



CASCADE CHARTER TOWNSHIP

2865 Thornhills SE Grand Rapids, Michigan 49546-7140

NOTICE OF PUBLIC MEETING VIA VIDEO CONFERENCE

In accordance with Executive Order 2020-75, which declares that public bodies subject to the Open Meetings Act can use telephone and/or video conferencing technology to meet and conduct business during the ongoing COVID-19 pandemic, the Cascade Charter Township Board of Trustees will conduct a regular meeting on Wednesday, June 24, 2020 at 7pm utilizing the Zoom video conferencing platform, for the purpose of conducting official business while complying with the Governor's "Stay Safe, Stay Home" executive orders and the Michigan Department of Health and Human Services recommendations designed to help prevent the spread of COVID-19. For up-to-date information regarding the ongoing public health crisis, please visit:

<http://www.Michigan.gov/coronavirus> or <http://www.CDC.gov/coronavirus>

INSTRUCTIONS FOR ACCESS AND PARTICIPATION

Meeting ID: 812 7336 1985

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/81273361985>

iPhone one-tap :

+13126266799,,81273361985#

or

+19292056099,,81273361985#

Telephone:

(for higher quality, dial a number based on your current location):

+1 312 626 6799

or +1 929 205 6099

or +1 346 248 7799

or +1 669 900 6833

or +1 253 215 8782

or +1 301 715 8592

International numbers available: <https://us02web.zoom.us/j/81273361985>

Members of the public with disabilities may utilize the Michigan Relay System (7-1-1) to participate in the meeting. If other aids or services are needed for individuals with disabilities please contact the Township Deputy Clerk, Padley Gallagher, at pgallagher@cascadetwp.com or 616-949-1500 at least 24 hours prior to the meeting

PUBLIC PARTICIPATION

Members of the public will be able to listen to and view all discussion by the Township Board and all official materials for this meeting prepared for the Township Board will be included in the meeting packet and available to the public on the Township website www.cascadetwp.com Individuals will be permitted to speak during public comment periods in accordance with the Township Remote Public Meeting Procedure Policy.

If you would like to contact the Cascade Township Board about any matter, on the agenda or otherwise, please do so via email at the addresses below a minimum of 8 hours prior to the meeting. If you wish comments to be read into the public record during the public comment period, you must indicate so and draft communication that can be read in the allotted 3-minute timeframe.

Supervisor Rob Beahan: rbeahan@cascadetwp.com

Clerk Sue Slater: sslater@cascadetwp.com

Treasurer Ken Peirce: kpeirce@cascadetwp.com

Trustee Jim Koessel: jkoessel@cascadetwp.com

Trustee Jack Lewis: jlewis@cascadetwp.com

Trustee Tom McDonald: tmdonald@cascadetwp.com

Trustee John Shipley: jshipley@cascadetwp.com

Manager Ben Swayze: bswayze@cascadetwp.com

**AGENDA
CASCADE CHARTER TOWNSHIP
REGULAR BOARD MEETING**

Wednesday, June 24, 2020
7:00 P.M.

Expected Meeting Procedures

1. During public comments you may speak on any item not noted on the agenda for a public hearing.
2. Please limit comments to 3 minutes per person and the Board may or may not choose to respond.
3. Please limit your comments to a specific issue.
4. Please turn OFF cellular phones.

- Article 1. Call to Order, Roll Call**
- Article 2. Pledge of Allegiance to the Flag**
- Article 3. Approval of Agenda**
- Article 4. Presentations**
- Article 5. Public Comments-Anything on the Agenda not scheduled for a public hearing. (limit comments to 3 minutes)**
- Article 6. Approval of Consent Agenda**
- a. Receive and File Various Meeting Minutes
 1. DDA Meeting Minutes—May 19, 2020
 2. Planning Commission Minutes—June 1, 2020
- Article 7. Financial Actions**
- a. Consider Approval of April 2020 Payrolls, Payables and Transfers.
 - b. Consider Approval of April 2020 Financial Reports.
- Article 8. Unfinished Business**
- Article 9. New Business**
- 029-2020 Consider Approval of Resolution for Streetlight Request at Thornapple River Dr. and Tanglewood Dr. (roll call)**
- 030-2020 Consider Final Approval of the Thornapple Pointe Subdivision. (roll call)**
- 031-2020 Consider Approval of Fiscal Year 2019 Audit and Comprehensive Annual Financial Report.**
- Article 11. Public Comments – Any comments...whether it is on the Agenda or not. (limit comments to 3 minutes)**
- Article 12. Manager Comments**
- Article 13. Board Member Comments**
- Article 14. Adjournment**

MINUTES
Cascade Charter Township
Downtown Development Authority Board of Directors
Tuesday, May 19, 2020
5:30 P.M. Online Zoom Meeting

ARTICLE 1. **Chairman Puplava** called the meeting to order at 5:32 P.M. via online Zoom meeting
Members Present: Siegle, Puplava, Stephan, DeWitt, Beahan
Members Absent: Kingsland, Makkar, Growney
Others Present: DDA Director Sandra Korhorn and Trevor Bosworth with Viridis Design Group

ARTICLE 2. **Approve the current Agenda.**

Motion was made by Member Beahan to approve the Agenda. Supported by Member Siegle. Motion carried 5 to 0.

ARTICLE 3. **Approve the Minutes of the January 21st, 2020 Meeting.**

Motion was made by Member Beahan to approve the Minutes of the January 21st, 2020 Meeting. Supported by Member Siegle. Motion carried 5 to 0.

ARTICLE 4. **Acknowledge visitors and those wishing to speak to non-agenda items.**

No one came forward.

ARTICLE 5. **Consideration of Approval of the Proposal for the Lower Village Plan**

Director Korhorn stated that Viridis Design Group had been asked to submit a proposal for a Master Plan for the area of the Lower Village. This area consists of two parcels; the Tuffy parcel and the office building below Tuffy on the river. Director Korhorn stated that with the recent purchase of the Tuffy property and the potential purchase of the office building, it was important to consider all possible options for development of these parcels as this is a very visible and busy gateway into the Cascade Community. Director Korhorn stated that Viridis Design Group did the Outdoor Gathering Space design for the Township, so we have worked with them before.

Director Korhorn introduced Trevor Bosworth from Viridis Design Group, and stated that his proposal is in the packet for review. Services in the Master Plan include looking at and assessing existing sites, meeting with Township staff and stakeholders and

community engagement. The (not to exceed) cost to put the plan together is \$11,400 and tonight will be a recommendation to the Township Board for review at their May 27th Meeting. The proposal will be approved or denied at that time by the Township Board.

Member Stephan asked what the timeline of this process is, from the first initial meeting until public participation. Mr. Bosworth stated that there are three phases in this project and phase two will include public engagement which is projected to start in mid-July and go through September.

Chairman Puplava asked when the lease for the Tuffy property ends. Director Korhorn stated that the current lease they are in right now ends near February of 2022, but added that there are two, five-year extension options as well. Chairman Puplava asked for confirmation that the office building to potentially be purchased is the Perkins/Goldberg building and asked if there is a timetable in mind for acquiring that property in order to start moving forward. Director Korhorn stated that towards the end of this year (2020), the property will potentially be for sale.

Member Siegle asked if the Master Plan should be developed before it is known for sure if Tuffy will extend their lease at all, or before the office property is acquired. Director Korhorn stated that although it is unclear what will happen with the Tuffy property, the idea of having this plan figured out and in place is good. Chairman Puplava asked if Tuffy has been communicating with the public about this transition. Director Korhorn stated that she did not know. Chairman Puplava asks about the possibility of Tuffy claiming an adverse effect on their business by the Township asking the public for input to the Master Plan. Director Korhorn stated that the Township owns the property and is looking at future uses and ideas for that space. Member Beahan agrees that spending the money now for a conceptual plan is a good idea, even if execution is years away. Chairman Puplava states that she believes engaging with the public (phase two of the plan) should wait until confirming with the current property and business owners that doing so will not interfere with their businesses. Chairman Puplava also states that she believes having them aware of the process is a step that should be taken. Member Beahan agrees with this.

Member Siegle asks if a price has been set for the purchase of the office building. Director Korhorn and Member Beahan state that it has not. Member Siegle states that he believes a price needs to be set before the public is involved. Member Siegle also states that because of the uncertainty regarding community gathering and involvement at this time, waiting until a later time to ask for involvement and opinions might be a good idea.

Member Stephan asked if the plan potentially goes out ten years, could it be dramatically impacted if more property in the direct area is acquired in the process. Chairman Puplava states that since the plan is headed towards mostly green space, she doesn't believe it would differ much.

Chairman Puplava asks if there is a downside of waiting to start the study and development of a plan. Director Korhorn stated that if Tuffy closed and there was no plan in place, the property would be vacant. Member Siegle asked if an environmental study will need to be done once Tuffy closes and moves out. Director Korhorn stated that environmental study was done prior to the purchase of the property. There will be some remediation that will need to be covered by the DDA.

Member Beahan asked if phase one can be started on time, while waiting to start phase two until further purchase conversation can be held with the current business and property owners, and participation of public engagement is opened up more. Mr. Bosworth states that would be possible, and is part of why the plan is broken up into three phases.

Motion was made by Member Beahan to move ahead with phase one as planned with a caveat that there be a flexible time frame for phase two, and a determined price for purchase of the Goldberg/Perkins site be negotiated as soon as possible. Supported by Member DeWitt. Motion carried 5 to 0.

ARTICLE 6. Consideration of Funding for the Cascade Metro Cruise Warmup

Director Korhorn stated that because of the Covid-19 Pandemic, it is unclear at this time if this event will take place. If it does take place, it will be held Thursday, August 20th at the Thornapple Center. Director Korhorn stated that she had a meeting today with the Metro Cruise Warmup Committee and it was decided at this time event planning will move forward. Director Korhorn states this has been an annual event and a final decision to hold or cancel the event will need to be made by July 31st.

Director Korhorn states that a discussion was held to scale back the event by possibly eliminating the bounce house, face painting, balloon animals and other kids' activities, while still having a band for entertainment and food trucks. Director Korhorn states that a sponsorship from the DDA of \$5,000 is being asked for at this time. In the past there have been sponsorship from local businesses, however, Director Korhorn states that she is unsure if those will be obtained this year. The Cascade Community Foundation has provided a grant of \$2,800 for this event.

Chairman Puplava states that she is in favor of approving the sponsorship amount for this event as it is possible to modify it for people to safely attend. Member Stephan points out that the band is really the only thing needed to procure to be able to hold this event. Director Korhorn agrees, and states that it was discussed to not provide tables and chairs as usual to help keep attendees more comfortable and safer.

Motion was made by Member Stephan to approve the sponsorship request of \$5,000 for the Metro Cruise Warmup. Supported by Member Siegle. Motion carried 5 to 0.

ARTICLE 7. Any Other Business

Director Korhorn reminded Members of the next meeting on June 16th, and there will be an informational meeting held during that meeting.

ARTICLE 8. Adjournment

Motion was made by Member DeWitt to adjourn. Supported by Member Siegle. Motion carried 5 to 0. The meeting was adjourned at 6:11 P.M.

MINUTES
Cascade Charter Township Planning Commission
Monday, June 1st, 2020
7PM Zoom Meeting

ARTICLE 1. Chairman Rissi called the Meeting to order at 7PM via online Zoom Meeting
Members Present: Rapin, Deering, Slater, Moxley, Johnson, Katsma, Noordyke
Members Absent: Krieter (late)
Others Present: Community Development Director Steve Peterson and Planner Brian Hilbrands

ARTICLE 2. Pledge of Allegiance

ARTICLE 3. Approve the current Agenda

Motion was made by Member Deering to approve the current Agenda. Supported by Member Katsma. Motion carried 8 to 0.

ARTICLE 4. Approve the Minutes of the May 18, 2020 Meeting

Motion was made by Member Katsma to approve the Minutes of the May 18, 2020 Meeting with the noted correction. Supported by Member Rapin. Motion carried 8 to 0.

Member Krieter joined the Meeting at this time.

ARTICLE 5. Acknowledge those wishing to speak to non-agenda items.

No one came forward.

**ARTICLE 6. Case #20-3583 Robinson Dental
Public Hearing**

Property Address: 5749 28th St SE

Requested Action: Requesting preliminary plan approval to amend the existing PUD to allow for the construction of a dental office.

Mr. Hilbrands stated that the lot is located on a private road off Kraft Ave, just north of 28th St. This is a commercial area, with residential use to the north. Mr. Hilbrands stated that in order to buffer the residential use to the north, the PUD ordinance includes a large setback requirement along the north property line. This lot has a 60-foot setback requirement, with trash receptacles and parking being moved out of that space to retain the buffer to the north. The buffer also includes landscaping as well as an existing privacy fence that was installed when the original PUD was created. Mr. Hilbrands stated that the Applicant will have to inspect and repair that fence. It is not included in the Staff Report, however Mr. Hilbrands states that it is not uncommon to include a landscape bond for

sites plans like this if the Planning Commission decides to require one. The bond for the landscaping proposed would be around \$7,000.

Mr. Hilbrands states that the Applicant meets Township lighting requirements, and stormwater will be held in an existing stormwater detention area that serves the entire PUD; this detention area has been reviewed by the Township Engineer. The Applicants does need to obtain permits from other agencies as stated in the Engineers letter in tonights packet, and will need to submit a stormwater maintenance agreement. The Township Fire Chief has reviewed this plan, and does not have concern or comment at this time.

There is a future building addition shown on the plan, and well as an 18-space parking lot. Mr. Hilbrands states there has been no time frame indication for these additions, and the PUD ordinance states that any future addition be reviewed and approved by the Planning Commission. The Applicant is asking for one exception to the ordinance. They are not meeting the buffer requirement between the parking lot and the east property line, which is a required 25 feet. Mr. Hilbrands states they are showing a 7-foot buffer, however there is enough room for plantings and landscaping. What they are requesting is consistent to what has been allowed on the site to the east.

With an approval of the preliminary plan tonight, a PUD amendment would be drafted and brought back to the Planning Commission for recommendation to the Township Board, who would then hold a public hearing before acting on it.

Mr. Hilbrands states that it is Staffs recommendation to approve the preliminary plan with the following conditions:

1. The Applicant complies with the Township Engineers letter dated May 19, 2020, with necessary permits being obtained before construction begins.
2. There is a stormwater maintenance agreement recorded.

Member Moxley asked for clarification of a drawn line on the plan, located west of the parking area between the detention pond and parking lot. Mr. Hilbrands replied that it is a ready rock retaining wall with a railing.

Member Rapin asked if it is Staffs recommendation that a landscape bond be included, or if Mr. Hilbrands was simply letting the Planning Commission know that it is an option to require one. Mr. Hilbrands replied that he is not recommending one be included, so it is just an available option.

Member Slater asked why the buildings in that area are all private access, and there is not a "27th" Street. Director Peterson stated that the Road Commission did not want a public road in that area, and that private access drives that resemble and act like roads typically have less problems than many individual parking lots.

Member Moxley stated that he is concerned about the volume of traffic at the entrance to the Applicants site, and Kraft Ave.

Chairman Rissi invited the Applicant to comment.

Mr. Jeff Brinks of Venture Engineering introduced himself, and stated that he is happy to answer any questions the Commission may have.

Chairman Rissi asked Mr. Brinks what the (tentative) timeline for this project is. Mr. Brinks replied that they would like to get the project started in 2020 if possible.

Member Johnson made a motion to open public hearing. Supported by Member Moxley. Motion carried 9 to 0.

No one came forward with a comment.

Member Johnson made a motion to close public hearing. Supported by Member Moxley. Motion carried 9 to 0.

Director Peterson added that there are multiple ways to enter and exit this development area, Kraft Ave is not the only access point.

Member Johnson stated that he believes this dental practice will be an asset to Cascade Township.

Member Slater made a motion to approve the preliminary plan approval with noted Staff recommendations. Supported by Member Deering. Motion carried 9 to 0.

ARTICLE 7. Case #20-3584 5784 Kraft Ave, LLC

Property Address: 5784 Kraft Ave

Requested Action: Site plan approval for a 97,000 square foot addition to the existing building.

Director Peterson stated that if approved tonight, this will be the final approval needed for the project. The existing building on this property was approved last year about this time, and is shown on the left-hand side of the site plan. The tenant will be shipping packaged food products, and will be taking up about 85,000 square feet of this proposed addition. Director Peterson stated that there is not direct frontage on Kraft Ave as there was a small private street developed to accommodate this property. Their stormwater system is on the neighboring property to the south, included in the easement created with the original project.

Director Peterson states that there is additional grading that needs to be done on the property to the south, along with moving the south property line to accommodate additional parking. These two things will need agreements from the south property owner. By acquiring these agreements, the Applicant will meet all requirements for setbacks and buffer yards. Director Peterson stated that the City of Grand Rapids does not have any extra requirements for utilities;

the Fire Department, Township Engineer, and Airport have all reviewed the plan with no additional comment.

Director Peterson states that Staff is recommending approval of the Applicants plan for a 97,000 square foot addition with the following conditions:

1. The Applicant gets the approval from the neighboring property owner for additional grading.
2. The Applicant applies for and receives approval to move the south property line.
3. Compliance with the Township Engineer.

Chairman Rissi invited the Applicant to comment.

Mr. Jack Barr with Nederveld Inc. commented that adjusting the property line to the south will be safer for traffic on site as it will separate car and truck traffic.

Chairman Rissi invited the public to comment.

No one came forward with a comment.

Member Katsma made a motion to approve the Applicants request along with the noted conditions in the Staff report. Supported by Member Noordyke. Motion carried 9 to 0.

ARTICLE 8. Any other business

ARTICLE 9. Adjournment

Motion was made by Member Johnson to adjourn. Supported by Member Deering. Motion carried 9 to 0. The Meeting was adjourned at 7:31 pm.

Respectfully Submitted,
Phil Johnson, Secretary

CHECK DISBURSEMENT REPORT FOR CASCADE CHARTER TOWNSHIP
CHECK DATE FROM 04/01/2020 - 04/30/2020

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
04/02/2020	GENF	71032	123NET	EVC 100708	924-000	265	2,097.00
04/02/2020	GENF	71032	123NET	EVC 100709	924-000	265	2,097.00
04/02/2020	GENF	71032	123NET	LATE FEE	924-000	265	20.97
				CHECK GENF 71032 TOTAL FOR FUND 101:			4,214.97
04/02/2020	GENF	71033	B & B TRUCK EQUIPMENT INC	CEMETERY MAINT	932-000	276	376.80
04/02/2020	GENF	71037*#	B&V MECHANICAL INC.	COMPLEX MAINTENANCE	931-000	265	955.41
04/02/2020	GENF	71039	CASCADE CHARTER TOWNSHIP	TRANSFER TO DAM MAJOR REPAIR- 1ST QRT AL	999-005	965	10,000.00
04/02/2020	GENF	71040	CONSUMERS ENERGY	STREETLIGHTING	926-000	448	77.12
04/02/2020	GENF	71041*#	COMCAST	COMPLEX PHONES	924-000	265	229.90
04/02/2020	GENF	71042*#	COMCAST	COMPLEX PHONES	924-000	265	169.19
04/02/2020	GENF	71042	COMCAST	PARK PHONES	924-000	756	23.07
				CHECK GENF 71042 TOTAL FOR FUND 101:			192.26
04/02/2020	GENF	71045	CONTROL LOGIC	LIBRARY TO OFFICES CONNECTION	931-000	265	1,562.00
04/02/2020	GENF	71047	DELL MARKETING LP	COMPUTER	981-000	295	1,082.22
04/02/2020	GENF	71048	DIESELTEC INC	FUEL	864-000	265	167.65
04/02/2020	GENF	71049*#	DTE ENERGY	COMPLEX HEATING DTE ENERGY	923-000	265	701.63
04/02/2020	GENF	71049	DTE ENERGY	COMPLEX HEATING-DTE- 5920 TAHOE DR	923-000	265	1,118.91
04/02/2020	GENF	71049	DTE ENERGY	MUSEUM HEATING DTE ENERGY	923-000	803	67.72
				CHECK GENF 71049 TOTAL FOR FUND 101:			1,888.26
04/02/2020	GENF	71051*	FIDELITY SECURITY LIFE INS	VISION INSURANCE BENEFITS	718-000	850	219.31
04/02/2020	GENF	71052*#	FIRST BANKCARD	EDUCATION	724-000	171	325.00
04/02/2020	GENF	71052	FIRST BANKCARD	SUPERVISOR MILEAGE	860-000	171	1.25
04/02/2020	GENF	71052	FIRST BANKCARD	EDUCATION	724-000	215	550.00
04/02/2020	GENF	71052	FIRST BANKCARD	EDUCATION	724-000	215	339.30
04/02/2020	GENF	71052	FIRST BANKCARD	COMPLEX PHONES	924-000	265	0.99
04/02/2020	GENF	71052	FIRST BANKCARD	COMM DEV EXPENSE ACCOUNT	862-500	721	36.72
				CHECK GENF 71052 TOTAL FOR FUND 101:			1,253.26
04/02/2020	GENF	71053*#	FIRST BANKCARD	OFFICE SUPPLIES	727-000	295	126.89
04/02/2020	GENF	71053	FIRST BANKCARD	OFFICE SUPPLIES	727-000	295	12.99
04/02/2020	GENF	71053	FIRST BANKCARD	POSTAGE	730-000	295	26.35
04/02/2020	GENF	71053	FIRST BANKCARD	POSTAGE	730-000	295	26.35
04/02/2020	GENF	71053	FIRST BANKCARD	MISCELLANEOUS	787-000	295	48.19
04/02/2020	GENF	71053	FIRST BANKCARD	MISCELLANEOUS	787-000	295	43.00
04/02/2020	GENF	71053	FIRST BANKCARD	MISCELLANEOUS	787-000	295	9.45
04/02/2020	GENF	71053	FIRST BANKCARD	MISCELLANEOUS	787-000	295	279.00
04/02/2020	GENF	71053	FIRST BANKCARD	OFFICE EQUIPMENT	981-000	721	56.04
				CHECK GENF 71053 TOTAL FOR FUND 101:			628.26

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CHECK DATE FROM 04/01/2020 - 04/30/2020

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
04/02/2020	GENF	71055	FOX FORD MAZDA	VEHICLE MAINT	863-000	265	46.69
04/02/2020	GENF	71056	GATEWAY MFG	CEMETERY MAINT	932-000	276	330.00
04/02/2020	GENF	71057	GENERAL CODE	CODE UPDATE	787-000	295	1,446.48
04/02/2020	GENF	71060*#	THE HOME DEPOT CREDIT SERVICES	COMPLEX MAINTENANCE	931-000	265	8.70
04/02/2020	GENF	71060	THE HOME DEPOT CREDIT SERVICES	COMPLEX MAINTENANCE	931-000	265	431.68
04/02/2020	GENF	71060	THE HOME DEPOT CREDIT SERVICES	COMPLEX MAINTENANCE	931-000	265	87.75
04/02/2020	GENF	71060	THE HOME DEPOT CREDIT SERVICES	COMPLEX MAINTENANCE	931-000	265	54.35
04/02/2020	GENF	71060	THE HOME DEPOT CREDIT SERVICES	COMPLEX MAINTENANCE	931-000	265	4.14
04/02/2020	GENF	71060	THE HOME DEPOT CREDIT SERVICES	COMPLEX MAINTENANCE	931-000	265	43.18
04/02/2020	GENF	71060	THE HOME DEPOT CREDIT SERVICES	PARK MAINTENANCE	935-000	756	39.93
04/02/2020	GENF	71060	THE HOME DEPOT CREDIT SERVICES	PARK MAINTENANCE	935-000	756	188.40
				CHECK GENF 71060 TOTAL FOR FUND 101:			858.13
04/02/2020	GENF	71061	HUB INTERNATIONAL MIDWEST EAST	LIABILITY INSURANCE	810-000	295	147.00
04/02/2020	GENF	71061	HUB INTERNATIONAL MIDWEST EAST	LIABILITY INSURANCE	810-000	295	230.00
04/02/2020	GENF	71061	HUB INTERNATIONAL MIDWEST EAST	LIABILITY INSURANCE	810-000	295	2,605.00
				CHECK GENF 71061 TOTAL FOR FUND 101:			2,982.00
04/02/2020	GENF	71064	KATERBERG VERHAGE	CAPITAL OUTLAY - LANDIMP	974-000	901	142,968.42
04/02/2020	GENF	71065#	KENT COUNTY ROAD COMMISSION	ROAD ENGINEERING STUDIES	821-500	446	255.43
04/02/2020	GENF	71065	KENT COUNTY ROAD COMMISSION	TRAFFIC SIGNALS	927-100	448	13.83
				CHECK GENF 71065 TOTAL FOR FUND 101:			269.26
04/02/2020	GENF	71069	ROGER MC CARTY	REIMBURSE 73 MILES - R.MCCARTY	860-000	257	41.98
04/02/2020	GENF	71069	ROGER MC CARTY	PARKING - R.MCCARTY	860-000	257	2.50
				CHECK GENF 71069 TOTAL FOR FUND 101:			44.48
04/02/2020	GENF	71072*#	MINER SUPPLY COMPANY	COMPLEX MAINTENANCE	931-000	265	138.66
04/02/2020	GENF	71072	MINER SUPPLY COMPANY	COMPLEX MAINTENANCE	931-000	265	72.66
04/02/2020	GENF	71072	MINER SUPPLY COMPANY	COMPLEX MAINTENANCE-LATEX GLOVES	931-000	265	34.68
				CHECK GENF 71072 TOTAL FOR FUND 101:			246.00
04/02/2020	GENF	71073	MICHIGAN MUNICIPAL LEAGUE	PRINTING/PUBLISHING-WEBSITE ADS	900-000	295	204.24
04/02/2020	GENF	71074	MI MUNICIPAL TREAS ASSOCIATION	TREASURER MEMBERSHIPS AND DUES	723-000	253	75.00
04/02/2020	GENF	71074	MI MUNICIPAL TREAS ASSOCIATION	EDUCATION	724-000	253	550.00
				CHECK GENF 71074 TOTAL FOR FUND 101:			625.00
04/02/2020	GENF	71075	MICHIGAN TOWNSHIPS ASSOCIATION	PRINTING/PUBLISHING- CLASSIFIED ADS	900-000	295	150.00
04/02/2020	GENF	71076*#	MUTUAL OF OMAHA INSURANCE	DEPENDENT LIFE W/H (C) GF	231-220	000	11.70
04/02/2020	GENF	71076	MUTUAL OF OMAHA INSURANCE	DEPENDENT LIFE W/H (C) FIRE	231-220	000	19.50
04/02/2020	GENF	71076	MUTUAL OF OMAHA INSURANCE	DEPENDENT LIFE W/H (C) BLDG	231-220	000	3.90
04/02/2020	GENF	71076	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H (D) GF	231-221	000	17.00
04/02/2020	GENF	71076	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H (D) FIRE	231-221	000	36.00
04/02/2020	GENF	71076	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H (E) GF	231-221	000	78.10
04/02/2020	GENF	71076	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H (E) FIR	231-221	000	273.30
04/02/2020	GENF	71076	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H (E) BLDG	231-221	000	67.50
04/02/2020	GENF	71076	MUTUAL OF OMAHA INSURANCE	LIFE LTD BENEFITS (F)	720-000	850	661.64
04/02/2020	GENF	71076	MUTUAL OF OMAHA INSURANCE	LIFE STD BENEFITS (G)	720-000	850	262.88
04/02/2020	GENF	71076	MUTUAL OF OMAHA INSURANCE	LIFE INSURANCE BENEFITS (A)	720-000	850	254.88

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CHECK DATE FROM 04/01/2020 - 04/30/2020

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
04/02/2020	GENF	71076	MUTUAL OF OMAHA INSURANCE	LIFE AD&D BENEFITS (B)	720-000	850	38.75
				CHECK GENF 71076 TOTAL FOR FUND 101:			1,725.15
04/02/2020	GENF	71077*#	OZARKS AUDIO VISUAL	PA SYSTEM	981-000	295	1,062.25
04/02/2020	GENF	71079	MILDRED PINDER	SPECIAL PROJECTS	967-000	295	800.00
04/02/2020	GENF	71084	SLATER, SUE	CLERK MILEAGE	860-000	215	63.80
04/02/2020	GENF	71084	SLATER, SUE	CLERK CELL PHONE	925-000	215	50.00
				CHECK GENF 71084 TOTAL FOR FUND 101:			113.80
04/02/2020	GENF	71089*#	WINDSTREAM	CELL PHONES/DATA	924-100	295	195.27
04/02/2020	GENF	71089	WINDSTREAM	PARK PHONES	924-000	756	130.17
				CHECK GENF 71089 TOTAL FOR FUND 101:			325.44
04/03/2020	GENF	6055(A)*#	CONSUMERS ENERGY	100000285161 2865 THORNHILLS AVE SE	921-000	265	3,052.31
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100012052419 6569 THORNBROOK ST SE	921-000	265	25.36
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	103023462197 2867 THORNHILLS AVE SE	921-000	265	28.06
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100012548051 5601 WHITNEYVILLE AVE SE	921-000	276	25.36
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100012957591 7200 30TH ST SE	921-000	276	100.99
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100011965082 2870 JACK SMITH AVE SE	926-000	448	108.84
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100014570673 3804 THORNAPPLE RIVE	921-000	756	63.64
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100014570889 3820 THORNAPPLE RIVER D	921-000	756	105.81
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100012592265 2900 THORNAPPLE RIVER DR	921-000	756	362.05
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100012592398 2839 THORNAPPLE RIVER DR	921-000	803	56.74
				CHECK GENF 6055(A) TOTAL FOR FUND 101:			3,929.16
04/03/2020	GENF	6056(A)	CRYSTAL FLASH ENERGY	PARK MAINTENANCE	935-000	756	503.51
04/03/2020	GENF	6056(A)	CRYSTAL FLASH ENERGY	PARK MAINTENANCE	935-000	756	398.90
				CHECK GENF 6056(A) TOTAL FOR FUND 101:			902.41
04/03/2020	GENF	6057(A)*	DELTA DENTAL	DENTAL INSURANCE BENEFITS	721-000	850	1,731.15
04/03/2020	GENF	6058(A)	FAST SIGNS	PARK MAINTENANCE	935-000	756	77.16
04/03/2020	GENF	6061(A)	NAPA AUTO PARTS	VEHICLE MAINT	863-000	265	318.97
04/03/2020	GENF	6061(A)	NAPA AUTO PARTS	VEHICLE MAINT	863-000	265	(36.00)
				CHECK GENF 6061(A) TOTAL FOR FUND 101:			282.97
04/03/2020	GENF	6062(A)	HOPE NETWORK	TRANSPORTATION SERVICES-MARCH	859-000	652	110.00
04/03/2020	GENF	6065(A)	WEST INVESTIGATIONS INC	MISCELLANEOUS- BACKGROUND CHECK	787-000	295	130.00
04/16/2020	GENF	71090	123NET	EVC 100708	924-000	265	699.00
04/16/2020	GENF	71090	123NET	EVC 100709	924-000	265	699.00
04/16/2020	GENF	71090	123NET	LATE FEE	924-000	265	42.25
				CHECK GENF 71090 TOTAL FOR FUND 101:			1,440.25
04/16/2020	GENF	71093	ROBERT BEAHAN	SUPERVISOR CELL PHONE- MARCH	925-000	171	50.00
04/16/2020	GENF	71094	BLOOM SLUGGETT, PC	LEGAL FEES	826-000	295	3,555.00

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04/16/2020	GENF	71096	BSB COMMUNICATIONS INC	PHONE REPAIR	931-000	265	437.50
04/16/2020	GENF	71097*#	B&V MECHANICAL INC.	PARK MAINTENANCE	935-000	756	82.00
04/16/2020	GENF	71099	CONSUMERS ENERGY	STREETLIGHTING	926-000	448	10,585.21
04/16/2020	GENF	71099	CONSUMERS ENERGY	STREETLIGHTING	926-000	448	168.87
				CHECK GENF 71099 TOTAL FOR FUND 101:			10,754.08
04/16/2020	GENF	71101*#	CINTAS	COMPLEX MAINTENANCE	931-000	265	507.72
04/16/2020	GENF	71103	GR CITY TREASURER	TRAFFIC SIGNALS JAN- MAR 2020	927-100	448	319.81
04/16/2020	GENF	71107	MICHIGAN ASSESSORS ASSOCIATION	PRINTING/PUBLISHING	900-000	295	150.00
04/16/2020	GENF	71110	MLIVE MEDIA GROUP	PRINTING & PUBLISHING	900-000	721	125.50
04/16/2020	GENF	71110	MLIVE MEDIA GROUP	PRINTING & PUBLISHING	900-000	721	147.73
				CHECK GENF 71110 TOTAL FOR FUND 101:			273.23
04/16/2020	GENF	71114*#	PROGRESSIVE AE	CAPITAL OUTLAY - BLDGIMP	975-000	901	6,298.91
04/16/2020	GENF	71115*#	REPUBLIC SERVICES	COMPLEX MAINTENANCE REPUBLIC	931-000	265	1,033.28
04/16/2020	GENF	71115	REPUBLIC SERVICES	PARK MAINTENANCE REPUBLIC	935-000	756	472.11
				CHECK GENF 71115 TOTAL FOR FUND 101:			1,505.39
04/16/2020	GENF	71117	STATE OF MICHIGAN	COMPLEX MAINTENANCE	931-000	265	110.45
04/16/2020	GENF	71117	STATE OF MICHIGAN	COMPLEX MAINTENANCE	931-000	265	109.35
				CHECK GENF 71117 TOTAL FOR FUND 101:			219.80
04/16/2020	GENF	71127*#	VERIZON WIRELESS	TRUSTEE CELL PHONES	924-100	101	47.15
04/16/2020	GENF	71127	VERIZON WIRELESS	SUPERVISOR CELL PHONE	925-000	171	31.44
04/16/2020	GENF	71127	VERIZON WIRELESS	MANAGERS CELL PHONE	925-000	171	63.46
04/16/2020	GENF	71127	VERIZON WIRELESS	CLERK CELL PHONE	925-000	215	31.44
04/16/2020	GENF	71127	VERIZON WIRELESS	TREASURER'S CELL PHONES	924-100	253	15.72
04/16/2020	GENF	71127	VERIZON WIRELESS	CELL PHONES/DATA	924-100	257	15.72
04/16/2020	GENF	71127	VERIZON WIRELESS	BLDG AND GROUNDS CELL PHONES	924-100	265	31.43
04/16/2020	GENF	71127	VERIZON WIRELESS	BLDG AND GROUNDS CELL PHONES	924-100	265	184.80
04/16/2020	GENF	71127	VERIZON WIRELESS	CELL PHONES/DATA	924-100	295	15.72
04/16/2020	GENF	71127	VERIZON WIRELESS	COMM DEV CELL/DATA	925-000	721	31.43
04/16/2020	GENF	71127	VERIZON WIRELESS	COMM DEV CELL/DATA	925-000	721	103.44
				CHECK GENF 71127 TOTAL FOR FUND 101:			571.75
04/16/2020	GENF	71128	VOLKER CRANE SERVICES	CAPITAL OUTLAY - LANDIMP	974-000	901	37,755.00
04/17/2020	GENF	6067(A)	CONSUMERS ENERGY	1030 3693 2491 5920 TAHOE DR SE	921-000	265	967.81
04/17/2020	GENF	6069(A)*#	FISHBECK THOMPSON CARR & HUBER	ENGINEERING COSTS	821-000	295	370.00
04/17/2020	GENF	6069(A)	FISHBECK THOMPSON CARR & HUBER	ENGINEERING COSTS	821-000	295	262.50
04/17/2020	GENF	6069(A)	FISHBECK THOMPSON CARR & HUBER	CAPITAL OUTLAY - LANDIMP	974-000	901	598.00
04/17/2020	GENF	6069(A)	FISHBECK THOMPSON CARR & HUBER	CAPITAL OUTLAY - LANDIMP	974-000	901	620.97
04/17/2020	GENF	6069(A)	FISHBECK THOMPSON CARR & HUBER	CAPITAL OUTLAY - LANDIMP	974-000	901	9,963.80
04/17/2020	GENF	6069(A)	FISHBECK THOMPSON CARR & HUBER	CAPITAL OUTLAY - BLDGIMP	975-000	901	954.20
				CHECK GENF 6069(A) TOTAL FOR FUND 101:			12,769.47

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04/17/2020	GENF	6072(A)*#	KINGSLAND'S ACE	HARDWARE	VEHICLE MAINT	863-000 265	15.27
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE	HARDWARE	FUEL	864-000 265	8.99
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE	HARDWARE	COMPLEX MAINTENANCE	931-000 265	29.86
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE	HARDWARE	COMPLEX MAINTENANCE	931-000 265	0.63
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE	HARDWARE	COMPLEX MAINTENANCE	931-000 265	5.03
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE	HARDWARE	COMPLEX MAINTENANCE	931-000 265	21.58
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE	HARDWARE	COMPLEX MAINTENANCE	931-000 265	20.69
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE	HARDWARE	COMPLEX MAINTENANCE	931-000 265	5.38
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE	HARDWARE	COMPLEX MAINTENANCE	931-000 265	2.69
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE	HARDWARE	COMPLEX MAINTENANCE	931-000 265	15.09
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE	HARDWARE	COMPLEX MAINTENANCE	931-000 265	5.38
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE	HARDWARE	COMPLEX MAINTENANCE	931-000 265	14.39
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE	HARDWARE	PARK MAINTENANCE	935-000 756	22.58
				CHECK GENF 6072(A) TOTAL FOR FUND 101:			167.56
04/17/2020	GENF	6073(A)*#	KONICA MINOLTA BUSINESS SOLUTIONS	PRINTING/PUBLISHING		900-000 295	56.93
04/17/2020	GENF	6073(A)	KONICA MINOLTA BUSINESS SOLUTIONS	PRINTING/PUBLISHING		900-000 295	232.20
04/17/2020	GENF	6073(A)	KONICA MINOLTA BUSINESS SOLUTIONS	PRINTING/PUBLISHING		900-000 295	98.24
				CHECK GENF 6073(A) TOTAL FOR FUND 101:			387.37
04/17/2020	GENF	6076(A)	SABO PUBLIC RELATIONS	SPECIAL PROJECTS		967-000 295	6,012.50
04/17/2020	GENF	6088(A)*#	VREDEVELD HAEFNER LLC	AUDIT FEES & SERVICES		807-000 295	6,400.00
04/17/2020	GENF	6089(A)*#	WEX BANK	FUEL		864-000 265	580.76
04/29/2020	GENF	41(E)*	WEST MICHIGAN HEALTH INSURANCE	PC HEALTH INSURANCE BENEFITS		719-000 850	18,176.28
04/29/2020	GENF	71131	ROBERT BEAHAN	SUPERVISOR CELL PHONE		925-000 171	50.00
04/29/2020	GENF	71135	CASCADE CHARTER TOWNSHIP	TRANSFER TO FIRE FUND		999-006 965	33,333.33
04/29/2020	GENF	71138*#	COMCAST	COMPLEX PHONES		924-000 265	229.90
04/29/2020	GENF	71141*#	COMCAST	COMPLEX PHONES		924-000 265	168.59
04/29/2020	GENF	71141	COMCAST	PARK PHONES		924-000 756	22.98
				CHECK GENF 71141 TOTAL FOR FUND 101:			191.57
04/29/2020	GENF	71145*#	FIRST BANKCARD	EDUCATION - REFUND		724-000 171	(325.00)
04/29/2020	GENF	71145	FIRST BANKCARD	BOARD OF REVIEW EXPENSES		808-000 257	218.36
04/29/2020	GENF	71145	FIRST BANKCARD	ELECTION MISC EXPENSES		788-000 262	118.78
04/29/2020	GENF	71145	FIRST BANKCARD	COMPLEX PHONES		924-000 265	0.99
04/29/2020	GENF	71145	FIRST BANKCARD	MISCELLANEOUS		787-000 295	86.56
04/29/2020	GENF	71145	FIRST BANKCARD	MISCELLANEOUS		787-000 295	62.03
04/29/2020	GENF	71145	FIRST BANKCARD	MISCELLANEOUS		787-000 295	100.97
04/29/2020	GENF	71145	FIRST BANKCARD	MISCELLANEOUS		787-000 295	88.69
04/29/2020	GENF	71145	FIRST BANKCARD	MISCELLANEOUS		787-000 295	54.80
04/29/2020	GENF	71145	FIRST BANKCARD	MISCELLANEOUS		787-000 295	98.84
04/29/2020	GENF	71145	FIRST BANKCARD	OFFICE EQUIPMENT		981-000 295	1,099.99
04/29/2020	GENF	71145	FIRST BANKCARD	COMM DEV EXPENSE ACCOUNT		862-500 721	29.22
				CHECK GENF 71145 TOTAL FOR FUND 101:			1,634.23
04/29/2020	GENF	71146*#	FIRST BANKCARD	OFFICE SUPPLIES		727-000 295	12.99
04/29/2020	GENF	71146	FIRST BANKCARD	MISCELLANEOUS		787-000 295	8.47
				CHECK GENF 71146 TOTAL FOR FUND 101:			21.46

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04/29/2020	GENF	71151	KATERBERG VERHAGE	CAPITAL OUTLAY - LANDIMP	974-000	901	305,751.02
04/29/2020	GENF	71152	KENT COUNTY - HEALTH DEPT	PARK MAINTENANCE	935-000	756	16.00
04/29/2020	GENF	71153	CHRISTIAN KORSTANGE	PLANNING AND ZONING FEES- CASE# 20-3580	600-608	000	100.00
04/29/2020	GENF	71156*#	MUTUAL OF OMAHA INSURANCE	DEPENDENT LIFE W/H (C) GF	231-220	000	11.70
04/29/2020	GENF	71156	MUTUAL OF OMAHA INSURANCE	DEPENDENT LIFE W/H (C) FIRE	231-220	000	19.50
04/29/2020	GENF	71156	MUTUAL OF OMAHA INSURANCE	DEPENDENT LIFE W/H (C) BLDG	231-220	000	3.90
04/29/2020	GENF	71156	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H (D) GF	231-221	000	17.00
04/29/2020	GENF	71156	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H (D) FIRE	231-221	000	36.00
04/29/2020	GENF	71156	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H (E) GF	231-221	000	78.10
04/29/2020	GENF	71156	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H (E) FIR	231-221	000	273.30
04/29/2020	GENF	71156	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H (E) BLDG	231-221	000	67.50
04/29/2020	GENF	71156	MUTUAL OF OMAHA INSURANCE	LIFE LTD BENEFITS (F)	720-000	850	661.64
04/29/2020	GENF	71156	MUTUAL OF OMAHA INSURANCE	LIFE INSURANCE BENEFITS (A)	720-000	850	254.88
04/29/2020	GENF	71156	MUTUAL OF OMAHA INSURANCE	LIFE AD&D BENEFITS (B)	720-000	850	38.75
04/29/2020	GENF	71156	MUTUAL OF OMAHA INSURANCE	LIFE STD BENEFITS (G)	720-000	850	262.88
				CHECK GENF 71156 TOTAL FOR FUND 101:			<u>1,725.15</u>
04/29/2020	GENF	71157	NATALIE TASSELL	PARK INCOME-REFUND NATALIE TASSELL	671-653	000	35.00
04/29/2020	GENF	71158	PHOENIX RESOURCES	SPRING/FALL CLEAN-UP	820-000	447	1,950.00
04/29/2020	GENF	71162*#	SUPERIOR PEST CONTROL INC	COMPLEX MAINTENANCE	931-000	265	50.00
04/29/2020	GENF	71162	SUPERIOR PEST CONTROL INC	MUSEUM MAINTENANCE	961-000	803	45.00
				CHECK GENF 71162 TOTAL FOR FUND 101:			<u>95.00</u>
04/29/2020	GENF	71164	TIFFANY WAGNER	PARK INCOME- REFUND DEPOSIT. TIFF WAGNER	671-653	000	50.00
04/29/2020	GENF	71166*#	WINDSTREAM	CELL PHONES/DATA	924-100	295	203.66
04/29/2020	GENF	71166	WINDSTREAM	PARK PHONES	924-000	756	135.78
				CHECK GENF 71166 TOTAL FOR FUND 101:			<u>339.44</u>
04/30/2020	GENF	6092(A)*#	CONSUMERS ENERGY	103023462197 2867 THORNHILLS AVE SE	921-000	265	28.32
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100000285161 2865 THORNHILLS AVE SE	921-000	265	1,233.51
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100012052419 6569 THORNBROOK ST SE	921-000	265	25.36
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100012548051 5601 WHITNEYVILLE AVE SE	921-000	276	25.36
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	103036591347 7200 30TH ST SE	921-000	276	70.88
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100011965082 2870 JACK SMITH AVE SE	926-000	448	107.04
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100014570673 3804 THORNAPPLE RIVE	921-000	756	125.23
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100014570889 3820 THORNAPPLE RIVER D	921-000	756	23.95
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100012592265 2900 THORNAPPLE RIVER DR	921-000	756	274.09
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100012592398 2839 THORNAPPLE RIVER DR	921-000	803	43.65
				CHECK GENF 6092(A) TOTAL FOR FUND 101:			<u>1,957.39</u>
				Total for fund 101 GENERAL FUND			<u>641,069.29</u>
04/02/2020	GENF	71036	BOLT, MICHAEL	FIRE TRAINING. MEALS, M. BOLT	726-000	336	70.31
04/02/2020	GENF	71038	CASCADE PRINTING & GRAPHICS	FIRE OFFICE SUPPLIES-COMMAND POST SIGN	727-000	336	98.00
04/02/2020	GENF	71041*#	COMCAST	COMMUNICATIONS	850-000	336	163.87

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04/02/2020	GENF	71042*#	COMCAST	COMMUNICATIONS	850-000	336	115.35
04/02/2020	GENF	71043	COMCAST	COMMUNICATIONS	850-000	336	42.55
04/02/2020	GENF	71044	COMCAST	COMMUNICATIONS	850-000	336	94.90
04/02/2020	GENF	71049*#	DTE ENERGY	BUTTRICK HEATING DTE ENERGY	923-002	336	350.65
04/02/2020	GENF	71051*	FIDELITY SECURITY LIFE INS	VISION INSURANCE BENEFITS	718-000	850	202.98
04/02/2020	GENF	71052*#	FIRST BANKCARD	FIRE TRAINING - M.LEMKUIL	726-000	336	95.00
04/02/2020	GENF	71052	FIRST BANKCARD	FIRE TRAINING - M.POOLMAN	726-000	336	95.00
04/02/2020	GENF	71052	FIRST BANKCARD	FIRE TRAINING	726-000	336	99.45
04/02/2020	GENF	71052	FIRST BANKCARD	FIRE TRAINING	726-000	336	89.25
04/02/2020	GENF	71052	FIRST BANKCARD	FIRE TRAINING	726-000	336	250.00
04/02/2020	GENF	71052	FIRST BANKCARD	MISCELLANEOUS	787-000	336	81.00
04/02/2020	GENF	71052	FIRST BANKCARD	MISCELLANEOUS	787-000	336	81.00
04/02/2020	GENF	71052	FIRST BANKCARD	VEHICLE MAINT	863-000	336	19.99
04/02/2020	GENF	71052	FIRST BANKCARD	VEHICLE MAINT	863-000	336	19.99
04/02/2020	GENF	71052	FIRST BANKCARD	FIRE STATION MAINT/BUTTRICK	936-002	336	6.35
04/02/2020	GENF	71052	FIRST BANKCARD	FIRE STATION MAINT/BUTTRICK	936-002	336	90.10
04/02/2020	GENF	71052	FIRST BANKCARD	OFFICE EQUIPMENT	981-000	336	30.84
04/02/2020	GENF	71052	FIRST BANKCARD	OFFICE EQUIPMENT	981-000	336	291.50
04/02/2020	GENF	71052	FIRST BANKCARD	OFFICE EQUIPMENT	981-000	336	118.40
				CHECK GENF 71052 TOTAL FOR FUND 206:			<u>1,367.87</u>
04/02/2020	GENF	71053*#	FIRST BANKCARD	FIRE TRAINING - M.BOLT	726-000	336	724.50
04/02/2020	GENF	71053	FIRST BANKCARD	SUPPLIES	752-000	336	28.00
04/02/2020	GENF	71053	FIRST BANKCARD	FIRE STATION MAINT	936-000	336	191.16
04/02/2020	GENF	71053	FIRST BANKCARD	FIRE STATION MAINT/BUTTRICK	936-002	336	21.86
04/02/2020	GENF	71053	FIRST BANKCARD	OFFICE EQUIPMENT	981-000	336	129.99
				CHECK GENF 71053 TOTAL FOR FUND 206:			<u>1,095.51</u>
04/02/2020	GENF	71058	GRAINGER	VEHICLE MAINT	863-000	336	57.66
04/02/2020	GENF	71060*#	THE HOME DEPOT CREDIT SERVICES	SUPPLIES	752-000	336	70.38
04/02/2020	GENF	71060	THE HOME DEPOT CREDIT SERVICES	SUPPLIES	752-000	336	13.96
04/02/2020	GENF	71060	THE HOME DEPOT CREDIT SERVICES	FIRE STATION MAINT	936-000	336	121.64
04/02/2020	GENF	71060	THE HOME DEPOT CREDIT SERVICES	FIRE PROTECTIVE CLOTHING	959-000	336	148.07
04/02/2020	GENF	71060	THE HOME DEPOT CREDIT SERVICES	FIRE PROTECTIVE CLOTHING	959-000	336	7.24
04/02/2020	GENF	71060	THE HOME DEPOT CREDIT SERVICES	FIRE PROTECTIVE CLOTHING	959-000	336	119.99
04/02/2020	GENF	71060	THE HOME DEPOT CREDIT SERVICES	OFFICE EQUIPMENT	981-000	336	511.67
				CHECK GENF 71060 TOTAL FOR FUND 206:			<u>992.95</u>
04/02/2020	GENF	71063	J&B MEDICAL SUPPLY	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	630.42
04/02/2020	GENF	71063	J&B MEDICAL SUPPLY	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	314.50
04/02/2020	GENF	71063	J&B MEDICAL SUPPLY	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	698.00
04/02/2020	GENF	71063	J&B MEDICAL SUPPLY	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	47.60
04/02/2020	GENF	71063	J&B MEDICAL SUPPLY	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	159.00
				CHECK GENF 71063 TOTAL FOR FUND 206:			<u>1,849.52</u>
04/02/2020	GENF	71068	LINTEMUTH, DAVID	FIRE UNIFORMS	768-000	336	37.09
04/02/2020	GENF	71068	LINTEMUTH, DAVID	FIRE UNIFORMS	768-000	336	207.18
				CHECK GENF 71068 TOTAL FOR FUND 206:			<u>244.27</u>

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04/02/2020	GENF	71070	MELSE FIRE PROTECTION LLC	VEHICLE MAINT	863-000	336	344.00
04/02/2020	GENF	71070	MELSE FIRE PROTECTION LLC	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	42.00
				CHECK GENF 71070 TOTAL FOR FUND 206:			<u>386.00</u>
04/02/2020	GENF	71076**	MUTUAL OF OMAHA INSURANCE	LIFE LTD BENEFITS (F)	720-000	850	782.34
04/02/2020	GENF	71076	MUTUAL OF OMAHA INSURANCE	LIFE STD BENEFITS (G)	720-000	850	333.66
04/02/2020	GENF	71076	MUTUAL OF OMAHA INSURANCE	LIFE AD&D BENEFITS (B)	720-000	850	50.21
04/02/2020	GENF	71076	MUTUAL OF OMAHA INSURANCE	LIFE INSURANCE BENEFITS (A)	720-000	850	330.25
				CHECK GENF 71076 TOTAL FOR FUND 206:			<u>1,496.46</u>
04/02/2020	GENF	71077**	OZARKS AUDIO VISUAL	PA SYSTEM	981-000	336	1,062.25
04/02/2020	GENF	71078	PHOENIX SAFETY OUTFITTERS	FIRE PROTECTIVE CLOTHING	959-000	336	94.28
04/02/2020	GENF	71078	PHOENIX SAFETY OUTFITTERS	FIRE PROTECTIVE CLOTHING-BOOTS	959-000	336	719.08
				CHECK GENF 71078 TOTAL FOR FUND 206:			<u>813.36</u>
04/02/2020	GENF	71081	RIVERHOUSE	FIRE UNIFORMS	768-000	336	98.00
04/02/2020	GENF	71085	TECH MASTER INC	VEHICLE MAINT	863-000	336	511.15
04/02/2020	GENF	71085	TECH MASTER INC	VEHICLE MAINT	863-000	336	776.17
				CHECK GENF 71085 TOTAL FOR FUND 206:			<u>1,287.32</u>
04/02/2020	GENF	71087	VERIZON WIRELESS	COMMUNICATIONS	850-000	336	320.10
04/02/2020	GENF	71089**	WINDSTREAM	COMMUNICATIONS	850-000	336	390.52
04/03/2020	GENF	6055(A)**	CONSUMERS ENERGY	100012762959 2990 BUTTRICK AVE SE	928-000	336	741.02
04/03/2020	GENF	6057(A)*	DELTA DENTAL	DENTAL INSURANCE BENEFITS	721-000	850	2,192.96
04/03/2020	GENF	6059(A)	FRONT LINE SERVICES INC.	VEHICLE MAINT-RADIO TRANSMIT HEADSET	863-000	336	781.95
04/03/2020	GENF	6060(A)	FUEL MANAGEMENT SYSTEM	FIRE FUELS	745-000	336	64.26
04/03/2020	GENF	6064(A)	NYE UNIFORM COMPANY	FIRE UNIFORMS	768-000	336	79.99
04/16/2020	GENF	71092	ALLIED UNIVERSAL TECHNOLOGY SERVIC	FIRE STATION MAINT/BUTTRICK	936-002	336	212.50
04/16/2020	GENF	71095	BOUND TREE MEDICAL LLC	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	527.96
04/16/2020	GENF	71101**	CINTAS	FIRE STATION MAINT	936-000	336	115.20
04/16/2020	GENF	71102	FIRE DEPARTMENT TRAINING NETWORK	FIRE MEMBERSHIP AND DUES	723-000	336	300.00
04/16/2020	GENF	71105	J&B MEDICAL SUPPLY	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	42.18
04/16/2020	GENF	71105	J&B MEDICAL SUPPLY	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	69.98
				CHECK GENF 71105 TOTAL FOR FUND 206:			<u>112.16</u>
04/16/2020	GENF	71106	KENT COUNTY EMERGENCY	FIRE MEMBERSHIP AND DUES	723-000	336	283.74

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04/16/2020	GENF	71108	MCKESSON MEDICAL - SURGICAL	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	91.47
04/16/2020	GENF	71112	ROBERT J NORRIS	OFFICE EQUIPMENT	981-000	336	21.19
04/16/2020	GENF	71113	PHOENIX SAFETY OUTFITTERS	GLOVES/PPE	959-000	336	3,335.48
04/16/2020	GENF	71113	PHOENIX SAFETY OUTFITTERS	GLOVES/PPE	959-000	336	1,029.16
04/16/2020	GENF	71113	PHOENIX SAFETY OUTFITTERS	GLOVES/PPE	959-000	336	2,382.00
04/16/2020	GENF	71113	PHOENIX SAFETY OUTFITTERS	FIRE PROTECTIVE CLOTHING	959-000	336	206.88
04/16/2020	GENF	71113	PHOENIX SAFETY OUTFITTERS	STRUCTURE BOOTS	959-000	336	1,166.41
				CHECK GENF 71113 TOTAL FOR FUND 206:			8,119.93
04/16/2020	GENF	71114*#	PROGRESSIVE AE	CONTRACTUAL SERVICES	802-000	336	2,470.00
04/16/2020	GENF	71115*#	REPUBLIC SERVICES	FIRE STATION MAINT REPUBLIC	936-002	336	366.92
04/16/2020	GENF	71116	RESCUE RESOURCES LLC	VEHICLE MAINT	863-000	336	290.00
04/16/2020	GENF	71116	RESCUE RESOURCES LLC	FIRE EQUIPMENT MAINT	938-000	336	635.00
				CHECK GENF 71116 TOTAL FOR FUND 206:			925.00
04/16/2020	GENF	71124	TECH MASTER INC	VEHICLE MAINT	863-000	336	261.28
04/16/2020	GENF	71124	TECH MASTER INC	VEHICLE MAINT	863-000	336	211.72
				CHECK GENF 71124 TOTAL FOR FUND 206:			473.00
04/16/2020	GENF	71126	TYLER TECHNOLOGIES	MAINTENANCE SUBSCRIPTION	802-000	336	1,000.00
04/16/2020	GENF	71127*#	VERIZON WIRELESS	COMMUNICATIONS	850-000	336	152.04
04/16/2020	GENF	71127	VERIZON WIRELESS	COMMUNICATIONS	850-000	336	15.72
04/16/2020	GENF	71127	VERIZON WIRELESS	FIRE PHONES	924-000	336	175.16
				CHECK GENF 71127 TOTAL FOR FUND 206:			342.92
04/16/2020	GENF	71129	JAMES WALKER	EMT & IC RENEWAL APPLICATION	723-000	336	50.00
04/16/2020	GENF	71129	JAMES WALKER	82ND S MEMSIC CONF	726-000	336	160.00
				CHECK GENF 71129 TOTAL FOR FUND 206:			210.00
04/17/2020	GENF	6070(A)	FUEL MANAGEMENT SYSTEM	FIRE FUELS	745-000	336	99.12
04/17/2020	GENF	6072(A)*#	KINGSLAND'S ACE HARDWARE	FIRE FUELS	745-000	336	27.16
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE HARDWARE	FIRE FUELS	745-000	336	14.38
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE HARDWARE	SUPPLIES	752-000	336	21.58
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE HARDWARE	SUPPLIES	752-000	336	8.08
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE HARDWARE	SUPPLIES	752-000	336	20.12
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE HARDWARE	SUPPLIES	752-000	336	8.26
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE HARDWARE	FIRE STATION MAINT	936-000	336	8.95
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE HARDWARE	FIRE STATION MAINT	936-000	336	5.93
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE HARDWARE	FIRE STATION MAINT	936-000	336	8.98
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE HARDWARE	FIRE STATION MAINT	936-000	336	19.30
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE HARDWARE	FIRE STATION MAINT	936-000	336	(19.30)
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE HARDWARE	FIRE STATION MAINT/BUTTRICK	936-002	336	13.49
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE HARDWARE	FIRE STATION MAINT/BUTTRICK	936-002	336	3.95
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE HARDWARE	FIRE RADIO MAINT	937-000	336	51.19
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE HARDWARE	FIRE EQUIPMENT MAINT	938-000	336	(449.91)
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE HARDWARE	OFFICE EQUIPMENT	981-000	336	6.28
				CHECK GENF 6072(A) TOTAL FOR FUND 206:			(251.56)

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04/17/2020	GENF	6077(A)	SPECTRUM HEALTH	FIRE FIGHTER HIRING	803-000	336	556.00
04/17/2020	GENF	6086(A)	VALLEY CITY LINEN INC	FIRE STATION MAINT-RUG & TOWEL CLEANING	936-000	336	29.95
04/17/2020	GENF	6086(A)	VALLEY CITY LINEN INC	FIRE STATION MAINT-RUG & TOWEL CLEANING	936-000	336	29.95
04/17/2020	GENF	6086(A)	VALLEY CITY LINEN INC	FIRE STATION MAINT-RUG & TOWEL CLEANING	936-000	336	29.95
				CHECK GENF 6086(A) TOTAL FOR FUND 206:			89.85
04/17/2020	GENF	6088(A)*#	VREDEVELD HAEFNER LLC	FIRE AUDIT FEES & SERVICES	807-000	336	1,200.00
04/17/2020	GENF	6089(A)*#	WEX BANK	FIRE FUELS	745-000	336	955.37
04/29/2020	GENF	41(E)*	WEST MICHIGAN HEALTH INSURANCE PC	HEALTH INSURANCE BENEFITS	719-000	850	20,426.81
04/29/2020	GENF	71130	AGILE SAFETY	OFFICE EQUIPMENT	981-000	336	905.00
04/29/2020	GENF	71133	BOUND TREE MEDICAL LLC	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	8.70
04/29/2020	GENF	71133	BOUND TREE MEDICAL LLC	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	26.10
				CHECK GENF 71133 TOTAL FOR FUND 206:			34.80
04/29/2020	GENF	71138*#	COMCAST	COMMUNICATIONS	850-000	336	163.87
04/29/2020	GENF	71139	COMCAST	COMMUNICATIONS	850-000	336	42.55
04/29/2020	GENF	71140	COMCAST	COMMUNICATIONS	850-000	336	94.90
04/29/2020	GENF	71141*#	COMCAST	COMMUNICATIONS	850-000	336	114.95
04/29/2020	GENF	71145*#	FIRST BANKCARD	FIRE TRAINING	726-000	336	(188.70)
04/29/2020	GENF	71145	FIRST BANKCARD	FIRE TRAINING	726-000	336	(250.00)
04/29/2020	GENF	71145	FIRST BANKCARD	FIRE MAINT SUPPLIES	738-000	336	18.00
04/29/2020	GENF	71145	FIRST BANKCARD	FIRE MAINT SUPPLIES	738-000	336	77.83
04/29/2020	GENF	71145	FIRST BANKCARD	SUPPLIES	752-000	336	40.76
04/29/2020	GENF	71145	FIRST BANKCARD	MISCELLANEOUS	787-000	336	81.00
04/29/2020	GENF	71145	FIRST BANKCARD	COMMUNICATIONS	850-000	336	15.89
04/29/2020	GENF	71145	FIRST BANKCARD	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	316.94
04/29/2020	GENF	71145	FIRST BANKCARD	1ST ARRIVING MONITOR	981-000	336	349.99
04/29/2020	GENF	71145	FIRST BANKCARD	OFFICE EQUIPMENT	981-000	336	43.48
04/29/2020	GENF	71145	FIRST BANKCARD	OFFICE EQUIPMENT	981-000	336	127.96
04/29/2020	GENF	71145	FIRST BANKCARD	OFFICE EQUIPMENT	981-000	336	1,197.97
04/29/2020	GENF	71145	FIRST BANKCARD	OFFICE EQUIPMENT	981-000	336	249.99
				CHECK GENF 71145 TOTAL FOR FUND 206:			2,081.11
04/29/2020	GENF	71146*#	FIRST BANKCARD	FIRE TRAINING	726-000	336	724.50
04/29/2020	GENF	71146	FIRST BANKCARD	FIRE OFFICE SUPPLIES	727-000	336	50.99
04/29/2020	GENF	71146	FIRST BANKCARD	FIRE MAINT SUPPLIES	738-000	336	45.08
04/29/2020	GENF	71146	FIRST BANKCARD	FIRE MAINT SUPPLIES	738-000	336	51.22
04/29/2020	GENF	71146	FIRST BANKCARD	FIRE MAINT SUPPLIES	738-000	336	123.07
04/29/2020	GENF	71146	FIRST BANKCARD	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	299.00
				CHECK GENF 71146 TOTAL FOR FUND 206:			1,293.86
04/29/2020	GENF	71147	GORDON FOOD SERVICE STORE	MISCELLANEOUS	787-000	336	8.99

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04/29/2020	GENF	71148	GREAT AMERICA FINANCIAL SERVICE	FIRE COPIER/LEASE/SERVICE	939-000	336	325.06
04/29/2020	GENF	71149	THE HOME DEPOT CREDIT SERVICES	OFFICE EQUIPMENT	981-000	336	99.00
04/29/2020	GENF	71149	THE HOME DEPOT CREDIT SERVICES	OFFICE EQUIPMENT	981-000	336	469.90
04/29/2020	GENF	71149	THE HOME DEPOT CREDIT SERVICES	OFFICE EQUIPMENT	981-000	336	232.90
04/29/2020	GENF	71149	THE HOME DEPOT CREDIT SERVICES	OFFICE EQUIPMENT	981-000	336	104.94
04/29/2020	GENF	71149	THE HOME DEPOT CREDIT SERVICES	OFFICE EQUIPMENT	981-000	336	(104.94)
				CHECK GENF 71149 TOTAL FOR FUND 206:			801.80
04/29/2020	GENF	71150	J&B MEDICAL SUPPLY	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	89.64
04/29/2020	GENF	71150	J&B MEDICAL SUPPLY	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	117.00
				CHECK GENF 71150 TOTAL FOR FUND 206:			206.64
04/29/2020	GENF	71154	MELSE FIRE PROTECTION LLC	VEHICLE MAINT	863-000	336	539.00
04/29/2020	GENF	71156*#	MUTUAL OF OMAHA INSURANCE	LIFE INSURANCE BENEFITS (A)	720-000	850	330.25
04/29/2020	GENF	71156	MUTUAL OF OMAHA INSURANCE	LIFE STD BENEFITS (G)	720-000	850	333.66
04/29/2020	GENF	71156	MUTUAL OF OMAHA INSURANCE	LIFE AD&D BENEFITS (B)	720-000	850	50.21
04/29/2020	GENF	71156	MUTUAL OF OMAHA INSURANCE	LIFE LTD BENEFITS (F)	720-000	850	782.34
				CHECK GENF 71156 TOTAL FOR FUND 206:			1,496.46
04/29/2020	GENF	71159	PHOENIX SAFETY OUTFITTERS	FIRE PROTECTIVE CLOTHING	959-000	336	167.90
04/29/2020	GENF	71159	PHOENIX SAFETY OUTFITTERS	FIRE PROTECTIVE CLOTHING	959-000	336	134.90
04/29/2020	GENF	71159	PHOENIX SAFETY OUTFITTERS	FIRE PROTECTIVE CLOTHING	959-000	336	156.40
04/29/2020	GENF	71159	PHOENIX SAFETY OUTFITTERS	FIRE PROTECTIVE CLOTHING	959-000	336	217.90
04/29/2020	GENF	71159	PHOENIX SAFETY OUTFITTERS	FIRE PROTECTIVE CLOTHING	959-000	336	76.90
04/29/2020	GENF	71159	PHOENIX SAFETY OUTFITTERS	FIRE PROTECTIVE CLOTHING	959-000	336	117.90
				CHECK GENF 71159 TOTAL FOR FUND 206:			871.90
04/29/2020	GENF	71161	SMART BUSINESS SOURCE	FIRE OFFICE SUPPLIES	727-000	336	48.17
04/29/2020	GENF	71162*#	SUPERIOR PEST CONTROL INC	FIRE STATION MAINT	936-000	336	50.00
04/29/2020	GENF	71162	SUPERIOR PEST CONTROL INC	FIRE STATION MAINT/BUTTRICK	936-002	336	50.00
				CHECK GENF 71162 TOTAL FOR FUND 206:			100.00
04/29/2020	GENF	71163	TECH MASTER INC	VEHICLE MAINT	863-000	336	245.26
04/29/2020	GENF	71163	TECH MASTER INC	E-8 TURBO	863-000	336	8,622.89
				CHECK GENF 71163 TOTAL FOR FUND 206:			8,868.15
04/29/2020	GENF	71165	VERIZON WIRELESS	COMMUNICATIONS	850-000	336	320.10
04/29/2020	GENF	71166*#	WINDSTREAM	COMMUNICATIONS	850-000	336	407.33
04/30/2020	GENF	6092(A)*#	CONSUMERS ENERGY	100012762959 2990 BUTTRICK AVE SE	928-000	336	737.69
04/30/2020	GENF	6093(A)	FRONT LINE SERVICES INC.	VEHICLE MAINT	863-000	336	781.95
04/30/2020	GENF	6094(A)	FUEL MANAGEMENT SYSTEM	FIRE FUELS	745-000	336	7.97
04/30/2020	GENF	6095(A)	NAPA AUTO PARTS	VEHICLE MAINT	863-000	336	18.99
04/30/2020	GENF	6096(A)	NYE UNIFORM COMPANY	FIRE UNIFORMS	768-000	336	606.50

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04/30/2020	GENF	6097(A)	OVERHEAD DOOR CO OF GR, INC	FIRE STATION MAINT	936-000	336	145.34
04/30/2020	GENF	6099(A)	SERVPRO SW GRAND RAPIDS #2705	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	786.32
04/30/2020	GENF	6100(A)	VALLEY CITY LINEN INC	FIRE STATION MAINT-RUG & TOWEL CLEANING	936-000	336	29.95
04/30/2020	GENF	6100(A)	VALLEY CITY LINEN INC	FIRE STATION MAINT-RUG & TOWEL CLEANING	936-000	336	29.95
				CHECK GENF 6100(A) TOTAL FOR FUND 206:			59.90
				Total for fund 206 FIRE FUND			76,977.46
04/03/2020	GENF	6063(A)	KENT COUNTY TREASURER	SHERIFF PROTECTION	801-000	301	49,913.17
04/29/2020	GENF	71142	COUNTY OF KENT	SHERIFF PROTECTION- MARCH 2020	801-000	301	51,670.43
				Total for fund 207 POLICE FUND			101,583.60
04/30/2020	GENF	6091(A)	BATTERIES PLUS - 383	HAZMAT SUPPLIES	726-000	344	41.95
				Total for fund 208 HAZMAT FUND			41.95
04/02/2020	GENF	71037**	B&V MECHANICAL INC.	PARK MAINTENANCE	935-000	751	609.62
04/02/2020	GENF	71049**	DTE ENERGY	HEATING/UTILITY DTE- 6803 BURTON SE	927-000	751	130.52
04/03/2020	GENF	6055(A)**	CONSUMERS ENERGY	100041772151 6803 BURTON ST SE	921-000	751	290.49
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100061096465 6803 BURTON ST SE	921-000	751	25.36
				CHECK GENF 6055(A) TOTAL FOR FUND 209:			315.85
04/16/2020	GENF	71100	CHASE BANK	BOND PRINCIPAL REFINANCE	991-201	990	274,000.00
04/16/2020	GENF	71100	CHASE BANK	BOND INTEREST REFINANCE	992-201	990	25,947.50
				CHECK GENF 71100 TOTAL FOR FUND 209:			299,947.50
04/17/2020	GENF	6071(A)	KERKSTRA PORTABLE RESTROOM SERVIC	PARK MAINTENANCE	935-000	751	125.00
04/30/2020	GENF	6092(A)**	CONSUMERS ENERGY	100041772151 6803 BURTON ST SE	921-000	751	171.83
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100061096465 6803 BURTON ST SE	921-000	751	25.36
				CHECK GENF 6092(A) TOTAL FOR FUND 209:			197.19
				Total for fund 209 CCT OPEN SPACE			301,325.68
04/17/2020	GENF	6069(A)**	FISHBECK THOMPSON CARR & HUBER	ENGINEERING	821-100	758	10,641.05
04/17/2020	GENF	6069(A)	FISHBECK THOMPSON CARR & HUBER	ENGINEERING	821-100	758	3,835.06
				CHECK GENF 6069(A) TOTAL FOR FUND 216:			14,476.11
				Total for fund 216 PATHWAYS FUND			14,476.11
04/17/2020	GENF	6069(A)**	FISHBECK THOMPSON CARR & HUBER	CAPITAL OUTLAY - LANDIMP	974-000	901	1,112.50
				Total for fund 246 IRF			1,112.50
04/02/2020	GENF	71052**	FIRST BANKCARD	DDA - MEMBERSHIP AND DUES	723-000	170	270.00

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04/02/2020	GENF	71052	FIRST BANKCARD	DDA - EDUCATION	724-000	170	3.00
				CHECK GENF 71052 TOTAL FOR FUND 248:			273.00
04/02/2020	GENF	71054	FLAGS UNLIMITED LTD	MAINT & REPAIR/IMPROVEMENTS	931-000	170	283.60
04/02/2020	GENF	71066	KORHORN, SANDRA	DDA - EDUCATION	724-000	170	69.00
04/02/2020	GENF	71066	KORHORN, SANDRA	REIMBURSE 71 MILES - S.KORHORN	860-000	170	40.83
				CHECK GENF 71066 TOTAL FOR FUND 248:			109.83
04/02/2020	GENF	71077*#	OZARKS AUDIO VISUAL	PA SYSTEM	981-000	170	1,062.25
04/02/2020	GENF	71086	UNITED BANK	LOAN PRINCIPAL- APRIL 2020	992-007	990	1,299.99
04/02/2020	GENF	71086	UNITED BANK	INTEREST AND FEES- APRIL 2020	996-001	990	7,366.68
				CHECK GENF 71086 TOTAL FOR FUND 248:			8,666.67
04/03/2020	GENF	6055(A)*#	CONSUMERS ENERGY	100063460503 5770 FOREMOST DR SE	921-000	170	144.97
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100066874924 2990 LUCERNE DR SE	921-000	170	203.66
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100054379084 5196 28TH ST SE	921-000	170	245.97
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100054393572 5434 28TH ST SE	921-000	170	88.94
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100041059393 6282 28TH ST SE	921-000	170	82.31
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100041058650 6116 28TH ST SE	921-000	170	116.87
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100041059278 5905 28TH ST SE	921-000	170	144.38
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100041081355 5613 28TH ST SE	921-000	170	80.95
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100011901541 6800 CASCADE RD SE	921-000	170	313.76
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100011901814 6811 CASCADE RD SE	921-000	170	155.91
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100012017115 6753 OLD 28TH ST SE	921-000	170	235.43
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100012017305 6610 28TH ST SE	921-000	170	173.50
04/03/2020	GENF	6055(A)	CONSUMERS ENERGY	100012213862 6658 28TH ST	921-000	170	25.36
				CHECK GENF 6055(A) TOTAL FOR FUND 248:			2,012.01
04/16/2020	GENF	71111	MUNIWEB	WEB HOSTING - MADE IN CASCADE	787-000	170	363.00
04/16/2020	GENF	71127*#	VERIZON WIRELESS	CELL PHONES	924-100	170	15.72
04/16/2020	GENF	71127	VERIZON WIRELESS	CELL PHONES	924-100	170	50.45
				CHECK GENF 71127 TOTAL FOR FUND 248:			66.17
04/17/2020	GENF	6069(A)*#	FISHBECK THOMPSON CARR & HUBER	ENGINEERING	821-000	170	1,302.25
04/17/2020	GENF	6069(A)	FISHBECK THOMPSON CARR & HUBER	ENGINEERING	821-000	170	2,320.50
04/17/2020	GENF	6069(A)	FISHBECK THOMPSON CARR & HUBER	ENGINEERING	821-000	170	59.50
				CHECK GENF 6069(A) TOTAL FOR FUND 248:			3,682.25
04/29/2020	GENF	71137	CHEMICAL BANK	MUN BOND 2010 / INT & FEES	996-003	990	1,879.75
04/29/2020	GENF	71145*#	FIRST BANKCARD	DDA - EDUCATION	724-000	170	10.00
04/29/2020	GENF	71155	MICHIGAN ECONOMIC DEVELOPERS ASS	DDA - MEMBERSHIP AND DUES	723-000	170	305.00
04/30/2020	GENF	6092(A)*#	CONSUMERS ENERGY	100063460503 5770 FOREMOST DR SE	921-000	170	124.12
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100066874924 2990 LUCERNE DR SE	921-000	170	184.40
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100054379084 5196 28TH ST SE	921-000	170	210.05
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100054393572 5434 28TH ST SE	921-000	170	75.41
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100041059393 6282 28TH ST SE	921-000	170	198.90
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100088376080 3001 ORCHARD VISTA DR	921-000	170	151.78
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100011901541 6800 CASCADE RD SE	921-000	170	302.61
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100011901814 6811 CASCADE RD SE	921-000	170	150.91

CHECK DISBURSEMENT REPORT FOR CASCADE CHARTER TOWNSHIP
CHECK DATE FROM 04/01/2020 - 04/30/2020

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100012017115 6753 OLD 28TH ST SE	921-000	170	221.89
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100012017305 6610 28TH ST SE	921-000	170	165.97
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100012213862 6658 28TH ST	921-000	170	25.36
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100041058650 6116 28TH ST SE	921-000	170	78.43
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100041059278 5905 28TH ST SE	921-000	170	70.55
04/30/2020	GENF	6092(A)	CONSUMERS ENERGY	100041081355 5613 28TH ST SE	921-000	170	76.88
				CHECK GENF 6092(A) TOTAL FOR FUND 248:			2,037.26
				Total for fund 248 DDA			20,750.79
04/02/2020	GENF	71034	BENOIT, BILL	REIMBURSE 335 MILES - B. BENOIT	860-000	371	192.63
04/02/2020	GENF	71035	BIEGALLE, JEFFREY	REIMBURSE 337 MILES - J.BIEGALLE	860-000	371	193.78
04/02/2020	GENF	71042*#	COMCAST	PHONES	924-000	371	53.83
04/02/2020	GENF	71046	KEN DAVIS	MILEAGE DAVIS	860-000	371	164.45
04/02/2020	GENF	71051*	FIDELITY SECURITY LIFE INS	VISION INSURANCE BENEFITS	718-000	850	119.36
04/02/2020	GENF	71052*#	FIRST BANKCARD	MEMBERSHIPS AND DUES	723-000	371	45.00
04/02/2020	GENF	71059	DANIEL L HEYER	REIMBURSE 294 MILES - D.HEYER	860-000	371	169.05
04/02/2020	GENF	71062	HUYSER, DANIEL A.	REIMBURSE 283 MILES - D.HUYSER	860-000	371	162.73
04/02/2020	GENF	71067	KUTCHINS, JULIE	REIMBURSE 10 MILES - J.KUTCHINS	860-000	371	5.75
04/02/2020	GENF	71071	VINCENT MILITO	REIMBURSE 319 MILES - V.MILITO	860-000	371	183.43
04/02/2020	GENF	71076*#	MUTUAL OF OMAHA INSURANCE	LIFE LTD BENEFITS (F)	720-000	850	440.25
04/02/2020	GENF	71076	MUTUAL OF OMAHA INSURANCE	LIFE INSURANCE BENEFITS (A)	720-000	850	173.31
04/02/2020	GENF	71076	MUTUAL OF OMAHA INSURANCE	LIFE AD&D BENEFITS (B)	720-000	850	26.34
04/02/2020	GENF	71076	MUTUAL OF OMAHA INSURANCE	LIFE STD BENEFITS (G)	720-000	850	178.84
				CHECK GENF 71076 TOTAL FOR FUND 249:			818.74
04/02/2020	GENF	71080	DOUG POOLMAN	REIMBURSE 51 MILES - D.POOLMAN	860-000	371	29.33
04/02/2020	GENF	71082	ROWLADER, DENNIS	REIMBURSE 175 MILES - D.ROWLADER	860-000	371	100.63
04/02/2020	GENF	71083	RON SABIN	REIMBURSE 257 MILES - R.SABIN	860-000	371	147.78
04/02/2020	GENF	71088	WILSON, BRIAN	REIMBURSE 105 MILES - B.WILSON	860-000	371	60.38
04/02/2020	GENF	71089*#	WINDSTREAM	PHONES	924-000	371	65.09
04/03/2020	GENF	6057(A)*	DELTA DENTAL	DENTAL INSURANCE BENEFITS	721-000	850	808.92
04/16/2020	GENF	71091	ADA TOWNSHIP	PERMITS DUE TO ADA TWP	964-400	964	4,804.45

CHECK DISBURSEMENT REPORT FOR CASCADE CHARTER TOWNSHIP
CHECK DATE FROM 04/01/2020 - 04/30/2020

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
04/16/2020	GENF	71098	CASCADE CHARTER TOWNSHIP	PERMITS DUE CASCADE TWP	964-800	964	3,100.40
04/16/2020	GENF	71104	GRAND RAPIDS CHARTER TOWNSHIP	PERMITS DUE TO GR TWP	964-300	964	2,213.80
04/16/2020	GENF	71127**	VERIZON WIRELESS	CELL PHONES	924-100	371	41.54
04/16/2020	GENF	71127	VERIZON WIRELESS	CELL PHONES	924-100	371	571.45
04/16/2020	GENF	71127	VERIZON WIRELESS	CELL PHONES	924-100	371	508.41
				CHECK GENF 71127 TOTAL FOR FUND 249:			<u>1,121.40</u>
04/17/2020	GENF	6068(A)	EAST GRAND RAPIDS/CITY OF	PERMITS DUE TO EAST GR	964-500	964	1,692.60
04/17/2020	GENF	6073(A)**	KONICA MINOLTA BUSINESS SOLUTIONS	SERVICE CONTRACTS- C454 MARCH 2020	939-000	371	28.14
04/17/2020	GENF	6074(A)	LOWELL TOWNSHIP	PERMITS DUE TO LOWELL TWP	964-100	964	553.40
04/17/2020	GENF	6075(A)	PLAINFIELD CHARTER TOWNSHIP	PERMITS DUE PLAINFIELD	964-600	964	2,571.10
04/17/2020	GENF	6087(A)	VERGENNES TOWNSHIP	PERMITS DUE TO VERGENNES TWP	964-200	964	481.80
04/17/2020	GENF	6088(A)**	VREDEVELD HAEFNER LLC	AUDIT FEES & SERVICES	807-000	371	400.00
04/29/2020	GENF	41(E)*	WEST MICHIGAN HEALTH INSURANCE	PC HEALTH INSURANCE BENEFITS	719-000	850	11,097.18
04/29/2020	GENF	71132	BIEGALLE, JEFFREY	REIMBURSE CLASS - J.BIEGALLE	860-000	371	128.00
04/29/2020	GENF	71136	CASCADE CHARTER TOWNSHIP	DUE TO I.R.F.- S&W CONNECTIONS- 2783 CAS	237-000	000	1,100.00
04/29/2020	GENF	71141**	COMCAST	PHONES	924-000	371	53.64
04/29/2020	GENF	71144	EXCEL ELECTRIC	DEPARTMENT REFUNDS- PE20200373	950-000	371	10.00
04/29/2020	GENF	71156**	MUTUAL OF OMAHA INSURANCE	LIFE LTD BENEFITS (F)	720-000	850	440.25
04/29/2020	GENF	71156	MUTUAL OF OMAHA INSURANCE	LIFE AD&D BENEFITS (B)	720-000	850	26.34
04/29/2020	GENF	71156	MUTUAL OF OMAHA INSURANCE	LIFE STD BENEFITS (G)	720-000	850	178.84
04/29/2020	GENF	71156	MUTUAL OF OMAHA INSURANCE	LIFE INSURANCE BENEFITS (A)	720-000	850	173.31
				CHECK GENF 71156 TOTAL FOR FUND 249:			<u>818.74</u>
04/29/2020	GENF	71160	ROWLADER, DENNIS	EDUCATION	724-000	371	69.00
04/29/2020	GENF	71160	ROWLADER, DENNIS	MILEAGE	860-000	371	23.58
				CHECK GENF 71160 TOTAL FOR FUND 249:			<u>92.58</u>
04/29/2020	GENF	71166**	WINDSTREAM	PHONES	924-000	371	67.89
04/30/2020	GENF	6090(A)	3040 CHARLEVOIX II, LLC	MAR 2020 UTILITIES	940-000	371	1,241.87
04/30/2020	GENF	6090(A)	3040 CHARLEVOIX II, LLC	RENT / UTILITIES	940-000	371	5,127.03
				CHECK GENF 6090(A) TOTAL FOR FUND 249:			<u>6,368.90</u>

CHECK DISBURSEMENT REPORT FOR CASCADE CHARTER TOWNSHIP
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04/30/2020	GENF	6098(A)	RICOH USA INC	PRINTER	727-000	371	172.86
04/30/2020	GENF	6101(A)	WOLVERINE PRINT SOLOUTIONS	FORMS	727-000	371	220.00
Total for fund 249 BUILDING FUND							40,417.76
04/02/2020	GENF	71042*#	COMCAST	LIBRARY PHONES	924-000	790	15.38
04/02/2020	GENF	71049*#	DTE ENERGY	LIBRARY HEATING DTE ENERGY	923-000	790	981.40
04/02/2020	GENF	71050	ELEVATOR SERVICE INC	LIBRARY MAINTENANCE	931-000	790	385.67
04/02/2020	GENF	71072*#	MINER SUPPLY COMPANY	LIBRARY MAINTENANCE	931-000	790	639.66
04/02/2020	GENF	71077*#	OZARKS AUDIO VISUAL	PA SYSTEM	981-000	790	1,062.25
04/02/2020	GENF	71089*#	WINDSTREAM	LIBRARY PHONES	924-000	790	130.17
04/03/2020	GENF	6055(A)*#	CONSUMERS ENERGY	100000284784 2870 JACK SMITH AVE SE	921-000	790	3,396.07
04/03/2020	GENF	6066(A)	X-CEL CHEMICAL SPECIALTIES CO.	LIBRARY MAINTENANCE	931-000	790	7.53
04/16/2020	GENF	71097*#	B&V MECHANICAL INC.	LIBRARY MAINTENANCE	931-000	790	453.00
04/16/2020	GENF	71101*#	CINTAS	LIBRARY MAINTENANCE	931-000	790	429.30
04/16/2020	GENF	71115*#	REPUBLIC SERVICES	LIBRARY MAINTENANCE REPUBLIC	931-000	790	792.81
04/17/2020	GENF	6072(A)*#	KINGSLAND'S ACE HARDWARE	LIBRARY MAINTENANCE	931-000	790	31.98
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE HARDWARE	LIBRARY MAINTENANCE	931-000	790	43.18
04/17/2020	GENF	6072(A)	KINGSLAND'S ACE HARDWARE	LIBRARY MAINTENANCE	931-000	790	12.41
CHECK GENF 6072(A) TOTAL FOR FUND 270:							87.57
04/29/2020	GENF	71134	B&V MECHANICAL INC.	REPLACED SENSING RELAYS	931-000	790	1,828.63
04/29/2020	GENF	71134	B&V MECHANICAL INC.	REPLACED CONDENSER @ LIBRARY	931-000	790	8,603.02
CHECK GENF 71134 TOTAL FOR FUND 270:							10,431.65
04/29/2020	GENF	71141*#	COMCAST	LIBRARY PHONES	924-000	790	15.33
04/29/2020	GENF	71143	ELEVATOR SERVICE INC	TEST COMPLETED	931-000	790	1,225.00
04/29/2020	GENF	71162*#	SUPERIOR PEST CONTROL INC	LIBRARY MAINTENANCE	931-000	790	65.00
04/29/2020	GENF	71166*#	WINDSTREAM	LIBRARY PHONES	924-000	790	135.78
04/30/2020	GENF	6092(A)*#	CONSUMERS ENERGY	100000284784 2870 JACK SMITH AVE SE	921-000	790	2,714.90

CHECK DISBURSEMENT REPORT FOR CASCADE CHARTER TOWNSHIP
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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Total for fund 270 LIBRARY FUND							22,968.47
04/17/2020	GENF	6069(A)*#	FISHBECK THOMPSON CARR & HUBER	NATIONAL TIRE SEPTEMBER 2019	252-239	000	501.00
Total for fund 701 TRUST AND AGENCY							501.00
04/16/2020	GENF	71109	RICHARD SPRUIT	DUE TO 41-19-17-428-006 REFUND	275-002	000	50.49
04/16/2020	GENF	71118	CASCADE CHARTER TOWNSHIP	DELQ TAX - FIRE	230-002	000	2,689.81
04/16/2020	GENF	71118	CASCADE CHARTER TOWNSHIP	DELQ TAX - INTEREST	230-002	000	67.46
CHECK GENF 71118 TOTAL FOR FUND 703:							2,757.27
04/16/2020	GENF	71119	CASCADE CHARTER TWP	DELQ TAX - ADMIN	230-002	000	286.44
04/16/2020	GENF	71119	CASCADE CHARTER TWP	DELQ TAX - SHORT	230-002	000	(9.90)
04/16/2020	GENF	71119	CASCADE CHARTER TWP	DELQ TAX - OPERATING	230-002	000	1,987.08
04/16/2020	GENF	71119	CASCADE CHARTER TWP	DELQ TAX - INTEREST	230-002	000	57.55
04/16/2020	GENF	71119	CASCADE CHARTER TWP	DELQ TAX - PENALTY	230-002	000	859.74
CHECK GENF 71119 TOTAL FOR FUND 703:							3,180.91
04/16/2020	GENF	71120	LIBRARY FUND	DELQ TAX - LIBRARY	230-002	000	307.82
04/16/2020	GENF	71120	LIBRARY FUND	DELQ TAX - INTEREST	230-002	000	7.68
CHECK GENF 71120 TOTAL FOR FUND 703:							315.50
04/16/2020	GENF	71121	CASCADE CHARTER TOWNSHIP	DELQ TAX - OPEN SPACE	230-002	000	470.34
04/16/2020	GENF	71121	CASCADE CHARTER TOWNSHIP	DELQ TAX - INTEREST	230-002	000	11.80
CHECK GENF 71121 TOTAL FOR FUND 703:							482.14
04/16/2020	GENF	71122	PATHWAYS FUND	DELQ TAX - PATHWAYS	230-002	000	719.51
04/16/2020	GENF	71122	PATHWAYS FUND	DELQ TAX - INTEREST	230-002	000	18.10
CHECK GENF 71122 TOTAL FOR FUND 703:							737.61
04/16/2020	GENF	71123	POLICE FUND	DELQ TAX - POLICE	230-002	000	938.89
04/16/2020	GENF	71123	POLICE FUND	DELQ TAX - INTEREST	230-002	000	23.53
CHECK GENF 71123 TOTAL FOR FUND 703:							962.42
04/16/2020	GENF	71125	KENT DISTRICT LIBRARY	DELQ TAX - KDL 2017-2019	230-002	000	2,599.67
04/16/2020	GENF	71125	KENT DISTRICT LIBRARY	DELQ TAX - INTEREST	230-002	000	65.31
CHECK GENF 71125 TOTAL FOR FUND 703:							2,664.98
04/17/2020	GENF	6078(A)	CALEDONIA COMMUNITY SCHOOLS	DQ CALEDONIA - OPER	230-002	000	1,917.52
04/17/2020	GENF	6078(A)	CALEDONIA COMMUNITY SCHOOLS	DELQ TAX - INTEREST	230-002	000	29.51
CHECK GENF 6078(A) TOTAL FOR FUND 703:							1,947.03
04/17/2020	GENF	6079(A)	CALEDONIA COMMUNITY SCHOOLS	DELQ TAX - CALEDONIA DEBT	230-002	000	4,800.90
04/17/2020	GENF	6079(A)	CALEDONIA COMMUNITY SCHOOLS	DELQ TAX - INTEREST	230-002	000	84.95
CHECK GENF 6079(A) TOTAL FOR FUND 703:							4,885.85
04/17/2020	GENF	6080(A)	FOREST HILLS PUBLIC SCHOOLS	DELQ TAX - FHPS OPER	230-002	000	1,908.47
04/17/2020	GENF	6080(A)	FOREST HILLS PUBLIC SCHOOLS	DELQ TAX - FHPS DEBT	230-002	000	2,204.28
04/17/2020	GENF	6080(A)	FOREST HILLS PUBLIC SCHOOLS	DELQ TAX - FHPS REC	230-002	000	324.23
04/17/2020	GENF	6080(A)	FOREST HILLS PUBLIC SCHOOLS	DELQ TAX - INTEREST	230-002	000	326.61
CHECK GENF 6080(A) TOTAL FOR FUND 703:							4,763.59

CHECK DISBURSEMENT REPORT FOR CASCADE CHARTER TOWNSHIP
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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
04/17/2020	GENF	6081(A)	GRAND RAPIDS COMMUNITY COLLEGE	DELQ TAX - GRCC	230-002	000	260.93
04/17/2020	GENF	6081(A)	GRAND RAPIDS COMMUNITY COLLEGE	DELQ TAX - INTEREST	230-002	000	41.71
				CHECK GENF 6081(A) TOTAL FOR FUND 703:			<u>302.64</u>
04/17/2020	GENF	6082(A)	KENT COUNTY TREASURER	DELQ TAX - OPER	230-002	000	630.13
04/17/2020	GENF	6082(A)	KENT COUNTY TREASURER	DELQ TAX - JAIL	230-002	000	1,598.13
04/17/2020	GENF	6082(A)	KENT COUNTY TREASURER	DELQ TAX - SENIOR	230-002	000	1,011.36
04/17/2020	GENF	6082(A)	KENT COUNTY TREASURER	DELQ TAX - VETERANS	230-002	000	100.59
04/17/2020	GENF	6082(A)	KENT COUNTY TREASURER	DELQ TAX - ZOO/MUSEUM	230-002	000	888.55
04/17/2020	GENF	6082(A)	KENT COUNTY TREASURER	DELQ TAX - CHILD ED	230-002	000	507.33
04/17/2020	GENF	6082(A)	KENT COUNTY TREASURER	DELQ TAX - INTEREST	230-002	000	203.71
				CHECK GENF 6082(A) TOTAL FOR FUND 703:			<u>4,939.80</u>
04/17/2020	GENF	6083(A)	KENT COUNTY TREASURER-SET	DELQ TAX - SET	230-002	000	852.93
04/17/2020	GENF	6083(A)	KENT COUNTY TREASURER-SET	DELQ TAX - INTEREST	230-002	000	141.27
				CHECK GENF 6083(A) TOTAL FOR FUND 703:			<u>994.20</u>
04/17/2020	GENF	6084(A)	KENT INTERMEDIATE SCHOOLS	DELQ TAX - KISD	230-002	000	826.56
04/17/2020	GENF	6084(A)	KENT INTERMEDIATE SCHOOLS	DELQ TAX - INTEREST	230-002	000	132.97
				CHECK GENF 6084(A) TOTAL FOR FUND 703:			<u>959.53</u>
04/17/2020	GENF	6085(A)	LOWELL AREA SCHOOLS	DELQ TAX - LOWELL DEBT	230-002	000	624.17
04/17/2020	GENF	6085(A)	LOWELL AREA SCHOOLS	DELQ TAX - LOWELL OPER	230-002	000	523.60
04/17/2020	GENF	6085(A)	LOWELL AREA SCHOOLS	DELQ TAX - LOWELL BLDG/SITE	230-002	000	86.97
04/17/2020	GENF	6085(A)	LOWELL AREA SCHOOLS	DELQ TAX - INTEREST	230-002	000	25.86
				CHECK GENF 6085(A) TOTAL FOR FUND 703:			<u>1,260.60</u>
Total for fund 703 CURRENT TAX COLLECTION FUND							31,204.56
TOTAL - ALL FUNDS							\$ 1,252,429.17

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

Transactions Log for Payroll Deductions
MONTH ENDING: APRIL 2020

Direct Deposit

Date Submitted	<u>4-14-20</u>	Transaction#	<u>999544SRC7</u>	Amount	<u>91,841.37</u>
Date Submitted	<u>—</u>	Transaction#	<u>—</u>	Amount	<u>—</u>
Date Submitted	<u>4-28-20</u>	Transaction#	<u>9B5PMVKR20</u>	Amount	<u>86,039.10</u>

Deferred Comp

Date Submitted	<u>4-14-20</u>	Transaction#	<u>VF3711-001^{VOYA}</u>	Amount	<u>3,172.52</u>
Date Submitted	<u>—</u>	Transaction#	<u>—</u>	Amount	<u>—</u>
Date Submitted	<u>4-28-20</u>	Transaction#	<u>VF3711-001</u>	Amount	<u>1,165.79</u>

Payroll Taxes

Date Submitted	<u>4-14-20</u>	Transaction#	<u>84835073</u>	Amount	<u>38,304.93</u>
Date Submitted	<u>—</u>	Transaction#	<u>—</u>	Amount	<u>—</u>
Date Submitted	<u>4-28-20</u>	Transaction#	<u>12965160</u>	Amount	<u>34,625.99</u>

HSA

Date Submitted	<u>4-14-20</u>	Transaction#	<u>—</u>	Amount	<u>2,372</u>
Date Submitted	<u>—</u>	Transaction#	<u>—</u>	Amount	<u>—</u>
Date Submitted	<u>4-28-20</u>	Transaction#	<u>—</u>	Amount	<u>2,372</u>

ICMA RC

Date Submitted	<u>4-14-20</u>	Transaction#	<u>HQLF77KQDH</u>	Amount	<u>794.68</u>
Date Submitted	<u>—</u>	Transaction#	<u>—</u>	Amount	<u>—</u>
Date Submitted	<u>4-28-20</u>	Transaction#	<u>BH2YXWS4J</u>	Amount	<u>2,386.59</u>

MERS DB EE

Date Submitted	<u>—</u>	Transaction#	<u>—</u>	Amount	<u>—</u>
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MERS DB ER

Date Submitted	<u>4-28-20</u>	Transaction#	<u>—</u>	Amount	<u>15,953.00</u>
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MERS DC

Date Submitted	<u>4-14-20</u>	Transaction#	<u>—</u>	Amount	<u>14,282.01</u>
Date Submitted	<u>—</u>	Transaction#	<u>—</u>	Amount	<u>—</u>
Date Submitted	<u>4-28-20</u>	Transaction#	<u>—</u>	Amount	<u>13,440.34</u>

Monthly Check Register – Gross

Date Submitted	<u>4-29-20</u>	Amount	<u>306,750.32</u>
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Clerk's Office

Date _____

**FINANCIAL REPORTS
APRIL 2020 (PRE-AUDIT)**

<u>FUND NAME</u>	<u>FUND BALANCE</u>	<u>LIABILITIES LONG TERM DEBT</u>	<u>BOND FINAL PAYMENT</u>	<u>CURRENT INTEREST RATE</u>
GENERAL FUND - 101 UNASSIGNED	3,242,324			
GENERAL FUND - 101 COMMITTED	2,999,543			
GENERAL FUND BALANCE	\$ 6,241,867			
FIRE FUND BALANCE	\$ 2,463,215			
POLICE FUND - 207 RESTRICTED	851,411			
POLICE FUND - 207 COMMITTED	230,000			
POLICE FUND BALANCE	\$ 1,081,411			
HAZMAT FUND - 208 RESTRICTED	\$ 27,477			
CCT OPEN SPACE FUND - 209 RESTRICTED	19,532	REF/2017		
OCTOBER HOMEYER - 209 COMMITTED	356,412	**	2,915,463	2028
CCT OPEN SPACE FUND BALANCE	\$ 375,944			1.94
DAM MAJOR REPAIR FUND - 211 RESTRICTED	174,767			
DAM MAJOR REPAIR FUND - 211 COMMITTED	250,000			
DAM MAJOR REPAIR FUND BALANCE	\$ 424,767			
PATHWAYS FUND BALANCE	\$ 1,692,348			
IMPROVEMENT REVOLVING FUND - 246 RESTRICTED	\$ 1,480,830			
DDA FUND - 248 RESTRICTED	\$ 1,099,984	REF/2010	106,760	2020
 				3.45
BUILDING INSP FUND - 249 RESTRICTED	1,380,904			
BUILDING INSP FUND - 249 COMMITTED	1,000,000			
BUILDING INSP FUND BALANCE	\$ 2,380,904			
LIBRARY FUND - 270 RESTRICTED	1,244,348			
LIBRARY FUND - 270 COMMITTED	400,000			
LIBRARY FUND BALANCE	\$ 1,644,348			
TOTAL ALL FUNDS	\$ 18,913,094	\$ 3,022,222		
<u>TRUST AND AGENCY FUNDS</u>				
CEMETERY TRUST FUND - 151 NONSPENDABLE	101,669			
CEMETERY TRUST FUND - 151 COMMITTED	8,988			
TOTAL CEMETERY TRUST FUND	\$ 110,657			
TRUST & AGENCY FUND -701	\$ 232,708			
TAX FUND - 703	\$ 245,323			
TOTAL TRUST & AGENCY	\$ 588,689			

** A portion of A Homeyer balance has not been committed by Board as of statement date.**

FOR DETAILS OF COMMITTED FUNDS, SEE BALANCE SHEET OF EACH FUND
BOARD RESOLUTIONS: 104-2012, 8-2018
ARTICLE 7, BOARD MTG 3/28/2018

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		2019 BALANCE	2020 BUDGET	04/30/2020 NORM (ABNORM)	MONTH 04/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 101 - GENERAL FUND							
Revenues							
101-000-401-401	GENERAL PROPERTY TAXES	1,351,562.88	1,409,415.00	1,382,674.76	0.00	26,740.24	98.10
101-000-401-405	STREETLIGHT	72,772.92	79,200.00	75,883.23	0.00	3,316.77	95.81
101-000-401-410	PERSONAL PROPERTY TAX	95,825.39	99,662.00	96,806.89	0.00	2,855.11	97.14
101-000-401-420	DELINQUENT TAXES	2,997.18	5,000.00	8,116.07	1,987.08	(3,116.07)	162.32
101-000-401-437	ABATEMENT TAXES	10,472.05	11,890.00	11,704.51	0.00	185.49	98.44
101-000-401-441	COMMUNITY STABILIZATION SHARE TAX	0.00	0.00	0.00	(27,974.77)	0.00	0.00
101-000-401-445	INTEREST & PENALTIES ON TAXES	16,173.50	12,000.00	1,322.88	907.39	10,677.12	11.02
101-000-401-447	TAX ADMINISTRATION FEES	602,473.75	625,000.00	169,697.92	286.44	455,302.08	27.15
101-000-450-460	CABLE REVENUE	343,733.94	344,800.00	2,259.61	0.00	342,540.39	0.66
101-000-450-465	CABLE - PEG FEES	72,816.32	72,000.00	0.00	0.00	72,000.00	0.00
101-000-450-490	DOG LICENSES	108.00	100.00	49.60	0.00	50.40	49.60
101-000-450-498	OTHER PERMITS	265.00	400.00	0.00	0.00	400.00	0.00
101-000-451-000	LIQUOR LICENSE	36,129.50	35,000.00	0.00	0.00	35,000.00	0.00
101-000-539-576	STATE SHARED REV.-SALES TAX	1,574,348.00	1,570,902.00	0.00	0.00	1,570,902.00	0.00
101-000-539-581	METRO ACT	15,215.31	15,000.00	0.00	0.00	15,000.00	0.00
101-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	44,318.04	36,883.00	27,974.77	27,974.77	8,908.23	75.85
101-000-600-608	PLANNING AND ZONING FEES	15,657.85	25,000.00	22,538.45	900.00	2,461.55	90.15
101-000-600-610	SUMMER TAX COLLECTION FEE	25,830.00	26,000.00	0.00	0.00	26,000.00	0.00
101-000-600-611	SEWER & WATER IMPLEMENTATION	23,185.20	21,000.00	120.97	0.00	20,879.03	0.58
101-000-600-614	PA 198 TAX APPLICATION FEE	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-000-600-626	PASSPORT APPLICATION FEE	32,270.00	31,500.00	10,955.00	0.00	20,545.00	34.78
101-000-600-634	CEMETERY-OPENINGS AND CLOSINGS	14,464.00	19,000.00	3,725.00	2,175.00	15,275.00	19.61
101-000-600-647	YARD WASTE TAG FEE	1,733.00	1,500.00	0.00	0.00	1,500.00	0.00
101-000-665-000	INTEREST ON INVESTMENTS	233,329.84	240,800.00	52,601.77	3,102.21	188,198.23	21.84
101-000-665-002	DAM LEASE PAYMENTS	133,905.95	70,000.00	40,000.00	22,500.00	30,000.00	57.14
101-000-665-003	RENTAL OF FACILITIES	1,730.00	1,200.00	605.00	0.00	595.00	50.42
101-000-665-004	CELLULAR TOWERS	114,546.07	107,004.00	60,177.28	19,862.64	46,826.72	56.24
101-000-665-014	CELL TOWER - KEPS ANTENA LEASE	675.00	1,800.00	225.00	0.00	1,575.00	12.50
101-000-671-653	PARK INCOME	6,160.00	7,000.00	1,020.00	(85.00)	5,980.00	14.57
101-000-671-671	MISCELLANEOUS INCOME	2,483.80	4,000.00	20,976.16	305.00	(16,976.16)	524.40
101-000-671-676	PARK DONATIONS	500.00	0.00	0.00	0.00	0.00	0.00
101-000-671-680	MISC INCOME - TRANSIT TICKETS	1,140.00	1,500.00	270.00	0.00	1,230.00	18.00
101-000-671-683	REIMBURSEMENTS/REFUNDS	2,506.05	0.00	0.00	0.00	0.00	0.00
101-000-673-000	SALE OF ASSETS	8,833.00	2,500.00	0.00	0.00	2,500.00	0.00
101-000-674-000	4TH OF JULY SPONSORS	18,530.00	20,000.00	6,300.00	600.00	13,700.00	31.50
101-000-674-200	HALLOWEEN SPONSORS	2,085.00	2,000.00	0.00	0.00	2,000.00	0.00
101-000-675-000	DDA CONTRIBUTION	98,077.00	99,426.00	0.00	0.00	99,426.00	0.00
101-000-676-000	ELECTION REIMBURSEMENT	2,194.30	12,000.00	0.00	0.00	12,000.00	0.00
101-000-679-000	INTERFUND REIMBURSE/BLDG INSPECTION FUND	77,897.25	97,000.00	23,312.00	3,100.40	73,688.00	24.03
101-000-679-100	REIMBURSEMENT FROM PATHWAYS	47,700.00	50,974.00	0.00	0.00	50,974.00	0.00
101-000-679-200	REIMBURSEMENT FROM LIBRARY	64,036.00	76,461.00	0.00	0.00	76,461.00	0.00
101-000-679-300	REIMBURSEMENT FROM CEMETERY	1,725.00	0.00	0.00	0.00	0.00	0.00
101-000-699-100	TRANSFER FROM	31,499.00	40,362.00	0.00	0.00	40,362.00	0.00
TOTAL REVENUES		5,203,905.09	5,277,279.00	2,019,316.87	55,641.16	3,257,962.13	
Expenditures							
Dept 101 - TOWNSHIP BOARD							
101-101-704-000	WAGES- PART TIME	39,898.38	38,516.00	10,774.90	3,265.12	27,741.10	27.98
101-101-723-000	TOWNSHIP DUES	18,570.01	18,450.00	230.00	0.00	18,220.00	1.25
101-101-724-000	EDUCATION	1,525.00	1,700.00	0.00	0.00	1,700.00	0.00
101-101-860-000	TRUSTEE MILEAGE	0.00	250.00	0.00	0.00	250.00	0.00
101-101-862-500	TRUSTEE EXPENSE ACCOUNT	93.11	500.00	0.00	0.00	500.00	0.00
101-101-924-100	TRUSTEE CELL PHONES	609.66	1,200.00	141.45	47.15	1,058.55	11.79
101-101-981-000	OFFICE EQUIPMENT	2,295.62	1,000.00	0.00	0.00	1,000.00	0.00
Net - Dept 101 - TOWNSHIP BOARD		62,991.78	61,616.00	11,146.35	3,312.27	50,469.65	

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		2019 BALANCE	2020 BUDGET	04/30/2020 NORM (ABNORM)	MONTH 04/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Dept 171 - SUPERVISOR							
101-171-702-000	WAGES- FULL TIME	120,765.13	185,965.00	39,674.74	9,470.04	146,290.26	21.33
101-171-703-200	ASSIGNABLE SALARY	0.00	34,381.00	0.00	0.00	34,381.00	0.00
101-171-704-000	WAGES- PART TIME	22,225.73	21,398.00	5,986.03	1,813.95	15,411.97	27.97
101-171-723-000	SUPERVISOR MEMBERSHIPS AND DUES	978.20	2,550.00	1,291.00	0.00	1,259.00	50.63
101-171-724-000	EDUCATION	4,188.47	4,600.00	1,001.22	(325.00)	3,598.78	21.77
101-171-725-100	TUITION REIMBURSEMENT	0.00	2,500.00	0.00	0.00	2,500.00	0.00
101-171-850-000	COMMUNICATIONS	0.00	0.00	1,676.00	1,676.00	(1,676.00)	100.00
101-171-860-000	SUPERVISOR MILEAGE	3,199.13	3,600.00	603.28	0.00	2,996.72	16.76
101-171-862-500	SUPERVISOR EXPENSE ACCOUNT	104.15	500.00	0.00	0.00	500.00	0.00
101-171-862-550	MANAGER EXPENSE ACCOUNT	554.03	750.00	52.25	0.00	697.75	6.97
101-171-901-000	SUPERVISOR PUBLICATIONS	0.00	500.00	162.54	28.54	337.46	32.51
101-171-925-000	SUPERVISOR CELL PHONE	2,356.65	2,040.00	538.14	194.90	1,501.86	26.38
101-171-967-000	SPECIAL PROJECTS	4,068.75	10,000.00	0.00	0.00	10,000.00	0.00
101-171-981-000	OFFICE EQUIPMENT	1,235.60	1,700.00	0.00	0.00	1,700.00	0.00
Net - Dept 171 - SUPERVISOR		159,675.84	270,484.00	50,985.20	12,858.43	219,498.80	
Dept 215 - CLERK							
101-215-702-000	WAGES- FULL TIME	81,488.69	52,971.00	31,443.95	4,075.20	21,527.05	59.36
101-215-704-000	WAGES- PART TIME	17,732.65	17,118.00	6,088.83	1,451.16	11,029.17	35.57
101-215-707-000	WAGES- CASUAL	0.00	17,098.00	0.00	0.00	17,098.00	0.00
101-215-723-000	CLERK MEMBERSHIPS AND DUES	1,560.00	400.00	390.00	0.00	10.00	97.50
101-215-724-000	EDUCATION	1,841.40	2,600.00	1,439.30	0.00	1,160.70	55.36
101-215-768-000	UNIFORMS	114.92	0.00	0.00	0.00	0.00	0.00
101-215-860-000	CLERK MILEAGE	276.37	1,000.00	273.11	63.80	726.89	27.31
101-215-862-500	CLERK'S EXPENSE ACCOUNT	370.00	500.00	0.00	0.00	500.00	0.00
101-215-925-000	CLERK CELL PHONE	985.15	1,200.00	244.32	81.44	955.68	20.36
101-215-981-000	OFFICE EQUIPMENT	870.16	2,200.00	1,085.26	0.00	1,114.74	49.33
Net - Dept 215 - CLERK		105,239.34	95,087.00	40,964.77	5,671.60	54,122.23	
Dept 253 - TREASURER							
101-253-702-000	WAGES- FULL TIME	108,240.85	106,012.00	34,796.98	8,336.00	71,215.02	32.82
101-253-704-000	WAGES- PART TIME	17,732.65	17,118.00	4,788.83	1,451.16	12,329.17	27.98
101-253-707-000	WAGES- CASUAL	1,445.10	3,000.00	666.90	0.00	2,333.10	22.23
101-253-707-100	ADDITIONAL HELP/OVERTIME	0.00	3,000.00	0.00	0.00	3,000.00	0.00
101-253-723-000	TREASURER MEMBERSHIPS AND DUES	695.00	600.00	75.00	0.00	525.00	12.50
101-253-724-000	EDUCATION	2,667.77	3,500.00	550.00	0.00	2,950.00	15.71
101-253-860-000	TREASURER MILEAGE	670.13	500.00	128.23	0.00	371.77	25.65
101-253-862-500	TREASURER'S EXPENSE ACCOUNT	0.00	200.00	0.00	0.00	200.00	0.00
101-253-924-100	TREASURER'S CELL PHONES	192.56	600.00	31.43	15.72	568.57	5.24
101-253-939-000	TREASURER SERVICE CONTRACTS	2,327.00	2,500.00	0.00	0.00	2,500.00	0.00
101-253-981-000	OFFICE EQUIPMENT	759.98	1,000.00	0.00	0.00	1,000.00	0.00
Net - Dept 253 - TREASURER		134,731.04	138,030.00	41,037.37	9,802.88	96,992.63	
Dept 257 - ASSESSING							
101-257-702-000	WAGES- FULL TIME	217,623.90	195,497.00	81,579.44	26,868.67	113,917.56	41.73
101-257-707-000	WAGES- CASUAL	0.00	2,970.00	0.00	0.00	2,970.00	0.00
101-257-723-000	ASSESSING MEMBERSHIPS AND DUES	1,635.00	2,115.00	0.00	0.00	2,115.00	0.00
101-257-724-000	EDUCATION	6,028.73	11,150.00	885.54	0.00	10,264.46	7.94
101-257-727-000	ASSESSING OFFICE SUPPLIES	252.78	5,800.00	0.00	0.00	5,800.00	0.00
101-257-808-000	BOARD OF REVIEW EXPENSES	2,057.64	400.00	1,538.36	0.00	(1,138.36)	384.59
101-257-860-000	ASSESSING MILEAGE	1,789.78	2,900.00	107.36	0.00	2,792.64	3.70
101-257-862-500	ASSESSING EXPENSE ACCOUNT	0.00	100.00	0.00	0.00	100.00	0.00
101-257-900-000	ASSESSING PRINTING AND PUBLISHING	1,270.00	1,600.00	0.00	0.00	1,600.00	0.00
101-257-924-100	CELL PHONES/DATA	192.57	600.00	47.16	15.72	552.84	7.86
101-257-939-000	ASSESSING SERVICE CONTRACTS	3,396.20	3,650.00	2,081.00	0.00	1,569.00	57.01
101-257-981-000	OFFICE EQUIPMENT	2,131.59	3,800.00	2,841.67	0.00	958.33	74.78
Net - Dept 257 - ASSESSING		236,378.19	230,582.00	89,080.53	26,884.39	141,501.47	
Dept 262 - ELECTIONS							
101-262-703-000	ELECTION SALARIES/PT HELP	0.00	0.00	747.00	0.00	(747.00)	100.00
101-262-703-100	WAGES & SALARIES- EK	0.00	0.00	576.00	0.00	(576.00)	100.00
101-262-707-000	WAGES- CASUAL	10,511.86	70,000.00	13,280.44	67.55	56,719.56	18.97
101-262-756-000	ELECTION SUPPLIES	0.00	20,000.00	1,092.38	0.00	18,907.62	5.46
101-262-788-000	ELECTION MISC EXPENSES	4,346.69	6,000.00	4,304.57	118.78	1,695.43	71.74
101-262-932-000	MAINT/OFFICE EQUIP & COMPUTER REPAIR	444.60	2,500.00	0.00	0.00	2,500.00	0.00
Net - Dept 262 - ELECTIONS		15,303.15	98,500.00	20,000.39	186.33	78,499.61	
Dept 265 - BUILDING AND GROUNDS							
101-265-702-000	WAGES- FULL TIME	277,220.22	280,118.00	92,327.88	22,067.20	187,790.12	32.96
101-265-707-000	WAGES- CASUAL	27,313.43	54,560.00	0.00	0.00	54,560.00	0.00
101-265-713-000	OVERTIME	4,934.94	10,000.00	911.87	0.00	9,088.13	9.12

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT		YTD BALANCE 04/30/2020 NORM (ABNORM)	ACTIVITY FOR MONTH 04/30/20 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
		2019 BALANCE	2020 BUDGET				
101-265-724-000	EDUCATION	105.00	1,250.00	0.00	0.00	1,250.00	0.00
101-265-768-000	BLDG & GROUNDS UNIFORMS	2,630.99	3,200.00	244.71	90.75	2,955.29	7.65
101-265-802-200	JANITORIAL & MAINTENANCE	553.00	2,000.00	0.00	0.00	2,000.00	0.00
101-265-863-000	VEHICLE MAINT	23,579.17	35,000.00	4,466.52	92.98	30,533.48	12.76
101-265-864-000	FUEL	22,898.91	20,000.00	2,761.55	0.00	17,238.45	13.81
101-265-921-000	COMPLEX ELECTRICITY	23,614.26	30,000.00	11,289.03	2,255.00	18,710.97	37.63
101-265-923-000	COMPLEX HEATING	6,880.38	12,000.00	3,911.53	0.00	8,088.47	32.60
101-265-924-000	COMPLEX PHONES	21,796.49	21,900.00	7,254.94	1,840.72	14,645.06	33.13
101-265-924-100	BLDG AND GROUNDS CELL PHONES	2,565.09	3,000.00	648.71	216.23	2,351.29	21.62
101-265-927-000	COMPLEX WATER-SEWER	6,082.80	7,500.00	817.93	0.00	6,682.07	10.91
101-265-931-000	COMPLEX MAINTENANCE	60,433.57	60,000.00	15,504.68	3,300.61	44,495.32	25.84
101-265-932-000	OFFICE EQUIP/COMPUTER REPAIR	15,879.50	16,750.00	0.00	0.00	16,750.00	0.00
101-265-939-000	SERVICE CONTRACTS	429.51	800.00	0.00	0.00	800.00	0.00
101-265-981-000	OFFICE EQUIPMENT	9,006.77	11,200.00	1,085.26	0.00	10,114.74	9.69
Net - Dept 265 - BUILDING AND GROUNDS		505,924.03	569,278.00	141,224.61	29,863.49	428,053.39	
Dept 276 - CEMETERY							
101-276-820-000	BACKHOE SERVICES	0.00	5,000.00	0.00	0.00	5,000.00	0.00
101-276-921-000	CEMETERY ELECTRICITY	527.99	1,000.00	454.13	96.24	545.87	45.41
101-276-931-000	MAINT & REPAIR/IMPROVEMENTS	4,685.00	15,000.00	440.72	440.72	14,559.28	2.94
101-276-932-000	CEMETERY MAINT	5,051.95	0.00	829.45	95.48	(829.45)	100.00
Net - Dept 276 - CEMETERY		10,264.94	21,000.00	1,724.30	632.44	19,275.70	
Dept 295 - ADMINISTRATIVE							
101-295-702-000	WAGES- FULL TIME	73,190.48	105,000.00	28,989.91	6,975.36	76,010.09	27.61
101-295-704-000	WAGES- PART TIME	0.00	35,835.00	0.00	0.00	35,835.00	0.00
101-295-707-000	WAGES- CASUAL	9,935.28	5,000.00	4,453.15	0.00	546.85	89.06
101-295-713-000	OVERTIME	0.00	2,000.00	4,275.92	354.48	(2,275.92)	213.80
101-295-723-000	MEMBERSHIP AND DUES	290.00	775.00	0.00	0.00	775.00	0.00
101-295-724-000	EDUCATION	173.76	6,500.00	(501.08)	0.00	7,001.08	(7.71)
101-295-726-000	EMPLOYEE TRAINING	523.16	10,000.00	847.47	0.00	9,152.53	8.47
101-295-727-000	OFFICE SUPPLIES	8,787.52	15,000.00	2,434.26	56.64	12,565.74	16.23
101-295-730-000	POSTAGE	8,576.11	19,000.00	5,643.09	0.00	13,356.91	29.70
101-295-787-000	MISCELLANEOUS	13,087.28	12,200.00	5,367.03	3,861.94	6,832.97	43.99
101-295-807-000	AUDIT FEES & SERVICES	15,040.00	15,040.00	6,400.00	6,400.00	8,640.00	42.55
101-295-810-000	LIABILITY INSURANCE	17,221.00	17,848.00	22,739.10	2,605.00	(4,891.10)	127.40
101-295-814-000	TAX/ASSESSING ADMIN COSTS	19,153.32	22,000.00	2,126.57	0.00	19,873.43	9.67
101-295-815-000	COMPUTER COSTS-ISP	5,121.50	4,800.00	373.00	0.00	4,427.00	7.77
101-295-815-100	COMPUTER COSTS-WEB SITE	165.00	6,000.00	0.00	0.00	6,000.00	0.00
101-295-816-000	INSECT/WEEED CONTROL	126,846.97	108,600.00	0.00	0.00	108,600.00	0.00
101-295-821-000	ENGINEERING COSTS	59,965.51	35,000.00	4,715.80	2,253.50	30,284.20	13.47
101-295-826-000	LEGAL FEES	65,299.60	40,000.00	16,027.90	7,184.00	23,972.10	40.07
101-295-860-000	ADMINISTRATIVE MILEAGE	229.68	500.00	0.00	0.00	500.00	0.00
101-295-881-000	FOURTH OF JULY	51,494.64	50,000.00	23,187.50	0.00	26,812.50	46.38
101-295-881-200	HALLOWEEN	2,355.12	2,500.00	28.95	0.00	2,471.05	1.16
101-295-881-300	KDL MUSIC PROGRAMING	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00
101-295-882-000	SENIOR CITIZENS	1,617.00	2,000.00	0.00	0.00	2,000.00	0.00
101-295-885-000	NEWSLETTER	22,763.88	22,800.00	1,796.70	0.00	21,003.30	7.88
101-295-900-000	PRINTING/PUBLISHING	8,440.05	12,000.00	2,454.95	891.61	9,545.05	20.46
101-295-924-100	CELL PHONES/DATA	2,338.47	600.00	852.94	219.38	(252.94)	142.16
101-295-939-000	SERVICE CONTRACTS	9,454.67	17,000.00	1,183.00	0.00	15,817.00	6.96
101-295-941-000	POSTAGE MACHINE LEASE	2,752.68	2,800.00	688.17	0.00	2,111.83	24.58
101-295-950-000	PROPERTY TAX REFUNDS	682.24	1,000.00	107.32	0.00	892.68	10.73
101-295-951-000	CABLE EQUIPMENT GRANTS	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00
101-295-952-000	REGIS	30,379.02	40,000.00	19,437.92	19,437.92	20,562.08	48.59
101-295-952-100	KENT COUNTY AERIAL PHOTO	2,647.31	3,500.00	0.00	0.00	3,500.00	0.00
101-295-954-000	NPDES PHASE II	10,014.88	2,900.00	0.00	0.00	2,900.00	0.00
101-295-955-000	COMMUNITY MEDIA CENTER	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-295-956-000	RIGHT PLACE PROGRAM	7,500.00	7,500.00	7,500.00	0.00	0.00	100.00
101-295-957-000	GENERAL FUND PHYSICAL EXAMS	0.00	2,000.00	0.00	0.00	2,000.00	0.00
101-295-967-000	SPECIAL PROJECTS	104,184.59	58,000.00	21,761.20	6,012.50	36,238.80	37.52
101-295-981-000	OFFICE EQUIPMENT	6,315.71	5,900.00	6,777.03	0.00	(877.03)	114.86
Net - Dept 295 - ADMINISTRATIVE		730,046.43	735,098.00	189,667.80	56,252.33	545,430.20	
Dept 445 - DRAIN							
101-445-816-000	DRAIN MAINTENANCE	6,837.89	12,000.00	0.00	0.00	12,000.00	0.00
101-445-821-000	DRAIN ENGINEERING	47,421.35	15,000.00	0.00	0.00	15,000.00	0.00
101-445-822-000	ILLICIT DISCHARGE PLAN	500.00	500.00	500.00	0.00	0.00	100.00
101-445-823-000	LGROW MEMBERSHIP DUES	400.00	400.00	0.00	0.00	400.00	0.00
Net - Dept 445 - DRAIN		55,159.24	27,900.00	500.00	0.00	27,400.00	

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		2019 BALANCE	2020 BUDGET	04/30/2020 NORM (ABNORM)	MONTH 04/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Dept 446 - ROADS							
101-446-818-000	DUST CONTROL LAYER	2,133.01	3,300.00	0.00	0.00	3,300.00	0.00
101-446-821-000	ROAD OVERLAYS	1,165,752.09	400,000.00	0.00	0.00	400,000.00	0.00
101-446-821-500	ROAD ENGINEERING STUDIES	1,549.55	30,000.00	255.43	0.00	29,744.57	0.85
Net - Dept 446 - ROADS		1,169,434.65	433,300.00	255.43	0.00	433,044.57	
Dept 447 - YARD WASTE REMOVAL							
101-447-787-000	MISCELLANEOUS	1,337.00	1,400.00	2,574.13	1,950.00	(1,174.13)	183.87
101-447-820-000	SPRING/FALL CLEAN-UP	69,060.67	40,000.00	1,950.00	1,950.00	38,050.00	4.88
101-447-939-000	SERVICE CONTRACTS	25,688.00	44,000.00	0.00	0.00	44,000.00	0.00
Net - Dept 447 - YARD WASTE REMOVAL		96,085.67	85,400.00	4,524.13	3,900.00	80,875.87	
Dept 448 - STREET LIGHTS							
101-448-926-000	STREETLIGHTING	135,207.19	132,000.00	32,973.98	10,938.24	99,026.02	24.98
101-448-927-100	TRAFFIC SIGNALS	1,768.56	3,000.00	368.23	333.64	2,631.77	12.27
Net - Dept 448 - STREET LIGHTS		136,975.75	135,000.00	33,342.21	11,271.88	101,657.79	
Dept 652 - TRANSPORTATION							
101-652-859-000	TRANSPORTATION SERVICES	19,658.55	36,000.00	1,612.75	128.00	34,387.25	4.48
101-652-859-100	TRANSPORTATION SERVICE-GO BUS TICKETS	0.00	2,000.00	0.00	0.00	2,000.00	0.00
101-652-861-000	BUS SERVICE 33RD & 36TH	24,440.49	28,879.00	22,897.99	0.00	5,981.01	79.29
101-652-861-100	BUS SERVICE 28TH ST	207,357.96	191,576.00	41,601.56	10,066.56	149,974.44	21.72
Net - Dept 652 - TRANSPORTATION		251,457.00	258,455.00	66,112.30	10,194.56	192,342.70	
Dept 721 - PLANNING							
101-721-702-000	WAGES- FULL TIME	249,568.99	257,122.00	89,724.36	25,307.74	167,397.64	34.90
101-721-707-000	WAGES- CASUAL	4,716.00	21,500.00	0.00	0.00	21,500.00	0.00
101-721-723-000	COMM DEV MEMBERSHIPS AND DUES	989.00	1,700.00	478.00	0.00	1,222.00	28.12
101-721-724-000	EDUCATION	2,375.60	7,000.00	405.00	0.00	6,595.00	5.79
101-721-727-000	COMM DEV SUPPLIES	356.32	500.00	127.56	0.00	372.44	25.51
101-721-768-000	COMM DEV UNIFORMS	685.69	1,000.00	0.00	0.00	1,000.00	0.00
101-721-787-000	MISCELLANEOUS	449.25	500.00	146.25	0.00	353.75	29.25
101-721-809-000	PLANNING COMMISSION EXPENSES	9,350.00	0.00	0.00	0.00	0.00	0.00
101-721-860-000	COMM DEV MILEAGE	2,763.43	4,000.00	69.00	0.00	3,931.00	1.73
101-721-862-500	COMM DEV EXPENSE ACCOUNT	653.36	800.00	151.98	0.00	648.02	19.00
101-721-900-000	PRINTING & PUBLISHING	7,949.38	12,000.00	1,509.73	273.23	10,490.27	12.58
101-721-901-000	DIGITAL IMAGING	0.00	6,000.00	0.00	0.00	6,000.00	0.00
101-721-925-000	COMM DEV CELL/DATA	1,627.00	1,800.00	301.18	134.87	1,498.82	16.73
101-721-967-000	SPECIAL PROJECTS	21,952.14	25,000.00	0.00	0.00	25,000.00	0.00
101-721-981-000	OFFICE EQUIPMENT	759.98	3,600.00	2,303.06	0.00	1,296.94	63.97
Net - Dept 721 - PLANNING		304,196.14	342,522.00	95,216.12	25,715.84	247,305.88	
Dept 756 - PARKS							
101-756-756-000	PARK OPERATING SUPPLIES	4,659.30	6,000.00	1,200.87	0.00	4,799.13	20.01
101-756-921-000	PARK ELECTRICITY	4,928.89	5,800.00	2,131.85	423.27	3,668.15	36.76
101-756-924-000	PARK PHONES	1,530.41	1,920.00	595.82	158.76	1,324.18	31.03
101-756-927-000	PARK WATER-SEWER	2,614.22	3,200.00	284.56	0.00	2,915.44	8.89
101-756-935-000	PARK MAINTENANCE	54,642.12	61,000.00	7,419.83	763.29	53,580.17	12.16
101-756-981-000	OFFICE EQUIPMENT	0.00	5,000.00	0.00	0.00	5,000.00	0.00
Net - Dept 756 - PARKS		68,374.94	82,920.00	11,632.93	1,345.32	71,287.07	
Dept 803 - HISTORICAL							
101-803-758-000	COMMUNITY PROMOTION	6,000.00	6,000.00	6,000.00	0.00	0.00	100.00
101-803-921-000	MUSEUM - ELECTRICITY	796.77	750.00	272.36	43.65	477.64	36.31
101-803-923-000	MUSEUM - HEATING/UTILITY	1,036.06	1,200.00	277.60	0.00	922.40	23.13
101-803-927-000	MUSEUM WATER-SEWER	1,190.69	300.00	70.89	0.00	229.11	23.63
101-803-961-000	MUSEUM MAINTENANCE	14,184.18	2,400.00	6,479.17	45.00	(4,079.17)	269.97
Net - Dept 803 - HISTORICAL		23,207.70	10,650.00	13,100.02	88.65	(2,450.02)	
Dept 850 - BENEFITS/INSURANCE							
101-850-715-000	FICA-EMPLOYER	93,307.65	114,329.00	35,367.94	8,254.21	78,961.06	30.94
101-850-716-000	DEFINED CONTRIBUTION PLAN	100,436.41	102,554.00	28,494.60	6,601.74	74,059.40	27.78
101-850-717-000	WORKERS COMP INSURANCE	32,695.90	34,642.00	0.00	0.00	34,642.00	0.00
101-850-718-000	VISION INSURANCE BENEFITS	2,777.07	2,670.00	657.93	219.31	2,012.07	24.64
101-850-718-200	OTHER BENEFITS	26,000.00	42,100.00	36,400.00	0.00	5,700.00	86.46
101-850-719-000	HEALTH INSURANCE BENEFITS	161,350.64	190,166.00	78,451.14	15,764.08	111,714.86	41.25
101-850-719-100	OPT-OUT INSURANCE	4,500.00	10,000.00	0.00	0.00	10,000.00	0.00
101-850-720-000	LIFE & DIS INSURANCE BENEFITS	11,109.12	15,138.00	3,575.25	1,218.15	11,562.75	23.62
101-850-721-000	DENTAL INSURANCE BENEFITS	28,122.35	21,311.00	8,138.66	1,577.61	13,172.34	38.19
101-850-722-000	PENSION PLAN BENEFITS	68,766.83	71,028.00	29,139.52	5,919.00	41,888.48	41.03
101-850-723-000	OTHER BENEFITS	133.18	0.00	0.00	0.00	0.00	0.00
Net - Dept 850 - BENEFITS/INSURANCE		529,199.15	603,938.00	220,225.04	39,554.10	383,712.96	

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT	2020	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		2019 BALANCE	BUDGET	04/30/2020 NORM (ABNORM)	MONTH 04/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Dept 901 - CAPITAL OUTLAY							
101-901-970-000	CAPITAL OUTLAY - FFE	154,505.35	83,000.00	45,013.02	0.00	37,986.98	54.23
101-901-974-000	CAPITAL OUTLAY - LANDIMP	167,362.81	0.00	546,672.56	372,258.74	(546,672.56)	100.00
101-901-975-000	CAPITAL OUTLAY - BLDGIMP	1,082,744.27	320,000.00	59,952.53	35,551.31	260,047.47	18.74
101-901-980-100	GENERAL ADMIN. CAPITAL OUTLAY	(7,511.25)	0.00	0.00	0.00	0.00	0.00
Net - Dept 901 - CAPITAL OUTLAY		1,397,101.18	403,000.00	651,638.11	407,810.05	(248,638.11)	
Dept 965 - TRANSFERS OUT							
101-965-999-004	TRANSFER TO CEMETERY TRUST FUN	1,725.00	1,500.00	0.00	0.00	1,500.00	0.00
101-965-999-005	TRANSFER TO DAM MAJOR REPAIR	40,000.00	40,000.00	10,000.00	10,000.00	30,000.00	25.00
101-965-999-006	TRANSFER TO FIRE FUND	400,000.00	400,000.00	133,333.32	33,333.33	266,666.68	33.33
Net - Dept 965 - TRANSFERS OUT		441,725.00	441,500.00	143,333.32	43,333.33	298,166.68	
Fund 101 - GENERAL FUND:							
TOTAL REVENUES		5,203,905.09	5,277,279.00	2,019,316.87	55,641.16	3,257,962.13	38.26
TOTAL EXPENDITURES		6,433,471.16	5,044,260.00	1,825,710.93	688,677.89	3,218,549.07	36.19
NET OF REVENUES & EXPENDITURES		(1,229,566.07)	233,019.00	193,605.94	(633,036.73)	39,413.06	

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 101 - GENERAL FUND			
101-000-001-001	CASH DRAWER-PETTY CASH	175.00	
101-000-001-110	FLAGSTAR BANK - CASH GENERAL FUND	473,249.71	
101-000-001-111	GENL CASH RECEIVING & WIRE - FLAGSTAR		259,148.33
101-000-001-500	GF CASH - K.C. POOL	1,166,296.60	
101-000-001-510	MI CLASS CASH - POOL ACCOUNTS	1,229,317.33	
101-000-001-700	CASH - GIFT CARDS	333.04	
101-000-003-005	CD - COMERICA M 9/19, 8/20	1,546,167.21	
101-000-003-022	CD- MERCANTILE BANK OF MI M 7/26/22	535,196.94	
101-000-003-025	CD - MACATAWA BANK M 5/21/2020	262,944.89	
101-000-003-028	CONSUMER CREDIT UNION M 1/08/2021	262,175.00	
101-000-003-038	GRAND RIVER BANK CD M 12/19/20	515,629.42	
101-000-003-041	LAKE MICH CREDIT UNION CD M 6/02/2020	1,000,000.00	
101-000-015-018	MONEY MARKET - HORIZON BANK	526,939.79	
101-000-015-019	M/M - FLAGSTAR BANK	1,034,873.72	
101-000-020-000	TAXES RECEIVABLE- REAL PROPERTY	137,144.00	
101-000-084-000	DUE FROM OTHER FUNDS	7,781.34	
101-000-202-000	ACCOUNTS PAYABLE		86,641.66
101-000-231-200	PENSION W/H		9,910.38
101-000-231-220	DEPENDENT LIFE W/H	83.72	
101-000-231-221	ADDITIONAL LIFE W/H		13.48
101-000-339-000	DEFERRED REVENUE		137,144.00
101-000-390-000	FUND BALANCE - UNASSIGNED		6,241,866.99
101-000-391-001	FUND BALANCE - COMMITTED/PENSION 2012		499,543.00
101-000-391-004	FUND BAL - COMMIT FUTURE FACIL IMP 2018		2,500,000.00
101-000-401-401	GENERAL PROPERTY TAXES		1,382,674.76
101-000-401-405	STREETLIGHT		75,883.23
101-000-401-410	PERSONAL PROPERTY TAX		96,806.89
101-000-401-420	DELINQUENT TAXES		8,116.07
101-000-401-437	ABATEMENT TAXES		11,704.51
101-000-401-445	INTEREST & PENALTIES ON TAXES		1,322.88
101-000-401-447	TAX ADMINISTRATION FEES		169,697.92
101-000-450-460	CABLE REVENUE		2,259.61
101-000-450-490	DOG LICENSES		49.60
101-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE		27,974.77
101-000-600-608	PLANNING AND ZONING FEES		22,538.45
101-000-600-611	SEWER & WATER IMPLEMENTATION		120.97
101-000-600-626	PASSPORT APPLICATION FEE		10,955.00
101-000-600-634	CEMETERY-OPENINGS AND CLOSINGS		3,725.00
101-000-665-000	INTEREST ON INVESTMENTS		52,601.77
101-000-665-002	DAM LEASE PAYMENTS		40,000.00
101-000-665-003	RENTAL OF FACILITIES		605.00
101-000-665-004	CELLULAR TOWERS		60,177.28
101-000-665-014	CELL TOWER - KEPS ANTENA LEASE		225.00
101-000-671-653	PARK INCOME		1,020.00
101-000-671-671	MISCELLANEOUS INCOME		20,976.16

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
101-000-671-680	MISC INCOME - TRANSIT TICKETS		270.00
101-000-674-000	4TH OF JULY SPONSORS		6,300.00
101-000-679-000	INTERFUND REIMBURSE/BLDG INSPECTION FUND		23,312.00
101-101-704-000	WAGES- PART TIME	10,774.90	
101-101-723-000	TOWNSHIP DUES	230.00	
101-101-924-100	TRUSTEE CELL PHONES	141.45	
101-171-702-000	WAGES- FULL TIME	39,674.74	
101-171-704-000	WAGES- PART TIME	5,986.03	
101-171-723-000	SUPERVISOR MEMBERSHIPS AND DUES	1,291.00	
101-171-724-000	EDUCATION	1,001.22	
101-171-850-000	COMMUNICATIONS	1,676.00	
101-171-860-000	SUPERVISOR MILEAGE	603.28	
101-171-862-550	MANAGER EXPENSE ACCOUNT	52.25	
101-171-901-000	SUPERVISOR PUBLICATIONS	162.54	
101-171-925-000	SUPERVISOR CELL PHONE	538.14	
101-215-702-000	WAGES- FULL TIME	31,443.95	
101-215-704-000	WAGES- PART TIME	6,088.83	
101-215-723-000	CLERK MEMBERSHIPS AND DUES	390.00	
101-215-724-000	EDUCATION	1,439.30	
101-215-860-000	CLERK MILEAGE	273.11	
101-215-925-000	CLERK CELL PHONE	244.32	
101-215-981-000	OFFICE EQUIPMENT	1,085.26	
101-253-702-000	WAGES- FULL TIME	34,796.98	
101-253-704-000	WAGES- PART TIME	4,788.83	
101-253-707-000	WAGES- CASUAL	666.90	
101-253-723-000	TREASURER MEMBERSHIPS AND DUES	75.00	
101-253-724-000	EDUCATION	550.00	
101-253-860-000	TREASURER MILEAGE	128.23	
101-253-924-100	TREASURER'S CELL PHONES	31.43	
101-257-702-000	WAGES- FULL TIME	81,579.44	
101-257-724-000	EDUCATION	885.54	
101-257-808-000	BOARD OF REVIEW EXPENSES	1,538.36	
101-257-860-000	ASSESSING MILEAGE	107.36	
101-257-924-100	CELL PHONES/DATA	47.16	
101-257-939-000	ASSESSING SERVICE CONTRACTS	2,081.00	
101-257-981-000	OFFICE EQUIPMENT	2,841.67	
101-262-703-000	ELECTION SALARIES/PT HELP	747.00	
101-262-703-100	WAGES & SALARIES- EK	576.00	
101-262-707-000	WAGES- CASUAL	13,280.44	
101-262-756-000	ELECTION SUPPLIES	1,092.38	
101-262-788-000	ELECTION MISC EXPENSES	4,304.57	
101-265-702-000	WAGES- FULL TIME	92,327.88	
101-265-713-000	OVERTIME	911.87	
101-265-768-000	BLDG & GROUNDS UNIFORMS	244.71	
101-265-863-000	VEHICLE MAINT	4,466.52	
101-265-864-000	FUEL	2,761.55	
101-265-921-000	COMPLEX ELECTRICITY	11,289.03	

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
101-265-923-000	COMPLEX HEATING	3,911.53	
101-265-924-000	COMPLEX PHONES	7,254.94	
101-265-924-100	BLDG AND GROUNDS CELL PHONES	648.71	
101-265-927-000	COMPLEX WATER-SEWER	817.93	
101-265-931-000	COMPLEX MAINTENANCE	15,504.68	
101-265-981-000	OFFICE EQUIPMENT	1,085.26	
101-276-921-000	CEMETERY ELECTRICITY	454.13	
101-276-931-000	MAINT & REPAIR/IMPROVEMENTS	440.72	
101-276-932-000	CEMETERY MAINT	829.45	
101-295-702-000	WAGES- FULL TIME	28,989.91	
101-295-707-000	WAGES- CASUAL	4,453.15	
101-295-713-000	OVERTIME	4,275.92	
101-295-724-000	EDUCATION		501.08
101-295-726-000	EMPLOYEE TRAINING	847.47	
101-295-727-000	OFFICE SUPPLIES	2,434.26	
101-295-730-000	POSTAGE	5,643.09	
101-295-787-000	MISCELLANEOUS	5,367.03	
101-295-807-000	AUDIT FEES & SERVICES	6,400.00	
101-295-810-000	LIABILITY INSURANCE	22,739.10	
101-295-814-000	TAX/ASSESSING ADMIN COSTS	2,126.57	
101-295-815-000	COMPUTER COSTS-ISP	373.00	
101-295-821-000	ENGINEERING COSTS	4,715.80	
101-295-826-000	LEGAL FEES	16,027.90	
101-295-881-000	FOURTH OF JULY	23,187.50	
101-295-881-200	HALLOWEEN	28.95	
101-295-885-000	NEWSLETTER	1,796.70	
101-295-900-000	PRINTING/PUBLISHING	2,454.95	
101-295-924-100	CELL PHONES/DATA	852.94	
101-295-939-000	SERVICE CONTRACTS	1,183.00	
101-295-941-000	POSTAGE MACHINE LEASE	688.17	
101-295-950-000	PROPERTY TAX REFUNDS	107.32	
101-295-952-000	REGIS	19,437.92	
101-295-956-000	RIGHT PLACE PROGRAM	7,500.00	
101-295-967-000	SPECIAL PROJECTS	21,761.20	
101-295-981-000	OFFICE EQUIPMENT	6,777.03	
101-445-822-000	ILLICIT DISCHARGE PLAN	500.00	
101-446-821-500	ROAD ENGINEERING STUDIES	255.43	
101-447-787-000	MISCELLANEOUS	2,574.13	
101-447-820-000	SPRING/FALL CLEAN-UP	1,950.00	
101-448-926-000	STREETLIGHTING	32,973.98	
101-448-927-100	TRAFFIC SIGNALS	368.23	
101-652-859-000	TRANSPORTATION SERVICES	1,612.75	
101-652-861-000	BUS SERVICE 33RD & 36TH	22,897.99	
101-652-861-100	BUS SERVICE 28TH ST	41,601.56	
101-721-702-000	WAGES- FULL TIME	89,724.36	
101-721-723-000	COMM DEV MEMBERSHIPS AND DUES	478.00	
101-721-724-000	EDUCATION	405.00	

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
101-721-727-000	COMM DEV SUPPLIES	127.56	
101-721-787-000	MISCELLANEOUS	146.25	
101-721-860-000	COMM DEV MILEAGE	69.00	
101-721-862-500	COMM DEV EXPENSE ACCOUNT	151.98	
101-721-900-000	PRINTING & PUBLISHING	1,509.73	
101-721-925-000	COMM DEV CELL/DATA	301.18	
101-721-981-000	OFFICE EQUIPMENT	2,303.06	
101-756-756-000	PARK OPERATING SUPPLIES	1,200.87	
101-756-921-000	PARK ELECTRICITY	2,131.85	
101-756-924-000	PARK PHONES	595.82	
101-756-927-000	PARK WATER-SEWER	284.56	
101-756-935-000	PARK MAINTENANCE	7,419.83	
101-803-758-000	COMMUNITY PROMOTION	6,000.00	
101-803-921-000	MUSEUM - ELECTRICITY	272.36	
101-803-923-000	MUSEUM - HEATING/UTILITY	277.60	
101-803-927-000	MUSEUM WATER-SEWER	70.89	
101-803-961-000	MUSEUM MAINTENANCE	6,479.17	
101-850-715-000	FICA-EMPLOYER	35,367.94	
101-850-716-000	DEFINED CONTRIBUTION PLAN	28,494.60	
101-850-718-000	VISION INSURANCE BENEFITS	657.93	
101-850-718-200	OTHER BENEFITS	36,400.00	
101-850-719-000	HEALTH INSURANCE BENEFITS	78,451.14	
101-850-720-000	LIFE & DIS INSURANCE BENEFITS	3,575.25	
101-850-721-000	DENTAL INSURANCE BENEFITS	8,138.66	
101-850-722-000	PENSION PLAN BENEFITS	29,139.52	
101-901-970-000	CAPITAL OUTLAY - FFE	45,013.02	
101-901-974-000	CAPITAL OUTLAY - LANDIMP	546,672.56	
101-901-975-000	CAPITAL OUTLAY - BLDGIMP	59,952.53	
101-965-999-005	TRANSFER TO DAM MAJOR REPAIR	10,000.00	
101-965-999-006	TRANSFER TO FIRE FUND	133,333.32	
Total Fund 101 - GENERAL FUND			
DEFICIENCY OF REVENUES/EXPENDITURES - 2019		1,229,566.07	
		11,754,085.79	11,754,085.79

BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 04/30/2020
PRE-AUDIT

GL Number	Description	Balance
Fund 101 - GENERAL FUND		
*** Assets ***		
101-000-001-001	CASH DRAWER-PETTY CASH	175.00
101-000-001-110	FLAGSTAR BANK - CASH GENERAL FUND	473,249.71
101-000-001-111	GENL CASH RECEIVING & WIRE - FLAGSTAR	(259,148.33)
101-000-001-500	GF CASH - K.C. POOL	1,166,296.60
101-000-001-510	MI CLASS CASH - POOL ACCOUNTS	1,229,317.33
101-000-001-700	CASH - GIFT CARDS	333.04
101-000-003-005	CD - COMERICA M 9/19, 8/20	1,546,167.21
101-000-003-022	CD- MERCANTILE BANK OF MI M 7/26/22	535,196.94
101-000-003-025	CD - MACATAWA BANK M 5/21/2020	262,944.89
101-000-003-028	CONSUMER CREDIT UNION M 1/08/2021	262,175.00
101-000-003-038	GRAND RIVER BANK CD M 12/19/20	515,629.42
101-000-003-041	LAKE MICH CREDIT UNION CD M 6/02/2020	1,000,000.00
101-000-015-018	MONEY MARKET - HORIZON BANK	526,939.79
101-000-015-019	M/M - FLAGSTAR BANK	1,034,873.72
101-000-020-000	TAXES RECEIVABLE- REAL PROPERTY	137,144.00
101-000-084-000	DUE FROM OTHER FUNDS	7,781.34
	Total Assets	8,439,075.66
*** Liabilities ***		
101-000-202-000	ACCOUNTS PAYABLE	86,641.66
101-000-231-200	PENSION W/H	9,910.38
101-000-231-220	DEPENDENT LIFE W/H	(83.72)
101-000-231-221	ADDITIONAL LIFE W/H	13.48
101-000-339-000	DEFERRED REVENUE	137,144.00
	Total Liabilities	233,625.80
*** Fund Balance ***		
101-000-390-000	FUND BALANCE - UNASSIGNED	6,241,866.99
101-000-391-001	FUND BALANCE - COMMITTED/PENSION 2012	499,543.00
101-000-391-004	FUND BAL - COMMIT FUTURE FACIL IMP 2018	2,500,000.00
	Total Fund Balance	9,241,409.99
	Beginning Fund Balance - 2019	9,241,409.99
	Net of Revenues VS Expenditures - 2019	(1,229,566.07)
	*2019 End FB/2020 Beg FB	8,011,843.92
	Net of Revenues VS Expenditures - Current Year	193,605.94
	Ending Fund Balance	8,205,449.86
	Total Liabilities And Fund Balance	8,439,075.66

* Year Not Closed

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT 2019 BALANCE	2020 BUDGET	YTD BALANCE 04/30/2020 NORM (ABNORM)	ACTIVITY FOR MONTH 04/30/20 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 151 - CEMETERY TRUST FUND							
Revenues							
151-000-600-634	CEMETERY-OPENINGS AND CLOSINGS	0.00	1,500.00	0.00	0.00	1,500.00	0.00
151-000-600-636	CEMETERY-CARE FEE	4,720.00	3,500.00	1,420.00	0.00	2,080.00	40.57
151-000-665-000	INTEREST ON INVESTMENTS	554.78	560.00	142.59	48.71	417.41	25.46
TOTAL REVENUES		5,274.78	5,560.00	1,562.59	48.71	3,997.41	
Dept 276 - CEMETERY							
151-276-787-000	MISCELLANEOUS	439.20	500.00	0.00	0.00	500.00	0.00
151-276-931-000	MAINT & REPAIR/IMPROVEMENTS	636.90	2,000.00	0.00	0.00	2,000.00	0.00
Net - Dept 276 - CEMETERY		1,076.10	2,500.00	0.00	0.00	2,500.00	
Fund 151 - CEMETERY TRUST FUND:							
TOTAL REVENUES		5,274.78	5,560.00	1,562.59	48.71	3,997.41	28.10
TOTAL EXPENDITURES		1,076.10	2,500.00	0.00	0.00	2,500.00	0.00
NET OF REVENUES & EXPENDITURES		4,198.68	3,060.00	1,562.59	48.71	1,497.41	

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 151 - CEMETERY TRUST FUND			
151-000-015-005	MONEY MARKET LAKE MICH CR UN 12/15	116,723.04	
151-000-214-000	DUE TO GENERAL FUND		1,725.00
151-000-390-000	FUND BALANCE		104,236.77
151-000-391-001	FUND BALANCE-COMMITTED WHITNEYVILLE M 11		5,000.00
151-000-600-636	CEMETERY-CARE FEE		1,420.00
151-000-665-000	INTEREST ON INVESTMENTS		142.59
Total Fund 151 - CEMETERY TRUST FUND			
NET OF REVENUES/EXPENDITURES - 2019			4,198.68
		116,723.04	116,723.04

BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 04/30/2020
PRE-AUDIT

GL Number	Description	Balance
Fund 151 - CEMETERY TRUST FUND		
*** Assets ***		
151-000-015-005	MONEY MARKET LAKE MICH CR UN 12/15	116,723.04
	Total Assets	<u>116,723.04</u>
*** Liabilities ***		
151-000-214-000	DUE TO GENERAL FUND	1,725.00
	Total Liabilities	<u>1,725.00</u>
*** Fund Balance ***		
151-000-390-000	FUND BALANCE	104,236.77
151-000-391-001	FUND BALANCE-COMMITTED WHITNEYVILLE M 11	5,000.00
	Total Fund Balance	<u>109,236.77</u>
	Beginning Fund Balance - 2019	<u>109,236.77</u>
	Net of Revenues VS Expenditures - 2019	4,198.68
	*2019 End FB/2020 Beg FB	113,435.45
	Net of Revenues VS Expenditures - Current Year	1,562.59
	Ending Fund Balance	114,998.04
	Total Liabilities And Fund Balance	<u>116,723.04</u>
* Year Not Closed		

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		2019 BALANCE	2020 BUDGET	04/30/2020 NORM (ABNORM)	MONTH 04/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 206 - FIRE FUND							
Revenues							
206-000-401-402	TAX LEVY	1,829,482.93	1,907,836.00	1,871,640.37	0.00	36,195.63	98.10
206-000-401-410	PERSONAL PROPERTY TAX	129,712.77	134,906.00	131,041.56	0.00	3,864.44	97.14
206-000-401-412	DELINQUENT TAXES-LEVY	4,012.14	5,000.00	2,689.81	2,689.81	2,310.19	53.80
206-000-401-437	ABATEMENT TAXES-LEVY	14,175.33	16,093.00	15,843.50	0.00	249.50	98.45
206-000-401-441	COMMUNITY STABILIZATION SHARE TAX	0.00	0.00	0.00	(37,791.69)	0.00	0.00
206-000-401-445	PENALTIES & INTEREST ON TAXES	423.59	450.00	315.06	67.46	134.94	70.01
206-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	66,285.62	50,000.00	37,791.69	37,791.69	12,208.31	75.58
206-000-655-661	DISTRICT COURT FINES	660.00	500.00	0.00	0.00	500.00	0.00
206-000-665-000	INTEREST REVENUE	70,626.54	63,500.00	24,058.06	2,531.63	39,441.94	37.89
206-000-671-671	MISCELLANEOUS INCOME	0.00	250.00	0.00	0.00	250.00	0.00
206-000-671-675	DONATIONS	0.00	500.00	0.00	0.00	500.00	0.00
206-000-671-683	REIMBURSEMENTS/REFUNDS	131.22	250.00	0.00	0.00	250.00	0.00
206-000-673-000	SALE OF ASSETS	24,000.00	0.00	0.00	0.00	0.00	0.00
206-000-699-000	TRANSFER IN	400,000.00	444,323.00	133,333.32	33,333.33	310,989.68	30.01
TOTAL REVENUES		2,539,510.14	2,623,608.00	2,216,713.37	38,622.23	406,894.63	
Dept 336 - FIRE DEPARTMENT							
206-336-702-000	WAGES- FULL TIME	1,281,295.34	1,442,593.00	433,260.56	105,825.51	1,009,332.44	30.03
206-336-703-200	ASSIGNABLE SALARY	0.00	45,145.00	0.00	0.00	45,145.00	0.00
206-336-707-000	WAGES- CASUAL	182,335.76	150,000.00	54,167.85	21,388.72	95,832.15	36.11
206-336-710-000	FIRE PAID ON CALL	0.00	0.00	1,546.08	1,546.08	(1,546.08)	100.00
206-336-713-000	OVERTIME	78,280.08	70,000.00	42,644.93	9,826.53	27,355.07	60.92
206-336-723-000	FIRE MEMBERSHIP AND DUES	2,561.92	1,700.00	1,257.48	508.74	442.52	73.97
206-336-724-000	FIRE EDUCATION	10,498.76	0.00	100.00	0.00	(100.00)	100.00
206-336-725-000	FIRE TUITION	6,901.50	5,000.00	3,250.00	0.00	1,750.00	65.00
206-336-726-000	FIRE TRAINING	11,993.26	25,000.00	6,363.54	(208.39)	18,636.46	25.45
206-336-727-000	FIRE OFFICE SUPPLIES	3,850.61	4,000.00	1,498.60	158.12	2,501.40	37.47
206-336-738-000	FIRE MAINT SUPPLIES	1,951.46	1,700.00	706.35	125.98	993.65	41.55
206-336-745-000	FIRE FUELS	22,236.61	20,000.00	4,273.88	7.97	15,726.12	21.37
206-336-752-000	SUPPLIES	0.00	2,000.00	1,732.46	22.96	267.54	86.62
206-336-768-000	FIRE UNIFORMS	10,318.16	13,500.00	6,382.27	646.49	7,117.73	47.28
206-336-787-000	MISCELLANEOUS	3,500.88	4,000.00	727.81	87.09	3,272.19	18.20
206-336-802-000	CONTRACTUAL SERVICES	17,984.27	15,500.00	14,391.20	3,470.00	1,108.80	92.85
206-336-803-000	FIRE FIGHTER HIRING	2,977.89	2,000.00	616.00	556.00	1,384.00	30.80
206-336-804-000	RESPIRATORY PROGRAM	0.00	8,600.00	0.00	0.00	8,600.00	0.00
206-336-807-000	FIRE AUDIT FEES & SERVICES	2,820.00	2,820.00	1,200.00	1,200.00	1,620.00	42.55
206-336-810-000	LIABILITY INSURANCE	16,998.00	17,987.00	19,757.10	0.00	(1,770.10)	109.84
206-336-826-000	FIRE LEGAL FEES	0.00	1,000.00	0.00	0.00	1,000.00	0.00
206-336-850-000	COMMUNICATIONS	16,949.24	14,500.00	5,022.84	1,567.27	9,477.16	34.64
206-336-863-000	VEHICLE MAINT	534.21	50,000.00	20,275.85	12,351.57	29,724.15	40.55
206-336-887-000	FIRE PUBLIC RELATIONS	2,653.57	5,000.00	1,314.18	0.00	3,685.82	26.28
206-336-901-000	FIRE PUBLICATIONS	923.20	1,500.00	720.75	0.00	779.25	48.05
206-336-923-002	FIRE HEATING/BUTTRICK	0.00	0.00	1,537.51	0.00	(1,537.51)	100.00
206-336-924-000	FIRE PHONES	0.00	0.00	855.52	175.16	(855.52)	100.00
206-336-927-002	FIRE WATER/BUTTRICK	0.00	0.00	202.52	0.00	(202.52)	100.00
206-336-928-000	UTILITIES	16,293.03	18,820.00	3,225.51	737.69	15,594.49	17.14
206-336-932-000	FIRE OFF EQUIP & COMPUTER REPA	2,632.99	4,000.00	0.00	0.00	4,000.00	0.00
206-336-936-000	FIRE STATION MAINT	15,310.48	16,000.00	3,809.82	353.96	12,190.18	23.81
206-336-936-002	FIRE STATION MAINT/BUTTRICK	28,591.08	31,000.00	13,139.60	6,658.91	17,860.40	42.39
206-336-937-000	FIRE RADIO MAINT	8,473.13	12,000.00	51.19	0.00	11,948.81	0.43
206-336-938-000	FIRE EQUIPMENT MAINT	62,471.55	8,000.00	489.81	635.00	7,510.19	6.12
206-336-939-000	FIRE COPIER/LEASE/SERVICE	2,720.12	3,300.00	1,208.17	325.06	2,091.83	36.61
206-336-941-000	FIRE POSTAGE & MACHINE LEASE	450.00	900.00	300.00	0.00	600.00	33.33
206-336-950-000	PROPERTY TAX REFUNDS	44.44	200.00	0.00	0.00	200.00	0.00
206-336-957-000	FIRE PHYSICAL EXAMS	14,926.45	16,000.00	0.00	0.00	16,000.00	0.00
206-336-958-000	FIRE SUPPLEMENTAL EQUIPMENT	12,831.52	14,000.00	14,885.52	2,980.79	(885.52)	106.33
206-336-959-000	FIRE PROTECTIVE CLOTHING	40,710.11	30,000.00	10,242.26	7,216.31	19,757.74	34.14
206-336-981-000	OFFICE EQUIPMENT	17,574.97	12,000.00	9,819.72	1,863.06	2,180.28	81.83
Net - Dept 336 - FIRE DEPARTMENT		1,900,594.59	2,069,765.00	680,976.88	180,026.58	1,388,788.12	

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		2019 BALANCE	2020 BUDGET	04/30/2020 NORM (ABNORM)	MONTH 04/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Dept 850 - BENEFITS/INSURANCE							
206-850-715-000	FICA-EMPLOYER	111,696.55	127,189.00	42,609.20	10,181.16	84,579.80	33.50
206-850-716-000	DEFINED CONTRIBUTION PLAN	106,289.99	113,877.00	37,049.05	8,300.53	76,827.95	32.53
206-850-717-000	WORKERS COMP INSURANCE	81,354.96	86,190.00	0.00	0.00	86,190.00	0.00
206-850-718-000	VISION INSURANCE BENEFITS	2,683.89	2,761.00	608.94	202.98	2,152.06	22.06
206-850-718-200	OTHER BENEFITS	22,000.00	30,800.00	29,400.00	0.00	1,400.00	95.45
206-850-719-000	HEALTH INSURANCE BENEFITS	187,867.43	174,522.00	92,425.98	17,627.53	82,096.02	52.96
206-850-719-100	OPT-OUT INSURANCE	6,000.00	12,000.00	3,000.00	0.00	9,000.00	25.00
206-850-720-000	LIFE & DISABILITY INSURANCE	14,557.30	14,407.00	4,484.72	1,496.46	9,922.28	31.13
206-850-721-000	DENTAL INSURANCE BENEFITS	17,533.35	22,688.00	6,836.61	2,010.24	15,851.39	30.13
206-850-722-000	PENSION PLAN BENEFITS	70,671.34	75,240.00	25,798.56	6,596.21	49,441.44	34.29
Net - Dept 850 - BENEFITS/INSURANCE		620,654.81	659,674.00	242,213.06	46,415.11	417,460.94	
Dept 901 - CAPITAL OUTLAY							
206-901-970-000	CAPITAL OUTLAY - FFE	89,857.93	12,000.00	10,650.50	0.00	1,349.50	88.75
Net - Dept 901 - CAPITAL OUTLAY		89,857.93	12,000.00	10,650.50	0.00	1,349.50	
Dept 965 - TRANSFERS OUT							
206-965-999-208	TRANSFER TO HAZMAT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
Net - Dept 965 - TRANSFERS OUT		2,000.00	2,000.00	0.00	0.00	2,000.00	
Fund 206 - FIRE FUND:							
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TOTAL REVENUES		2,539,510.14	2,623,608.00	2,216,713.37	38,622.23	406,894.63	84.49
TOTAL EXPENDITURES		2,613,107.33	2,743,439.00	933,840.44	226,441.69	1,809,598.56	34.04
NET OF REVENUES & EXPENDITURES		(73,597.19)	(119,831.00)	1,282,872.93	(187,819.46)	(1,402,703.93)	

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 206 - FIRE FUND			
206-000-001-001	CASH DRAWER-PETTY CASH	80.00	
206-000-001-510	MI CLASS CASH - POOL ACCOUNTS	1,652,710.64	
206-000-002-001	CASH/SAVINGS- FLAGSTAR BANK	480,715.77	
206-000-003-000	53RD -CASH	0.05	
206-000-003-015	CD - COMMUNITY WEST CR UN	5.00	
206-000-003-031	WELLS FARGO CD 949763SX5 M 9/13/19	500,000.00	
206-000-003-032	COMMUNITY CHOICE CR UN M 4/18/21	261,290.23	
206-000-003-035	ADVENTURE CR UNION M 2/23/20	517,061.41	
206-000-003-039	LEVEL ONE BANK CD M11/21/2019	272,368.49	
206-000-015-005	MONEY MARKET LAKE MICH CR UN	5.00	
206-000-202-000	ACCOUNTS PAYABLE		7,629.26
206-000-214-000	DUE TO OTHER FUNDS		4,116.60
206-000-390-000	FUND BALANCE		2,463,214.99
206-000-401-402	TAX LEVY		1,871,640.37
206-000-401-410	PERSONAL PROPERTY TAX		131,041.56
206-000-401-412	DELINQUENT TAXES-LEVY		2,689.81
206-000-401-437	ABATEMENT TAXES-LEVY		15,843.50
206-000-401-445	PENALTIES & INTEREST ON TAXES		315.06
206-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE		37,791.69
206-000-665-000	INTEREST REVENUE		24,058.06
206-000-699-000	TRANSFER IN		133,333.32
206-336-702-000	WAGES- FULL TIME	433,260.56	
206-336-707-000	WAGES- CASUAL	54,167.85	
206-336-710-000	FIRE PAID ON CALL	1,546.08	
206-336-713-000	OVERTIME	42,644.93	
206-336-723-000	FIRE MEMBERSHIP AND DUES	1,257.48	
206-336-724-000	FIRE EDUCATION	100.00	
206-336-725-000	FIRE TUITION	3,250.00	
206-336-726-000	FIRE TRAINING	6,363.54	
206-336-727-000	FIRE OFFICE SUPPLIES	1,498.60	
206-336-738-000	FIRE MAINT SUPPLIES	706.35	
206-336-745-000	FIRE FUELS	4,273.88	
206-336-752-000	SUPPLIES	1,732.46	
206-336-768-000	FIRE UNIFORMS	6,382.27	
206-336-787-000	MISCELLANEOUS	727.81	
206-336-802-000	CONTRACTUAL SERVICES	14,391.20	
206-336-803-000	FIRE FIGHTER HIRING	616.00	
206-336-807-000	FIRE AUDIT FEES & SERVICES	1,200.00	
206-336-810-000	LIABILITY INSURANCE	19,757.10	
206-336-850-000	COMMUNICATIONS	5,022.84	
206-336-863-000	VEHICLE MAINT	20,275.85	
206-336-887-000	FIRE PUBLIC RELATIONS	1,314.18	
206-336-901-000	FIRE PUBLICATIONS	720.75	
206-336-923-002	FIRE HEATING/BUTTRICK	1,537.51	
206-336-924-000	FIRE PHONES	855.52	

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
206-336-927-002	FIRE WATER/BUTTRICK	202.52	
206-336-928-000	UTILITIES	3,225.51	
206-336-936-000	FIRE STATION MAINT	3,809.82	
206-336-936-002	FIRE STATION MAINT/BUTTRICK	13,139.60	
206-336-937-000	FIRE RADIO MAINT	51.19	
206-336-938-000	FIRE EQUIPMENT MAINT	489.81	
206-336-939-000	FIRE COPIER/LEASE/SERVICE	1,208.17	
206-336-941-000	FIRE POSTAGE & MACHINE LEASE	300.00	
206-336-958-000	FIRE SUPPLEMENTAL EQUIPMENT	14,885.52	
206-336-959-000	FIRE PROTECTIVE CLOTHING	10,242.26	
206-336-981-000	OFFICE EQUIPMENT	9,819.72	
206-850-715-000	FICA-EMPLOYER	42,609.20	
206-850-716-000	DEFINED CONTRIBUTION PLAN	37,049.05	
206-850-718-000	VISION INSURANCE BENEFITS	608.94	
206-850-718-200	OTHER BENEFITS	29,400.00	
206-850-719-000	HEALTH INSURANCE BENEFITS	92,425.98	
206-850-719-100	OPT-OUT INSURANCE	3,000.00	
206-850-720-000	LIFE & DISABILITY INSURANCE	4,484.72	
206-850-721-000	DENTAL INSURANCE BENEFITS	6,836.61	
206-850-722-000	PENSION PLAN BENEFITS	25,798.56	
206-901-970-000	CAPITAL OUTLAY - FFE	10,650.50	
Total Fund 206 - FIRE FUND			
DEFICIENCY OF REVENUES/EXPENDITURES - 2019		73,597.19	
		4,691,674.22	4,691,674.22

BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 04/30/2020
PRE-AUDIT

GL Number	Description	Balance
Fund 206 - FIRE FUND		
*** Assets ***		
206-000-001-001	CASH DRAWER-PETTY CASH	80.00
206-000-001-510	MI CLASS CASH - POOL ACCOUNTS	1,652,710.64
206-000-002-001	CASH/SAVINGS- FLAGSTAR BANK	480,715.77
206-000-003-000	53RD -CASH	0.05
206-000-003-015	CD - COMMUNITY WEST CR UN	5.00
206-000-003-031	WELLS FARGO CD 949763SX5 M 9/13/19	500,000.00
206-000-003-032	COMMUNITY CHOICE CR UN M 4/18/21	261,290.23
206-000-003-035	ADVENTURE CR UNION M 2/23/20	517,061.41
206-000-003-039	LEVEL ONE BANK CD M11/21/2019	272,368.49
206-000-015-005	MONEY MARKET LAKE MICH CR UN	5.00
	Total Assets	3,684,236.59
*** Liabilities ***		
206-000-202-000	ACCOUNTS PAYABLE	7,629.26
206-000-214-000	DUE TO OTHER FUNDS	4,116.60
	Total Liabilities	11,745.86
*** Fund Balance ***		
206-000-390-000	FUND BALANCE	2,463,214.99
	Total Fund Balance	2,463,214.99
	Beginning Fund Balance - 2019	2,463,214.99
	Net of Revenues VS Expenditures - 2019	(73,597.19)
	*2019 End FB/2020 Beg FB	2,389,617.80
	Net of Revenues VS Expenditures - Current Year	1,282,872.93
	Ending Fund Balance	3,672,490.73
	Total Liabilities And Fund Balance	3,684,236.59
* Year Not Closed		

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT 2019 BALANCE	2020 BUDGET	YTD BALANCE 04/30/2020 NORM (ABNORM)	ACTIVITY FOR MONTH 04/30/20 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 207 - POLICE FUND							
Revenues							
207-000-401-402	TAX LEVY	638,583.10	665,933.00	653,298.95	0.00	12,634.05	98.10
207-000-401-410	PERSONAL PROPERTY TAX	45,276.60	47,090.00	43,491.57	0.00	3,598.43	92.36
207-000-401-412	DELINQUENT TAXES-LEVY	1,400.31	3,000.00	938.99	938.99	2,061.01	31.30
207-000-401-437	ABATEMENT TAXES-LEVY	4,947.98	5,618.00	7,778.95	0.00	(2,160.95)	138.46
207-000-401-441	COMMUNITY STABILIZATION SHARE TAX	0.00	0.00	0.00	(13,191.74)	0.00	0.00
207-000-401-445	INTEREST & PENALTIES ON TAX	147.81	150.00	109.85	23.43	40.15	73.23
207-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	23,727.06	20,000.00	13,191.74	13,191.74	6,808.26	65.96
207-000-665-000	INTEREST REVENUE	36,662.03	21,500.00	9,031.87	262.50	12,468.13	42.01
TOTAL REVENUES		750,744.89	763,291.00	727,841.92	1,224.92	35,449.08	
Dept 301 - POLICE DEPARTMENT							
207-301-787-000	MISCELLANEOUS	153.00	10,000.00	4,392.60	0.00	5,607.40	43.93
207-301-801-000	SHERIFF PROTECTION	625,737.10	645,000.00	156,492.97	51,670.43	488,507.03	24.26
207-301-950-000	PROPERTY TAX REFUNDS	15.51	150.00	0.00	0.00	150.00	0.00
Net - Dept 301 - POLICE DEPARTMENT		625,905.61	655,150.00	160,885.57	51,670.43	494,264.43	
Dept 965 - TRANSFERS OUT							
207-965-999-000	TRANSFER TO OTHER FUND	31,499.00	40,362.00	0.00	0.00	40,362.00	0.00
Net - Dept 965 - TRANSFERS OUT		31,499.00	40,362.00	0.00	0.00	40,362.00	
Fund 207 - POLICE FUND:							
TOTAL REVENUES		750,744.89	763,291.00	727,841.92	1,224.92	35,449.08	95.36
TOTAL EXPENDITURES		657,404.61	695,512.00	160,885.57	51,670.43	534,626.43	23.13
NET OF REVENUES & EXPENDITURES		93,340.28	67,779.00	566,956.35	(50,445.51)	(499,177.35)	

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 207 - POLICE FUND			
207-000-003-000	CASH-POLICE FUND - 53RD SECURITIES	0.05	
207-000-003-019	CD- FLAGSTAR BANK M 8/26/20	400,000.00	
207-000-003-027	CD - NORTHPOINTE BANK M 5/09/20	264,005.12	
207-000-003-033	CD - PRIVATE BANK M 9/25/19	788,499.63	
207-000-003-041	LAKE MICH CREDIT UNION CD	257,609.64	
207-000-015-019	POLICE M/M FLAGSTAR BANK	261,592.69	
207-000-390-000	FUND BALANCE		1,081,410.50
207-000-391-001	FUND BALANCE - COMMITTED/ PP TAX 2012		230,000.00
207-000-401-402	TAX LEVY		653,298.95
207-000-401-410	PERSONAL PROPERTY TAX		43,491.57
207-000-401-412	DELINQUENT TAXES-LEVY		938.99
207-000-401-437	ABATEMENT TAXES-LEVY		7,778.95
207-000-401-445	INTEREST & PENALTIES ON TAX		109.85
207-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE		13,191.74
207-000-665-000	INTEREST REVENUE		9,031.87
207-301-787-000	MISCELLANEOUS	4,392.60	
207-301-801-000	SHERIFF PROTECTION	156,492.97	
Total Fund 207 - POLICE FUND			
NET OF REVENUES/EXPENDITURES - 2019			93,340.28
		2,132,592.70	2,132,592.70

BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 04/30/2020
PRE-AUDIT

GL Number	Description	Balance
Fund 207 - POLICE FUND		
*** Assets ***		
207-000-003-000	CASH-POLICE FUND - 53RD SECURITIES	0.05
207-000-003-019	CD- FLAGSTAR BANK M 8/26/20	400,000.00
207-000-003-027	CD - NORTHPOINTE BANK M 5/09/20	264,005.12
207-000-003-033	CD - PRIVATE BANK M 9/25/19	788,499.63
207-000-003-041	LAKE MICH CREDIT UNION CD	257,609.64
207-000-015-019	POLICE M/M FLAGSTAR BANK	261,592.69
	Total Assets	1,971,707.13
*** Liabilities ***		
	Total Liabilities	0.00
*** Fund Balance ***		
207-000-390-000	FUND BALANCE	1,081,410.50
207-000-391-001	FUND BALANCE - COMMITTED/ PP TAX 2012	230,000.00
	Total Fund Balance	1,311,410.50
	Beginning Fund Balance - 2019	1,311,410.50
	Net of Revenues VS Expenditures - 2019	93,340.28
	*2019 End FB/2020 Beg FB	1,404,750.78
	Net of Revenues VS Expenditures - Current Year	566,956.35
	Ending Fund Balance	1,971,707.13
	Total Liabilities And Fund Balance	1,971,707.13
* Year Not Closed		

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT	2020	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		2019		04/30/2020	MONTH 04/30/20	BALANCE	
		BALANCE	BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 208 - HAZMAT FUND							
Revenues							
208-000-581-000	LOCAL CONTRIBUTIONS	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
208-000-607-600	HAZMAT KENTWOOD	0.00	0.00	2,000.00	0.00	(2,000.00)	100.00
208-000-665-000	HAZMAT INTEREST	103.25	100.00	27.92	9.68	72.08	27.92
208-000-699-000	TRANSFER IN	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
TOTAL REVENUES		6,103.25	6,100.00	2,027.92	9.68	4,072.08	
Dept 344 - HAZMAT							
208-344-726-000	HAZMAT SUPPLIES	442.10	500.00	41.95	41.95	458.05	8.39
208-344-787-000	MISCELLANEOUS	467.69	1,500.00	0.00	0.00	1,500.00	0.00
208-344-789-000	HAZMAT TRAINING	1,226.80	3,000.00	0.00	0.00	3,000.00	0.00
208-344-958-000	HAZMAT EQUIPMENT	0.00	3,000.00	801.54	0.00	2,198.46	26.72
Net - Dept 344 - HAZMAT		2,136.59	8,000.00	843.49	41.95	7,156.51	
Fund 208 - HAZMAT FUND:							
TOTAL REVENUES		6,103.25	6,100.00	2,027.92	9.68	4,072.08	33.24
TOTAL EXPENDITURES		2,136.59	8,000.00	843.49	41.95	7,156.51	10.54
NET OF REVENUES & EXPENDITURES		3,966.66	(1,900.00)	1,184.43	(32.27)	(3,084.43)	

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 208 - HAZMAT FUND			
208-000-015-005	MM LAKE MICH CR UN 112010265771	32,627.60	
208-000-390-000	FUND BALANCE		27,476.51
208-000-607-600	HAZMAT KENTWOOD		2,000.00
208-000-665-000	HAZMAT INTEREST		27.92
208-344-726-000	HAZMAT SUPPLIES	41.95	
208-344-958-000	HAZMAT EQUIPMENT	801.54	
Total Fund 208 - HAZMAT FUND			
NET OF REVENUES/EXPENDITURES - 2019			3,966.66
		33,471.09	33,471.09

BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 04/30/2020
PRE-AUDIT

GL Number	Description	Balance
Fund 208 - HAZMAT FUND		
*** Assets ***		
208-000-015-005	MM LAKE MICH CR UN 112010265771	32,627.60
	Total Assets	<u>32,627.60</u>
*** Liabilities ***		
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
208-000-390-000	FUND BALANCE	27,476.51
	Total Fund Balance	<u>27,476.51</u>
	Beginning Fund Balance - 2019	<u>27,476.51</u>
	Net of Revenues VS Expenditures - 2019	<u>3,966.66</u>
	*2019 End FB/2020 Beg FB	<u>31,443.17</u>
	Net of Revenues VS Expenditures - Current Year	<u>1,184.43</u>
	Ending Fund Balance	<u>32,627.60</u>
	Total Liabilities And Fund Balance	<u>32,627.60</u>
* Year Not Closed		

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT 2019 BALANCE	2020 BUDGET	YTD BALANCE 04/30/2020 NORM (ABNORM)	ACTIVITY FOR MONTH 04/30/20 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 209 - CCT OPEN SPACE							
Revenues							
209-000-401-402	TAX LEVY	319,901.21	333,604.00	327,274.24	0.00	6,329.76	98.10
209-000-401-410	PERSONAL PROPERTY TAX	22,681.74	23,590.00	22,914.12	0.00	675.88	97.13
209-000-401-412	DELINQUENT TAXES-LEVY	701.45	1,500.00	470.34	470.34	1,029.66	31.36
209-000-401-437	ABATEMENT TAXES-LEVY	2,478.81	2,814.00	2,770.53	0.00	43.47	98.46
209-000-401-441	COMMUNITY STABILIZATION SHARE TAX	0.00	0.00	0.00	(6,608.86)	0.00	0.00
209-000-401-445	INTEREST & PENALTIES ON TAXES	73.94	0.00	55.11	11.80	(55.11)	100.00
209-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	10,333.15	10,000.00	6,608.86	6,608.86	3,391.14	66.09
209-000-665-000	INTEREST ON INVESTMENTS	4,218.17	4,000.00	2,161.00	2,045.41	1,839.00	54.03
209-000-665-408	INTEREST ON HOMEYER FUND	8,462.07	9,000.00	1,541.64	459.43	7,458.36	17.13
209-000-671-674	DONATIONS - HOMEYER	1,088.78	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		369,939.32	384,508.00	363,795.84	2,986.98	20,712.16	
Dept 751 - OPEN SPACE PRESERVATION							
209-751-921-000	ELECTRICITY	2,699.90	2,500.00	1,190.29	197.19	1,309.71	47.61
209-751-923-000	HEATING/UTILITY	1,740.75	0.00	2,160.52	0.00	(2,160.52)	100.00
209-751-927-000	WATER-SEWER	612.84	750.00	381.93	0.00	368.07	50.92
209-751-935-000	PARK MAINTENANCE	21,389.26	20,000.00	1,078.18	828.18	18,921.82	5.39
209-751-950-000	TAX REFUNDS	7.77	0.00	0.00	0.00	0.00	0.00
Net - Dept 751 - OPEN SPACE PRESERVATION		26,450.52	23,250.00	4,810.92	1,025.37	18,439.08	
Dept 901 - CAPITAL OUTLAY							
209-901-970-000	CAPITAL OUTLAY - FFE	0.00	24,000.00	0.00	0.00	24,000.00	0.00
Net - Dept 901 - CAPITAL OUTLAY		0.00	24,000.00	0.00	0.00	24,000.00	
Dept 990 - DEBT SERVICE							
209-990-991-201	BOND PRINCIPAL REFINANCE	35,000.00	274,000.00	274,000.00	274,000.00	0.00	100.00
209-990-992-001	BOND PRINCIPAL PAYMENT	230,000.00	0.00	0.00	0.00	0.00	0.00
209-990-992-201	BOND INTEREST REFINANCE	52,166.60	49,237.00	25,947.50	25,947.50	23,289.50	52.70
209-990-996-001	INTEREST AND FEES BA 2009	4,370.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 990 - DEBT SERVICE		321,536.60	323,237.00	299,947.50	299,947.50	23,289.50	
Fund 209 - CCT OPEN SPACE:							
TOTAL REVENUES		369,939.32	384,508.00	363,795.84	2,986.98	20,712.16	94.61
TOTAL EXPENDITURES		347,987.12	370,487.00	304,758.42	300,972.87	65,728.58	82.26
NET OF REVENUES & EXPENDITURES		21,952.20	14,021.00	59,037.42	(297,985.89)	(45,016.42)	

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 209 - CCT OPEN SPACE			
209-000-001-100	CASH -CHEM	440,101.22	
209-000-001-550	MI CLASS CASH - POOL ACCT/HOMEYER	375,204.07	
209-000-202-000	ACCOUNTS PAYABLE		1,959.31
209-000-390-000	FUND BALANCE		375,944.24
209-000-391-004	FUND BALANCE - COMMITTTED HOMEYER 12/15		356,412.12
209-000-401-402	TAX LEVY		327,274.24
209-000-401-410	PERSONAL PROPERTY TAX		22,914.12
209-000-401-412	DELINQUENT TAXES-LEVY		470.34
209-000-401-437	ABATEMENT TAXES-LEVY		2,770.53
209-000-401-445	INTEREST & PENALTIES ON TAXES		55.11
209-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE		6,608.86
209-000-665-000	INTEREST ON INVESTMENTS		2,161.00
209-000-665-408	INTEREST ON HOMEYER FUND		1,541.64
209-751-921-000	ELECTRICITY	1,190.29	
209-751-923-000	HEATING/UTILITY	2,160.52	
209-751-927-000	WATER-SEWER	381.93	
209-751-935-000	PARK MAINTENANCE	1,078.18	
209-990-991-201	BOND PRINCIPAL REFINANCE	274,000.00	
209-990-992-201	BOND INTEREST REFINANCE	25,947.50	
Total Fund 209 - CCT OPEN SPACE			
NET OF REVENUES/EXPENDITURES - 2019			21,952.20
		1,120,063.71	1,120,063.71

BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 04/30/2020
PRE-AUDIT

GL Number	Description	Balance
Fund 209 - CCT OPEN SPACE		
*** Assets ***		
209-000-001-100	CASH -CHEM	440,101.22
209-000-001-550	MI CLASS CASH - POOL ACCT/HOMEYER	375,204.07
	Total Assets	815,305.29
*** Liabilities ***		
209-000-202-000	ACCOUNTS PAYABLE	1,959.31
	Total Liabilities	1,959.31
*** Fund Balance ***		
209-000-390-000	FUND BALANCE	375,944.24
209-000-391-004	FUND BALANCE - COMMITTTED HOMEYER 12/15	356,412.12
	Total Fund Balance	732,356.36
	Beginning Fund Balance - 2019	732,356.36
	Net of Revenues VS Expenditures - 2019	21,952.20
	*2019 End FB/2020 Beg FB	754,308.56
	Net of Revenues VS Expenditures - Current Year	59,037.42
	Ending Fund Balance	813,345.98
	Total Liabilities And Fund Balance	815,305.29
* Year Not Closed		

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT		YTD BALANCE 04/30/2020 NORM (ABNORM)	ACTIVITY FOR MONTH 04/30/20 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
		2019 BALANCE	2020 BUDGET				
Fund 211 - DAM MAJOR REPAIR FUND							
Revenues							
211-000-665-000	INTEREST REVENUE	8,395.22	20,850.00	26,452.27	12,893.48	(5,602.27)	126.87
211-000-675-000	CONTRIBUTIONS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
211-000-699-101	TRANSFER FROM GENERAL FUND	40,000.00	40,000.00	10,000.00	10,000.00	30,000.00	25.00
TOTAL REVENUES		53,395.22	65,850.00	36,452.27	22,893.48	29,397.73	
Dept 901 - CAPITAL OUTLAY							
211-901-980-000	EXPENSES/DAM MAJOR REPAIR	0.00	225,000.00	0.00	0.00	225,000.00	0.00
Net - Dept 901 - CAPITAL OUTLAY		0.00	225,000.00	0.00	0.00	225,000.00	
Fund 211 - DAM MAJOR REPAIR FUND:							
TOTAL REVENUES		53,395.22	65,850.00	36,452.27	22,893.48	29,397.73	55.36
TOTAL EXPENDITURES		0.00	225,000.00	0.00	0.00	225,000.00	0.00
NET OF REVENUES & EXPENDITURES		53,395.22	(159,150.00)	36,452.27	22,893.48	(195,602.27)	22.90

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 211 - DAM MAJOR REPAIR FUND			
211-000-001-510	MI CLASS CASH - POOL ACCOUNTS	410,836.73	
211-000-003-014	CD - LAKE MICH CR UN 3/10/2020	353,777.27	
211-000-390-000	FUND BALANCE		424,766.51
211-000-391-001	FUND BALANCE-COMMITTED/FUTURE REPAIRS12		250,000.00
211-000-665-000	INTEREST REVENUE		26,452.27
211-000-699-101	TRANSFER FROM GENERAL FUND		10,000.00
Total Fund 211 - DAM MAJOR REPAIR FUND			
NET OF REVENUES/EXPENDITURES - 2019			53,395.22
		764,614.00	764,614.00

BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 04/30/2020
PRE-AUDIT

GL Number	Description	Balance
Fund 211 - DAM MAJOR REPAIR FUND		
*** Assets ***		
211-000-001-510	MI CLASS CASH - POOL ACCOUNTS	410,836.73
211-000-003-014	CD - LAKE MICH CR UN 3/10/2020	353,777.27
	Total Assets	764,614.00
*** Liabilities ***		
	Total Liabilities	0.00
*** Fund Balance ***		
211-000-390-000	FUND BALANCE	424,766.51
211-000-391-001	FUND BALANCE-COMMITTED/FUTURE REPAIRS12	250,000.00
	Total Fund Balance	674,766.51
	Beginning Fund Balance - 2019	674,766.51
	Net of Revenues VS Expenditures - 2019	53,395.22
	*2019 End FB/2020 Beg FB	728,161.73
	Net of Revenues VS Expenditures - Current Year	36,452.27
	Ending Fund Balance	764,614.00
	Total Liabilities And Fund Balance	764,614.00
* Year Not Closed		

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		2019 BALANCE	2020 BUDGET	04/30/2020 NORM (ABNORM)	MONTH 04/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 216 - PATHWAYS FUND							
Revenues							
216-000-401-402	TAX LEVY	490,322.21	509,928.00	500,254.32	0.00	9,673.68	98.10
216-000-401-410	PERSONAL PROPERTY TAX	33,333.21	36,058.00	35,024.13	0.00	1,033.87	97.13
216-000-401-412	DELINQUENT TAX LEVY	1,074.98	1,500.00	719.51	719.51	780.49	47.97
216-000-401-437	ABATEMENT TAXES-LEVY	3,788.66	4,301.00	4,234.52	0.00	66.48	98.45
216-000-401-441	COMMUNITY STABILIZATION SHARE TAX	0.00	0.00	0.00	(10,100.87)	0.00	0.00
216-000-401-445	PENALTIES & INTEREST ON TAX	113.60	0.00	84.31	18.10	(84.31)	100.00
216-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	17,903.29	15,000.00	10,100.87	10,100.87	4,899.13	67.34
216-000-665-000	INTEREST REVENUE	26,033.90	60,500.00	23,173.17	22,059.38	37,326.83	38.30
TOTAL REVENUES		572,569.85	627,287.00	573,590.83	22,796.99	53,696.17	
Dept 758 - PATHWAYS							
216-758-728-000	OPERATING SUPPLIES	12,583.06	18,000.00	0.00	0.00	18,000.00	0.00
216-758-821-100	ENGINEERING	144,600.36	15,000.00	70,071.16	18,824.11	(55,071.16)	467.14
216-758-931-000	MAINT & REPAIR	38,848.88	100,000.00	71.67	71.67	99,928.33	0.07
216-758-931-200	PATHWAY MAINTENANCE	47,700.00	50,974.00	0.00	0.00	50,974.00	0.00
216-758-950-000	PROPERTY TAX REFUNDS	11.88	100.00	0.00	0.00	100.00	0.00
216-758-955-000	MISCELLANEOUS EXPENSE	3,072.24	0.00	19,582.00	0.00	(19,582.00)	100.00
Net - Dept 758 - PATHWAYS		246,816.42	184,074.00	89,724.83	18,895.78	94,349.17	
Dept 901 - CAPITAL OUTLAY							
216-901-970-000	CAPITAL OUTLAY - FFE	0.00	19,000.00	0.00	0.00	19,000.00	0.00
Net - Dept 901 - CAPITAL OUTLAY		0.00	19,000.00	0.00	0.00	19,000.00	
Fund 216 - PATHWAYS FUND:							
TOTAL REVENUES		572,569.85	627,287.00	573,590.83	22,796.99	53,696.17	91.44
TOTAL EXPENDITURES		246,816.42	203,074.00	89,724.83	18,895.78	113,349.17	44.18
NET OF REVENUES & EXPENDITURES		325,753.43	424,213.00	483,866.00	3,901.21	(59,653.00)	114.06

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 216 - PATHWAYS FUND			
216-000-001-510	MI CLASS CASH - POOL ACCOUNTS	307,875.41	
216-000-003-016	CD- ADVENTURE CU M 4/09/20	563,499.08	
216-000-003-033	CD - PRIVATE BANK M 10/17/20	503,000.00	
216-000-003-038	GRAND RIVER BANK M 10/4/19	518,170.99	
216-000-015-025	PATHWAYS M/M MACATAWA BANK	560,566.02	
216-000-202-000	ACCOUNTS PAYABLE		4,419.67
216-000-214-000	DUE TO GENERAL FUND	53,275.42	
216-000-390-000	FUND BALANCE		1,692,347.82
216-000-401-402	TAX LEVY		500,254.32
216-000-401-410	PERSONAL PROPERTY TAX		35,024.13
216-000-401-412	DELINQUENT TAX LEVY		719.51
216-000-401-437	ABATEMENT TAXES-LEVY		4,234.52
216-000-401-445	PENALTIES & INTEREST ON TAX		84.31
216-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE		10,100.87
216-000-665-000	INTEREST REVENUE		23,173.17
216-758-821-100	ENGINEERING	70,071.16	
216-758-931-000	MAINT & REPAIR	71.67	
216-758-955-000	MISCELLANEOUS EXPENSE	19,582.00	
Total Fund 216 - PATHWAYS FUND			
NET OF REVENUES/EXPENDITURES - 2019			325,753.43
		2,596,111.75	2,596,111.75

BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 04/30/2020
PRE-AUDIT

GL Number	Description	Balance
Fund 216 - PATHWAYS FUND		
*** Assets ***		
216-000-001-510	MI CLASS CASH - POOL ACCOUNTS	307,875.41
216-000-003-016	CD- ADVENTURE CU M 4/09/20	563,499.08
216-000-003-033	CD - PRIVATE BANK M 10/17/20	503,000.00
216-000-003-038	GRAND RIVER BANK M 10/4/19	518,170.99
216-000-015-025	PATHWAYS M/M MACATAWA BANK	560,566.02
	Total Assets	<u>2,453,111.50</u>
*** Liabilities ***		
216-000-202-000	ACCOUNTS PAYABLE	4,419.67
216-000-214-000	DUE TO GENERAL FUND	(53,275.42)
	Total Liabilities	<u>(48,855.75)</u>
*** Fund Balance ***		
216-000-390-000	FUND BALANCE	1,692,347.82
	Total Fund Balance	<u>1,692,347.82</u>
	Beginning Fund Balance - 2019	<u>1,692,347.82</u>
	Net of Revenues VS Expenditures - 2019	325,753.43
	*2019 End FB/2020 Beg FB	2,018,101.25
	Net of Revenues VS Expenditures - Current Year	483,866.00
	Ending Fund Balance	2,501,967.25
	Total Liabilities And Fund Balance	<u>2,453,111.50</u>
* Year Not Closed		

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		2019 BALANCE	2020 BUDGET	04/30/2020 NORM (ABNORM)	MONTH 04/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 246 - IRF							
Revenues							
246-000-630-000	HOOKUP FEES	231,852.00	200,000.00	46,860.00	1,100.00	153,140.00	23.43
246-000-665-000	INTEREST ON INVESTMENTS	22,015.77	39,900.00	22,422.53	1,317.68	17,477.47	56.20
246-000-669-000	INT & P S/A-ORDINANCE	829.42	1,000.00	7,301.08	0.00	(6,301.08)	730.11
246-000-672-008	S/A REVENUE-INACTIVE	675.00	1,000.00	0.00	0.00	1,000.00	0.00
246-000-672-010	S/A REVENUE - KRAFT WATER & 60TH	2,240.46	0.00	0.00	0.00	0.00	0.00
246-000-672-011	S/A REVENUE - OAK TERRACE	11,641.22	6,500.00	0.00	0.00	6,500.00	0.00
246-000-672-012	S/A REVENUE - TRD	21,699.21	12,500.00	0.00	0.00	12,500.00	0.00
TOTAL REVENUES		290,953.08	260,900.00	76,583.61	2,417.68	184,316.39	
Dept 295 - ADMINISTRATIVE							
246-295-821-000	ADMIN ENGINEERING COSTS	26,098.30	30,000.00	181.50	0.00	29,818.50	0.61
246-295-826-000	ADMIN LEGAL FEES	200.00	2,500.00	0.00	0.00	2,500.00	0.00
246-295-964-000	ADMIN 10%/HOOKUP TO GENERAL	23,185.20	20,000.00	0.00	0.00	20,000.00	0.00
246-295-980-000	ADMIN MISCELLANEOUS EXPENSE	0.00	1,000.00	0.00	0.00	1,000.00	0.00
Net - Dept 295 - ADMINISTRATIVE		49,483.50	53,500.00	181.50	0.00	53,318.50	
Dept 901 - CAPITAL OUTLAY							
246-901-974-000	CAPITAL OUTLAY - LANDIMP	22,682.00	33,000.00	7,318.50	2,752.50	25,681.50	22.18
Net - Dept 901 - CAPITAL OUTLAY		22,682.00	33,000.00	7,318.50	2,752.50	25,681.50	
Fund 246 - IRF:							
TOTAL REVENUES		290,953.08	260,900.00	76,583.61	2,417.68	184,316.39	29.35
TOTAL EXPENDITURES		72,165.50	86,500.00	7,500.00	2,752.50	79,000.00	8.67
NET OF REVENUES & EXPENDITURES		218,787.58	174,400.00	69,083.61	(334.82)	105,316.39	39.61

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 246 - IRF			
246-000-001-510	MI CLASS CASH - POOL ACCOUNTS	849,171.95	
246-000-002-001	CASH/SAVINGS- FLAGSTAR BANK	387,997.16	
246-000-003-018	CD - CHEMICAL BANK 1/5/20	532,500.72	
246-000-030-001	S/A ORDINANCE RECEIVABLE		2,693.27
246-000-030-010	S/A RECEIVABLE- KRAFT & 60TH IMPRV 2014	272,589.15	
246-000-030-011	S/A RECEIVABLE- OAK TERRACE	9,313.00	
246-000-030-012	TRD SEWER	224,760.54	
246-000-040-001	ACCOUNTS RECEIVABLE-ORDINANCE	1,439.56	
246-000-040-006	ACCOUNTS RECEIVABLE-DELQ USAGE	825.18	
246-000-084-000	DUE FROM OTHER FUNDS	1,100.00	
246-000-085-000	DUE FROM TAXES		8,412.62
246-000-202-000	ACCOUNTS PAYABLE		1,640.00
246-000-339-000	DEFERRED REVENUE-ORDINANCE	8,412.62	
246-000-339-010	DEFERRED REVENUE- KRAFT & 60TH IMPROVEMT		272,589.15
246-000-339-011	DEFERRED REVENUE- OAK TERRRACE		9,313.00
246-000-339-012	DEFERRED REVENUE TRD SEWER		224,760.54
246-000-390-000	FUND BALANCE		1,480,830.11
246-000-630-000	HOOKUP FEES		46,860.00
246-000-665-000	INTEREST ON INVESTMENTS		22,422.53
246-000-669-000	INT & P S/A-ORDINANCE		7,301.08
246-295-821-000	ADMIN ENGINEERING COSTS	181.50	
246-901-974-000	CAPITAL OUTLAY - LANDIMP	7,318.50	
Total Fund 246 - IRF			
NET OF REVENUES/EXPENDITURES - 2019		2,295,609.88	218,787.58
		2,295,609.88	2,295,609.88

BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 04/30/2020
PRE-AUDIT

GL Number	Description	Balance
Fund 246 - IRF		
*** Assets ***		
246-000-001-510	MI CLASS CASH - POOL ACCOUNTS	849,171.95
246-000-002-001	CASH/SAVINGS- FLAGSTAR BANK	387,997.16
246-000-003-018	CD - CHEMICAL BANK 1/5/20	532,500.72
246-000-030-001	S/A ORDINANCE RECEIVABLE	(2,693.27)
246-000-030-010	S/A RECEIVABLE- KRAFT & 60TH IMPRV 2014	272,589.15
246-000-030-011	S/A RECEIVABLE- OAK TERRACE	9,313.00
246-000-030-012	TRD SEWER	224,760.54
246-000-040-001	ACCOUNTS RECEIVABLE-ORDINANCE	1,439.56
246-000-040-006	ACCOUNTS RECEIVABLE-DELQ USAGE	825.18
246-000-084-000	DUE FROM OTHER FUNDS	1,100.00
246-000-085-000	DUE FROM TAXES	(8,412.62)
	Total Assets	2,268,591.37
*** Liabilities ***		
246-000-202-000	ACCOUNTS PAYABLE	1,640.00
246-000-339-000	DEFERRED REVENUE-ORDINANCE	(8,412.62)
246-000-339-010	DEFERRED REVENUE- KRAFT & 60TH IMPROVEMT	272,589.15
246-000-339-011	DEFERRED REVENUE- OAK TERRACE	9,313.00
246-000-339-012	DEFERRED REVENUE TRD SEWER	224,760.54
	Total Liabilities	499,890.07
*** Fund Balance ***		
246-000-390-000	FUND BALANCE	1,480,830.11
	Total Fund Balance	1,480,830.11
	Beginning Fund Balance - 2019	1,480,830.11
	Net of Revenues VS Expenditures - 2019	218,787.58
	*2019 End FB/2020 Beg FB	1,699,617.69
	Net of Revenues VS Expenditures - Current Year	69,083.61
	Ending Fund Balance	1,768,701.30
	Total Liabilities And Fund Balance	2,268,591.37
* Year Not Closed		

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		2019 BALANCE	2020 BUDGET	04/30/2020 NORM (ABNORM)	MONTH 04/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 248 - DDA							
Revenues							
248-000-401-401	TAXES - CASCADE TOWNSHIP	241,283.43	290,326.00	289,975.01	0.00	350.99	99.88
248-000-401-402	TAXES - G.R.C.C.	147,327.88	150,000.00	(178.25)	0.00	150,178.25	(0.12)
248-000-401-403	TAXES-KENT COUNTY	495,152.86	520,000.00	166,744.97	0.00	353,255.03	32.07
248-000-401-406	KDL TAXES-DDA	88,734.71	106,167.00	106,038.58	0.00	128.42	99.88
248-000-665-000	INTEREST REVENUE	20,150.51	41,350.00	11,973.34	1,131.00	29,376.66	28.96
248-000-667-001	RENT-TUFFY	0.00	0.00	22,000.00	5,500.00	(22,000.00)	100.00
248-000-671-671	MISCELLANEOUS INCOME	0.00	0.00	1,531.74	0.00	(1,531.74)	100.00
248-000-675-300	DDA CONTRIB & DONATION- METRO CRUISE WU	5,210.00	5,000.00	0.00	0.00	5,000.00	0.00
248-000-698-000	BOND/LOAN PROCEEDS	800,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		1,797,859.39	1,112,843.00	598,085.39	6,631.00	514,757.61	
Dept 170 - DDA OPERATIONS/CONSTRUCTION							
248-170-723-000	DDA - MEMBERSHIP AND DUES	920.00	1,655.00	625.00	305.00	1,030.00	37.76
248-170-724-000	DDA - EDUCATION	583.11	2,000.00	260.00	0.00	1,740.00	13.00
248-170-787-000	MISCELLANEOUS	2,815.20	7,200.00	726.00	363.00	6,474.00	10.08
248-170-802-300	DDA ADMINISTRATIVE	98,077.00	99,426.00	0.00	0.00	99,426.00	0.00
248-170-821-000	ENGINEERING	(7,528.31)	25,000.00	100,401.55	4,077.25	(75,401.55)	401.61
248-170-826-265	LEGAL	2,810.00	2,000.00	1,535.00	0.00	465.00	76.75
248-170-860-000	DDA - MILEAGE	160.71	400.00	40.83	0.00	359.17	10.21
248-170-861-100	BUS SERVICE 28TH ST	147,779.01	191,576.00	57,369.06	10,066.56	134,206.94	29.95
248-170-921-000	ELECTRICITY	22,260.04	25,000.00	8,801.72	2,037.26	16,198.28	35.21
248-170-922-000	STREETLIGHTS	0.00	5,000.00	0.00	0.00	5,000.00	0.00
248-170-924-100	CELL PHONES	798.10	850.00	198.50	66.17	651.50	23.35
248-170-927-000	WATER-SEWER	3,880.36	6,500.00	10.06	0.00	6,489.94	0.15
248-170-931-000	MAINT & REPAIR/IMPROVEMENTS	47,413.18	47,800.00	310.57	0.00	47,489.43	0.65
248-170-931-300	DDA REPAIR & MAINT- METRO CRUISE WU	6,218.05	8,000.00	0.00	0.00	8,000.00	0.00
248-170-950-000	DDA PROPERTY TAX REFUNDS	149.85	5,000.00	0.00	0.00	5,000.00	0.00
248-170-967-000	SPECIAL PROJECTS	31,455.32	71,700.00	0.00	0.00	71,700.00	0.00
248-170-981-000	OFFICE EQUIPMENT	980.05	1,000.00	1,062.25	0.00	(62.25)	106.23
Net - Dept 170 - DDA OPERATIONS/CONSTRUCTION		358,771.67	500,107.00	171,340.54	16,915.24	328,766.46	
Dept 901 - CAPITAL OUTLAY							
248-901-970-000	CAPITAL OUTLAY - FFE	29,900.00	230,000.00	0.00	0.00	230,000.00	0.00
248-901-974-000	CAPITAL OUTLAY - LANDIMP	599,611.74	0.00	0.00	0.00	0.00	0.00
248-901-975-000	BUILDING ADDITIONS & IMPROVEMENTS	800,000.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 901 - CAPITAL OUTLAY		1,429,511.74	230,000.00	0.00	0.00	230,000.00	
Dept 990 - DEBT SERVICE							
248-990-992-003	MUN BOND 2010 /PRINCIPAL	100,000.00	103,000.00	0.00	0.00	103,000.00	0.00
248-990-992-007	LOAN PRINCIPAL	0.00	0.00	1,299.99	1,299.99	(1,299.99)	100.00
248-990-996-001	INTEREST AND FEES	0.00	0.00	7,366.68	7,366.68	(7,366.68)	100.00
248-990-996-003	MUN BOND 2010 / INT & FEES	7,209.50	3,760.00	1,879.75	1,879.75	1,880.25	49.99
Net - Dept 990 - DEBT SERVICE		107,209.50	106,760.00	10,546.42	10,546.42	96,213.58	
Fund 248 - DDA:							
TOTAL REVENUES		1,797,859.39	1,112,843.00	598,085.39	6,631.00	514,757.61	53.74
TOTAL EXPENDITURES		1,895,492.91	836,867.00	181,886.96	27,461.66	654,980.04	21.73
NET OF REVENUES & EXPENDITURES		(97,633.52)	275,976.00	416,198.43	(20,830.66)	(140,222.43)	

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 248 - DDA			
248-000-001-510	MI CLASS CASH - POOL ACCOUNTS	827,232.88	
248-000-002-001	CASH/SAVINGS- FLAGSTAR BANK	138,132.37	
248-000-003-035	ADVENTURE CU CD M 2/24/20	213,640.41	
248-000-003-040	CD - UNION BANK M 8/26/20	250,000.00	
248-000-015-010	OPTION 1 CR UN-MM	5.00	
248-000-202-000	ACCOUNTS PAYABLE		10,461.56
248-000-390-000	FUND BALANCE - UNASSIGNED		1,099,984.19
248-000-401-401	TAXES - CASCADE TOWNSHIP		289,975.01
248-000-401-402	TAXES - G.R.C.C.	178.25	
248-000-401-403	TAXES-KENT COUNTY		166,744.97
248-000-401-406	KDL TAXES-DDA		106,038.58
248-000-665-000	INTEREST REVENUE		11,973.34
248-000-667-001	RENT-TUFFY		22,000.00
248-000-671-671	MISCELLANEOUS INCOME		1,531.74
248-170-723-000	DDA - MEMBERSHIP AND DUES	625.00	
248-170-724-000	DDA - EDUCATION	260.00	
248-170-787-000	MISCELLANEOUS	726.00	
248-170-821-000	ENGINEERING	100,401.55	
248-170-826-265	LEGAL	1,535.00	
248-170-860-000	DDA - MILEAGE	40.83	
248-170-861-100	BUS SERVICE 28TH ST	57,369.06	
248-170-921-000	ELECTRICITY	8,801.72	
248-170-924-100	CELL PHONES	198.50	
248-170-927-000	WATER-SEWER	10.06	
248-170-931-000	MAINT & REPAIR/IMPROVEMENTS	310.57	
248-170-981-000	OFFICE EQUIPMENT	1,062.25	
248-990-992-007	LOAN PRINCIPAL	1,299.99	
248-990-996-001	INTEREST AND FEES	7,366.68	
248-990-996-003	MUN BOND 2010 / INT & FEES	1,879.75	
Total Fund 248 - DDA			
DEFICIENCY OF REVENUES/EXPENDITURES - 2019		97,633.52	
		1,708,709.39	1,708,709.39

BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 04/30/2020
PRE-AUDIT

GL Number	Description	Balance
Fund 248 - DDA		
*** Assets ***		
248-000-001-510	MI CLASS CASH - POOL ACCOUNTS	827,232.88
248-000-002-001	CASH/SAVINGS- FLAGSTAR BANK	138,132.37
248-000-003-035	ADVENTURE CU CD M 2/24/20	213,640.41
248-000-003-040	CD - UNION BANK M 8/26/20	250,000.00
248-000-015-010	OPTION 1 CR UN-MM	5.00
	Total Assets	1,429,010.66
*** Liabilities ***		
248-000-202-000	ACCOUNTS PAYABLE	10,461.56
	Total Liabilities	10,461.56
*** Fund Balance ***		
248-000-390-000	FUND BALANCE - UNASSIGNED	1,099,984.19
	Total Fund Balance	1,099,984.19
	Beginning Fund Balance - 2019	1,099,984.19
	Net of Revenues VS Expenditures - 2019	(97,633.52)
	*2019 End FB/2020 Beg FB	1,002,350.67
	Net of Revenues VS Expenditures - Current Year	416,198.43
	Ending Fund Balance	1,418,549.10
	Total Liabilities And Fund Balance	1,429,010.66
* Year Not Closed		

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		2019 BALANCE	2020 BUDGET	04/30/2020 NORM (ABNORM)	MONTH 04/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 249 - BUILDING FUND							
Revenues							
249-000-600-644	NSF FEES	50.00	0.00	0.00	0.00	0.00	0.00
249-000-607-483	CASCADE TWP BLDG COM PERMITS	112,581.00	155,000.00	16,126.00	495.00	138,874.00	10.40
249-000-607-484	CASCADE TWP BLDG RES PERMITS	80,478.00	85,000.00	15,512.00	2,806.00	69,488.00	18.25
249-000-607-485	CASCADE TWP ELECTRICAL PERMITS	75,270.00	80,000.00	15,964.00	1,110.00	64,036.00	19.96
249-000-607-486	CASCADE TWP MECHANICAL PERMITS	87,952.75	95,000.00	21,150.50	2,150.00	73,849.50	22.26
249-000-607-487	CASCADE TWP PLUMBING PERMITS	43,100.00	50,000.00	10,313.00	825.00	39,687.00	20.63
249-000-607-488	CASCADE - PR	38,205.00	20,000.00	5,062.00	188.00	14,938.00	25.31
249-000-607-490	CASCADE TWP CONTRACTOR REG	13,575.00	8,500.00	2,070.00	210.00	6,430.00	24.35
249-000-607-500	LOWELL TWP BUILDING PERMITS	85,130.50	60,000.00	6,865.00	1,078.00	53,135.00	11.44
249-000-607-501	LOWELL TWP ELECTRICAL PERMITS	33,583.00	30,000.00	4,394.00	117.00	25,606.00	14.65
249-000-607-502	LOWELL TWP MECHANICAL PERMITS	30,326.25	25,000.00	4,525.00	470.00	20,475.00	18.10
249-000-607-503	LOWELL TWP PLUMBING PERMITS	22,061.00	20,000.00	1,864.00	0.00	18,136.00	9.32
249-000-607-504	LOWELL TWP - PR	8,291.00	8,000.00	148.00	0.00	7,852.00	1.85
249-000-607-511	VERGENNES TWP ELECTRICAL PERMITS	11,373.00	12,000.00	2,433.00	0.00	9,567.00	20.28
249-000-607-512	VERGENNES TWP MECHANICAL PERMITS	13,579.25	14,000.00	3,320.00	160.00	10,680.00	23.71
249-000-607-516	VERGENNES TWP PLUMBING PERMITS	6,005.00	8,000.00	1,649.00	(25.00)	6,351.00	20.61
249-000-607-520	ADA TWP BUILDING PERMITS	108,323.00	125,000.00	20,716.00	215.00	104,284.00	16.57
249-000-607-521	ADA TWP PLUMBING PERMITS	27,366.00	45,000.00	6,585.00	604.00	38,415.00	14.63
249-000-607-523	ADA TWP ELECTRICAL PERMITS	48,651.00	55,000.00	14,283.00	1,568.00	40,717.00	25.97
249-000-607-524	ADA TWP MECHANICAL PERMITS	62,641.90	60,000.00	15,938.50	1,515.00	44,061.50	26.56
249-000-607-525	ADA TWP - PR	14,326.00	15,000.00	5,806.00	0.00	9,194.00	38.71
249-000-607-531	GR TWP BUILDING PERMITS	111,183.00	120,000.00	15,785.00	2,023.00	104,215.00	13.15
249-000-607-532	GR TWP ELECTRICAL PERMITS	49,815.00	55,000.00	10,140.00	878.00	44,860.00	18.44
249-000-607-533	GR TWP MECHANICAL PERMITS	62,191.00	65,000.00	15,359.25	2,129.50	49,640.75	23.63
249-000-607-534	GR TWP PLUMBING PERMITS	29,494.00	40,000.00	7,682.00	1,088.00	32,318.00	19.21
249-000-607-535	GRT - PR	19,432.00	20,000.00	2,390.00	0.00	17,610.00	11.95
249-000-607-536	EAST GR BUILDING PERMITS	58,829.00	60,000.00	11,858.00	745.00	48,142.00	19.76
249-000-607-537	EAST GR ELECTRICAL PERMITS	35,443.00	35,000.00	7,565.00	234.00	27,435.00	21.61
249-000-607-538	EAST GR MECHANICAL PERMITS	45,802.75	40,000.00	9,895.00	624.00	30,105.00	24.74
249-000-607-539	EAST GR PLUMBING PERMITS	24,516.00	25,000.00	5,877.00	278.00	19,123.00	23.51
249-000-607-540	EGR - PR	968.00	10,000.00	0.00	0.00	10,000.00	0.00
249-000-607-541	EAST GR-RENTAL INSP	2,700.00	4,000.00	130.00	0.00	3,870.00	3.25
249-000-607-551	PLAINFIELD - ELECTRICAL PERMITS	93,208.00	90,000.00	22,644.00	1,346.00	67,356.00	25.16
249-000-607-552	PLAINFIELD MECHANICAL PERMITS	103,863.05	110,000.00	26,899.25	1,885.00	83,100.75	24.45
249-000-607-553	PLAINFIELD - PLUMBING PERMITS	52,228.00	60,000.00	10,538.00	822.00	49,462.00	17.56
249-000-607-555	PLAINFIELD INSPECTION FEES -NP	1,150.00	5,000.00	250.00	0.00	4,750.00	5.00
249-000-665-000	INTEREST REVENUE	66,948.29	60,500.00	29,112.32	196.92	31,387.68	48.12
249-000-671-671	MISCELLANEOUS INCOME	1,900.00	1,000.00	700.00	0.00	300.00	70.00
TOTAL REVENUES		1,682,539.74	1,771,000.00	351,548.82	25,735.42	1,419,451.18	
Dept 371 - BUILDING DEPARTMENT							
249-371-702-000	WAGES- FULL TIME	718,107.99	731,953.00	237,044.63	57,119.18	494,908.37	32.39
249-371-703-200	ASSIGNABLE SALARY	0.00	22,798.00	0.00	0.00	22,798.00	0.00
249-371-704-000	WAGES- PART TIME	9,838.21	18,651.00	2,121.98	0.00	16,529.02	11.38
249-371-707-000	WAGES- CASUAL	18,832.00	24,000.00	768.00	0.00	23,232.00	3.20
249-371-723-000	MEMBERSHIPS AND DUES	1,985.00	4,000.00	1,024.94	0.00	2,975.06	25.62
249-371-724-000	EDUCATION	7,658.62	6,500.00	469.00	69.00	6,031.00	7.22
249-371-727-000	SUPPLIES	6,573.10	10,000.00	1,824.26	392.86	8,175.74	18.24
249-371-757-000	BOOKS	484.75	3,500.00	400.04	0.00	3,099.96	11.43
249-371-768-000	DEPARTMENT UNIFORMS	4,002.61	4,200.00	1,878.20	0.00	2,321.80	44.72
249-371-787-000	MISCELLANEOUS	0.00	1,500.00	0.00	0.00	1,500.00	0.00
249-371-787-200	CREDIT CARD FEES	18,183.17	16,800.00	5,655.39	1,169.17	11,144.61	33.66
249-371-807-000	AUDIT FEES & SERVICES	940.00	935.00	400.00	400.00	535.00	42.78
249-371-810-000	LIABILITY INSURANCE	8,499.00	8,994.00	9,878.55	0.00	(884.55)	109.83
249-371-821-000	BLDG ENGINEERING	0.00	1,500.00	0.00	0.00	1,500.00	0.00
249-371-860-000	MILEAGE	64,206.17	60,000.00	15,033.31	151.58	44,966.69	25.06
249-371-862-500	DEPT HEAD, SUPV EXPENSES	202.80	500.00	0.00	0.00	500.00	0.00
249-371-924-000	PHONES	1,294.06	2,000.00	478.50	121.53	1,521.50	23.93
249-371-924-100	CELL PHONES	7,860.15	8,250.00	2,505.55	1,121.40	5,744.45	30.37
249-371-932-000	OFFICE EQUIP & COMPUTER REPAIR	2,258.41	4,200.00	0.00	0.00	4,200.00	0.00
249-371-939-000	SERVICE CONTRACTS	20,878.29	14,413.00	4,923.53	28.14	9,489.47	34.16
249-371-940-000	BUILDING RENTAL-LEASE	68,675.32	76,125.00	62,163.95	6,368.90	13,961.05	81.66
249-371-941-000	POSTAGE & MACHINE LEASE	450.00	1,000.00	300.00	0.00	700.00	30.00
249-371-950-000	DEPARTMENT REFUNDS	0.00	0.00	10.00	10.00	(10.00)	100.00
249-371-957-000	BLDG PHYSICAL EXAMS	0.00	750.00	0.00	0.00	750.00	0.00
249-371-967-000	BLDG - SPECIAL PROJECTS	7,918.61	20,000.00	0.00	0.00	20,000.00	0.00
249-371-981-000	OFFICE EQUIPMENT	6,995.70	4,000.00	1,085.26	0.00	2,914.74	27.13
Net - Dept 371 - BUILDING DEPARTMENT		975,843.96	1,046,569.00	347,965.09	66,951.76	698,603.91	

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT	2020	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		2019 BALANCE	BUDGET	04/30/2020 NORM (ABNORM)	MONTH 04/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Dept 850 - BENEFITS/INSURANCE							
249-850-715-000	FICA-EMPLOYER	53,221.34	59,258.00	18,973.84	4,094.64	40,284.16	32.02
249-850-716-000	DEFINED CONTRIBUTION PLAN	94,637.35	113,877.00	21,567.69	4,792.82	92,309.31	18.94
249-850-717-000	WORKERS COMP INSURANCE	16,732.75	17,737.00	0.00	0.00	17,737.00	0.00
249-850-718-000	VISION INSURANCE BENEFITS	1,547.60	1,542.00	358.08	119.36	1,183.92	23.22
249-850-718-200	OTHER BENEFITS	11,000.00	15,400.00	14,000.00	0.00	1,400.00	90.91
249-850-719-000	HEALTH INSURANCE BENEFITS	97,796.01	118,146.00	47,158.32	9,283.22	70,987.68	39.92
249-850-719-100	OPT-OUT INSURANCE	3,000.00	4,000.00	3,000.00	0.00	1,000.00	75.00
249-850-720-000	LIFE & DISABILITY INSURANCE	7,678.19	11,230.00	2,505.49	818.74	8,724.51	22.31
249-850-721-000	DENTAL INSURANCE BENEFITS	4,785.31	10,279.00	1,983.62	721.00	8,295.38	19.30
249-850-722-000	PENSION PLAN BENEFITS	45,454.31	45,168.00	49,661.29	3,764.00	(4,493.29)	109.95
Net - Dept 850 - BENEFITS/INSURANCE		335,852.86	396,637.00	159,208.33	23,593.78	237,428.67	

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT	2020	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		2019 BALANCE	BUDGET	04/30/2020 NORM (ABNORM)	MONTH 04/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Dept 901 - CAPITAL OUTLAY							
249-901-975-000	CAPITAL OUTLAY - BLDGIMP	438,200.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 901 - CAPITAL OUTLAY		438,200.00	0.00	0.00	0.00	0.00	
Dept 964 - PAYMENTS TO OTHER TOWNSHIPS							
249-964-964-100	PERMITS DUE TO LOWELL TWP	33,722.35	28,600.00	6,392.80	553.40	22,207.20	22.35
249-964-964-200	PERMITS DUE TO VERGENNES TWP	5,798.25	6,800.00	2,189.80	481.80	4,610.20	32.20
249-964-964-300	PERMITS DUE TO GR TWP	51,571.00	60,000.00	11,847.35	2,213.80	48,152.65	19.75
249-964-964-400	PERMITS DUE TO ADA TWP	48,258.58	60,000.00	15,814.30	4,804.45	44,185.70	26.36
249-964-964-500	PERMITS DUE TO EAST GR	30,589.15	34,000.00	11,242.20	1,692.60	22,757.80	33.07
249-964-964-600	PERMITS DUE PLAINFIELD	45,518.71	52,000.00	15,447.75	2,571.10	36,552.25	29.71
249-964-964-800	PERMITS DUE CASCADE TWP	77,897.25	97,000.00	30,899.20	3,100.40	66,100.80	31.85
Net - Dept 964 - PAYMENTS TO OTHER TOWNSHIPS		293,355.29	338,400.00	93,833.40	15,417.55	244,566.60	
Fund 249 - BUILDING FUND:							
TOTAL REVENUES		1,682,539.74	1,771,000.00	351,548.82	25,735.42	1,419,451.18	19.85
TOTAL EXPENDITURES		2,043,252.11	1,781,606.00	601,006.82	105,963.09	1,180,599.18	33.73
NET OF REVENUES & EXPENDITURES		(360,712.37)	(10,606.00)	(249,458.00)	(80,227.67)	238,852.00	2,352.05

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 249 - BUILDING FUND			
249-000-001-111	-CASH-RECEIVING - FLAGSTAR	16,355.00	
249-000-001-510	MI CLASS CASH - POOL ACCOUNTS	106,900.07	
249-000-002-001	CASH/SAVINGS- FLAGSTAR BANK		51,855.23
249-000-002-003	CONSUMERS CR UN SAVINGS	314,492.16	
249-000-003-001	CD - INDEPENDENT BANK M 6/19/21	321,327.11	
249-000-003-018	CD - CHEMICAL BANK M 4/30/21	307,919.91	
249-000-003-021	FNB OF MI M 2/11/20	548,201.80	
249-000-003-024	FIRST NATIONAL BANK OF AMERICA	626,304.72	
249-000-003-037	CHEMICAL BANK CD M 10/28/19	569,753.35	
249-000-123-000	PREPAID EXPENSE	5,127.03	
249-000-202-000	ACCOUNTS PAYABLE		6,762.80
249-000-214-000	DUE TO OTHER FUNDS		10,107.44
249-000-237-000	DUE TO IRF SW CONNECTIONS	23,078.00	
249-000-390-000	FUND BALANCE		2,380,904.05
249-000-391-001	FUND BAL- COMMITTED FUTURE FAC IMP 2018		1,000,000.00
249-000-607-483	CASCADE TWP BLDG COM PERMITS		16,126.00
249-000-607-484	CASCADE TWP BLDG RES PERMITS		15,512.00
249-000-607-485	CASCADE TWP ELECTRICAL PERMITS		15,964.00
249-000-607-486	CASCADE TWP MECHANICAL PERMITS		21,150.50
249-000-607-487	CASCADE TWP PLUMBING PERMITS		10,313.00
249-000-607-488	CASCADE - PR		5,062.00
249-000-607-490	CASCADE TWP CONTRACTOR REG		2,070.00
249-000-607-500	LOWELL TWP BUILDING PERMITS		6,865.00
249-000-607-501	LOWELL TWP ELECTRICAL PERMITS		4,394.00
249-000-607-502	LOWELL TWP MECHANICAL PERMITS		4,525.00
249-000-607-503	LOWELL TWP PLUMBING PERMITS		1,864.00
249-000-607-504	LOWELL TWP - PR		148.00
249-000-607-511	VERGENNES TWP ELECTRICAL PERMITS		2,433.00
249-000-607-512	VERGENNES TWP MECHANICAL PERMITS		3,320.00
249-000-607-516	VERGENNES TWP PLUMBING PERMITS		1,649.00
249-000-607-520	ADA TWP BUILDING PERMITS		20,716.00
249-000-607-521	ADA TWP PLUMBING PERMITS		6,585.00
249-000-607-523	ADA TWP ELECTRICAL PERMITS		14,283.00
249-000-607-524	ADA TWP MECHANICAL PERMITS		15,938.50
249-000-607-525	ADA TWP - PR		5,806.00
249-000-607-531	GR TWP BUILDING PERMITS		15,785.00
249-000-607-532	GR TWP ELECTRICAL PERMITS		10,140.00
249-000-607-533	GR TWP MECHANICAL PERMITS		15,359.25
249-000-607-534	GR TWP PLUMBING PERMITS		7,682.00
249-000-607-535	GRT - PR		2,390.00
249-000-607-536	EAST GR BUILDING PERMITS		11,858.00
249-000-607-537	EAST GR ELECTRICAL PERMITS		7,565.00

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
249-000-607-538	EAST GR MECHANICAL PERMITS		9,895.00
249-000-607-539	EAST GR PLUMBING PERMITS		5,877.00
249-000-607-541	EAST GR-RENTAL INSP		130.00
249-000-607-551	PLAINFIELD - ELECTRICAL PERMITS		22,644.00
249-000-607-552	PLAINFIELD MECHANICAL PERMITS		26,899.25
249-000-607-553	PLAINFIELD - PLUMBING PERMITS		10,538.00
249-000-607-555	PLAINFIELD INSPECTION FEES -NP		250.00
249-000-665-000	INTEREST REVENUE		29,112.32
249-000-671-671	MISCELLANEOUS INCOME		700.00
249-371-702-000	WAGES- FULL TIME	237,044.63	
249-371-704-000	WAGES- PART TIME	2,121.98	
249-371-707-000	WAGES- CASUAL	768.00	
249-371-723-000	MEMBERSHIPS AND DUES	1,024.94	
249-371-724-000	EDUCATION	469.00	
249-371-727-000	SUPPLIES	1,824.26	
249-371-757-000	BOOKS	400.04	
249-371-768-000	DEPARTMENT UNIFORMS	1,878.20	
249-371-787-200	CREDIT CARD FEES	5,655.39	
249-371-807-000	AUDIT FEES & SERVICES	400.00	
249-371-810-000	LIABILITY INSURANCE	9,878.55	
249-371-860-000	MILEAGE	15,033.31	
249-371-924-000	PHONES	478.50	
249-371-924-100	CELL PHONES	2,505.55	
249-371-939-000	SERVICE CONTRACTS	4,923.53	
249-371-940-000	BUILDING RENTAL-LEASE	62,163.95	
249-371-941-000	POSTAGE & MACHINE LEASE	300.00	
249-371-950-000	DEPARTMENT REFUNDS	10.00	
249-371-981-000	OFFICE EQUIPMENT	1,085.26	
249-850-715-000	FICA-EMPLOYER	18,973.84	
249-850-716-000	DEFINED CONTRIBUTION PLAN	21,567.69	
249-850-718-000	VISION INSURANCE BENEFITS	358.08	
249-850-718-200	OTHER BENEFITS	14,000.00	
249-850-719-000	HEALTH INSURANCE BENEFITS	47,158.32	
249-850-719-100	OPT-OUT INSURANCE	3,000.00	
249-850-720-000	LIFE & DISABILITY INSURANCE	2,505.49	
249-850-721-000	DENTAL INSURANCE BENEFITS	1,983.62	
249-850-722-000	PENSION PLAN BENEFITS	49,661.29	
249-964-964-100	PERMITS DUE TO LOWELL TWP	6,392.80	
249-964-964-200	PERMITS DUE TO VERGENNES TWP	2,189.80	
249-964-964-300	PERMITS DUE TO GR TWP	11,847.35	
249-964-964-400	PERMITS DUE TO ADA TWP	15,814.30	
249-964-964-500	PERMITS DUE TO EAST GR	11,242.20	
249-964-964-600	PERMITS DUE PLAINFIELD	15,447.75	
249-964-964-800	PERMITS DUE CASCADE TWP	30,899.20	
Total Fund 249 - BUILDING FUND			
DEFICIENCY OF REVENUES/EXPENDITURES - 2019		360,712.37	
		3,801,178.34	3,801,178.34

BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 04/30/2020
PRE-AUDIT

GL Number	Description	Balance
Fund 249 - BUILDING FUND		
*** Assets ***		
249-000-001-111	-CASH-RECEIVING - FLAGSTAR	16,355.00
249-000-001-510	MI CLASS CASH - POOL ACCOUNTS	106,900.07
249-000-002-001	CASH/SAVINGS- FLAGSTAR BANK	(51,855.23)
249-000-002-003	CONSUMERS CR UN SAVINGS	314,492.16
249-000-003-001	CD - INDEPENDENT BANK M 6/19/21	321,327.11
249-000-003-018	CD - CHEMICAL BANK M 4/30/21	307,919.91
249-000-003-021	FNB OF MI M 2/11/20	548,201.80
249-000-003-024	FIRST NATIONAL BANK OF AMERICA	626,304.72
249-000-003-037	CHEMICAL BANK CD M 10/28/19	569,753.35
249-000-123-000	PREPAID EXPENSE	5,127.03
	Total Assets	2,764,525.92
*** Liabilities ***		
249-000-202-000	ACCOUNTS PAYABLE	6,762.80
249-000-214-000	DUE TO OTHER FUNDS	10,107.44
249-000-237-000	DUE TO IRF SW CONNECTIONS	(23,078.00)
	Total Liabilities	(6,207.76)
*** Fund Balance ***		
249-000-390-000	FUND BALANCE	2,380,904.05
249-000-391-001	FUND BAL- COMMITTED FUTURE FAC IMP 2018	1,000,000.00
	Total Fund Balance	3,380,904.05
	Beginning Fund Balance - 2019	3,380,904.05
	Net of Revenues VS Expenditures - 2019	(360,712.37)
	*2019 End FB/2020 Beg FB	3,020,191.68
	Net of Revenues VS Expenditures - Current Year	(249,458.00)
	Ending Fund Balance	2,770,733.68
	Total Liabilities And Fund Balance	2,764,525.92
* Year Not Closed		

**REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	PRE-AUDIT		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		2019 BALANCE	2020 BUDGET	04/30/2020 NORM (ABNORM)	MONTH 04/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 270 - LIBRARY FUND							
Revenues							
270-000-401-402	TAX LEVY	208,710.75	217,645.00	213,518.65	0.00	4,126.35	98.10
270-000-401-410	PERSONAL PROPERTY TAX	14,787.21	15,379.00	14,938.74	0.00	440.26	97.14
270-000-401-412	DELINQUENT TAX LEVY	457.18	1,000.00	307.82	307.82	692.18	30.78
270-000-401-437	ABATEMENT TAXES-LEVY	1,616.03	1,835.00	1,806.23	0.00	28.77	98.43
270-000-401-441	COMMUNITY STABILIZATION SHARE TAX	0.00	0.00	0.00	(4,308.74)	0.00	0.00
270-000-401-445	PENALTIES & INTEREST ON TAX	48.18	0.00	35.85	7.68	(35.85)	100.00
270-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	6,739.01	5,000.00	4,308.74	4,308.74	691.26	86.17
270-000-587-587	KENT DISTRICT LIBRARY PAYMENT	32,869.52	32,870.00	16,434.76	8,217.38	16,435.24	50.00
270-000-665-000	INTEREST REVENUE	12,564.88	66,000.00	58,915.98	40,095.17	7,084.02	89.27
270-000-671-671	MISCELLANEOUS INCOME	70.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		277,862.76	339,729.00	310,266.77	48,628.05	29,462.23	
Dept 790 - LIBRARY							
270-790-727-000	LIBRARY SUPPLIES	1,831.55	6,600.00	0.00	0.00	6,600.00	0.00
270-790-729-000	LIB ELECTRONIC SUBSCRIPTIONS	0.00	900.00	0.00	0.00	900.00	0.00
270-790-787-000	MISCELLANEOUS	193.85	1,000.00	126.00	0.00	874.00	12.60
270-790-802-200	JANITORIAL & MAINTENANCE	2,975.60	10,000.00	0.00	0.00	10,000.00	0.00
270-790-810-000	LIABILITY INSURANCE	14,165.00	15,088.00	16,464.25	0.00	(1,376.25)	109.12
270-790-921-000	LIBRARY ELECTRICITY	47,216.62	55,000.00	13,532.18	2,714.90	41,467.82	24.60
270-790-923-000	LIBRARY HEATING	11,994.42	12,000.00	4,078.74	0.00	7,921.26	33.99
270-790-924-000	LIBRARY PHONES	1,438.61	1,800.00	588.18	151.11	1,211.82	32.68
270-790-927-000	LIBRARY WATER-SEWER	5,784.61	8,000.00	1,080.06	0.00	6,919.94	13.50
270-790-931-000	LIBRARY MAINTENANCE	114,707.93	65,000.00	35,737.51	15,253.89	29,262.49	54.98
270-790-931-100	LIBRARY MAINTENANCE	64,036.00	76,461.00	325.00	0.00	76,136.00	0.43
270-790-950-000	PROPERTY TAX REFUNDS	5.06	50.00	0.00	0.00	50.00	0.00
270-790-981-000	OFFICE EQUIPMENT	0.00	1,000.00	2,475.27	0.00	(1,475.27)	247.53
Net - Dept 790 - LIBRARY		264,349.25	252,899.00	74,407.19	18,119.90	178,491.81	
Fund 270 - LIBRARY FUND:							
TOTAL REVENUES		277,862.76	339,729.00	310,266.77	48,628.05	29,462.23	91.33
TOTAL EXPENDITURES		264,349.25	252,899.00	74,407.19	18,119.90	178,491.81	29.42
NET OF REVENUES & EXPENDITURES		13,513.51	86,830.00	235,859.58	30,508.15	(149,029.58)	
TOTAL REVENUES - ALL FUNDS							
		13,550,657.51	13,237,955.00	7,277,786.20	227,636.30	5,960,168.80	54.98
TOTAL EXPENDITURES - ALL FUNDS							
		14,577,259.10	12,250,144.00	4,180,564.65	1,440,997.76	8,069,579.35	34.13
NET OF REVENUES & EXPENDITURES		(1,026,601.59)	987,811.00	3,097,221.55	(1,213,361.46)	(2,109,410.55)	

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 270 - LIBRARY FUND			
270-000-001-510	CASH - MI CLASS	465,175.74	
270-000-003-014	CD - LAKE MICH CR UN #40 M3/27/2020	462,710.51	
270-000-003-026	CD - WEST MI COMMUNITY BANK M 6/1/2020	258,829.54	
270-000-003-027	CD - NORTHPOINTE BANK MM 4/7/2020	570,033.64	
270-000-015-023	LIBRARY M/M UNITED BANK	554,291.01	
270-000-202-000	ACCOUNTS PAYABLE		2,731.90
270-000-214-000	DUE TO GENERAL FUND		14,587.66
270-000-390-000	FUND BALANCE		1,644,347.79
270-000-391-001	FUND BALANCE - COMMITTED/MAJOR REPAIRS11		400,000.00
270-000-401-402	TAX LEVY		213,518.65
270-000-401-410	PERSONAL PROPERTY TAX		14,938.74
270-000-401-412	DELINQUENT TAX LEVY		307.82
270-000-401-437	ABATEMENT TAXES-LEVY		1,806.23
270-000-401-445	PENALTIES & INTEREST ON TAX		35.85
270-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE		4,308.74
270-000-587-587	KENT DISTRICT LIBRARY PAYMENT		16,434.76
270-000-665-000	INTEREST REVENUE		58,915.98
270-790-787-000	MISCELLANEOUS	126.00	
270-790-810-000	LIABILITY INSURANCE	16,464.25	
270-790-921-000	LIBRARY ELECTRICITY	13,532.18	
270-790-923-000	LIBRARY HEATING	4,078.74	
270-790-924-000	LIBRARY PHONES	588.18	
270-790-927-000	LIBRARY WATER-SEWER	1,080.06	
270-790-931-000	LIBRARY MAINTENANCE	35,737.51	
270-790-931-100	LIBRARY MAINTENANCE	325.00	
270-790-981-000	OFFICE EQUIPMENT	2,475.27	
Total Fund 270 - LIBRARY FUND			
NET OF REVENUES/EXPENDITURES - 2019		2,385,447.63	13,513.51
		2,385,447.63	2,385,447.63

BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 04/30/2020
PRE-AUDIT

GL Number	Description	Balance
Fund 270 - LIBRARY FUND		
*** Assets ***		
270-000-001-510	CASH - MI CLASS	465,175.74
270-000-003-014	CD - LAKE MICH CR UN #40 M3/27/2020	462,710.51
270-000-003-026	CD - WEST MI COMMUNITY BANK M 6/1/2020	258,829.54
270-000-003-027	CD - NORTHPOINTE BANK MM 4/7/2020	570,033.64
270-000-015-023	LIBRARY M/M UNITED BANK	554,291.01
	Total Assets	<u>2,311,040.44</u>
*** Liabilities ***		
270-000-202-000	ACCOUNTS PAYABLE	2,731.90
270-000-214-000	DUE TO GENERAL FUND	14,587.66
	Total Liabilities	<u>17,319.56</u>
*** Fund Balance ***		
270-000-390-000	FUND BALANCE	1,644,347.79
270-000-391-001	FUND BALANCE - COMMITTED/MAJOR REPAIRS11	400,000.00
	Total Fund Balance	<u>2,044,347.79</u>
	Beginning Fund Balance - 2019	<u>2,044,347.79</u>
	Net of Revenues VS Expenditures - 2019	13,513.51
	*2019 End FB/2020 Beg FB	2,057,861.30
	Net of Revenues VS Expenditures - Current Year	235,859.58
	Ending Fund Balance	2,293,720.88
	Total Liabilities And Fund Balance	<u>2,311,040.44</u>
* Year Not Closed		

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 701 - TRUST AND AGENCY			
701-000-003-002	HENRY KRAMER ESCROW	15,387.45	
701-000-003-004	JACK SMITH ESCROW	23,134.75	
701-000-003-018	CD - CHEMICAL BANK JAMES TIMMONS	12,400.00	
701-000-015-004	MONEY MARKET - CHEMICAL BANK	170,753.40	
701-000-202-000	ACCOUNTS PAYABLE		8,186.25
701-000-214-000	DUE TO GENERAL FUND		4.63
701-000-230-004	T&A INTERST DUE GF		1,547.43
701-000-250-080	CASCADE POINTE-PATHWAY BOND		9,554.62
701-000-250-173	PATHWAYS-WOLVERINE BLDG GROUP- 6010 28TH		1,800.00
701-000-250-175	PATHWAYS - CASCADE TRAILS SENIOR LIVING		3,000.00
701-000-250-176	PATHWAYS- KANAAN COMMUNICATIONS		500.00
701-000-252-050	WALMART S/W INSP GR 3/2013		826.83
701-000-252-166	REDWOOD LIVING/WHITE WATER S/W 4/2014		3,413.30
701-000-252-167	RIDGES OF CASCADE S/W 4/2014		948.12
701-000-252-168	STONESHIRE PHASE II S/W 4/2014		1,559.25
701-000-252-200	GROOTERS 52ND ST PROJ S/W 4/2017	5,916.25	
701-000-252-215	BAYBERRY CHASE/RL SW 12/17/2017	1,440.00	
701-000-252-227	CASCADE MARKETPLACE 5/08		8,858.33
701-000-252-230	FORD AIRPORT PK LOT S/W		8,468.75
701-000-252-231	DRURY DEVELOPMENT S/W 9/2015		4,201.08
701-000-252-232	FORD AIRPORT VIEWING PARK		32.00
701-000-252-236	LACKS TRIM DIV S/W 1/2016		4,518.05
701-000-252-237	LEISURE LIVING MGT 5/2018	3,676.35	
701-000-252-238	LANTERNS OF CASCADE JUNE 2019		9,296.95
701-000-252-239	NATIONAL TIRE SEPTEMBER 2019		256.50
701-000-252-240	MEADOWBROOKE APARTMENTS		40,950.00
701-000-252-751	GLENWOOD HILLS S/W BOND		23,211.72
701-000-253-221	UNIVERSAL SIGN SYSEMS 17-3397 7/2017		48.34
701-000-253-328	MIEDEMA METAL BUILDING SYSTEM 11/14		26.00
701-000-253-360	WOLVERING BLDG GROUP 16-3318 6/2016		500.00
701-000-253-373	ROBERT GROOTER 17-3386 5/2017		500.00
701-000-253-375	WATERFALL SHOPPES LLC 17-3389 6/2017		500.00
701-000-253-376	TOWN CENTER INN & SUITES 17-3391 6/2017		500.00
701-000-253-377	JAMNBEAN/FREEDOM REINS FARM 17-3392 7/17		500.00
701-000-253-378	PARADIGM DESIGN INC 17-3395 7/17		500.00
701-000-253-379	2771 ORANGE AVE LLC 17-3401 8/2017		500.00
701-000-253-382	RJP CONSULTING INC 17-3407 9/2017		500.00
701-000-253-385	INNOVATIVE DESIGN PC 17-3419 10/2017		500.00
701-000-253-386	LACK ENTERPRISES INC 17-3421 10/2017		500.00
701-000-253-387	NEDERVELD 17-3423 10/2017		500.00
701-000-253-388	BENITEAU RESIDENTIAL LLC 17-3424 11/2017		500.00
701-000-253-389	ALPHA LIMA VENTURES LLC 17-3425 11/2017		500.00
701-000-253-390	QUAIL RIDGE GOLF COURSE 17-3428 12/2017		500.00
701-000-253-391	THORNAPPLE EVANGELICAL 17- 3429 12/17		500.00
701-000-253-392	THORNAPPLE RIVER NURSERY 18-3433 1/18		500.00

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
701-000-253-394	THE EAGLE PROPERTIES 18-3438 2/2018		500.00
701-000-253-395	KAMMINGA & ROODVOETS 18-3444 2/2018		500.00
701-000-253-397	DYKEMA EXCAVATORS INC 18:3450		500.00
701-000-253-398	SIBSCO LLC 18-3456 5/2018		500.00
701-000-253-399	GREEN CASTLE PROPERTIES 18-3458 5/2018		500.00
701-000-253-401	THORNAPPLE ENTERPRISES 18-3464 5/2018		500.00
701-000-253-404	NEDERVELD 18-3471 6/2018		500.00
701-000-253-405	NEWCO DESIGN BUILD LLC 18:3477		500.00
701-000-253-407	LANTERS 18:3488		500.00
701-000-253-408	PARADIGM DESIGN INC 18-3492 9/2018		500.00
701-000-253-409	LACKS TRIM SYSTEMS 18:3501 11/2018		500.00
701-000-253-411	BUFFUM HOMES LLC 18:3507		500.00
701-000-253-412	ROGUE LLC 18:3508		408.00
701-000-253-413	ROGUE LLC 18:3509		406.75
701-000-253-414	BDR EXECUTIVE HOMES PATHWAY BOND		1,000.00
701-000-253-415	GLENWOOD DEVELOPMENT PARTNERS 19:3516		500.00
701-000-253-416	GOLDEN VALLEY DEVELOPMENT 19:3519		500.00
701-000-253-417	ROBERT GROOTERS DEVELOPMENT CO 19:3526		380.50
701-000-253-418	TOM GIUSTI/ ROUND HILL 19:3527		500.00
701-000-253-419	CASCADE TLC DAYCARE 19:3534		500.00
701-000-253-420	NATIONAL TIRE WHOLESAL 19:3538		500.00
701-000-253-421	WATERMARK PROPERTIES LLC 19:3542		500.00
701-000-253-422	WALMART 19:3541		494.10
701-000-253-423	BRAD HARMON/ BKBE HOLDINGS LLC 19:3550		500.00
701-000-253-424	SARAH HOTCHKISS 19-3558		363.50
701-000-253-425	AUGUSTA TOWER 19-3570		1,000.00
701-000-253-426	EDWARD ROSE DEV CO., LLC		500.00
701-000-253-427	TARGET 20-3576 ZONING VARIANCE		500.00
701-000-255-000	CASCADE THORN RIVER ASSOC 16:3303		500.00
701-000-255-741	JAMES TIMMONS TRUST		12,400.00
701-000-255-742	JACKS SMITH (IRF) M 10/16/2015		23,134.75
701-000-255-743	CUSTOMER DEPOSITS- SOLICITATION BONDS		1,025.00
701-000-283-004	REDWOOD LIVING PERFORMANCE BOND 13-3139		10,000.00
701-000-283-168	RON DYKSTRA 2769 TRD		500.00
701-000-283-169	CHICK-FIL-A PUD AMEND 19:3533		500.00
701-000-283-170	LANDSCAPE BOND - 5354 HALL		10,000.00
701-000-283-171	PATHWAY BOND - 1990 SPAULDING		500.00
701-000-283-740	HENRY KRAMER PERFORMANCE BOND		15,387.45
701-000-283-741	PERFORMANCE BOND 5801 KRAFT		5,000.00
Total Fund 701 - TRUST AND AGENCY		232,708.20	232,708.20

**TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 04/30/2020**

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 703 - CURRENT TAX COLLECTION FUND			
703-000-001-001	CASH (CASH DRAWER)	150.00	
703-000-001-103	CASH- CHEM /TAX WIRE	126.34	
703-000-001-110	FLAGSTAR BANK - CASH	237,809.99	
703-000-001-111	CASH RECEIVING & WIRE - FLAGSTAR		215,964.57
703-000-001-112	CASH DELINQUENT - FLAGSTAR	2,768.63	
703-000-214-155	CCT - ADMIN		0.02
703-000-222-175	KENT COUNTY - DOG LICENSE		2,892.60
703-000-223-110	KDL - TAXES	4,085.39	
703-000-223-111	KDL - TAX INTEREST		239.40
703-000-223-210	KDL - IFT TAXES	239.40	
703-000-230-001	TAX INT- DUE TO OTHER UNIT GOVT		15,599.41
703-000-230-002	DELQ TAX - DUE TO OTHER UNIT OF GOVT		2,678.31
703-000-230-003	WIRE ACCT-DUE TO OTHER UNIT GOVT		1.00
703-000-230-012	DELQ TAX INT- DUE OTHER UNIT GOVT		132.49
703-000-230-013	WIRE ACCT INT - DUE TO OTHER GOVT		3,145.53
703-000-230-032	DELQ TAX OVER AND SHORT	9.90	
703-000-230-043	WIRE- ONLINE SERVICE FEES	133.83	
703-000-230-044	TAX NSF FEES		212.89
703-000-234-110	KENT ISD - TAXES		4,085.39
703-000-274-000	UNDISTRIBUTED TAX COLLECTION		371.87
Total Fund 703 - CURRENT TAX COLLECTION FUND		245,323.48	245,323.48
Total - All Funds:		33,878,313.22	33,878,313.22

TOWNSHIP BOARD MEMORANDUM

To: Cascade Charter Township Board
From: Sandra Korhorn, DDA/Economic Development Director *SKK*
Subject: Consider Streetlight Request at Thornapple River Dr. & Tanglewood Dr.
Meeting Date: June 24, 2020

We received a streetlight request from a resident in the Tanglewood neighborhood. They indicated the intersection of Thornapple River Dr. and Tanglewood Dr. was dark and difficult to see.

The Township submitted a request to have Consumers Energy review this intersection. Consumers Energy authorized this request and sent the paperwork to the Township.

The light will be installed at the northeast corner of Tanglewood & Thornapple River Dr., on the south corner of the property located at 3464 Thornapple River Dr. The light will be facing Thornapple River Dr. I did speak with the property owner regarding the placement of the light and he was ok with the installation.

In the past, the Township has approved similar streetlight installation requests at no cost to the affected residents when there would be a benefit to all township residents. The cost for the streetlight is \$100.00.

Attached is a resolution for your consideration.

AUTHORIZATION FOR CHANGE IN STANDARD STREETLIGHTING CONTRACT

Consumers Energy is hereby authorized as of the 5th day of March, 2020, by the Township Board of the Charter Township of Cascade to make changes, as listed below, in the streetlighting system(s) covered by the existing Standard Streetlighting Contract between the Company and the Charter Township of Cascade dated October 23, 2018.

Lighting Type:
General Unmetered Experimental Lighting Rate GU-XL

Number of Luminaires	Nominal Watts	Luminaire Type	Fixture Type	Fixture Style	Install Remove	Location
1	72	LED	Cobrahead	Cutoff	Install	THORNAPPLE RIVER DR AND TANGLEWOOD DR INTERSECTION

Notification Number: 1050859439
 Work Order Number:

Except for the changes in the streetlighting system(s) as herein authorized, all provisions of the aforesaid Standard Lighting Contract dated October 23, 2018, shall remain in full force and effect.

CASCADE CHARTER TOWNSHIP

 By: Susan B. Slater
 Its: Township Clerk

Kent County, Michigan
Cascade Charter Township
Resolution # of 2020

Resolved, that it is hereby deemed advisable to authorize Consumers Energy Company to make changes in the lighting service as provided in the Standard Lighting Contract between the Company and the Charter Township of Cascade, dated October 23, 2018, in accordance with the Authorization for Change in Standard Lighting Contract dated March 5, 2020, heretofore submitted to and considered by this Board; and

Resolved, further, that Ben Swayze, the Township Manager or Susan Slater, the Township Clerk are authorized to execute such authorization for change on behalf of the Township.

STATE OF MICHIGAN)
County Kent) ss
Charter Township of Cascade)

I, Susan Slater, Clerk of the Charter Township of Cascade, do hereby certify that the foregoing resolution was duly adopted by the Board of said municipality, at the meeting held therein on the 24th day of June, 2020.

Dated: June 24, 2020

Susan B. Slater
Cascade Charter Township Clerk



A CMS Energy Company

CEM Support Center

Consumers Energy, CEM Support Center, Lansing Service Center, Rm. 122, 530 W. Willow St., P.O. Box 30162 Lansing, MI 48909-7662

March 10, 2020

NOTIFICATION #:
1050859439

CASCADE TOWNSHIP
2865 THORNHILLS AVE SE
GRAND RAPIDS, MI 49546-7140

REFERENCE: THORNAPPLE RIVER DR AND TANGLEWOOD DR, GRAND RAPIDS

Dear Valued Customer,

Thank you for contacting Consumers Energy for your energy needs. Please note the Notification Number above and include it on any correspondence you send. Please note the Account Number, located above the Account Name on your invoice, when submitting payment.

Enclosed for approval and signature is the original Authorization for Change and Resolution covering the replacement and/or installation of streetlight(s). In conjunction with the work, a non-refundable payment of \$100.00 per luminaire is required.

A monthly energy charge associated with this lighting installation for 1 Luminaire(s) is approximately \$8.61. This charge is subject to change based on current rates. After the installation is complete, you will begin receiving a separate monthly bill for the above energy charge. You are responsible for the final restoration.

The estimated cost for your energy request is as follows:

Non Refundable Agreement for Installation of Electric Facilities:

Winter Construction Costs:	\$	-
Installation Charge (\$100.00 per Luminaire):	\$	100.00
Additional Costs		
Total Estimated Cost:	\$	100.00
Less Prepayment Received:	\$	-
Total Estimated Cost Due:	\$	100.00

Please sign and return the original Authorization for Change and Resolution in the enclosed self-addressed envelope or email to: POBoxCEServiceRequest@cmsenergy.com. Payment in full is required before the installation can be scheduled for construction.

Please review all attached materials carefully and direct inquiries for your request to:

NANCY E SHIRKEY at (844) 316-9537

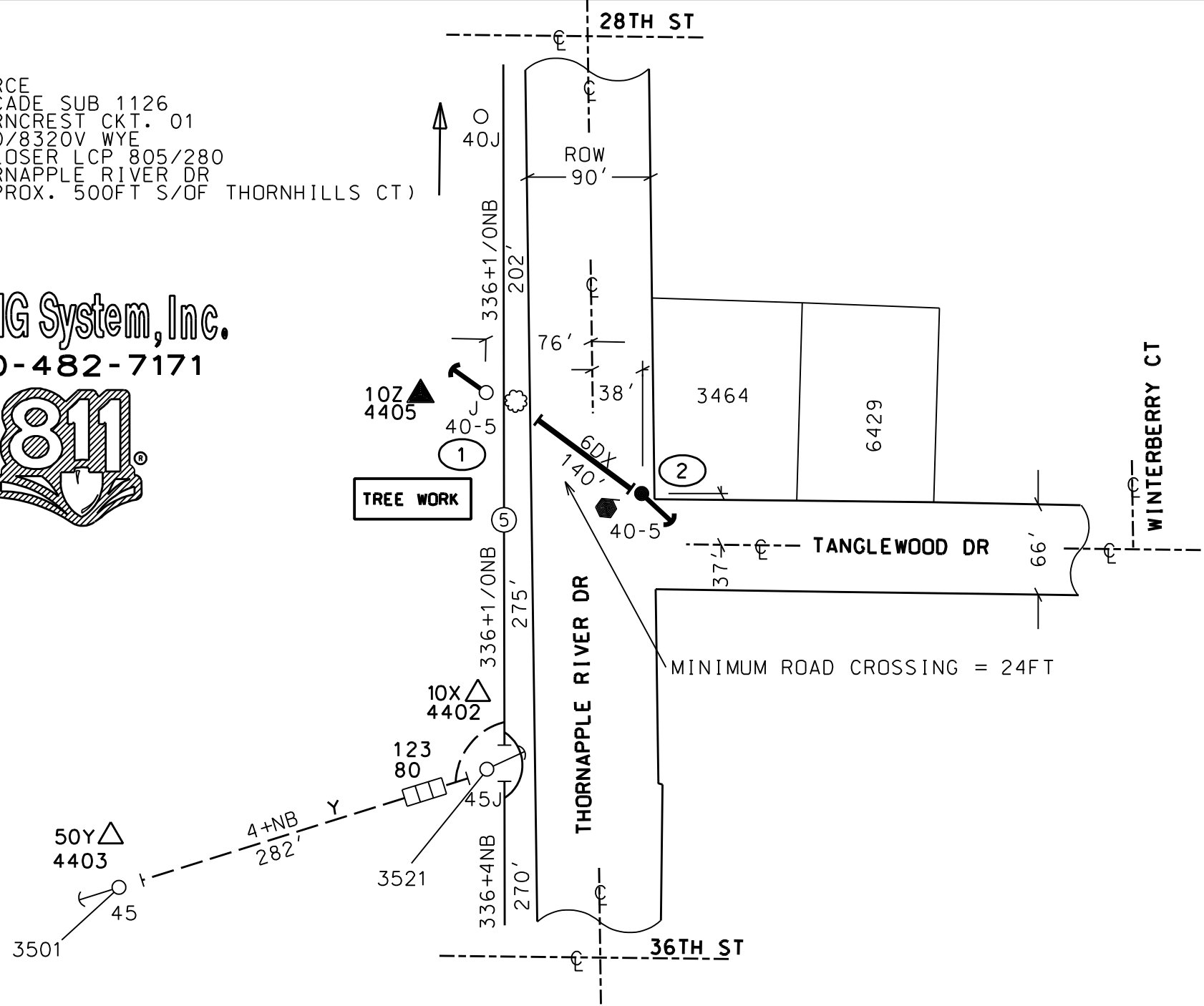
SOURCE
 CASCADE SUB 1126
 THORNCREST CKT. 01
 4800/8320V WYE
 RECLOSER LCP 805/280
 THORNAPPLE RIVER DR
 (APPROX. 500FT S/OFF THORNHILLS CT)

MISS DIG System, Inc.
 1-800-482-7171



N
 ↑

KENT CO
 CASCADE TWP
 T06 R10 SEC.17



- ①
INSTALL
 6DX DE
 10KVA XFMR ASSY
 Figure 26-101-1 Fig C
 D=8'
 11K-1P-8'-RS
 Figure 22-405-1 Fig A
TRANSFER
 LOWER NEUTRAL BRACKET

- ②
INSTALL
 40-5
 6DX DE
 11K-1P-8'-RS
 Figure 22-405-1 Fig A
 BRKT TYPE LED 72W 12' STL
 Figure 42-103-1
 MOUNTING HEIGHT =30FT
 CE ID TAG

CONSUMERS ENERGY CONTACTS			
DEPARTMENT	NAME	NUMBER	ALTERNATE
DESIGNER	DELROY OXFORD	616.257.4666	
COORDINATOR	KRISTEN GREENWOOD	269.969.8521	

NO TRANSMISSION GAS PIPELINE IN AREA

NOTIFICATION
 1050859439

JOB IS TO INSTALL
 LED STREET LIGHT AT
 THORNAPPLE RIVER DR &
 TANGLEWOOD DR SE
 PER CASCADE TWP

ORDER NUMBER

-CONSTRUCTION CERTIFICATION-
 Work was constructed as Engineered or Changed as Indicated.
 All Salvageable Material Was Returned to Stores.

Signed _____ in Direct Charge of Work

Dates: Started _____ Completed _____

MISS DIG NUMBER: _____ DATE: _____

STAKED	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
TREES	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
TLM NUMBER	# OF RODS	OHMS
0610174405		

Consumers Energy
 A CMS Energy Company ELECTRIC

DESIGNED BY DOXFORD	DATE 12/20/19
APPROVED BY	DATE
SHEET 1 OF 1	SCALE 1"=100'

THORNAPPLE RIVER DR AND TANGLEWOOD DR		
For: CASCADE TOWNSHIP THORNAPPLE RIVER DR AND TANGLEWOOD DR		CM NO. 100005659712
SUBSTATION CASCADE	WD NO. 1126	ORDER TYPE ECNC
CIRCUIT THORNCREST	CKT NO. 01	LCP NO. 803J
		DESIGN NUMBER 11107186

STAFF REPORT

TO: Cascade Charter Township Board
FROM: Steve Peterson, Community Development Director
REPORT DATE: June 15, 2020
MEETING DATE: June 24, 2020
CASE: #18-3507/Thornapple Pointe Subdivision

GENERAL INFORMATION

- A. Applicant: Buffum Builders
144 44th St SW
Grand Rapids MI 49548
Telephone: 538-4663
- B. Status of Applicant: Developer
- C. General Location: The property is located on the South side of 48th St just east of M-6.
- D. Requested Action: Final approval of a new single family subdivision for 19 single family detached homes.
- E. Existing Zoning on Subject Parcels: R1, Residential
- F. Zoning on Adjoining Parcels:

N – ARC, Agricultural Rural Conservation
S– R1, Residential
E– R1, Residential
W- ARC, Agricultural Rural Conservation
- G. Parcel Size: Approximately 39 Acres
- H. Existing Land Use on Subject Parcel: Vacant
- I. Adjacent Area Land Uses:
North - Golf Course
East - Residential
South - Residential
West - Vacant/M-6

STAFF ANALYSIS

1. The applicant has completed construction of the subdivision and is now seeking final approval so they can request building permits.
2. This is the final step in the approval process for a by-right subdivision.
3. You awarded final preliminary approval in September of 2019.

STAFF RECOMMENDATION

Staff recommends Final approval

Attachments: As built site plan drawings



SOIL EROSION CONTROL MEASURES

1. ALL SOIL EROSION CONTROL MEASURES SHALL BE INSTALLED PRIOR TO THE START OF CONSTRUCTION AND MAINTAINED THROUGHOUT CONSTRUCTION. UNLESS OTHERWISE SPECIFIED, ALL MEASURES SHALL BE PERMANENT.
2. RE-SPREAD 12" OF TOPSOIL OVER ALL GRADED AREAS. SEED AND FERTILIZE USING DRILL (AFTER ROADSIDE M.A.).
3. ALL DRAINAGE SWALES SHALL BE STABILIZED WITH A MINIMUM OF 4" TOPSOIL, SEEDING, AND 30-150 EROSION CONTROL MATTING.
4. STONE RIP-RAP SHALL BE 8" MIN. DIAMETER.
5. SLOPE SHALL BE 10:1 HORIZONTAL TO 1:1 VERTICAL.
6. SLOPE SHALL BE 10:1 HORIZONTAL TO 1:1 VERTICAL.
7. INSPECT AND MAINTAIN ALL TEMPORARY SOIL EROSION CONTROLS AFTER EACH SIGNIFICANT RAINFALL.
8. MAINTAIN ALL TEMPORARY SOIL EROSION CONTROLS THROUGHOUT CONSTRUCTION.
9. MAINTAIN ALL TEMPORARY SOIL EROSION CONTROLS THROUGHOUT CONSTRUCTION.

MINIMUM OPERATING ELEVATION NOTE

1. M.O.E. DESIGNATES THE STAIRWAY MINIMUM OPERATING FOR THE LOT.
2. M.O.E. FRONT DESIGNATES A MINIMUM OPERATING FOR THE FRONT OF THE HOUSE ONLY (DUE TO FRONT YARD DRAINAGE CONCERNS).
3. IF THERE IS NO M.O.E. LISTED FOR THE LOT NONE HAS BEEN ESTABLISHED.

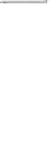
TYPICAL GRADING CROSS SECTION



SILT FENCE DETAIL



NORTH POND OUTLET STRUCTURE



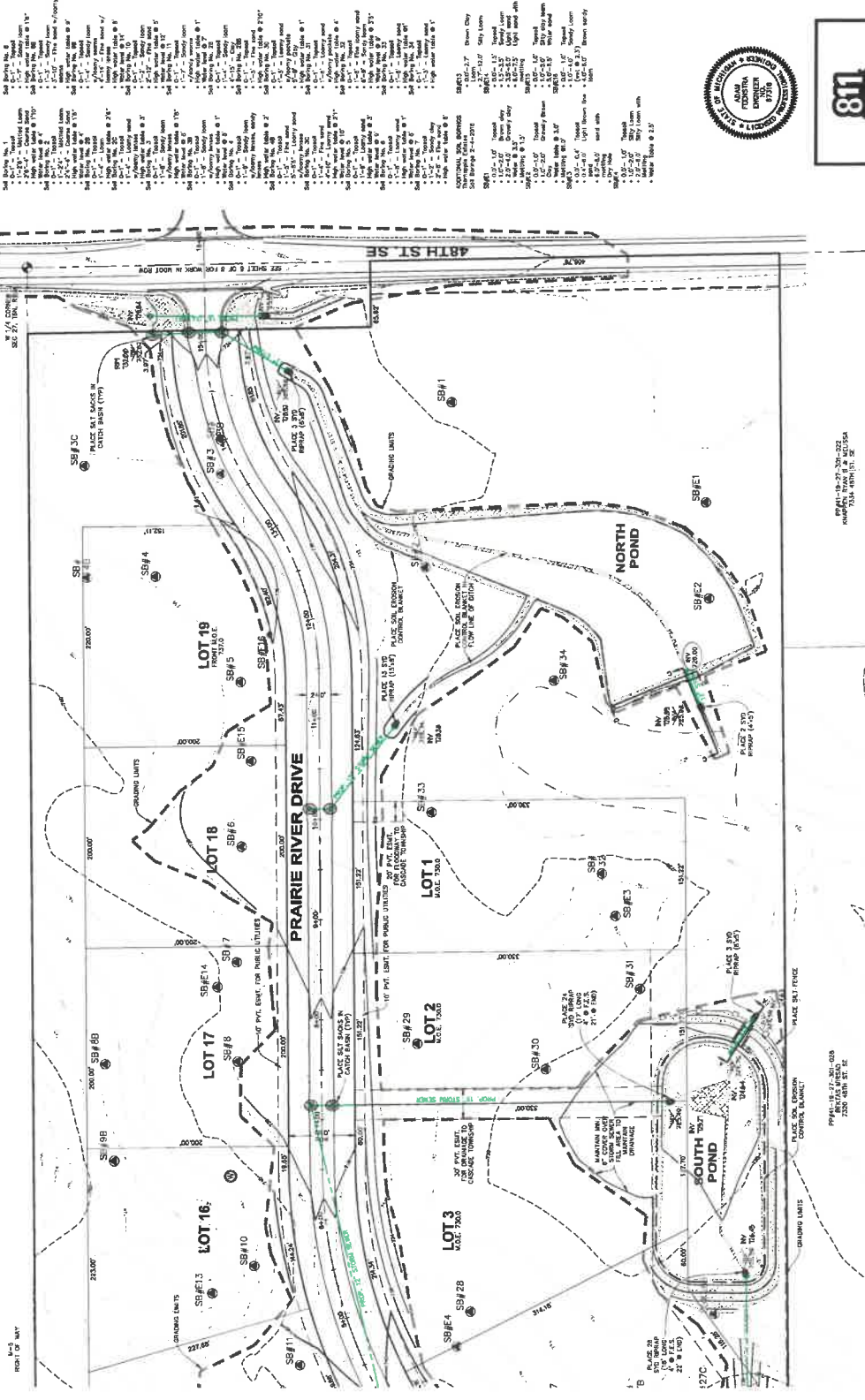
SOUTH POND OUTLET STRUCTURE



NORTH POND SPILLWAY DETAIL



SOUTH POND SPILLWAY DETAIL



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GRAPHIC SCALE
1" = 20' (HORIZONTAL)
1" = 10' (VERTICAL)

LEGEND
- - - - - EROSION LIMITS
- - - - - SKY FENCE
- - - - - TEMPORARY SEDIMENTATION BASIN
- - - - - SOIL EROSION CONTROL (BLANKET)
- - - - - CONCRETE
- - - - - 100% MINIMUM OPERATING ELEVATION
SB# - - - - - 100% MINIMUM OPERATING ELEVATION

OPEN SPACE
12 13 14 15 16 17 18 19
CROSSRIDGE DRIVE
OPEN SPACE
7 8 9 10 11

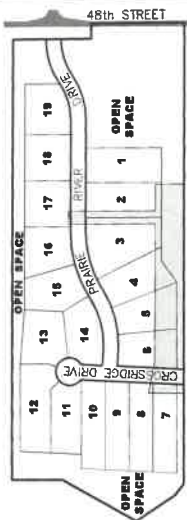
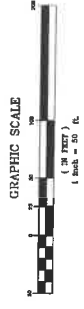
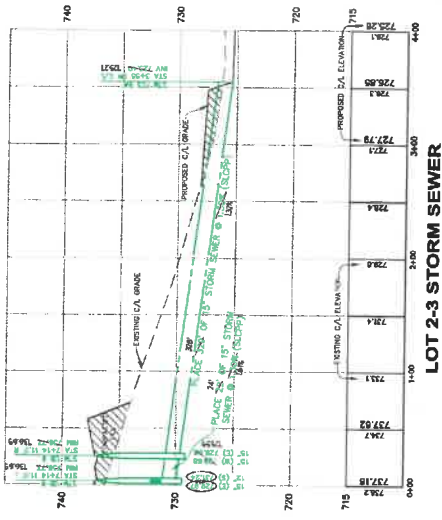
SHEET INDEX

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GRADING AND SOIL EROSION CONTROL PLAN

FOR: Thornapple Point Estates
10000 Grand Road, Grand Rapids, MI 49548
PHONE: (616) 538-4633
THORNAPPLE POINT ESTATES
CASSIUS TRAIL, SECT 24, T42N, R17W, N34E, MICHIGAN
CASSIUS TRAIL, SECT 24, T42N, R17W, N34E, MICHIGAN

Scale: 2 of 8
Date: 04/27/2019
Project: THORNAPPLE POINT ESTATES
Drawing: GRADING AND SOIL EROSION CONTROL PLAN



SHEET INDEX

BACKYARD STORM SEWER

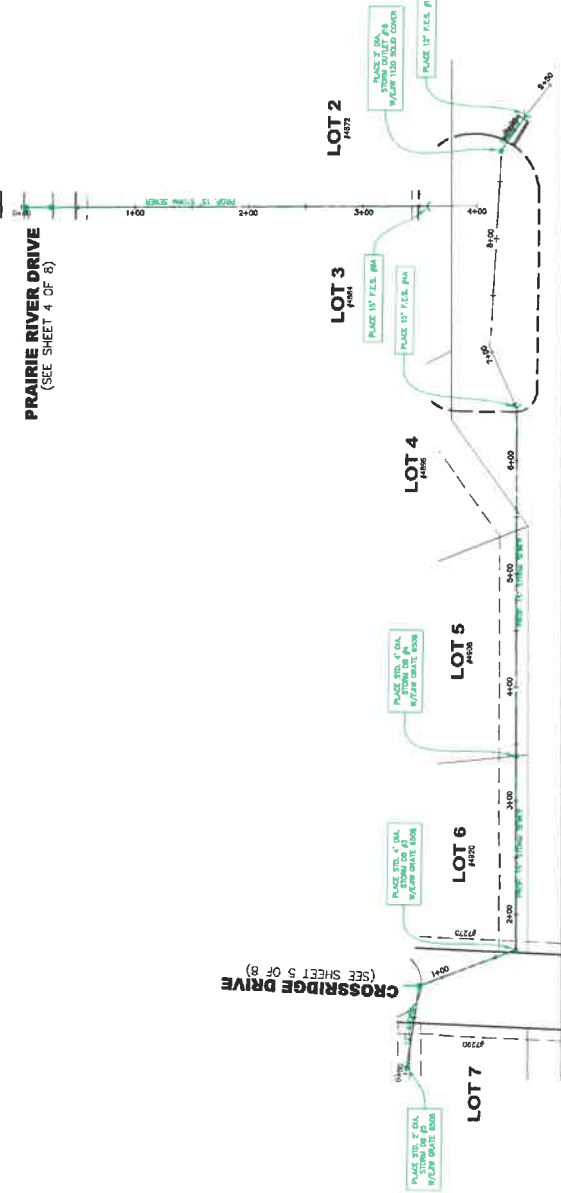
FOR: Balfour Beatty
144 44th St., Mt. Pleasant
PHONE: (616) 533-4663

THORNAPPLE POINT ESTATES
PART OF THE SW 1/4 SECTION 22, T14N, R10W
CASCADE TOWNSHIP, LEWIS COUNTY, MICHIGAN

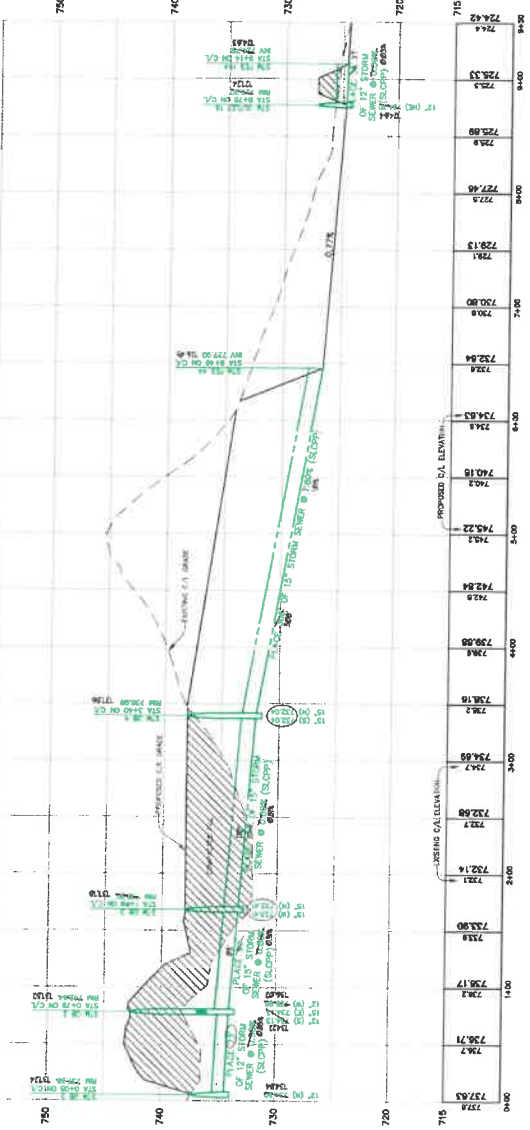
Sheet 9 OF 9
Date: 5/27/2019

Greenstra
ENGINEERS & ARCHITECTS
242 Main Street, Mount Pleasant, MI 48858
Phone: (616) 533-4663

PRAIRIE RIVER DRIVE
(SEE SHEET 4 OF 8)

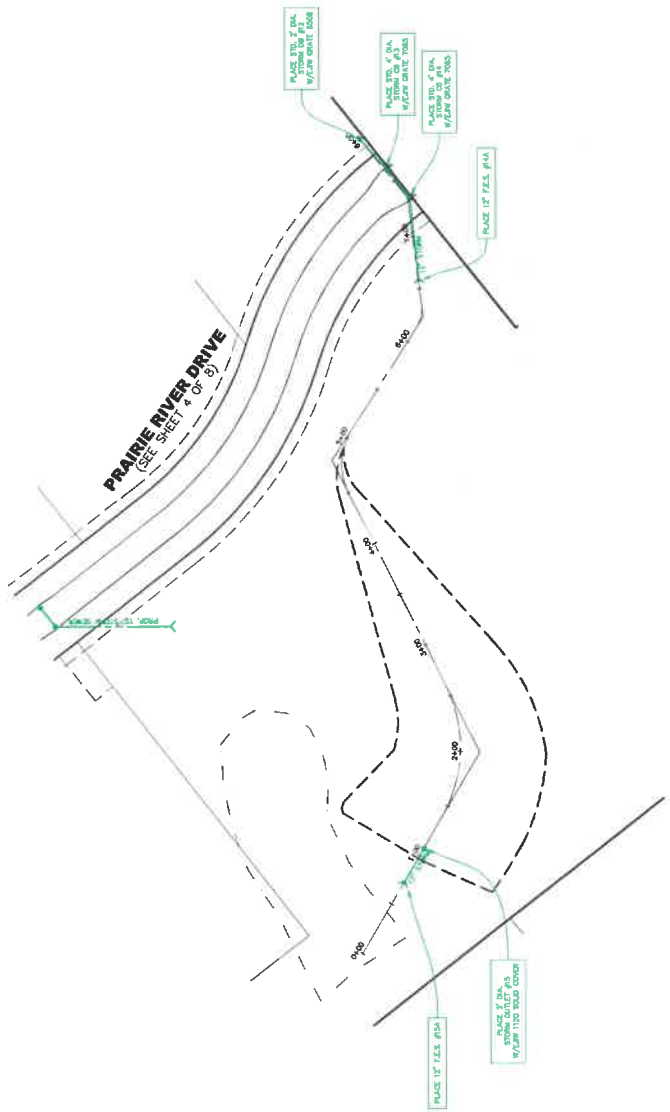
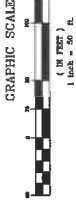


BACKYARD STORM SEWER

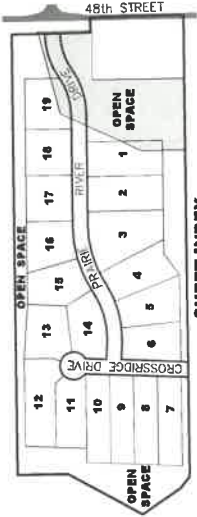
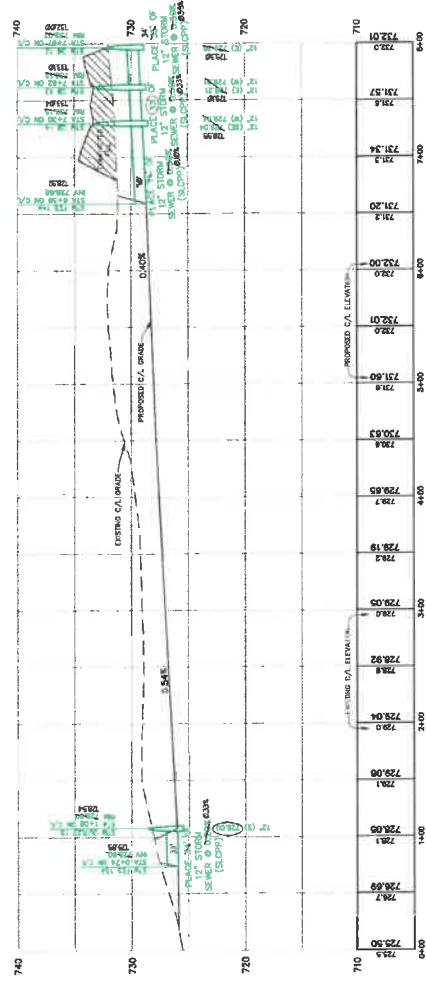


REVISION: ELEV. - 734.79
CENTER OF ROAD CURVE - 18.80'
WEST 1/4 CORNER, SEC 21, T14N, R10W

REVISION: ELEV. - 731.40
NORTH 1/4 CORNER, SEC 21, T14N, R10W
NORTH 1/4 CORNER, SEC 21, T14N, R10W
EASTERN END OF THE EAST PROPERTY TO
THE INTERSECTION POINT WITH 48th



NORTH STORM SEWER



SHEET INDEX

NORTH STORM SEWER

FOR: Sullivan Builders
144 44th St., W. #646
Plymouth, MI 48170-4663

THORNAPPLE POINT ESTATES
PART OF THE SW 1/4 SECTION 27, T4N, R10W, N10E
CASSIOPHE TOWNSHIP, KENT COUNTY, MICHIGAN

Scale: 1" = 50'

Sheet: 7 of 8
Date: 04/22/2019

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Keep what's below.
Call before you dig.
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BENCHMARK ELEV - 724.79
CENTER OF GRAVEY DAP
WEST 1/4 CORNER, SEC 27, T4N, R10W

BENCHMARK ELEV - 731.40
FROM LINE OF CENTER IN CONVERSE CORNER
TO THE THORNAPPLE POINT OUT CULV



CASCADE CHARTER TOWNSHIP

2865 Thornhills SE Grand Rapids, Michigan 49546-7140

Date: June 24th, 2020
To: Supervisor Beahan and Township Board Members
From: Ben Swayze, Township Manager
Subject: FY 2019 Audit and Comprehensive Annual Financial Report

FACTS:

The FY 2019 audit has been completed by Vredeveld Haefner LLC. Doug Vredeveld from the firm will be present at the Board Meeting to review the audit results and the Comprehensive Annual Financial Report with the Board.

Attached for your review are:

- Comprehensive Financial Annual Report (paper copies distributed to mailboxes)

ANALYSIS & CONCLUSIONS:

The Finance Committee met with Doug Vredeveld from Vredeveld Haefner at their June meeting to review the results of the audit. By all accounts, Cascade has once again improved its financial position by controlling expenditures and paying down debt. Highlights include:

- The Township's net position increased through 2019 operations by \$1,119,749 (or 2.9%)
- Total expenses of the Township's programs were \$10,843,997
- Total revenues, including all program and general revenues, were \$11,963,746
- At the close of the current year, the Township's governmental funds reported combined ending fund balances of \$22,229,337 a decrease of \$928,971 from the previous year.
- At the end of the current year, the total fund balance for the General Fund was \$8,011,844
- Total debt of the Township decreased by \$350,579 (or 11.4%) during the current year.

The Finance Committee has recommended the Township Board accept the FY2019 Comprehensive Annual Financial Report.

FINANCIAL CONSIDERATIONS:

There are no financial considerations in approving this request.

RECOMMENDED ACTION:

Accept the FY 2019 Comprehensive Annual Financial Report.



Vredeveld Haefner LLC

CPAs and Consultants
10302 20th Avenue
Grand Rapids, MI 49534
Fax (616) 828-0307

Douglas J. Vredeveld, CPA
(616) 446-7474
Peter S. Haefner, CPA
(616) 460-9388

June 5, 2020

To the Township Finance Committee
Cascade Charter Township, Michigan

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Cascade Charter Township (the Township) for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 7, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Results

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the 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 the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 5, 2020.

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 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 Township’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

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

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

Restriction on Use

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

Sincerely,

Urodeuxeld Haefner LLC



CASCADE CHARTER TOWNSHIP

KENT COUNTY, MICHIGAN

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019



Vredeveld Haefner LLC
CPAs and Consultants

Cascade Charter Township

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Cascade Charter Township

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Vredeveld Haefner LLC

CPAs and Consultants
10302 20th Avenue
Grand Rapids, MI 49534
Fax (616) 828-0307

Douglas J. Vredeveld, CPA
(616) 446-7474
Peter S. Haefner, CPA
(616) 460-9388

INDEPENDENT AUDITORS' REPORT

June 5, 2020

Township Board
Cascade Charter Township
Kent County, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cascade Charter Township (the Township), as of and for the year ended December 31, 2019, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the Township, as of December 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 9 and the information on pages 41 through 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The 2019 balances in the combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 balances in the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the Township's basic financial statements for the year ended December 31, 2018, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township's basic financial statements as a whole. The individual fund financial statements, related to the 2018 financial statements for the year ended December 31, 2019, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 2018 individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Uredewald Haefner LLC

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of Cascade Charter Township (the Township), we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended December 31, 2019. We encourage readers to consider the information presented here in conjunction with additional information that is furnished in the financial statements and notes to the financial statements.

Financial Highlights

- The Township's net position increased through 2019 operations by \$1,119,749 (or 2.9%).
- Total expenses of the Township's programs were \$10,843,997.
- Total revenues, including all programs and general revenues, were \$11,963,746.
- At the close of the current year, the Township's governmental funds reported combined ending fund balances of \$22,229,337, a decrease of \$928,971 from the previous year.
- At the end of the current year, the unassigned fund balance for the General Fund was \$4,993,834 or 78% of total General Fund expenditures and transfers out.
- Total long-term debt of the Township decreased by \$350,579 (or 11.4%) during the current year.

Overview of the Financial Statements

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

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

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

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

Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Township include general government, public safety, public works, community and economic development, culture and recreation, and other township activities. The Township has no business-type activities.

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

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

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

Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the general, fire, police, library, pathways, inspections, and open space funds which are considered major funds.

Data is combined into a single aggregated presentation for the other governmental funds. Individual fund data for each of the non-major governmental funds is provided in the form of *combining statements and schedules*.

The Township adopts an annual appropriated budget for its general and special revenue funds. Budgetary comparison schedules have been provided herein to demonstrate compliance with those budgets.

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

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. This consists of this management discussion and analysis, major fund budgetary schedules, and pension schedules.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Township, assets and deferred outflows exceeded liabilities and deferred inflows by \$39,140,913 at the close of the most recent fiscal year. A summary of net position is as follows:

	<u>Governmental activities</u>	
	<u>2019</u>	<u>2018</u>
Current and other assets	\$29,128,485	\$29,679,187
Capital assets	<u>21,723,053</u>	<u>20,087,973</u>
Total assets	<u>50,851,538</u>	<u>49,767,160</u>
Deferred outflows of resources - pension	<u>201,843</u>	<u>816,773</u>
Long-term liabilities outstanding	4,769,955	6,262,417
Other liabilities	<u>828,118</u>	<u>749,551</u>
Total liabilities	<u>5,598,073</u>	<u>7,011,968</u>
Deferred inflows of resources	<u>6,314,395</u>	<u>5,550,801</u>
Net position:		
Net investment in capital assets	19,048,053	17,147,973
Restricted	13,000,959	14,420,087
Unrestricted	<u>7,091,901</u>	<u>6,453,104</u>
Total net position	<u>\$39,140,913</u>	<u>\$38,021,164</u>

A portion of the Township's net position (18 percent) reflects unrestricted net position which is available for future operations while the largest portion of net position is invested in capital assets (e.g., land, buildings, vehicles, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. The government's net position increased by \$1,119,749 during the current fiscal year.

Changes in Net Position

	<u>Governmental activities</u>	
	<u>2019</u>	<u>2018</u>
Revenue:		
Program revenue:		
Charges for services	\$ 2,360,766	\$ 2,876,521
Operating grants and contributions	1,089	99,077
Capital grants and contributions	800,000	28,415
General revenue:		
Property taxes	6,089,836	5,964,734
State sources	1,589,563	1,536,415
Intergovernmental	32,870	32,870
Unrestricted investment earnings	683,500	473,749
Other	406,122	582,199
Total revenue	11,963,746	11,593,980
Expenses:		
General government	2,619,681	2,883,580
Public safety	4,865,950	5,356,460
Public works	2,223,701	4,933,467
Community and economic development	558,337	700,702
Culture and recreation	520,347	1,095,391
Interest on long-term debt	55,981	69,005
Total expenses	10,843,997	15,038,605
Change in net position	1,119,749	(3,444,625)
Net position - beginning of year	38,021,164	41,465,789
Net position - end of year	\$39,140,913	\$38,021,164

Governmental Activities. During the year the Township invested \$4,865,950 or 45% of governmental activities expenses in public safety. General government expenses amounted to \$2,619,681 or 24% of governmental activities while public works, community and economic development, culture and recreation, interest on long-term debt, and other made up the remaining 31% of governmental activities expenses. The significant decrease in public works expense is the result of a change in policy in the previous year to eliminate certain assessments receivable.

Financial Analysis of the Government's Funds

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

Governmental funds. The focus of the Township's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Township's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the Township's governmental funds reported combined ending fund balances of \$22,229,337, a decrease of \$928,971 in comparison with the prior year. Of the \$22,229,337, \$8,011,844 is reported in the general fund.

The general fund is the chief operating fund of the Township. At the end of the current fiscal year, unassigned fund balance of the general fund was \$4,993,834. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 78% of total general fund expenditures and transfers out. The fund balance of the Township's general fund decreased by \$1,229,567 during the current fiscal year. The decrease is primarily the result of the purchase of a building and other capital purchases.

The fire fund is used to account for Fire Department operations of the Township. At the end of the current fiscal year, fund balance was \$2,389,618, a decrease of \$73,597 over the prior year. The decrease is primarily the result of planned use of fund balance for capital purchases.

The police fund is used to account for the contract with the County Sheriff Department to provide police protection to the Township. At the end of the current fiscal year, fund balance was \$1,404,751, an increase of \$93,341 over the prior year.

The library fund is used to account for the property tax millage and expenditures related to the Township library. At the end of the current fiscal year, fund balance was \$2,057,862, an increase of \$13,513 over the prior year. The increase is primarily the result of budget monitoring.

The pathways fund is used to account for the property tax millage dedicated to the maintenance, operations and debt service related to the Townships pathway system. At the end of the current fiscal year, fund balance was \$2,018,101, an increase of \$325,753 from the prior year. The increase is due to taxes collected in excess of maintenance needed on pathways in the current year.

The Inspections fund collects inspection (building, mechanical, electrical, plumbing) permits from Cascade Township and other customer community residents to be used for maintaining the operations of the Inspections Department. At the end of the current fiscal year, fund balance was \$3,020,193, a decrease of \$360,712 over the prior year. The decrease is primarily the result of lower inspection fees than anticipated and the purchase of a new facility.

The open space fund is used to account for the property tax millage dedicated to the development of Township parks. At the end of the current fiscal year, fund balance was \$754,310 an increase of \$21,952 from the prior year.

Capital Asset and Debt Administration

Capital assets. The Township's investment in capital assets for its governmental activities as of December 31, 2019, amounted to \$21,723,053 (net of accumulated depreciation).

The Township's capital assets (net of depreciation) are summarized as follows:

	2019	2018
Land	\$ 9,968,143	\$ 9,966,753
Land improvements	2,101,304	2,427,629
Infrastructure	448,000	476,000
Buildings and improvements	7,143,102	5,075,528
Furniture and equipment	557,859	492,274
Vehicles	1,504,645	1,649,789
Total	\$21,723,053	\$20,087,973

Additional information on the Township's capital assets can be found in the footnotes to the financial statements.

Debt. At the end of the current fiscal year, the Township had total debt outstanding as follows:

	2019	2018
Accrued employee benefits	\$ 104,513	\$ 104,106
Bonds payable	2,675,000	2,940,000
Other obligations payable	47,270	132,849
Total	\$2,826,783	\$3,176,955

Additional information on the Township's long-term debt can be found in the footnotes to the financial statements.

Budgetary Highlights

Over the course of the year, the Township revised the annual General and Special Revenue Funds operating budgets to comply with the Michigan Department of Treasury guidelines. The budget amendments were made to reflect changes in revenues and expenditures as they occurred during the year.

- In several funds, funds were transferred between two line-items as the Township prepared to transition to the new chart of accounts as required, at the time, by the State of Michigan. Due to statewide issues, the chart of accounts transition was delayed, and is now being planned for implementation for the 2021 budget.
- In all funds, all individual wages line items were consolidated for uniformity. Each Fund and/or department that contains regular wages are now in one of three categories (Wages Full-Time; Wages Part-Time; Wages Casual)
- In the General Fund, the final amended budget estimated a decrease in fund balance of \$2,177,689, which was significantly larger than the original anticipated increase of \$49,647. The major amendments included:
 - The Community Stabilization Share was reduced by \$35,834 to reflect the money actually received from the State. It was also reclassified based on State Treasury requirements.
 - The interest on Investments line was increased by \$59,000 to reflect better than anticipated interest revenues.
 - The Dam Lease Payments line was increased by \$63,000 to reflect a one-time payment from the lessee of the Cascade Dam due to excess energy generation
 - The Reimbursement from Pathways line was increased by \$47,700 to reflect that one full-time Buildings and Grounds employee is now being funded by the Pathway Fund
 - The Interfund Reimbursement/Library line was increased by \$47,700 to reflect one full-time Buildings and Grounds employee being funded by the Library fund. This employee was a replacement for the cancelled Janitorial contract.
 - The Janitorial Contract line was reduced by \$8,100 to reflect that the janitorial contract was cancelled and replaced with a full-time Buildings and Grounds employee.
 - The Insect/Weed Control expense line was increased by \$46,500 to reflect a larger than anticipated Gypsy Moth Spray program
 - The Legal Fees Line-Item was increased by \$25,000 to reflect higher than usual usage to Township Legal counsel due to ongoing litigation, PFAS issues in the Township and complicated zoning cases.
 - The Spring Clean-up line was increased by \$35,000 due to storm clean-up dumpster purchase and higher than anticipated clean-up event fees.
 - The Road Overlays expense line was increased by \$1,072,000 to reflect an enhanced local road improvement program approved by the Township Board to repave approximately 10 miles of local roads.
 - The Transportation Services line was reduced by \$22,000 due to the availability of extra CDBG grant funding to help fund specialized transportation services in the Township
 - The Bus Service 28th Street line item was increased by \$49,000 to reflect the inability to negotiate a lower fee for service from ITP for the 28th Street linehaul service.
 - The Defined Contribution Plan expense line was increased by \$87,122 to separate the MERS DC from the MERS DB costs. Subsequently the Pension Plans Benefits line was reduced.
 - The Capital Outlay – Bldg Imp expense line was increased by \$1,071,800 for the remainder of improvements to the Burton Street facility approved by the Township Board as well as the purchase of the facility at 5920 Tahoe for the new Township Hall project.

- In the Fire Fund, the final amended budget estimated a decrease in fund balance of \$78,242, which was slightly larger than the originally budgeted decrease of \$58,442. The major amendments included:
 - The Community Stabilization Share was increased by \$18,642 to reflect the money actually received from the State. It was also reclassified based on State Treasury requirements.
 - The Fire Equipment Maintenance expense line was increased by \$15,000 to reflect higher than anticipated apparatus expenses, including several high-dollar repairs to Engine 8.
 - The Defined Contribution Plan expense line was increased by \$100,529 to separate the MERS DC from the MERS DB costs. Subsequently the Pension Plans Benefits line was reduced.
 - The Capital Outlay – FFE line was increased by \$54,925 for 50% of the purchase of the mobile generator as approved by the Township Board

- In the Pathways Fund, the final amended budget estimated an increase in fund balance of \$255,468, which was slightly lower than the originally budgeted increase of \$377,980. The major amendment includes:
 - The Engineering line was increased by \$135,000 to reflect costs for preparing for the expanded pathways as approved by the residents of Cascade with the 2018 millage request.

- In the Infrastructure Revolving Fund, the final amended budget estimated an increase in fund balance of \$116,500, which was slightly lower than the originally budgeted increase of \$197,000. The major amendments included:
 - The Capital Outlay – Land Imp expenditures line was increased by \$66,000 to reflect a Water/Sewer Master Plan update as approved by the Township Board

- In the Downtown Development Authority Fund, the final amended budget estimated a decrease in fund balance of \$325,809, which was higher than the original anticipated increase of \$373,191. The major amendments include:
 - The Bonds/Loan Proceeds revenue line was increased by \$800,000 for the purchase of the Tuffy Muffler Building. Subsequently, the Capital Outlay – Building Imp was increased by \$800,000 for the purchase.
 - The Bus Service 28th Street line item was increased by \$49,000 to reflect the inability to negotiate a lower fee for service from ITP for the 28th Street linehaul service.
 - The Capital Outlay – Land Imp was increased by \$650,000 for the Centennial Park improvements project that was approved by the Township Board
 - The Capital Outlay – FFE expenditures line was increased by \$30,000 for the purchase of a Bucket Truck that was approved by the Township Board.

- In the Building Fund, the final amended budget estimated a decrease in fund balance of \$258,013 which was significantly higher than the originally budgeted increase of \$174,224. The major amendments included:
 - The Defined Contribution Plan expense line was increased by \$59,839 to separate the MERS DC from the MERS DB costs. Subsequently the Pension Plans Benefits line was reduced.
 - The Capital Outlay – Building Imp line was increased by \$438,200 to reflect the Building Department portion of the purchase of 5920 Tahoe for the new Township Hall.

- In the Library Fund, the final amended budget estimated a decrease in fund balance of \$14,766 which was higher than the originally budgeted fund balance increase of \$54,366. The major amendments included:
 - A decrease in the Library Janitorial Contract expense of \$33,000 to reflect the cancellation of the janitorial contract.
 - An increase in the Library Maintenance line of \$53,120 to reflect the refresh project approved by the Township Board and increased HVAC maintenance costs.
 - An increase in the Library Maintenance/Additional line of \$47,700 to reflect the cost of one Buildings and Grounds employee being paid for by the fund

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the Township's budget for the 2020 fiscal year:

- The FY 2020 General and Special Revenue Funds budget was prepared utilizing the millage rates from the FY 2019 budget with no Headlee Millage Reduction fraction applied
- For FY 2020 the Township's initial General Fund Budget anticipates a year-end fund balance increase of \$233,019. The Township continues to see an increase in real property tax revenue growth (4.17%) and state shared-revenue growth (1.9%). The FY 2020 budget does also see an increase in Personal Property Tax

Revenue (1.15%) even as the fourth year of Industrial Personal Property Tax elimination begins. Part of the loss of PPT revenues based on FY 2013 levels is offset by PPT reimbursement from the State, which is estimated at \$36,883. For FY 2020 the Township budgeted moderate capital improvement expenditures including the rebuilding of the Burton Park garage (\$320,000) and the replacement of several pieces of B&G Equipment (\$76,000)

- In the FY 2020 Special Revenue and component funds, most funds will see modest budgeted increases to fund balance including the Police Fund (\$67,779), the Pathway Fund (\$431,213), the Infrastructure Revolving Fund (\$174,400), and the Downtown Development Authority (\$275,976). There is one fund, the Fire Fund, which will see a moderate fund balance decrease (\$119,831) due to a planned spend down of fund balance.

Requests for Information

This financial report is designed to provide a general overview of Cascade Charter Township's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Benjamin Swayze, Township Manager, Cascade Charter Township, 2865 Thornhills SE, Grand Rapids, MI 49546-7140, (616) 949-1500, or by email at bswayze@cascadetwp.com.

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BASIC FINANCIAL STATEMENTS

CASCADE CHARTER TOWNSHIP

STATEMENT OF NET POSITION

DECEMBER 31, 2019

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Downtown Development Authority</u>
Assets		
Cash and pooled investments	\$ 22,195,158	\$ 1,144,581
Receivables		
Accounts	3,066,687	-
Taxes	3,030,530	290,326
Due from other governments	264,796	-
Prepaid items	<u>52,820</u>	<u>-</u>
Total current assets	<u>28,609,991</u>	<u>1,434,907</u>
Noncurrent assets		
Special assessments receivable	518,494	-
Capital assets		
Non-depreciable	9,968,143	658,373
Depreciable capital assets, net	<u>11,754,910</u>	<u>3,983,239</u>
Total noncurrent assets	<u>22,241,547</u>	<u>4,641,612</u>
Total assets	<u>50,851,538</u>	<u>6,076,519</u>
Deferred outflows of resources		
Pension related	<u>201,843</u>	<u>-</u>
Liabilities		
Accounts payable	392,323	142,230
Accrued payroll and benefits	108,218	-
Accrued interest payable	9,663	940
Current portion of bonds and obligations payable	<u>317,914</u>	<u>163,000</u>
Total current liabilities	<u>828,118</u>	<u>306,170</u>
Long-term liabilities		
Compensated absences	104,513	-
Net pension liability	2,261,086	-
Bonds and obligations payable	<u>2,404,356</u>	<u>740,000</u>
Total long-term liabilities	<u>4,769,955</u>	<u>740,000</u>
Total liabilities	<u>5,598,073</u>	<u>1,046,170</u>
Deferred inflows of resources		
Unavailable - taxes	5,668,506	290,326
Pension related	<u>645,889</u>	<u>-</u>
	<u>6,314,395</u>	<u>290,326</u>
Net position		
Net investment in capital assets	19,048,053	4,538,612
Restricted for		
Public safety	6,814,562	-
Public works	1,251,210	-
Culture and recreation	4,830,273	-
Cemetery trust	104,914	-
Unrestricted	<u>7,091,901</u>	<u>201,411</u>
Total net position	<u>\$ 39,140,913</u>	<u>\$ 4,740,023</u>

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

CASCADE CHARTER TOWNSHIP

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities					
General government	\$ 2,619,681	\$ 496,207	\$ -	\$ 800,000	\$ (1,323,474)
Public safety	4,865,950	1,787,728	-	-	(3,078,222)
Public works	2,223,701	61,173	-	-	(2,162,528)
Community and economic development	558,337	15,658	-	-	(542,679)
Culture and recreation	520,347	-	1,089	-	(519,258)
Interest on long-term debt	55,981	-	-	-	(55,981)
Total primary government	\$ 10,843,997	\$ 2,360,766	\$ 1,089	\$ 800,000	\$ (7,682,142)
Component unit					
Downtown Development Authority	\$ 1,456,768	\$ -	\$ -	\$ -	\$ (1,456,768)
Total component unit	\$ 1,456,768	\$ -	\$ -	\$ -	\$ (1,456,768)

(Continued)

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

CASCADE CHARTER TOWNSHIP

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Downtown Development Authority</u>
Changes in net position		
Net (expense) revenue	\$ (7,682,142)	\$ (1,456,768)
General revenues		
Property taxes		
General purpose	2,196,596	-
Specific purpose	3,893,240	972,499
State shared revenues	1,589,563	-
Intergovernmental revenues	32,870	-
Unrestricted interest	683,500	20,151
Miscellaneous	<u>406,122</u>	<u>5,210</u>
Total general revenues and transfers	<u>8,801,891</u>	<u>997,860</u>
Change in net position	1,119,749	(458,908)
Net position, beginning of year	<u>38,021,164</u>	<u>5,198,931</u>
Net position, end of year	<u>\$ 39,140,913</u>	<u>\$ 4,740,023</u>

(Concluded)

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

CASCADE CHARTER TOWNSHIP

**GOVERNMENTAL FUNDS
BALANCE SHEET**

DECEMBER 31, 2019

	<u>General</u>	<u>Fire</u>	<u>Police</u>	<u>Library</u>
Assets				
Cash and pooled investments	\$ 7,601,071	\$ 2,438,836	\$ 1,542,769	\$ 2,130,532
Receivables				
Accounts	971,006	980,350	342,191	111,915
Taxes	968,292	1,082,439	377,828	123,394
Special assessments	-	-	-	-
Due from other funds	166,420	-	-	-
Due from other governments	264,796	-	-	-
Prepaid items	18,467	19,352	-	-
Total assets	<u>\$ 9,990,052</u>	<u>\$ 4,520,977</u>	<u>\$ 2,262,788</u>	<u>\$ 2,365,841</u>
Liabilities, deferred inflows of resources and fund balances				
Liabilities				
Accounts payable	\$ 199,669	\$ 21,556	\$ 106,519	\$ 8,634
Accrued payroll and benefits	40,231	47,014	-	-
Due to other funds	-	-	31,499	64,036
Total liabilities	<u>239,900</u>	<u>68,570</u>	<u>138,018</u>	<u>72,670</u>
Deferred inflows of resources				
Unavailable revenue	<u>1,738,308</u>	<u>2,062,789</u>	<u>720,019</u>	<u>235,309</u>
Fund balances				
Nonspendable				
Prepaid items	18,467	19,352	-	-
Cemetery trust	-	-	-	-
Restricted				
Dedicated millage	-	2,370,266	1,404,751	2,057,862
Inspection fees	-	-	-	-
Capital improvements	-	-	-	-
Committed				
Cemetery trust	-	-	-	-
Unfunded pension liability	499,543	-	-	-
Facility improvements	2,500,000	-	-	-
Unassigned	4,993,834	-	-	-
Total fund balances	<u>8,011,844</u>	<u>2,389,618</u>	<u>1,404,751</u>	<u>2,057,862</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 9,990,052</u>	<u>\$ 4,520,977</u>	<u>\$ 2,262,788</u>	<u>\$ 2,365,841</u>

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

<u>Pathways</u>	<u>Inspections</u>	<u>Open Space</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ 2,104,776	\$ 3,031,861	\$ 760,795	\$ 2,584,518	\$ 22,195,158
262,043	-	171,422	20,707	2,859,634
289,300	-	189,277	-	3,030,530
-	-	-	518,494	518,494
-	-	-	1,100	167,520
-	-	-	-	264,796
-	15,001	-	-	52,820
<u>\$ 2,656,119</u>	<u>\$ 3,046,862</u>	<u>\$ 1,121,494</u>	<u>\$ 3,124,819</u>	<u>\$ 29,088,952</u>
\$ 38,975	\$ 4,596	\$ 6,486	\$ 5,888	\$ 392,323
-	20,973	-	-	108,218
47,700	1,100	-	23,185	167,520
<u>86,675</u>	<u>26,669</u>	<u>6,486</u>	<u>29,073</u>	<u>668,061</u>
551,343	-	360,698	523,088	6,191,554
-	15,001	-	-	52,820
-	-	-	104,914	104,914
2,018,101	-	754,310	-	8,605,290
-	3,005,192	-	-	3,005,192
-	-	-	2,459,223	2,459,223
-	-	-	8,521	8,521
-	-	-	-	499,543
-	-	-	-	2,500,000
-	-	-	-	4,993,834
<u>2,018,101</u>	<u>3,020,193</u>	<u>754,310</u>	<u>2,572,658</u>	<u>22,229,337</u>
<u>\$ 2,656,119</u>	<u>\$ 3,046,862</u>	<u>\$ 1,121,494</u>	<u>\$ 3,124,819</u>	<u>\$ 29,088,952</u>

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CASCADE CHARTER TOWNSHIP

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

DECEMBER 31, 2019

Fund balances - total governmental funds	\$ 22,229,337
Amounts reported for <i>governmental activities</i> in the statement of net position are different because	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	
Add - land	9,968,143
Add - capital assets (net of accumulated depreciation)	11,754,910
Certain assets are not due and receivable in the current period and therefore are offset with deferred revenue or not included in the funds.	
Add - special assessments deferred receivable	523,048
Add - accrued interest receivable	207,053
Deferred outflows and inflows reported on the statement of net position are recognized over future periods and therefore are not reported in the funds.	
Add - deferred outflows related to pensions	201,843
Deduct - deferred inflows related to pensions	(645,889)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Deduct - compensated absences payable	(104,513)
Deduct - net pension liability	(2,261,086)
Deduct - bonds, obligations, and notes payable	(2,722,270)
Deduct - accrued interest on bonds and notes payable	(9,663)
Net position of governmental activities	<u>\$ 39,140,913</u>

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

CASCADE CHARTER TOWNSHIP

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>General</u>	<u>Fire</u>	<u>Police</u>	<u>Library</u>
Revenues				
Property taxes	\$ 2,196,596	\$ 2,044,093	\$ 714,083	\$ 232,358
Licenses and permits	416,923	-	-	-
State	1,625,693	-	-	-
Local	-	-	-	32,870
Charges for services	115,140	-	-	-
Interest	484,190	70,625	36,663	12,566
Miscellaneous	142,509	24,791	-	70
Total revenues	<u>4,981,051</u>	<u>2,139,509</u>	<u>750,746</u>	<u>277,864</u>
Expenditures				
Current				
General government	1,896,524	-	-	-
Public safety	-	2,521,248	625,906	-
Public works	1,457,656	-	-	-
Community and economic development	304,195	-	-	-
Culture and recreation	91,582	-	-	264,351
Other	780,656	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	1,397,101	89,858	-	-
Total expenditures	<u>5,927,714</u>	<u>2,611,106</u>	<u>625,906</u>	<u>264,351</u>
Revenues over (under) expenditures	<u>(946,663)</u>	<u>(471,597)</u>	<u>124,840</u>	<u>13,513</u>
Other financing sources (uses)				
Transfers in	157,096	400,000	-	-
Transfers out	(440,000)	(2,000)	(31,499)	-
Total other financing sources (uses)	<u>(282,904)</u>	<u>398,000</u>	<u>(31,499)</u>	<u>-</u>
Net changes in fund balances	(1,229,567)	(73,597)	93,341	13,513
Fund balances, beginning of year	<u>9,241,411</u>	<u>2,463,215</u>	<u>1,311,410</u>	<u>2,044,349</u>
Fund balances, end of year	<u>\$ 8,011,844</u>	<u>\$ 2,389,618</u>	<u>\$ 1,404,751</u>	<u>\$ 2,057,862</u>

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

<u>Pathways</u>	<u>Inspections</u>	<u>Open Space</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ 546,536	\$ -	\$ 356,170	\$ -	\$ 6,089,836
-	1,613,692	-	-	2,030,615
-	-	-	-	1,625,693
-	-	-	-	32,870
-	-	-	8,720	123,860
26,033	66,947	12,681	31,897	741,602
-	1,900	1,089	273,107	443,466
<u>572,569</u>	<u>1,682,539</u>	<u>369,940</u>	<u>313,724</u>	<u>11,087,942</u>
-	-	-	1,076	1,897,600
-	1,512,239	-	2,137	4,661,530
-	-	-	-	1,457,656
-	-	-	-	304,195
160,267	-	26,451	-	542,651
-	-	-	-	780,656
-	-	-	265,000	265,000
-	-	-	56,537	56,537
38,849	453,115	-	72,165	2,051,088
<u>199,116</u>	<u>1,965,354</u>	<u>26,451</u>	<u>396,915</u>	<u>12,016,913</u>
<u>373,453</u>	<u>(282,815)</u>	<u>343,489</u>	<u>(83,191)</u>	<u>(928,971)</u>
-	-	-	363,537	920,633
(47,700)	(77,897)	(321,537)	-	(920,633)
<u>(47,700)</u>	<u>(77,897)</u>	<u>(321,537)</u>	<u>363,537</u>	<u>-</u>
325,753	(360,712)	21,952	280,346	(928,971)
<u>1,692,348</u>	<u>3,380,905</u>	<u>732,358</u>	<u>2,292,312</u>	<u>23,158,308</u>
<u>\$ 2,018,101</u>	<u>\$ 3,020,193</u>	<u>\$ 754,310</u>	<u>\$ 2,572,658</u>	<u>\$ 22,229,337</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEAR ENDED DECEMBER 31, 2019

Net changes in fund balances - total governmental funds	\$ (928,971)
--	---------------------

Amounts reported for *governmental activities* in the statement of activities are different because

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Add - capital outlay	1,949,640
Add - contributed capital	800,000
Deduct - depreciation expense	(994,958)
Deduct - net book value of disposed capital assets	(119,602)

Special assessments receivable are long-term in nature and are collectable over several years. However the current receipts are reflected as revenues on the fund statements.

Deduct - net decrease in special assessments	(16,662)
--	----------

Interest receivable is recognized when earned in the statement of activities but is reflected as revenue on the fund statement when it is received.

Add - increase in accrued interest receivable	75,804
---	--------

Bond or note proceeds provide current financial resources to governmental funds in the period issued, but issuing debt increases long-term liabilities in the statement of net position.

Repayment of bond or note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Add - principal payments on debt	265,000
Add - principal paid on obligation payable	85,579

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Add - decrease in net pension liability	1,174,955
Deduct - decrease in deferred outflows related to pension	(614,930)
Deduct - increase in deferred inflows related to pension	(556,255)
Deduct - increase in compensated absences	(407)
Add - decrease in accrued interest	556

Change in net position of governmental activities	<u>\$ 1,119,749</u>
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The accompanying notes are an integral part of these financial statements.

CASCADE CHARTER TOWNSHIP
AGENCY FUNDS
STATEMENT OF ASSETS AND LIABILITIES
DECEMBER 31, 2019

	Agency Funds
Assets	
Cash and pooled investments	\$ <u>6,193,785</u>
Total assets	\$ <u>6,193,785</u>
Liabilities	
Accounts payable	\$ 5,347,991
Escrow deposits	193,111
Due to other governmental units	<u>652,683</u>
Total liabilities	\$ <u>6,193,785</u>

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

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CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Cascade Charter Township (the "Township") conform to generally accepted accounting principles as applicable to governments. The following is a summary of the significant policies.

Reporting Entity

These financial statements present the Township and its component units, entities for which the Township is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the Township's operations, so data from these units are combined with data of the primary government. Discretely presented component units are reported in separate columns in the financial statements to emphasize they are legally separate from the Township.

Blended Component Unit

The Building Authority (the "Authority") serves all the citizens of the Township and is governed by a Board appointed by the Township's Board. The primary purpose of the Authority is to acquire and construct Township public buildings. The Authority issues bonds that are approved by the Township Board, and the legal liability for the Authority's debt remains with the Township. The Authority then leases the assets to the Township to finance the repayment of the bonds. The Authority is reported as a debt service fund.

Discretely Presented Component Unit

The Downtown Development Authority (the "DDA") was created to correct and prevent deterioration in the downtown area and promote economic growth within downtown. The DDA governing body consists of individuals that are appointed by the Township's Board. The Township's Board approves the DDA's budget and has the ability to significantly influence operations of the DDA. Financial statements are not separately issued for the DDA.

This component unit provides services to the businesses located within the district. It is reported in a separate column to emphasize they are legally separate from the Township.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues are reported in total. The Township had no business-type activities. The *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

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

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

The Township reports the following major governmental funds:

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

The *Fire Special Revenue Fund* is used to account for a special tax millage levied by the Township to maintain the operations and debt service of the Township Fire Department.

The *Police Special Revenue Fund* is used to account for a special tax millage levied by the Township to maintain law enforcement activities in the Township.

The *Library Special Revenue Fund* is used to account for a special tax millage levied by the Township to maintain operations and debt service of the Township library.

The *Pathways Special Revenue Fund* is used to account for a special tax millage levied by the Township to maintain operations and debt service of the Township pedestrian pathways system.

The *Inspections Special Revenue Fund* is used to account for permit fees collected to maintain the operations of the Township inspections department.

The *Open Space Special Revenue Fund* is used to account for a special tax millage levied by the Township purchase land needed for Township park development.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

Additionally, the Township reports the following fund types:

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

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

The *Permanent Fund* accounts for fees collected to be used for cemetery improvements.

The *Agency Funds* are used to account for the collection and disbursement of funds that are collected on behalf of outside governments or other parties.

Budgets and Budgetary Accounting

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

1. The Township Manager submits to the Township Board a proposed operating budget for the fiscal year commencing the following January 1.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to January 1, the budget is legally enacted through passage of a resolution.
4. Budgets for the general and special revenue funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).
5. Supplemental appropriations, when required to provide for appropriate expenditures are matched by additional anticipated revenues or an appropriation of available fund balance and must be approved by the Township Board. All appropriations lapse at year-end.

The appropriated budget is prepared by fund, function and department. The legal level of budgetary control is the department level. Supplemental appropriations were made during the year.

Cash and Pooled Investments

The Township's cash and pooled investments are considered to be cash equivalents because the balances are pooled and readily available similar to a demand deposit account.

CASCADE CHARTER TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Investments

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

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

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

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

Prepaid Items

Certain payments to vendors represent costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are accounted for following the consumption method

Capital Assets

Capital assets, which include land, land improvements, infrastructure, buildings and improvements, vehicles, and furniture and equipment, are reported in the in the government-wide financial statements.

Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 or more than \$15,000 for land improvements and building improvements and an estimated useful life in excess of one year. Such assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at their fair value (the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction) on the date received.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation on capital assets is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Land improvements	10-25
Infrastructure	50
Buildings and improvements	5-50
Vehicles	5-20
Furniture and equipment	5-15

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The Township has items that qualify for reporting in this category related to the net pension liability that is discussed in Note 7.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds and governmental activities report unearned revenues from property taxes levied for the following year. Additionally the governmental funds report unavailable revenue related to special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The Township also has items that qualify for reporting in this category related to the net pension liability that is discussed in Note 7.

Long-Term Obligations

In the government-wide financial statements, the long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures/expenses regardless of fund or activity.

Compensated Absences

Under contracts negotiated with employee groups, individual employees have a vested right to receive payments for unused vacation and sick leave under formulas and conditions specified in the contracts. Accumulated compensated absences of governmental funds are recorded on the statement of net position and not on the governmental fund balance sheets because the balance is not expected to be liquidated with expendable available financial resources. For governmental activities, compensated absences are generally liquidated by the general fund.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

Pensions

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

Net Position and Fund Balance Reporting

Governmental funds report fund balance in the following five categories:

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

Net Position and Fund Balance Flow Assumptions

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

Property Taxes

Township property taxes attach as an enforceable lien on property as of December 1 of each year and are due without penalty on or before February 14. Tax bills include the Township's own property taxes and taxes billed on behalf of other taxing units. Real property taxes not collected as of March 1 are turned over to the county for collection, which advances the Township 100% of the delinquent real property taxes. Collection of delinquent personal property taxes remains the responsibility of the Township Treasurer. The December 1 levy is offset with unearned revenue at the end of the year because it is intended to fund expenditures of the following year.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

Interfund Transactions

During the course of normal operations, the Township has numerous transactions between funds. Transactions that constitute reimbursement to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as a reduction of expenditures/expenses in the fund that is reimbursed. Remaining transactions are generally reflected as transfers.

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 disasters. During the year ended December 31, 2019, the Township carried commercial insurance to cover risks of losses. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

2. STATUTORY COMPLIANCE

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

In the body of the financial statements, the Township's actual expenditures and budgeted expenditures for the budgeted funds have been shown on a departmental basis. The approved budgets of the Township for these budgeted funds were adopted at the department level. Changes in appropriations at the fund level require Board approval.

During the year ended December 31, 2019, the Township incurred expenditures in excess of the amount appropriated as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund			
General government			
Township board	\$ 61,513	\$ 62,992	\$1,479
Clerk	102,288	105,239	2,951
Treasurer	132,522	134,732	2,210
Public works			
Drains	52,900	55,159	2,259
Culture and recreation			
Historical	22,550	23,208	658
Transfers out	441,500	441,725	225
Pathways Special Revenue Fund			
Culture and recreation	158,000	160,267	2,267
Open Space Special Revenue Fund			
Culture and recreation	24,100	26,451	2,351

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

3. CASH AND POOLED INVESTMENTS

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

	<u>Primary Government</u>	<u>Component Unit</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash and pooled investments	\$22,195,158	\$1,144,581	\$6,193,785	\$29,533,524

The cash and investments making up the above balances are as follows:

Deposits	\$23,828,290
Petty cash	438
Investments	<u>5,704,796</u>
Total	<u>\$29,533,524</u>

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

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned. State law does not require, and the Township does not have, a policy for deposit custodial credit risk. As of year-end, \$17,757,080 of the Township's bank balance of \$23,651,968 was exposed to custodial credit risk because the balance was uninsured and uncollateralized.

Investments

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

	<u>Maturity</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Source</u>
Investment pool accounts				
Kent County Investment Pool	N/A	\$1,160,771	Unrated	
MI Class Investment Pool	N/A	<u>4,544,025</u>	AAAm	S&P
Total		<u>\$5,704,796</u>		

The Township categorizes its fair value measurements of investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Township has the following recurring fair value measurements as of year-end:

- The Township does not have any investments that are valued using quoted market prices (Level 1 inputs).

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

- The Kent County Investment Pool and MI Class Investment Pool are valued using a pricing model utilizing observable fair value measures of fund/pool investments and other observable inputs to determining the fair value of the securities making up the of investments fund/pool (Level 2 inputs).
- The Township does not have any investments that report fair value based on significant unobservable inputs (Level 3 inputs).

Investment and deposit risk

Interest Rate Risk. State law and Township policy limit the allowable investments and the maturities of some of the allowable investments as identified in Note 1, the summary of significant accounting policies. The Township's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The maturity date for each investment is identified above for investments held at year-end. There is no stated maturity date for the Township's investment in the Kent County Public Funds Investment Pool identified above.

At December 31, 2019, the balance of the Kent County Public Funds Investment Pool consisted of the following:

<u>Investment</u>	<u>Percentage of pool total</u>	<u>Maturity in years</u>
Government agency securities	13%	0-3
Certificates of deposits	64%	0-4
Deposits, money market accounts, and other pools	23%	Not applicable

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

Custodial Credit Risk - Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Township will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law does not require, and the Township does not have, a policy for investment custodial credit risk. Of the above investments in pools and mutual funds, the Township's custodial credit risk exposure cannot be determined because the mutual funds and the investment pools do not consist of specifically identifiable securities.

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

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

4. CAPITAL ASSETS

Capital asset activity for the year was as follows:

	Balance January 1, 2019	Additions	Deletions	Balance December 31, 2019
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 9,966,753	\$ 1,390	\$ -	\$ 9,968,143
Capital assets, being depreciated				
Land improvements	8,638,939	173,630	-	8,812,569
Infrastructure	1,400,000	-	-	1,400,000
Buildings and improvements	8,994,970	2,324,583	-	11,319,553
Furniture and equipment	1,358,159	250,037	122,003	1,486,193
Vehicles	2,495,729	-	133,000	2,362,729
Total capital assets, being depreciated	22,887,797	2,748,250	255,003	25,381,044
Less accumulated depreciation for				
Land improvements	6,211,310	499,955	-	6,711,265
Infrastructure	924,000	28,000	-	952,000
Buildings and improvements	3,919,442	257,009	-	4,176,451
Furniture and equipment	865,885	96,950	34,501	928,334
Vehicles	845,940	113,044	100,900	858,084
Total accumulated depreciation	12,766,577	994,958	135,401	13,626,134
Net capital assets, being depreciated	10,121,220	1,753,292	119,602	11,754,910
Governmental Activities capital assets, net	\$20,087,973	\$1,754,682	\$119,602	\$21,723,053
Component Unit				
Capital assets, not being depreciated				
Land	\$ 59,366	\$ -	\$ -	\$ 59,366
Construction in progress	-	599,007	-	599,007
Total capital assets, not being depreciated	59,366	599,007	-	658,373
Capital assets being depreciated				
Land improvements	7,551,109	5,800	-	7,556,909
Furniture and equipment	36,392	13,654	-	50,046
Vehicles	46,528	29,900	46,528	29,900
Total capital assets, being depreciated	7,634,029	49,354	46,528	7,636,855
Less accumulated depreciation for				
Land improvements	3,337,386	300,715	-	3,638,101
Furniture and equipment	5,731	5,004	-	10,735
Vehicles	46,528	4,780	46,528	4,780
Total accumulated depreciation	3,389,645	310,499	46,528	3,653,616
Net capital assets, being depreciated	4,244,384	(261,145)	-	3,983,239
Component Unit capital assets, net	\$4,303,750	\$ 337,862	\$ -	\$4,641,612

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

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

Governmental Activities		
General government		\$150,709
Public safety		198,531
Recreation and cultural		<u>645,718</u>
Total depreciation expense - governmental activities		<u>\$994,958</u>

5. INTERFUND TRANSACTIONS

Amounts due to and from other funds are as follows:

<u>Due to</u>	<u>Due from</u>		<u>Total</u>
	<u>General fund</u>	<u>Non-major funds</u>	
Police fund	\$ 31,499	\$ -	\$31,499
Library fund	64,036	-	64,036
Pathways fund	47,700	-	47,700
Inspections fund	-	1,100	1,100
Non-major funds	23,185	-	23,185
	<u>\$166,420</u>	<u>\$1,100</u>	<u>\$167,520</u>

Interfund balances reflect loans made from funds with cash and pooled investments to those funds requiring temporary cash flow.

Transfers in and out for the year are as follows:

<u>Transfers out</u>	<u>Transfers in</u>			<u>Total</u>
	<u>General fund</u>	<u>Fire fund</u>	<u>Non-major funds</u>	
General fund	\$ -	\$400,000	\$ 40,000	\$440,000
Fire fund	-	-	2,000	2,000
Police fund	31,499	-	-	31,499
Pathways	47,700	-	-	47,700
Inspections fund	77,897	-	-	77,897
Open space fund	-	-	321,537	321,537
	<u>\$157,096</u>	<u>\$400,000</u>	<u>\$363,537</u>	<u>\$920,633</u>

Transfers are used to (1) move unrestricted revenues collected in the general fund to finance capital and other various programs accounted for in other funds in accordance with budgetary authorizations and (2) move funds as provided for in the budget.

Amounts due to non-major funds from the general fund represent amounts allocated to the fund but not yet paid.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

6. LONG-TERM DEBT

The following is a summary of the debt transactions of the Township for the year ended December 31, 2019:

	<u>Balance January 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2019</u>	<u>Due Within One Year</u>
\$4,430,000 Building Authority Bonds of 2009; due in annual installments of \$195,000 to \$340,000 plus interest at 2.65-4.50% through May 2019	\$ 230,000	\$ -	\$230,000	\$ -	\$ -
\$2,739,000 General Obligation Refunding Bonds of 2017; due in annual installments of \$29,000 to \$321,000 plus interest at 1.94% through May 2028	2,710,000	-	35,000	2,675,000	274,000
\$426,769 2018 Pension conversion obligation; due in annual installments ranging from \$85,579 to \$3,356 through December 2021	132,849	-	85,579	47,270	43,914
Total Long-Term Debt	3,072,849	-	350,579	2,722,270	317,914
Accrued compensated absences	104,106	407	-	104,513	66,374
Total Governmental Activities	\$3,176,955	\$407	\$350,579	\$2,826,783	\$384,288
Component Unit					
Downtown Development Authority					
\$912,000 Development Refunding Notes of 2010; due in annual installments of \$88,000 to \$103,000 plus interest at 1.90-3.65% through Oct. 2020	\$203,000	\$ -	\$100,000	\$103,000	\$103,000
\$800,000 Installment note payable; due in annual installments of \$60,000 to \$103,000 plus interest at 1.90-3.65% through Oct. 2020	-	800,000	-	800,000	60,000
	\$203,000	\$800,000	\$100,000	\$903,000	\$163,000

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

The annual requirements to amortize all debt outstanding (excluding accrued compensated absences) as of December 31, 2019, are as follows:

Year Ending December 31	Governmental Activities		Component Units	
	Principal	Interest	Principal	Interest
2020	\$ 317,914	\$ 49,238	\$163,000	\$ 25,427
2021	282,356	43,873	70,000	24,050
2022	284,000	38,412	75,000	21,775
2023	293,000	32,816	75,000	15,338
2024	297,000	27,093	80,000	16,900
2025-2029	1,248,000	48,986	440,000	44,038
Total	\$2,722,270	\$240,418	\$903,000	\$147,528

All outstanding debt of the Township is considered private placement debt.

7. PENSION PLANS

Defined Benefit Pension Plan

The Township participates in the Municipal Employees Retirement System of Michigan (MERS). 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.

Benefits Provided

Only full-time employees participate in the plan. Benefits provided include a multiplier of 2.0 times final average compensation with a vesting period of 8 years. Normal retirement age is 60 with early retirement at 55 with 25 years of service with various benefits. Benefits are calculated using final average compensation of 5 years.

Benefit terms provide for annual cost-of-living adjustments to each employee's retirement allowance subsequent to the employee's retirement date. The annual adjustments are 2.5%.

Membership of the defined benefit plan consisted of the following at the date of the latest actuarial valuation (December 31, 2018):

Active plan members	26
Inactive employees entitled but not yet receiving benefits	7
Inactive employees or beneficiaries currently receiving benefits	25
Total	58

The defined benefit plan was closed to new entrants during the year ended December 31, 2018 and participants were offered a one-time incentive to convert from the defined benefit plan to the defined contribution plan.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

Contributions

The Township is required to contribute at an actuarially determined rate, which for the current year was 12.51% of annual covered payroll. Contributions are determined based on participating employees. Participating employees are required to contribute 10.0% of gross wages to the Plan. The contribution requirements of the Township are established and may be amended by the MERS Retirement Board. The contribution requirements of employees are established and may be amended by labor agreements.

Net Pension Liability

The employer's net pension liability was measured as of December 31, 2019, with the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of December 31, 2018.

The total pension liability calculated in the December 31, 2018 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation: 3%-4%
- Salary Increases: 3.75%
- Investment rate of return: 7.75%, net of investment expense, including inflation
- Mortality rates used were based on the 1994 Group Annuity Mortality Table of a 50% Male and 50% Female blend. For disabled retirees, the regular mortality table is used with a 10-year set forward in ages to reflect the higher expected mortality rates of disabled members.

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

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Expected Money Weighted Rate of Return*</u>
Global Equity	57.5%	6.27%	3.60%
Global Fixed Income	20.0%	3.43%	0.68%
Real Assets	12.5%	5.48%	0.69%
Diversifying Strategies	10.0%	7.81%	0.78%
Inflation			2.00%
Administrative fee			0.25%
Investment rate of return			8.00%

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

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

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at December 31, 2018	\$11,295,374	\$7,859,333	\$3,436,041
Changes for the Year:			
Service cost	152,708	-	152,708
Interest	890,346	-	890,346
Change in benefits	(24,411)	-	(24,411)
Difference between expected and actual experience	(844,453)	-	(844,453)
Change in assumptions	-	-	-
Contributions: employer	-	176,094	(176,094)
Contributions: employee	-	110,976	(110,976)
Net investment income	-	1,065,789	(1,065,789)
Benefit payments, including refunds	(484,793)	(484,793)	-
Administrative expense	-	(18,365)	18,365
Other changes	(14,651)	-	(14,651)
Net changes	(325,254)	849,701	(1,174,955)
Balance at December 31, 2019	\$10,970,120	\$8,709,034	\$2,261,086

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 percentage point lower (7.00%) or 1% higher (9.00%) than the current rate.

	Current		
	1% Decrease	Discount Rate	1% Increase
Total Pension Liability	\$12,268,600	\$10,970,120	\$9,875,415
Fiduciary Net Position	8,709,034	8,709,034	8,709,034
Net Pension Liability	\$ 3,559,566	\$ 2,261,086	\$1,166,381

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended December 31, 2019 the employer recognized pension expense of \$172,324. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences in experience	\$ -	\$645,889
Differences in assumptions	113,614	-
Excess (deficit) investment returns	88,229	-
Total	<u>\$201,843</u>	<u>\$645,889</u>

Amounts reported as deferred outflows and inflows of resources related to the pension will be recognized in pension expense as follows:

2020	\$(253,219)
2021	(391,641)
2022	200,814
2023	-
2024	-
Thereafter	-
Total	<u>\$(444,046)</u>

Defined Contribution Pension Plans

The Township maintains a defined contribution plan administered by an insurance company. The Township contributes 10 percent of each eligible employee's salary to the plan. Employees are also able to make additional voluntary contributions. Plan provision and contribution requirements are established and may be amended by the Board. The Township's contribution for 2019 was \$14,532.

The Township also maintains a defined contribution plan administered by MERS. Depending on hire date, the Township contributes 5 to 6 percent of each eligible employee's salary to the plan and will match an additional 5 to 6 percent of each eligible employee's salary. Plan provision and contribution requirements are established and may be amended by the Board. The Township's contribution for 2019 was \$205,726 and the employees' contribution was \$102,213.

8. LEASE AGREEMENT

The Township renewed an agreement in 2016, which provides for the leasing of the Cascade Dam to a private company for the purpose of generating and selling hydroelectric power. The original lease expired in 2018 and was automatically be extended for an additional 18 years through 2036. In years 2019 through 2029, the annual base rental is \$70,000 and from 2030 to 2036 the annual base rental will be \$72,000. The annual maintenance reserve fee will continue to be \$5,000 through the term of the new lease agreement. This is collected by the Township General Fund; \$40,000 plus the \$5,000 maintenance reserve fee is set aside each year in the Cascade Dam Major Repair Fund. At December 31, 2019, the Cascade Dam Major Repair Fund has accumulated \$728,162.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

The Township is also a lessee under an operating lease for building space. Lease expenditures for the year ended December 31, 2019 amounted to \$60,464. Future minimum lease payments for the lease is as follows:

Year Ending December 31,	Amount
2020	\$ 61,625
2021	5,228
	<u>\$66,853</u>

9. CONTINGENT LIABILITIES

In the normal course of its operations, the Township has become a party in various legal actions, including property tax appeals. Management of the Township is of the opinion that the outcome of such actions will not have a material effect on the financial position of the Township.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal and state government. Any disallowed claims, including amounts already collected, may constitute a liability to the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Township expects such amounts, if any, to be immaterial.

10. TAX ABATEMENTS

The Township entered into property tax abatement agreements with local businesses under the Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Exemption) PA 198 of 1974, as amended, provides a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities, and to promote the establishment of high tech facilities. An Industrial Facilities Exemption (IFE) certificate entitles the facility to exemption from ad valorem real and/or personal property taxes for a term of 12 years as determined by the local unit of government. The agreements entered into by the Township include claw back provisions should the recipient of the tax abatement fail to fully meet its commitments, such as employment levels and timelines for relocation. The IFE is computed at half the local property tax millage rate. This amounts to a reduction in property taxes of approximately 50%.

For the year ended December 31, 2019 the Township abated property tax revenues of approximately \$39,000.

11. SUBSEQUENT EVENT

Subsequent to year-end, the Township staff worked remotely as much as possible along with meeting various other stay-safe requirements due to the COVID-19 outbreak. The effect on operations is unknown at the report date. No other such events or transactions were identified.

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REQUIRED SUPPLEMENTARY INFORMATION

CASCADE CHARTER TOWNSHIP

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget Amounts		Actual Amount	Variance Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 2,235,924	\$ 2,235,924	\$ 2,196,596	\$ (39,328)
Licenses and permits	427,300	427,300	416,923	(10,377)
State	1,550,137	1,550,137	1,625,693	75,556
Charges for services	125,600	125,600	115,140	(10,460)
Interest	326,356	389,356	484,190	94,834
Miscellaneous	133,677	155,577	142,509	(13,068)
Total revenues	<u>4,798,994</u>	<u>4,883,894</u>	<u>4,981,051</u>	<u>97,157</u>
Expenditures				
Current				
General government				
Township board	60,656	61,513	62,992	(1,479)
Supervisor	65,187	155,921	152,696	3,225
Manager	129,995	13,090	6,980	6,110
Clerk	95,736	102,288	105,239	(2,951)
Treasurer	132,793	132,522	134,732	(2,210)
Assessor	244,301	249,272	236,380	12,892
Elections	14,000	17,400	15,304	2,096
Buildings and grounds	504,020	568,896	505,924	62,972
Cemetery	23,500	23,500	10,265	13,235
Administration	707,876	769,044	666,012	103,032
Public works				
Drains	52,900	52,900	55,159	(2,259)
Road construction and maintenance	406,300	1,478,300	1,169,435	308,865
Street lighting	123,000	138,000	136,976	1,024
Waste collection	61,400	96,400	96,086	314
Community and economic development				
Planning commission	360,129	354,373	299,479	54,894
Building and zoning	4,000	12,500	4,716	7,784
Culture and recreation				
Parks and recreation	75,900	75,900	68,374	7,526
Historical	10,550	22,550	23,208	(658)
Other	745,103	798,779	780,656	18,123
Capital outlay	620,000	1,706,800	1,397,101	309,699
Total expenditures	<u>4,437,346</u>	<u>6,829,948</u>	<u>5,927,714</u>	<u>902,234</u>
Revenues over (under) expenditures	<u>361,648</u>	<u>(1,946,054)</u>	<u>(946,663)</u>	<u>999,391</u>
Other financing sources (uses)				
Transfers in	124,999	172,699	157,096	(15,603)
Transfers out	(440,000)	(440,000)	(440,000)	-
Total other financing sources (uses)	<u>(315,001)</u>	<u>(267,301)</u>	<u>(282,904)</u>	<u>(15,603)</u>
Net changes in fund balances	46,647	(2,213,355)	(1,229,567)	983,788
Fund balances, beginning of year	<u>9,241,411</u>	<u>9,241,411</u>	<u>9,241,411</u>	<u>-</u>
Fund balances, end of year	<u>\$ 9,288,058</u>	<u>\$ 7,028,056</u>	<u>\$ 8,011,844</u>	<u>\$ 983,788</u>

CASCADE CHARTER TOWNSHIP

FIRE SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 2,036,424	\$ 2,036,424	\$ 2,044,093	\$ 7,669
Interest	77,500	77,500	70,625	(6,875)
Miscellaneous	3,500	25,500	24,791	(709)
Total revenues	<u>2,117,424</u>	<u>2,139,424</u>	<u>2,139,509</u>	<u>85</u>
Expenditures				
Current				
Public safety	2,540,866	2,534,883	2,521,248	13,635
Capital outlay	35,000	89,925	89,858	67
Total expenditures	<u>2,575,866</u>	<u>2,624,808</u>	<u>2,611,106</u>	<u>13,702</u>
Revenues over (under) expenditures	<u>(458,442)</u>	<u>(485,384)</u>	<u>(471,597)</u>	<u>13,787</u>
Other financing sources (uses)				
Transfers in	400,000	400,000	400,000	-
Transfers out	-	(2,000)	(2,000)	-
Total other financing sources (uses)	<u>400,000</u>	<u>398,000</u>	<u>398,000</u>	<u>-</u>
Net changes in fund balances	(58,442)	(87,384)	(73,597)	13,787
Fund balances, beginning of year	<u>2,463,215</u>	<u>2,463,215</u>	<u>2,463,215</u>	<u>-</u>
Fund balances, end of year	<u>\$ 2,404,773</u>	<u>\$ 2,375,831</u>	<u>\$ 2,389,618</u>	<u>\$ 13,787</u>

CASCADE CHARTER TOWNSHIP

POLICE SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 712,812	\$ 712,812	\$ 714,083	\$ 1,271
Interest	<u>30,000</u>	<u>30,000</u>	<u>36,663</u>	<u>6,663</u>
Total revenues	742,812	742,812	750,746	7,934
Expenditures				
Current				
Public safety	<u>670,150</u>	<u>670,150</u>	<u>625,906</u>	<u>44,244</u>
Revenues over (under) expenditures	<u>72,662</u>	<u>72,662</u>	<u>124,840</u>	<u>52,178</u>
Other financing sources (uses)				
Transfers out	<u>(31,499)</u>	<u>(31,499)</u>	<u>(31,499)</u>	<u>-</u>
Net changes in fund balances	41,163	41,163	93,341	52,178
Fund balances, beginning of year	<u>1,311,410</u>	<u>1,311,410</u>	<u>1,311,410</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,352,573</u>	<u>\$ 1,352,573</u>	<u>\$ 1,404,751</u>	<u>\$ 52,178</u>

CASCADE CHARTER TOWNSHIP

LIBRARY SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 232,311	\$ 232,311	\$ 232,358	\$ 47
Local	32,869	32,869	32,870	1
Interest	10,000	10,000	12,566	2,566
Miscellaneous	-	-	70	70
Total revenues	<u>275,180</u>	<u>275,180</u>	<u>277,864</u>	<u>2,684</u>
Expenditures				
Current				
Culture and recreation	219,814	290,234	264,351	25,883
Capital outlay	<u>1,000</u>	<u>1,000</u>	-	<u>1,000</u>
Total expenditures	<u>220,814</u>	<u>291,234</u>	<u>264,351</u>	<u>26,883</u>
Net changes in fund balances	54,366	(16,054)	13,513	29,567
Fund balances, beginning of year	<u>2,044,349</u>	<u>2,044,349</u>	<u>2,044,349</u>	<u>-</u>
Fund balances, end of year	<u>\$ 2,098,715</u>	<u>\$ 2,028,295</u>	<u>\$ 2,057,862</u>	<u>\$ 29,567</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 543,980	\$ 543,980	\$ 546,536	\$ 2,556
Interest	12,000	12,000	26,033	14,033
Total revenues	<u>555,980</u>	<u>555,980</u>	<u>572,569</u>	<u>16,589</u>
Expenditures				
Current				
Culture and recreation	78,000	158,000	160,267	(2,267)
Capital outlay	100,000	100,000	38,849	61,151
Total expenditures	<u>178,000</u>	<u>258,000</u>	<u>199,116</u>	<u>58,884</u>
Revenues over (under) expenditures	377,980	297,980	373,453	75,473
Other financing sources (uses)				
Transfers out	(47,700)	(47,700)	(47,700)	-
Net changes in fund balances	330,280	250,280	325,753	75,473
Fund balances, beginning of year	<u>1,692,348</u>	<u>1,692,348</u>	<u>1,692,348</u>	<u>-</u>
Fund balances, end of year	<u>\$ 2,022,628</u>	<u>\$ 1,942,628</u>	<u>\$ 2,018,101</u>	<u>\$ 75,473</u>

CASCADE CHARTER TOWNSHIP

INSPECTIONS SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 1,775,000	\$ 1,775,000	\$ 1,613,692	\$ (161,308)
Interest	60,000	60,000	66,947	6,947
Miscellaneous	1,000	1,000	1,900	900
Total revenues	<u>1,836,000</u>	<u>1,836,000</u>	<u>1,682,539</u>	<u>(153,461)</u>
Expenditures				
Current				
Public safety	1,534,776	1,528,813	1,512,239	16,574
Capital outlay	32,000	470,200	453,115	17,085
Total expenditures	<u>1,566,776</u>	<u>1,999,013</u>	<u>1,965,354</u>	<u>33,659</u>
Revenues over (under) expenditures	269,224	(163,013)	(282,815)	(119,802)
Other financing sources (uses)				
Transfers out	(95,000)	(95,000)	(77,897)	17,103
Net changes in fund balances	174,224	(258,013)	(360,712)	(102,699)
Fund balances, beginning of year	<u>3,380,905</u>	<u>3,380,905</u>	<u>3,380,905</u>	<u>-</u>
Fund balances, end of year	<u>\$ 3,555,129</u>	<u>\$ 3,122,892</u>	<u>\$ 3,020,193</u>	<u>\$ (102,699)</u>

CASCADE CHARTER TOWNSHIP

OPEN SPACE SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 356,704	\$ 356,704	\$ 356,170	\$ (534)
Interest	10,400	10,400	12,681	2,281
Miscellaneous	1,000	1,000	1,089	89
Total revenues	368,104	368,104	369,940	1,836
Expenditures				
Current				
Culture and recreation	24,100	24,100	26,451	(2,351)
Revenues over (under) expenditures	344,004	344,004	343,489	(515)
Other financing sources (uses)				
Transfers out	(321,605)	(321,605)	(321,537)	68
Net changes in fund balances	22,399	22,399	21,952	(447)
Fund balances, beginning of year	732,358	732,358	732,358	-
Fund balances, end of year	<u>\$ 754,757</u>	<u>\$ 754,757</u>	<u>\$ 754,310</u>	<u>\$ (447)</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Total pension liability					
Service cost	\$ 232,044	\$ 269,359	\$ 301,620	\$ 324,267	\$ 152,708
Interest	672,517	697,204	813,553	830,058	890,346
Changes in benefit terms	-	-	-	-	(24,411)
Difference between expected and actual experience	-	360,728	(407,538)	13,247	(844,453)
Changes in assumptions	-	568,066	-	-	-
Benefit payments including employee refunds	(347,736)	(337,024)	(460,299)	(702,280)	(484,793)
Other	(17,508)	(58,461)	68,638	265,356	(14,651)
Net change in total pension liability	<u>539,317</u>	<u>1,499,872</u>	<u>315,974</u>	<u>730,648</u>	<u>(325,254)</u>
Total pension liability, beginning of year	<u>8,209,563</u>	<u>8,748,880</u>	<u>10,248,752</u>	<u>10,564,726</u>	<u>11,295,374</u>
Total pension liability, end of year	<u>\$ 8,748,880</u>	<u>\$ 10,248,752</u>	<u>\$ 10,564,726</u>	<u>\$ 11,295,374</u>	<u>\$ 10,970,120</u>
Plan fiduciary net position					
Contributions-employer	\$ 232,013	\$ 245,343	\$ 290,039	\$ 305,411	\$ 176,094
Contributions-employee	117,128	123,282	124,705	120,780	110,976
Net investment income	(105,931)	776,510	1,004,690	(324,408)	1,065,789
Benefit payments including employee refunds	(347,736)	(337,024)	(460,299)	(702,280)	(484,793)
Administrative expense	(15,175)	(15,315)	(15,897)	(16,413)	(18,365)
Net change in plan fiduciary net position	<u>(119,701)</u>	<u>792,796</u>	<u>943,238</u>	<u>(616,910)</u>	<u>849,701</u>
Plan fiduciary net position, beginning of year	<u>6,859,910</u>	<u>6,740,209</u>	<u>7,533,005</u>	<u>8,476,243</u>	<u>7,859,333</u>
Plan fiduciary net position, end of year	<u>\$ 6,740,209</u>	<u>\$ 7,533,005</u>	<u>\$ 8,476,243</u>	<u>\$ 7,859,333</u>	<u>\$ 8,709,034</u>
Employer net pension liability	<u>\$ 2,008,671</u>	<u>\$ 2,715,747</u>	<u>\$ 2,088,483</u>	<u>\$ 3,436,041</u>	<u>\$ 2,261,086</u>
Plan fiduciary net position as a percentage of the total pension liability	77%	74%	80%	70%	79%
Covered employee payroll	\$ 2,047,653	\$ 2,314,281	\$ 2,474,196	\$ 2,626,444	\$ 1,656,630
Employer's net pension liability as a percentage of covered employee payroll	98%	117%	84%	131%	136%

CASCADE CHARTER TOWNSHIP
DEFINED BENEFIT PENSION PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

	2015	2016	2017	2018	2019
Actuarial determined contributions	\$ 232,013	\$ 245,343	\$ 290,039	\$ 305,411	\$ 176,094
Contributions in relation to the actuarially determined contribution	<u>232,013</u>	<u>245,343</u>	<u>290,039</u>	<u>305,411</u>	<u>176,094</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 2,047,653	\$ 2,314,281	\$ 2,474,196	\$ 2,626,444	\$ 1,656,630
Contributions as a percentage of covered employee payroll	11.3%	10.6%	11.7%	11.6%	10.6%

Notes to schedule

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Remaining amortization period	25 years
Asset valuation method	5 year smoothed (10 years for 2014)
Inflation	2.5% (3-4% for 2014)
Salary increases	3.75% (4.5 for 2014)
Investment rate of return	7.75% (8.00 for 2014)
Retirement age	Varies depending on plan adoption
Mortality	50% female/ 50% male RP-2014 mortality table

Notes to required supplementary information

Budgets and Budgetary Accounting

The Township adopts annual budgets for the general and special revenue funds fund following the GAAP basis of accounting. Unexpended appropriations lapse at year-end.

Pension Schedules

Pension schedules are being accumulated prospectively until ten years of data is presented.

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**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

CASCADE CHARTER TOWNSHIP

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET**

DECEMBER 31, 2019

	<u>Special Revenue Funds</u>			<u>Debt Service Fund</u>	<u>Permanent</u>	
	<u>Cascade Dam Major Repair</u>	<u>Improvement Revolving</u>	<u>Hazmat</u>	<u>Building Authority</u>	<u>Cemetery Perpetual Care</u>	<u>Total</u>
Assets						
Cash and pooled investments	\$ 728,162	\$ 1,711,478	\$ 31,443	\$ -	\$ 113,435	\$ 2,584,518
Receivables						
Accounts	-	20,707	-	-	-	20,707
Special assessments	-	518,494	-	-	-	518,494
Due from other funds	-	1,100	-	-	-	1,100
Total assets	<u>\$ 728,162</u>	<u>\$ 2,251,779</u>	<u>\$ 31,443</u>	<u>\$ -</u>	<u>\$ 113,435</u>	<u>\$ 3,124,819</u>
Liabilities and fund balances						
Liabilities						
Accounts payable	\$ -	\$ 5,888	\$ -	\$ -	\$ -	\$ 5,888
Due to other funds	-	23,185	-	-	-	23,185
Total liabilities	<u>-</u>	<u>29,073</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,073</u>
Deferred inflows of resources						
Unavailable revenue	-	523,088	-	-	-	523,088
Fund balances						
Nonspendable						
Cemetery trust	-	-	-	-	104,914	104,914
Restricted						
Capital improvements	728,162	1,699,618	31,443	-	-	2,459,223
Committed						
Cemetery trust	-	-	-	-	8,521	8,521
Total fund balances	<u>728,162</u>	<u>1,699,618</u>	<u>31,443</u>	<u>-</u>	<u>113,435</u>	<u>2,572,658</u>
Total liabilities and fund balances	<u>\$ 728,162</u>	<u>\$ 2,251,779</u>	<u>\$ 31,443</u>	<u>\$ -</u>	<u>\$ 113,435</u>	<u>\$ 3,124,819</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue Funds			Debt Service Fund	Permanent	Total
	Cascade Dam Major Repair	Improvement Revolving	Hazmat	Building Authority	Cemetery Perpetual Care	
Revenues						
Charges for services	\$ -	\$ -	4,000	\$ -	\$ 4,720	\$ 8,720
Interest	8,395	22,845	103	-	554	31,897
Miscellaneous	5,000	268,107	-	-	-	273,107
Total revenues	<u>13,395</u>	<u>290,952</u>	<u>4,103</u>	<u>-</u>	<u>5,274</u>	<u>313,724</u>
Expenditures						
Current						
General government	-	-	-	-	1,076	1,076
Public safety	-	-	2,137	-	-	2,137
Debt service						
Principal	-	-	-	265,000	-	265,000
Interest	-	-	-	56,537	-	56,537
Capital outlay	-	72,165	-	-	-	72,165
Total expenditures	<u>-</u>	<u>72,165</u>	<u>2,137</u>	<u>321,537</u>	<u>1,076</u>	<u>396,915</u>
Revenues over (under) expenditures	13,395	218,787	1,966	(321,537)	4,198	(83,191)
Other financing sources (uses)						
Transfers in	40,000	-	2,000	321,537	-	363,537
Total other financing sources (uses)	<u>40,000</u>	<u>-</u>	<u>2,000</u>	<u>321,537</u>	<u>-</u>	<u>363,537</u>
Net changes in fund balances	53,395	218,787	3,966	-	4,198	280,346
Fund balances, beginning of year	<u>674,767</u>	<u>1,480,831</u>	<u>27,477</u>	<u>-</u>	<u>109,237</u>	<u>2,292,312</u>
Fund balances, end of year	<u>\$ 728,162</u>	<u>\$ 1,699,618</u>	<u>\$ 31,443</u>	<u>\$ -</u>	<u>\$ 113,435</u>	<u>\$ 2,572,658</u>

CASCADE CHARTER TOWNSHIP

CASCADE DAM MAJOR REPAIR SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 7,000	\$ 7,000	\$ 8,395	\$ 1,395
Miscellaneous	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total revenues	12,000	12,000	13,395	1,395
Expenditures				
Current				
General government	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Revenues over (under) expenditures	7,000	7,000	13,395	6,395
Other financing sources (uses)				
Transfers in	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Net changes in fund balances	47,000	47,000	53,395	6,395
Fund balances, beginning of year	<u>674,767</u>	<u>674,767</u>	<u>674,767</u>	<u>-</u>
Fund balances, end of year	<u><u>\$ 721,767</u></u>	<u><u>\$ 721,767</u></u>	<u><u>\$ 728,162</u></u>	<u><u>\$ 6,395</u></u>

CASCADE CHARTER TOWNSHIP

**IMPROVEMENT REVOLVING SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 19,500	\$ 16,000	\$ 22,845	\$ 6,845
Miscellaneous	<u>231,000</u>	<u>220,000</u>	<u>268,107</u>	<u>48,107</u>
Total revenues	250,500	236,000	290,952	54,952
Expenditures				
Capital outlay	<u>53,500</u>	<u>119,500</u>	<u>72,165</u>	<u>47,335</u>
Net changes in fund balances	197,000	116,500	218,787	102,287
Fund balances, beginning of year	<u>1,480,831</u>	<u>1,480,831</u>	<u>1,480,831</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,677,831</u>	<u>\$ 1,597,331</u>	<u>\$ 1,699,618</u>	<u>\$ 102,287</u>

CASCADE CHARTER TOWNSHIP

HAZMAT SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 6,000	\$ 4,000	\$ 4,000	\$ -
Interest	200	200	103	(97)
Total revenues	<u>6,200</u>	<u>4,200</u>	<u>4,103</u>	<u>(97)</u>
Expenditures				
Current				
Public safety	5,000	5,000	2,137	2,863
Capital outlay	<u>3,000</u>	<u>3,000</u>	-	<u>3,000</u>
Total expenditures	<u>8,000</u>	<u>8,000</u>	<u>2,137</u>	<u>5,863</u>
Revenues over (under) expenditures	(1,800)	(3,800)	1,966	5,766
Other financing sources (uses)				
Transfers in	-	-	<u>2,000</u>	<u>2,000</u>
Net changes in fund balances	(1,800)	(3,800)	3,966	7,766
Fund balances, beginning of year	<u>27,477</u>	<u>27,477</u>	<u>27,477</u>	<u>-</u>
Fund balances, end of year	<u>\$ 25,677</u>	<u>\$ 23,677</u>	<u>\$ 31,443</u>	<u>\$ 7,766</u>

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CASCADE CHARTER TOWNSHIP

GENERAL FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and pooled investments	\$ 7,601,071	\$ 8,980,690
Receivables		
Accounts	971,006	739,197
Taxes	968,292	1,070,805
Due from other funds	166,420	11,378
Due from other governments	264,796	266,758
Prepaid items	18,467	19,950
Total assets	<u>\$ 9,990,052</u>	<u>\$ 11,088,778</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 199,669	\$ 111,734
Accrued payroll and benefits	40,231	27,244
Due to other funds	-	10,000
Total liabilities	<u>239,900</u>	<u>148,978</u>
Deferred inflows of resources		
Unavailable revenue	<u>1,738,308</u>	<u>1,698,389</u>
Fund balances		
Nonspendable		
Prepaid items	18,467	19,950
Committed		
Unfunded pension liability	499,543	499,543
Facility Improvements	2,500,000	2,500,000
Unassigned	<u>4,993,834</u>	<u>6,221,918</u>
Total fund balances	<u>8,011,844</u>	<u>9,241,411</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 9,990,052</u>	<u>\$ 11,088,778</u>

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CASCADE CHARTER TOWNSHIP

GENERAL FUND COMPARATIVE SCHEDULE OF REVENUES

FOR THE YEARS ENDED DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Revenues		
Property taxes		
Current property taxes	\$ 1,491,706	\$ 1,479,951
Street lighting assessment	72,773	64,956
Delinquent property taxes	2,997	4,260
Industrial facilities taxes	10,472	10,357
Interest and penalties on taxes	16,174	12,672
Tax administration fees	602,474	571,240
Total property taxes	<u>2,196,596</u>	<u>2,143,436</u>
Licenses and permits		
Cablevision fees	416,550	410,375
Dog licenses	108	66
Other permits	265	405
Total licenses and permits	<u>416,923</u>	<u>410,846</u>
State		
Sales taxes	1,610,478	1,549,636
PA 48/Metro Authority	15,215	15,342
Other state grants	-	35,785
Total state	<u>1,625,693</u>	<u>1,600,763</u>
Charges for services		
Planning and zoning fees	15,658	30,794
Summer tax collection fees	25,830	25,763
P.A. 198 tax application fees	2,000	3,000
Yard waste bag fees	1,733	1,470
Sewer and water implementation fees	23,185	51,809
Grave openings	14,464	22,950
Passport application fees	32,270	30,470
Sale of printed materials	-	2
Total charges for services	<u>115,140</u>	<u>166,258</u>
Interest		
Interest on deposits and investments	233,333	111,884
Rental income	250,857	221,693
Total interest	<u>484,190</u>	<u>333,577</u>
Miscellaneous		
Sale of assets	8,833	-
Contributions	119,192	124,432
Park income	6,160	365
Reimbursements	2,194	-
Refunds and rebates	2,506	2,261
Other	3,624	16,940
Total miscellaneous	<u>142,509</u>	<u>143,998</u>
Total revenues	<u>\$ 4,981,051</u>	<u>\$ 4,798,878</u>

CASCADE CHARTER TOWNSHIP

**GENERAL FUND
COMPARATIVE SCHEDULE OF EXPENDITURES**

FOR THE YEARS ENDED DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Expenditures		
Current		
General government		
Township board		
Personnel services	\$ 39,898	\$ 36,000
Other services and charges	23,094	18,868
Total township board	<u>62,992</u>	<u>54,868</u>
Supervisor		
Personnel services	142,991	20,000
Other services and charges	8,469	7,597
Capital outlay	1,236	111
Total supervisor	<u>152,696</u>	<u>27,708</u>
Manager		
Personnel services	-	115,073
Other services and charges	6,980	2,261
Total manager	<u>6,980</u>	<u>117,334</u>
Clerk		
Personnel services	99,222	85,958
Other services and charges	6,017	5,635
Total clerk	<u>105,239</u>	<u>91,593</u>
Treasurer		
Personnel services	127,419	135,676
Other services and charges	6,553	3,391
Capital outlay	760	2,223
Total treasurer	<u>134,732</u>	<u>141,290</u>
Assessor		
Personnel services	217,624	208,229
Supplies	253	397
Other services and charges	16,371	18,087
Capital outlay	2,132	369
Total assessor	<u>236,380</u>	<u>227,082</u>
Elections		
Personnel services	10,512	22,657
Supplies	-	13,861
Other services and charges	4,792	9,993
Total elections	<u>15,304</u>	<u>46,511</u>
Buildings and grounds		
Personnel services	309,468	272,994
Supplies	2,631	2,509
Other services and charges	184,818	189,818
Capital outlay	9,007	2,297
Total buildings and grounds	<u>505,924</u>	<u>467,618</u>
Cemetery		
Other services and charges	10,265	5,711
Administration		
Personnel services	83,125	110,151
Supplies	17,364	36,267
Other services and charges	559,207	515,912
Capital outlay	6,316	5,075
Total administration	<u>666,012</u>	<u>667,405</u>
Total general government	<u>1,896,524</u>	<u>1,847,120</u>

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CASCADE CHARTER TOWNSHIP

**GENERAL FUND
COMPARATIVE SCHEDULE OF EXPENDITURES**

FOR THE YEARS ENDED DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Public works		
Drains		
Other services and charges	\$ 7,738	\$ 2,084
Capital outlay	<u>47,421</u>	<u>46,635</u>
Total drains	<u>55,159</u>	<u>48,719</u>
Road construction and maintenance		
Capital outlay	<u>1,169,435</u>	<u>1,417,414</u>
Street lighting		
Other services and charges	135,207	128,044
Capital outlay	<u>1,769</u>	<u>1,153</u>
Total street lighting	<u>136,976</u>	<u>129,197</u>
Waste collection		
Other services and charges	<u>96,086</u>	<u>53,099</u>
Total public works	<u>1,457,656</u>	<u>1,648,429</u>
Community and economic development		
Planning commission		
Personnel services	249,569	219,259
Supplies	1,042	669
Other services and charges	<u>48,868</u>	<u>142,161</u>
Total planning commission	<u>299,479</u>	<u>362,089</u>
Building and zoning		
Personnel services	<u>4,716</u>	<u>1,020</u>
Total community and economic development	<u>304,195</u>	<u>363,109</u>
Culture and recreation		
Parks and recreation		
Supplies	4,659	3,192
Other services and charges	63,715	64,093
Capital outlay	-	567
Total parks and recreation	<u>68,374</u>	<u>67,852</u>
Historical		
Supplies	6,000	6,000
Other services and charges	<u>17,208</u>	<u>4,544</u>
Total historical	<u>23,208</u>	<u>10,544</u>
Total culture and recreation	<u>91,582</u>	<u>78,396</u>
Other		
Employee benefits	529,199	493,547
Transportation services	<u>251,457</u>	<u>316,520</u>
Total other	<u>780,656</u>	<u>810,067</u>
Capital outlay	<u>1,397,101</u>	<u>463,712</u>
Total expenditures	<u>\$ 5,927,714</u>	<u>\$ 5,210,833</u>

(Concluded)

CASCADE CHARTER TOWNSHIP

FIRE SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and pooled investments	\$ 2,438,836	\$ 2,486,169
Receivables		
Accounts	980,350	778,819
Taxes	1,082,439	1,196,116
Prepaid items	<u>19,352</u>	<u>21,014</u>
Total assets	<u>\$ 4,520,977</u>	<u>\$ 4,482,118</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 21,556	\$ 11,572
Accrued payroll and benefits	<u>47,014</u>	<u>32,396</u>
Total liabilities	<u>68,570</u>	<u>43,968</u>
Deferred inflows of resources		
Unavailable revenue	<u>2,062,789</u>	<u>1,974,935</u>
Fund balances		
Nonspendable		
Prepaid items	19,352	21,014
Restricted		
Dedicated millage	<u>2,370,266</u>	<u>2,442,201</u>
Total fund balances	<u>2,389,618</u>	<u>2,463,215</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,520,977</u>	<u>\$ 4,482,118</u>

CASCADE CHARTER TOWNSHIP

**FIRE SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

FOR THE YEARS ENDED DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Revenues		
Property taxes		
Current property taxes	\$ 2,025,482	\$ 1,927,812
Delinquent property taxes	4,012	4,694
Industrial facilities taxes	14,175	14,020
Interest and penalties on taxes	424	348
Total property taxes	<u>2,044,093</u>	<u>1,946,874</u>
Interest	70,625	63,729
Miscellaneous		
Other	<u>24,791</u>	<u>4,980</u>
Total revenues	<u>2,139,509</u>	<u>2,015,583</u>
Expenditures		
Current		
Public safety		
Fire department		
Personnel services	2,162,565	2,108,006
Supplies	109,924	106,323
Other services and charges	248,759	206,457
Total public safety	<u>2,521,248</u>	<u>2,420,786</u>
Capital outlay	<u>89,858</u>	<u>83,731</u>
Total expenditures	<u>2,611,106</u>	<u>2,504,517</u>
Revenues over (under) expenditures	<u>(471,597)</u>	<u>(488,934)</u>
Other financing sources (uses)		
Transfers in	400,000	400,000
Transfers out	<u>(2,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>398,000</u>	<u>400,000</u>
Net changes in fund balances	(73,597)	(88,934)
Fund balances, beginning of year	<u>2,463,215</u>	<u>2,552,149</u>
Fund balances, end of year	<u>\$ 2,389,618</u>	<u>\$ 2,463,215</u>

CASCADE CHARTER TOWNSHIP

POLICE SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and pooled investments	\$ 1,542,769	\$ 1,416,654
Receivables		
Accounts	342,191	271,846
Taxes	<u>377,828</u>	<u>417,507</u>
Total assets	<u>\$ 2,262,788</u>	<u>\$ 2,106,007</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 106,519	\$ 105,244
Due to other funds	<u>31,499</u>	<u>-</u>
Total liabilities	<u>138,018</u>	<u>105,244</u>
Deferred inflows of resources		
Unavailable revenue	<u>720,019</u>	<u>689,353</u>
Fund balances		
Restricted		
Dedicated millage	<u>1,404,751</u>	<u>1,311,410</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,262,788</u>	<u>\$ 2,106,007</u>

CASCADE CHARTER TOWNSHIP

***POLICE SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE***

FOR THE YEARS ENDED DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Revenues		
Property taxes		
Current property taxes	\$ 707,587	\$ 664,645
Delinquent property taxes	1,400	1,638
Industrial facilities taxes	4,948	4,894
Interest and penalties on taxes	<u>148</u>	<u>121</u>
 Total property taxes	 714,083	 671,298
 Interest	 <u>36,663</u>	 <u>12,055</u>
 Total revenues	 750,746	 683,353
 Expenditures		
Current		
Public safety		
Law enforcement		
Other services and charges	<u>625,906</u>	<u>643,617</u>
 Revenues over (under) expenditures	 124,840	 39,736
 Other financing sources (uses)		
Transfers out	<u>(31,499)</u>	<u>(31,499)</u>
 Net changes in fund balances	 93,341	 8,237
 Fund balances, beginning of year	 <u>1,311,410</u>	 <u>1,303,173</u>
 Fund balances, end of year	 <u>\$ 1,404,751</u>	 <u>\$ 1,311,410</u>

CASCADE CHARTER TOWNSHIP

IMPROVEMENT REVOLVING SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and pooled investments	\$ 1,711,478	\$ 1,469,548
Receivables		
Accounts	20,707	16,283
Special assessments	518,494	539,710
Due from other funds	<u>1,100</u>	<u>-</u>
Total assets	<u>\$ 2,251,779</u>	<u>\$ 2,025,541</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 5,888	\$ 5,000
Due to other funds	<u>23,185</u>	<u>-</u>
Total liabilities	<u>29,073</u>	<u>5,000</u>
Deferred inflows of resources		
Unavailable revenue	<u>523,088</u>	<u>539,710</u>
Fund balances		
Restricted		
Water and sewer improvements	<u>1,699,618</u>	<u>1,480,831</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,251,779</u>	<u>\$ 2,025,541</u>

CASCADE CHARTER TOWNSHIP

IMPROVEMENT REVOLVING SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Revenues		
Interest		
Interest on deposits	\$ 22,016	\$ 27,759
Interest on special assessments	829	3,766
Total interest	<u>22,845</u>	<u>31,525</u>
Miscellaneous		
Special assessments	36,255	25,105
Hookup fees	231,852	517,228
Total miscellaneous	<u>268,107</u>	<u>542,333</u>
Total revenues	290,952	573,858
Expenditures		
Capital outlay	<u>72,165</u>	<u>324,097</u>
Net changes in fund balances	218,787	249,761
Fund balances, beginning of year	<u>1,480,831</u>	<u>1,231,070</u>
Fund balances, end of year	<u>\$ 1,699,618</u>	<u>\$ 1,480,831</u>

CASCADE CHARTER TOWNSHIP

LIBRARY SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and pooled investments	\$ 2,130,532	\$ 2,064,951
Receivables		
Accounts	111,915	88,940
Taxes	<u>123,394</u>	<u>136,354</u>
Total assets	<u>\$ 2,365,841</u>	<u>\$ 2,290,245</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 8,634	\$ 20,603
Due to other funds	<u>64,036</u>	<u>-</u>
Total liabilities	<u>72,670</u>	<u>20,603</u>
Deferred inflows of resources		
Unavailable revenue	<u>235,309</u>	<u>225,293</u>
Fund balances		
Restricted		
Dedicated millage	<u>2,057,862</u>	<u>2,044,349</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,365,841</u>	<u>\$ 2,290,245</u>

CASCADE CHARTER TOWNSHIP

LIBRARY SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Revenues		
Property taxes		
Current property taxes	\$ 230,237	\$ 229,756
Delinquent property taxes	457	535
Industrial facilities taxes	1,616	1,599
Interest and penalties on taxes	48	40
Total property taxes	<u>232,358</u>	<u>231,930</u>
Local	32,870	32,870
Interest	12,566	41,218
Miscellaneous		
Donations	<u>70</u>	<u>-</u>
Total revenues	<u>277,864</u>	<u>306,018</u>
Expenditures		
Current		
Recreation and cultural		
Library		
Supplies	1,832	5,291
Other services and charges	262,519	270,315
Total recreation and cultural	<u>264,351</u>	<u>275,606</u>
Capital outlay	<u>-</u>	<u>15,369</u>
Total expenditures	<u>264,351</u>	<u>290,975</u>
Net changes in fund balances	13,513	15,043
Fund balances, beginning of year	<u>2,044,349</u>	<u>2,029,306</u>
Fund balances, end of year	<u>\$ 2,057,862</u>	<u>\$ 2,044,349</u>

CASCADE CHARTER TOWNSHIP

PATHWAYS SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and pooled investments	\$ 2,104,776	\$ 1,726,469
Receivables		
Accounts	262,043	208,181
Taxes	<u>289,300</u>	<u>319,681</u>
Total assets	<u>\$ 2,656,119</u>	<u>\$ 2,254,331</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 38,975	\$ 34,121
Due to other funds	<u>47,700</u>	<u>-</u>
Total liabilities	<u>86,675</u>	<u>34,121</u>
Deferred inflows of resources		
Unavailable revenue	<u>551,343</u>	<u>527,862</u>
Fund balances		
Restricted		
Dedicated millage	<u>2,018,101</u>	<u>1,692,348</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,656,119</u>	<u>\$ 2,254,331</u>

CASCADE CHARTER TOWNSHIP

PATHWAYS SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Revenues		
Property taxes		
Current property taxes	\$ 541,558	\$ 610,012
Delinquent property taxes	1,075	1,422
Industrial facilities taxes	3,789	4,248
Interest and penalties on taxes	114	106
Total property taxes	<u>546,536</u>	<u>615,788</u>
Interest	26,033	18,582
Miscellaneous	<u>-</u>	<u>6,970</u>
Total revenues	<u>572,569</u>	<u>641,340</u>
Expenditures		
Current		
Recreation and cultural		
Parks and recreations		
Supplies	12,583	5,285
Other services and charges	147,684	28,159
Total recreation and cultural	<u>160,267</u>	<u>33,444</u>
Capital outlay	<u>38,849</u>	<u>64,061</u>
Total expenditures	<u>199,116</u>	<u>97,505</u>
Revenues over (under) expenditures	373,453	543,835
Other financing sources (uses)		
Transfers out	<u>(47,700)</u>	<u>-</u>
Net changes in fund balances	325,753	543,835
Fund balances, beginning of year	<u>1,692,348</u>	<u>1,148,513</u>
Fund balances, end of year	<u>\$ 2,018,101</u>	<u>\$ 1,692,348</u>

CASCADE CHARTER TOWNSHIP

INSPECTIONS SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and pooled investments	\$ 3,031,861	\$ 3,418,226
Prepaid items	<u>15,001</u>	<u>14,631</u>
Total assets	<u>\$ 3,046,862</u>	<u>\$ 3,432,857</u>
Liabilities and fund balances		
Liabilities		
Accounts payable	\$ 4,596	\$ 25,481
Accrued payroll and benefits	20,973	15,093
Due to other funds	<u>1,100</u>	<u>11,378</u>
Total liabilities	<u>26,669</u>	<u>51,952</u>
Fund balances		
Nonspendable		
Prepaid items	15,001	14,631
Restricted		
Inspections	<u>3,005,192</u>	<u>3,366,274</u>
Total fund balances	<u>3,020,193</u>	<u>3,380,905</u>
Total liabilities and fund balances	<u>\$ 3,046,862</u>	<u>\$ 3,432,857</u>

CASCADE CHARTER TOWNSHIP

INSPECTIONS SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Revenues		
Licenses and permits		
Building permits	\$ 193,109	\$ 318,399
Electrical permits	75,270	101,326
Mechanical permits	87,953	100,870
Plumbing permits	43,100	48,848
Permits - other townships	1,162,480	1,433,954
Plan reviews	38,205	152,948
Contractor registration fees	13,575	6,830
Total licenses and permits	<u>1,613,692</u>	<u>2,163,175</u>
Interest	66,947	27,413
Miscellaneous	<u>1,900</u>	<u>2,100</u>
Total revenues	<u>1,682,539</u>	<u>2,192,688</u>
Expenditures		
Current		
Public safety		
Inspections		
Personnel services	1,082,630	1,065,579
Supplies	11,061	14,183
Other services and charges	418,548	483,595
Total public safety	<u>1,512,239</u>	<u>1,563,357</u>
Capital outlay	<u>453,115</u>	<u>32,829</u>
Total expenditures	<u>1,965,354</u>	<u>1,596,186</u>
Revenues over (under) expenditures	(282,815)	596,502
Other financing sources (uses)		
Transfers out	<u>(77,897)</u>	<u>(113,885)</u>
Net changes in fund balances	(360,712)	482,617
Fund balances, beginning of year	<u>3,380,905</u>	<u>2,898,288</u>
Fund balances, end of year	<u>\$ 3,020,193</u>	<u>\$ 3,380,905</u>

CASCADE CHARTER TOWNSHIP

**OPEN SPACE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and pooled investments	\$ 760,795	\$ 732,622
Receivables		
Accounts	171,422	136,182
Taxes	<u>189,277</u>	<u>209,154</u>
Total assets	<u>\$ 1,121,494</u>	<u>\$ 1,077,958</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	<u>\$ 6,486</u>	<u>\$ 265</u>
Deferred inflows of resources		
Unavailable revenue	<u>360,698</u>	<u>345,335</u>
Fund balances		
Restricted		
Dedicated millage	<u>754,310</u>	<u>732,358</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,121,494</u>	<u>\$ 1,077,958</u>

CASCADE CHARTER TOWNSHIP
OPEN SPACE SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Revenues		
Property taxes		
Current property taxes	\$ 352,916	\$ 352,074
Delinquent property taxes	701	821
Industrial facilities taxes	2,479	2,452
Interest and penalties on taxes	<u>74</u>	<u>61</u>
 Total property taxes	 356,170	 355,408
 Interest	 12,681	 11,391
Miscellaneous	<u>1,089</u>	<u>1,000</u>
 Total revenues	 369,940	 367,799
 Expenditures		
Current		
Recreation and cultural		
Parks and recreations		
Other services and charges	<u>26,451</u>	<u>18,482</u>
 Revenues over (under) expenditures	 343,489	 349,317
 Other financing sources (uses)		
Transfers out	<u>(321,537)</u>	<u>(326,475)</u>
 Net changes in fund balances	 21,952	 22,842
 Fund balances, beginning of year	 <u>732,358</u>	 <u>709,516</u>
 Fund balances, end of year	 <u>\$ 754,310</u>	 <u>\$ 732,358</u>

CASCADE CHARTER TOWNSHIP

**CASCADE DAM MAJOR REPAIR SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and pooled investments	\$ 728,162	\$ 664,767
Due from other funds	<u> -</u>	<u> 10,000</u>
Total assets	<u>\$ 728,162</u>	<u>\$ 674,767</u>
Liabilities and fund balances		
Liabilities		
Accounts payable	<u>\$ -</u>	<u>\$ -</u>
Fund balances		
Committed		
Dam repairs	<u> 728,162</u>	<u> 674,767</u>
Total liabilities and fund balances	<u>\$ 728,162</u>	<u>\$ 674,767</u>

CASCADE CHARTER TOWNSHIP

CASCADE DAM MAJOR REPAIR SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Revenues		
Interest	\$ 8,395	\$ 12,713
Miscellaneous	5,000	5,000
Total revenues	<u>13,395</u>	<u>17,713</u>
Other financing sources (uses)		
Transfers in	<u>40,000</u>	<u>40,000</u>
Net changes in fund balances	53,395	57,713
Fund balances, beginning of year	<u>674,767</u>	<u>617,054</u>
Fund balances, end of year	<u>\$ 728,162</u>	<u>\$ 674,767</u>

CASCADE CHARTER TOWNSHIP

**HAZMAT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and pooled investments	\$ 31,443	\$ 27,477
Liabilities and fund balances		
Liabilities		
Accounts payable	\$ -	\$ -
Fund balances		
Restricted		
HAZMAT	31,443	27,477
Total liabilities and fund balances	<u>\$ 31,443</u>	<u>\$ 27,477</u>

CASCADE CHARTER TOWNSHIP

HAZMAT SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Revenues		
Charges for services		
HAZMAT fees	\$ 4,000	\$ -
Interest	<u>103</u>	<u>106</u>
Total revenues	<u>4,103</u>	<u>106</u>
Expenditures		
Current		
Public safety		
HAZMAT		
Other services and charges	2,137	1,267
Capital outlay	<u>-</u>	<u>4,982</u>
Total expenditures	<u>2,137</u>	<u>6,249</u>
Revenues over (under) expenditures	1,966	(6,143)
Other financing sources (uses)		
Transfers in	<u>2,000</u>	<u>-</u>
Net changes in fund balances	3,966	(6,143)
Fund balances, beginning of year	<u>27,477</u>	<u>33,620</u>
Fund balances, end of year	<u>\$ 31,443</u>	<u>\$ 27,477</u>

CASCADE CHARTER TOWNSHIP

**BUILDING AUTHORITY DEBT SERVICE FUND
COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and pooled investments	\$ -	\$ -
Liabilities and fund balances		
Liabilities		
Accounts payable	\$ -	\$ -
Fund balances		
Assigned		
Debt service	-	-
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>

CASCADE CHARTER TOWNSHIP

BUILDING AUTHORITY DEBT SERVICE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Revenues		
Interest	\$ -	\$ -
Expenditures		
Debt service		
Principal	265,000	254,000
Interest and fees	<u>56,537</u>	<u>72,475</u>
Total expenditures	<u>321,537</u>	<u>326,475</u>
Revenues over (under) expenditures	(321,537)	(326,475)
Other financing sources (uses)		
Transfers in	<u>321,537</u>	<u>326,475</u>
Net changes in fund balances	-	-
Fund balances, beginning of year	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>

CASCADE CHARTER TOWNSHIP

**CEMETERY PERPETUAL CARE FUND
COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and pooled investments	\$ 113,435	\$ 109,237
Liabilities and fund balances		
Liabilities		
Accounts payable	\$ -	\$ -
Fund balances		
Nonspendable		
Cemetery trust	104,914	100,194
Committed		
Cemetery trust	8,521	9,043
Total fund balances	<u>113,435</u>	<u>109,237</u>
Total liabilities and fund balances	<u>\$ 113,435</u>	<u>\$ 109,237</u>

CASCADE CHARTER TOWNSHIP

**CEMETERY PERPETUAL CARE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

FOR THE YEARS ENDED DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Revenues		
Charges for services		
Cemetery care fees	\$ 4,720	\$ 4,885
Interest	<u>554</u>	<u>540</u>
Total revenues	5,274	5,425
Expenditures		
Current		
General government		
Cemetery	<u>1,076</u>	<u>4,437</u>
Revenues over (under) expenditures	4,198	988
Other financing sources (uses)		
Transfers in	<u>-</u>	<u>3,000</u>
Net changes in fund balances	4,198	3,988
Fund balances, beginning of year	<u>109,237</u>	<u>105,249</u>
Fund balances, end of year	<u>\$ 113,435</u>	<u>\$ 109,237</u>

CASCADE CHARTER TOWNSHIP
AGENCY FUNDS
STATEMENT OF ASSETS AND LIABILITIES
DECEMBER 31, 2019

	Trust and Agency Fund	Tax Collection Fund	Total
Assets			
Cash and pooled investments	\$ 211,193	\$ 5,982,592	\$ 6,193,785
Total assets	<u>\$ 211,193</u>	<u>\$ 5,982,592</u>	<u>\$ 6,193,785</u>
Liabilities			
Accounts payable	\$ 18,082	\$ 5,329,909	\$ 5,347,991
Escrow deposits	193,111	-	193,111
Due to other governments	<u>-</u>	<u>652,683</u>	<u>652,683</u>
Total liabilities	<u>\$ 211,193</u>	<u>\$ 5,982,592</u>	<u>\$ 6,193,785</u>

CASCADE CHARTER TOWNSHIP
DOWNTOWN DEVELOPMENT AUTHORITY
BALANCE SHEET/STATEMENT OF NET POSITION

DECEMBER 31, 2019

	Governmental		Statement
	Fund Type		of
	General		Net Position
	Fund	Adjustments	
Assets			
Cash and pooled investments	\$ 1,144,581	\$ -	\$ 1,144,581
Receivables			
Taxes	290,326	-	290,326
Capital assets			
Non-depreciable	-	658,373	658,373
Depreciable capital assets, net	-	3,983,239	3,983,239
Total assets	<u>\$ 1,434,907</u>	<u>\$ 4,641,612</u>	<u>\$ 6,076,519</u>
Liabilities, deferred inflows of resources and fund balance			
Liabilities			
Accounts payable	\$ 142,230	\$ -	142,230
Accrued interest payable	-	940	940
Bonds and notes payable - current portion	-	163,000	163,000
Bonds and notes payable	-	740,000	740,000
Total liabilities	<u>142,230</u>	<u>903,940</u>	<u>1,046,170</u>
Deferred inflows of resources			
Unavailable revenue	<u>290,326</u>	<u>-</u>	<u>290,326</u>
Fund balance			
Unassigned	<u>1,002,351</u>	<u>\$ (1,002,351)</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,434,907</u>		
Net position			
Net investment in capital assets			4,538,612
Unrestricted			<u>201,411</u>
Total net position			<u>\$ 4,740,023</u>
Reconciliation of fund balances to net position:			
Fund balance of governmental fund			\$ 1,002,351
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds			
Add - land and construction in progress			658,373
Add - capital assets (net of accumulated depreciation)			3,983,239
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.			
Deduct - bonds and notes payable			(903,000)
Deduct - accrued interest			<u>(940)</u>
Net position of governmental activities			<u>\$ 4,740,023</u>

CASCADE CHARTER TOWNSHIP

**DOWNTOWN DEVELOPMENT AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE/STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Governmental Fund Type General Fund	Adjustments	Statement of Activities
Revenues			
Taxes	\$ 972,499	\$ -	\$ 972,499
Interest	20,151	-	20,151
Miscellaneous	<u>5,210</u>	<u>-</u>	<u>5,210</u>
Total revenues	<u>997,860</u>	<u>-</u>	<u>997,860</u>
Expenditures			
Current			
General government	1,788,283	(337,862)	1,450,421
Debt service			
Principal	100,000	(100,000)	-
Interest	<u>7,210</u>	<u>(863)</u>	<u>6,347</u>
Total expenditures	<u>1,895,493</u>	<u>(438,725)</u>	<u>1,456,768</u>
Revenues over (under) expenditures	(897,633)		
Other financing sources (uses)			
Installment note proceeds	<u>800,000</u>	<u>(800,000)</u>	-
Net changes in fund balance	(97,633)		
Change in net position			(458,908)
Fund balance/net position, beginning of year	<u>1,099,984</u>		<u>5,198,931</u>
Fund balance/net position, end of year	<u>\$ 1,002,351</u>		<u>\$ 4,740,023</u>
Reconciliation of change in fund balances to change in net position			
Net change in fund balance of governmental fund			\$ (97,633)
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.			
Add - capital outlay			648,361
Deduct - depreciation expense			(310,499)
Bond or note proceeds provide current financial resources to governmental funds in the period issued, but issuing debt increases long-term liabilities in the statement of net position.			
Repayment of bond or note principal is an expenditure in the governmental funds, but the repayment reduces the long-term liabilities in the statement of net position.			
Add - principal payments on debt			100,000
Deduct - issuance of installment note			(800,000)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.			
Add - decrease in accrued interest			<u>863</u>
Change in net position of governmental activities			<u>\$ (458,908)</u>