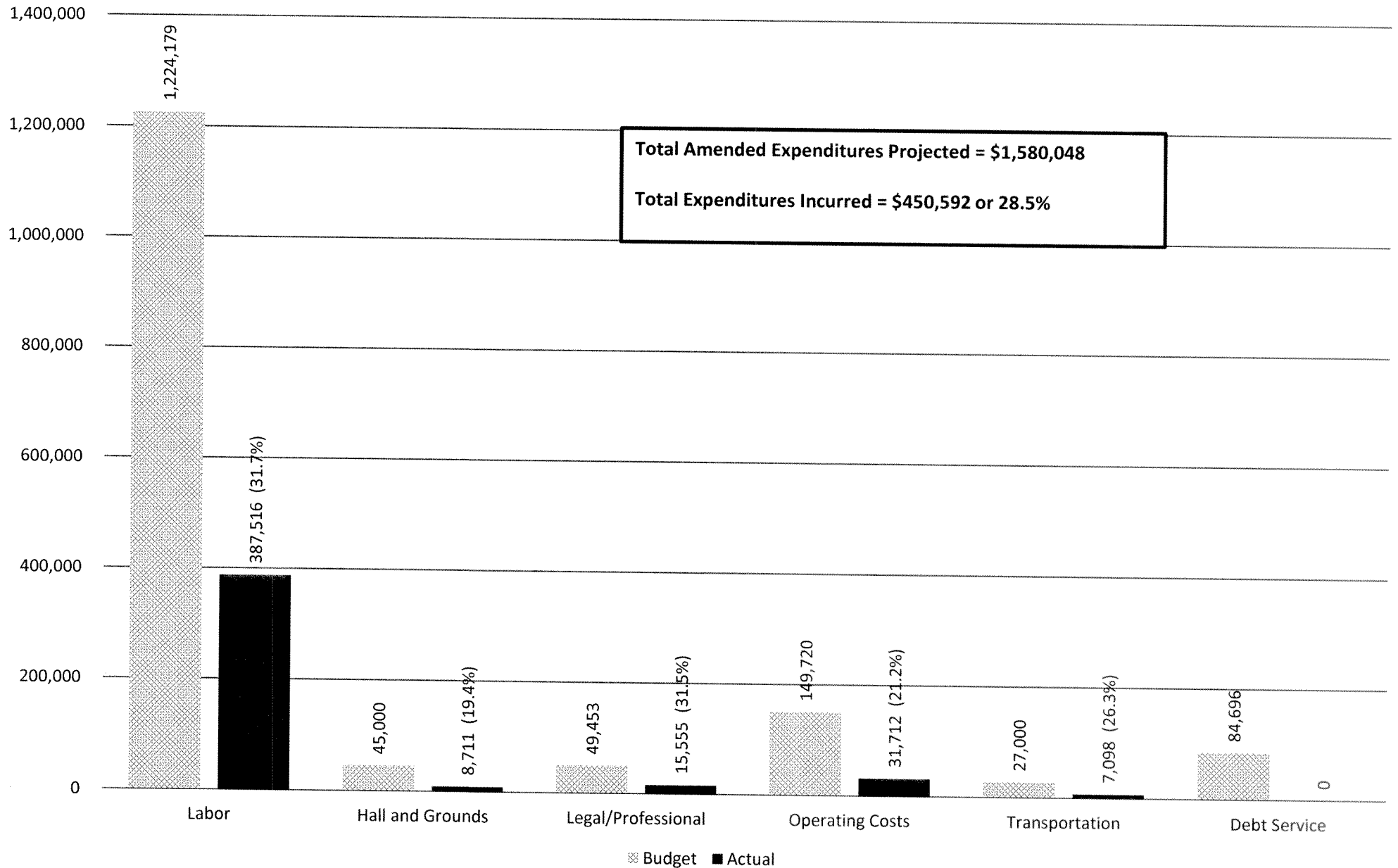


# NORTHFIELD TOWNSHIP POLICE FUND

## Amended Revenues Projected vs. Received October 31, 2016 YTD

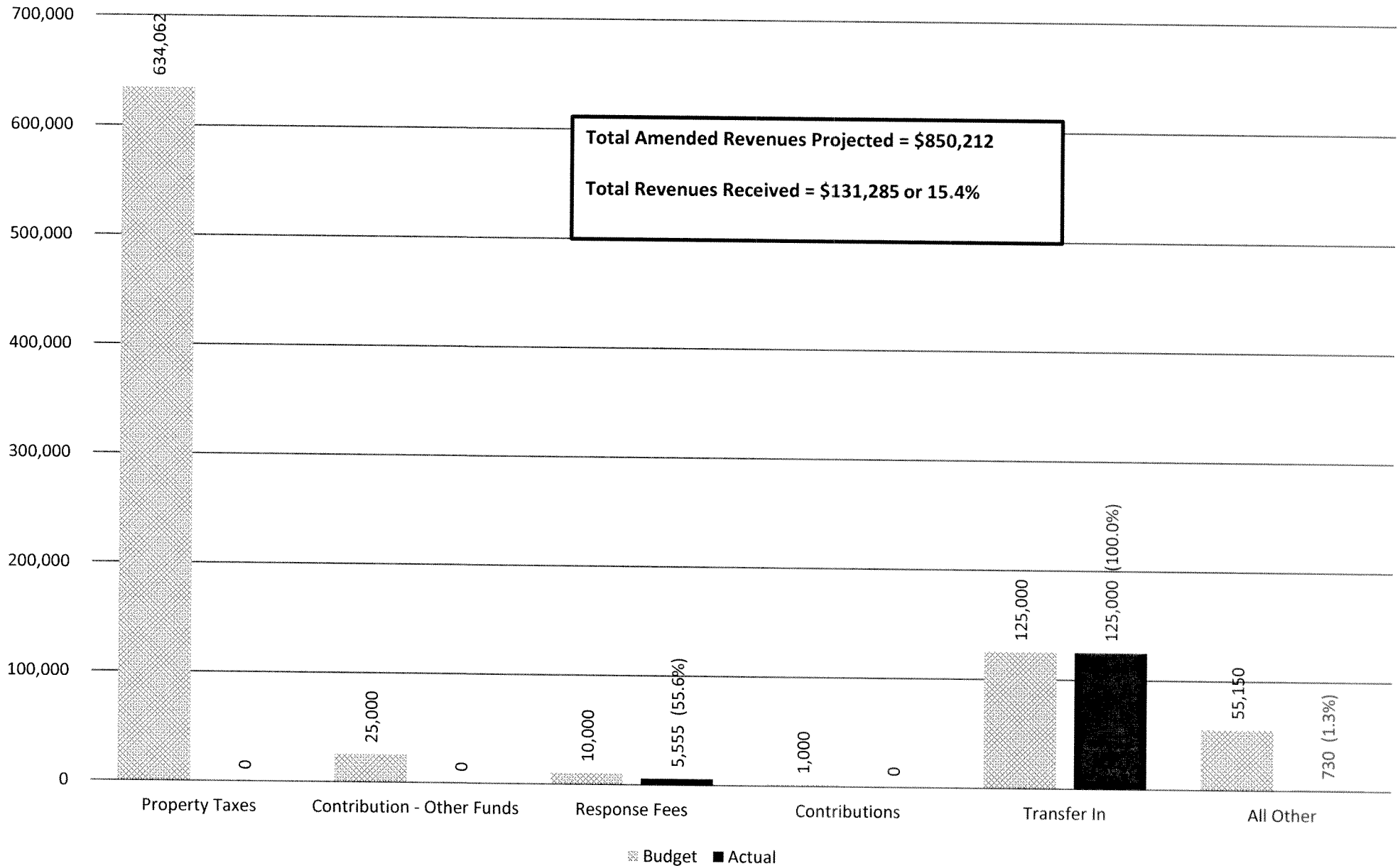


# NORTHFIELD TOWNSHIP POLICE FUND Amended Expenditures Projected vs. Incurred October 31, 2016 YTD

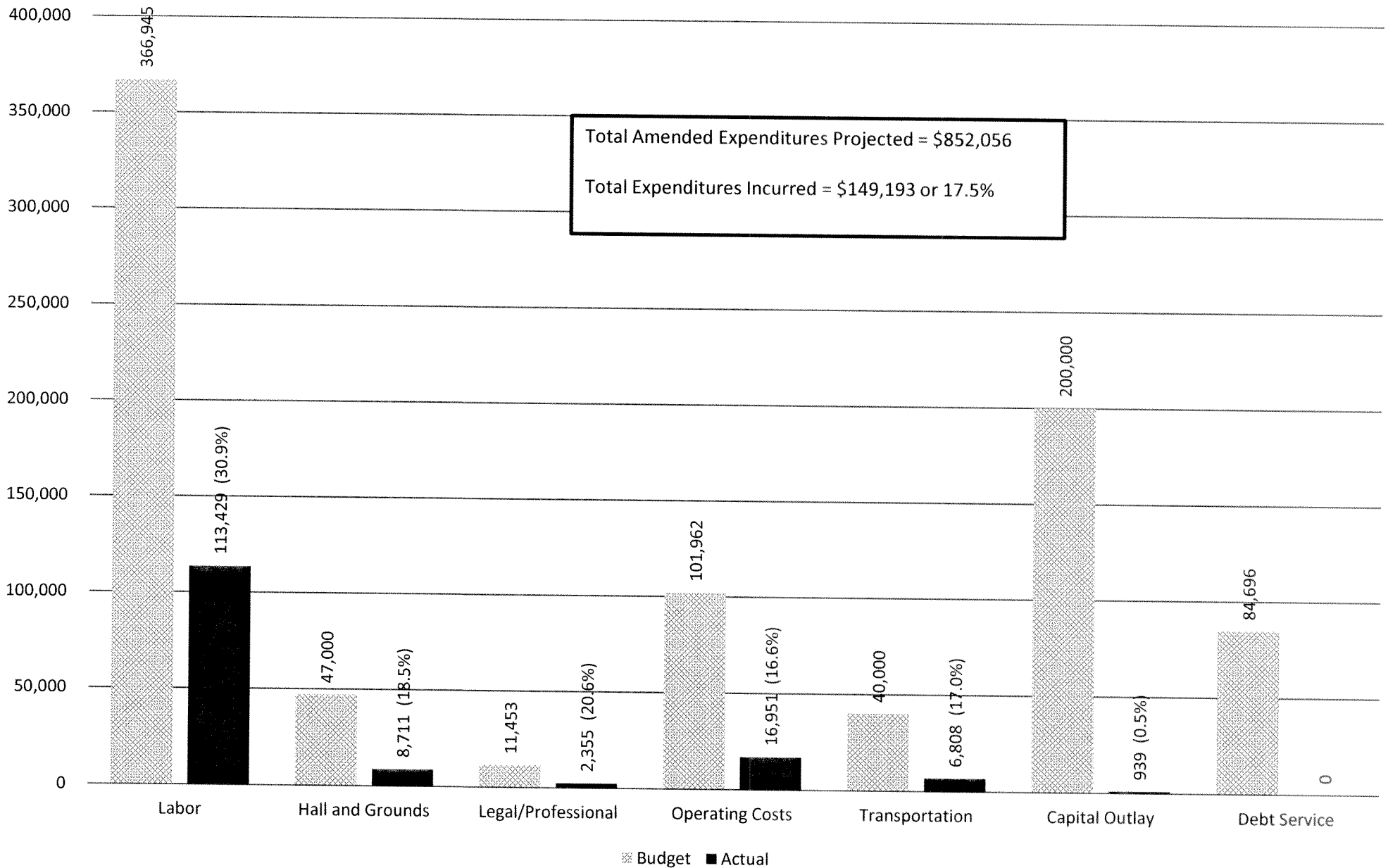




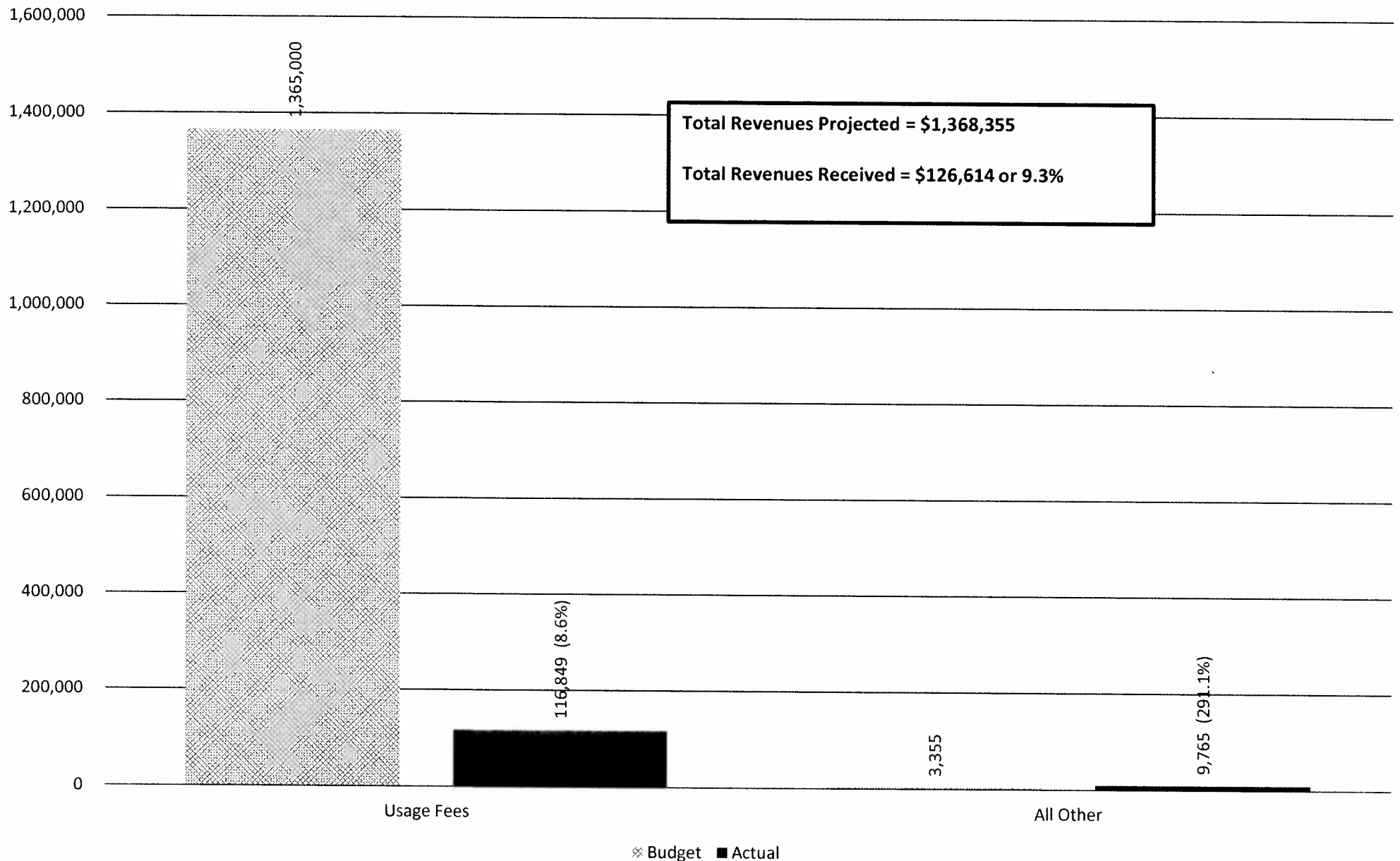
# NORTHFIELD TOWNSHIP FIRE/MEDICAL RESCUE FUND Amended Revenues Projected vs. Received October 31, 2016 YTD



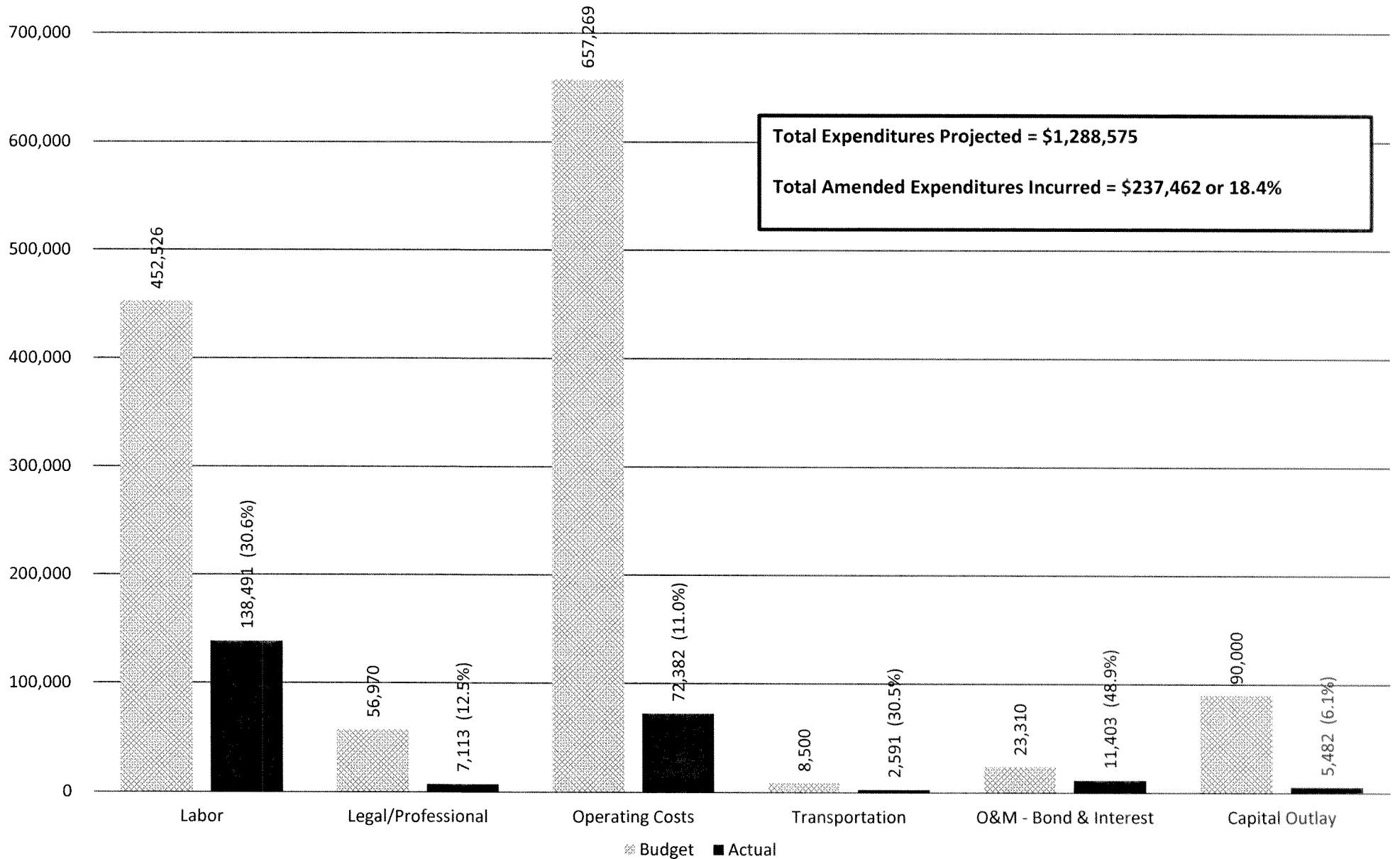
# NORTHFIELD TOWNSHIP FIRE/MEDICAL RESCUE FUND Amended Expenditures Projected vs. Incurred October 31, 2016 YTD



**NORTHFIELD TOWNSHIP  
WWTP FUND  
Revenues Projected vs. Received  
October 31, 2016 YTD**



# NORTHFIELD TOWNSHIP WWTP FUND Amended Expenditures Projected vs. Incurred October 31, 2016 YTD



## REVENUE AND EXPENDITURE REPORT FOR NORTHFIELD TOWNSHIP

PERIOD ENDING 10/31/2016

% Fiscal Year Completed: 33.70

GL NUMBER	DESCRIPTION	END BALANCE	2016-17	2016-17	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		06/30/2016	ORIGINAL	AMENDED BUDGET		MONTH		
			BUDGET		10/31/2016	10/31/16	BALANCE	USED
Fund 101 - GENERAL FUND								
Revenues								
Dept 000								
101-000-426	PRIOR YEAR TAX INTEREST	663.08	0.00	0.00	0.00	0.00	0.00	0.00
101-000-452	PEDDLER'S LICENSES	368.00	500.00	500.00	0.00	0.00	500.00	0.00
101-000-453	CABLEVISION FRANCHISE FEES	99,309.78	97,000.00	97,000.00	0.00	0.00	97,000.00	0.00
101-000-455	FIBER FOOTAGE FEES	10,515.50	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00
101-000-574	STATE SHARED REVENUE	649,431.00	652,000.00	652,000.00	0.00	0.00	652,000.00	0.00
101-000-626	COPY & FOIA INCOME	120.42	200.00	200.00	26.23	0.00	173.77	13.12
101-000-655	ORDINANCE FINES	200.00	0.00	0.00	10.00	10.00	(10.00)	100.00
101-000-665	INTEREST INCOME	1,082.07	1,000.00	1,000.00	901.94	0.00	98.06	90.19
101-000-671	REIMBURSEMENT/OTHER INCOME	6,610.94	150.00	150.00	0.00	0.00	150.00	0.00
101-000-673	SALE OF FIXED ASSET	0.00	0.00	12,000.00	12,000.00	12,000.00	0.00	100.00
101-000-688	RENTAL INCOME - BARKER RD	10,260.00	9,960.00	9,960.00	2,490.00	0.00	7,470.00	25.00
101-000-690	UNREALIZED GAIN/LOSS	(74.55)	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		778,486.24	768,310.00	780,310.00	15,428.17	12,010.00	764,881.83	1.98
Dept 191-ELECTIONS								
101-191-671	REIMBURSEMENT/OTHER INCOME	5,741.48	6,500.00	6,500.00	6,930.88	6,930.88	(430.88)	106.63
Total Dept 191-ELECTIONS		5,741.48	6,500.00	6,500.00	6,930.88	6,930.88	(430.88)	106.63
Dept 253-TREASURER								
101-253-402	CURRENT PROPERTY TAX	263,029.60	263,500.00	263,500.00	0.00	0.00	263,500.00	0.00
101-253-404	MOBILE HOME LICENSE FEES	2,850.50	2,820.00	2,820.00	479.00	0.00	2,341.00	16.99
101-253-445	PENALTY & INTEREST ON TAXES	3,595.53	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-253-627	SUMMER TAX PREPARATION	13,580.00	13,580.00	13,580.00	13,665.00	0.00	(85.00)	100.63
101-253-680	TAX ADMINISTRATION FEES	144,810.35	140,000.00	140,000.00	45,327.13	24,561.89	94,672.87	32.38
Total Dept 253-TREASURER		427,865.98	421,400.00	421,400.00	59,471.13	24,561.89	361,928.87	14.11
Dept 336-CONTRIBUTIONS								
101-336-625	SEWER ADMINISTRATION	48,560.00	48,560.00	48,560.00	0.00	0.00	48,560.00	0.00
Total Dept 336-CONTRIBUTIONS		48,560.00	48,560.00	48,560.00	0.00	0.00	48,560.00	0.00
Dept 412-PLANNING/ZONING DEPT								
101-412-477	ZONING COMPLIANCE PERMITS	8,600.00	5,880.00	5,880.00	4,955.00	1,900.00	925.00	84.27
101-412-607	ZONING ADMINISTRATIVE FEES	150.00	0.00	0.00	0.00	0.00	0.00	0.00
101-412-608	VARIANCES/APPEALS	2,855.00	2,700.00	2,700.00	640.00	0.00	2,060.00	23.70
101-412-612	TAX ABATEMENT FEES	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
101-412-614	PLANNING FEES	6,975.00	0.00	0.00	0.00	0.00	0.00	0.00
101-412-629	ZONING COPIES	0.00	25.00	25.00	5.60	0.00	19.40	22.40
101-412-637	SPLIT APPLICATIONS	1,825.00	2,400.00	2,400.00	1,375.00	(450.00)	1,025.00	57.29
Total Dept 412-PLANNING/ZONING DEPT		21,405.00	11,005.00	11,005.00	6,975.60	1,450.00	4,029.40	63.39
Dept 666-COMMUNITY CENTER								
101-666-643	CC TRIPS	7,543.25	9,000.00	9,000.00	3,176.00	0.00	5,824.00	35.29
101-666-644	CC PROGRAMS	2,583.00	3,000.00	3,000.00	1,475.75	0.00	1,524.25	49.19
101-666-671	REIMBURSEMENT/OTHER INCOME	5,500.00	8,500.00	8,500.00	0.00	0.00	8,500.00	0.00
101-666-676	CONTRIBUTIONS - SCC	815.61	1,200.00	1,200.00	1,415.15	(22.32)	(215.15)	117.93

## REVENUE AND EXPENDITURE REPORT FOR NORTHFIELD TOWNSHIP

PERIOD ENDING 10/31/2016

% Fiscal Year Completed: 33.70

GL NUMBER	DESCRIPTION	END BALANCE	2016-17	2016-17	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		06/30/2016	ORIGINAL BUDGET	AMENDED BUDGET	10/31/2016	MONTH 10/31/16	BALANCE	USED
Fund 101 - GENERAL FUND								
Revenues								
Total Dept 666-COMMUNITY CENTER		16,441.86	21,700.00	21,700.00	6,066.90	(22.32)	15,633.10	27.96
TOTAL Revenues		1,298,500.56	1,277,475.00	1,289,475.00	94,872.68	44,930.45	1,194,602.32	7.36
Expenditures								
Dept 101-TOWNSHIP BOARD								
101-101-701	SALARIES	9,999.84	10,000.00	10,000.00	1,874.97	1,874.97	8,125.03	18.75
101-101-715	SOCIAL SECURITY	795.60	765.00	765.00	143.46	143.46	621.54	18.75
101-101-807	MEMBERSHIP DUES	9,121.21	10,500.00	10,500.00	7,877.97	0.00	2,622.03	75.03
101-101-836	WELFARE COSTS	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	100.00
101-101-900	PRINTING & PUBLICATIONS	7,606.25	7,500.00	7,500.00	1,482.16	321.64	6,017.84	19.76
101-101-956	MISCELLANEOUS	0.00	0.00	2,500.00	456.89	456.89	2,043.11	18.28
101-101-957	TRAINING & DEVELOPMENT	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 101-TOWNSHIP BOARD		37,522.90	40,765.00	43,265.00	21,835.45	12,796.96	21,429.55	50.47
Dept 171-SUPERVISOR								
101-171-701	SALARIES	12,499.76	12,500.00	12,500.00	4,326.84	1,442.28	8,173.16	34.61
101-171-704	CLERICAL/DEP /SUPER/ELECTION	0.00	0.00	0.00	36.00	0.00	(36.00)	100.00
101-171-715	SOCIAL SECURITY	956.23	957.00	957.00	331.00	110.33	626.00	34.59
101-171-807	MEMBERSHIP DUES	0.00	120.00	120.00	0.00	0.00	120.00	0.00
101-171-860	FUEL & MILEAGE	0.00	200.00	200.00	0.00	0.00	200.00	0.00
101-171-956	MISCELLANEOUS	78.00	100.00	100.00	0.00	0.00	100.00	0.00
101-171-957	TRAINING & DEVELOPMENT	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 171-SUPERVISOR		13,533.99	14,877.00	14,877.00	4,693.84	1,552.61	10,183.16	31.55
Dept 172-TOWNSHIP MANAGER								
101-172-701	SALARIES	77,000.04	79,310.00	83,000.00	28,269.25	9,576.93	54,730.75	34.06
101-172-704	CLERICAL/DEP /SUPER/ELECTION	25,487.00	29,137.00	29,137.00	9,629.70	3,248.10	19,507.30	33.05
101-172-715	SOCIAL SECURITY	12,243.53	12,705.00	12,990.00	4,363.35	1,452.33	8,626.65	33.59
101-172-716	HOSPITALIZATION	1,500.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-172-717	LIFE/DISB. INSURANCE	975.48	1,025.00	1,025.00	325.16	81.29	699.84	31.72
101-172-718	PENSION	7,700.10	7,931.00	8,300.00	2,826.86	957.66	5,473.14	34.06
101-172-722	CONTROLLER	56,058.87	57,627.00	57,627.00	18,838.51	5,859.61	38,788.49	32.69
101-172-734	BONUS	0.00	0.00	300.00	300.00	300.00	0.00	100.00
101-172-818	CONTRACTUAL SERVICES	3,515.68	5,000.00	5,000.00	3,475.21	0.00	1,524.79	69.50
101-172-850	COMMUNICATION	655.21	720.00	720.00	151.81	50.57	568.19	21.08
101-172-860	FUEL & MILEAGE	0.00	500.00	500.00	0.00	0.00	500.00	0.00
101-172-927	ALLOCATE TO DEPARTMENTS	(41,091.28)	(49,436.00)	(49,979.00)	(15,602.72)	(8,330.16)	(34,376.28)	31.22
101-172-957	TRAINING & DEVELOPMENT	698.20	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 172-TOWNSHIP MANAGER		144,742.83	147,019.00	151,120.00	52,577.13	13,196.33	98,542.87	34.79
Dept 191-ELECTIONS								
101-191-704	CLERICAL/DEP /SUPER/ELECTION	7,125.12	13,200.00	13,200.00	4,072.05	0.00	9,127.95	30.85
101-191-727	SUPPLIES	1,914.62	3,000.00	3,000.00	2,326.55	293.38	673.45	77.55
101-191-818	CONTRACTUAL SERVICES	990.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-191-851	POSTAGE	894.91	800.00	800.00	741.36	626.72	58.64	92.67
101-191-900	PRINTING & PUBLICATIONS	1,100.37	2,600.00	2,600.00	388.00	0.00	2,212.00	14.92

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PERIOD ENDING 10/31/2016

% Fiscal Year Completed: 33.70

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2016	2016-17		YTD BALANCE 10/31/2016	ACTIVITY FOR	AVAILABLE BALANCE	% BDGT USED
			ORIGINAL BUDGET	2016-17 AMENDED BUDGET		MONTH 10/31/16		
Fund 101 - GENERAL FUND								
Expenditures								
Total Dept 191-ELECTIONS		12,025.02	21,600.00	21,600.00	7,527.96	920.10	14,072.04	34.85
Dept 215-CLERK								
101-215-701	SALARIES	12,499.76	12,500.00	12,500.00	4,326.84	1,442.28	8,173.16	34.61
101-215-703	DEPUTY SALARIES	32,978.59	39,520.00	39,520.00	13,240.00	4,560.00	26,280.00	33.50
101-215-715	SOCIAL SECURITY	3,691.16	3,980.00	3,980.00	1,366.81	482.12	2,613.19	34.34
101-215-716	HOSPITALIZATION	1,125.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-215-717	LIFE/DISB. INSURANCE	617.85	525.00	525.00	164.76	41.19	360.24	31.38
101-215-718	PENSION	2,705.20	3,952.00	3,952.00	1,324.00	456.00	2,628.00	33.50
101-215-723	RECORD SEC	5,945.00	7,720.00	7,720.00	1,545.00	1,545.00	6,175.00	20.01
101-215-734	BONUS	0.00	0.00	300.00	300.00	300.00	0.00	100.00
101-215-807	MEMBERSHIP DUES	0.00	100.00	100.00	0.00	0.00	100.00	0.00
101-215-860	FUEL & MILEAGE	0.00	150.00	150.00	37.26	37.26	112.74	24.84
101-215-922	LATE FEES AND PENALTIES	44.38	0.00	0.00	0.00	0.00	0.00	0.00
101-215-957	TRAINING & DEVELOPMENT	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 215-CLERK		59,606.94	70,947.00	71,247.00	22,304.67	8,863.85	48,942.33	31.31
Dept 247-BOARD OF REVIEW								
101-247-706	BOARD OF REVIEW FEE	969.00	2,000.00	2,000.00	54.00	0.00	1,946.00	2.70
101-247-715	SOCIAL SECURITY	74.10	153.00	153.00	4.15	0.00	148.85	2.71
101-247-723	RECORD SEC	1,520.00	1,200.00	1,200.00	195.00	195.00	1,005.00	16.25
101-247-900	PRINTING & PUBLICATIONS	640.00	800.00	800.00	0.00	0.00	800.00	0.00
101-247-959	TRIBUNALS AND DRAINS	7,580.27	15,000.00	15,000.00	83.93	0.00	14,916.07	0.56
Total Dept 247-BOARD OF REVIEW		10,783.37	19,153.00	19,153.00	337.08	195.00	18,815.92	1.76
Dept 253-TREASURER								
101-253-701	SALARIES	12,499.76	12,500.00	12,500.00	7,437.10	3,512.21	5,062.90	59.50
101-253-703	DEPUTY SALARIES	43,677.20	45,440.00	45,760.00	14,723.54	0.00	31,036.46	32.18
101-253-704	CLERICAL/DEP /SUPER/ELECTION	14,413.38	21,384.00	21,384.00	8,536.13	2,879.25	12,847.87	39.92
101-253-715	SOCIAL SECURITY	5,280.86	6,070.00	6,095.00	2,125.21	353.55	3,969.79	34.87
101-253-716	HOSPITALIZATION	4,443.92	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-253-717	LIFE/DISB. INSURANCE	460.80	485.00	485.00	153.60	38.40	331.40	31.67
101-253-718	PENSION	4,367.72	4,544.00	4,576.00	691.36	0.00	3,884.64	15.11
101-253-734	BONUS	0.00	0.00	300.00	300.00	300.00	0.00	100.00
101-253-803	LEGAL	6,000.00	6,000.00	6,000.00	2,000.00	500.00	4,000.00	33.33
101-253-804	TAX STATEMENT PREPARATION	1,582.02	1,700.00	1,700.00	656.41	0.00	1,043.59	38.61
101-253-807	MEMBERSHIP DUES	100.00	110.00	110.00	0.00	0.00	110.00	0.00
101-253-851	POSTAGE	3,480.28	3,700.00	3,700.00	1,441.97	0.00	2,258.03	38.97
101-253-860	FUEL & MILEAGE	339.09	225.00	225.00	67.29	0.00	157.71	29.91
101-253-927	ALLOCATE TO DEPARTMENTS	(16,490.00)	(16,605.00)	(16,605.00)	(6,433.00)	(2,549.00)	(10,172.00)	38.74
101-253-956	MISCELLANEOUS	2,774.96	1,000.00	1,000.00	(50.00)	0.00	1,050.00	(5.00)
101-253-957	TRAINING & DEVELOPMENT	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 253-TREASURER		82,929.99	89,053.00	89,730.00	31,649.61	5,034.41	58,080.39	35.27
Dept 257-ASSESSING								
101-257-709	ASST ASSESSOR	38,624.00	40,706.00	40,706.00	13,999.20	4,696.80	26,706.80	34.39
101-257-715	SOCIAL SECURITY	2,954.74	3,114.00	3,114.00	1,093.89	382.26	2,020.11	35.13
101-257-716	HOSPITALIZATION	22,488.05	24,750.00	24,750.00	5,135.24	1,283.81	19,614.76	20.75
101-257-717	LIFE/DISB. INSURANCE	681.60	575.00	575.00	181.76	45.44	393.24	31.61

## REVENUE AND EXPENDITURE REPORT FOR NORTHFIELD TOWNSHIP

PERIOD ENDING 10/31/2016

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2016	2016-17		YTD BALANCE 10/31/2016	ACTIVITY FOR		% BDGT USED
			ORIGINAL BUDGET	2016-17 AMENDED BUDGET		MONTH 10/31/16	AVAILABLE BALANCE	
Fund 101 - GENERAL FUND								
Expenditures								
101-257-718	PENSION	3,718.40	4,071.00	4,071.00	1,399.92	469.68	2,671.08	34.39
101-257-727	SUPPLIES	843.03	1,500.00	1,500.00	22.86	0.00	1,477.14	1.52
101-257-734	BONUS	0.00	0.00	300.00	300.00	300.00	0.00	100.00
101-257-807	MEMBERSHIP DUES	13.00	250.00	250.00	13.00	13.00	237.00	5.20
101-257-818	CONTRACTUAL SERVICES	58,704.96	64,380.00	64,380.00	19,333.32	4,833.33	45,046.68	30.03
101-257-851	POSTAGE	2,372.76	2,500.00	2,500.00	86.95	70.55	2,413.05	3.48
101-257-860	FUEL & MILEAGE	113.40	500.00	500.00	15.12	0.00	484.88	3.02
101-257-900	PRINTING & PUBLICATIONS	955.71	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-257-927	ALLOCATE TO DEPARTMENTS	0.00	(36,828.00)	(36,828.00)	(10,894.00)	(5,934.00)	(25,934.00)	29.58
101-257-957	TRAINING & DEVELOPMENT	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 257-ASSESSING		131,469.65	108,018.00	108,318.00	30,687.26	6,160.87	77,630.74	28.33
Dept 265-HALL AND GROUNDS								
101-265-710	JANITORIAL SALARIES	5,730.00	6,006.00	6,006.00	1,935.00	450.00	4,071.00	32.22
101-265-715	SOCIAL SECURITY	438.36	460.00	460.00	148.04	34.43	311.96	32.18
101-265-727	SUPPLIES	10,723.73	10,000.00	10,000.00	3,655.05	759.51	6,344.95	36.55
101-265-731	WORKERS COMP INSURANCE	2,108.00	2,740.00	2,740.00	2,637.00	0.00	103.00	96.24
101-265-816	GROUNDS/CLEANG/JANITORL SERVI	8,285.00	8,250.00	8,250.00	160.00	0.00	8,090.00	1.94
101-265-821	PSB MAINT & OPS ALLOCATION	37,850.00	44,990.00	44,990.00	8,710.00	4,223.00	36,280.00	19.36
101-265-850	COMMUNICATION	7,776.01	6,000.00	6,000.00	941.76	381.66	5,058.24	15.70
101-265-851	POSTAGE	4,745.61	5,500.00	5,500.00	820.38	440.45	4,679.62	14.92
101-265-910	INSURANCE & BONDS	24,488.00	25,042.00	25,042.00	0.00	0.00	25,042.00	0.00
101-265-920	UTILITIES	197.28	200.00	200.00	49.06	33.35	150.94	24.53
101-265-927	ALLOCATE TO DEPARTMENTS	0.00	(4,070.00)	(4,070.00)	(502.00)	(502.00)	(3,568.00)	12.33
101-265-930	REPAIRS & MAINTENANCE	25,201.69	20,000.00	20,000.00	10,903.95	4,816.85	9,096.05	54.52
101-265-938	CHARGEBACKS - PRIOR TAX YEARS	666.28	2,500.00	2,500.00	228.50	0.00	2,271.50	9.14
101-265-940	RENTAL EQUIPMENT	3,905.86	4,585.00	4,585.00	1,303.32	220.74	3,281.68	28.43
101-265-956	MISCELLANEOUS	41.50	300.00	300.00	0.00	0.00	300.00	0.00
Total Dept 265-HALL AND GROUNDS		132,157.32	132,503.00	132,503.00	30,990.06	10,857.99	101,512.94	23.39
Dept 270-LEGAL/PROFESSIONAL								
101-270-800	OTHER PROFESSIONAL FEES	0.00	500.00	500.00	0.00	0.00	500.00	0.00
101-270-802	AUDIT FEES	6,300.00	6,300.00	6,300.00	0.00	0.00	6,300.00	0.00
101-270-803	LEGAL	96,091.06	96,000.00	96,000.00	23,975.75	9,886.86	72,024.25	24.97
101-270-806	ENGINEER	9,582.50	10,000.00	24,400.00	19,799.39	1,170.90	4,600.61	81.15
101-270-927	ALLOCATE TO DEPARTMENTS	(45,600.00)	(45,600.00)	(45,600.00)	(15,200.00)	(3,800.00)	(30,400.00)	33.33
Total Dept 270-LEGAL/PROFESSIONAL		66,373.56	67,200.00	81,600.00	28,575.14	7,257.76	53,024.86	35.02
Dept 336-CONTRIBUTIONS								
101-336-933	CONTRIBUTION - INDEPENDENCE D	2,500.00	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
101-336-964	CONTRIBUTION-FIRE & MED RES	25,000.00	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00
Total Dept 336-CONTRIBUTIONS		27,500.00	27,500.00	27,500.00	0.00	0.00	27,500.00	0.00
Dept 412-PLANNING/ZONING DEPT								
101-412-707	ZBA SALARIES	2,700.00	3,000.00	3,000.00	1,400.00	500.00	1,600.00	46.67
101-412-715	SOCIAL SECURITY	1,193.40	1,148.00	1,148.00	405.45	137.70	742.55	35.32
101-412-723	RECORD SEC	4,925.00	6,720.00	6,720.00	1,560.00	1,560.00	5,160.00	23.21
101-412-726	PLANN COMM	13,300.00	12,000.00	12,000.00	3,900.00	1,300.00	8,100.00	32.50



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			ORIGINAL BUDGET	2016-17 AMENDED BUDGET		MONTH 10/31/16	AVAILABLE BALANCE	
Fund 101 - GENERAL FUND								
Expenditures								
101-412-727	SUPPLIES	64.94	200.00	200.00	0.00	0.00	200.00	0.00
101-412-800	OTHER PROFESSIONAL FEES	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-412-801	PLANNER FEES	50,443.10	40,000.00	40,000.00	12,163.00	2,991.50	27,837.00	30.41
101-412-809	CODE ENFORCEMENT	14,043.30	10,400.00	10,400.00	3,575.00	950.00	6,825.00	34.38
101-412-823	ZONING ADMINISTRATION	2,778.75	15,000.00	15,000.00	2,595.00	615.00	12,405.00	17.30
101-412-851	POSTAGE	110.87	250.00	250.00	29.25	4.70	220.75	11.70
101-412-860	FUEL & MILEAGE	517.32	600.00	600.00	193.72	0.00	406.28	32.29
101-412-900	PRINTING & PUBLICATIONS	2,654.61	1,800.00	1,800.00	660.22	141.38	1,139.78	36.68
101-412-927	ALLOCATE TO DEPARTMENTS	5,530.00	29,101.00	29,101.00	7,055.00	3,604.00	22,046.00	24.24
101-412-957	TRAINING & DEVELOPMENT	164.00	1,500.00	1,500.00	650.00	0.00	850.00	43.33
Total Dept 412-PLANNING/ZONING DEPT		98,425.29	126,719.00	126,719.00	34,186.64	11,804.28	92,532.36	26.98
Dept 448-STREET LIGHTS								
101-448-920	UTILITIES	35,419.01	35,520.00	35,520.00	9,499.00	3,220.46	26,021.00	26.74
Total Dept 448-STREET LIGHTS		35,419.01	35,520.00	35,520.00	9,499.00	3,220.46	26,021.00	26.74
Dept 449-ROAD WORK								
101-449-813	ROADWORK	24,772.10	30,000.00	30,000.00	13,812.75	0.00	16,187.25	46.04
101-449-814	ROAD IMPROVEMENTS	103,635.06	116,000.00	116,000.00	73,604.00	0.00	42,396.00	63.45
101-449-929	GRANT EXPENSE	3,747.68	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 449-ROAD WORK		132,154.84	146,000.00	146,000.00	87,416.75	0.00	58,583.25	59.87
Dept 523-SOLID WASTE MANAGEMENT								
101-523-880	MAY/OCT CLEAN UP PROGRAM	4,000.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 523-SOLID WASTE MANAGEMENT		4,000.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
Dept 666-COMMUNITY CENTER								
101-666-701	SALARIES	40,461.52	43,385.00	43,385.00	14,921.60	5,006.40	28,463.40	34.39
101-666-702	SALARIES	4,916.78	4,830.00	4,830.00	1,253.44	0.00	3,576.56	25.95
101-666-710	JANITORIAL SALARIES	2,480.00	4,160.00	4,160.00	1,360.00	320.00	2,800.00	32.69
101-666-715	SOCIAL SECURITY	3,570.90	4,010.00	4,010.00	1,303.58	394.85	2,706.42	32.51
101-666-716	HOSPITALIZATION	8,429.60	9,515.00	9,515.00	2,740.24	602.56	6,774.76	28.80
101-666-717	LIFE/DISB. INSURANCE	524.16	550.00	550.00	174.72	43.68	375.28	31.77
101-666-718	PENSION	4,046.17	4,339.00	4,339.00	1,492.16	500.64	2,846.84	34.39
101-666-727	SUPPLIES	1,945.13	2,800.00	2,800.00	612.93	210.57	2,187.07	21.89
101-666-731	WORKERS COMP INSURANCE	348.00	535.00	535.00	511.00	0.00	24.00	95.51
101-666-807	MEMBERSHIP DUES	255.00	250.00	250.00	0.00	0.00	250.00	0.00
101-666-812	CC TRIPS	5,739.22	8,500.00	8,500.00	1,872.32	0.00	6,627.68	22.03
101-666-815	CC PROGRAMS	12,411.37	15,500.00	15,500.00	3,019.54	473.00	12,480.46	19.48
101-666-816	GROUPS/CLEANG/JANITORL SERVI	3,190.00	3,425.00	3,425.00	332.72	0.00	3,092.28	9.71
101-666-822	SENIOR NUTRITION	1,627.86	2,000.00	2,000.00	1,010.23	187.27	989.77	50.51
101-666-836	COMMUNITY EXPENSE	0.00	1,200.00	1,200.00	135.68	0.00	1,064.32	11.31
101-666-850	COMMUNICATION	2,027.04	2,220.00	2,220.00	763.88	401.94	1,456.12	34.41
101-666-851	POSTAGE	586.21	1,010.00	1,010.00	240.31	0.00	769.69	23.79
101-666-860	FUEL & MILEAGE	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-666-900	PRINTING & PUBLICATIONS	1,200.00	1,300.00	1,300.00	405.00	225.00	895.00	31.15
101-666-910	INSURANCE & BONDS	997.00	1,020.00	1,020.00	0.00	0.00	1,020.00	0.00
101-666-920	UTILITIES	2,648.19	3,036.00	3,036.00	751.13	174.48	2,284.87	24.74

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## REVENUE AND EXPENDITURE REPORT FOR NORTHFIELD TOWNSHIP

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% Fiscal Year Completed: 33.70

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2016	2016-17 ORIGINAL BUDGET	2016-17 AMENDED BUDGET	YTD BALANCE 10/31/2016	ACTIVITY FOR MONTH 10/31/16	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL FUND								
Expenditures								
101-666-930	REPAIRS & MAINTENANCE	2,743.58	4,500.00	4,500.00	457.00	249.64	4,043.00	10.16
101-666-970	EQUIPMENT	62.33	250.00	250.00	0.00	0.00	250.00	0.00
Total Dept 666-COMMUNITY CENTER		100,210.06	119,335.00	119,335.00	33,357.48	8,790.03	85,977.52	27.95
Dept 753-RECREATION BOARD								
101-753-727	SUPPLIES	0.00	10,000.00	10,000.00	1,224.56	0.00	8,775.44	12.25
Total Dept 753-RECREATION BOARD		0.00	10,000.00	10,000.00	1,224.56	0.00	8,775.44	12.25
Dept 850-TOWNSHIP CONTINGENCY								
101-850-905	CONTINGENCY FUNDS	(17.70)	5,000.00	5,000.00	3,041.03	341.03	1,958.97	60.82
Total Dept 850-TOWNSHIP CONTINGENCY		(17.70)	5,000.00	5,000.00	3,041.03	341.03	1,958.97	60.82
Dept 900-CAPITAL OUTLAY								
101-900-972	COMPUTER	15,544.52	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
101-900-975	CONSTRUCTION	52,096.00	0.00	0.00	0.00	0.00	0.00	0.00
101-900-978	LAND ACQUISITION	865.00	4,500.00	341,440.00	340,519.37	0.00	920.63	99.73
Total Dept 900-CAPITAL OUTLAY		68,505.52	8,500.00	345,440.00	340,519.37	0.00	4,920.63	98.58
Dept 905-DEBT SERVICE								
101-905-985	PSB SHARE OF BOND PMT	87,821.98	84,696.00	84,696.00	0.00	0.00	84,696.00	0.00
Total Dept 905-DEBT SERVICE		87,821.98	84,696.00	84,696.00	0.00	0.00	84,696.00	0.00
Dept 999								
101-999-999	TRANSFER OUT	0.00	0.00	125,000.00	125,000.00	0.00	0.00	100.00
Total Dept 999		0.00	0.00	125,000.00	125,000.00	0.00	0.00	100.00
TOTAL Expenditures		1,245,164.57	1,276,405.00	1,760,623.00	865,423.03	90,991.68	895,199.97	49.15
Fund 101 - GENERAL FUND:								
TOTAL REVENUES		1,298,500.56	1,277,475.00	1,289,475.00	94,872.68	44,930.45	1,194,602.32	7.36
TOTAL EXPENDITURES		1,245,164.57	1,276,405.00	1,760,623.00	865,423.03	90,991.68	895,199.97	49.15
NET OF REVENUES & EXPENDITURES		53,335.99	1,070.00	(471,148.00)	(770,550.35)	(46,061.23)	299,402.35	163.55
BEG. FUND BALANCE		1,550,162.66	1,603,498.65	1,603,498.65	1,603,498.65			
END FUND BALANCE		1,603,498.65	1,604,568.65	1,132,350.65	832,948.30			

## REVENUE AND EXPENDITURE REPORT FOR NORTHFIELD TOWNSHIP

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2016	2016-17		YTD BALANCE 10/31/2016	ACTIVITY FOR		% BDGT USED
			ORIGINAL BUDGET	2016-17 AMENDED BUDGET		MONTH 10/31/16	AVAILABLE BALANCE	
Fund 207 - LAW ENFORCEMENT FUND								
Revenues								
Dept 000								
207-000-402	CURRENT PROPERTY TAX	1,415,162.03	1,483,156.00	1,483,156.00	0.00	0.00	1,483,156.00	0.00
207-000-445	PENALTY & INTEREST ON TAXES	491.13	500.00	500.00	0.00	0.00	500.00	0.00
207-000-570	LIQUOR LICENSE & PERMITS	3,165.25	3,000.00	3,000.00	3,207.60	0.00	(207.60)	106.92
207-000-626	COPY & FOIA INCOME	1,561.71	1,600.00	1,600.00	323.00	52.00	1,277.00	20.19
207-000-656	FINES & COURT FEES	19,740.31	30,000.00	30,000.00	2,994.53	0.00	27,005.47	9.98
207-000-658	IMPOUND FEES	2,320.00	2,500.00	2,500.00	1,360.00	880.00	1,140.00	54.40
207-000-664	FEES PAID FOR OFFICER WAGES	6,160.24	6,650.00	6,650.00	3,909.15	192.75	2,740.85	58.78
207-000-671	REIMBURSEMENT/OTHER INCOME	4,516.20	3,000.00	3,000.00	1,160.50	50.00	1,839.50	38.68
207-000-673	SALE OF FIXED ASSET	15,658.00	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
207-000-681	OT REIMBURSEMENT	17,734.49	17,000.00	17,000.00	948.06	0.00	16,051.94	5.58
Total Dept 000		1,486,509.36	1,562,406.00	1,562,406.00	13,902.84	1,174.75	1,548,503.16	0.89
Dept 336-CONTRIBUTIONS								
207-336-588	CONTRIBUTION OTHER FUND(S)	35,000.00	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00
207-336-683	CONTRIBUTION - INDEPENDENCE D	1,500.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 336-CONTRIBUTIONS		36,500.00	36,500.00	36,500.00	0.00	0.00	36,500.00	0.00
TOTAL Revenues		1,523,009.36	1,598,906.00	1,598,906.00	13,902.84	1,174.75	1,585,003.16	0.87
Expenditures								
Dept 226-PERSONNEL								
207-226-701	SALARIES	182,393.11	202,947.00	202,947.00	50,674.14	18,629.93	152,272.86	24.97
207-226-702	SALARIES	399,016.68	406,384.00	406,384.00	152,910.84	47,299.42	253,473.16	37.63
207-226-704	CLERICAL/DEP /SUPER/ELECTION	72,809.50	71,508.00	71,508.00	22,838.74	7,705.66	48,669.26	31.94
207-226-708	SALARIES-PART TIME	30,134.82	50,000.00	50,000.00	14,766.98	5,343.59	35,233.02	29.53
207-226-710	JANITORIAL SALARIES	8,725.00	8,840.00	8,840.00	2,975.00	680.00	5,865.00	33.65
207-226-711	SALARIES-OVERTIME	44,770.52	50,000.00	50,000.00	22,061.32	5,370.08	27,938.68	44.12
207-226-714	HOLIDAY	35,063.75	36,306.00	36,306.00	0.00	0.00	36,306.00	0.00
207-226-715	SOCIAL SECURITY	60,767.46	64,121.00	64,121.00	20,281.18	6,460.78	43,839.82	31.63
207-226-716	HOSPITALIZATION	144,255.72	158,000.00	158,000.00	31,701.84	7,729.32	126,298.16	20.06
207-226-717	LIFE/DISB. INSURANCE	7,646.04	8,028.00	8,028.00	2,609.48	652.37	5,418.52	32.50
207-226-718	PENSION	61,936.94	65,104.00	65,104.00	21,534.84	7,464.72	43,569.16	33.08
207-226-719	EMPLOYEE FRINGE-LONGEVITY	5,700.00	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
207-226-721	UNEMPLOYMENT BENEFITS	78.42	0.00	0.00	0.00	0.00	0.00	0.00
207-226-730	MEDICAL TESTING	307.00	500.00	500.00	0.00	0.00	500.00	0.00
207-226-731	WORKERS COMP INSURANCE	16,470.00	25,225.00	25,225.00	24,249.00	0.00	976.00	96.13
207-226-741	UNIFORMS/GEAR & ALLOWANCE	5,900.00	6,200.00	6,200.00	0.00	0.00	6,200.00	0.00
207-226-927	ALLOCATE TO DEPARTMENTS	59,072.00	61,870.00	64,016.00	20,913.00	11,405.00	43,103.00	32.67
207-226-957	TRAINING & DEVELOPMENT	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 226-PERSONNEL		1,135,046.96	1,222,033.00	1,224,179.00	387,516.36	118,740.87	836,662.64	31.66
Dept 265-HALL AND GROUNDS								
207-265-821	PSB MAINT & OPS ALLOCATION	37,848.00	45,000.00	45,000.00	8,711.00	4,223.00	36,289.00	19.36
Total Dept 265-HALL AND GROUNDS		37,848.00	45,000.00	45,000.00	8,711.00	4,223.00	36,289.00	19.36
Dept 270-LEGAL/PROFESSIONAL								
207-270-722	CONTROLLER	7,007.39	7,203.00	7,203.00	2,354.76	1,258.88	4,848.24	32.69

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2016	2016-17 ORIGINAL BUDGET	2016-17 AMENDED BUDGET	YTD BALANCE 10/31/2016	ACTIVITY FOR MONTH 10/31/16	AVAILABLE BALANCE	% BDGT USED
Fund 207 - LAW ENFORCEMENT FUND								
Expenditures								
207-270-802	AUDIT FEES	2,250.00	2,250.00	2,250.00	0.00	0.00	2,250.00	0.00
207-270-803	LEGAL	40,600.00	40,000.00	40,000.00	13,200.00	3,300.00	26,800.00	33.00
Total Dept 270-LEGAL/PROFESSIONAL		49,857.39	49,453.00	49,453.00	15,554.76	4,558.88	33,898.24	31.45
Dept 301-OPERATING COSTS								
207-301-727	SUPPLIES	4,731.84	5,000.00	5,000.00	1,646.26	362.43	3,353.74	32.93
207-301-807	MEMBERSHIP DUES	745.00	1,000.00	1,000.00	400.00	0.00	600.00	40.00
207-301-818	CONTRACTUAL SERVICES	18,272.91	18,000.00	18,000.00	2,661.50	2,661.50	15,338.50	14.79
207-301-820	DISPATCH SERVICES	63,346.92	68,000.00	68,000.00	21,115.64	5,278.91	46,884.36	31.05
207-301-850	COMMUNICATION	14,390.01	20,000.00	20,000.00	4,378.18	2,941.46	15,621.82	21.89
207-301-851	POSTAGE	206.48	250.00	250.00	33.39	5.00	216.61	13.36
207-301-900	PRINTING & PUBLICATIONS	460.52	500.00	500.00	0.00	0.00	500.00	0.00
207-301-910	INSURANCE & BONDS	28,267.00	28,870.00	28,870.00	0.00	0.00	28,870.00	0.00
207-301-930	REPAIRS & MAINTENANCE	1,976.95	4,000.00	4,000.00	1,017.21	371.12	2,982.79	25.43
207-301-932	RADIO REPAIR	880.00	1,100.00	1,100.00	0.00	0.00	1,100.00	0.00
207-301-938	CHARGEBACKS - PRIOR TAX YEARS	2,043.13	0.00	0.00	0.00	0.00	0.00	0.00
207-301-940	RENTAL EQUIPMENT	1,378.92	3,000.00	3,000.00	459.64	114.91	2,540.36	15.32
Total Dept 301-OPERATING COSTS		136,699.68	149,720.00	149,720.00	31,711.82	11,735.33	118,008.18	21.18
Dept 333-TRANSPORTATION								
207-333-860	FUEL & MILEAGE	17,347.27	16,000.00	16,000.00	4,531.59	1,433.55	11,468.41	28.32
207-333-930	REPAIRS & MAINTENANCE	13,793.35	11,000.00	11,000.00	2,566.85	1,000.87	8,433.15	23.34
Total Dept 333-TRANSPORTATION		31,140.62	27,000.00	27,000.00	7,098.44	2,434.42	19,901.56	26.29
Dept 905-DEBT SERVICE								
207-905-985	PSB SHARE OF BOND PMT	87,821.98	84,696.00	84,696.00	0.00	0.00	84,696.00	0.00
Total Dept 905-DEBT SERVICE		87,821.98	84,696.00	84,696.00	0.00	0.00	84,696.00	0.00
TOTAL Expenditures		1,478,414.63	1,577,902.00	1,580,048.00	450,592.38	141,692.50	1,129,455.62	28.52
Fund 207 - LAW ENFORCEMENT FUND:								
TOTAL REVENUES		1,523,009.36	1,598,906.00	1,598,906.00	13,902.84	1,174.75	1,585,003.16	0.87
TOTAL EXPENDITURES		1,478,414.63	1,577,902.00	1,580,048.00	450,592.38	141,692.50	1,129,455.62	28.52
NET OF REVENUES & EXPENDITURES		44,594.73	21,004.00	18,858.00	(436,689.54)	(140,517.75)	455,547.54	2,315.67
BEG. FUND BALANCE		455,531.14	500,125.87	500,125.87	500,125.87			
END FUND BALANCE		500,125.87	521,129.87	518,983.87	63,436.33			

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			ORIGINAL BUDGET	2016-17 AMENDED BUDGET		MONTH 10/31/16	AVAILABLE BALANCE	
Fund 216 - MEDICAL RESCUE FUND								
Revenues								
Dept 000								
216-000-402	CURRENT PROPERTY TAX	632,873.80	634,062.00	634,062.00	0.00	0.00	634,062.00	0.00
216-000-445	PENALTY & INTEREST ON TAXES	219.54	200.00	200.00	0.00	0.00	200.00	0.00
216-000-482	HOUSE NUMBERS	240.00	300.00	300.00	280.00	80.00	20.00	93.33
216-000-588	CONTRIBUTION OTHER FUND(S)	25,000.00	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00
216-000-626	COPY & FOIA INCOME	31.00	50.00	50.00	0.00	0.00	50.00	0.00
216-000-635	RESPONSE FEES	16,190.48	10,000.00	10,000.00	5,554.64	1,325.00	4,445.36	55.55
216-000-639	DRIVEWAY INSPECTIONS	680.00	600.00	600.00	250.00	50.00	350.00	41.67
216-000-671	REIMBURSEMENT/OTHER INCOME	7,295.76	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
216-000-673	SALE OF FIXED ASSET	409.11	52,000.00	52,000.00	0.00	0.00	52,000.00	0.00
216-000-675	CONTRIBUTION-PRIVATE SOURCES	0.00	0.00	0.00	200.00	0.00	(200.00)	100.00
Total Dept 000		682,939.69	724,212.00	724,212.00	6,284.64	1,455.00	717,927.36	0.87
Dept 336-CONTRIBUTIONS								
216-336-683	CONTRIBUTION - INDEPENDENCE D	1,000.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 336-CONTRIBUTIONS		1,000.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Dept 960								
216-960-935	TRANSFER IN	0.00	0.00	125,000.00	125,000.00	0.00	0.00	100.00
Total Dept 960		0.00	0.00	125,000.00	125,000.00	0.00	0.00	100.00
TOTAL Revenues		683,939.69	725,212.00	850,212.00	131,284.64	1,455.00	718,927.36	15.44
Expenditures								
Dept 226-PERSONNEL								
216-226-701	SALARIES	79,309.88	81,700.00	85,310.00	29,068.81	9,843.45	56,241.19	34.07
216-226-702	SALARIES	128,291.02	160,000.00	160,000.00	47,644.52	15,277.50	112,355.48	29.78
216-226-705	ADMINISTRATIVE ASSISTANT	3,998.45	8,000.00	8,000.00	704.14	258.87	7,295.86	8.80
216-226-708	SALARIES-PART TIME	38,734.77	60,000.00	60,000.00	16,265.69	3,536.19	43,734.31	27.11
216-226-712	SALARIES - OFFICERS	8,500.00	12,000.00	12,000.00	2,000.00	0.00	10,000.00	16.67
216-226-715	SOCIAL SECURITY	20,262.02	25,530.00	25,806.00	7,494.91	2,238.96	18,311.09	29.04
216-226-716	HOSPITALIZATION	23,991.48	26,720.00	26,720.00	7,344.32	1,078.52	19,375.68	27.49
216-226-717	LIFE/DISB. INSURANCE	844.92	945.00	945.00	281.64	70.41	663.36	29.80
216-226-718	PENSION	7,931.00	8,170.00	8,531.00	2,906.78	984.30	5,624.22	34.07
216-226-730	MEDICAL TESTING	949.00	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00
216-226-731	WORKERS COMP INSURANCE	10,574.00	16,149.00	16,149.00	15,526.00	0.00	623.00	96.14
216-226-927	ALLOCATE TO DEPARTMENTS	(59,072.00)	(61,870.00)	(64,016.00)	(20,913.00)	(11,405.00)	(43,103.00)	32.67
216-226-957	TRAINING & DEVELOPMENT	9,202.22	12,000.00	12,000.00	1,916.33	1,655.00	10,083.67	15.97
216-226-958	TRAINING WAGES	8,053.88	12,000.00	12,000.00	3,189.00	651.00	8,811.00	26.58
Total Dept 226-PERSONNEL		281,570.64	364,844.00	366,945.00	113,429.14	24,189.20	253,515.86	30.91
Dept 265-HALL AND GROUNDS								
216-265-816	GROUNDS/CLEANG/JANITORL SERVI	1,140.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
216-265-821	PSB MAINT & OPS ALLOCATION	37,848.00	45,000.00	45,000.00	8,711.00	4,223.00	36,289.00	19.36
Total Dept 265-HALL AND GROUNDS		38,988.00	47,000.00	47,000.00	8,711.00	4,223.00	38,289.00	18.53

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Fund 216 - MEDICAL RESCUE FUND								
Expenditures								
Dept 270-LEGAL/PROFESSIONAL								
216-270-722	CONTROLLER	7,007.29	7,203.00	7,203.00	2,354.76	1,258.88	4,848.24	32.69
216-270-802	AUDIT FEES	2,250.00	2,250.00	2,250.00	0.00	0.00	2,250.00	0.00
216-270-803	LEGAL	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 270-LEGAL/PROFESSIONAL		9,257.29	11,453.00	11,453.00	2,354.76	1,258.88	9,098.24	20.56
Dept 301-OPERATING COSTS								
216-301-727	SUPPLIES	8,682.27	8,000.00	8,000.00	2,107.92	555.77	5,892.08	26.35
216-301-741	UNIFORMS/GEAR & ALLOWANCE	7,839.97	10,000.00	10,000.00	751.42	362.35	9,248.58	7.51
216-301-807	MEMBERSHIP DUES	1,430.00	1,500.00	1,500.00	580.00	80.00	920.00	38.67
216-301-818	CONTRACTUAL SERVICES	1,505.02	1,000.00	1,000.00	284.94	0.00	715.06	28.49
216-301-820	DISPATCH SERVICES	11,792.76	13,000.00	13,000.00	4,008.68	1,002.17	8,991.32	30.84
216-301-850	COMMUNICATION	5,745.90	8,000.00	8,000.00	1,645.83	468.43	6,354.17	20.57
216-301-851	POSTAGE	36.55	50.00	50.00	0.00	0.00	50.00	0.00
216-301-900	PRINTING & PUBLICATIONS	0.00	200.00	200.00	0.00	0.00	200.00	0.00
216-301-910	INSURANCE & BONDS	38,928.00	39,712.00	39,712.00	0.00	0.00	39,712.00	0.00
216-301-920	UTILITIES	7,317.81	10,000.00	10,000.00	4,103.68	2,994.34	5,896.32	41.04
216-301-930	REPAIRS & MAINTENANCE	4,219.01	5,000.00	5,000.00	2,053.21	295.61	2,946.79	41.06
216-301-932	RADIO REPAIR	2,600.00	2,500.00	2,500.00	141.00	36.00	2,359.00	5.64
216-301-938	CHARGEBACKS - PRIOR TAX YEARS	913.57	0.00	0.00	0.00	0.00	0.00	0.00
216-301-972	COMPUTER	3,303.56	3,000.00	3,000.00	1,274.52	318.63	1,725.48	42.48
Total Dept 301-OPERATING COSTS		94,314.42	101,962.00	101,962.00	16,951.20	6,113.30	85,010.80	16.63
Dept 333-TRANSPORTATION								
216-333-860	FUEL & MILEAGE	7,185.36	10,000.00	10,000.00	1,844.81	585.28	8,155.19	18.45
216-333-930	REPAIRS & MAINTENANCE	24,213.20	30,000.00	30,000.00	4,963.57	3,095.24	25,036.43	16.55
Total Dept 333-TRANSPORTATION		31,398.56	40,000.00	40,000.00	6,808.38	3,680.52	33,191.62	17.02
Dept 900-CAPITAL OUTLAY								
216-900-970	EQUIPMENT	5,908.24	10,000.00	135,000.00	938.61	0.00	134,061.39	0.70
216-900-974	VEHICLE	0.00	65,000.00	65,000.00	0.00	0.00	65,000.00	0.00
Total Dept 900-CAPITAL OUTLAY		5,908.24	75,000.00	200,000.00	938.61	0.00	199,061.39	0.47
Dept 905-DEBT SERVICE								
216-905-985	PSB SHARE OF BOND PMT	87,821.97	84,696.00	84,696.00	0.00	0.00	84,696.00	0.00
216-905-991	DEBT SERVICE - PRINCIPAL	45,898.54	0.00	0.00	0.00	0.00	0.00	0.00
216-905-995	DEBT SERVICE - INTEREST	2,226.11	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 905-DEBT SERVICE		135,946.62	84,696.00	84,696.00	0.00	0.00	84,696.00	0.00
TOTAL Expenditures		597,383.77	724,955.00	852,056.00	149,193.09	39,464.90	702,862.91	17.51
Fund 216 - MEDICAL RESCUE FUND: TOTAL REVENUES		683,939.69	725,212.00	850,212.00	131,284.64	1,455.00	718,927.36	15.44

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2016	2016-17		YTD BALANCE 10/31/2016	ACTIVITY FOR MONTH 10/31/16	AVAILABLE BALANCE	% BDGT USED
			ORIGINAL BUDGET	2016-17 AMENDED BUDGET				
Fund 216 - MEDICAL RESCUE FUND								
TOTAL EXPENDITURES		597,383.77	724,955.00	852,056.00	149,193.09	39,464.90	702,862.91	17.51
NET OF REVENUES & EXPENDITURES		86,555.92	257.00	(1,844.00)	(17,908.45)	(38,009.90)	16,064.45	971.17
BEG. FUND BALANCE		449,205.88	535,761.80	535,761.80	535,761.80			
END FUND BALANCE		535,761.80	536,018.80	533,917.80	517,853.35			

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2016	2016-17 ORIGINAL BUDGET	2016-17 AMENDED BUDGET	YTD BALANCE 10/31/2016	ACTIVITY FOR MONTH 10/31/16	AVAILABLE BALANCE	% BDGT USED
Fund 230 - DONATION FUND								
Revenues								
Dept 000								
230-000-690	DONATION - DOG PARK	0.00	500.00	500.00	0.00	0.00	500.00	0.00
Total Dept 000		0.00	500.00	500.00	0.00	0.00	500.00	0.00
TOTAL Revenues		0.00	500.00	500.00	0.00	0.00	500.00	0.00
Expenditures								
Dept 301-OPERATING COSTS								
230-301-903	KIWANIS	1,400.00	0.00	0.00	0.00	0.00	0.00	0.00
230-301-904	EVENTS/COMMUNITY PROJECTS	1,874.56	0.00	0.00	(250.76)	0.00	250.76	100.00
230-301-905	BARK PARK	1,537.12	500.00	500.00	88.28	24.62	411.72	17.66
Total Dept 301-OPERATING COSTS		4,811.68	500.00	500.00	(162.48)	24.62	662.48	(32.50)
TOTAL Expenditures		4,811.68	500.00	500.00	(162.48)	24.62	662.48	(32.50)
Fund 230 - DONATION FUND:								
TOTAL REVENUES		0.00	500.00	500.00	0.00	0.00	500.00	0.00
TOTAL EXPENDITURES		4,811.68	500.00	500.00	(162.48)	24.62	662.48	32.50
NET OF REVENUES & EXPENDITURES		(4,811.68)	0.00	0.00	162.48	(24.62)	(162.48)	100.00
BEG. FUND BALANCE		5,162.75	351.07	351.07	351.07			
END FUND BALANCE		351.07	351.07	351.07	513.55			



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Fund 248 - DOWNTOWN DEVELOPMENT AUTH								
Expenditures								
Dept 301-OPERATING COSTS								
248-301-800	OTHER PROFESSIONAL FEES	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
248-301-816	GROUNDS/CLEANG/JANITORL SERVI	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 301-OPERATING COSTS		0.00	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
Dept 449-ROAD WORK								
248-449-814	ROAD IMPROVEMENTS	0.00	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
Total Dept 449-ROAD WORK		0.00	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
Dept 900-CAPITAL OUTLAY								
248-900-925	STREETSCAPING	241.64	5,000.00	5,000.00	2,850.00	0.00	2,150.00	57.00
Total Dept 900-CAPITAL OUTLAY		241.64	5,000.00	5,000.00	2,850.00	0.00	2,150.00	57.00
TOTAL Expenditures		241.64	31,000.00	31,000.00	2,850.00	0.00	28,150.00	9.19
Fund 248 - DOWNTOWN DEVELOPMENT AUTH:								
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		241.64	31,000.00	31,000.00	2,850.00	0.00	28,150.00	9.19
NET OF REVENUES & EXPENDITURES		(241.64)	(31,000.00)	(31,000.00)	(2,850.00)	0.00	(28,150.00)	9.19
BEG. FUND BALANCE		65,965.25	65,723.61	65,723.61	65,723.61			
END FUND BALANCE		65,723.61	34,723.61	34,723.61	62,873.61			

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Fund 265 - NARCOTICS FUND								
Revenues								
Dept 000								
265-000-661	FORFEITURES	92,543.00	58,000.00	58,000.00	350.00	0.00	57,650.00	0.60
Total Dept 000		92,543.00	58,000.00	58,000.00	350.00	0.00	57,650.00	0.60
TOTAL Revenues		92,543.00	58,000.00	58,000.00	350.00	0.00	57,650.00	0.60
Expenditures								
Dept 301-OPERATING COSTS								
265-301-727	SUPPLIES	2,819.48	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
265-301-899	FORFEITURE SHARING	88,017.32	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00
265-301-956	MISCELLANEOUS	1,115.82	5,000.00	5,000.00	2,229.33	0.00	2,770.67	44.59
265-301-972	COMPUTER	5,187.00	8,000.00	8,000.00	1,734.49	376.43	6,265.51	21.68
Total Dept 301-OPERATING COSTS		97,139.62	47,000.00	47,000.00	3,963.82	376.43	43,036.18	8.43
Dept 900-CAPITAL OUTLAY								
265-900-970	EQUIPMENT	1,103.67	9,000.00	9,000.00	858.00	858.00	8,142.00	9.53
Total Dept 900-CAPITAL OUTLAY		1,103.67	9,000.00	9,000.00	858.00	858.00	8,142.00	9.53
TOTAL Expenditures		98,243.29	56,000.00	56,000.00	4,821.82	1,234.43	51,178.18	8.61
Fund 265 - NARCOTICS FUND:								
TOTAL REVENUES		92,543.00	58,000.00	58,000.00	350.00	0.00	57,650.00	0.60
TOTAL EXPENDITURES		98,243.29	56,000.00	56,000.00	4,821.82	1,234.43	51,178.18	8.61
NET OF REVENUES & EXPENDITURES		(5,700.29)	2,000.00	2,000.00	(4,471.82)	(1,234.43)	6,471.82	223.59
BEG. FUND BALANCE		99,844.43	94,144.14	94,144.14	94,144.14			
END FUND BALANCE		94,144.14	96,144.14	96,144.14	89,672.32			

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Fund 266 - FEDERAL NARCOTICS FUND								
Revenues								
Dept 000								
266-000-661	FORFEITURES	104,627.74	100,000.00	100,000.00	45,690.47	0.00	54,309.53	45.69
Total Dept 000		104,627.74	100,000.00	100,000.00	45,690.47	0.00	54,309.53	45.69
TOTAL Revenues		104,627.74	100,000.00	100,000.00	45,690.47	0.00	54,309.53	45.69
Expenditures								
Dept 301-OPERATING COSTS								
266-301-727	SUPPLIES	12,152.96	12,000.00	12,000.00	1,764.53	438.55	10,235.47	14.70
266-301-956	MISCELLANEOUS	6,636.25	12,000.00	12,000.00	2,084.19	1,466.17	9,915.81	17.37
Total Dept 301-OPERATING COSTS		18,789.21	24,000.00	24,000.00	3,848.72	1,904.72	20,151.28	16.04
Dept 336-CONTRIBUTIONS								
266-336-967	CONTRIBUTION-LAW ENFORCEMENT	35,000.00	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00
Total Dept 336-CONTRIBUTIONS		35,000.00	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00
Dept 900-CAPITAL OUTLAY								
266-900-970	EQUIPMENT	162,997.11	85,000.00	85,000.00	9,557.16	4,255.09	75,442.84	11.24
266-900-974	VEHICLE	0.00	125,000.00	125,000.00	0.00	0.00	125,000.00	0.00
Total Dept 900-CAPITAL OUTLAY		162,997.11	210,000.00	210,000.00	9,557.16	4,255.09	200,442.84	4.55
TOTAL Expenditures		216,786.32	269,000.00	269,000.00	13,405.88	6,159.81	255,594.12	4.98
Fund 266 - FEDERAL NARCOTICS FUND:								
TOTAL REVENUES		104,627.74	100,000.00	100,000.00	45,690.47	0.00	54,309.53	45.69
TOTAL EXPENDITURES		216,786.32	269,000.00	269,000.00	13,405.88	6,159.81	255,594.12	4.98
NET OF REVENUES & EXPENDITURES		(112,158.58)	(169,000.00)	(169,000.00)	32,284.59	(6,159.81)	(201,284.59)	19.10
BEG. FUND BALANCE		359,912.13	247,753.55	247,753.55	247,753.55			
END FUND BALANCE		247,753.55	78,753.55	78,753.55	280,038.14			

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			ORIGINAL BUDGET	2016-17 AMENDED BUDGET		MONTH 10/31/16			
Fund 287 - BUILDING DEPARTMENT FUND									
Revenues									
Dept 000									
287-000-481	SIGN PERMITS	180.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
287-000-484	BUILDING PLAN REVIEW FEES	5,317.82	6,960.00	6,960.00	3,076.00	725.00	3,884.00	44.20	
287-000-485	BUILDING PERMIT FEES	45,800.15	37,870.00	37,870.00	49,241.00	2,707.00	(11,371.00)	130.03	
287-000-486	CONTRACTOR'S REGISTRATION	2,550.00	2,500.00	2,500.00	885.00	345.00	1,615.00	35.40	
287-000-488	TRADE PERMIT FEES	37,105.00	45,730.00	45,730.00	14,385.00	5,400.00	31,345.00	31.46	
287-000-626	COPY & FOIA INCOME	0.00	0.00	0.00	20.00	20.00	(20.00)	100.00	
287-000-671	REIMBURSEMENT/OTHER INCOME	55.94	0.00	0.00	0.00	0.00	0.00	0.00	
Total Dept 000		91,008.91	93,060.00	93,060.00	67,607.00	9,197.00	25,453.00	72.65	
TOTAL Revenues		91,008.91	93,060.00	93,060.00	67,607.00	9,197.00	25,453.00	72.65	
Expenditures									
Dept 226-PERSONNEL									
287-226-731	WORKERS COMP INSURANCE	0.00	500.00	500.00	480.00	0.00	20.00	96.00	
287-226-927	ALLOCATE TO DEPARTMENTS	15,613.00	36,854.00	37,397.00	13,630.00	6,663.00	23,767.00	36.45	
Total Dept 226-PERSONNEL		15,613.00	37,354.00	37,897.00	14,110.00	6,663.00	23,787.00	37.23	
Dept 261-GOVERNMENT SHARED SERVICES									
287-261-725	BUILDING INSPECTIONS	41,550.98	17,163.00	17,163.00	6,762.66	0.00	10,400.34	39.40	
287-261-737	PLAN REVIEW	0.00	5,800.00	5,800.00	0.00	0.00	5,800.00	0.00	
287-261-738	MISC BUILDING ADMINISTRATION	0.00	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00	
Total Dept 261-GOVERNMENT SHARED SERVICES		41,550.98	25,963.00	25,963.00	6,762.66	0.00	19,200.34	26.05	
Dept 270-LEGAL/PROFESSIONAL									
287-270-722	CONTROLLER	2,802.95	2,881.00	2,881.00	941.90	503.55	1,939.10	32.69	
287-270-802	AUDIT FEES	900.00	900.00	900.00	0.00	0.00	900.00	0.00	
287-270-823	ZONING ADMINISTRATION	810.00	0.00	0.00	300.00	0.00	(300.00)	100.00	
Total Dept 270-LEGAL/PROFESSIONAL		4,512.95	3,781.00	3,781.00	1,241.90	503.55	2,539.10	32.85	
Dept 301-OPERATING COSTS									
287-301-725	ELECTRIC, PLUMB & MECH INSPEC	8,595.00	23,994.00	23,994.00	4,005.00	2,610.00	19,989.00	16.69	
287-301-727	SUPPLIES	1,215.57	500.00	500.00	0.00	0.00	500.00	0.00	
287-301-818	CONTRACTUAL SERVICES	0.00	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00	
287-301-850	COMMUNICATION	38.15	360.00	360.00	119.96	29.99	240.04	33.32	
287-301-910	INSURANCE & BONDS	0.00	600.00	600.00	0.00	0.00	600.00	0.00	
287-301-927	ALLOCATE TO DEPARTMENTS	0.00	4,070.00	4,070.00	502.00	502.00	3,568.00	12.33	
Total Dept 301-OPERATING COSTS		9,848.72	59,524.00	59,524.00	4,626.96	3,141.99	54,897.04	7.77	
TOTAL Expenditures		71,525.65	126,622.00	127,165.00	26,741.52	10,308.54	100,423.48	21.03	
Fund 287 - BUILDING DEPARTMENT FUND:									
TOTAL REVENUES		91,008.91	93,060.00	93,060.00	67,607.00	9,197.00	25,453.00	72.65	

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Fund 287 - BUILDING DEPARTMENT FUND								
TOTAL EXPENDITURES		71,525.65	126,622.00	127,165.00	26,741.52	10,308.54	100,423.48	21.03
NET OF REVENUES & EXPENDITURES		19,483.26	(33,562.00)	(34,105.00)	40,865.48	(1,111.54)	(74,970.48)	119.82
BEG. FUND BALANCE		79,862.25	99,345.51	99,345.51	99,345.51			
END FUND BALANCE		99,345.51	65,783.51	65,240.51	140,210.99			

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Fund 369 - BLDG AUTH DEBT FUND								
Revenues								
Dept 000								
369-000-685	FUNDS XFER FOR 3.5 BOND PMT	263,465.93	254,087.00	254,087.00	0.00	0.00	254,087.00	0.00
Total Dept 000		263,465.93	254,087.00	254,087.00	0.00	0.00	254,087.00	0.00
TOTAL Revenues		263,465.93	254,087.00	254,087.00	0.00	0.00	254,087.00	0.00
Expenditures								
Dept 905-DEBT SERVICE								
369-905-942	3 M BOND BLDG AUTH	219,518.00	215,297.00	215,297.00	0.00	0.00	215,297.00	0.00
369-905-987	INTEREST 3 M BOND	43,947.93	38,790.00	38,790.00	0.00	0.00	38,790.00	0.00
Total Dept 905-DEBT SERVICE		263,465.93	254,087.00	254,087.00	0.00	0.00	254,087.00	0.00
TOTAL Expenditures		263,465.93	254,087.00	254,087.00	0.00	0.00	254,087.00	0.00
Fund 369 - BLDG AUTH DEBT FUND:								
TOTAL REVENUES		263,465.93	254,087.00	254,087.00	0.00	0.00	254,087.00	0.00
TOTAL EXPENDITURES		263,465.93	254,087.00	254,087.00	0.00	0.00	254,087.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEG. FUND BALANCE								
END FUND BALANCE								

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		06/30/2016	ORIGINAL BUDGET	AMENDED BUDGET	10/31/2016	MONTH 10/31/16	BALANCE	USED
Fund 370 - PUBLIC SAFETY BLDG DEBT FD								
Revenues								
Dept 000								
370-000-402	CURRENT PROPERTY TAX	274,941.99	265,135.00	265,135.00	0.00	0.00	265,135.00	0.00
370-000-445	PENALTY & INTEREST ON TAXES	101.00	0.00	0.00	0.00	0.00	0.00	0.00
370-000-588	CONTRIBUTION OTHER FUND(S)	113,546.00	134,968.00	134,968.00	26,132.00	12,669.00	108,836.00	19.36
370-000-671	REIMBURSEMENT/OTHER INCOME	560.37	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		389,149.36	400,103.00	400,103.00	26,132.00	12,669.00	373,971.00	6.53
TOTAL Revenues		389,149.36	400,103.00	400,103.00	26,132.00	12,669.00	373,971.00	6.53
Expenditures								
Dept 301-OPERATING COSTS								
370-301-727	SUPPLIES	924.87	1,200.00	1,200.00	1,224.90	189.00	(24.90)	102.08
370-301-816	GROUNDS/CLEANG/JANITORL SERVI	10,190.00	11,500.00	11,500.00	400.00	0.00	11,100.00	3.48
370-301-818	CONTRACTUAL SERVICES	8,866.93	10,200.00	10,200.00	522.00	261.00	9,678.00	5.12
370-301-850	COMMUNICATION	4,161.67	4,860.00	4,860.00	1,601.55	337.95	3,258.45	32.95
370-301-910	INSURANCE & BONDS	7,046.00	7,208.00	7,208.00	0.00	0.00	7,208.00	0.00
370-301-920	UTILITIES	61,907.13	68,000.00	68,000.00	18,512.24	4,911.29	49,487.76	27.22
370-301-930	REPAIRS & MAINTENANCE	26,302.82	30,000.00	30,000.00	3,871.54	370.79	26,128.46	12.91
370-301-938	CHARGEBACKS - PRIOR TAX YEARS	412.57	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 301-OPERATING COSTS		119,811.99	134,968.00	134,968.00	26,132.23	6,070.03	108,835.77	19.36
Dept 905-DEBT SERVICE								
370-905-945	3.8 M PSB BOND	235,000.00	230,000.00	230,000.00	0.00	0.00	230,000.00	0.00
370-905-987	INTEREST 3 M BOND	(14.34)	0.00	0.00	16,690.91	16,690.91	(16,690.91)	100.00
370-905-992	INTEREST 500K BOND	0.00	0.00	0.00	2,703.72	2,703.72	(2,703.72)	100.00
370-905-994	INTEREST 3.8 BOND PSB	40,639.66	35,135.00	35,135.00	17,566.25	17,566.25	17,568.75	50.00
Total Dept 905-DEBT SERVICE		275,625.32	265,135.00	265,135.00	36,960.88	36,960.88	228,174.12	13.94
TOTAL Expenditures		395,437.31	400,103.00	400,103.00	63,093.11	43,030.91	337,009.89	15.77
Fund 370 - PUBLIC SAFETY BLDG DEBT FD:								
TOTAL REVENUES		389,149.36	400,103.00	400,103.00	26,132.00	12,669.00	373,971.00	6.53
TOTAL EXPENDITURES		395,437.31	400,103.00	400,103.00	63,093.11	43,030.91	337,009.89	15.77
NET OF REVENUES & EXPENDITURES		(6,287.95)	0.00	0.00	(36,961.11)	(30,361.91)	36,961.11	100.00
BEG. FUND BALANCE		13,210.29	6,922.34	6,922.34	6,922.34			
END FUND BALANCE		6,922.34	6,922.34	6,922.34	(30,038.77)			

## REVENUE AND EXPENDITURE REPORT FOR NORTHFIELD TOWNSHIP

PERIOD ENDING 10/31/2016

% Fiscal Year Completed: 33.70

GL NUMBER	DESCRIPTION	END BALANCE	2016-17	2016-17	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		06/30/2016	ORIGINAL BUDGET	AMENDED BUDGET	10/31/2016	MONTH 10/31/16	BALANCE	USED
Fund 571 - WASTEWATER TREATMENT FUND								
Revenues								
Dept 000								
571-000-445	PENALTY & INTEREST ON TAXES	15.33	0.00	0.00	0.00	0.00	0.00	0.00
571-000-500	TAP-IN FEES	25,560.00	0.00	0.00	7,100.00	0.00	(7,100.00)	100.00
571-000-651	USAGE FEES	1,345,563.57	1,365,000.00	1,365,000.00	116,848.77	0.00	1,248,151.23	8.56
571-000-665	INTEREST INCOME	3,046.47	1,500.00	1,500.00	267.64	0.00	1,232.36	17.84
571-000-671	REIMBURSEMENT/OTHER INCOME	9,386.95	1,800.00	1,800.00	2,397.80	169.89	(597.80)	133.21
571-000-672	SAD INTEREST	63.76	55.00	55.00	0.00	0.00	55.00	0.00
571-000-690	UNREALIZED GAIN/LOSS	1,062.76	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		1,384,698.84	1,368,355.00	1,368,355.00	126,614.21	169.89	1,241,740.79	9.25
TOTAL Revenues		1,384,698.84	1,368,355.00	1,368,355.00	126,614.21	169.89	1,241,740.79	9.25
Expenditures								
Dept 226-PERSONNEL								
571-226-701	SALARIES	65,499.98	65,500.00	65,500.00	22,673.07	7,557.69	42,826.93	34.62
571-226-702	SALARIES	197,156.09	199,624.00	199,624.00	68,504.89	23,030.13	131,119.11	34.32
571-226-711	SALARIES-OVERTIME	2,308.45	18,000.00	18,000.00	622.33	0.00	17,377.67	3.46
571-226-715	SOCIAL SECURITY	20,279.39	21,660.00	21,660.00	6,977.03	2,330.24	14,682.97	32.21
571-226-716	HOSPITALIZATION	98,532.49	108,900.00	108,900.00	23,363.76	5,669.31	85,536.24	21.45
571-226-717	LIFE/DISB. INSURANCE	3,021.24	3,175.00	3,175.00	1,007.08	251.77	2,167.92	31.72
571-226-718	PENSION	24,684.45	25,417.00	25,417.00	8,742.52	2,932.68	16,674.48	34.40
571-226-720	BANKED PTO	646.50	0.00	0.00	0.00	0.00	0.00	0.00
571-226-731	WORKERS COMP INSURANCE	4,640.00	6,750.00	6,750.00	6,485.00	0.00	265.00	96.07
571-226-957	TRAINING & DEVELOPMENT	670.00	3,500.00	3,500.00	115.00	0.00	3,385.00	3.29
Total Dept 226-PERSONNEL		417,438.59	452,526.00	452,526.00	138,490.68	41,771.82	314,035.32	30.60
Dept 270-LEGAL/PROFESSIONAL								
571-270-722	CONTROLLER	19,620.65	20,170.00	20,170.00	6,593.30	3,524.85	13,576.70	32.69
571-270-802	AUDIT FEES	6,300.00	6,300.00	6,300.00	0.00	0.00	6,300.00	0.00
571-270-803	LEGAL	0.00	500.00	500.00	0.00	0.00	500.00	0.00
571-270-806	ENGINEER	44,134.07	30,000.00	30,000.00	519.30	519.30	29,480.70	1.73
Total Dept 270-LEGAL/PROFESSIONAL		70,054.72	56,970.00	56,970.00	7,112.60	4,044.15	49,857.40	12.48
Dept 301-OPERATING COSTS								
571-301-727	SUPPLIES	1,987.86	2,500.00	2,500.00	426.32	199.95	2,073.68	17.05
571-301-740	OPERATING SUPPLIES	45,464.92	55,000.00	55,000.00	11,034.19	1,585.44	43,965.81	20.06
571-301-741	UNIFORMS/GEAR & ALLOWANCE	1,178.22	2,500.00	2,500.00	509.95	509.95	1,990.05	20.40
571-301-807	MEMBERSHIP DUES	620.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
571-301-817	LAB & TESTING	4,630.00	7,000.00	7,000.00	1,735.00	850.00	5,265.00	24.79
571-301-819	COLLECTION SYS ANNUAL MAINT	32,556.06	55,000.00	55,000.00	4,561.41	0.00	50,438.59	8.29
571-301-825	SEWER ADMINISTRATION FEES	37,500.00	37,500.00	37,500.00	0.00	0.00	37,500.00	0.00
571-301-850	COMMUNICATION	5,700.71	6,000.00	6,000.00	1,506.16	510.25	4,493.84	25.10
571-301-851	POSTAGE	2,442.09	2,500.00	2,500.00	882.86	0.00	1,617.14	35.31
571-301-900	PRINTING & PUBLICATIONS	19.38	200.00	200.00	0.00	0.00	200.00	0.00
571-301-910	INSURANCE & BONDS	21,112.00	21,598.00	21,598.00	0.00	0.00	21,598.00	0.00
571-301-920	UTILITIES	93,615.58	100,000.00	100,000.00	24,403.61	7,712.13	75,596.39	24.40
571-301-930	REPAIRS & MAINTENANCE	45,288.40	110,000.00	110,000.00	27,046.55	9,929.91	82,953.45	24.59
571-301-940	RENTAL EQUIPMENT	828.00	750.00	750.00	276.00	69.00	474.00	36.80
571-301-950	LAND LEASING	257.75	260.00	260.00	0.00	0.00	260.00	0.00



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## REVENUE AND EXPENDITURE REPORT FOR NORTHFIELD TOWNSHIP

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PERIOD ENDING 10/31/2016

% Fiscal Year Completed: 33.70

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2016	2016-17 ORIGINAL BUDGET	2016-17 AMENDED BUDGET	YTD BALANCE 10/31/2016	ACTIVITY FOR MONTH 10/31/16	AVAILABLE BALANCE	% BDGT USED
Fund 571 - WASTEWATER TREATMENT FUND								
Expenditures								
571-301-968	DEPRECIATION EXPENSE	255,587.15	255,461.00	255,461.00	0.00	0.00	255,461.00	0.00
Total Dept 301-OPERATING COSTS		548,788.12	657,269.00	657,269.00	72,382.05	21,366.63	584,886.95	11.01
Dept 333-TRANSPORTATION								
571-333-860	FUEL & MILEAGE	4,768.10	7,000.00	7,000.00	2,560.83	1,034.24	4,439.17	36.58
571-333-930	REPAIRS & MAINTENANCE	430.88	1,500.00	1,500.00	30.01	0.00	1,469.99	2.00
Total Dept 333-TRANSPORTATION		5,198.98	8,500.00	8,500.00	2,590.84	1,034.24	5,909.16	30.48
Dept 528-O & M - BOND & INTEREST								
571-528-954	AGENT FEES	648.14	700.00	700.00	99.13	99.13	600.87	14.16
571-528-989	INTEREST 1992 BOND	13,938.76	12,240.00	12,240.00	6,119.38	6,119.38	6,120.62	49.99
571-528-995	DEBT SERVICE - INTEREST	24,758.38	10,370.00	10,370.00	5,185.00	5,185.00	5,185.00	50.00
Total Dept 528-O & M - BOND & INTEREST		39,345.28	23,310.00	23,310.00	11,403.51	11,403.51	11,906.49	48.92
Dept 900-CAPITAL OUTLAY								
571-900-970	EQUIPMENT	0.00	90,000.00	90,000.00	5,482.00	5,482.00	84,518.00	6.09
Total Dept 900-CAPITAL OUTLAY		0.00	90,000.00	90,000.00	5,482.00	5,482.00	84,518.00	6.09
TOTAL Expenditures		1,080,825.69	1,288,575.00	1,288,575.00	237,461.68	85,102.35	1,051,113.32	18.43
Fund 571 - WASTEWATER TREATMENT FUND:								
TOTAL REVENUES		1,384,698.84	1,368,355.00	1,368,355.00	126,614.21	169.89	1,241,740.79	9.25
TOTAL EXPENDITURES		1,080,825.69	1,288,575.00	1,288,575.00	237,461.68	85,102.35	1,051,113.32	18.43
NET OF REVENUES & EXPENDITURES		303,873.15	79,780.00	79,780.00	(110,847.47)	(84,932.46)	190,627.47	138.94
BEG. FUND BALANCE		6,248,828.56	6,552,701.71	6,552,701.71	6,552,701.71			
END FUND BALANCE		6,552,701.71	6,632,481.71	6,632,481.71	6,441,854.24			

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## REVENUE AND EXPENDITURE REPORT FOR NORTHFIELD TOWNSHIP

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PERIOD ENDING 10/31/2016

% Fiscal Year Completed: 33.70

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2016	2016-17 ORIGINAL BUDGET	2016-17 AMENDED BUDGET	YTD BALANCE 10/31/2016	ACTIVITY FOR MONTH 10/31/16	AVAILABLE BALANCE	% BDGT USED
Fund 815 - DIST # 5 SEVEN MILE SEWER								
Revenues								
Dept 000								
815-000-665	INTEREST INCOME	386.66	150.00	150.00	33.69	0.00	116.31	22.46
815-000-672	SAD INTEREST	9,257.90	7,950.00	7,950.00	0.00	0.00	7,950.00	0.00
815-000-690	UNREALIZED GAIN/LOSS	137.97	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		9,782.53	8,100.00	8,100.00	33.69	0.00	8,066.31	0.42
TOTAL Revenues		9,782.53	8,100.00	8,100.00	33.69	0.00	8,066.31	0.42
Expenditures								
Dept 301-OPERATING COSTS								
815-301-968	DEPRECIATION EXPENSE	17,519.00	17,519.00	17,519.00	0.00	0.00	17,519.00	0.00
Total Dept 301-OPERATING COSTS		17,519.00	17,519.00	17,519.00	0.00	0.00	17,519.00	0.00
Dept 905-DEBT SERVICE								
815-905-995	DEBT SERVICE - INTEREST	8,101.94	7,153.00	7,153.00	3,576.62	3,576.62	3,576.38	50.00
Total Dept 905-DEBT SERVICE		8,101.94	7,153.00	7,153.00	3,576.62	3,576.62	3,576.38	50.00
TOTAL Expenditures		25,620.94	24,672.00	24,672.00	3,576.62	3,576.62	21,095.38	14.50
Fund 815 - DIST # 5 SEVEN MILE SEWER:								
TOTAL REVENUES		9,782.53	8,100.00	8,100.00	33.69	0.00	8,066.31	0.42
TOTAL EXPENDITURES		25,620.94	24,672.00	24,672.00	3,576.62	3,576.62	21,095.38	14.50
NET OF REVENUES & EXPENDITURES		(15,838.41)	(16,572.00)	(16,572.00)	(3,542.93)	(3,576.62)	(13,029.07)	21.38
BEG. FUND BALANCE		597,826.74	581,988.33	581,988.33	581,988.33			
END FUND BALANCE		581,988.33	565,416.33	565,416.33	578,445.40			

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## REVENUE AND EXPENDITURE REPORT FOR NORTHFIELD TOWNSHIP

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PERIOD ENDING 10/31/2016

% Fiscal Year Completed: 33.70

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2016	2016-17 ORIGINAL BUDGET	2016-17 AMENDED BUDGET	YTD BALANCE 10/31/2016	ACTIVITY FOR MONTH 10/31/16	AVAILABLE BALANCE	% BDGT USED
Fund 825 - WHITMORE LAKE SEWER DISTRICT								
Revenues								
Dept 000								
825-000-445	PENALTY & INTEREST ON TAXES	14.86	0.00	0.00	0.00	0.00	0.00	0.00
825-000-668	BOND PROCEEDS	800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		800,014.86	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Revenues		800,014.86	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures								
Dept 905-DEBT SERVICE								
825-905-906	BOND ISSUANCE COST	46,841.68	0.00	0.00	0.00	0.00	0.00	0.00
825-905-986	INTEREST EXPENSE - WL SAD BON	0.00	0.00	0.00	0.00	(14,690.14)	0.00	0.00
825-905-998	BOND INTEREST	(3,314.85)	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 905-DEBT SERVICE		43,526.83	0.00	0.00	0.00	(14,690.14)	0.00	0.00
TOTAL Expenditures		43,526.83	0.00	0.00	0.00	(14,690.14)	0.00	0.00
Fund 825 - WHITMORE LAKE SEWER DISTRICT:								
TOTAL REVENUES		800,014.86	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		43,526.83	0.00	0.00	0.00	(14,690.14)	0.00	0.00
NET OF REVENUES & EXPENDITURES		756,488.03	0.00	0.00	0.00	14,690.14	0.00	0.00
BEG. FUND BALANCE			756,488.03	756,488.03	756,488.03			
END FUND BALANCE		756,488.03	756,488.03	756,488.03	756,488.03			

## REVENUE AND EXPENDITURE REPORT FOR NORTHFIELD TOWNSHIP

PERIOD ENDING 10/31/2016

% Fiscal Year Completed: 33.70

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2016	2016-17	2016-17	YTD BALANCE 10/31/2016	ACTIVITY FOR	AVAILABLE BALANCE	% BDGT USED
			ORIGINAL BUDGET	AMENDED BUDGET		MONTH 10/31/16		
Fund 890 - N.T. SEWER DISTRICT								
Revenues								
Dept 000								
890-000-665	INTEREST INCOME	1,897.81	750.00	750.00	166.57	0.00	583.43	22.21
890-000-672	SAD INTEREST	38,781.46	27,897.00	27,897.00	406.54	0.00	27,490.46	1.46
890-000-690	UNREALIZED GAIN/LOSS	663.75	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		41,343.02	28,647.00	28,647.00	573.11	0.00	28,073.89	2.00
TOTAL Revenues		41,343.02	28,647.00	28,647.00	573.11	0.00	28,073.89	2.00
Expenditures								
Dept 301-OPERATING COSTS								
890-301-968	DEPRECIATION EXPENSE	74,187.00	74,187.00	74,187.00	0.00	0.00	74,187.00	0.00
Total Dept 301-OPERATING COSTS		74,187.00	74,187.00	74,187.00	0.00	0.00	74,187.00	0.00
Dept 905-DEBT SERVICE								
890-905-954	AGENT FEES	414.36	450.00	450.00	63.37	63.37	386.63	14.08
890-905-998	INTEREST NT BOND	15,829.12	6,630.00	6,630.00	3,315.00	3,315.00	3,315.00	50.00
Total Dept 905-DEBT SERVICE		16,243.48	7,080.00	7,080.00	3,378.37	3,378.37	3,701.63	47.72
TOTAL Expenditures		90,430.48	81,267.00	81,267.00	3,378.37	3,378.37	77,888.63	4.16
Fund 890 - N.T. SEWER DISTRICT:								
TOTAL REVENUES		41,343.02	28,647.00	28,647.00	573.11	0.00	28,073.89	2.00
TOTAL EXPENDITURES		90,430.48	81,267.00	81,267.00	3,378.37	3,378.37	77,888.63	4.16
NET OF REVENUES & EXPENDITURES		(49,087.46)	(52,620.00)	(52,620.00)	(2,805.26)	(3,378.37)	(49,814.74)	5.33
BEG. FUND BALANCE		2,980,846.90	2,931,759.44	2,931,759.44	2,931,759.44			
END FUND BALANCE		2,931,759.44	2,879,139.44	2,879,139.44	2,928,954.18			
TOTAL REVENUES - ALL FUNDS		6,682,083.80	5,912,445.00	6,049,445.00	507,060.64	69,596.09	5,542,384.36	27.07
TOTAL EXPENDITURES - ALL FUNDS		5,611,878.73	6,111,088.00	6,725,096.00	1,820,375.02	410,274.59	4,904,720.98	27.07
NET OF REVENUES & EXPENDITURES		1,070,205.07	(198,643.00)	(675,651.00)	(1,313,314.38)	(340,678.50)	637,663.38	194.38
BEG. FUND BALANCE - ALL FUNDS		12,906,358.98	13,976,564.05	13,976,564.05	13,976,564.05			
END FUND BALANCE - ALL FUNDS		13,976,564.05	13,777,921.05	13,300,913.05	12,663,249.67			

## MEMO

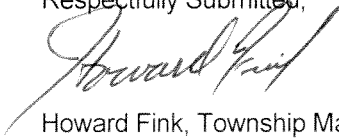
**To:** Northfield Township Board  
**From:** Howard Fink  
**Date:** 11/10/2016  
**Re:** Audit

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Dear Board of Trustees,

Attached is the Audit Presentation from Pfeffer, Hanniford & Palka. I would like to point out that we were once again in the black, and did not spend any dollars from fund balance in 2016 fiscal year. In my opinion, this community is not overspending and is in a healthy fiscal situation. The audit went well, and my kudos to Rick Yaeger for helping ensure a smooth process.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "Howard Fink", written in black ink.

Howard Fink, Township Manager



---

**PFEFFER ■ HANNIFORD ■ PALKA**

*Certified Public Accountants*

**John M. Pfeffer, C.P.A.**  
**Patrick M. Hanniford, C.P.A.**  
**Kenneth J. Palka, C.P.A.**

*Members:*  
*AICPA Private Practice Companies Section*  
*MACPA*

**225 E. Grand River - Suite 104**  
**Brighton, Michigan 48116-1575**  
**(810) 229-5550**  
**FAX (810) 229-5578**

October 25, 2016

To the Board of Trustees  
Northfield Township  
8350 Main Street  
Whitmore Lake, MI 48189

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, of the Northfield Township for the year ended June 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 25, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Northfield Township are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2015/2016. We noted no transactions entered into by the Northfield Township during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

The most sensitive estimate affecting the Township's financial statements were:

Depreciation

Management's estimate of the depreciation expense is based on the estimated useful lives and salvage value of capital assets.

We have evaluated the key factors and assumptions used to develop the estimate for depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

### **Pension – Actuarial Accrued Liability**

Management has recorded an estimate for the actuarial accrued liability for future defined benefit retirement contributions. The liability is based on an estimate of wage increases, mortality tables to estimate the number of members who will reach retirement age and receive benefits during retirement, assumed retirement rates of employees, assumed rate of return on investments, and future changes in benefit provisions.

We have evaluated the key factors and assumptions used to develop an estimated actuarial accrued liability in determining that it is reasonable in relation to the financial statements taken as a whole.

### **Inventory**

Management does not maintain a perpetual inventory system and has estimated the value of inventory on hand. The valuation is based on an estimated or actual count of inventory items and an estimated cost per item.

We have evaluated the key factors and assumptions used to develop an estimated inventory valuation in determining that it is reasonable in relation to the financial statements taken as a whole.

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

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

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

### ***Corrected and Uncorrected Misstatements***

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

### ***Disagreements with Management***

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

### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated July 31, 2016.

### ***Management Consultations with Other Independent Accountants***

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

### ***Other Audit Findings or Issues***

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

### Other Matters

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

### Restriction on Use

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

Very truly yours,

*Pfeffer, Hanniford & Palka, P.C.*

PFEFFER, HANNIFORD & PALKA

Certified Public Accountants





---

**PFEFFER ▪ HANNIFORD ▪ PALKA**  
*Certified Public Accountants*

**John M. Pfeffer, C.P.A.**  
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*MACPA*

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**Brighton, Michigan 48116-1575**  
**(810) 229-5550**  
**FAX (810) 229-5578**

October 25, 2016

To the Board of Trustees  
Northfield Township  
8350 Main Street  
Whitmore Lake, Michigan 48189

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Northfield Township as of and for the year ended June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered Northfield Township's internal control over financial reporting as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore material weakness or significant deficiencies may exist that were not identified. However, as discussed below, we identified deficiencies in internal control that we consider to be material weaknesses:

A deficiency in internal control exists when the design or operation of control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies in Northfield Township's internal control to be material weaknesses.

**1. Establish Control over the Financial Reporting Process**

Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation in the financial statements of financial position, results of operations, and cash flows, including the notes to financial statements, in conformity with U.S. generally accepted accounting principles.

At times, management may choose to outsource certain accounting functions due to cost or training considerations. Such accounting functions and service providers must be governed by the control policies and procedures of the Township. Management is as responsible for outsourced functions performed by a service provider as it would be if your personnel performed such functions. Specifically, management is responsible for management decisions and functions: for designating an individual with suitable skill, knowledge, or experience to oversee any outsourced services; and for evaluating the adequacy and results of those services and accepting responsibility for them.

As part of the audit, management requested us to prepare a draft of your financial statements, including the related notes to financial statements. Management reviewed, approved, and accepted responsibility for those financial statements prior to their issuance; however, management did not perform a detailed review of the financial statements. The absence of this control procedure is considered a material weakness because the potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the Township's internal control.

The existence of significant deficiencies or material weaknesses may already be known to management and may represent a conscious decision by management or those charged with governance to accept that degree of risk because of cost or other considerations. Management is responsible for making decisions concerning costs and the related benefits. We are responsible to communicate significant deficiencies and material weaknesses in accordance with professional standards regardless of management's decisions.

**Response by Management**

Management believes the perceived benefit of more control over the financial reporting process does not exceed the related cost. Therefore, management has chosen to continue to request the auditors to prepare the financial statements. Management has read, reviewed, understands and takes responsibility of the financial statements.

## **2. Segregate Accounting Duties**

A good system of internal control provides for a proper segregation of the accounting functions. The Township does not have the proper segregation of duties over cash receipts and disbursements, accounts receivable, and accounts payable. Proper segregation is not always possible in a small organization, but limited segregation to the extent possible can and should be implemented to reduce the risk of errors or fraud. We recommend that management review the current assignment of accounting functions. Where possible, duties should be segregated to reduce the risk of errors or fraud.

### **Response by Management**

Management has reviewed and continues to review the current assignment of accounting functions. Management believes that the cost of hiring of additional personnel will not substantiate the conceived benefits. However, management will continue to review methods of segregating duties without hiring additional personnel with the current staff.

## **Other Matters**

- There is a fund (Fire Truck Fund) currently on the Township's book that has not had any activity for several years. The Township should consider closing this fund out.
- In the current Tax Fund there are checks that have been outstanding for several years. These should be reissued.
- The Township amended their investment policy during the year and specified certain banks as approved depositories. During the year the Township opened accounts that were not approved in the policy. The Township should amend their policy to include them.
- It was observed that seized vehicles by law enforcement are kept by the Township and possibly sold later. A procedure should be in place that shows the status of these vehicles at all times.
- Per bond closing documents for the new bonds for the new special assessment sewer district, the Township was to open two funds to track this project. Currently only one fund is set up.

**Conclusion**

Thank you for your assistance and hospitality toward our firm while conducting the audit of Northfield Township.

If you should have any questions, comments or concerns please do not hesitate to call us.

This communication is intended solely for the information and use of management, Township Board of Trustees, and others with the organization, and is not intended to be and should not be used by anyone other than the specified parties.

*Pfeffer, Hanniford & Palka, P.C.*

PFEFFER, HANNIFORD & PALKA  
Certified Public Accountants

# Northfield Township

Audit Presentation

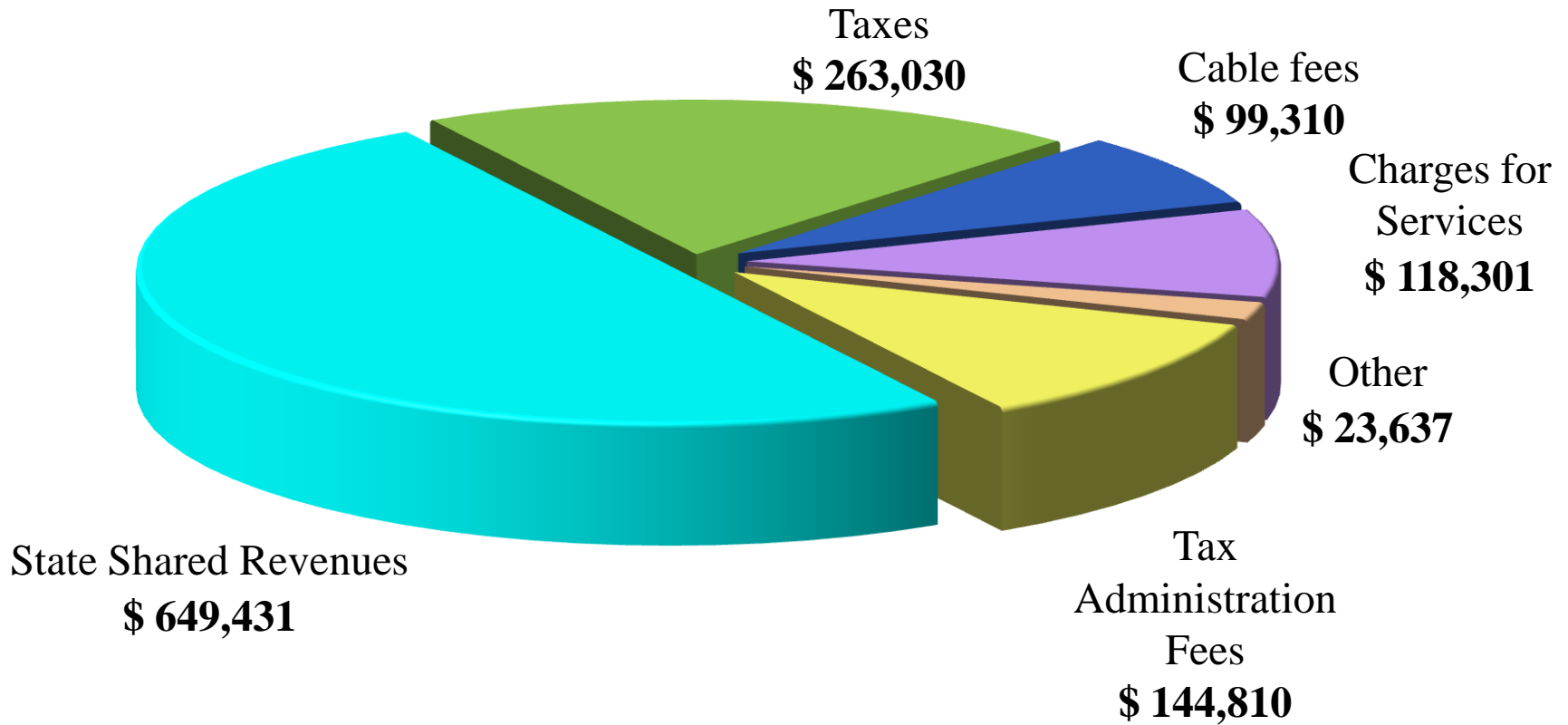
June 30, 2016



PFEFFER, HANNIFORD & PALKA  
Certified Public Accountants

BRIGHTON, MICHIGAN

**Northfield Township  
General Fund Revenues  
For The Year Ended June 30, 2016**

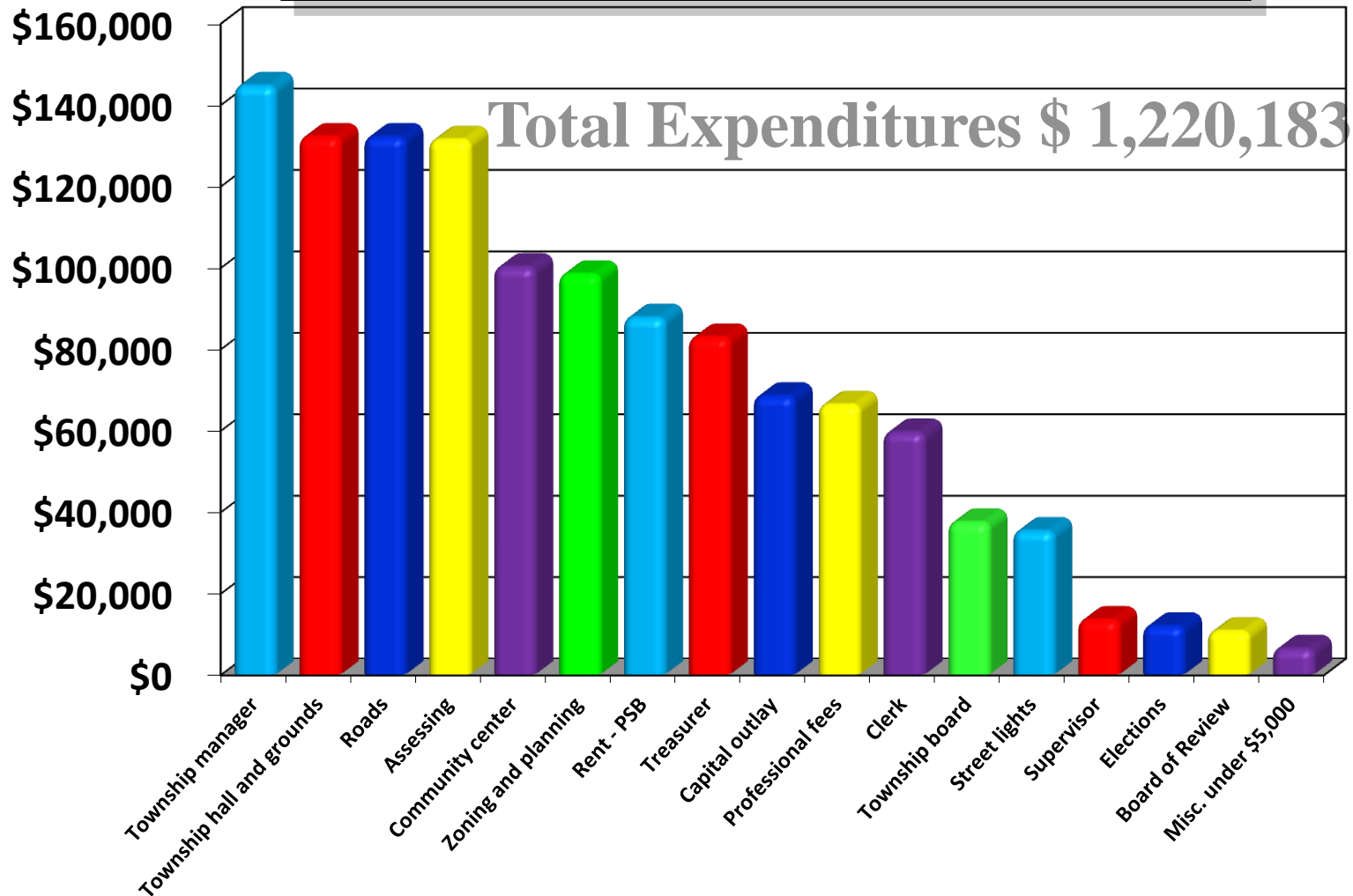


**Total Revenues = \$ 1,298,519**

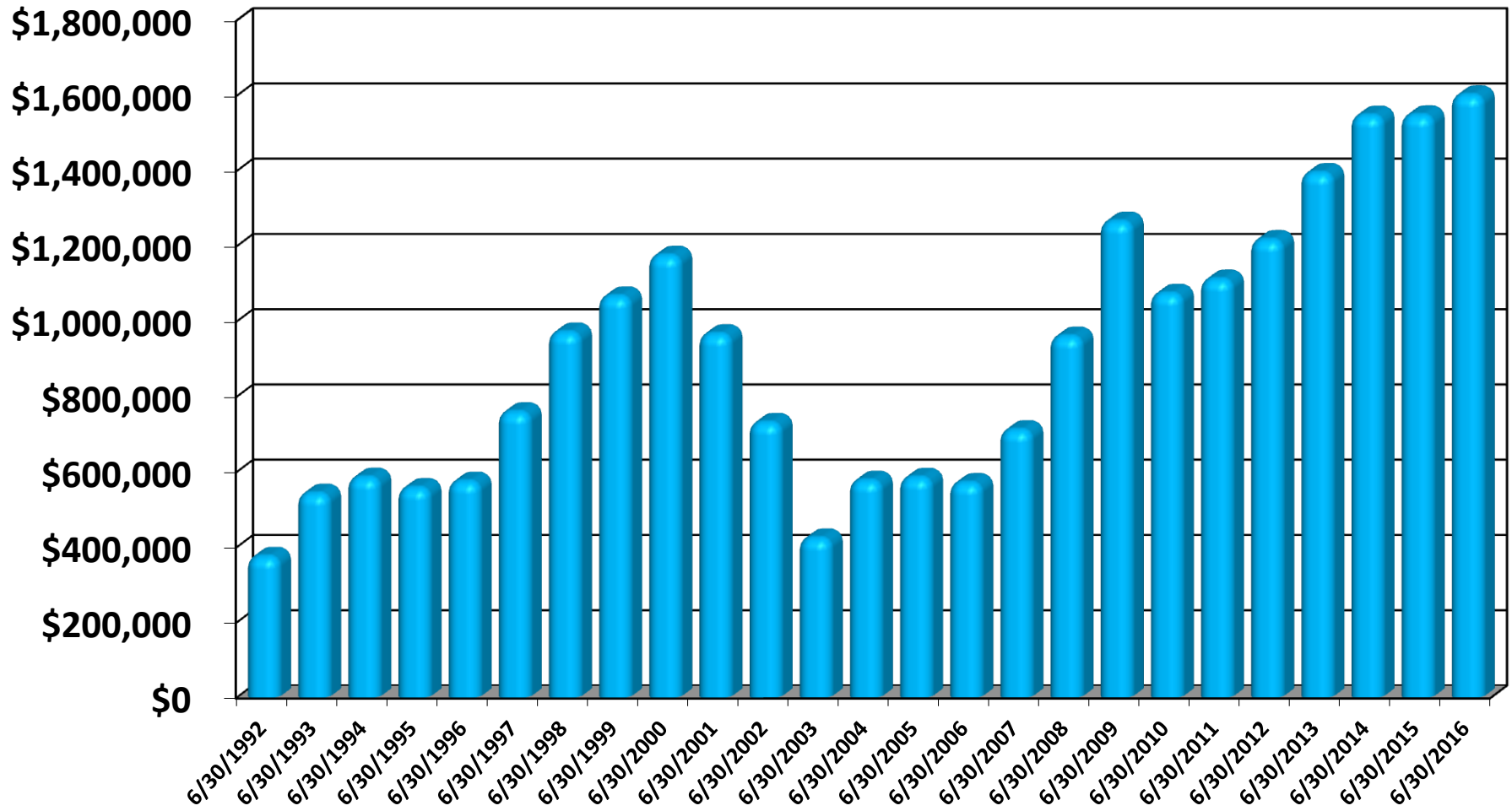
# Northfield Township

## General Fund Expenditures

### For The Year Ended June 30, 2016



Northfield Township  
General Fund  
Fund Balance Comparison  
June 30, 1992 - June 30, 2016

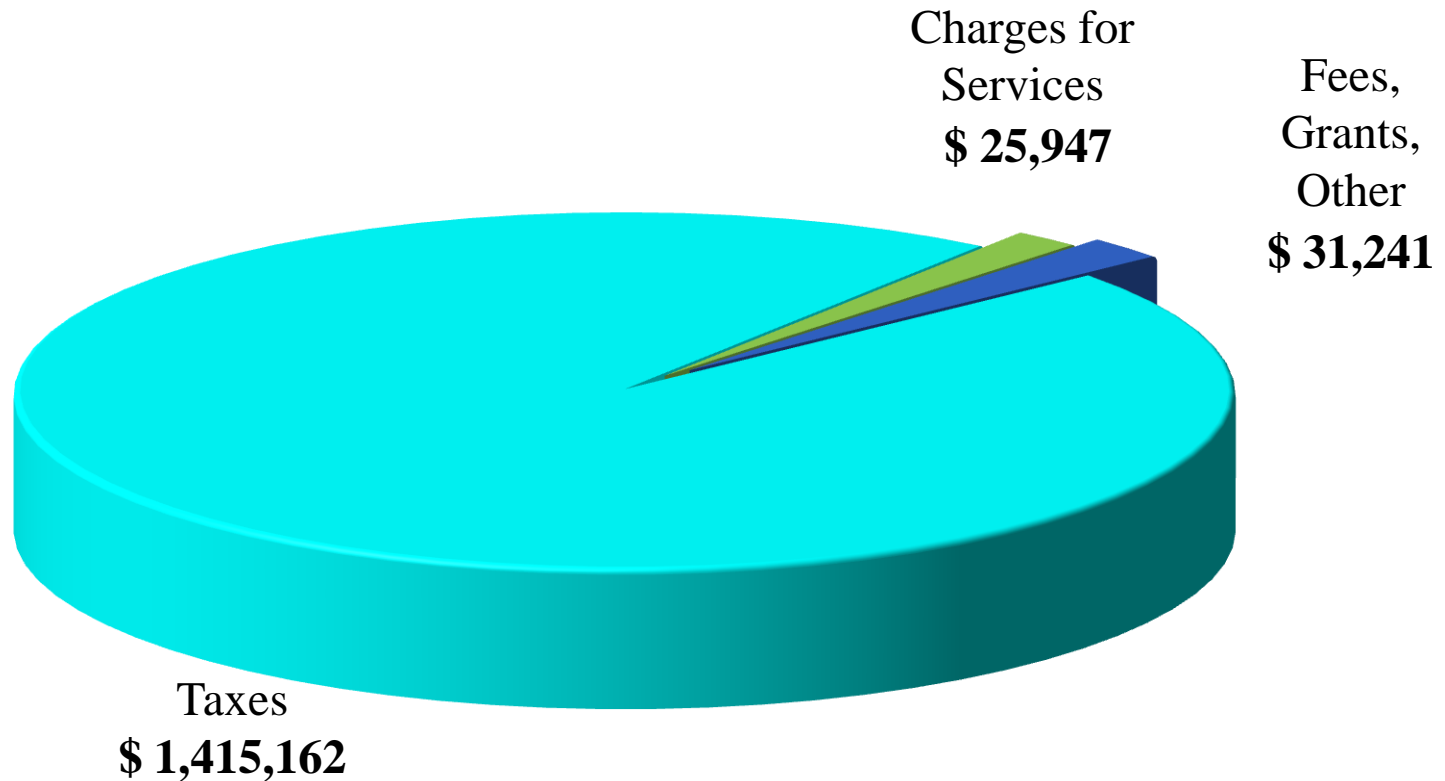




# Northfield Township

## Law Enforcement Fund Revenues

### For The Year Ended June 30, 2016

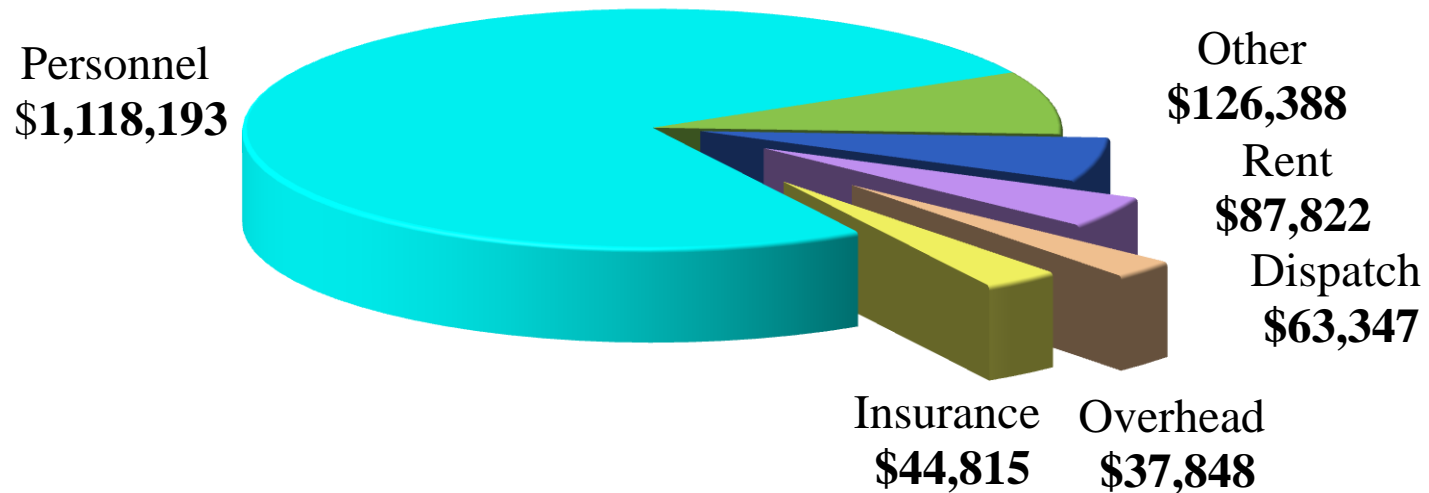


**Total Revenues = \$ 1,472,350**

# Northfield Township

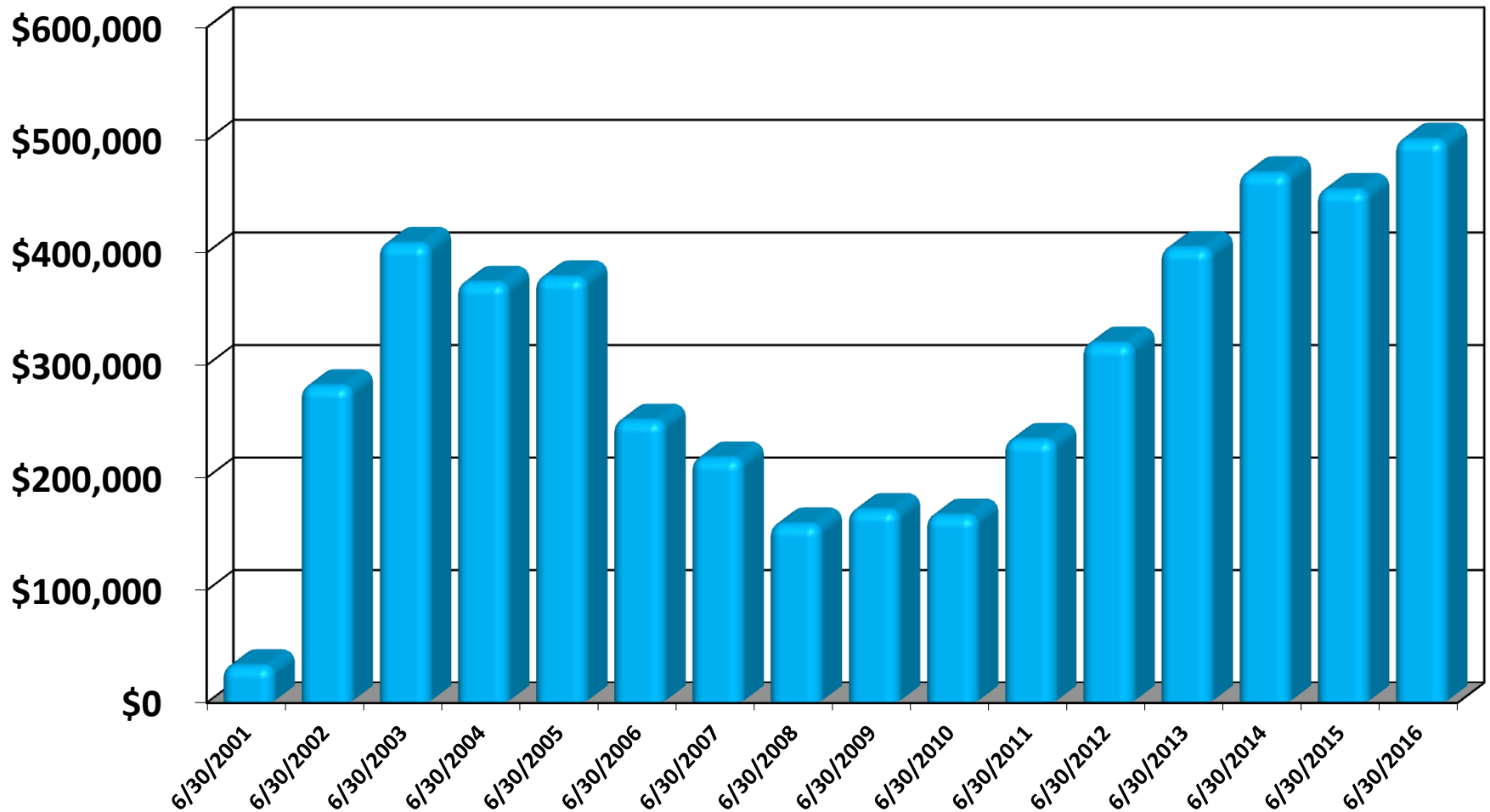
## Law Enforcement Fund Expenditures

### For The Year Ended June 30, 2016

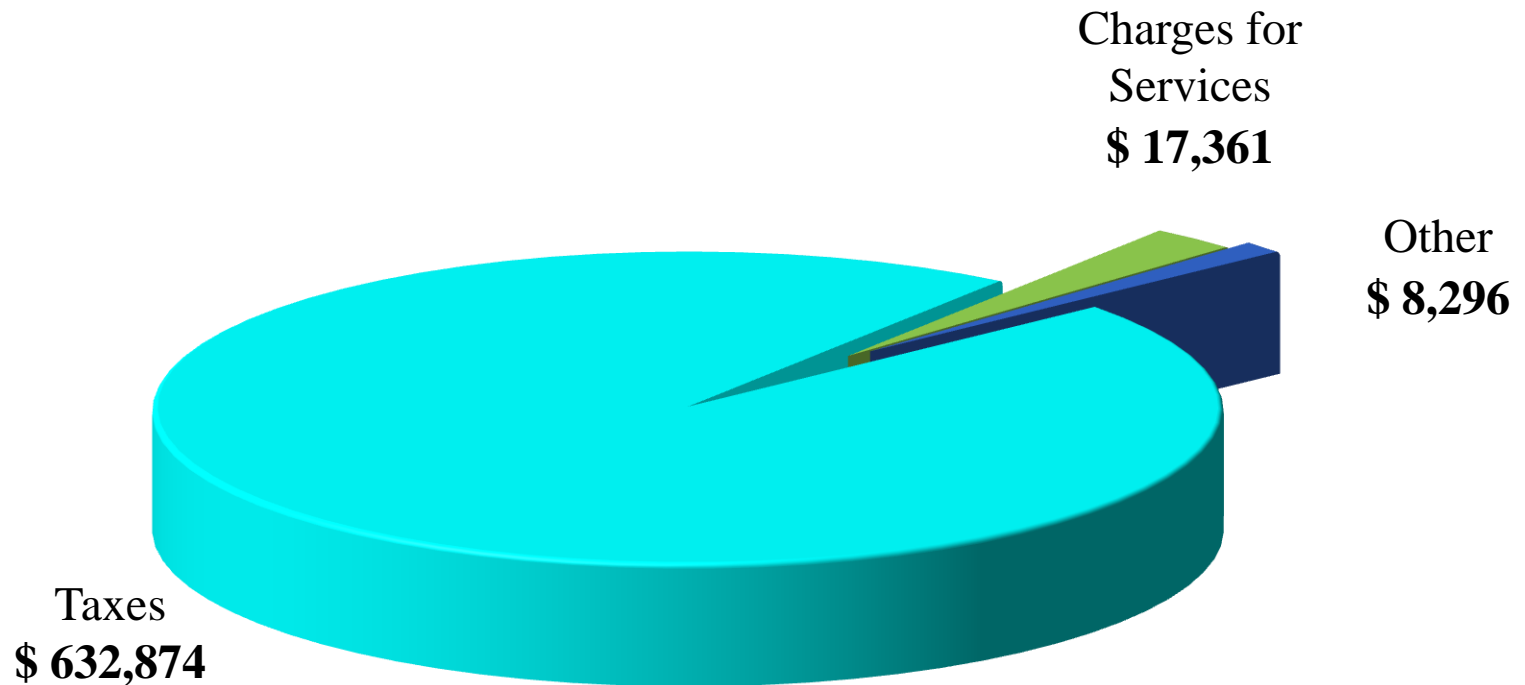


**Total Expenditures = \$ 1,478,413**

Northfield Township  
Law Enforcement Fund  
Fund Balance Comparison  
June 30, 2001 - June 30, 2016

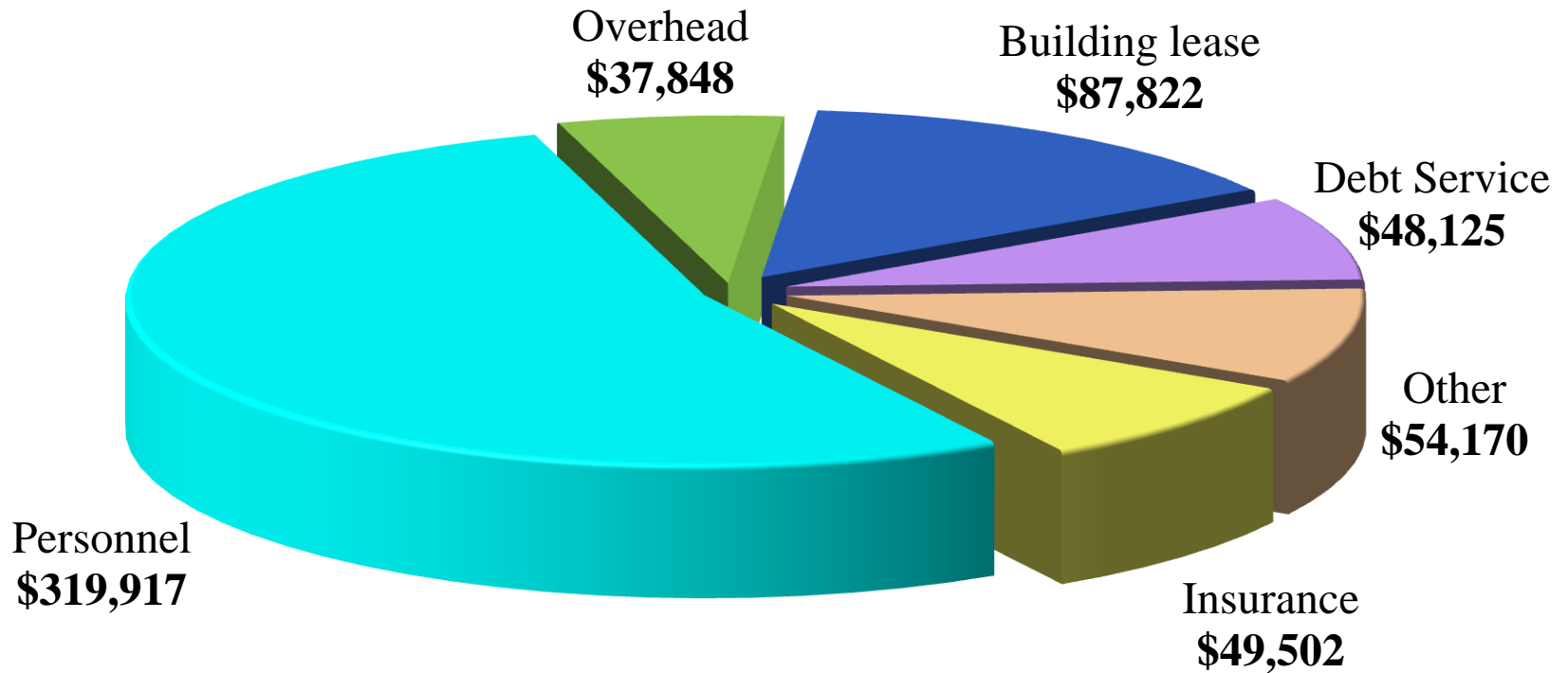


**Northfield Township**  
**Fire Fund Revenues**  
**For The Year Ended June 30, 2016**



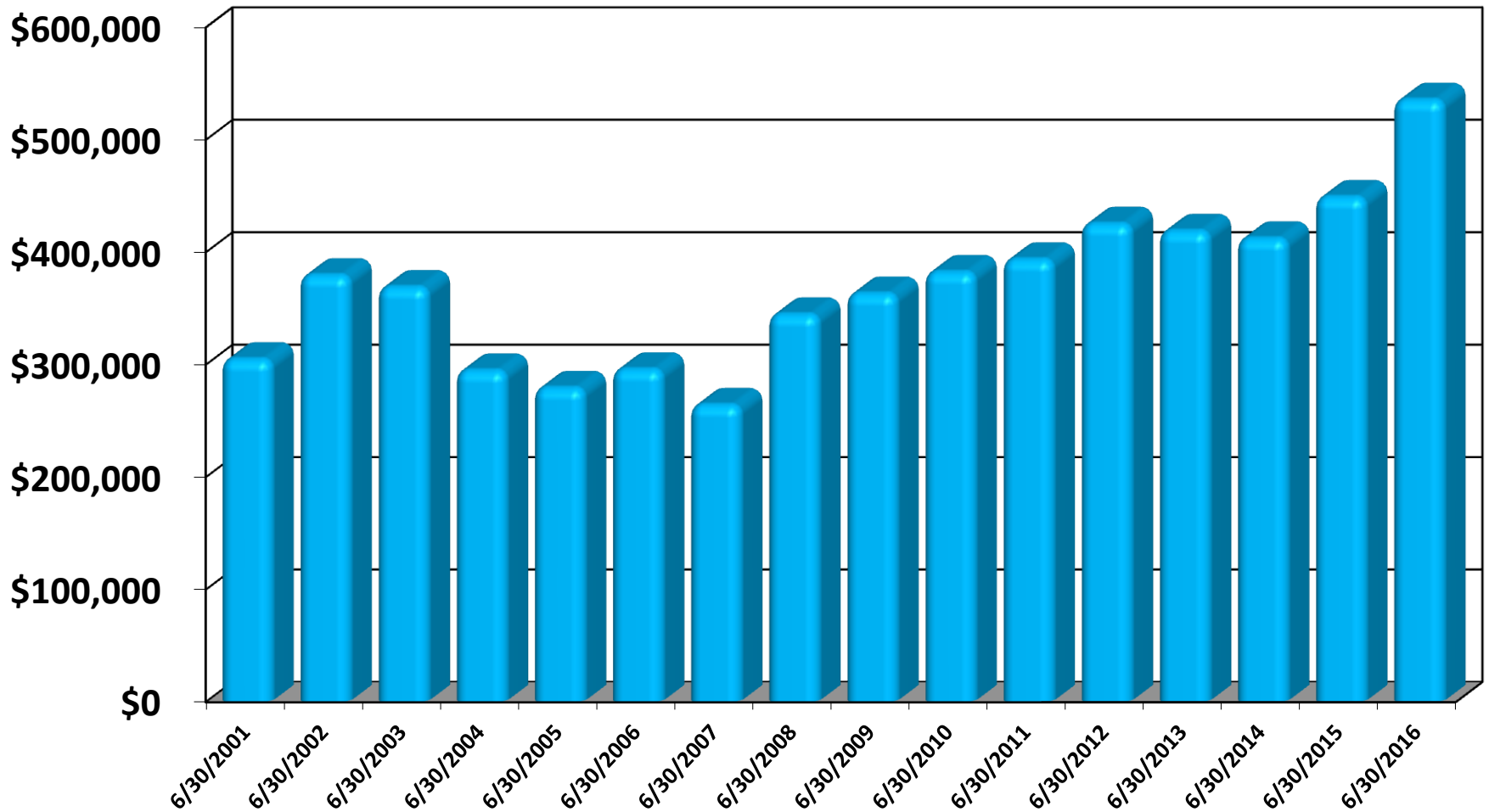
**Total Revenues = \$ 658,531**

**Northfield Township  
Fire Fund Expenditures  
For The Year Ended June 30, 2016**



**Total Expenditures = \$ 597,384**

**Northfield Township**  
**Fire Fund**  
**Fund Balance Comparison**  
**June 30, 2001 - June 30, 2016**



Note : The fiscal year ending June 30, 2009 the Fire Protection and Medical Rescue funds were consolidated into one fund.

# **NORTHFIELD TOWNSHIP**

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**Report on Audit of Financial Statements**

**For the Year Ended June 30, 2016**

**NORTHFIELD TOWNSHIP**

**TOWNSHIP OFFICIALS**

Supervisor - Marilyn Engstrom  
Clerk - Angela Westover  
Treasurer - Kathy Braun

**TOWNSHIP BOARD**

Kathy Braun  
Janet Chick  
Wayne Dockett  
Marilyn Engstrom  
Jacquelyn Otto  
Tracy Thomas  
Angela Westover

**TOWNSHIP ATTORNEYS**

Paul E. Burns

**TOWNSHIP AUDITORS**

Pfeffer, Hanniford & Palka  
Certified Public Accountants



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**PFEFFER ■ HANNIFORD ■ PALKA**  
*Certified Public Accountants*

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**Brighton, Michigan 48116-1575**  
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**FAX (810) 229-5578**

**INDEPENDENT AUDITORS' REPORT**

October 25, 2016

To the Board of Trustees  
Northfield Township  
8350 Main Street  
Whitmore Lake, Michigan 48189

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Northfield Township, Michigan, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Northfield Township, Michigan, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 9 -13 and 55 - 59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other information*

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

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Pfeffer, Hanniford & Palka, P.C.*

PFEFFER, HANNIFORD & PALKA  
Certified Public Accountants

## **MANAGEMENT DISCUSSION AND ANALYSIS**

## Management Discussion and Analysis

### June 30, 2016

---

Within this section of Northfield Township's annual financial report, the Township's management is providing a narrative discussion and analysis of the financial activities of the Township for the fiscal year ended June 30, 2016. This narrative discusses and analyzes the activity within the context of the accompanying financial statements and disclosures following this section. The discussion focuses on the Township's primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

#### **Overview of the Financial Statements**

Management's Discussion and Analysis introduces the Township's basic financial statements. The basic financial statements include government-wide financial statements, fund financial statements, and notes to the financial statements. The Township also includes in this report additional information to supplement the basic financial statements.

#### ***Government-wide Financial Statements***

The Township's annual reports include two government-wide financial statements. These statements provide both long-term and short-term information about the Township's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Position. This is the Township-wide statement of position presenting information that includes all the Township's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Township as a whole is improving or deteriorating. Evaluation of the overall health of the Township may extend to various non-financial factors as well.

The second government-wide statement is the Statement of Activities which reports how the Township's net position changed during the current fiscal year. The design of this statement is to show the financial reliance of the Township's distinct activities or functions on the revenues generated by the Township.

Both government-wide financial statements distinguish governmental activities of the Township that are principally supported by taxes and revenue sharing from the business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include such activities as general government, public safety, and planning and zoning departments. Business-type activities include water & sewer system operations. Fiduciary activities such as tax collection are not included in the government-wide statements since these assets are not available to fund Township programs.

#### ***Fund Financial Statements***

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Township uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Township's most significant funds rather than the Township as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the combining statements later in this report as other supplementary information.

The Township has three kinds of funds:

**Governmental funds** are reported in the financial statements and encompass essentially the same functions as governmental activities in the government-wide financial statements except with a different focus on the financial activity. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of these resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term. Since the focus of the government-wide financial statements includes a long-term view, a reconciliation of these fund balances has been completed to detail its relation to net position.

**Proprietary funds** are reported in the fund financial statements and are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**Fiduciary funds** are reported in the fiduciary fund financial statements, but are excluded from the government-wide statements. Fiduciary fund financial statements report resources that are not available to fund Township activities.

#### ***Notes to the financial statements***

The accompanying notes to the financial statements provide information essential to a full understanding of both the government-wide and fund financial statements.

#### ***Other information***

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Other supplementary information includes detail by fund for receivables, payables, transfers, and payments within the reporting entity.

Major funds are reported in the basic financial statements as discussed. Combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report.

#### **Financial Analysis of the Township as a Whole**

The Township's net position at the end of the fiscal year was \$17,634,182. This is a \$1,335,754 increase over last year's net position of \$16,298,428. This increase is typical for the Township.



The following tables provide a summary of the Township's financial activities and changes in net position:

**Summary of Net Position**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<u>6/30/2016</u>	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2015</u>
<b>Assets</b>						
Current and other assets	\$ 3,288,876	\$ 3,175,066	\$ 3,534,045	\$ 2,747,608	\$ 6,822,921	\$ 5,922,674
Capital assets	<u>7,055,815</u>	<u>7,225,887</u>	<u>9,056,508</u>	<u>8,760,069</u>	<u>16,112,323</u>	<u>15,985,956</u>
<b>Total assets</b>	<u>10,344,691</u>	<u>10,400,953</u>	<u>12,590,553</u>	<u>11,507,677</u>	<u>22,935,244</u>	<u>21,908,630</u>
<b>Deferred outflows of resources</b>						
Pension	<u>269,017</u>	<u>46,453</u>			<u>269,017</u>	<u>46,453</u>
<b>Liabilities</b>						
Other liabilities	656,859	330,500	38,220	75,298	695,079	405,798
Long-term liabilities	<u>3,145,607</u>	<u>3,645,981</u>	<u>1,729,393</u>	<u>1,604,876</u>	<u>4,875,000</u>	<u>5,250,857</u>
<b>Total liabilities</b>	<u>3,802,466</u>	<u>3,976,481</u>	<u>1,767,613</u>	<u>1,680,174</u>	<u>5,570,079</u>	<u>5,656,655</u>
<b>Net position:</b>						
Invested in capital assets, net of debt	3,910,208	3,579,906	7,327,115	7,155,193	11,237,323	10,735,099
Restricted	1,248,417	1,262,051	2,470,218	1,604,878	3,718,635	2,866,929
Unrestricted	<u>1,652,617</u>	<u>1,628,968</u>	<u>1,025,607</u>	<u>1,067,432</u>	<u>2,678,224</u>	<u>2,696,400</u>
<b>Total net position</b>	<u>\$ 6,811,242</u>	<u>\$ 6,470,925</u>	<u>\$ 10,822,940</u>	<u>\$ 9,827,503</u>	<u>\$ 17,634,182</u>	<u>\$ 16,298,428</u>

### Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	6/30/2016	6/30/2015	6/30/2016	6/30/2015	6/30/2016	6/30/2015
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charges for services	\$ 402,857	\$ 351,282	\$ 2,145,579	\$ 1,347,388	\$ 2,548,436	\$ 1,698,670
Operating grants and contributions	1,500	9,845			1,500	9,845
Capital grants and contributions			25,560	7,100	25,560	7,100
<b>General revenues:</b>						
State shared revenues	649,431	650,034			649,431	650,034
Property taxes	2,586,008	2,533,109			2,586,008	2,533,109
Interest	1,082	180	53,449	68,496	54,531	68,676
Other	502,300	314,269	9,387	5,024	511,687	319,293
Net (decrease) in fair value of investments	(75)	124	1,865	3,209	1,790	3,333
Gain on sale of assets	11,740				11,740	
<b>Total revenues</b>	<u>4,154,843</u>	<u>3,858,843</u>	<u>2,235,840</u>	<u>1,431,217</u>	<u>6,390,683</u>	<u>5,290,060</u>
<b>Expenses</b>						
General government	967,539	848,636			967,539	848,636
Fire protection	675,496	662,416			675,496	662,416
Police protection	1,776,194	1,633,149			1,776,194	1,633,149
Community center/community development	140,639	136,216			140,639	136,216
Public works/roads	167,815	159,903			167,815	159,903
Interest on long-term debt	86,843	99,336			86,843	99,336
Sewer system			1,240,403	1,951,849	1,240,403	1,951,849
<b>Total expenses</b>	<u>3,814,526</u>	<u>3,539,656</u>	<u>1,240,403</u>	<u>1,951,849</u>	<u>5,054,929</u>	<u>5,491,505</u>
<b>Transfers</b>		(15,000)		15,000		
<b>Changes in net position</b>	<u>340,317</u>	<u>304,187</u>	<u>995,437</u>	<u>(505,632)</u>	<u>1,335,754</u>	<u>(201,445)</u>
<b>Beginning net position</b>	<u>6,470,925</u>	<u>6,166,738</u>	<u>9,827,503</u>	<u>10,333,135</u>	<u>16,298,428</u>	<u>16,499,873</u>
<b>Ending net position</b>	<u>\$ 6,811,242</u>	<u>\$ 6,470,925</u>	<u>\$ 10,822,940</u>	<u>\$ 9,827,503</u>	<u>\$ 17,634,182</u>	<u>\$ 16,298,428</u>

### **Financial Analysis of the Township's Funds**

The Township's General Fund had revenues over expenditures totaling \$53,336. This is a larger increase for this year compared to last year.

The other major governmental funds of the Township are the Law Enforcement and Fire Fund.

The revenues exceeded expenditures for the Fire Fund in the amount of \$86,556 which is an improvement over the prior year.

The Law Enforcement Fund had revenues over expenditures of \$44,595 which is an increase compared to a loss last year.

The Township's sole proprietary fund, the Sewage Disposal System Fund, reported net gain of \$995,437. The increase is due to a new special assessment.

### **General Fund Budgetary Highlights**

The General Fund adopted its budget prior to the fiscal year in accordance with Public Act 493 of 2000. Total actual expenditures were less than budgeted appropriations by \$99,182. The budget was amended during the year to account for immaterial amounts in order to bring it closer to economic reality.

### **Capital Asset and Debt Administration**

The governmental funds purchased \$193,092 of capital assets. Acquisitions included:

\$	865	Land purchase
	52,096	Building renovations
	140,131	Equipment

The business-type funds purchased \$643,732 of capital assets. These included \$440,620 of construction in progress and \$203,112 of vehicles and equipment. The construction in progress relates to a plant expansion, which is expected to cost \$774,060 and is 57% complete.

The governmental funds made debt payments of \$500,374 during the year making the total outstanding of \$3,145,607.

The business-type funds made debt payments of \$635,483 during the year making the total outstanding of \$1,729,393.

### **Economic Conditions and Future Activities**

After several years of fluctuations in State Shared Revenues, the Township continued to see an increase the last few years, but this year showed a slight decrease in revenue sharing.

Management is hopeful taxable values continue to increase as they did this year with an increase of 2%.

The Township is in the process of fulfilling the State of Michigan Department of Treasury requirements of CVTRS (City, Village and Township Revenue Sharing) in order to receive those extra payments from the State of Michigan.

### **Contacting the Township's Financial Management**

This report is designed to provide a general overview of the Township's financial position and comply with finance-related regulations. If you have any further questions about this report or request additional information please contact Northfield Township at 8350 Main Street, Whitmore Lake, MI 48189.

## **BASIC FINANCIAL STATEMENTS**

## **GOVERNMENTAL-WIDE FINANCIAL STATEMENTS**

**NORTHFIELD TOWNSHIP**

**STATEMENT OF NET POSITION  
JUNE 30, 2016**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and investments	\$ 2,936,007	\$ 694,078	\$ 3,630,085
Cash and investments - restricted		1,117,496	1,117,496
Receivables			
Taxes	9,472		9,472
State shared revenues	112,636		112,636
Accounts	51,608	369,497	421,105
Special assessments - restricted		1,352,722	1,352,722
Prepaid expenses	123,796	252	124,048
Deposit on property	20,000		20,000
Land contract receivable			
Current	3,215		3,215
Non-current	32,142		32,142
Capital assets, not being depreciated			
Non-depreciated	420,268	667,538	1,087,806
Depreciated, net	6,635,547	8,388,970	15,024,517
<b>Total assets</b>	<b>10,344,691</b>	<b>12,590,553</b>	<b>22,935,244</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>			
Pension investment activities	127,322		127,322
Pension change in actuarial assumptions	57,650		57,650
Pension contributions	26,595		26,595
Pension experience	57,450		57,450
<b>Total deferred outflow of resources</b>	<b>269,017</b>		<b>269,017</b>
<b>LIABILITIES</b>			
Accounts payable	135,000	16,544	151,544
Accrued compensated absences	177,900	21,676	199,576
Net pension liability	343,129		343,129
Unearned revenues	830		830
Long term obligations			
Due within one year	445,297	504,703	950,000
Due beyond one year	2,700,310	1,224,690	3,925,000
<b>Total liabilities</b>	<b>3,802,466</b>	<b>1,767,613</b>	<b>5,570,079</b>
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	3,910,208	7,327,115	11,237,323
Restricted	1,248,417	2,470,218	3,718,635
Unrestricted	1,652,617	1,025,607	2,678,224
<b>Total net position</b>	<b>\$ 6,811,242</b>	<b>\$ 10,822,940</b>	<b>\$ 17,634,182</b>

The notes of the financial statements are an integral part of this statement.

**NORTHFIELD TOWNSHIP**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2016**

Functions/Programs	Program Revenues				Net (Expenses) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Contributions	Governmental Activities	Business-type Activities	Eliminations	Total
<b>GOVERNMENTAL ACTIVITIES</b>								
General government	\$ (1,005,389)	\$ 354,064	\$	\$	\$ (651,325)	\$	\$ 37,850	\$ (613,475)
Fire protection	(713,344)	17,361			(695,983)		37,848	(658,135)
Police protection	(1,814,042)	31,432	1,500		(1,781,110)		37,848	(1,743,262)
Community development	(2,500)				(2,500)			(2,500)
Community center/recreation	(138,139)				(138,139)			(138,139)
Public works/roads	(167,815)				(167,815)			(167,815)
Interest on long-term debt	(86,843)				(86,843)			(86,843)
<b>Total governmental activities</b>	<b>(3,928,072)</b>	<b>402,857</b>	<b>1,500</b>		<b>(3,523,715)</b>		<b>113,546</b>	<b>(3,410,169)</b>
<b>BUSINESS-TYPE ACTIVITIES</b>								
Sewer system	(1,240,403)	2,145,579		25,560		930,736		930,736
<b>Total</b>	<b>\$ (5,168,475)</b>	<b>\$ 2,548,436</b>	<b>\$ 1,500</b>	<b>\$ 25,560</b>	<b>(3,523,715)</b>	<b>930,736</b>	<b>113,546</b>	<b>(2,479,433)</b>
<b>General revenues</b>								
Property taxes					2,586,008			2,586,008
State shared revenues					649,431			649,431
Interest income - cash and equivalents					1,082	5,346		6,428
Interest income - special assessments						48,103		48,103
Franchise fees					99,310			99,310
Rental income					273,726		(113,546)	160,180
Fines and forfeitures					216,911			216,911
Other income					25,899	9,387		35,286
Net increase in the fair value of investments					(75)	1,865		1,790
Gain on sale of assets					11,740			11,740
<b>Total general revenues</b>					<b>3,864,032</b>	<b>64,701</b>	<b>(113,546)</b>	<b>3,815,187</b>
<b>Changes in net position</b>					<b>340,317</b>	<b>995,437</b>		<b>1,335,754</b>
<b>Net position, July 1, 2015</b>					<b>6,470,925</b>	<b>9,827,503</b>		<b>16,298,428</b>
<b>Net position, June 30, 2016</b>					<b>\$ 6,811,242</b>	<b>\$ 10,822,940</b>	<b>\$</b>	<b>\$ 17,634,182</b>

The notes of the financial statements are an integral part of this statement.

## **FUND FINANCIAL STATEMENTS**



**NORTHFIELD TOWNSHIP**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2016**

	<b>General Fund</b>	<b>Fire Fund</b>	<b>Law Enforcement Fund</b>	<b>Non major Funds</b>	<b>Totals</b>
<b>ASSETS</b>					
Cash and investments	\$ 1,377,835	\$ 535,786	\$ 496,827	\$ 525,559	\$ 2,936,007
Receivables					
Taxes receivable	1,417	2,177	4,873	1,005	9,472
State shared revenues	112,636				112,636
Accounts	34,971	160	4,058		39,189
Library	35,357				35,357
Deposit escrow	20,000				20,000
Due from other funds	11,050	600	1,367		13,017
Prepaid expenditures	122,011	499	862	424	123,796
<b>Total assets</b>	<b>\$ 1,715,277</b>	<b>\$ 539,222</b>	<b>\$ 507,987</b>	<b>\$ 526,988</b>	<b>\$ 3,289,474</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 107,312	\$ 3,460	\$ 5,612	\$ 12,731	\$ 129,115
Due to other funds	3,566			598	4,164
Due to others	70		2,249		2,319
Unearned revenue	830				830
<b>Total liabilities</b>	<b>111,778</b>	<b>3,460</b>	<b>7,861</b>	<b>13,329</b>	<b>136,428</b>
<b>FUND BALANCE</b>					
Nonspendable - prepaid items	122,011	499	862	424	123,796
Nonspendable - library receivable	35,357				35,357
Restricted - fire		535,263		(580)	534,683
Restricted - law enforcement			499,264	172,578	671,842
Restricted - community development				35,075	35,075
Restricted - debt service				6,817	6,817
Committed - building department				65,783	65,783
Assigned for future budget deficit				233,562	233,562
Unassigned	1,446,131				1,446,131
<b>Total fund balances</b>	<b>1,603,499</b>	<b>535,762</b>	<b>500,126</b>	<b>513,659</b>	<b>3,153,046</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,715,277</b>	<b>\$ 539,222</b>	<b>\$ 507,987</b>	<b>\$ 526,988</b>	<b>\$ 3,289,474</b>

The notes of the financial statements are an integral part of this statement.

**NORTHFIELD TOWNSHIP**

**RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO NET POSITION  
OF GOVERNMENTAL ACTIVITIES  
JUNE 30, 2016**

<b>Total fund balance per balance sheet</b>	\$ 3,153,046
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.

Historical cost	\$ 11,307,618
Accumulated depreciation	<u>(4,251,803)</u>

<b>Capital assets net of accumulated depreciation</b>	7,055,815
-------------------------------------------------------	-----------

Pension related activities are not a consumption of current resources and therefore are reported as deferred outflows of resources in the Statement of Net Position.

Investments deficient (in excess) of projections	127,322
Differences in actuarial assumptions	57,650
Differences in actuarial experience to actual	57,450
Contributions subsequent to measurement date	<u>26,595</u>

<b>Deferred outflows of resources related to pension activities</b>	269,017
---------------------------------------------------------------------	---------

Pension liabilities, net of pension plan fiduciary net position, are not due and payable in the current period and are not reported in the fund financial statements.

Net pension liability	(343,129)
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Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These include:

Long-term debt	(3,145,607)
Compensated absences	<u>(177,900)</u>

Total	<u>(3,323,507)</u>
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<b>Net position of governmental activities</b>	<u><u>\$ 6,811,242</u></u>
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The notes of the financial statements are an integral part of this statement.

**NORTHFIELD TOWNSHIP**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2016**

	<b>General Fund</b>	<b>Fire Fund</b>	<b>Law Enforcement Fund</b>	<b>Non-major Funds</b>	<b>Total</b>
<b>REVENUES</b>					
Taxes	\$ 263,030	\$ 632,874	\$ 1,415,162	\$ 274,942	\$ 2,586,008
State shared revenues	649,431				649,431
Licenses and permits			3,165	88,403	91,568
Contributions		1,000	1,500		2,500
Rental income	10,260			263,466	273,726
Franchise fees	99,310				99,310
Charges for services	263,111	17,361	28,267	2,550	311,289
Fines and forfeitures			19,740	197,171	216,911
Interest	1,082				1,082
Net decrease in the fair value of investments	(75)				(75)
Other income	12,370	7,296	4,516	717	24,899
<b>Total revenues</b>	<b>1,298,519</b>	<b>658,531</b>	<b>1,472,350</b>	<b>827,249</b>	<b>4,256,649</b>
<b>EXPENDITURES</b>					
<b>Current:</b>					
General government	896,938			82,603	979,541
Fire rescue		549,259			549,259
Police protection			1,478,413	139,899	1,618,312
Community center/recreation	100,210				100,210
Roads	132,155				132,155
Community development	2,500				2,500
Public works	35,419			241	35,660
<b>Debt service:</b>					
Principal		45,856		454,518	500,374
Interest/fees		2,269		84,574	86,843
<b>Capital outlay:</b>					
General government	52,961				52,961
Police protection				140,131	140,131
<b>Total expenditures</b>	<b>1,220,183</b>	<b>597,384</b>	<b>1,478,413</b>	<b>901,966</b>	<b>4,197,946</b>
<b>Excess of revenues over (under) expenditures</b>	<b>78,336</b>	<b>61,147</b>	<b>(6,063)</b>	<b>(74,717)</b>	<b>58,703</b>

**NORTHFIELD TOWNSHIP**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS - continued  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>General Fund</u>	<u>Fire Fund</u>	<u>Law Enforcement Fund</u>	<u>Non-major Funds</u>	<u>Total</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of assets		409	15,658		16,067
Transfers in		25,000	35,000		60,000
Transfers (out)	(25,000)			(35,000)	(60,000)
<b>Total other financing sources (uses)</b>	(25,000)	25,409	50,658	(35,000)	16,067
<b>Net changes in fund balances</b>	53,336	86,556	44,595	(109,717)	74,770
<b>FUND BALANCE, JULY 1, 2015</b>	1,550,163	449,206	455,531	623,376	3,078,276
<b>FUND BALANCE, JUNE 30, 2016</b>	<u>\$ 1,603,499</u>	<u>\$ 535,762</u>	<u>\$ 500,126</u>	<u>\$ 513,659</u>	<u>\$ 3,153,046</u>

The notes of the financial statements are an integral part of this statement.

**NORTHFIELD TOWNSHIP**

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016**

<b>Net change in fund balances - governmental funds</b>	<b>\$ 74,770</b>
---------------------------------------------------------	------------------

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets are allocated over their useful lives as depreciation expense. The amount by which capital outlay exceeded depreciation and losses on disposal is as follows:

Capital outlay	\$ 193,092
Depreciation expense	(358,837)
Loss on disposal of assets	<u>(4,327)</u>

<b>Total</b>	<b>(170,072)</b>
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Some pension contributions in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in the Governmental Funds.

Pension expense	(41,369)
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Repayment of bond and contracts payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Repayment of:

Capital leases	45,856
Bonds/contracts payable	<u>454,518</u>

<b>Total</b>	<b>500,374</b>
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Accrued absences for vacation for the employee is recorded on the Statement of Net Assets

	<u>(23,386)</u>
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<b>Change in net position of governmental activities</b>	<b><u>\$ 340,317</u></b>
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The notes of the financial statements are an integral part of this statement.

**NORTHFIELD TOWNSHIP**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUND**  
**JUNE 30, 2016**

	<u>Sewage Disposal System Fund</u>	
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 694,078	
Sewer billings receivable	366,286	
Prepaid expenses	252	
Due from other funds	687	
Other receivables	<u>2,524</u>	
<b>Total current assets</b>		\$ 1,063,827
<b>RESTRICTED ASSETS</b>		
Cash, cash equivalents and investments - capital and debt	1,117,496	
Special assessments receivable - capital and debt	<u>1,352,722</u>	
<b>Total restricted assets</b>		2,470,218
<b>PLANT, PROPERTY AND EQUIPMENT</b>		
Non-depreciated	667,538	
Depreciated, net	<u>8,388,970</u>	
<b>Net plant, property, and equipment</b>		<u>9,056,508</u>
<b>Total assets</b>		<u>12,590,553</u>
<b>CURRENT LIABILITIES</b>		
Accounts payable	16,544	
Accrued compensated absences	21,676	
Contracts payable - current portion	<u>504,703</u>	
<b>Total current liabilities</b>		542,923
<b>LONG-TERM LIABILITIES</b>		
Contracts payable - less current portion		<u>1,224,690</u>
<b>Total liabilities</b>		<u>1,767,613</u>
<b>NET POSITION</b>		
Invested in capital assets, net of related debt	7,327,115	
Restricted for capital and debt	2,470,218	
Unrestricted	<u>1,025,607</u>	
<b>Total net position</b>		<u>\$ 10,822,940</u>

The notes of the financial statements are an integral part of this statement.

**NORTHFIELD TOWNSHIP**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
PROPRIETARY FUND  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Sewage Disposal System Fund</u>
<b>OPERATING REVENUES</b>	
User charges	\$ 1,345,579
<b>OPERATING EXPENSES</b>	
Salaries and wages	\$ 265,611
Employee benefits/payroll taxes	151,156
Depreciation	347,293
Other operating expenses	<u>369,125</u>
<b>Total operating expenses</b>	<u>1,133,185</u>
<b>Operating income</b>	212,394
<b>NON-OPERATING REVENUES AND (EXPENSES)</b>	
Bond issuance, costs	(46,842)
Interest income - cash and cash equivalents	5,346
Interest income - special assessments	48,103
Net increase in the fair value of investments	1,865
Other revenues	9,387
Interest expense	(59,314)
Bond fees	(1,062)
Special assessment revenue	<u>800,000</u>
<b>Total non-operating revenues and (expenses)</b>	<u>757,483</u>
<b>Net loss before capital contributions</b>	969,877
<b>CAPITAL CONTRIBUTIONS</b>	
Connection fees	<u>25,560</u>
<b>Change in net position</b>	995,437
<b>NET POSITION, JULY 1, 2015</b>	<u>9,827,503</u>
<b>NET POSITION, JUNE 30, 2016</b>	<u><u>\$ 10,822,940</u></u>

The notes of the financial statements are an integral part of this statement.

**NORTHFIELD TOWNSHIP**  
**STATEMENT OF CASH FLOWS**  
**SEWAGE DISPOSAL SYSTEM FUND**  
**FOR THE YEAR ENDED JUNE 30, 2016**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash receipts from customers	\$ 1,367,949
Cash payments to employees	(264,964)
Cash payments to suppliers of goods and services	<u>(553,858)</u>
<b>Net cash provided by operating activities</b>	<b>549,127</b>

**CASH FLOWS FROM CAPITAL**

**AND RELATED FINANCING ACTIVITIES**

Bond proceeds	\$ 760,000
Connection fees received	25,560
Special assessments and interest received	304,711
Other revenue (expense)	9,387
Acquisition of capital assets	(643,732)
Repayment of principal on bonds/contracts	(742,701)
Investment purchase	<u>(922,305)</u>
<b>Net cash (used in) capital and related financing activities</b>	<b>(1,209,080)</b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest on cash and cash equivalents	1,445
<b>Net (decrease) in cash and cash equivalents</b>	<b>(658,508)</b>

**CASH AND CASH EQUIVALENTS AT, JULY 1, 2015**

1,256,723

**CASH AND CASH EQUIVALENTS AT, JUNE 30, 2016**

\$ 598,215

**RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES**

Operating income	\$ 212,394
Adjustments to reconcile operating income to net cash (used in) operating activities:	
Depreciation	\$ 347,293
Change in assets and liabilities:	
(Increase) decrease in receivables	22,370
(Increase) decrease in prepaid expenses	5,693
(Increase) decrease in other receivables	(1,545)
Increase (decrease) in accounts payable/accrued compensated absences	<u>(37,078)</u>
<b>Total adjustments</b>	<u>336,733</u>
<b>Net cash provided by operating activities</b>	<u><u>\$ 549,127</u></u>

The notes of the financial statements are an integral part of this statement.



**NORTHFIELD TOWNSHIP**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**JUNE 30, 2016**

	<b>Current Tax Collection Fund</b>	<b>Trust and Agency Fund</b>	<b>Payroll Fund</b>	<b>Totals</b>
<b>ASSETS</b>				
Cash	\$ 1,232	\$ 48,271	\$ 8,473	\$ 57,976
Due from other funds	41	3,500	25	3,566
Due from others		6,688	851	7,539
	<u>1,273</u>	<u>58,459</u>	<u>9,349</u>	<u>69,081</u>
<b>Total assets</b>	<u><u>\$ 1,273</u></u>	<u><u>\$ 58,459</u></u>	<u><u>\$ 9,349</u></u>	<u><u>\$ 69,081</u></u>
<b>LIABILITIES</b>				
Due to other funds	\$	\$ 10,720	\$ 2,386	\$ 13,106
Due to others	1,273	47,739	6,963	55,975
	<u>1,273</u>	<u>47,739</u>	<u>6,963</u>	<u>55,975</u>
<b>Total liabilities</b>	<u><u>\$ 1,273</u></u>	<u><u>\$ 58,459</u></u>	<u><u>\$ 9,349</u></u>	<u><u>\$ 69,081</u></u>

The notes of the financial statements are an integral part of this statement.

## **NOTES TO FINANCIAL STATEMENTS**

## **NORTHFIELD TOWNSHIP**

### **NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2016**

#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting and reporting policies of the Township relating to the funds and account groups included in the accompanying combined financial statements conform to generally accepted accounting principles applicable to state and local governments. The more significant accounting policies of the Township are described below.

#### **A. BASIC FINANCIAL STATEMENTS**

In accordance with GASB standards, the basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (Statement of Net Position and Statement of Activities) report on the Township as a whole, excluding fiduciary activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. All activities, both governmental and business-type, are reported in the government-wide financial statements using the economic resources measurement focus and the accrual basis of accounting, which includes long-term assets and receivables as well as long-term debt and obligations. The government-wide financial statements focus more on the sustainability of the Township as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

Generally, the effect of interfund activity has been removed from the government-wide financial statements. Net interfund activity and balances between governmental activities and business-type activities are shown in the government-wide financial statements.

The government-wide Statement of Net Position reports all financial and capital resources of the Township (excluding fiduciary funds). It is displayed in a format of assets less liabilities equals net position, with the assets and liabilities shown in order of their relative liquidity. Net position is required to be displayed in three components: 1) invested in capital assets, net of related debt, 2) restricted, and 3) unrestricted. Invested in capital assets, net of related debt is capital assets net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Restricted net positions are those with constraints placed on their use by either: 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations or other governments, or 2) imposed by law through constitutional provisions or enabling legislation. All net positions not otherwise classified as restricted, are shown as unrestricted. Generally the Township would first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

The Government-Wide Statement of Activities demonstrates the degree to which both direct and indirect expenses of the various functions and programs of the Township are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or identifiable activity. Indirect expenses for administrative overhead are allocated among the functions and activities using a full cost allocation approach and are presented separately to enhance comparability of direct expenses between governments that allocate direct expenses and those that do not. Interest on general long-term debt is not allocated to the various functions. Program revenues include: 1) charges to customers or users who purchase, use or directly benefit from goods, services or privileges provided by a particular function or program and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or program. Taxes, unrestricted investment income and other revenues not identifiable with particular functions or programs are included as general revenues. The general revenues support the net costs of the functions and programs not covered by program revenues.

## **NORTHFIELD TOWNSHIP**

### **NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2016**

#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

Also, part of the basic financial statements are fund financial statements for governmental funds and proprietary funds. The focus of the fund financial statements is on major funds, as defined by GASB Statement No. 34. Although this reporting model sets forth minimum criteria for determination of major funds (a percentage of assets, liabilities, revenues, or expenditures/expenses of fund category and of the governmental and enterprise funds combined), it also gives governments the option of displaying other funds as major funds. Other non-major funds are combined in a single column on the fund financial statements.

The Township reports the following major governmental funds:

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

The Law Enforcement Fund accounts for all the activity associated with providing police protection services. This fund is primarily supported through the collection of property taxes.

The Fire Fund accounts for all the activity associated with providing fire and medical rescue services. This fund is primarily supported through the collection of property taxes.

The Township reports the following major enterprise fund:

The Sewage Disposal System Fund accounts for all the activity associated with the operations and maintenance of a sewage treatment system.

#### **B. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

The governmental fund financial statements are prepared on a current financial resources measurement focus and modified accrual basis of accounting. To conform to the modified accrual basis of accounting, certain modifications must be made to the accrual method. These modifications are outlined below:

- A. Revenue is recorded when it becomes both measurable and available (received within 60 days after year-end). Revenue considered susceptible to accrual includes: property taxes, sales and use taxes, transient occupancy taxes, licenses, fees and permits, intergovernmental revenues, charges for services, fines, forfeits and penalties, and interest.
- B. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.
- C. Disbursements for the purchase of capital assets providing future benefits are considered expenditures. Bond proceeds are reported as another financing source. The former being a decrease in fund balances and the later being an increase in fund balances.

## **NORTHFIELD TOWNSHIP**

### **NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2016**

#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

With this measurement focus, operating statements present increases and decreases in net current assets and unreserved fund balance as a measure of available resources.

This is the traditional basis of accounting for governmental funds and also is the manner in which these funds are normally budgeted. This presentation is deemed most appropriate to: 1) demonstrate legal and covenant compliance, 2) demonstrate the sources and uses of liquid resources, and 3) demonstrate how the Township's actual revenues and expenditures conform to the annual budget. Since the governmental funds financial statements are presented on a different basis than the governmental activities column of the government-wide financial statements, reconciliation is provided immediately following each fund statement. These reconciliations briefly explain the adjustments necessary to transform the fund financial statements into the governmental activities column of the government-wide financial statements.

The proprietary funds financial statements are prepared on the same basis (economic resources measurement focus and accrual basis of accounting) as the government-wide financial statements. Therefore, most lines for the total proprietary funds on the proprietary funds financial statements will directly reconcile to the business-type activities column on the government-wide financial statements. Because the proprietary funds are combined into a single business-type activities column on the government-wide financial statements, certain interfund activities between these funds are eliminated in the consolidation for the government-wide financial statements, but are included in the fund columns in the proprietary funds financial statements.

Proprietary funds account for operations where the intent of the Township is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Under GASB Statement No. 34, proprietary funds are also required for any activity whose principal revenue sources meet any of the following criteria: 1) any activity that has issued debt backed solely by the fees and charges of the activity, 2) if the cost of providing services for any activity, including capital costs such as depreciation or debt service, must legally be recovered through fees and charges of the activity, or 3) it is the policy of the Township to establish activity fees or charges to recover the cost of providing services, including capital costs.

On the proprietary funds financial statements, operating revenues are those that flow directly from the operations of the activity, i.e. charges to customers or users who purchase or use the goods or services of that activity. Operating expenses are those that are incurred to provide those goods or services. Non-operating revenues and expenses are items such as investment income and interest expense that are not a result of the direct operations of the activity.

Fiduciary funds account for assets held by the Township in a trustee or agency capacity on behalf of others and, therefore, are not available to support Township programs. Fiduciary funds are not included in the government-wide financial statements as they are not an asset of the Township available to support Township programs. The Township currently maintains three agency funds. One accounts for the collection and disbursement of property taxes, another is a clearing account for payroll transactions and the final one accounts for monies held in escrow for certain development projects.

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**C. CAPITAL ASSETS**

Under GASB Statement No. 34, all capital assets, whether owned by governmental activities or business-type activities are recorded and depreciated in the government-wide financial statements. No long-term capital assets or depreciation are shown in the governmental fund financial statements.

Capital assets, including public domain infrastructure (e.g., roads, bridges, sidewalks and other assets that are immovable and of value only to the Township) are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life greater than one year. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation. Real property is considered a capital asset regardless of initial cost.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major improvements are capitalized and depreciated over the remaining useful lives of the related capital assets.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings, structures and improvements	5 to 50 years
Utility plant	5 to 50 years
Machinery and equipment	2 to 40 years
Infrastructure	25 to 75 years

Capital assets transferred between funds are transferred at their net book value (cost less accumulated depreciation), as of the date of the transfer.

**D. ACCRUED COMPENSATED ABSENCES**

The Township has recorded a liability for compensated absences. The policies regarding compensated absences are outlined in the Township's "Rules of Employment".

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**E. BUDGETARY DATA**

The Board of Trustees follows the procedures as outlined in the Uniform Budgeting Manual for Local Units of Government in Michigan in the establishment of the various annual budgets.

The supervisor prepares the annual budgets through information received by the clerk. The proposed budget is then submitted for discussion and approved by the entire Township Board. The budget is approved by activity rather than line item. If and when it becomes necessary to amend certain amounts in the budget, a proposal outlining the desired changes is made to and approved by the Township Board at any of their regular meetings. Budget appropriations made, but not expended by year end, will lapse with the fiscal year end.

For the year ended June 30, 2016, expenditures exceeded appropriations in the Narcotics Fund.

**F. PROPERTY TAXES**

Property tax revenues are recognized in the fiscal year for which the taxes are levied. Property taxes are levied on December 1 each year. These taxes become liens on the property at that date. These taxes are due on February 14, with the final collection date of February 28. The delinquent real property taxes of Northfield Township are purchased by Washtenaw County. The county sold tax notes, the proceeds of which will be used to pay the Township for these property taxes. The 2015 adjusted taxable value of the Township totaled \$328,981,868. The Township levied the following millages during the current fiscal year ended June 30, 2016:

General operating	0.7996
Fire	1.9238
Police	4.3017
Public safety building	<u>0.8358</u>
Total millage	<u><u>7.8609</u></u>

**G. OTHER FINANCING SOURCES (USES)**

The transfers of cash between the various funds are budgeted but reported separate from revenues and expenditures as transfers in or (out) unless they represent temporary advances that are to be repaid, in which case they are carried as assets or liabilities of the advancing or borrowing fund.

**H. INVESTMENTS**

Investments are stated at market value.

## **NORTHFIELD TOWNSHIP**

### **NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2016**

#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

##### **I. CASH AND CASH EQUIVALENTS**

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

##### **J. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

##### **K. RISK MANAGEMENT**

The Township is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disaster. The Township maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Township. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

##### **L. RECEIVABLES**

When necessary the Township utilizes an allowance for uncollectable accounts to value its receivables. The Township considers all of its trade and special assessment receivables to be collectable.

##### **M. EQUITY**

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned. Nonspendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the Township Board through approval of resolutions. Assigned fund balances is a limitation imposed by a designee of the Township Board. Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories. Negative unassigned fund balance in other governmental funds represents excess expenditures incurred over the amounts restricted, committed, or assigned to those purposes. Proprietary fund equity is classified the same as in the government-wide statements.

When both restricted and unrestricted fund balances are available for use, it is the Township policy to use restricted fund balance first, then unrestricted fund balance. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

For the government-wide financial statements, net position is reported as restricted when constraints placed on net positions are either: (1) Externally imposed by creditors (such as debt covenants), grantors, contributors, laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.



**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**N. DEFERRED OUTFLOW OF RESOURCES**

Under GASB standards the Township will report two new sections in the Statement of Net Position (Government Wide Statements) and in the Balance Sheet (Fund Statements) which are called Deferred Outflow (previously called assets).

These separate financial statement elements which meet the definition of deferred outflow are no longer considered assets.

Deferred outflow of resources represent a consumption of net position that applies to a future period. The element will not be recognized as an expense and (or) expenditure until the time restriction is met.

For the year ended June 30, 2016 the Township records deferred outflow of resources relating to pension differences from expected investment returns compared to actual, changes in experience, and changes in actuarial assumptions. In addition, the Township records deferred outflow of resources for pension contributions made subsequent to Net Pension Liability measurement date of December 31, 2015.

Deferred outflow of resources as of June 30, 2016 are as follows:

<b><u>Deferred Outflow of Resources</u></b>	
Differences in experience	\$ 57,450
Differences in actuarial assumptions	57,650
Differences in investment expectations versus actual	127,322
Contributions made subsequent to pension liability measurement date	26,595
<b>Totals</b>	<b><u>\$ 269,017</u></b>

**O. DEFERRED INFLOW OF RESOURCES**

In addition to liabilities, the Statement of Net Position and governmental fund balance sheet will report a separate section for deferred inflow of resources. Deferred inflow of resources represents an acquisition of net position or fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

The Township has no items that qualify as a deferred inflow of resources as of June 30, 2016.

**P. DEFINED PENSION BENEFIT PLAN**

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

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 2 - DESCRIPTION OF REPORTING ENTITY**

In accordance with the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 39, certain other governmental organizations are considered to be part of the reporting entity for financial statement purposes.

The criteria established by GASB Statement No. 39 for various governmental organizations to be included in the reporting entity's financial statements include accountability, control, and significant financial relationships.

The accompanying financial statements of Northfield Township as of June 30, 2016, include any and all boards, agencies, funds and account groups under the jurisdiction of the Northfield Township Board.

**NOTE 3 - LAND CONTRACT RECEIVABLE - NORTHFIELD TOWNSHIP AREA LIBRARY**

On May 15, 1989, the Township entered into a land contract with the Northfield Township Library Board for the purchase of property commonly known as the "Dodge House". This transaction, which represents monies expended from the Northfield Township general fund, was in the original amount of \$112,500, and is to be amortized over thirty-five (35) years, without interest. Annual installments of \$3,215 started on February 22, 1993. The total outstanding balance at June 30, 2016 was \$35,357.

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the governmental and business-type activities for the year ended June 30, 2016 was as follows:

	<u>Balance 7/1/2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2016</u>
<b>Governmental activities:</b>				
<b>Capital assets not being depreciated:</b>				
Land	\$ 419,403	\$ 865	\$	\$ 420,268
<b>Total cost - assets not being depreciated</b>	<u>419,403</u>	<u>865</u>		<u>420,268</u>
<b>Capital assets being depreciated:</b>				
Buildings	8,607,651	52,096		8,659,747
Equipment	<u>2,245,780</u>	<u>140,131</u>	<u>(158,308)</u>	<u>2,227,603</u>
<b>Total cost</b>	<u>10,853,431</u>	<u>192,227</u>	<u>(158,308)</u>	<u>10,887,350</u>
<b>Less accumulated depreciation for:</b>				
Buildings	(2,246,963)	(193,533)		(2,440,496)
Equipment	<u>(1,799,984)</u>	<u>(165,304)</u>	<u>153,981</u>	<u>(1,811,307)</u>
<b>Total accumulated depreciation</b>	<u>(4,046,947)</u>	<u>(358,837)</u>	<u>153,981</u>	<u>(4,251,803)</u>
<b>Capital assets being depreciated, net</b>	<u>6,806,484</u>	<u>(166,610)</u>	<u>(4,327)</u>	<u>6,635,547</u>
<b>Governmental activities capital assets, net</b>	<u>\$ 7,225,887</u>	<u>\$ (165,745)</u>	<u>\$ (4,327)</u>	7,055,815
Related long-term debt outstanding at June 30, 2016				<u>(3,145,607)</u>
<b>Governmental activities capital assets, net of related long-term debt</b>				<u>\$ 3,910,208</u>

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 4 - CAPITAL ASSETS - continued**

	<u>Balance 7/1/2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2016</u>
<b>Business-type activities:</b>				
<b>Capital assets not being depreciated:</b>				
Land	\$ 226,918	\$	\$	\$ 226,918
Construction in progress		440,620		440,620
<b>Total capital assets   not being depreciated</b>	<u>226,918</u>	<u>440,620</u>		<u>667,538</u>
<b>Capital assets being depreciated:</b>				
Plant and equipment	14,708,879	203,112		14,911,991
<b>Less accumulated depreciation for:</b>				
Plant and equipment	<u>(6,175,728)</u>	<u>(347,293)</u>		<u>(6,523,021)</u>
<b>Capital assets being depreciated, net</b>	<u>8,533,151</u>	<u>(144,181)</u>		<u>8,388,970</u>
<b>Business-type activities   capital assets, net</b>	<u>\$ 8,760,069</u>	<u>\$ 296,439</u>	<u>\$</u>	9,056,508
<b>Less: related long-term debt outstanding as of June 30, 2016</b>				<u>(1,729,393)</u>
<b>Business-type activities capital assets net of related debt</b>				<u>\$ 7,327,115</u>

Depreciation expense was distributed to the various activities as follows:

<b>Governmental activities:</b>	
General government	\$ 10,737
Fire protection and medical rescue	160,106
Police protection	150,065
Recreation	30,356
Community center	<u>7,573</u>
<b>Subtotal</b>	358,837
<b>Business-type activities:</b>	
Sewer service	<u>347,293</u>
<b>Total</b>	<u>\$ 706,130</u>

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 5 - LONG-TERM OBLIGATIONS**

The following is a summary of the Township's governmental activity long-term debt:

**Capital Leases**

1. On September 26, 2005 the Township entered into a lease agreement with Kansas State Bank of Manhattan to purchase two (2) fire trucks and refinance a medical rescue truck. The Township is required to make annual payments in arrears of \$13,575 for the first three years and \$48,109 for the remaining seven years. At the end of the lease term title to all leased assets passes to the Township. Interest of 4.85% is being charged on the lease. The lease expired on October 1, 2015 and was paid in full on June 30, 2016.

**Bonds Payable**

1. General Obligation Unlimited Tax Refunding bonds were issued on July 30, 2012 for \$2,415,000 to refund the 2001 bonds related to the financing of the public safety building. Principal payments range from \$215,000 to \$265,000 due annually in April and maturing on April 2022. Interest is charged at 2.35%, payable semi-annually. The outstanding balance of the bonds at June 30, 2016 was \$1,495,000.
2. General Obligation Limited Tax Refunding bonds were issued on July 30, 2012 for \$2,930,000 to refund the 2002 and 2003 bonds related to the financing of the public safety building (84.43%) as well as the Seven Mile sewer project (15.57%). Principal payments range from \$223,000 to \$300,000 due annually in April and maturing on April 2023. Interest is charged at 2.35%, payable semi-annually. The governmental fund outstanding balance of the bonds at June 30, 2016 was \$1,650,607.

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 5 - LONG-TERM OBLIGATIONS - continued**

The following is a schedule of changes in the long-term obligations of government fund activities:

	<u>Balance 7/1/2015</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 6/30/2016</u>	<u>Amount Due Within One Year</u>
<b>Capitalized Lease</b>					
Kansas State Bank	\$ 45,856	\$	\$ (45,856)	\$	\$
<b>Bonds Payable</b>					
General Obligation Bond, Series 2012 Refunding of 2001 Public Safety Building Bonds	1,730,000		(235,000)	1,495,000	230,000
General Obligation Bond, Series 2012 Refunding of 2002/2003 Public Safety Building Bonds	1,870,125		(219,518)	1,650,607	215,297
<b>        Total bonds payable</b>	3,600,125		(454,518)	3,145,607	445,297
<b>Compensated absences</b>					
General government	154,514	23,386		177,900	
<b>Governmental activities     long term obligations</b>	<u>\$ 3,800,495</u>	<u>\$ 23,386</u>	<u>\$ (500,374)</u>	<u>\$ 3,323,507</u>	<u>\$ 445,297</u>

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 5 - LONG-TERM OBLIGATIONS - continued**

The following is a schedule of principal and interest payments to service the governmental long-term obligations of the Township:

	<b>Bonds Payable</b>	
	<b>Principal</b>	<b>Interest</b>
<b>Year Ending:</b>		
2017	\$ 445,297	\$ 73,922
2018	486,404	63,458
2019	481,404	52,027
2020	477,183	40,714
2021	518,290	29,500
2022-2023	737,029	22,677
<b>Totals</b>	<b>\$ 3,145,607</b>	<b>\$ 282,298</b>

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 5 - LONG TERM OBLIGATIONS - continued**

The following is a summary of bonds payable debt for the business-type activities:

1. Loan payable to Michigan Municipal Bond Authority to finance the refunding bonds for the 1992 junior lien bonds originally issued in 1992. A net present value savings of \$84,344 was created by issuing these refunding bonds due to decline in interest rates. Principal payable in annual installments ranging from \$30,000 to \$45,000 starting April 2006, and maturing on April 2022. Interest is paid semi-annually charged at 2.00% to 5.00%. Outstanding balance of the bonds was \$265,000 at June 30, 2016.
2. Loan payable to Washtenaw County to finance the refunding bonds for the various expansion project bonds. A net present value savings of \$243,781 was created by issuing these refunding bonds due to decline in interest rates. Principal payable in annual installments ranging from \$400,000 to \$555,000 starting May 2008, and maturing on May 2017. Interest is paid semi-annually charged at 4.25%. Outstanding balance of the bonds was \$400,000 at June 30, 2016.
3. General Obligation Limited Tax Refunding bonds were issued on July 30, 2012 for \$2,930,000 to refund the 2002 and 2003 bonds related to the financing of the Public Safety Building (84.43%) as well as the Seven Mile Sewer Project (15.57%). Principal payments range from \$223,000 to \$300,000 due annually in April and maturing on April 2023. Interest is charged at 2.35%, payable semi-annually. The business-type fund outstanding balance portion of the bonds at June 30, 2016 was \$304,393.
4. General Obligation Limited Tax Special Assessment Bonds were issued on February 10, 2016 for \$760,000 to finance the construction of the Whitmore Lake Sewer Special Assessment District. Principal payments of \$25,000 and \$55,000 are due annually beginning April 2017 and maturing in April 2035. Interest is paid semi-annually at 2.00% to 4.00%. The outstanding balance portion of the bonds at June 30, 2016 was \$760,000.

The following is a schedule of changes in the long-term debt of business-type activities:

<b>Bonds Payable</b>	<b>Balance 7/1/2015</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/2016</b>	<b>Amount Due Within One Year</b>
Michigan Municipal Bond Authority:					
1992 junior lien refunding	\$ 305,000	\$	\$ (40,000)	\$ 265,000	\$ 40,000
Expansion - 2007 refunding	955,000		(555,000)	400,000	400,000
Expansion - Seven Mile refunding	344,876		(40,483)	304,393	39,703
Whitmore Lake SAD, Series 2016		760,000		760,000	25,000
<b>Total bonds payable</b>	<b>1,604,876</b>	<b>760,000</b>	<b>(635,483)</b>	<b>1,729,393</b>	<b>504,703</b>
<b>Compensated absences</b>					
Business-type	21,030	646		21,676	
<b>Total business-type activities long-term debt</b>	<b>\$ 1,625,906</b>	<b>\$ 760,646</b>	<b>\$ (635,483)</b>	<b>\$ 1,751,069</b>	<b>\$ 504,703</b>



# **NORTHFIELD TOWNSHIP**

## **NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2016**

### **NOTE 5 - LONG TERM OBLIGATIONS - continued**

The following is a schedule of principal and interest payments to service the business-type long term obligations of the Township:

	<b>Bonds Payable</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2017	\$ 504,703	\$ 71,099	\$ 575,802
2018	113,596	46,139	159,735
2019	113,596	42,146	155,742
2020	112,818	38,096	150,914
2021	116,710	33,952	150,662
2022-2026	302,970	119,705	422,675
2027-2031	245,000	73,800	318,800
2032-2035	220,000	22,000	242,000
<b>Totals</b>	<b>\$ 1,729,393</b>	<b>\$ 446,937</b>	<b>\$ 2,176,330</b>

### **NOTE 6 - DEFINED CONTRIBUTION PENSION PLAN**

The Township participates in a defined contribution plan for full-time employees and is a fully insured plan funded by both employer (2/3) and employee (1/3) contributions. Under the plan the employee is allowed to contribute pre-tax dollars up to 10% of their annual compensation. All participants are vested 100% immediately. The Northfield Township Area Library participates with the Township in this plan and is included in all subsequent data regarding the plan.

A participant includes all full-time employees as of the beginning of the anniversary date or June 1st of each year. The annual contributions are based on the following formula:

Employer contributes	10% of wages
Employee contributes	<u>5%</u> of wages
Annual contribution to pension plan	<u>15%</u> of wages

The plan name is "Group Pension Plan" #GN 53402 through John Hancock Financial. A summary of the plan's activity for the period July 1, 2015 to June 30, 2016, is as follows:

Current year contributions	
Township portion	\$ 77,262
Employee portion	<u>38,631</u>
<b>Total contributions</b>	<b>\$ 115,893</b>

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 7 - DEFINED BENEFIT PLAN**

**Plan Description**

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

**Benefits Provided**

The defined benefit plan is open to all full time union police officers. The plan calls for benefits to be paid as 2.25% of the final average compensation with a maximum of 80%. Final average compensation is calculated based on the employee's final 3 years wages. The plan has a vesting period of 6 years, with normal retirement at age 60 and early retirement eligible at age 55 with 20 years of continuous service with unreduced benefits or at age 55 with 15 years of continuous service or age 50 with 25 years of continuous service with reduced benefits.

***Employees covered by benefit terms***

At the December 31, 2015 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	0
Inactive employees entitled to but not yet receiving benefits	3
Active employees	<u>10</u>
	<u>13</u>

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 7 - DEFINED BENEFIT PLAN - continued**

***Contributions***

The Township is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The Township contributes 10% of covered wages, with the enrolled employees contributing the remainder of the actuarial determined rate. The employee contribution for the year ended June 30, 2016 was 3.20% of eligible wages to fund the plan. The Township contributed \$58,396 to the plan during the reporting period.

***Net Pension Liability***

The employer's Net Pension Liability was measured as of December 31, 2015, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

***Actuarial assumptions***

The total pension liability in the December 31, 2015 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%.

Salary Increases: 3.75%

Investment rate of return: 7.75%, net of investment expense, including inflation.

Although no specific price inflation assumptions are needed for the valuation, the 3.75% long-term wage inflation assumption would be consistent with price inflation of 2.5%.

Mortality rates used were based on the 2014 Healthy annuitant annuity Mortality table, Employee Mortality table, and Juvenile Mortality table with a 50% Male and 50% Female blend. For disabled retirees, the regular mortality table is used with a 10-year set forward in ages to reflect the higher expected mortality rates of disabled members.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study in 2015.

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 7 - DEFINED BENEFIT PLAN - continued**

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

<b><u>Asset Class</u></b>	<b><u>Target Allocation</u></b>	<b><u>Long-Term Expected Real Rate of Return</u></b>
Global Equity	57.50%	5.02%
Global Fixed Income	20.00%	2.18%
Real Assets	12.50%	4.23%
Diversifying Strategies	10.00%	6.56%

**Discount Rate**

The discount rate used to measure the total pension liability is 8.00% for 2015. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 7 - DEFINED BENEFIT PLAN - continued**

**Changes in Net Pension Liability**

	<b>Increase (Decrease)</b>		
	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a)-(b)</b>
<b>Balance at 12/31/2014</b>	\$ 1,488,265	\$ 1,409,069	\$ 79,196
<b>Changes for the year</b>			
Service cost	71,768		71,768
Interest on total pension liability	125,742		125,742
Changes in benefits	(14,904)		(14,904)
Difference between expected and actual experience	64,631		64,631
Changes in assumptions	64,856		64,856
Employer contributions		58,396	(58,396)
Employee contributions		15,385	(15,385)
Net investment income		(22,425)	22,425
Benefit payments, including employee refunds			
Administrative expense		(3,196)	3,196
Other changes			
<b>Net changes</b>	<u>312,093</u>	<u>48,160</u>	<u>263,933</u>
<b>Balances as of 12/31/15</b>	<u>\$ 1,800,358</u>	<u>\$ 1,457,229</u>	<u>\$ 343,129</u>

**Sensitivity of the Net Pension Liability to changes in the discount rate**

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 8.00%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1% point lower (7.00%) or 1% higher (9.00%) than the current rate.

	<b>1% Decrease 7.00%</b>	<b>Current Discount Rate 8.00%</b>	<b>1% Increase 9.00%</b>
Net Pension Liability at 12/31/15	\$ 343,129	\$ 343,129	\$ 343,129
Changes in Net Pension Liability (NPL) from change in discount rate	<u>357,204</u>		<u>(289,455)</u>
Calculated NPL	<u>\$ 700,333</u>	<u>\$ 343,129</u>	<u>\$ 53,674</u>

Note: The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because for GASB purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes, it is net of administrative expenses.

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 7 - DEFINED BENEFIT PLAN - continued**

**Pension Expense and Deferred Outflow/Inflow of Resources Related to Pension**

For the year ended June 30, 2016, the Township recognized pension expense of \$98,646. The Township reported deferred outflow and inflow of resources related to pensions from the following sources:

	<b>Deferred Outflow of Resources</b>	<b>Deferred Inflow of Resources</b>
Differences in experience	\$ 57,450	\$
Differences in assumptions	57,650	
Excess (Deficit) of investment returns	127,322	
Contributions subsequent to the measurement date	26,595	
<b>Totals</b>	<b>\$ 269,017</b>	<b>\$</b>

The amounts reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability for the year ended June 30, 2016.

Amounts reported as deferred outflow and inflow of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ended</b>	<b>Expense</b>
2017	\$ 47,389
2018	47,389
2019	47,388
2020	42,704
2021	14,387
2022-2024	43,165
<b>Total</b>	<b>\$ 242,422</b>

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 8 - INTERFUND RECEIVABLE AND PAYABLE BALANCES AND TRANSFERS**

Interfund receivables and payables exist at June 30, 2016. These represent short-term borrowings and amounts owed for reimbursements between other funds.

The following is a summary of the outstanding borrowings between the various funds of the Township:

	<b><u>Interfund Receivable</u></b>		<b><u>Interfund Payable</u></b>
General Fund	\$ 10,720	Trust and Agency Fund	\$ 10,720
General Fund	330	Payroll Fund	330
Law Enforcement Fund	598	Federal Narcotics Fund	598
Law Enforcement Fund	769	Payroll Fund	769
Fire Fund	600	Payroll Fund	600
Sewer Fund	687	Payroll Fund	687
Trust and Agency Fund	3,500	General Fund	3,500
Current Tax Fund	41	General Fund	41
Payroll Fund	25	General Fund	25
<b>Total interfund balances</b>	<b><u><u>\$ 17,270</u></u></b>		<b><u><u>\$ 17,270</u></u></b>

Interfund transfers for the year ended June 30, 2016 were as follows:

<b><u>Transfer In</u></b>	<b><u>Transfer Out</u></b>	<b><u>Purpose</u></b>	<b><u>Amount</u></b>
Law Enforcement Fund	Federal Narcotics Fund	Pay operating expenditures	\$ 35,000
Fire Fund	General Fund	Pay operating expenditures	25,000
			<b><u><u>\$ 60,000</u></u></b>

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 9 - DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS**

Michigan Compiled Laws, Section 129.91, (Public Act 20 of 1943, as amended) authorizes the Township to make deposits and invest in the accounts of federally insured banks, credit union, and savings and loan associations; bonds, securities and other direct obligations of the United States, or any agency or instrumentality of the United States; United States government or Federal Agency obligation repurchase agreements; bankers acceptance of United States banks, commercial paper rated by two standard rating agencies within the two highest classifications, which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan. Financial institutions eligible for deposit of public funds must maintain an office in Michigan. The Township's deposits are in accordance with statutory authority.

As of June 30, 2016 deposits and investments consist of the following:

	<u>Total</u>	<u>Cash</u>	<u>Investments</u>
<b>Deposits</b>			
Checking accounts	\$ 3,293,708	\$ 3,293,708	\$
Money market accounts	1	1	
Non-Negotiable certificates of deposit	1,661,033		1,661,033
<b>Total deposits</b>	4,954,742	3,293,709	1,661,033
<b>Investments</b>			
Negotiable certificates of deposit	38,715		38,715
<b>Total investments</b>	38,715		38,715
<b>Total deposits and investments</b>	<u>\$ 4,993,457</u>	<u>\$ 3,293,709</u>	<u>\$ 1,699,748</u>

Cash and investments are presented in the financial statements in the following areas:

**Statement of Net Position:**

Cash and investments	\$ 3,625,262
Restricted cash and investments	<u>1,117,496</u>
	4,742,758

**Fiduciary Funds**

Cash	<u>57,976</u>
<b>Total cash and investments</b>	<u>\$ 4,800,734</u>

The carrying amount of cash and investments is stated at \$4,800,734 as of June 30, 2016. The difference between the carrying amounts and the amounts mentioned above stem from cash on hand of \$600, outstanding checks and deposits.



**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 9 - DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS - continued**

**Custodial Credit Risk**

Deposits - This is the risk that in the event of a bank failure, the Township will not be able to recover its deposits. The Township does not have a deposit policy for custodial credit risk. The Township evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Insured by FDIC	\$ 1,910,535
Uninsured and uncollateralized	<u>3,044,207</u>
<b>Total</b>	<b><u>\$ 4,954,742</u></b>

Investments - This is the risk that in the event of the failure of a counterparty to a transaction, the Township will not be able to recover the value of its investments. The Township does not have a policy to cover custodial credit risk of investments. The Township evaluates each financial institution with which it invests and assesses the level of risk of each institution. Investments are made only with those institutions with an acceptable estimated risk level.

As of June 30, 2016, the Township's investments were exposed to custodial credit risk as follows:

Insured by FDIC	\$ 1,699,249
Uninsured and uncollateralized	<u>499</u>
<b>Total</b>	<b><u>\$ 1,699,748</u></b>

FDIC insurance covers up to \$250,000 for the combined amount of all time and savings accounts (including NOW accounts), and up to \$250,000 for the combined amount of all demand deposit accounts.

**Concentration of Credit Risk**

Concentration of credit risk is the risk attributed to the magnitude of the Township's investment in a single issuer. The Township's investment policy requires diversification with a primary focus on safety. However, the policy does not place a fixed percentage limit for any one issuer. None of the Township's investments in any one issuer exceed 5 percent or more of total investments:

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 9 - DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS - continued**

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates and could possibly adversely affect the fair values of investments and cash deposits. The Township's investment policy does not specifically limit investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

As of June 30, 2016 the Township had the following investment maturities:

<u>Investment Type</u>	<u>Investment Maturities (In Years)</u>		
	<u>Value</u>	<u>Less than 1</u>	<u>1 - 5</u>
Negotiable CD	\$ 38,715	\$	\$ 38,715
Non-negotiable CD's	1,661,033	1,625,977	35,056
	<u>\$ 1,699,748</u>	<u>\$ 1,625,977</u>	<u>\$ 73,771</u>

**Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Township investment policy limits investments to those authorized by Public Act 20 of 1943. Commercial paper must be rated within the two (2) highest classifications established by not less than two (2) standard ratings services. Ratings are not required for U.S. Treasuries and money market accounts. As of June 30, 2016, the Township's investments were not rated.

**NOTE 10 - STATEMENT OF CASH FLOWS**

Pursuant to the Governmental Accounting Standards Board (GASB) statement number 9, a statement of cash flows is presented. The purpose of the statement of cash flows is to explain the change in cash and cash equivalents during the year. Cash equivalents are defined as short-term, highly liquid investments with original maturities of three months or less. The direct method was utilized to represent cash flows from operations.

**NORTHFIELD TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 11 - GRANT ACTIVITIES**

The Township has been a recipient of several grant funds for law enforcement, medical rescue, and recreation activities. These funds are subject to federal and state grant audit requirements.

**NOTE 12 - ASSETS RESTRICTED FOR CAPITAL AND DEBT**

Restricted assets in the Sewage Disposal System Fund as of June 30, 2016 consisted of the following:

	<b><u>Sewage Disposal System Fund</u></b>
Cash and investments	\$ 1,117,496
Special assessment receivables	<u>1,352,722</u>
<b>Total</b>	<b><u><u>\$ 2,470,218</u></u></b>

**NOTE 13 - SUBSEQUENT EVENTS**

Subsequent events have been evaluated through October 15, 2016, which is the date the financial statements were available to be issued. Management has determined the Township has one material recognizable event, which was the purchase of property. The Township placed \$20,000 in escrow during the year ended June 30, 2016 toward the purchase of 8.2 acres and 15.3 acres of land, with a total purchase price of \$329,000. The land purchase was completed in September 2016.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**NORTHFIELD TOWNSHIP**

**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Budgets</b>			<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>REVENUES</b>				
Taxes	\$	\$ 263,700	\$ 263,030	\$ (670)
State shared revenues		655,000	649,431	(5,569)
Charges for services		342,809	362,421	19,612
Interest		300	1,082	782
Net decrease in the fair value of investments			(75)	(75)
Miscellaneous revenue		18,155	22,630	4,475
<b>Total revenues</b>	<b>1,497,019</b>	<b>1,279,964</b>	<b>1,298,519</b>	<b>18,555</b>
<b>EXPENDITURES</b>				
Township board		39,265	37,523	1,742
Supervisor		14,877	13,534	1,343
Township manager		152,766	144,743	8,023
Elections		16,950	12,025	4,925
Clerk		64,476	59,607	4,869
Board of review		24,153	10,783	13,370
Treasurer		84,127	82,930	1,197
Assessor		138,082	131,470	6,612
Township hall and grounds		148,065	132,158	15,907
Professional fees		67,200	66,374	826
Community development		2,500	2,500	
Zoning and planning departments		118,753	98,424	20,329
Street lights		37,020	35,419	1,601
Roads		132,250	132,155	95
Community Center		105,083	100,210	4,873
Solid waste management		4,000	4,000	
Contingency - liens		2,275		2,275
Capital outlay		79,700	68,506	11,194
Rent - PSB		87,823	87,822	1
<b>Total expenditures</b>	<b>1,439,794</b>	<b>1,319,365</b>	<b>1,220,183</b>	<b>99,182</b>
<b>Excess of revenues over (under) expenditures</b>	<b>57,225</b>	<b>(39,401)</b>	<b>78,336</b>	<b>117,737</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (out)	(25,000)	(25,000)	(25,000)	
<b>Net change in fund balance</b>	<b>32,225</b>	<b>(64,401)</b>	<b>53,336</b>	<b>117,737</b>
<b>FUND BALANCE, JULY 1, 2015</b>	<b>1,550,163</b>	<b>1,550,163</b>	<b>1,550,163</b>	
<b>FUND BALANCE, JUNE 30, 2016</b>	<b>\$ 1,582,388</b>	<b>\$ 1,485,762</b>	<b>\$ 1,603,499</b>	<b>\$ 117,737</b>

**NORTHFIELD TOWNSHIP**

**LAW ENFORCEMENT FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Budgets</b>			<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>REVENUES</b>				
Taxes	\$	\$	\$ 1,415,162	\$
Fines and court fees			19,740	
Traffic tickets and impound fees			2,320	
Liquor law license fees			3,165	
Contributions			1,500	
Charges for services			25,947	
Miscellaneous			4,516	
<b>Total revenues</b>	<b>1,470,285</b>	<b>1,470,285</b>	<b>1,472,350</b>	<b>2,065</b>
<b>EXPENDITURES</b>				
Salaries			784,515	
Payroll taxes			60,767	
Life insurance			7,646	
Medical testing			307	
Professional fees			42,850	
Pension			61,937	
Insurance - health			144,256	
Accountant			7,007	
Membership dues			745	
Printing and postage			667	
Transportation			17,347	
Insurance and bonds			44,815	
Repairs and maintenance			16,650	
Telephone			14,390	
Supplies			4,732	
Equipment rental			1,379	
Office overhead			37,848	
PSB lease			87,822	
Contractual services			18,273	
Dispatch services			63,347	
Personnel allocation			59,072	
Tax chargebacks			2,041	
<b>Total expenditures</b>	<b>1,508,272</b>	<b>1,509,272</b>	<b>1,478,413</b>	<b>30,859</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(37,987)</b>	<b>(38,987)</b>	<b>(6,063)</b>	<b>32,924</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of assets	3,000	16,000	15,658	
Transfer in	35,000	35,000	35,000	
<b>Total other financing sources (uses)</b>	<b>38,000</b>	<b>51,000</b>	<b>50,658</b>	<b>(342)</b>
<b>Net change in fund balance</b>	<b>13</b>	<b>12,013</b>	<b>44,595</b>	<b>32,582</b>
<b>FUND BALANCE, JULY 1, 2015</b>	<b>455,531</b>	<b>455,531</b>	<b>455,531</b>	
<b>FUND BALANCE, JUNE 30, 2016</b>	<b>\$ 455,544</b>	<b>\$ 467,544</b>	<b>\$ 500,126</b>	<b>\$ 32,582</b>

**NORTHFIELD TOWNSHIP**

**FIRE FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Budgets</b>			<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>REVENUES</b>				
Taxes	\$	\$	\$ 632,874	\$
Charges for services			17,361	
Other income			8,296	
<b>Total revenues</b>	<b>647,873</b>	<b>647,873</b>	<b>658,531</b>	<b>10,658</b>
<b>EXPENDITURES</b>				
Salaries			266,888	
Payroll taxes			20,262	
Hospitalization			23,991	
Life insurance			845	
Pension			7,931	
Medical testing			949	
Uniforms			7,840	
Controller			7,007	
Audit fees			2,250	
Transportation			7,185	
Training and development			9,202	
Membership fees			1,430	
Contractual services			1,505	
Dispatch services			11,793	
Telephone			5,746	
Supplies			8,682	
Insurance and bonds			49,502	
Office overhead			37,848	
PSB lease			87,822	
Printing and postage			37	
Utilities			7,318	
Repairs and maintenance			32,172	
Debt - principal			45,856	
Debt - interest			2,269	
Tax chargebacks/drains			914	
Capital outlay			9,212	
Personnel allocation			(59,072)	
<b>Total expenditures</b>	<b>673,865</b>	<b>674,965</b>	<b>597,384</b>	<b>77,581</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(25,992)</b>	<b>(27,092)</b>	<b>61,147</b>	<b>88,239</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of assets	1,000	1,000	409	
Transfer in	25,000	25,000	25,000	
<b>Total other financing sources (uses)</b>	<b>26,000</b>	<b>26,000</b>	<b>25,409</b>	<b>(591)</b>
<b>Net change in fund balance</b>	<b>8</b>	<b>(1,092)</b>	<b>86,556</b>	<b>87,648</b>
<b>FUND BALANCE, JULY 1, 2015</b>	<b>449,206</b>	<b>449,206</b>	<b>449,206</b>	
<b>FUND BALANCE, JUNE 30, 2016</b>	<b>\$ 449,214</b>	<b>\$ 448,114</b>	<b>\$ 535,762</b>	<b>\$ 87,648</b>

**NORTHFIELD TOWNSHIP**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
FOR THE YEAR ENDED JUNE 30, 2016**

**Schedule of Employer Contributions**

	<b>For the Plan Year Ended December 31, 2015</b>	<b>For the Plan Year Ended December 31, 2014</b>
Actuarial determined contributions	\$ 58,396	\$ 55,589
Contributions in relation to the actuarial determined contribution	58,396	55,589
Contribution deficiency (excess)	\$	\$
Covered employee payroll	\$ 583,960	\$ 555,890
Contributions as a percentage of covered payroll	10.00%	10.00%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available will be presented.

Amortization method	Level percentage of payroll, open
Remaining amortization period	23 years
Asset valuation method	5 years smoothed
Inflation	2.50%
Salary increases	3.75%
Investment rate of return	7.75%
Retirement age	Age 60, early retirement with reduced benefits at 55 with 15 years of service or 50 with 25 years of service with unreduced benefits at age 55 with 20 years of service.
	50% Female/50% Male 2014 Healthy Annuitant Annuity
Mortality	Mortality table, Employee Mortality table, and Juvenile Mortality table

**Previous Actuarial Methods and Assumptions**

A ten year smoothed asset valuation method was used for the time period of 2005 through 2014. Employee contributions have varied each year between 2.16% and 3.96%.



**NORTHFIELD TOWNSHIP**

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
FOR THE YEAR ENDED JUNE 30, 2016**

	<b>For the Plan Year Ended December 31, 2015</b>	<b>For the Plan Year Ended December 31, 2014</b>
<b>Total pension liability</b>		
Service cost	\$ 71,768	\$ 68,319
Interest	125,742	110,821
Changes in benefit terms	(14,904)	
Differences between expected and actual experience	64,631	
Changes of assumptions	64,856	
Benefit payments, including refunds of employee contributions		
<b>Net change in total pension liability</b>	312,093	179,140
<b>Total pension liability - beginning</b>	1,488,265	1,309,125
<b>Total pension liability - ending</b>	<u>\$ 1,800,358</u>	<u>\$ 1,488,265</u>
<b>Plan fiduciary net position</b>		
Contributions - employer	\$ 58,396	\$ 55,589
Contributions - employee	15,385	54,529
Net investment income	(22,425)	81,669
Benefit payments, including refunds of employee contributions		
Administrative expenses	(3,196)	(3,030)
<b>Net change in plan fiduciary net position</b>	48,160	188,757
<b>Plan fiduciary net position, beginning</b>	1,409,069	1,220,312
<b>Plan fiduciary net position, ending</b>	<u>\$ 1,457,229</u>	<u>\$ 1,409,069</u>
<b>Net pension liability</b>		
<b>Total pension liability and plan fiduciary net position</b>	<u>\$ 343,129</u>	<u>\$ 79,196</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>80.94%</u>	<u>94.68%</u>
Covered employee payroll	<u>\$ 583,956</u>	<u>\$ 555,890</u>
Net pension liability as a percentage of covered employee payroll	<u>58.76%</u>	<u>14.25%</u>

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available will be presented.

**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

**NORTHFIELD TOWNSHIP**

**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE - BUDGETARY INFORMATION**

Highlights of the budgetary process are disclosed in Note 1 of the Notes to the Financial Statements.

**Budget Overruns**

In funds that were required by law to adopt budgets, during the year ended June 30, 2016 expenditures exceeded appropriations as follows:

	<b>Final Budget</b>	<b>Actual Expenditures</b>	<b>Variance (Unfavorable)</b>
Narcotics Fund	<u>\$ 66,000</u>	<u>\$ 98,243</u>	<u>\$ (32,243)</u>

## **SUPPLEMENTARY INFORMATION**

## **COMBINING FINANCIAL STATEMENTS**

**NORTHFIELD TOWNSHIP**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2016**

	SPECIAL REVENUE FUNDS						DEBT SERVICE	
	Building Department Fund	Fire Truck Fund	Narcotics Fund	Federal Narcotics Fund	Public Contribution Fund	Downtown Development Authority Fund	Public Safety Building Fund	Totals
<b>ASSETS</b>								
Cash and investments	\$ 102,943	\$	\$ 94,438	\$ 249,701	\$ 351	\$ 65,724	\$ 12,402	\$ 525,559
Taxes receivable							1,005	1,005
Prepaid expense			319				105	424
<b>Total assets</b>	<u>\$ 102,943</u>	<u>\$</u>	<u>\$ 94,757</u>	<u>\$ 249,701</u>	<u>\$ 351</u>	<u>\$ 65,724</u>	<u>\$ 13,512</u>	<u>\$ 526,988</u>
<b>LIABILITIES</b>								
Accounts payable	\$ 3,598	\$ 580	\$ 613	\$ 1,350	\$	\$	\$ 6,590	\$ 12,731
Due to other funds				598				598
<b>Total liabilities</b>	<u>3,598</u>	<u>580</u>	<u>613</u>	<u>1,948</u>			<u>6,590</u>	<u>13,329</u>
<b>FUND BALANCE</b>								
Nonspendable - prepaid			319				105	424
Restricted								
Fire protection		(580)						(580)
Law enforcement			93,825	78,753				172,578
Community development					351	34,724		35,075
Committed								
Building department	65,783							65,783
Debt service							6,817	6,817
Assigned for future budget deficit	33,562			169,000		31,000		233,562
<b>Total fund balances</b>	<u>99,345</u>	<u>(580)</u>	<u>94,144</u>	<u>247,753</u>	<u>351</u>	<u>65,724</u>	<u>6,922</u>	<u>513,659</u>
<b>Total liabilities and fund balance</b>	<u>\$ 102,943</u>	<u>\$</u>	<u>\$ 94,757</u>	<u>\$ 249,701</u>	<u>\$ 351</u>	<u>\$ 65,724</u>	<u>\$ 13,512</u>	<u>\$ 526,988</u>

**NORTHFIELD TOWNSHIP**

**COMBINING BALANCE SHEET  
ALL AGENCY FUNDS  
JUNE 30, 2016**

	<b>Current Tax Collection Fund</b>	<b>Trust and Agency Fund</b>	<b>Payroll Fund</b>	<b>Totals</b>
<b>ASSETS</b>				
Cash	\$ 1,232	\$ 48,271	\$ 8,473	\$ 57,976
Due from other funds	41	3,500	25	3,566
Due from others		6,688	851	7,539
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total assets</b>	<u><u>\$ 1,273</u></u>	<u><u>\$ 58,459</u></u>	<u><u>\$ 9,349</u></u>	<u><u>\$ 69,081</u></u>
 <b>LIABILITIES</b>				
Due to other funds	\$	\$ 10,720	\$ 2,385	\$ 13,105
Due to others	1,273	47,739	6,964	55,976
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total liabilities</b>	<u><u>\$ 1,273</u></u>	<u><u>\$ 58,459</u></u>	<u><u>\$ 9,349</u></u>	<u><u>\$ 69,081</u></u>

**NORTHFIELD TOWNSHIP**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2016**

	SPECIAL REVENUE FUNDS						DEBT SERVICE FUNDS		
	Building Department Fund	Fire Truck Fund	Narcotics Fund	Federal Narcotics Fund	Public Contributions Fund	Downtown Development Authority Fund	Building Authority Fund	Public Safety Building Fund	Totals
REVENUES									
Taxes	\$	\$	\$	\$	\$	\$	\$	\$ 274,942	\$ 274,942
Fines and forfeits			92,543	104,628					197,171
Charges for services	2,550								2,550
Licenses and permits	88,403								88,403
Rental income							263,466		263,466
Other income	56							661	717
Total revenues	91,009		92,543	104,628			263,466	275,603	827,249
EXPENDITURES									
General government	71,526				4,812			6,265	82,603
Police protection			98,243	41,656					139,899
Public works						241			241
Capital outlay									
Law				140,131					140,131
Debt service									
Principal							219,518	235,000	454,518
Interest and fees							43,948	40,626	84,574
Total expenditures	71,526		98,243	181,787	4,812	241	263,466	281,891	901,966
Excess of revenues over (under) expenditures	19,483		(5,700)	(77,159)	(4,812)	(241)		(6,288)	(74,717)
OTHER FINANCING SOURCES (USES)									
Transfers (out)				(35,000)					(35,000)
Net changes in fund balances	19,483		(5,700)	(112,159)	(4,812)	(241)		(6,288)	(109,717)
FUND BALANCE, JULY 1, 2015	79,862	(580)	99,844	359,912	5,163	65,965		13,210	623,376
FUND BALANCE, (DEFICIT) JUNE 30, 2016	\$ 99,345	\$ (580)	\$ 94,144	\$ 247,753	\$ 351	\$ 65,724	\$	\$ 6,922	\$ 513,659



**INDIVIDUAL FUNDS**

**GENERAL FUND**

**NORTHFIELD TOWNSHIP**

**GENERAL FUND  
BALANCE SHEET  
JUNE 30, 2016**

**ASSETS**

Cash and investments	\$ 1,377,835
Taxes receivable	1,417
Deposit escrow	20,000
Accounts receivable - county	9,555
State shared revenue receivable	112,636
Accounts receivable - other	25,416
Due from other funds	11,050
Prepaid expenditures	122,011
Land contract receivable - Northfield Township Area Library	<u>35,357</u>

**Total assets** \$ 1,715,277

**LIABILITIES**

Accounts payable	\$ 107,312
Due to others	70
Due to other funds	3,566
Unearned revenue	<u>830</u>

**Total liabilities** \$ 111,778

**FUND BALANCE**

Nonspendable - prepaid items	122,011
Nonspendable - Library receivable	35,357
Unassigned	<u>1,446,131</u>

**Total fund balance** 1,603,499

**Total liabilities and fund balance** \$ 1,715,277

**NORTHFIELD TOWNSHIP**

**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Taxes	\$ 263,700	\$ 263,030	\$ (670)
State shared revenues	655,000	649,431	(5,569)
Charges for services	342,809	362,421	19,612
Interest	300	1,082	782
Net decrease in the fair value of investments		(75)	(75)
Miscellaneous revenue	18,155	22,630	4,475
<b>Total revenues</b>	<b>1,279,964</b>	<b>1,298,519</b>	<b>18,555</b>
<b>EXPENDITURES</b>			
Township board	39,265	37,523	1,742
Supervisor	14,877	13,534	1,343
Township manager	152,766	144,743	8,023
Elections	16,950	12,025	4,925
Clerk	64,476	59,607	4,869
Board of review	24,153	10,783	13,370
Treasurer	84,127	82,930	1,197
Assessor	138,082	131,470	6,612
Township hall and grounds	148,065	132,158	15,907
Professional fees	67,200	66,374	826
Community development	2,500	2,500	
Zoning and planning departments	118,753	98,424	20,329
Street lights	37,020	35,419	1,601
Roads	132,250	132,155	95
Community Center	105,083	100,210	4,873
Solid waste mangement	4,000	4,000	
Contingency - liens	2,275		2,275
Capital outlay	79,700	68,506	11,194
Rent - PSB	87,823	87,822	1
<b>Total expenditures</b>	<b>1,319,365</b>	<b>1,220,183</b>	<b>99,182</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(39,401)</b>	<b>78,336</b>	<b>117,737</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(25,000)	(25,000)	
<b>Net change in fund balance</b>	<b>(64,401)</b>	<b>53,336</b>	<b>117,737</b>
<b>FUND BALANCE, JULY 1, 2015</b>	<b>1,550,163</b>	<b>1,550,163</b>	
<b>FUND BALANCE, JUNE 30, 2016</b>	<b>\$ 1,485,762</b>	<b>\$ 1,603,499</b>	<b>\$ 117,737</b>

**NORTHFIELD TOWNSHIP**

**GENERAL FUND  
STATEMENT OF REVENUES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>TAXES</b>	\$ 263,700	\$ 263,030	\$ (670)
<b>STATE SHARED REVENUES</b>	<u>655,000</u>	<u>649,431</u>	<u>(5,569)</u>
<b>CHARGES FOR SERVICES</b>			
Tax administration fees		144,810	
Sewer administration		48,560	
Cablevision franchise fees		99,310	
Fiber footage fees		10,516	
Zoning fees		21,405	
Mobile home park fees		2,851	
Summer tax collection fees		13,580	
Duplicating		120	
Penalties and interest on taxes		4,259	
Community Center		16,442	
Licenses and fines		568	
	<u>342,809</u>	<u>362,421</u>	<u>19,612</u>
<b>Total charges for services</b>			
	<u>300</u>	<u>1,082</u>	<u>782</u>
<b>INTEREST</b>			
	<u>300</u>	<u>1,082</u>	<u>782</u>
<b>GAIN (LOSS) ON INVESTMENTS</b>		<u>(75)</u>	<u>(75)</u>
<b>MISCELLANEOUS REVENUE</b>			
Rental income		10,260	
Miscellaneous		18	
Reimbursements		12,352	
	<u>18,155</u>	<u>22,630</u>	<u>4,475</u>
<b>Total miscellaneous revenue</b>			
	<u>18,155</u>	<u>22,630</u>	<u>4,475</u>
<b>Total revenues</b>	<u>\$ 1,279,964</u>	<u>\$ 1,298,519</u>	<u>\$ 18,555</u>

**NORTHFIELD TOWNSHIP**

**GENERAL FUND  
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>TOWNSHIP BOARD</b>			
Fees	\$	\$ 10,000	\$
Payroll taxes		796	
Membership and dues		9,121	
Printing and publishing		7,606	
Transportation		10,000	
	<u>39,265</u>	<u>37,523</u>	<u>1,742</u>
<b>Total township board</b>			
<b>SUPERVISOR</b>			
Supervisor's salary		12,500	
Payroll taxes		956	
Miscellaneous		78	
	<u>14,877</u>	<u>13,534</u>	<u>1,343</u>
<b>Total supervisor</b>			
<b>TOWNSHIP MANAGER</b>			
Salaries		102,487	
Payroll taxes		12,244	
Insurance - benefits		2,475	
Pension		7,700	
Controller		56,059	
Contracted services		3,516	
Communication		655	
Training and development		698	
Personnel allocation		(41,091)	
	<u>152,766</u>	<u>144,743</u>	<u>8,023</u>
<b>Total township manager</b>			
<b>ELECTIONS</b>			
Fees		7,125	
Office supplies		1,915	
Contractual services		990	
Printing and postage		1,995	
	<u>16,950</u>	<u>12,025</u>	<u>4,925</u>
<b>Total elections</b>			

**NORTHFIELD TOWNSHIP**

**GENERAL FUND  
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - continued  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>CLERK</b>			
Clerk's salary		12,500	
Deputy clerk's salary		32,979	
Payroll taxes		3,691	
Insurance - benefits		1,743	
Recording secretary		5,945	
Miscellaneous		44	
Pension		2,705	
	<u>64,476</u>	<u>59,607</u>	<u>4,869</u>
<b>Total clerk</b>			
	<u>64,476</u>	<u>59,607</u>	<u>4,869</u>
<b>BOARD OF REVIEW</b>			
Fees		969	
Recording secretary		1,520	
Payroll taxes		74	
Printing and publishing		640	
Tax tribunal and drains		7,580	
	<u>24,153</u>	<u>10,783</u>	<u>13,370</u>
<b>Total board of review</b>			
	<u>24,153</u>	<u>10,783</u>	<u>13,370</u>
<b>TREASURER</b>			
Treasurer's salary		12,500	
Deputy/clerical salaries		58,090	
Payroll taxes		5,281	
Insurance - benefits		4,905	
Pension		4,368	
Legal fees		6,000	
Tax roll preparation		1,582	
Dues and subscriptions		100	
Postage		3,480	
Fuel and mileage		339	
Miscellaneous		2,775	
Personnel allocation		(16,490)	
	<u>84,127</u>	<u>82,930</u>	<u>1,197</u>
<b>Total treasurer</b>			
	<u>84,127</u>	<u>82,930</u>	<u>1,197</u>

**NORTHFIELD TOWNSHIP**

**GENERAL FUND  
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - continued  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>ASSESSOR</b>			
Salaries		38,624	
Payroll taxes		2,955	
Insurance - benefits		23,170	
Pension		3,718	
Supplies		843	
Fuel and mileage		113	
Contracted services		58,705	
Postage and printing		3,329	
Dues		13	
		<u>13</u>	
<b>Total assessor</b>	<u>138,082</u>	<u>131,470</u>	<u>6,612</u>
<b>TOWNSHIP HALL AND GROUNDS</b>			
Salaries		5,730	
Payroll taxes		438	
Insurance		26,596	
PSB allocation		37,850	
Janitor fees		8,285	
Office supplies		10,724	
Telephone		7,776	
Postage		4,746	
Utilities		197	
Repairs and maintenance		25,202	
Tax chargebacks		666	
Miscellaneous		42	
Equipment rental		3,906	
		<u>3,906</u>	
<b>Total township hall and grounds</b>	<u>148,065</u>	<u>132,158</u>	<u>15,907</u>
<b>PROFESSIONAL FEES</b>	<u>67,200</u>	<u>66,374</u>	<u>826</u>
<b>COMMUNITY DEVELOPMENT</b>	<u>2,500</u>	<u>2,500</u>	



**NORTHFIELD TOWNSHIP**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - continued**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>ZONING AND PLANNING DEPARTMENTS</b>			
Board of appeals fees		2,700	
Salaries - recording secretary		4,925	
Payroll taxes		1,193	
Training and development		164	
Department allocation		5,530	
Planning commission fees		13,300	
Printing and publications		2,766	
Professional fees		50,443	
Zoning administration		2,778	
Code enforcement		14,043	
Fuel and mileage		517	
Supplies		65	
	<u>118,753</u>	<u>98,424</u>	<u>20,329</u>
<b>Total zoning and planning departments</b>			
	<u>37,020</u>	<u>35,419</u>	<u>1,601</u>
<b>STREET LIGHTS</b>			
	<u>132,250</u>	<u>132,155</u>	<u>95</u>
<b>ROADS</b>			
<b>COMMUNITY CENTER</b>			
Salaries		47,859	
Payroll taxes		3,571	
Insurance - benefits		8,954	
Pension		4,046	
Programs		18,150	
Janitorial service		3,190	
Senior nutrition		1,628	
Supplies		1,945	
Dues		255	
Telephone		2,027	
Printing and publications		1,786	
Insurance - general liability		1,345	
Utilities		2,648	
Repair and maintenance		2,744	
Small equipment		62	
	<u>105,083</u>	<u>100,210</u>	<u>4,873</u>
<b>Total community center</b>			

**NORTHFIELD TOWNSHIP**

**GENERAL FUND  
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - continued  
FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>SOLID WASTE MANAGEMENT</b>	<u>4,000</u>	<u>4,000</u>	<u></u>
<b>CONTINGENCY - LIENS</b>	<u>2,275</u>	<u></u>	<u>2,275</u>
<b>CAPITAL OUTLAY</b>	<u>79,700</u>	<u>68,506</u>	<u>11,194</u>
<b>RENT - PSB</b>	<u>87,823</u>	<u>87,822</u>	<u>1</u>
<b>Total expenditures</b>	<u><u>\$ 1,319,365</u></u>	<u><u>\$ 1,220,183</u></u>	<u><u>\$ 99,182</u></u>

**BUILDING DEPARTMENT FUND**

**NORTHFIELD TOWNSHIP**  
**BUILDING DEPARTMENT FUND**  
**BALANCE SHEET**  
**JUNE 30, 2016**

**ASSETS**

Cash and investments	\$ 102,943
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**LIABILITIES**

Accounts payable	\$ 3,598
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**FUND BALANCE**

	<u>99,345</u>
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<b>Total liabilities and fund balance</b>	<u><u>\$ 102,943</u></u>
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**NORTHFIELD TOWNSHIP**

**BUILDING DEPARTMENT FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Building permit fees	\$	\$ 88,403	\$
Contractor's registration		2,550	
Other income		56	
	<u>88,890</u>	<u>91,009</u>	<u>2,119</u>
<b>Total revenues</b>			
<b>EXPENDITURES</b>			
Inspections		50,956	
Other professional services		900	
Telephone		38	
Supplies		1,216	
Personnel allocation		15,613	
Controller		2,803	
	<u>75,144</u>	<u>71,526</u>	<u>3,618</u>
<b>Total expenditures</b>			
<b>Net change in fund balance</b>	13,746	19,483	5,737
<b>FUND BALANCE, JULY 1, 2015</b>	<u>79,862</u>	<u>79,862</u>	
<b>FUND BALANCE, JUNE 30, 2016</b>	<u>\$ 93,608</u>	<u>\$ 99,345</u>	<u>\$ 5,737</u>

**FIRE FUND**

**NORTHFIELD TOWNSHIP**

**FIRE FUND  
BALANCE SHEET  
JUNE 30, 2016**

**ASSETS**

Cash and investments	\$ 535,786
Taxes	2,177
Prepaid expenses	499
Due from others	160
Due from other funds	<u>600</u>
<b>Total assets</b>	<u><u>\$ 539,222</u></u>

**LIABILITIES**

Accounts payable	\$ 3,460
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**FUND BALANCE**

Restricted - Fire	<u>535,762</u>
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<b>Total liabilities and fund balance</b>	<u><u>\$ 539,222</u></u>
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**NORTHFIELD TOWNSHIP**

**FIRE FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Taxes	\$	\$ 632,874	\$
Charges for services		17,361	
Other income		7,296	
Contributions		1,000	
<b>Total revenues</b>	<u>647,873</u>	<u>658,531</u>	<u>10,658</u>
<b>EXPENDITURES</b>			
Salaries		266,888	
Payroll taxes		20,262	
Hospitalization		23,991	
Life insurance		845	
Pension		7,931	
Medical testing		949	
Uniforms		7,840	
Controller		7,007	
Audit fees		2,250	
Transportation		7,185	
Training and development		9,202	
Membership fees		1,430	
Contractual services		1,505	
Dispatch services		11,793	
Telephone		5,746	
Supplies		8,682	
Insurance and bonds		49,502	
Office overhead		37,848	
PSB lease		87,822	
Printing and postage		37	
Utilities		7,318	
Repairs and maintenance		32,172	
Debt - principal		45,856	
Debt - interest		2,269	
Tax chargebacks/drains		914	
Capital outlay		9,212	
Personnel allocation		(59,072)	
<b>Total expenditures</b>	<u>674,965</u>	<u>597,384</u>	<u>77,581</u>
<b>Excess of revenues over (under) expenditures</b>	(27,092)	61,147	88,239
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of assets	1,000	409	
Transfers in	25,000	25,000	
<b>Total other financing sources (uses)</b>	<u>26,000</u>	<u>25,409</u>	<u>(591)</u>
<b>Net change in fund balance</b>	(1,092)	86,556	87,648
<b>FUND BALANCE, JULY 1, 2015</b>	<u>449,206</u>	<u>449,206</u>	
<b>FUND BALANCE, JUNE 30, 2016</b>	<u><u>\$ 448,114</u></u>	<u><u>\$ 535,762</u></u>	<u><u>\$ 87,648</u></u>



**FIRE TRUCK FUND**

**NORTHFIELD TOWNSHIP**

**FIRE TRUCK FUND  
BALANCE SHEET  
JUNE 30, 2016**

**LIABILITIES**

Accounts payable	\$	580
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**FUND BALANCE (DEFICIT)**

(580)
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**Total liabilities and fund balance**

\$
----

**NORTHFIELD TOWNSHIP**

**FIRE TRUCK FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2016**

**REVENUES**

Interest income \$

**EXPENDITURES**

\_\_\_\_\_

**Net change in fund balance**

**FUND BALANCE (DEFICIT), JULY 1, 2015**

\_\_\_\_\_ (580)

**FUND BALANCE (DEFICIT), JUNE 30, 2016**

\$ (580)

**LAW ENFORCEMENT FUND**

**NORTHFIELD TOWNSHIP**

**LAW ENFORCEMENT FUND  
BALANCE SHEET  
JUNE 30, 2016**

**ASSETS**

Cash and investments	\$	496,827
Accounts receivable		4,058
Taxes receivable		4,873
Due from other funds		1,367
Prepaid expenditures		<u>862</u>
<b>Total assets</b>	<b>\$</b>	<b><u>507,987</u></b>

**LIABILITIES**

Accounts payable	\$	5,612
Due to others		<u>2,249</u>
<b>Total liabilities</b>	<b>\$</b>	<b>7,861</b>

**FUND BALANCE**

Restricted - law enforcement		<u>500,126</u>
<b>Total liabilities and fund balance</b>	<b>\$</b>	<b><u>507,987</u></b>

**NORTHFIELD TOWNSHIP**

**LAW ENFORCEMENT FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Taxes	\$	\$ 1,415,162	\$
Fines and court fees		19,740	
Traffic tickets and impound fees		2,320	
Liquor law license fees		3,165	
Contributions		1,500	
Charges for services		25,947	
Miscellaneous		4,516	
	<u>1,470,285</u>	<u>1,472,350</u>	<u>2,065</u>
<b>Total revenues</b>	1,470,285	1,472,350	2,065
<b>EXPENDITURES</b>	<u>1,509,272</u>	<u>1,478,413</u>	<u>30,859</u>
<b>Excess of revenues over (under) expenditures</b>	(38,987)	(6,063)	32,924
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of assets	16,000	15,658	
Transfers in	35,000	35,000	
	<u>51,000</u>	<u>50,658</u>	<u>(342)</u>
<b>Total other financing sources (uses)</b>	51,000	50,658	(342)
<b>Net change in fund balance</b>	12,013	44,595	32,582
<b>FUND BALANCE, JULY 1, 2015</b>	<u>455,531</u>	<u>455,531</u>	
<b>FUND BALANCE, JUNE 30, 2016</b>	<u>\$ 467,544</u>	<u>\$ 500,126</u>	<u>\$ 32,582</u>

**NORTHFIELD TOWNSHIP**

**LAW ENFORCEMENT FUND  
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>EXPENDITURES</b>			
Salaries	\$	\$ 784,515	\$
Payroll taxes		60,767	
Life insurance		7,646	
Medical testing		307	
Professional fees		42,850	
Pension		61,937	
Insurance - health		144,256	
Controller		7,007	
Membership dues		745	
Printing and postage		667	
Transportation		17,347	
Insurance and bonds		44,815	
Repairs and maintenance		16,650	
Telephone		14,390	
Supplies		4,732	
Equipment rental		1,379	
Office overhead		37,848	
PSB lease		87,822	
Contractual services		18,273	
Dispatch services		63,347	
Personnel allocation		59,072	
Tax chargebacks		2,041	
	<u>\$ 1,509,272</u>	<u>\$ 1,478,413</u>	<u>\$ 30,859</u>
<b>Total expenditures</b>			

**NARCOTICS FUND**



**NORTHFIELD TOWNSHIP**

**NARCOTICS FUND  
BALANCE SHEET  
JUNE 30, 2016**

**ASSETS**

Cash and investments	\$ 94,438
Prepaid expenses	<u>319</u>

<b>Total assets</b>	<b><u>\$ 94,757</u></b>
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**LIABILITIES**

Accrued expenses	\$ 613
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**FUND BALANCE**

Restricted - public safety	<u>94,144</u>
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<b>Total liabilities and fund balance</b>	<b><u>\$ 94,757</u></b>
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**NORTHFIELD TOWNSHIP**

**NARCOTICS FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Forfeitures	\$ 92,000	\$ 92,543	\$ 543
<b>EXPENDITURES</b>			
Public safety projects		91,952	
Capital outlay		6,291	
<b>Total expenditures</b>	66,000	98,243	(32,243)
<b>Net change in fund balance</b>	26,000	(5,700)	(31,700)
<b>FUND BALANCE, JULY 1, 2015</b>	99,844	99,844	
<b>FUND BALANCE, JUNE 30, 2016</b>	<u>\$ 125,844</u>	<u>\$ 94,144</u>	<u>\$ (31,700)</u>

## **FEDERAL NARCOTICS FUND**

**NORTHFIELD TOWNSHIP**

**FEDERAL NARCOTICS FUND  
BALANCE SHEET  
JUNE 30, 2016**

**ASSETS**

Cash and investments			\$ 249,701
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**LIABILITIES**

Accounts payable	\$ 1,350	
Due to other funds	598	

<b>Total liabilities</b>		\$ 1,948
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**FUND BALANCE**

Restricted - public safety		247,753
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<b>Total liabilities and fund balance</b>		\$ 249,701
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**NORTHFIELD TOWNSHIP**

**FEDERAL NARCOTICS FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Forfeitures	<u>\$ 105,000</u>	<u>\$ 104,628</u>	<u>\$ (372)</u>
<b>EXPENDITURES</b>			
Supplies - miscellaneous		18,790	
Capital outlay		<u>162,997</u>	
<b>Total expenditures</b>	<u>248,000</u>	<u>181,787</u>	<u>66,213</u>
<b>Excess of revenues over (under) expenditures</b>	(143,000)	(77,159)	65,841
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	<u>(35,000)</u>	<u>(35,000)</u>	
<b>Net change in fund balance</b>	(178,000)	(112,159)	65,841
<b>FUND BALANCE, JULY 1, 2015</b>	<u>359,912</u>	<u>359,912</u>	
<b>FUND BALANCE, JUNE 30, 2016</b>	<u><u>\$ 181,912</u></u>	<u><u>\$ 247,753</u></u>	<u><u>\$ 65,841</u></u>

**PUBLIC CONTRIBUTIONS FUND**

**NORTHFIELD TOWNSHIP**  
**PUBLIC CONTRIBUTIONS FUND**  
**BALANCE SHEET**  
**JUNE 30, 2016**

**ASSETS**

Cash and investments

\$ 351

**FUND BALANCE**

\$ 351

**NORTHFIELD TOWNSHIP**

**PUBLIC CONTRIBUTIONS FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>REVENUES</b>	\$	\$	\$
<b>EXPENDITURES</b>	<u>4,950</u>	<u>4,812</u>	<u>138</u>
<b>Net change in fund balance</b>	(4,950)	(4,812)	138
<b>FUND BALANCE, JULY 1, 2015</b>	<u>5,163</u>	<u>5,163</u>	
<b>FUND BALANCE, JUNE 30, 2016</b>	<u>\$ 213</u>	<u>\$ 351</u>	<u>\$ 138</u>



**DOWNTOWN DEVELOPMENT AUTHORITY FUND**

**NORTHFIELD TOWNSHIP**  
**DOWNTOWN DEVELOPMENT AUTHORITY FUND**  
**BALANCE SHEET**  
**JUNE 30, 2016**

**ASSETS**

Cash and investments	<u>\$ 65,724</u>
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**FUND BALANCE**

Restricted - local improvement	<u>\$ 65,724</u>
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**NORTHFIELD TOWNSHIP**

**DOWNTOWN DEVELOPMENT AUTHORITY FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>EXPENDITURES</b>			
Project fees	<u>4,200</u>	<u>241</u>	<u>3,959</u>
<b>Net change in fund balance</b>	<u>(4,200)</u>	<u>(241)</u>	<u>3,959</u>
<b>FUND BALANCE, JULY 1, 2015</b>	<u>65,965</u>	<u>65,965</u>	<u></u>
<b>FUND BALANCE, JUNE 30, 2016</b>	<u><u>\$ 61,765</u></u>	<u><u>\$ 65,724</u></u>	<u><u>\$ 3,959</u></u>

**BUILDING AUTHORITY DEBT SERVICE FUND**

**NORTHFIELD TOWNSHIP**  
**BUILDING AUTHORITY DEBT SERVICE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED JUNE 30, 2016**

**REVENUES**

Rental income	<u>\$ 263,466</u>
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**EXPENDITURES**

Debt service	
Principal	219,518
Interest/fees	<u>43,948</u>

<b>Total expenditures</b>	<u>263,466</u>
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**Net change in fund balance**

<b>FUND BALANCE, JULY 1, 2015</b>	<u>                    </u>
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<b>FUND BALANCE, JUNE 30, 2016</b>	<u><u>\$</u></u>
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**PUBLIC SAFETY BUILDING DEBT SERVICE FUND**

**NORTHFIELD TOWNSHIP**  
**PUBLIC SAFETY BUILDING DEBT SERVICE FUND**  
**BALANCE SHEET**  
**JUNE 30, 2016**

**ASSETS**

Cash and investments	\$ 12,402
Taxes receivable	1,005
Prepaid expenses	<u>105</u>

<b>Total assets</b>	<u><u>\$ 13,512</u></u>
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**LIABILITIES**

Accounts payable	\$ 6,590
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**FUND BALANCE**

Restricted - debt	<u>6,922</u>
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<b>Total liabilities and fund balance</b>	<u><u>\$ 13,512</u></u>
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**NORTHFIELD TOWNSHIP**

**PUBLIC SAFETY BUILDING DEBT SERVICE FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2016**

**REVENUES**

Property taxes	\$ 274,942
Other income	661
	<hr/>
<b>Total revenues</b>	<b>275,603</b>

**EXPENDITURES**

Supplies	925
Cleaning services	10,190
Contracted services	8,867
Telephone	4,162
Insurance	7,046
Utilities	61,907
Repairs and maintenance	26,303
Tax chargebacks	411
Bond - principal	235,000
Bond - interest	40,626
Overhead allocation	(113,546)
	<hr/>
<b>Total expenditures</b>	<b>281,891</b>

<b>Net change in fund balance</b>	<b>(6,288)</b>
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<b>FUND BALANCE, JULY 1, 2015</b>	<b>13,210</b>
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<b>FUND BALANCE, JUNE 30, 2016</b>	<b>\$ 6,922</b>
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**SEWAGE DISPOSAL SYSTEM FUND**

**NORTHFIELD TOWNSHIP**  
**SEWAGE DISPOSAL SYSTEM FUND**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2016**

**CURRENT ASSETS**

Cash and cash equivalents	\$ 694,078	
Sewer billings receivable	366,286	
Prepaid expenses	252	
Due from other funds	687	
Accrued interest receivable	1,563	
Other receivable	961	
	<hr/>	

**Total current assets** \$ 1,063,827

**RESTRICTED ASSETS**

Cash, cash equivalents and investments - capital and debt	1,117,496	
Special assessments receivable	1,352,722	
	<hr/>	

**Total restricted assets** 2,470,218

**PLANT, PROPERTY AND EQUIPMENT**

Land	226,918	
Construction in progress	440,620	
Plant	2,229,393	
Plant expansion	11,472,114	
Equipment	1,210,484	
	<hr/>	
	15,579,529	
Less: accumulated depreciation	(6,523,021)	
	<hr/>	

**Net plant, property, and equipment** 9,056,508

**Total assets** \$ 12,590,553

**CURRENT LIABILITIES**

Accounts payable	\$ 16,544	
Accrued compensated absences	21,676	
Bonds payable - current portion	504,703	
	<hr/>	

**Total current liabilities** \$ 542,923

**LONG-TERM LIABILITIES**

Bonds payable - less current portion	<hr/>	1,224,690
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**Total liabilities** 1,767,613

**NET POSITION**

**Total liabilities and net position** 10,822,940

**Total liabilities and net position** \$ 12,590,553

**NORTHFIELD TOWNSHIP**  
**SEWAGE DISPOSAL SYSTEM FUND**  
**STATEMENT OF REVENUES AND EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2016**

**OPERATING REVENUES**

User charges		\$ 1,345,579
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**OPERATING EXPENSES**

Salaries and wages	\$ 265,611	
Payroll taxes	20,279	
Insurance - benefits	106,193	
Pension	24,684	
Training and development	670	
Testing	4,630	
Operating supplies	47,453	
Uniforms	1,178	
Professional services	70,055	
Membership and dues	620	
Contracted services	32,556	
Administration fees	37,500	
Telephone	5,701	
Transportation	4,768	
Printing and postage	2,461	
Insurance and bonds	21,112	
Utilities	93,616	
Repairs and maintenance	45,719	
Equipment rental	1,086	
Depreciation	347,293	
<b>Total operating expenses</b>		1,133,185
<b>Operating income</b>		212,394

**NON-OPERATING REVENUES AND (EXPENSES)**

Interest income - cash and equivalents	5,346	
Interest - special assessments	48,103	
Net increase in the fair value of investments	1,865	
Other revenues	9,387	
Interest expense	(59,314)	
Special assessment revenue	800,000	
Agent fees	(1,062)	
Bond issuance costs	(46,842)	
<b>Total non-operating revenues and (expenses)</b>		757,483
<b>Net loss before capital contributions</b>		969,877

**CAPITAL CONTRIBUTIONS**

Connection fees		25,560
<b>Change in net position</b>		995,437

<b>NET POSITION, JULY 1, 2015</b>		9,827,503
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<b>NET POSITION, JUNE 30, 2016</b>		\$ 10,822,940
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**NORTHFIELD TOWNSHIP**

**SEWAGE DISPOSAL SYSTEM FUND  
STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED JUNE 30, 2016**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash receipts from customers	\$ 1,367,949
Cash payments to employees	(264,964)
Cash payments to suppliers of goods and services	<u>(553,858)</u>
<b>Net cash provided by operating activities</b>	<b>549,127</b>

**CASH FLOWS FROM CAPITAL  
AND RELATED FINANCING ACTIVITIES**

Bond proceeds	\$ 760,000
Connection fees received	25,560
Special assessments and interest received	304,711
Other revenue (expense)	9,387
Acquisition of capital assets	(643,732)
Repayment of principal on bonds/contracts	(742,701)
Investment purchase	<u>(922,305)</u>
<b>Net cash (used in) capital and related financing activities</b>	<b>(1,209,080)</b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest on cash and cash equivalents	1,445
<b>Net (decrease) in cash and cash equivalents</b>	<b>(658,508)</b>

**CASH AND CASH EQUIVALENTS AT, JULY 1, 2015**

1,256,723

**CASH AND CASH EQUIVALENTS AT, JUNE 30, 2016**

\$ 598,215

**RECONCILIATION OF OPERATING INCOME TO NET CASH  
PROVIDED BY OPERATING ACTIVITIES**

Operating income	\$ 212,394
Adjustments to reconcile operating income to net cash (used in) operating activities:	
Depreciation	\$ 347,293
Change in assets and liabilities:	
(Increase) decrease in receivables	22,370
(Increase) decrease in prepaid expenses	5,693
(Increase) decrease in other receivables	(1,545)
Increase in accounts payable/accrued compensated absences	<u>(37,078)</u>
<b>Total adjustments</b>	<u>336,733</u>
<b>Net cash provided by operating activities</b>	<u><u>\$ 549,127</u></u>

**CURRENT TAX COLLECTION FUND**

**NORTHFIELD TOWNSHIP**  
**CURRENT TAX COLLECTION FUND**  
**BALANCE SHEET**  
**JUNE 30, 2016**

**ASSETS**

Cash	\$ 1,232
Due from other funds	<u>41</u>
<b>Total assets</b>	<b><u>\$ 1,273</u></b>

**LIABILITIES**

Due to others	<b><u>\$ 1,273</u></b>
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**TRUST AND AGENCY FUND**

**NORTHFIELD TOWNSHIP**

**TRUST AND AGENCY FUND  
BALANCE SHEET  
JUNE 30, 2016**

**ASSETS**

Cash	\$ 48,271
Due from other funds	3,500
Due from others	<u>6,688</u>
<b>Total assets</b>	<u><u>\$ 58,459</u></u>

**LIABILITIES**

Due to other funds	\$ 10,720
Due to others	<u>47,739</u>
<b>Total liabilities</b>	<u><u>\$ 58,459</u></u>



**PAYROLL FUND**

**NORTHFIELD TOWNSHIP**

**PAYROLL FUND  
BALANCE SHEET  
JUNE 30, 2016**

**ASSETS**

Cash	\$	8,473
Due from other funds		25
Due from others		851
		<hr/>

<b>Total assets</b>	\$	9,349
		<hr/> <hr/>

**LIABILITIES**

Due to other funds	\$	2,386
Due to others		6,963
		<hr/>

<b>Total liabilities</b>	\$	9,349
		<hr/> <hr/>

## Memo

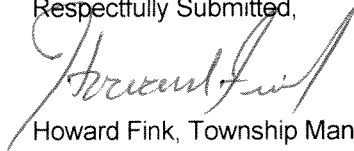
**To:** Northfield Township Board  
**From:** Howard Fink  
**Date:** 11/10/2016  
**Re:** Code Enforcement Officer

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Dear Board of Trustees,

By now, you should have received the resignation letter from Mr. Lenaghan. There is no action necessary, as this position is contractual. We will begin advertising for a new Code Enforcement officer soon.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "Howard Fink", written in dark ink.

Howard Fink, Township Manager

# Marshal 7

November 1, 2016

Mr. Howard Fink

Twp. Manager

Sir:

I am requesting the termination of our contract. I have been offered a position with  
The Livingston County Sheriff's Office which will require my full attention.

As of this date I will be updating and closing open files and making recommendations to you as to the  
adjudication of those files.

You and your entire staff have been most gracious and I will miss our relationship.

I will be available for any questions or recommendations as needed.



Wm. Lenaghan

CC. Howard Fink , Twp. Manager

## RESOLUTION 16-553

WHEREAS, the Township of Northfield (the "Township") is a Michigan General Law Township, a public body organized to provide essential government services;

WHEREAS, the Township has negotiated the fair market value for obtaining easements for proposed construction of the Northfield Barker Road Non-Motorized Path, Phase III Project from Kathy Cremin and Patricia Johnson, and the Township and the parties have both agreed that that fair market value is the following:

Kathy Cremin	\$10,000.00
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Patricia Johnson	\$10,000.00
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BE IT THEREFORE RESOLVED, the Board of Trustees therefore authorizes the Treasurer of the Township to pay to both Kathy Cremin in the amount of \$10,000.00 and Patricia Johnson in the amount of \$10,000.00 in exchange for delivery of the appropriate Permanent Non-Exclusive Easement for Public Sidewalk and/or Pathway and Public Ingress and Egress for the proposed construction of the Northfield Barker Road Non-Motorized Path, Phase III Project.

This Resolution was adopted by Board of Trustees action on Nov. 15<sup>th</sup>, 2016.

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Angela Westover, Township Clerk

I, Angela Westover, Township Clerk for the Township of Northfield, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Northfield Township Board of Trustees at a regular meeting on Nov. 15<sup>th</sup> 2016.

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Angela Westover, Township Clerk