

**AGENDA
CASCADE CHARTER TOWNSHIP
REGULAR BOARD MEETING**

Wednesday, July 13, 2022

7:00 P.M.

Wisner Center

2870 Jacksmith Drive SE, Grand Rapids 49546

Public may access the meeting via video conference software Zoom

<https://us02web.zoom.us/j/89107798380>

Meeting ID: 894 0779 8380

By Phone: 1 312 626 6799

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

- a. **Planning Commission Process Recommendations Subcommittee (Ralph Moxley and Alan Rowland)**

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 Minutes
 1. Township Board – 6/22/2022
- b. Receive and File Reports
 1. Building Department – June 2022
 2. Treasurer’s Department Report – April 2022
 3. Treasurer’s Department Report – May 2022
- c. Receive and File Education Requests
 1. Todd Pell – NFPA Fire Inspector II – Brighton, MI – Aug 7-11, 2022
- d. Receive and File Communication
 1. Cascade Historical Society – 2021 Report
 2. Kent County Emergency 911 Service Plan

Article 7. Financial Actions

Township Board Agenda

June 13, 2022

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- Article 8. Unfinished Business**
- 037-2022 Consider Accepting the FY 2021 Audit and Comprehensive Annual Financial Report**
- 039-2022 Consider a Resolution Authorizing Issuance of 2022 Capital Improvement Bonds (*Roll Call*)**
- Article 9. New Business**
- 041-2022 Consider a Resolution to Defer Without Penalty Summer Tax Payment for Qualifying Taxpayers**
- 042-2022 Consider Request to Hold Grand Rapids Triathlon on June 10 & 11, 2023**
- 043-2022 Consider Participation Agreement for the Grand Valley Metro Council NPDES Stormwater Permit Compliance Cooperative Effort for FY23-FY25**
- 044-2022 Consider Project Submittals for Kent County ARPA Funding**
- 045-2022 Consider an Agreement Between the Interurban Transit Partnership and Cascade Township For Linehaul and Paratransit Services on 36th Street for 8/22 – 8/23**
- Article 10. Discussion**
1.
- 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**

PROCESS RECOMMENDATIONS FINAL REPORT

Planning Commission

Process Recommendations Sub-Committee

Presented to the Cascade Township Board of Directors at the
7/13/2022 Meeting

June 30, 2022

Cascade Charter Township Board of Trustees,

Supervisor Grace Lesperance, Treasurer Ken Peirce, Clerk Sue Slater, and

Manager Ben Swayze:

Attached is the final report issued by the Planning Commission Process Recommendations Committee.

On January 12 the Planning Commission issued a brief report on the internal Planning Department process problems that were amplified by the Round Hill development and the erosion problems related to that project. The original report cited nine issues that required attention and process revisions. This report goes into more detail on the problems and what is needed to make sure they do not recur in the future.

The Committee met every other week on Wednesday afternoons at 4:00 pm. Meetings lasted one hour. All meetings were held at Township offices to make it more convenient for Township staff to attend.

Planning Commission members on the Committee included Scott Rissi, Alan Rowland, Timmy Noorhoek, Ben Rapin, and myself. Joining us for our regular meetings were Manager Ben Swayze, Planning Director Brian Hilbrands, and Zoning Director Madison Smith-Jacoby.

Brian Wilson from the Building Inspection Services Department joined us for a discussion on record keeping software. Brian Powell joined us via Zoom to discuss BS & A software possible application for Planning and Zoning record keeping.

Meeting minutes were provided by member Scott Rissi and member Alan Rowland.

Alan Rowland and myself will present the Committees' recommendations at the July 13th Board of Trustees meeting. This report is being provided to you in

advance of the meeting so that you have a chance to read it and ask us any questions that may arise from the report. We will keep our presentation brief so that we allow adequate time for any questions you may have.

It has been my pleasure to serve the Township in developing and issuing this report. It has also been a personal pleasure to work with Township staff that participated in our bi-weekly Committee meetings.

Sincerely,

Ralph W. Moxley, AIA, LEED AP

Planning Commission Vice-Chair

Cascade Charter Township
Planning Commission
Process Recommendations Committee
Final Report to the Board of Trustees

June 30, 2022

Report Index

Section 1: Original Recommendations by the Planning Commission
(dated January 5, 2022)

Section 2: Committee Meeting Minutes (Notes from 7 meetings)

Section 3: Planned Unit Development (PUD) Review Process (Proposed changes by Committee members are noted in bold type)

Section 4: BS & A Computer Software Upgrade Recommendation

Section 5: Planning Director Hiring Process (Draft copy provided by Ben S.)

Section 6: Duties and Ordinance Responsibility and Procedures (Draft copy provided by Alan R, Brian H. and Madison S.)

Section 7: Plan Review and Inspection Services - Responsible Organizations (Wayne Harrall of KCRC and Brian H.)

Section 8: Coordination of KCRC Soil Erosion & Sedimentation Controls with CCT Storm Water Ordinance (Notes by Ralph M.)

Cascade Charter Township

Recommendations by the Planning Commission

January 5, 2022

No. 1: All documents, including PUD Ordinances, Master Deeds, Storm Water Maintenance Agreements, etc., must be recorded in accordance with current rules.

The Problem: In the case of Round Hill, neither the Master Deed nor the PUD Ordinance was recorded prior to the start of construction.

A copy of the Master Deed must be recorded by the **County Clerk**. The Master Deed must be signed, sealed and preserved. Signatures must be provided by the Township Supervisor and Clerk. No building permits can be issued and no work can be started until the Master Deed is recorded. The only exception will be surveys, soil testing, or other work that does not permanently change or impact the site.

No. 2: A process needs to be defined and used to record key documents and milestones.

The Problem: In the case of Round Hill, there was no organizational chart or checklist available to make sure Master Deeds, bonds, and other project documents, were recorded.

A defined development process needs to be developed and used for the tracking of projects, including bonds, approvals and deposits. Documents are to be filed with the **Township Clerk**. All Township stakeholders should have access.

If the construction work is done in phases then there should be established deadlines for completing tasks outlined in the Work Plan. Set firm deadlines for key infrastructure elements (retaining walls, storm water systems, retention ponds, roadways, etc.) that must be completed before the builder can continue. The applicant must notify the **Planning Director** when a key infrastructure element is completed.

No. 3: Establish a selection and approval process for a new Township Planning Director. This is consistent with the wording in the draft Planning Commission Bylaws.

The **Township Board of Trustees**, in consultation with the **Planning Commission**, is responsible for hiring a **Planning Director**.

No. 4: Any deviation from the original approved site plan needs to be approved before changes are started.

The Problem: In the case of Round Hill, the former Planning Director made minor changes, as allowed in the PUD ordinance. The Planning Commission feels many of these changes were not minor. With no written records of the changes found, and without the Board of Trustees or Planning Commission ever receiving notice of changes, this makes it more difficult for Township officials to follow the PUD Ordinance accurately.

Cascade Charter Township Zoning Ordinance states: "Minor changes to a site plan may be approved, in writing, in advance by the **Planning Director**, providing the plan complies with all applicable requirements of this Ordinance and all other Township regulations, or State law. The **Planning Director** may approve changes to a site plan for the following:

1. Change of location or type of landscape materials.
2. Minor changes to an approved site plan which involve the addition or relocation of any of the following items: sidewalks, refuse containers, lighting, driveways/entrances, signage, retention/detention ponds.
3. Decrease in building size from an approved site plan.
4. Moving a proposed building on an approved site plan no more than 10 feet, or 5% of the distance to the closest property line, whichever is smaller.
5. An increase in building size that does not exceed 5,000 SF, or 5% of the gross floor area, whichever is smaller.
6. New parking lots"

All changes need to be documented and retained by the **Planning Director**. All changes should also be reviewed by the **Planning Commission** on a regular basis.

If the builder proceeds with a change before approval is granted, the builder proceeds at their own risk.

No. 5: Establish roles and responsibilities for enforcement of Zoning Ordinances and Site Plans.

The Problem: Staff responsible for enforcement and oversight was not clearly identifiable by citizens and staff.

Roles and responsibilities should clearly outline staff responsible for enforcement and oversight of projects. Those responsible, including the **Planning Director**, need to be empowered and willing to stop a project, or part of a project. Given this responsibility, they need to be very knowledgeable about process and ordinances; preferably, they should have job site experience and/or a civil engineering background.

As incidents arise, they should be regularly reported to the **Planning Commission**. This way, if a request to modify a PUD Ordinance, or if questions come before the **Planning Commission**, members will be more familiar with the history.

Before all or part of a project is to be stopped, the **Planning Director** should notify the builder and developer of any violations in writing in advance of taking such action and provide a reasonable timeline to cure the problem. If a problem is not corrected and the project is stopped, the **Planning Director** must notify the **Planning Commission**.

No. 6: Need for an official seal to use on approved documents.

The Problem: Upon request by members of this Committee, no one at the Township office could identify which set of plans was current. None of the site plans appeared to be clearly labeled and dated.

The **Planning Director** needs to stamp, sign and date all approved documents. In addition, the Chairperson of the **Planning Commission** should sign off on all site plan pages after they are reviewed and approved by the **Planning Commission**.

No. 7: Need to coordinate KCRC Soil Erosion & Sedimentation Controls with CCT Storm Water Ordinance.

The Problem: At Round Hill, CCT deferred to KCRC for enforcement of all water run-off problems.

CCT Storm Water Ordinance focuses on water flow, while SESC focuses on sedimentation. They are tied together. Kent County Road Commission enforces the SESC rules. The Board of Trustees or Staff should designate a person responsible for monitoring and enforcing the Storm Water Ordinance to prevent run-off onto neighboring properties.

No. 8: Establish and document a concern resolution process for Cascade residents.

The Problem: The Round Hill neighbors voiced their complaints about erosion for two years without satisfactory resolution.

Share the concern resolution process on the Cascade Charter Township website.

No. 9: Implementation Plan

Selected members of the Planning Commission and Township Staff (including the Manager, Planning Director, and other staff members as needed) should work cooperatively to establish an implementation plan for the recommendations, and provide the plan to the Township Board on or before **June 30, 2022**, for their consideration.

Cascade Charter Township

Process Recommendations Committee

Meeting No. 1

March 23, 2022, at 4:00 pm

Cascade Township Offices Front Conference Room

Chair Moxley called the meeting to order at 4 pm.

Members Present: Manager Swayze, Member Rapin, Trustee Nordhoek, Member Rowland, Planning Director Hilbrands, Chairman Moxley, and Secretary Rissi .

The Committee discussed a schedule and approved of meeting every other Wednesday at the same time and place beginning April 13th. Future meetings will be April 27, May 11, May 25, June 8, and June 22.

Manager Swayze said he would reserve the larger conference room for future sub-committee meetings. Currently, that room is being used by the accountants for annual review of financial records.

While discussing the Implementation plan items that should be posted with these minutes or on the website as part of the meeting packet, Member Rowland mentioned he wants better reporting specific to **Agenda Item 5E**: Establish roles and responsibilities for reporting and enforcement of Zoning Ordinances and site plans.

Agenda Item 5F: There was consensus to have the Planning Commission Chair stamp all pages of site plans.

Trustee Noordhoek cautioned since some aspects of an inspection may be out of the silo of some Cascade Township Staff they may not be noticed. However, staff should still report or question obvious or peculiar items noticed on site.

Manager Swayze said this group needs to decide how often a formal report is due to the PC for projects under way. A regular project report would help catch and prevent issues.

Member Rapin mentioned **Agenda Item 5A**, we should get rid of **Etc.** and be more specific.

Chair Moxley said that **Building Inspection Dept. Director Wilson** was very clear that Township staff stay inside their silos and be focused on what they inspect.

A discussion continued on noting minor changes.

Member Rowland asked that minor changes get emailed to the Chair to be reported to the PC at future meetings.

Manager Swayze recommended that they be included in the Quarterly project report/updates and shared that way.

Member Rissi asked that Planning Director Hilbrands speak up and report changes at PC meetings and we make sure it is reported in the minutes. Planner Hilbrands stated the quarterly report method would work better if someone was looking for the information in the future and wished to easily find it. Trustee Noordhoek indicated that in 15 years he would like to be able to locate important information easily, if needed, without having to read years' worth of PC minutes.

Manager Swayze recommended we meet with the **Kent County Soil Erosion Enforcement** team at a future meeting. Also, he would be willing to set up a demo with **BS & A** staff for software exploration.

Motion made by Member Rapin, supported by Member Rissi, to adjourn the meeting at 4:41PM.

Respectfully Submitted,

Scott Rissi

Recording Secretary

Cascade Charter Township

Process Recommendations Committee

Meeting No. 2

April 13, 2022 at 4:00 pm

Cascade Township Offices - Back Conference Room

Acting Chairman Rissi called the meeting to order at 4:00 pm.

Members Present: Manager Swayze, Member Rapin, Trustee Noordhoek, Member Rowland (acting Secretary), Planning Director Hilbrands, Chairman Moxley (via Zoom), and Secretary Rissi (acting Chairman).

Member Rapin made a motion to approve the Agenda. Trustee Noordhoek supported. All members were in favor.

Member Rapin made a motion to approve the March 23 meeting minutes. Trustee Noordhoek supported. All members were in favor.

Acting Chair Rissi acknowledged any visitors wishing to speak. None were present.

It was agreed that future meetings would be held every other week on Wednesdays at 4 pm at the Township offices in the back conference room.

Member Rapin suggested we change the committee's name to "Process Recommendation Committee".

PUD Review Process

Basic Plan Review

B. Member Rapin suggested we remove the word "legal".

F. Member Rapin suggested we change "known" to "proposed".

Preliminary Plan Review

A. Acting Chair Rissi wants to review Zoning Ordinance 21 at the next meeting.

C. Member Rapin suggested “proposed timeline, including intended phasing and milestones for all “infrastructure” be added.

D. Member Rapin suggested we change all semicolons to comas.

E. Member Rapin suggested we add the word “plan” after utilities.

Acting Secretary Rowland made a motion to table the rest of the discussion until the next meeting. Trustee Noordhoek supported. All were in favor.

Acting Chair Rissi adjourned the meeting at 5:03 pm.

Respectfully Submitted,

Alan Rowland

Cascade Charter Township

Planning Commission

Process Recommendations Committee

Minutes for Meeting No. 3

Wednesday, April 27, 2022, 4:00 pm

Cascade Township Hall - Back Conference Room

Chair Moxley called the meeting to order at 4:04pm with all members present. (Rapin, Moxley, Rissi, Rowland, Noordhoek). Manager Swayze was also present.

Manager Swayze asked that all approved minutes be provided to Jessica and Sandra in the future for proper filing and posting.

Member Rissi moved to approve the agenda, supported by member Rowland. Motion approved.

Member Rissi made a motion to approve the minutes of the April 13th meeting that had been prepared by Member Rowland. Rowland supported the motion and it was approved.

Chair Moxley handed out the Planning Commission Recommendations, and a copy of Chapter 21 of the Cascade Charter Township Zoning Ordinance.

On Section 21.04 member Rapin recommended striking the word “addition” from paragraph 2 of the Ordinance. Also, strike item f. (retention/detention ponds). Much discussion occurred, but all agreed.

On Paragraph No. 7, parking lot increases under 10% in size was the language the committee felt most comfortable with.

Member Rapin asked about the use of pronouns in the Ordinance. Discussion about using “them” or “they” continued. Member Rowland liked the use of ‘developer’ as opposed to pronouns.

The group then picked up where they left off at the last meeting - Cascade Charter Township PUD Review Process, 2nd page, Site Condominium Plans review.

Manager Swayze asked us to define “Construction Commencing”.

Member Noordhoek recommended that we ask the CCT Building Department for help on that, and see how they define it. Member Rapin wants the use of milestones. There was discussion on Certificates of Occupancy and Building Permits which can be used as leverage for staff to get a developer to meet the scheduled milestones.

Member Rissi recommended adding the word “retaining walls” to items #5 & #7.

Manager Swayze said we could discuss the titles of these plans such as the “utility plan” and “streets plan” with Planner Hilbrands to verify the best place for retaining walls to be listed.

Member Rowland asked about Fire Department reviews. Currently there are none.

The group discussed the May 25th meeting with BS&A, which will start at 3:30pm. Our next committee meeting is May 11th at 4pm.

Member Rissi moved and support by Member Noordhoek to adjourn at 5pm.

Submitted by:

Scott Rissi

Cascade Charter Township

Planning Commission

Process Recommendations Committee

Meeting No. 4

Wednesday, May 11, 2022, 4:00 pm

Cascade Township Hall- Back Conference Room

Chair Moxley called the meeting to order at 4:03 pm in the back conference room of the township offices. All members were present, including Manager Swayze and Planning Director Hilbrands. (Members Moxley, Rissi, Nordhoek, Rowland and Rapin)

Member Rapin moved to approve the agenda. Member Rowland supported. Agenda was approved thru a unanimous vote.

Member Rissi made a motion to approve the minutes of the April 27th meeting. Member Rapin supported the motion and all members voted in favor of the minutes.

We had no conflicts of interest reported and no visitors.

Future meetings are scheduled for May 25th (3:30pm) with BS&A to discuss and see software options they provide. Also scheduled are June 8th and June 22nd. Member Rissi will be absent and Member Rowland offered to take the minutes in member Rissi's absence.

Discussion followed about the presentation of Recommendations to the Township Board on January 12.

Sec: 21.04, item #2 - put "addition" back in, strike F., and D. to read "interior driveways".

Manager Swayze offered to work on the process for selection of new Township Planning Director, should there be a need in the future.

Member Rissi, and Planner Hilbrands will work on roles and responsibilities of staff for Ordinance enforcement and site plan follow up.

Member Moxley tested the stamp now used by the Planning Department to document approved site plans. The stamp worked and he approved it.

Ralph will follow up on Kent County Road Commission SESC requirements.

Member Rowland will review the Proposed Complaint Procedures process.

Member Rapin asked about the website citizens intake options.

Member Rissi drafted a definition for commencing construction: Infrastructure, roads, utilities. No earth moving or tree clearing, as those are property owners rights.

An Idle Project requires a review from staff, which is then brought to the PC. The PC after the staff report can require a site plan review. An "Idle Project" is defined as no new building permits or inspections in a 12 month period.

Member Rapin, with support from Member Rissi, moved to adjourn the meeting at 5:10 pm.

Submitted by:

Scott Rissi

Cascade Charter Township

Planning Commission

Process Recommendations Committee

Meeting No. 5

Wednesday, May 25, 2022, 4:00 pm

Cascade Township Hall - back conference room

Chairman Moxley called the meeting to order in the Township offices conference room at 3:31 PM. All Committee members were present: Moxley, Rissi, Rapin, Rowland, and Noordhoek. Others attending the meeting: Brian Powell (via zoom) with BS&A, Zoning Administrator Madison Smith-Jacoby, Manager Swayze, and Planning Director Hilbrands.

Member Rissi motioned to approve the Agenda. Member Rapin supported the motion. All voted in favor.

Member Rissi motioned to approve the May 11 meeting minutes. Member Rapin supported the motion. All voted in favor.

Future Committee meetings on June 8th and June 22nd will be held starting at 4:00 pm.

Much of the meeting was spent listening to Brian Powell's presentation, representing **BS&A** software. All members and staff asked many good questions. Member Rapin commented that this is 90% of what we need and the gaps can be filled with the right process in place. Member Moxley asked how to move forward. Manager Swayze indicated we need to get the cost for the software upgrade prior to moving forward. Member Rapin and Planning Director Hilbrands will work on the implementation together if we move forward.

Member Moxley asked that Brian Wilson from the **Building Inspection Services** department to be present at the next meeting. Manager Swayze agreed that Brian Wilson needs to be involved. Planning Director Hilbrands indicated Wilson is aware of us exploring the BS&A software as he pointed us to it.

Manager Swayze will update us on the selection and approval process for Planning Director replacements in the future. Manager Swayze handed out a new draft **Duties & Ordinance**

Responsibility chart. The information was appreciated by all. Several members liked the addition of a second contact.

Member Moxley handed out a three page document compiled from his Round Hill Committee notes. The document focused on Kent County Road Commission SESC enforcement and Cascade Charter Township Storm Water Ordinance enforcement and the overlap between the two organizations. He also had a separate handout of inspection services and responsible organizations related to the PUD review process.

Member Rowland was excused at 4:29 PM. We are hopeful he will update us on his thoughts regarding a **Concern Resolution Process** for Cascade Citizens at the June 8th meeting.

Member Rissi, supported by Member Rapin, motioned to end the meeting. By unanimous vote the meeting was adjourned at 5:02pm.

Submitted by:

Scott Rissi

Cascade Charter Township

Planning Commission

Process Recommendations Committee

Meeting No. 6

Wednesday, June 8, 2022, 4:00 pm

Cascade Township Hall - back conference room

Chair Moxley called the meeting to order at 4:00pm with all members present. (Rapin, Moxley, Rissi, Rowland, Noordhoek) Manager Swayze, Planning Director Hilbrands, and Zoning Administrator Smith-Jacobey. Building Department official Brian Wilson also attended.

Member Rissi moved to approve the Agenda, supported by Member Rowland. Motion approved.

Member Rissi made a motion to approve the minutes of the May 25th meeting. Member Rapin supported the motion and it was approved.

Final meeting of the Committee is expected to be **June 22nd**. Chair Moxley and Member Rowland will make a brief presentation and answer questions at the **July 13 CCT Board of Trustees** meeting.

The Committee then had a discussion about the **BS&A software presentation** from May 25th with Brian Powell. Zoning Administrator Smith-Jacobey clarified that we have the software, we just need the training. Planning Director Hilbrands has requested the costs from BS&A and will communicate with Manager Swayze when they respond. Manager Swayze also stated that the Township has a budget for staff training. Brian Wilson said the BS&A software does all they need in the Building Department. He wants to be involved to make sure the Planning - Zoning side of the software does not mess up the Building Dept. side. Both Building

Department and Planning Department will work together on the software to ensure a smooth implementation.

Enforcement will be in the same folder the Building Department currently uses, so we need to consider that.

Brian Wilson was excused at 4:26pm. We thanked him for his input.

Member Rapin commented about the rollout being phased. Planning Director Hilbrands indicated that they may add some past cases for software practice.

Manager Swayze handed out a draft policy for **Planning Director Hiring Process** in the event it is needed in the future. All members liked the idea of a policy and accepted the draft, but did not want to use the process any time soon.

Ralph handed out a contact list for **Plan Review and Inspection Services- Responsible Organizations** he compiled with help from Wayne Harrall of Kent County Road Commission. Manager Swayze asked that we change the language to say that the Township Engineer will conduct storm water inspections, instead of FTC&H.

Member Rowland and Zoning Administrator Smith-Jacobey are working together to test the **Concern Resolution Process** and improve it. Member Rowland wants an easier to spot contact link on the Township website with a computer generated email response.

Member Rissi moved and was supported by Member Rowland to adjourn our meeting at 4:42pm.

Submitted by:

Scott Rissi

Cascade Charter Township

Planning Commission

Process Recommendations Committee

Meeting No. 7

June 22, 2022, at 4:00pm

Cascade Township Offices - back conference room

Chairman Moxley called the meeting to order at 4:01 pm.

Members Present: Chairman Moxley, Manager Swayze, Member Rapin (via Zoom), Trustee Noordhoek, Member Rowland (acting Secretary), Planning Director Hilbrands, and Zoning Administrator Madison Smith-Jacoby.

Member Rowland made a motion to approve the agenda, Trustee Noordhoek supported. All members were in favor.

Member Rowland made a motion to approve the June 8th meeting minutes, Trustee Noordhoek supported. All members were in favor.

Chair Moxley asked if there were any potential conflicts of interest. There were none.

Chair Moxley acknowledged any visitors wishing to speak. None were present.

Chair Moxley stated this was the final meeting of the Recommendations Committee and that Chair Moxley and member Rowland would be presenting the recommendations of the Committee to the Township Board on July 13th, 7:00 pm at the Wisner Center.

The BS&A quote for \$4,700 has been received for the recommended software implementation and staff training.

The committee reviewed the proposed handout for the Township Board discussing the Committee recommendations. Minor changes will be made including an index, page numbers, Section 21 changes, and section dividers.

Chair Moxley and member Rowland briefly reviewed with the Committee what they would be presenting to the Township Board.

There was no other business to discuss.

Chair Moxley thanked the Committee members for their active participation.

Member Rowland made a motion to adjourn the meeting, Trustee Noordhoek supported. All members were in favor.

Chair Moxley adjourned the meeting at 4:47pm

Respectfully Submitted,

Alan Rowland

Cascade Charter Township

Procedures Manual

Planned Unit Development (P.U.D.) Review Process

May 4, 2022

The Basic Plan Review shall contain the following information (recommended changes are highlighted in bold):

- a. A sketch plan of the Planned Unit Development
- b. A description of the property
- c. Total number of acres to be included in the project
- d. Approximate number of residential units and the number, type and square footage of non-residential units.
- e. Approximate number of acres to be occupied or devoted to each type of use.
- f. **Proposed** deviations from Ordinance regulations to be sought.
- g. Number of acres to be preserved as open space or recreation space.
- h. Known natural resources and natural features to be preserved.

The Preliminary Development Plan shall contain the following information:

(unless specifically waived by the Planning Director or the Planning Commission)

- a. A site plan meeting all the requirements for site plan review under section 21 of the Zoning Ordinance.
- b. Common description of the property and a complete legal description.
- c. Statement of intent of proposed use of land and **proposed timeline, including intended phasing and milestones for all infrastructure.**

- d. Name, address, and phone number of firm or individual who prepared the plans, owner of the property, and applicant.
- e. Intentions with respect to utilities **plan**.
- f. Gross and net density calculations; number and types of units; and floor area per habitable space.
- g. Number and location of areas to be preserved as open or recreational space, and each proposed use for such areas.
- h. Planning Director may require a topographical map if the size of the project and the nature of the topography indicated that such a document would be meaningful.
- i. Specification of all deviations from the Zoning Ordinance which will be applicable.
- j. If the property is on three or more acres the Planning Commission may require one or more of the following as part of the PUD submission:
 - 1. Evidence of market need and economic feasibility of the project.
 - 2. A community impact statement.
 - 3. A traffic impact statement.
 - 4. An environmental impact statement.
 - 5. A fiscal impact assessment.

Miscellaneous Requirements:

- a. **Performance Guarantees:** The Township Board may require reasonable performance guarantees to insure the completion of improvements. (Note: At Round Hill, no performance bonds were posted, as required by BOT at meeting on 3/9/2016. Performance bonds included \$8,200 for landscaping, and \$50,000 for storm water maintenance agreement. Also, the SE retaining wall was not built as required.)
- b. **Time limitation of PUD Zoning:** Construction shall be commenced within one year following approval of PUD. If construction is not commenced within such time approval of the final plan shall expire.

PUD Site Condominium Plans review process required information:

1. Project description which describes the nature and intent of the proposed development.
2. A survey plan of the site condominium subdivision.
3. A floodplain plan, if the project lies in a floodplain area.
4. A site plan consistent with Chapter 21 of the Zoning Ordinance, showing the location, size, shape, area and width of all condominium units.
5. A utility plan which includes all necessary easements (i.e. sewer, water, sidewalks, bike paths, **retaining walls**, etc.).
6. A street construction, paving and maintenance plan for all private streets within the proposed site condominium subdivision.
7. A storm drainage and storm water management plan, including all lines, swales, drains, basins, **retaining walls** and other facilities.
8. A soil erosion and sedimentation control plan consistent with CCT SESC Ordinance #4 of 1988.
9. A description of the common elements of the project as will be contained in the Master Deed.
10. The use and occupancy restrictions as will be contained in the Master Deed.
11. "Consent to Submission of Real Property to Condominium Project" Evidence of authority or right that the developer has a legal option to purchase the subject property from the owner(s) of record.

Miscellaneous Requirements:

1. **Special Assessment Agreement:** The Township Board may require the developer to enter into an agreement with the Township for the imposition of a special assessment for the construction of sewer and water lines.
2. **Master Deed:** A copy of the Master Deed as filed with the Kent County Register of Deeds for recording must be provided to the Township within 10 days after such filing with the County. (Note: At Round Hill Condominium, the Master Deed was not filed until 4/27/2018, roughly 25 months after approval by CCT BOT).

Cascade Charter Township

Planning Commission

Process Recommendations Committee

Process for Implementing Amendments to PUD Review

Process and Chapter 21 Amendments

The proposed amendments to the PUD Review Process and the Administrative Review Process will require amending the Zoning Ordinance. The process for amending the Zoning Ordinance is described in Chapter 25 of the ordinance. A zoning ordinance amendment will require the following steps and meetings:

- Introduction of proposed amendments to the Planning Commission (PC) at a regular meeting.
- If the PC is satisfied with the proposed amendments, a public hearing date can be set. If the PC is not satisfied, they can direct staff to revise the amendments and bring them back for another introduction.
- Staff will schedule a date for a public hearing on the proposed amendments.
- At the public hearing the PC shall provide a recommendation on the proposed amendments to the Township Board.
- The proposed amendments will then be brought to the Township Board for consideration of adoption.

Cascade Charter Township

Planning and Zoning Requirements

Chapter 21

Proposed modifications to Section 21.04: Administrative Plan Review

Minor changes to a site plan may be approved administratively by the Planning Director provided the plan complies with all applicable requirements of the Ordinance and all other Township regulations or State law. The Planning Director may approve a site plan for the following:

1. Change of location or type of landscape materials.
2. Minor changes to an approved site plan which involve the addition or relocation of any of the following items:
 - a. Sidewalks
 - b. Refuse containers
 - c. Lighting
 - d. Interior driveways
 - e. Signs
3. Decrease in building size from an approved site.
4. Moving a proposed building on an approved site plan no more than 10 feet or 5% of the distance to the closest property line, whichever is smaller.
5. An increase in building size that does not exceed 5,000 square feet or 5% of the gross floor area, whichever is smaller.
6. A building or structure which does not exceed 5,000 SF of gross floor area and for any use which does not require a special use permit, as provided by Chapter 15 of this Ordinance.
7. Modifications to parking lots within 10% of original size.

Cascade Charter Township

Planning Commission

Process Recommendations Committee

Computer Software Upgrade Recommendation

Recommendation No. 2: A process needs to be defined and used to record key documents and milestones.

The Cascade Township Building Inspections Department, managed by Brian Wilson, currently uses computer software provided by BS & A to track construction projects in the Township and record activities on those projects. The software has been programmed to meet the Inspections Department needs, and their staff has been trained to use the software to monitor construction activities and record inspections notes provided by their staff.

We recommend that same BS & A software be utilized for Cascade Township Planning and Zoning projects. Cascade already owns the BS & A software, and has received a proposal from BS & A to provide programming updates and staff training to meet Planning Department project tracking requirements.

Staff training will be provided on an as-needed basis, based on full day cost. BS & A has proposed four full days of staff training. If only three days are required for staff training then Cascade will only need to pay for the three days. Half day training will be billed as a full day of training due to travel time required for BS & A staff to drive to Cascade.


Brian Powell from BS & A conducted an on-line Q&A session for the Recommendations Committee to outline their proposed programming and training process, and to answer any questions of Planning Commission members

or Cascade Township staff. The session was very detailed and informative for all Committee members. Ben Rapin, PC member and professional programmer, had many questions for Brian Powell, which were answered in a thorough manner.

Brian Wilson of the Cascade Township Building Inspections Department also went into considerable detail on how the BS & A software has helped their staff in tracking of current projects, and has provided long-term records on past construction projects. Brian Wilson did express his concerns that Planning and Zoning record keeping of current developments not interrupt Building Department project records in any way.

In terms of a project development timeline, BS & A has projected programming and staff training to take place over the next two months, once the proposal is approved and they are given the go-ahead by Cascade Township management. Brian Hilbrands has received the BS & A proposal and can outline the cost for their services to the Township.

The Process Recommendations Committee endorses the current plan of computer software development and staff training proposed by BS & A.

CASCADE CHARTER TOWNSHIP, MICHIGAN			
	POLICIES AND PROCEDURES	# OF PAGES: 2	POLICY #: TBD
	SUBJECT: Planning Director Hiring Process		APPROVED BY: TOWNSHIP SUPERVISOR GRACE LESPERANCE
	DEPARTMENT: Administration	SUPERCEDES: None	DATE OF ISSUE: TBD

I. PURPOSE

The purpose of this policy is to establish a process for the hiring of the Township Planning Director position that is inclusive of the Township vested parties, including he Planning Commission and Township Board.

II. POLICY STATEMENT

The Township has identified that the position of Planning Director plays a key role in providing information and recommendations to the Planning Commission and Township Board, including responsibilities clearly defined in the Township Zoning Ordinance. As such, it is the policy of the Township that a robust recruitment process, inclusive of the Township Board, Planning Commission and Township Manager will be used in the recruitment and selection of the Planning Director.

III. PROCEDURES

- A. Position Advertisement** – Should the position of Planning Director become vacant, the position will be advertised in the same manner as other open positions in the Township through the Human Resource Director.
- B. Interview Committee** – The interview committee for the recruitment of the Planning Director will consist of the following.
 1. **Township Manager**
 2. **Human Resources Director**
 3. **Township Supervisor (or his/her designee).**
 4. **Planning Commission Chair (or his/her designee)**

The policy recognizes that in some cases, a promotion process may be recommended rather than an open advertisement of the position. If the promotion process involves a single candidate, an interview may be waived but all members of the interview committee will be consulted prior to a recommendation.

- C. Planning Commission Review** – Based on input from the interview committee, the Township Manager will present a candidate for consideration to the Planning Commission at a regularly scheduled meeting. The Planning Commission will be responsible for making a recommendation to the Township Board regarding the proposed candidate.

- D. Township Board Approval** – The Township Manager will present the candidate for consideration, including the recommendation from the Planning Commission, to the Township Board at a regularly scheduled meeting. The Township Board can confirm the recommended candidate utilizing a simple majority vote.

IV. REGULATION

A. Enforcement of Policy

The members of the interview committee shall be responsible for the enforcement of the provisions contained within this policy.

B. Adoption/Amendment of Policy

The Township Board of Trustees shall be responsible for the adoption and amendment of this policy. Recommendations for amendments by the Township Manger or Planning Commission should be forwarded to the Township Board for consideration.

APPROVED TO FORM

Township Attorney

Date

Duties & Ordinance Responsibility

Ordinance/Complaint	Department	Primary Contact	Secondary Contact	Other Comments
Accessory Buildings	Planning	Madison Jacoby-Smith Zoning Administrator	Brian Hilbrands Planning Director	
Barking Dogs	Administration	Madison Jacoby-Smith Zoning Administrator	Ben Swayze Township Manager	Can Also Contact KCSD Non-Emergency Number 616-336-3113
Bike Helmets	Administration	Madison Jacoby-Smith Zoning Administrator	Ben Swayze Township Manager	
Building Code	Building	Brian Wilson Director of Inspections	Julie Kutchins/Carol Meyer Bldg. Admin Assistant	Bldg. Dept.- Permits/Inspections of Electrical, Furnace, Decks etc. 949-3765
Cemetery	Clerk Department	Krisst Brott Public Services Admin.	Sue Slater/Clerk Ben Swayze/Town. Mgr.	
Conspicuous Display of Vehicles (For Sale)	Administration	Madison Jacoby-Smith Zoning Administrator	Ben Swayze Township Manager	
Dog License	Treasurer	Aaron Newton Account Clerk I	Oxana Sourine Deputy Treasurer	
Drainage/Flooding - Individual	Planning/Building	VACANT Township Engineer	Brian Hilbrands Planning Director	Brian Wilson, Planning Director, may also be involved
Drainage/Flooding - Development	Planning/Building	Brian Hilbrands Planning Director	VACANT Township Engineer	Brian Wilson, Planning Director, may also be involved
Fences	Planning	Madison Jacoby-Smith Zoning Administrator	Brian Hilbrands Planning Director	
FEMA Flood Data	Planning	Brian Hilbrands Planning Director	Madison Jacoby-Smith Zoning Administrator	
Fire Department Questions	Fire Department	Officer On Duty 949-1320	Cindy Holzhei FD Assistant	i.e. Fire pits, Burn times, What can burn, Burn permits
Fire Prevention / Inspection	Fire Department	Todd Pell Fire Inspector	Doug Poolman Fire Marshall	e-mail: firedepartment@cascadetwp.com
FOIA	Administration	Ben Swayze Township Manager	Jessica Stine Management Assistant	
Home Occupations	Planning	Madison Jacoby-Smith Zoning Administrator	Brian Hilbrands Planning Director	i.e. Running a business out of their home
Human Resources	Administration	Katie Murawski Human Resources Dir.	Ben Swayze Township Manager	
Junk & Inoperable Vehicles	Administration	Madison Jacoby-Smith Zoning Administrator	Ben Swayze Township Manager	
Liquor Control - Licensing	Economic Development	Sandra Korhorn DDA/ED Director	Ben Swayze Township Manager	
Liquor Control - Inspections	Economic Development	Sandra Korhorn DDA/ED Director	Ben Swayze Township Manager	

Lot Splits	Planning	Madison Jacoby-Smith Zoning Administrator	Brian Hilbrands Planning Director	
Noise	Administration	Madison Jacoby-Smith Zoning Administrator	Ben Swayze Township Manager	
Notary	Administration	Karen/Julie Front Desk Clerk	Krissi Brott Public Services Admin.	
Noxious Weeds	Administration	Madison Jacoby-Smith Zoning Administrator	Ben Swayze Township Manager	
Open Burning	Fire Department	Officer On Duty 949-1320	Adam Magers Fire Chief	
Outdoor Gatherings – Permitting	Administration	Sandra Korhorn DDA/ED Director	Ben Swayze Township Manager	
Park Concerns	Parks	Jim MacDonald Buildings & Grounds Sup	VACANT Township Engineer	
Park Reservations	Parks	VACANT Planning Admin Assis.	Julie/Karen Front Desk Clerk	
Parking & Storage of Rec. or Commercial Vehicles	Administration	Madison Jacoby-Smith Zoning Administrator	Ben Swayze Township Manager	
Passports	Administration	Krissi Brott Public Services Admin.	Jessica Stine Management Assis.	
Pathways - Concerns	Parks	VACANT Township Engineer	Jim MacDonald Building & Grounds Sup.	**Current handled by Building Dept. until positions are filled**
Pathways – Cut Permits	Parks	VACANT Planning Assis.	VACANT Township Engineer	
Portable Signs	Planning	Brian Hilbrands Planning Director	Madison Jacoby-Smith Zoning Administrator	Complaints can be directed to the KCRC (616-242-6950) unless they specifically ask to talk to someone from the Township
Potholes	Administration	Kent County Road Commission	Ben Swayze Township Manager	
Private Streets	Planning	Brian Hilbrands Planning Director	VACANT Township Engineer	
Signs – Permitting	Planning	Brian Hilbrands Planning Director	Madison Jacoby-Smith Zoning Administrator	Sign permit application through Building Department
Signs – Complaints	Planning	Madison Jacoby-Smith Zoning Administrator	Brian Hilbrands Planning Director	Including Campaign Signage
Snowplow Complaints - Pathways	Parks	VACANT Township Engineer	Jim MacDonald Building & Grounds Sup.	

Still to add: Assessing; Taxes; IFT Applications; Elections; General Ordinance; Special Use Permits
Split: Yard Waste/Clean-up Day?; Planning/Zoning?

Snowplow Complaints – Public Roads	Administration	Kent County Road Commission	Ben Swayze Township Manager	Complaints can be directed to the KCRC (616-242-6950) unless they specifically ask to talk to someone from the twp
Snowplow Complaints – Contractors & Private Drives	Administration	Madison Jacoby-Smith Zoning Administrator	Ben Swayze Township Manager	
Social Media and Communications	Administration	Jessica Stine Management Assis.	Ben Swayze Township Manager	** Contact can also be made with Hunter Zuk, Sabo PR**
Special Events	DDA/Economic Dev. Dept.	Sandra Korhorn DDA/ED Director	Ben Swayze Township Manager	
Soil Erosion & Sedimentation	Planning	VACANT Township Engineer	Brian Hilbrands Planning Director	Complaints can be directed to the KCRC (616-242-6950) unless they specifically ask to talk to someone from the twp
Solicitors/Permits	Administration	Jessica Stine Management Assis.	Katie Murawski Human Resources Dir.	
Street Lights	Administration	Consumers Energy	VACANT Township Engineer	Light outages should be reported on Consumers Energy Website
Township Property Issues	Administration	Ben Swayze Township Manager	VACANT Township Engineer	
Swimming Pool Regulations	Building/Planning	Brian Hilbrands Planning Director	Brian Wilson Dir. Of Inspections	Actual Permit Applications go to Building Department
Trash Complaints	Administration	Madison Jacoby-Smith Zoning Administrator	Ben Swayze Township Manager	
Waste Pick-Up (Township Programs)	Administration	Jessica Stine Management Assis.	Jim McDonald Buildings & Grounds Super.	Includes Clean-Up Day, Yard Waste and Hazardous Waste
Water & Sewer - Availability	Administration	Sandra Korhorn ED/DDA Director	VACANT Township Engineer	City of Grand Rapids: (616) 456-3200 or watersewerservice@grcity.us
Water & Sewer - Complaints	Administration	City of Grand Rapids	VACANT Township Engineer	Complaints can be directed to the City of GR unless they ask specifically to talk to someone from the Township
Water & Sewer – Special Assessments	Administration	Sandra Korhorn ED/DDA Director	Ben Swayze Township Manager	
Wisner Center Reservation	Administration	Jessica Stine Management Assis.	Julie/Karen Front Desk Clerk	
Planning/Zoning	Planning	Brian Hilbrands Planning Director	Madison Jacoby-Smith Zoning Administrator	

Cascade Charter Township

Proposed Complaint Procedures

June 10, 2022

Cascade Website Homepage: There needs to be an easy to identify section for submitting resident complaints on the website homepage. This section needs to include a phone number, email address, Madison Smith-Jacoby's name, and that Madison will initially respond back to the resident within 48 hours.

- Add to the homepage blue boxes by modifying the "Ordinance" box to say "Ordinances & Complaints"
- Add a contact box at the top of this page with my contact information and a "contact me" box - directed to my email when a complaint is submitted.

Auto Email Response: When a complaint is submitted via email and auto response needs to be generated saying the township will respond within 48 hours.

- "Thank you for reaching out to the Zoning Administrator with your concern. Madison has received your message and will get back to you within 48 hours."

Complaint Calls: All called-in complaints will be responded to within 48 hours. Madison's voicemail will reflect this information.

BS&A Software: This will be used to track complaints, document follow up's, next steps, and resolution. Next steps/progress needs to be regularly communicated to the resident who issued the complaint.

- Progress will be reported back to the complainant at their request only. The general process communicated to the complainant is 15 days for the issue to be resolved, and no less than 5 days (per the General Code).

Escalation Path: If the resident is not happy with the resolution, or the time it's taking to get to resolution, there needs to be a clear escalation path. Example: If the complaint is within Zoning Ordinances, then the resident can come to a Zoning meeting to complain. Or, if the resident is not happy with Madison, they can escalate their complaint to Brian or Ben, depending on the case.

- Residents are allowed a maximum of 15 days to self-comply. If they take longer, the Township can pursue further enforcement (as outlined in the General Code).
- If a complaint is "invalid" or results in a non-enforceable offense, the complainant will be notified that there is no violation. Should the resident remain unhappy about the situation, Ben Swayze or Brian Hilbrands will be brought in to resolve the issue.
- Ben Swayze handles General Code issues and Brian Hilbrands would step in for Zoning or Planning related issues. This corresponds with the triage list created and reflected on the website's Ordinance and Complaint page.

Cascade Charter Township

Planned Unit Development Review Process

Plan Review and Inspection Services -

Responsible Organizations:

June 20, 2022

Storm Water Inspection: Civil engineering firm/consultant to CCT

Erosion Control Inspection (SESC): Kent County Road Commission

(Andrew Reinhardt, Soil Erosion Inspector) (616-242-6910 ext. 6975)

River and Wetlands: EGLE (Environment, Great Lakes, & Energy) (State of MI)

Address Assignments: Kent County Road Commission

(Sharon Schmucker) (616-242-6920)

Zoning Approval: CCT Planning Director (Brian Hilbrands)

Building Inspection: CCT Building Inspection Services (Brian Wilson)

Storm Drains: Kent County Drain Commissioner (involved only if storm drains are impacted)

Cascade Charter Township

Planning Commission

Process Recommendations Committee

June 22, 2022

Recommendation No. 7: Need to coordinate Kent County Road Commission Soil Erosion & Sedimentation Controls (SESC) with CCT Storm Water Ordinance

CCT Storm Water Ordinance focuses on water flow, while SESC focuses on sedimentation. They are tied together. Kent County Road Commission enforces the SESC rules. The CCT Planning Director should be responsible for monitoring and enforcing the Storm Water Ordinance to prevent run-off onto neighboring properties.

Notes from Recommendations for the Planning Commission, dated December

11, 2021: At Round Hill, the Kent County Road Commission was involved since there was a need for soil and sediment permits. KCRC filed more than 20 notices of violations and inspection reports on Round Hill. They eventually asked Cascade Township, through the Building Inspections Department, to issue a "Stop Work Order" on Round Hill. EGLE was also involved in the Round Hill project since some of the sediment from Round Hill found its way into the Thornapple River bayou, and EGLE filed complaints. EGLE fined the Round Hill developer a small amount of money.

Notes from Round Hill issues as of August 23, 2021:

Who is in charge of enforcing Zoning Ordinances and CCT Storm Water Ordinance?

Steve Peterson effectively said No when asked in the Complaint. But, as Planning Director, under our Zoning Ordinance (Section 24.02.1), the Planning Director is in charge of enforcing the Zoning Ordinance.

The CCT Storm Water Ordinance states that the Township Manager and the Planning Director can issue violation notices and levy fines. From Section 6.01 of the Ordinance:

“The Township Manager or Planning Director is authorized to issue municipal civil infraction citations to any person alleged to be violating any provision of the Ordinance”.

Coordination between KCRC and CCT:

- a. KCRC had at least 20 inspections of the site based on the records we have reviewed.
- b. KCRC issued notices of violations to the Builder and Developer on the following dates: 11/6/2017, 5/17/2018, 8/1/2018, 8/31/2018, 10/3/2018
- c. On 8/27/2019 Steve Peterson sent a short email to Tom Guisti saying that CCT would issue no more permits or Certificates of Occupancy until the Ordinance issue is resolved.

Notes from Round Hill Sub-Committee meeting minutes of August 25, 2021

The question of enforcement of the Zoning Ordinance and the Storm Water and Soil Erosion plans: CCT has an arrangement that allocates the permitting and enforcement powers for the sedimentation and soil erosion issue permits to the Kent County Road Commission. Storm water issues do not seem to be covered by this delegation to the Federal regulator and are mentioned in the Ordinances as being applicable to the Round Hill PUD, but there is no hint that CCT attempted to inject themselves in any part of the erosion and wash out problems coming from Round Hill, even though both problems were caused by storm water.

Notes from Round Hill Sub-Committee meeting minutes of September 13, 2021

This is particularly a problem with storm water and the damage it can do. CCT has an arrangement (said to be required by State law) that allocates the permitting and enforcement powers for the Sedimentation Control and Soil Erosion (SESC) issue to the Kent County Road Commission (KCRC). Storm water issues, however, seem to be a Township responsibility and the Township does have a Storm Water Ordinance. The storm water issues are mentioned in the Ordinances applicable to the Round Hill PUD amendments, but there is no hint that CCT attempted to involve itself in any part of the erosion and wash out problems coming from Round Hill, even though both were caused by storm water.

Kent County Road Commission letters of Notice of Violation to T. Guisti

- November 6, 2017: Wayne Harrall to Tom Guisti, Violation of Kent County SESC Ordinance
- May 17, 2018: Bruce Schutte to Tom Guisti, Violation of Kent County SESC Ordinance
- August 1, 2018: Andrew Reinhardt to Tom Guisti, Violation of Kent County SESC Ordinance
- August 31, 2018: Wayne Harrall to Tom Guisti, Municipal Civil Infraction for SESC Violations - \$1,000 fine
- October 11, 2018: Wayne Harrall to Tom Guisti, list of site work items to be completed

Cascade Charter Township Building Inspection Services

October 3, 2018: Brian Wilson to Tom Guisti, issuing a Stop Work Order

State of Michigan Department of Environmental Quality

August 8, 2018: Brandie Stefanski to Tom Guisti, SESC Compliance Inspection

**MINUTES OF THE
CASCADE CHARTER TOWNSHIP
REGULAR BOARD MEETING**

Wednesday, June 22, 2022

Wisner Center

2870 Jacksmith Dr SE

Grand Rapids, MI 49546

AND

Virtual Zoom Meeting

7:00 P.M.

HYBRID FORMAT

- Article 1.** Supervisor Lesperance called the meeting to order.
Present: Supervisor Lesperance, Clerk Slater, Treasurer Peirce, Trustees Koessel, McDonald, Shipley and Noordhoek
Absent: None
Also Present: Township Manager Swayze, Doug Vredeveld-Vredeveld Haefner, LLC, Deputy Clerk Brott, and those listed in the Supplement
- Article 2.** Supervisor Lesperance led the Pledge of Allegiance.
- Article 3. Approval of Agenda**
Motion by Trustee Shipley, seconded by Trustee McDonald to approve. Motion carried unanimously.
- Article 4. Presentations**
None
- Article 5. Public Comments-Anything on the Agenda not scheduled for a public hearing. (limit comments to 3 minutes)**
1. Sarah Barnes-6728 Gleneagles Dr-Representing the Tamarron Neighborhood Association re deer population. Has concerns for the safety of young drivers as well as the health of the deer. Manager Swayze gave update.
 2. Rick Dykema-6696 Gleneagles Dr-Lives two doors down from resident Sarah Barnes. Has the same deer population concerns.
 3. Anne England-3415 Glenstone Ct-Re Egypt Creek update. What is the recourse if the owner is violating? Manager Swayze gave update about site visit to the property. Planning Director is composing a letter; ordinances are being reviewed.
 4. Craig Meurlin via Zoom-6333 Thornhills Ct-Requests list for projects for which funding has been approved.
- Article 6. Approval of Consent Agenda**
- a. Receive and File Minutes
 1. Township Board – 6/8/2022
 - b. Receive and File Reports
 1. Building Department – May 2022
 - c. Receive and File Education Requests
None

Township Board Minutes

June 22, 2022

- d. Receive and File Communication
None

Motion by Trustee Shipley, seconded by Trustee Koessel to approve the Consent Agenda.
Motion carried unanimously.

Article 7. Financial Actions

a. Consider Approval of May 2022 Financial Reports

Motion by Trustee Shipley, seconded by Trustee Koessel to approve. Motion carried unanimously.

Article 8. Unfinished Business

None

Article 9. New Business

037-2022 Consider Accepting the FY 2021 Audit and Comprehensive Annual Financial Report

Doug Vredeveld, Auditor from Vredeveld Haefner, LLC, presented. Considerable Discussion.

Motion by Supervisor Lesperance, seconded by Trustee Shipley to not accept the FY 2021 Audit and Comprehensive Annual Financial Report pending auditor review of Plante Moran's forensic audit. Motion carried unanimously.

038-2022 Consider A Resolution to Exercise Right of First Refusal to Purchase Tax Foreclosed Property (Roll Call)

Considerable Discussion.

Motion by Trustee Koessel, seconded by Clerk Slater to approve a resolution to purchase the tax foreclosed property on 2085 Spaulding Ave. SE, Grand Rapids, MI for \$5,808.21. Motion failed 3-4 by roll call vote. In favor-Clerk Slater, Treasurer Peirce, Trustee Koessel. Opposed-Supervisor Lesperance, Trustee McDonald, Trustee Noordhoek, Trustee Shipley.

Motion by Trustee McDonald, seconded by Trustee Noordhoek to approve a resolution to purchase the tax foreclosed property on 2085 Spaulding Ave. SE, Grand Rapids, MI for either \$5,808.21 or \$70,400. Motion failed 3-4 by roll call vote. In favor-Supervisor Lesperance, Trustee McDonald, Trustee Noordhoek. Opposed-Clerk Slater, Treasurer Peirce, Trustee Koessel, Trustee Shipley.

Motion by Trustee McDonald, seconded by Trustee Koessel to approve a resolution to purchase the tax foreclosed property on 2085 Spaulding Ave. SE, Grand Rapids, MI for \$5,808.21. Motion carried 5-2 by roll call vote. In favor-Supervisor Lesperance, Clerk Slater, Trustee Koessel, Trustee McDonald, Trustee Noordhoek. Opposed-Treasurer Peirce, Trustee Shipley.

039-2022 Consider A Resolution Authorizing Issuance of 2022 Capital Improvement Bonds (Roll Call)

Considerable Discussion.

Motion by Trustee Koessel, seconded by Trustee Shipley to table this item. Motion carried unanimously.

040-2022 Consider Appointments to the Cascade Township Pathway Committee

Motion by Trustee McDonald, seconded by Trustee Koessel to approve. Motion carried unanimously.

Article 10. Discussion

1. Trustee Noordhoek mentioned that resident Craig Meurlin has been requesting balances of projects for some time. It should be provided to him.

Article 11. Public Comments – Any comments...whether it is on the Agenda or not. (limit comments to 3 minutes)

1. Chuck Whitley-5030 Sequoia-The SAD Committee is going well.
2. Anne England-Re voting equipment: Will the Township be using the same Dominion tabulators?
3. Craig Meurlin via Zoom-How will the actual disclosure process occur? Manager Swayze responded.

Article 12. Manager Comments

1. River treatment starting Thursday, 6/23. Notices were sent to all property owners within 100 feet of treatment area. The rest of the year's schedule is being set.
2. Local street paving projects starting this week and should last up to three (3) weeks.
3. Received remaining money for PFAS through Representative Peter Meijer's office.

Article 13. Board Member Comments

1. Trustee Shipley-Thanked everyone for coming to the meeting.

Article 14. Adjournment

Motion by Trustee Shipley, seconded by Trustee McDonald to adjourn. Motion carried unanimously.

Meeting adjourned at 8:26 pm.

Krissi Brott
Deputy Clerk

Approved by:

Grace Lesperance, Supervisor

Susan B. Slater, Clerk

Building Department

June Report Summary

- 1191 permits issued
- 2159 inspections

June was another strong month with a high level of construction activity.

Permits were issued for an expansion of the hospital in East Grand Rapids and another complete remodel is in plan review for their Professional Office Building. Also, there is a large residential project underway in Grand Rapids Township. In addition to the larger projects, we are still seeing lots of smaller remodel projects and equipment replacements in all communities.

The department is currently looking for additional part-time inspectors and office staff to handle the increased workload. Current staff is doing an excellent job managing the “peak season” and providing great service to residents and contractors...the extra effort from staff is appreciated!

The new IRS mileage rate will help some with costs incurred by the inspectors but a little relief at the gas pump would be welcome, as well!

Please let me know if there are any questions.

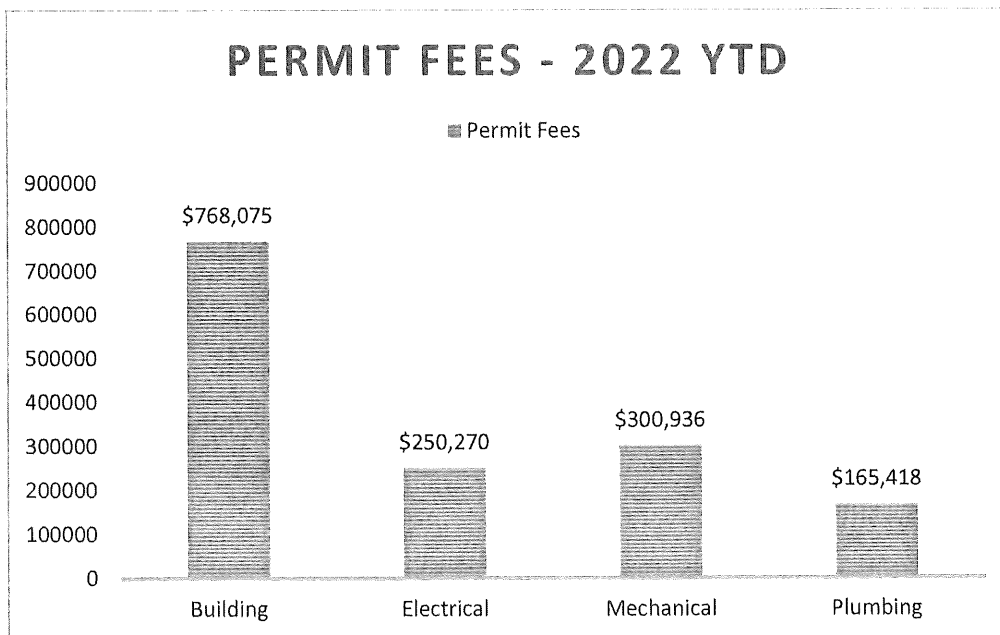
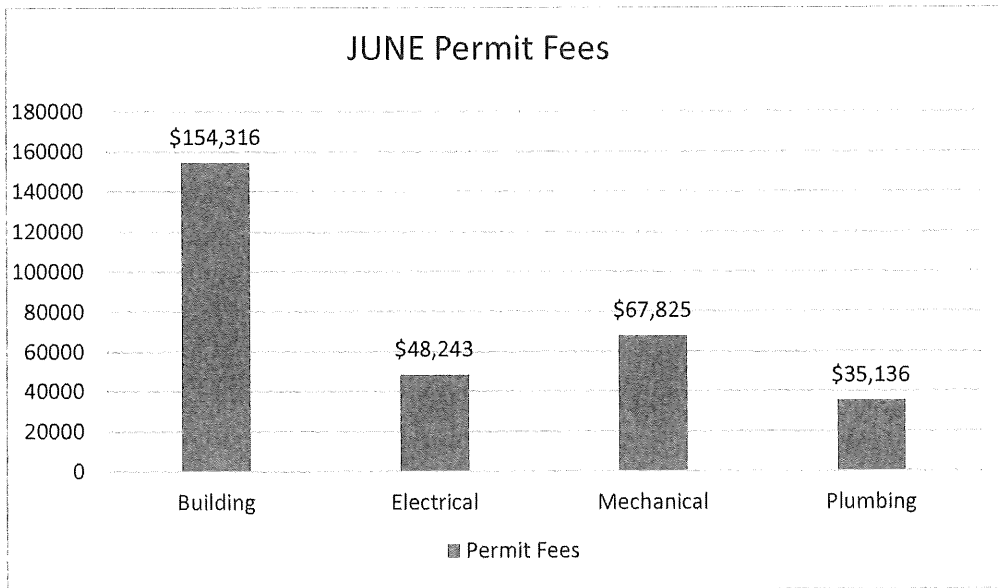
Brian Wilson

Director of Inspections

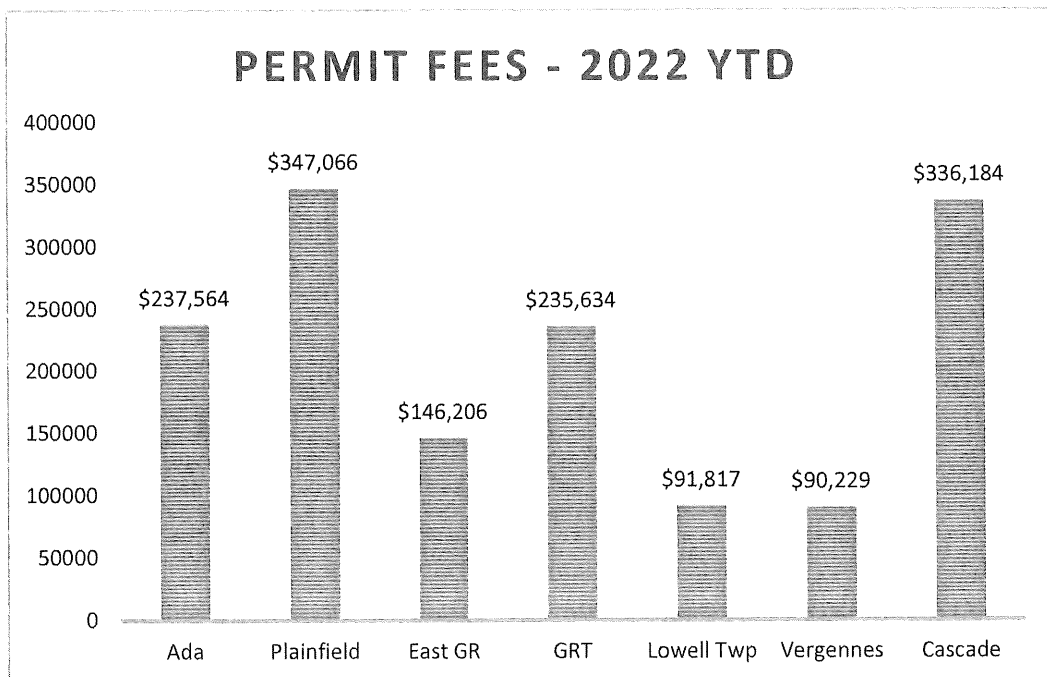
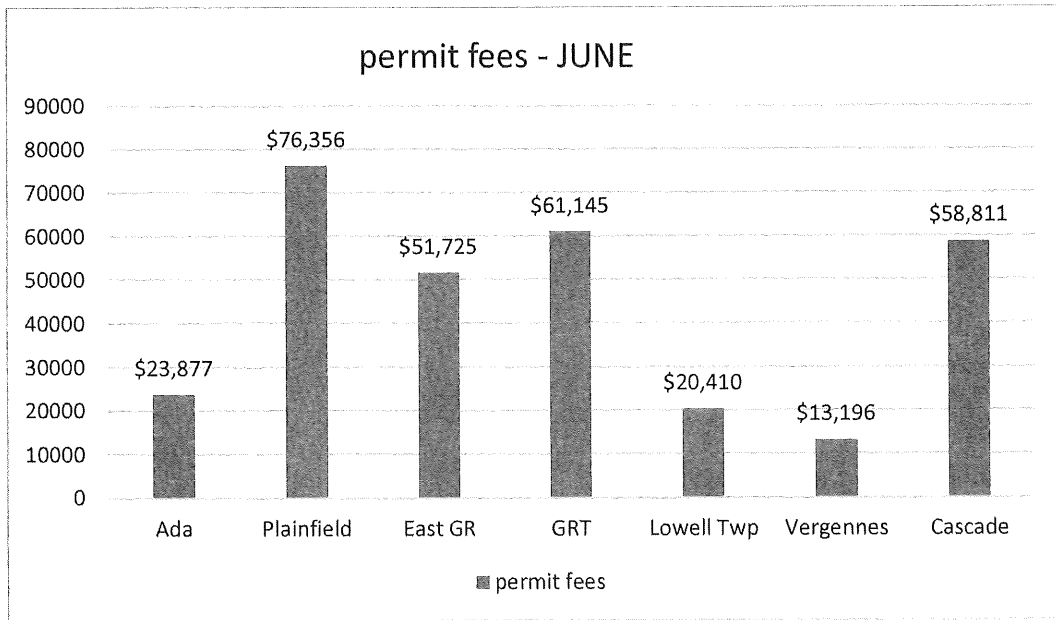
Cascade Inspection Services

JUNE 2022

Permit Fees by Type



Permit Fees by Municipality



Township	#of Per Building	#of Per Electrical	# of Per Mechanical	# of Per Plumbing	Total Permits	Total Fees
PREV YTD TOTAL	1074	973	\$233,111.50	722	4351	\$1,179,179.46
JUNE						
Cascade	59	61	\$15,923.25	35	263	\$58,811.25
Lowell Twp	19	12	\$3,226.00	9	59	\$20,410.00
Ada	40	29	\$8,045.00	19	144	\$23,877.00
Vergennes	9	11	\$1,935.00	9	43	\$13,196.00
GR Twp	54	46	\$9,335.50	31	196	\$61,144.50
EGR	43	36	\$9,030.00	22	159	\$51,725.00
Plainfield	85	68	\$20,330.00	46	327	\$76,356.00
MONTH TOTAL	309	263	\$ 67,824.75	171	1191	\$305,519.75

YTD						
TOTAL -2021	1383	1236	\$ 300,936.25	893	5542	\$ 1,484,699.21
TOTAL -2020	1974	2429	\$ 509,156.00	1818	10239	\$ 1,967,041.60
TOTAL -2019	1628	2017	\$ 403,536.80	1616	8671	\$ 1,726,619.65
TOTAL -2018	1675	2288	\$ 406,781.95	1469	8910	\$ 1,591,688.45
TOTAL -2017	1705	2116	\$ 456,603.00	1654	9060	\$ 1,996,897.00
TOTAL -2016	1758	2210	\$ 412,867.25	1485	8726	\$ 1,762,559.25
TOTAL -2015	1475	1992	\$383,718.00	1404	8088	\$ 1,414,495.24
TOTAL -2014	1510	1948	\$ 385,822.30	1361	7889	\$ 1,594,801.81
TOTAL -2013	1354	1780	\$ 359,989.90	1257	7251	\$ 1,469,705.70
TOTAL -2012	1241	1667	\$334,045.70	969	6460	\$ 1,409,673.76
TOTAL -2011	1,122	1,349	\$247,625.30	835	5,440	\$ 1,065,999.29
TOTAL -2010	949	990	\$189,180.10	753	4277	\$ 859,303.35
TOTAL -2009	850	1330	\$188,927.25	625	4449	\$ 756,490.25
TOTAL -2008	712	875	\$149,101.75	554	3463	\$ 571,382.75
TOTAL -2007	848	1043	\$164,271.30	697	3933	\$ 951,266.55
TOTAL -2006	1032	1069	\$151,002.60	778	4326	\$ 723,879.15
TOTAL -2005	1181	1547	\$243,076.90	1243	5173	\$ 940,523.41
TOTAL -2004	1032	1369	\$211,234.15	1111	5386	\$ 967,209.45

CASCADE CONSOLIDATED FEES
YEAR 2022

MONTH	Building Comm.	Building Residential	Electrical	Mechanical	Plumbing	TOTAL
JANUARY	\$979.00	\$5,974.00	\$9,237.00	\$9,231.00	\$3,949.00	\$29,370.00
FEBRUARY	\$22,696.00	\$6,474.00	\$12,096.00	\$7,809.00	\$3,737.00	\$52,812.00
MARCH	\$42,826.00	\$8,920.00	\$12,838.00	\$14,906.50	\$8,187.00	\$87,677.50
APRIL	\$12,050.00	\$12,199.00	\$6,695.00	\$10,535.25	\$3,687.00	\$45,166.25
MAY	\$15,198.00	\$24,437.00	\$9,339.00	\$10,478.00	\$2,895.00	\$62,347.00
JUNE	\$7,587.00	\$16,581.00	\$11,532.00	\$15,923.25	\$7,188.00	\$58,811.25
JULY						
AUGUST						
SEPTEMBER						
OCTOBER						
NOVEMBER						
DECEMBER						
YEAR END TOTAL	\$101,336.00	\$74,585.00	\$61,737.00	\$68,883.00	\$29,643.00	\$336,184.00
PERMIT # FOR MONTH	11	48	61	108	35	263
PREV PERMIT TOTAL	52	178	226	339	127	922
PERMIT TOTAL FOR YR	63	226	287	447	162	1185
YEAR TO DATE	2022	\$336,184.00				
YEAR TO DATE	2021	\$259,605.50				
OVER	\$76,578.50					

CASCADE SINGLE FAMILY HOMES

	JUNE	YTD 2022	2021	2020	2019
Number of Permits					
New Residential Homes	5	15	69	55	38
VALUE - RESIDENTIAL	\$ 4,321,260.00	\$ 19,458,578.00	\$ 36,003,102.00	\$ 36,322,102.00	\$ 18,187,545.00

Cascade Twp -Permit Report by Category/ Fe

1/1/2022 12:00:00 to 6/30/2022 12:00:00

Permit	Applicant	Address	Issue Date	Project Value	Permit Fee
Res. Single Family					
PB22000735	CREEKSIDE CUSTOM I5882	CASCADE RD SE	06/22/2022	1,400,000	2,354.00
PB22000926	TOCCO GIOVANNI	5956 GOLDEN HOLLOW DR SE	06/15/2022	301,260	1,194.00
PB22000976	BYKER GARY BUILDE	5780 HALL ST SE	06/01/2022	1,725,000	3,095.00
PB22001280	BUFFUM BUILDERS LI	7272 CROSSRIDGE DR SE	06/09/2022	265,000	1,327.00
PB22001357	LEADING CONSTRUCT	5832 GOLDEN VIEW CT SE	06/27/2022	630,000	1,314.00
				4,321,260	9,284.00
5	Permits	Value Total		4,321,260	9,284

TREASURER'S DEPARTMENT
CASCADE CHARTER TOWNSHIP
TAX ACCOUNTS
APRIL 2022

BANK BALANCES

BANK	AMOUNT
<u>FLAGSTAR BANK</u>	
TAX CHECKING	\$3,500.32
<u>FLAGSTAR BANK</u>	
DELINQUENT TAX	\$3,720.02
<u>FLAGSTAR BANK</u>	
TAX WIRE ACCT	\$838.04
GRAND TOTAL	<u><u>\$8,058.38</u></u>

TOWNSHIP BALANCES

REGISTER	AMOUNT
<u>FLAGSTAR BANK</u>	
TAX CHECKING	\$3,500.32
<u>FLAGSTAR BANK</u>	
DELINQUENT TAX	\$3,720.02
<u>FLAGSTAR BANK</u>	
TAX WIRE ACCT	\$838.04
GRAND TOTAL	<u><u>\$8,058.38</u></u>

O. Sourine 6/22/22
Submitted by OXANA SOURINE
DEPUTY TREASURER
Date

Kenneth B. Peirce 6/22/22
Reviewed by KENNETH B. PEIRCE
TREASURER
Date

FUND	INSTITUTION	DEMAND DEPOSIT		CDs			SECURITIES			TOTALS				
		\$	%	\$	%	DATE	\$	%	DATE	\$	%			
101	GENERAL FUND	FLAGSTAR	137,152.92	0.15										
		FLAGSTAR MMA	1,949,971.76	0.25										
		KENT CTY POOL	1,181,095.67	0.52										
		MI CLASS	457,704.55	0.45										
		MERCANTILE			535,196.04	2.45	7/26/2022							
		ADVENTURE CU			561,348.57	1.05	9/24/2025							
		HORIZON BANK	528,013.50	0.07										
		GRAND RIVER			539,829.11	0.15	6/19/2022							
		CONSUMERS CU			269,648.88	0.75	1/8/2023							
		LMCU			1,044,648.34	0.90	6/2/2024							
		MSUFCU			500,015.00	0.80	8/24/2022							
		COMERICA SECUR						500,015.63	1.13	1/28/2026				
	TOTAL GENERAL FUND		4,253,938.40	0.31	3,450,686.82	1.02		500,015.63	1.13				8,204,640.85	0.66
151	CEMETERY	LMCU	126,519.82	0.35									126,519.82	0.35
208	FIRE FUND	FLAGSTAR	1,151,566.70	0.25										
		MI CLASS	707,332.22	0.45										
		COM CHOICE CU					-		4/20/2022					
		FIRST UNITED CU			279,704.63	1.45	10/29/2023							
		CONSUMERS CU			277,245.99	0.65	5/23/2023							
		ADVENTURE CU			517,061.41	1.95	2/27/2023							
	TOTAL FIRE FUND		1,858,896.92	0.33	1,074,012.33	1.11							2,932,911.25	0.61
207	POLICE FUND	FLAGSTAR	949,850.46	0.25										
		NORTHPOINTE BANK	278,412.32	0.90										
		CIBC/ fina PRIVATE			828,328.94	1.00	3/25/2023							
		LMCU			412,762.10	1.00	3/18/2024							
	TOTAL POLICE FUND		1,228,262.78	0.19	1,241,091.04	1.00							2,469,353.82	0.60
208	HAZMAT FUND	LMCU	44,972.69	0.25									44,972.69	0.25
209	OPEN SPACE	HUNTINGTON BANK	499,696.45	0.01										
		MI CLASS	380,569.72	0.45										
	TOTAL OPEN SPACE		880,266.17	0.20									880,266.17	0.20
211	DAM REPAIR	MI CLASS	230,098.86	0.45										
		LMCU			348,202.46	1.00	3/10/2024							
	TOTAL DAM REPAIR		230,098.86	0.45	348,202.46	1.00							578,301.32	0.78
216	PATHWAY FUND	MACATAWA	478,460.87	0.01										
		MI CLASS	108,775.86	0.45										
		GRAND RIVER			518,170.99	2.05	10/4/2022							
	TOTAL PATHWAY FUND		587,236.53	0.09	518,170.99	2.05							1,105,407.52	1.01
220	LARAWAY LAKE IMP	FLAGSTAR	11,079.09	0.25									11,079.09	0.25
230	THORAPPLE RIVER	FLAGSTAR	108,669.75	0.25									108,669.75	0.25
243	BROWNFIELD R. A.	CONSUMERS CU	313,001.87	0.40									313,001.87	0.40
246	PUBLIC UTILITY	FLAGSTAR	396,032.62	0.25										
	IRF	MI CLASS	852,254.07	0.45										
		COMERICA SECUR						981,915.27	1.79	4/20/2023				
	TOTAL PUBLIC UTILITY		1,248,286.69	0.08				981,915.27	1.79				2,230,201.96	0.83
248	DDA FUND	FLAGSTAR	1,247,078.86	0.25										
		MI CLASS	830,234.94	0.45										
		UNION BANK			261,997.60	0.45	8/26/2022							
		ADVENTURE CU			220,919.55	1.05	10/27/2025							
	TOTAL DDA FUND		2,077,314.60	0.33	482,917.15	0.72							2,560,231.75	0.40
249	BLDG. INSPECTION	FLAGSTAR BANK	196,944.57	0.25										
		FLAGSTARL BANK R.	118,743.23	0.25										
		MI CLASS	7,185.29	0.45										
		CONSUMERS CU	319,728.58	0.30										
		HUNTINGTON BANK			569,753.35	1.93	10/28/2022							
		FNB OF AMERICA			320,815.75	0.80	10/19/2024							
		FNB OF AMERICA			111,514.75	0.70	12/18/2022							
		FNB OF AMERICA			226,536.98	1.05	9/18/2026							
		FNB OF MI			556,467.53	0.30	6/11/2022							
		INDEPENDENT BANK			336,681.55	0.25	9/16/2022							
		COMERICA SECUR						297,989.22	2.28	6/28/2024				
	TOTAL BLDG. INSPECT.	CHEMICAL BANK	642,599.67	0.28	2,121,769.91	0.88		297,989.22	2.28				3,062,358.80	0.89
270	LIBRARY FUND	UNITED BANK	666,662.95	0.15										
		MI CLASS	466,863.88	0.45										
		WMCB	273,427.22	0.10										
		LMCU			453,604.26	1.00	3/27/2024							
		NORTHPOINTE BANK			577,172.36	0.90	4/8/2023							
	TOTAL LIBRARY FUND		1,406,974.05	0.22	1,030,776.62	0.94							2,437,750.67	0.53
282	CARES ACT FUND	LMCU	1,044,175.94	0.35									1,044,175.94	0.35
701	T & A	HUNTINGTON BANK	187,320.23	0.01									187,320.23	0.01
701	JAMES TIMMONS	LMCU			12,400.00	1.10	3/22/2027						12,400.00	1.10
701	JACK SMITH INV.	HUNTINGTON BANK	23,121.10	0.01									23,121.10	0.01
701	HENRY KRAMER	HUNTINGTON BANK	15,371.67	0.01									15,371.67	0.01
	TOTAL		15,243,932.89	0.28	10,280,027.32	1.03		1,779,920.12	1.69				28,348,056.27	0.63

Oxana Sourine 6/22/22
Submitted by Oxana Sourine Deputy Treasurer Date

Ken Peirce 6/22/22
Reviewed by Ken Peirce Date Treasurer

TREASURER'S DEPARTMENT

CASCADE CHARTER TOWNSHIP

TAX ACCOUNTS

MAY 2022

BANK BALANCES

TOWNSHIP BALANCES

BANK AMOUNT

REGISTER AMOUNT

FLAGSTAR BANK

FLAGSTAR BANK

TAX CHECKING \$3,757.87

TAX CHECKING \$3,757.87

FLAGSTAR BANK

FLAGSTAR BANK

DELINQUENT TAX \$47,239.36

DELINQUENT TAX \$47,239.36

FLAGSTAR BANK

FLAGSTAR BANK

TAX WIRE ACCT \$759.51

TAX WIRE ACCT \$759.51

GRAND TOTAL \$51,756.74

GRAND TOTAL \$51,756.74

Oxana Sourine 6/28/22

Kenneth B. Peirce 6/28, 22

Submitted by
OXANA SOURINE
DEPUTY TREASURER

Date

Reviewed by
KENNETH B. PEIRCE
TREASURER

Date

CASCADE CHARTER TOWNSHIP
TREASURER'S OFFICE REPORT

MAY 2022

FUND	INSTITUTION	DEMAND DEPOSIT		CDs			SECURITIES			TOTALS	
		\$	%	\$	%	DATE	\$	%	DATE	\$	%
101 GENERAL FUND	FLAGSTAR	183,535.59	0.15								
	FLAGSTAR MMA	250,159.15	0.60								
	KENT CTY POOL	1,181,598.69	0.69								
	MI CLASS	1,958,960.17	0.80								
	MERCANTILE			535,196.94	2.45	7/26/2022					
	ADVENTURE CU			561,348.57	1.05	9/24/2025					
	HORIZON BANK	528,044.90	0.07								
	GRAND RIVER			539,829.11	0.15	6/19/2022					
	CONSUMERS CU			269,648.86	0.75	1/8/2023					
	LMCU			1,044,648.34	0.90	6/2/2024					
MSUFCU			500,015.00	0.80	8/24/2022						
COMERICA SECUR						500,015.63	1.13	1/26/2026			
TOTAL GENERAL FUND		4,102,298.50	0.82	3,450,686.82	1.02		500,015.63	1.13		8,053,000.95	0.83
151 CEMETERY	LMCU	126,577.33	0.35	-						126,577.33	0.35
206 FIRE FUND	FLAGSTAR	941,648.96	0.60								
	MI CLASS	707,809.63	0.80								
	COM CHOICE CU			-		4/20/2022					
	FIRST UNITED CU			279,704.93	1.45	10/29/2023					
	CONSUMERS CU			277,245.99	0.65	5/23/2023					
ADVENTURE CU			517,061.41	1.95	2/27/2023						
TOTAL FIRE FUND		1,649,458.59	0.69	1,074,012.33	1.11		-			2,723,470.92	0.85
207 POLICE FUND	FLAGSTAR	886,165.45	0.60								
	NORTHPOINTE BANK	278,631.02	0.90								
	CIBC/ fna PRIVATE			828,328.94	1.00	3/25/2023					
	LMCU			412,762.10	1.00	3/18/2024					
TOTAL POLICE FUND		1,164,796.47	0.46	1,241,091.04	1.00		-			2,405,887.51	0.74
208 HAZMAT FUND	LMCU	44,177.64	0.25							44,177.64	0.25
209 OPEN SPACE	HUNTINGTON BANK	498,931.81	0.01								
	MI CLASS	380,826.57	0.80								
TOTAL OPEN SPACE		879,758.38	0.35	-						879,758.38	0.35
211 DAM REPAIR	MI CLASS	230,254.14	0.80								
	LMCU			348,202.46	1.00	3/10/2024					
TOTAL DAM REPAIR		230,254.14	0.80	348,202.46	1.00		-	-		578,456.60	0.92
216 PATHWAY FUND	MACATAWA	478,465.06	0.01								
	MI CLASS	108,849.08	0.80								
	GRAND RIVER			518,170.99	2.05	10/4/2022					
TOTAL PATHWAY FUND		587,314.14	0.16	518,170.99	2.05		-			1,105,485.13	1.04
220 LARAWAY LAKE IMP	FLAGSTAR	11,083.67	0.60							11,083.67	0.60
230 THORAPPLE RIVER	FLAGSTAR	108,714.71	0.60							108,714.71	0.60
243 BROWNFIELD R. A.	CONSUMERS CU	313,001.87	0.40							313,001.87	0.40
246 PUBLIC UTILITY	FLAGSTAR	393,458.55	0.60								
	IRF	852,829.27	0.80								
	COMERICA SECUR						981,915.27	1.79	4/20/2023		
TOTAL PUBLIC UTILITY		1,246,287.82	0.19	-			981,915.27	1.79		2,228,203.09	0.89
248 DDA FUND	FLAGSTAR	1,198,864.27	0.60								
	MI CLASS	830,795.29	0.80								
	UNION BANK			261,997.60	0.45	8/26/2022					
	ADVENTURE CU			220,919.55	1.05	10/27/2025					
TOTAL DDA FUND		2,029,659.56	0.68	482,917.15	0.72		-	-		2,512,576.71	0.69
249 BLDG. INSPECTION	FLAGSTAR BANK	339,902.89	0.60								
	FLAGSTARL BANK R.	159,067.11	0.60								
	MI CLASS	7,190.10	0.80								
	CONSUMERS CU	319,726.58	0.30								
	HUNTINGTON BANK			569,753.35	1.93	10/28/2022					
	FNB OF AMERICA			320,815.75	0.90	10/19/2024					
	FNB OF AMERICA			111,514.75	0.70	12/16/2022					
	FNB OF AMERICA			226,536.98	1.05	9/18/2026					
	FNB OF MI			556,467.53	0.30	6/11/2022					
	INDEPENDENT BANK			336,681.55	0.25	9/16/2022					
COMERICA SECUR						297,989.22	2.28	6/28/2024			
TOTAL BLDG. INSPECT.	CHEMICAL BANK	825,886.68	0.49	2,121,769.91	0.88		297,989.22	2.28		3,245,645.81	0.91
270 LIBRARY FUND	UNITED BANK	657,692.19	0.15								
	MI CLASS	467,178.98	0.80								
	WMCB	273,450.44	0.10								
	LMCU			453,604.26	1.00	3/27/2024					
TOTAL LIBRARY FUND	NORTHPOINTE BANK	1,398,321.61	0.34	1,030,776.62	0.94		-			2,429,098.23	0.60
282 CARES ACT FUND	LMCU	1,044,485.45	0.35							1,044,485.45	0.35
701 T & A	HUNTINGTON BANK	186,830.98	0.01							186,830.98	0.01
701 JAMES TIMMONS	LMCU			12,400.00	1.10	3/22/2027				12,400.00	1.10
701 JACK SMITH INV.	HUNTINGTON BANK	23,121.29	0.01							23,121.29	0.01
701 HENRY KRAMER	HUNTINGTON BANK	15,371.80	0.01							15,371.80	0.01
TOTAL		14,942,915.18	0.53	10,280,027.32	1.03		1,779,920.12	1.69		28,047,348.07	0.77

Oxouine 6/28/22

Ken Peirce 6/20/22

Submitted by Oxana Sourine Deputy Treasurer

Reviewed by Ken Peirce Date Treasurer



Cascade Charter Township Seminar/Conference Attendance Request Form

This form must be filled out if the employee is requesting Township payment or reimbursement for the employee's attendance to a seminar or conference.

Conditions:

1. Cascade Charter Township will reimburse employees for approved registration for work related seminars and conferences. Individual seminars and conferences must be related to the employee's current job duties or a foreseeable-future position in the organization in order to be eligible for
2. Some seminars/conferences that an employee may attend may be unrelated to their particular job or government in general, and are therefore not covered by this assistance policy.
3. Any request that requires an overnight stay or expenditure over \$1,000 requires Township Board approval before the seminar/conference is attended.
4. Under extenuating circumstances, the Township Manager may approve an overnight stay or expenditure over \$1,000 for a conference or seminar prior to Township Board approval. The request must be made before attendance to a seminar/conference. The Township Board will be informed of request at their next scheduled meeting.

This form must be completed by the employee and approved by the Township Manager and/or Township Board before the seminar/conference is attended.

Name: Todd Pell Application Date: 7/6/2022

Name of Proposed Seminar/Conference: NFPA Fire Inspector II.

Seminar/Conference Date(s): Aug 7-11, 2022

Location of Seminar/Conference: Brighton, MI

Description of Seminar/Conference: *(may also be attached)*

Final required class for the Cascade Fire Inspector position.

How will the Seminar/Conference benefit the employee and the township?

Fire Inspector II will also fully qualify employee to work with the building department under ICC qualifications.

Cost of the Seminar/Conference:

Registration \$ 375.00

Lodging \$ 500.00

Travel \$ Staff Car

Account # _____

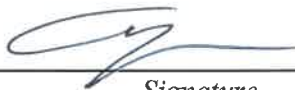
Applicant: _____



Signature

Approvals:

Department Head: _____



Signature

6 JUN 22

Date

Township Manager: _____

Signature

Date

Clerk: _____

(Signature Indicates Township Board Approval)

Date

➤ Original to Personnel File

➤ 1 Copy to Applicant

➤ 1 Copy to Accounting

Cascade Historical Society

May 25, 2022

To: Grace Lesperance, Township Supervisor & Cascade Township Board

From: Ron Redman, Cascade Historical Society Treasurer

Please accept this summary of the Cascade Historical Society's expenditures for the year ending 2021.

Our starting balance January 1, 2021 was \$18,167.38 & the year ending balance was \$19,031.91. Our major expenses during 2021 include \$5,225 to Spaces to Experiences LLC which is for development of two major displays at the museum. One display features the Gerald R. Ford International Airport detailing its Cascade history. The second display focuses on the Thornapple River's history related to Cascade Township. The displays will be completed in the next few months. We will owe \$5,500 to \$6,000 more when the displays are installed. Our group is still making changes to the final product.

We also spend \$600 yearly for web hosting. Our site which is found under yourhistoryonline.com contains more than 5,400 entries detailing Cascade's history. Cascade Printing received about \$500 for copies & other printing. Roughly \$250 was spent on food for the Christmas tree lighting party, stamps, domain name renewal, Michigan Historical Society dues & cookies for our monthly meetings.

Income includes roughly \$200 in dues & \$300 for sales of Afghans and Cascade books.

Thank you to the Township Board for its continued support.

A handwritten signature in black ink that reads "Ron Redman". The signature is written in a cursive style with a long horizontal stroke at the end.

KENT COUNTY CLERK

KENT COUNTY ADMINISTRATION BUILDING
300 MONROE AVENUE, N.W.
GRAND RAPIDS, MICHIGAN 49503
TELEPHONE (616) 632-7640
FAX (616) 632-7645
accesskent.com/countyclerk



LISA POSTHUMUS LYONS
County Clerk/Register

ROBERT J. MACOMBER
Chief Deputy County Clerk

June 27, 2022

Susan Slater
Clerk, Cascade Township
5920 Tahoe Dr. SE
Grand Rapids, MI 49546

Dear Clerk Slater,

On June 9, 2022, the Kent County Board of Commissioners adopted Resolution 06-09-22-75, establishing a Tentative Plan which updates the current Kent County Emergency 911 Service Plan. Subsequently, at its June 23, 2022 meeting, the Kent County Board of Commissioners adopted Resolution 06-23-22-81, a resolution establishing a public hearing date regarding adoption of the final Kent County Emergency 911 Service Plan.

Pursuant to requirements set forth by Public Act 32 of 1986, I am forwarding to you, along with this letter, a copy of Resolutions 06-09-22-75 and 06-23-22-81, as well as a copy of the Tentative Plan.

The Tentative Plan can also be obtained online at
<https://www.accesskent.com/Sheriff/pdfs/Tentative-E-911.pdf>.

Sincerely,

A handwritten signature in black ink that reads "Lisa Posthumus Lyons".

Lisa Posthumus Lyons
Clerk / Register
Kent County

06-09-22-75

RESOLUTION BY COMMISSIONER PONSTEIN

WHEREAS, The Kent County Board of Commissioners formally adopted the current 911 Plan in 1986, pursuant to Public Act 32 of that same year. Since then, several amendments to the Plan have been adopted dealing with establishment of secondary Public Safety Answering Points (PSAPs); and

WHEREAS, The Plan needs to be updated in its entirety to reflect changes in technology, specifically the introduction of Next Generation 911 that uses internet-based protocols to route not just voice but also text messages, images, and video through the network and on to first responders; and

WHEREAS, Adopting the proposed 911 Plan as a Tentative Plan starts a formal process leading to a public hearing and then adoption with any revisions as the Final Plan. The formal process is described within the proposed 911 Plan document and is consistent with state statute; and

WHEREAS, The Sheriff has reviewed and approved the updated 911 Plan; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners approve the adoption of the updated 911 Plan as a Tentative Plan.

Commissioner Ponstein moved adoption of the resolution.

Requires Majority Vote of Members Elect

06-23-22-81

RESOLUTION BY COMMISSIONER THIEL

WHEREAS, the Kent County Board of Commissioners adopted a tentative 911 Service Plan in resolution 6-9-22-75. The statutory requirements for adopting a final version of a 911 Service Plan include holding a public hearing no earlier than 90days after adopting the tentative plan; and

WHEREAS, the Board of Commissioners must act to establish a public hearing date through adoption of a resolution; and

WHEREAS, the date and time proposed for the public hearing are October 13, 2022 at 8:30 am, to be incorporated as part of the already scheduled Board of Commissioners meeting. The place for the public hearing will be Room 310 in the Kent County Administration Building, 300 Monroe Avenue NW, Grand Rapids, Michigan; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners establish a public hearing on October 13, 2022, regarding adopting the final 911 Service Plan.

Commissioner Thiel moved adoption of the resolution.

Requires Majority Vote of Members Elect

**KENT COUNTY
EMERGENCY TELEPHONE SERVICE DISTRICT
FINAL PLAN**

Adopted on xxxxxx nn, 2022

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KENT COUNTY E-911 SERVICE PLAN

I. INTRODUCTION

For decades the 911 system has served the needs of the public in emergencies. Next Generation 911 (NG911) will enhance the 911 systems to create a faster, more flexible, resilient and scalable system that will allow 911 to keep up with communication technology used by the public. Put simply, NG911 is an Internet Protocol (IP) based system that allows digital information (e.g., voice, photos, videos, text messages) to flow seamlessly from the public, through the 911 network, and on to emergency responders.

While the technology to implement NG911 systems is available, the transition to NG911 involves much more than just new computers. Implementing NG911 will include activities of many people, who will coordinate efforts to plan and deploy a continually evolving system of hardware, software, standards, policies, protocols and training. An important purpose of this plan is to prepare Kent County ("County") for NG911 and technologies that will follow NG911.

Michigan Public Act 32 of 1986, MCL §484.1101 et seq., as amended, ("Act") authorizes Kent County to enact an enhanced (E-911) Service Plan ("Plan") that establishes a Service District ("Service District") in which E-911 services are provided to callers requesting emergency medical, police and fire services. Kent County has adopted a Plan and various amendments to that Plan. This present Plan replaces, supersedes and updates all earlier Plans, taking into consideration current circumstances with the potential to more easily accommodate present and future technologies and management operations with the goal of facilitating a superior and ever-improving E-911 system within the County.

This Plan implements a Service District covering Kent County by addressing the following:

- Technical considerations of the service supplier including system equipment for facilities that would be used in providing emergency telephone service.
- Operational considerations including the designation of public safety answering points ("PSAPs") and the way 911 calls will be processed, dispatch functions performed, and informational systems utilized.
- Managerial considerations including the organizational form and agreements that will control technical, operational, and fiscal aspects of the emergency telephone service.
- Fiscal considerations including projected recurring and non-recurring costs with a financial plan for implementing and operating the system.

By facilitating the development and maintenance of E-911 services in Kent County, this Plan provides multiple benefits, including, but not limited to:

- 1) Use of the universal, simple, easy-to-remember, three-digit number for all emergencies in any location within the County;
- 2) Automatic number identification (ANI) and automatic location identification (ALI) for wire-based calls and geographic positioning identification for mobile or wireless technologies and automatic and selective routing to increase the effectiveness of emergency response and dispatch services;
- 3) Establishment of financial, management and operational mechanisms designed to position the community in the best position to implement and maintain a current E-911 System; and
- 4) Facilitating the transition from wire-based to NG911.

Unless otherwise defined herein, the terms used in this Plan shall have their definition or meaning as used in the Act.

II. PLAN ADOPTION

- 1) The Act requires the Kent County Board of Commissioners (“County Board”) to adopt by resolution a Tentative Plan creating a Service District.
- 2) The Act requires the resolution to include a date, time and place for a public hearing to be held on a final Service Plan not less than 90 days after the date of adoption of the resolution.
- 3) The Act requires the County Clerk to give notice of the public hearing. Notice must be published twice in a newspaper of general circulation within the County. The first notice must be at least 30 days prior to the hearing, and the second notice within 30 days of the hearing.
- 4) The Act requires the County Clerk to forward a copy of the resolution, together with a copy of the Tentative Plan, to the clerk of each community within the District.
- 5) A Community has 45 days after receipt of the resolution to file with the County Clerk a notice of exclusion from the Plan (See Appendix #1). Failure to file a notice of exclusion within 45 days will result in the community being included in the Service Plan and the Service District.
- 6) The Kent County Sheriff’s Office will be a primary PSAP for Kent County, as will the City of Grand Rapids Police Department. American Medical Response (AMR), Life EMS, and Rockford Ambulance will be secondary PSAPs. Any other agency within Kent County that wishes to be a PSAP agency, either primary or secondary, has 45 days after receipt of the resolution to file a notice of intent to function as a PSAP (see Appendix #2).
- 7) The Act requires the County Board to adopt the Tentative Plan as the Final Plan, except as modified by Plan Exclusions and PSAP Notices as identified above.

III. TECHNICAL CONSIDERATIONS

1) Service District

The Service District created by this Service Plan will be coterminous with the boundaries of Kent County, with exceptions as noted in Appendix #3 for either jurisdictions that lie both in Kent County and an adjoining County or for specific arrangements with an adjoining County.

The County Board will cooperate with the State 9-1-1 Committee or any other state, federal or local body or official authorized to install, operate, modify and maintain universal emergency number service systems, whether wire-based, cellular, wireless, digital or radio-based, within the Service District.

2) Enhanced wire-based 911 (E-911)

This Plan requires an Automatic Number Identification (“ANI”), Automatic Location Identification (“ALI”), and selective Routing Network System, including “on screen” information to the telecommunication coordinator of the caller’s name, address, and telephone number and space provided for jurisdiction information in the areas of police, fire, and ambulance (“EMS”).

Wire-based telephone companies provide E-911 services to service users in Kent County and those companies must maintain their E-911 services to continue to serve residents of Kent County. All wire-based telephone companies providing wire-based services within the County must provide and maintain E-911 and will cooperate to supply, in accordance with the Michigan Public Service Commission tariff rates, rules and regulations, the design, installation, and maintenance of the network for all facilities involved in providing emergency response telephone service, including modifications to all pay telephones to provide free 911 service. The current E-911 service provider for Kent County is Peninsula Fiber Network (FPN).

The cities, townships, and villages that are wholly or partially included in the Service District include those identified in Appendix #3.

By resolution, the County Board is authorized from time to time to update the list of jurisdictions within the Service District.

3) Wireless Implementation

All Commercial Mobile Radio Service (“CMRS”) or other wireless providers (collectively “Wireless”) providing service within the Service District are requested and directed to deploy Phase II, E-911 Enhanced service as provided in the wireless emergency service order (“Order”), FCC Docket No. 94-102, adopted June 12, 1996, with an effective date of

October 1, 1996, including but not limited to provision of number, location and name. Kent County is Phase II compliant.

4) **VOIP Implementation**

All providers of voice over internet protocol (“VOIP”) are required to provide E-911 services if the computer is wire-based and service that is equivalent or exceeds Phase II, Enhanced service if mobile and wireless.

5) **Implementation – General**

All 911 calls within these exchanges originating from Kent County locations must be automatically routed to the primary PSAPs. All calls within these exchanges originating from other counties shall be automatically routed as directed by the E-911 service plans adopted by the County Board from those counties, or, if no such provisions exist, to the appropriate secondary PSAP for selective routing to the appropriate public agencies and EMS providers within those counties.

The County Board may act to create a 911 Board. If a 911 Board is created, it will have those responsibilities that are delegated to it by the County Board that are consistent with the Act and may exercise those responsibilities in place of the County Board. Establishment of a 911 Board does not preclude the County Board from exercising any of its responsibilities under the Act or this Plan.

The County Board is authorized and directed to take any action necessary to implement the Order, the Act, this Plan or any other applicable state or federal law existing or subsequently adopted.

The County Board may require that every wire-based, CMRS / wireless or VOIP service provider billing service users within the District submit a written registration as a “service provider” under the Act, including a contact person, telephone number and the type of service supplied, number of customers within the Service District as well as other information that the Boards periodically deem relevant. The County Board may by resolution impose reasonable time limits on the registration and require periodic updates.

6) **Updates**

By resolution, the County Board may periodically:

- Direct routing and other instructions to such service suppliers and public entities for purposes of Primary and Secondary PSAP improvements, including but not limited to NG911 implementation;
- Update the list of secondary PSAP entities; or
- Make other changes to the Appendices to this Plan.

IV. OPERATIONAL CONSIDERATIONS

1) PSAP

All present PSAPs and the public agencies dispatched, and dispatch method are identified in Appendix #4. By resolution, the County Board is authorized from time to time to update the list of PSAPs, public agencies dispatched, and dispatch methods as provided in Appendix #4.

All primary PSAPs must be staffed twenty-four (24) hours per day, every day of the year, and shall have at least one device for receiving calls for service from hearing or speech-impaired persons.

If a local unit of government or public safety agency that is identified in the Plan as being a primary PSAP or that has filed an intention to serve as a primary PSAP under the Act and Plan, and subsequently files a notice of intention to cease to function as a primary PSAP, the Kent County Sheriff's Office shall serve as the primary PSAP for the geographical area previously served by the local unit of government or public safety agency as soon as practicable.¹

2) Dispatch Methods

Calls to 911 will be processed by the direct dispatch method. Calls for service from jurisdictions outside the geographical boundaries of Kent County but which are included in this Service Plan will be handled by the manual transfer method. If, at any time, Selective Routing Transfer of the Manual Transfer method becomes unusable, the calls for service will be routed by the Relay Method.

Any safety agency not already designated to serve as a primary or secondary, or back-up PSAP, shall file a notice of its intent to serve as a PSAP no later than 45 days after the city or township which the agency serves receives a copy of this Service Plan. Any safety agency designated as a PSAP, whether as part of this Plan or a subsequent Plan amendment, shall ensure technical interoperability and / or interface capabilities with the Kent County Sheriff's Office (KCSO) PSAP's network systems including, but not limited to Computer-Aided Dispatch (CAD), Radio System, Phone System, and all audio recording equipment and software. The KCSO PSAP shall determine proper connectivity and may consider whether any potential limitations to this provision are viable. As such, the KCSO PSAP reserves the right to accept or deny identified limitations (technical or otherwise) and establish any necessary exceptions for feasible interoperability solutions. The KCSO PSAP may update technical requirements as required to serve public safety and all other designated PSAPs will meet those requirements within a reasonable period after the updated requirement is established.

While the Plan is designed solely for the benefit of the residents of Kent County, areas

¹ "Practicability" shall be determined in the sole discretion of the County Board after consultation with the local unit of government affected.

outside this County may be affected by the implementation of this plan. Agreements shall be reached with those communities as to the proper forwarding of those 911 calls that originate beyond the boundaries of the Service District.

3) **Training**

All PSAPs will follow State processes such that all telecommunicators maintain a minimum training standard, including submission of applications and following funding guidelines so as to receive funding from the State 911 Committee.

4) **Agencies and Updates**

The public and / or private agencies to be dispatched within the County and the dispatch methods are identified in Appendix #4. By resolution, the County Board is authorized from time to time to update the list of public and private agencies providing emergency response services within the District and the corresponding dispatch methods.

5) **911 Resource Protection**

Notwithstanding its right to enact ordinances to protect any other provision in this plan including but not limited to fee structures for services rendered, the County Board is also specifically authorized to adopt an ordinance to protect the following activities that could threaten the effectiveness of 911 and / or safety of first responders and the public they serve:

- (a) False Alarm prohibitions
- (b) Hacking prohibitions
- (c) Signal jamming or blocking prohibitions including swatting
- (d) Automatic signal prohibitions or deviations from protocols established by the Primary PSAP(s) to properly channel automatic connections from alarms and / or alarm companies into its computer aided dispatch (“CAD”) system
- (e) Virus prohibitions
- (f) Prohibitions against other emergency service providers responding to calls to which they were not dispatched in a manner unauthorized by the County Board (“call jumping”)
- (g) Prohibitions against the impeding of first responders from reaching emergencies to which they have been dispatched
- (h) Prohibitions against providing services that threaten the economic viability of any exclusive contract for emergency services necessary to effectively and efficiently operate the 911 dispatch operations described herein
- (i) Prohibitions against application providers representing within the County that their applications can provide services to the Primary PSAP(s) that cannot be provided
- (j) Prohibition against application providers and / or service providers selling applications or communications services hardware or software within the service district that will not deliver calls and texts consistent with Enhanced wire line, wireless Phase II compliance, VoIP 911 and NG911 service standards

- or Michigan laws, rules and regulations
- (k) Requirements that all service suppliers forward 911 calls and texts to the IP address and provider as specified by the County Board for NG911 Service, including all technical requirements that would enable the passage to the Primary PSAP(s) and receipt thereby of text messages for 911 service.

V. MANAGERIAL CONSIDERATIONS

Each public or private safety agency which is authorized under this Plan files a notice of intent to function as a PSAP (either primary or secondary) accepts the responsibility for the management of the on-line public safety dispatch center including the operational configuration, level of service and equipment needs.

Management of each PSAP will be in accordance with the policies and procedures of the public safety agency that operates the PSAP.

The County Board shall continue to direct implementation of technology integration and operational compatibility of 911 and central dispatch services for the Service District as it always has.

VI. FISCAL CONSIDERATIONS

1) Technical Charges

A. Estimated Network Costs²

This Plan authorizes the imposition and collection of a technical charge as provided in the Act. Each service provider shall provide the County Board with any technical surcharges authorized by the Michigan Public Service Commission, including any changes. If the Act is modified to reduce or expand these caps, this Plan shall be automatically adjusted without modification to authorize or establish such revised caps.

B. Estimated Network Charges

Network Charges will be collected by each wire-based Service Supplier from all subscribers in the Service district, as approved by the Michigan Public Service Commission.

The Act requires each agency operating a PSAP to pay for all terminal equipment installation and for the actual PSAP equipment either through rental or capital acquisition. If the Act is modified, this Plan shall be automatically modified regarding

² All rates are subject to annual review and Tariff Revision.

the provision of such terminal or technical equipment.

Primary PSAP(s) will utilize existing equipment. The cost of maintaining existing and acquiring new equipment shall be paid for by the Primary PSAP funding unit or by a separate entity operated to provide dispatch services, if one exists, as funded through Operational Funding, as described below. Grant monies, wherever applicable, will be sought for equipment costs and planning and development of the database.

2) **Operational Funding**

To finance the delivery of primary PSAP services, the County Board is authorized and directed to implement, receive and expend, consistent with all applicable laws and County resolutions, any voter approved millages, 911 operational surcharges or any other funding provided under state or federal law, including but not limited to such fees authorized, imposed, and collected under the Act. The County Board is authorized to make any request for funding from the Michigan Public Service Commission or State 9-1-1 Committee pursuant to the Act.

Furthermore, if millage and/or 911 operational surcharge revenues are insufficient to cover the costs of financing the Kent County Sheriff's Office PSAP, the County Board is authorized to negotiate fees for primary PSAP services rendered to public safety agencies and other emergency service providers by Kent County Sheriff's Office, and if such fees cannot be negotiated, to set them at reasonable and fair levels.

In addition, the County Board is authorized to accept and to expand Kent County's share of the State's wireless surcharge revenue as provided under the Act and to expend such funds on equipment and services benefiting the wireless telephone citizens operating within Kent County.

This Plan also recognizes the County Board right to seek voter approval for a millage to fund dispatch equipment and operations.

3) **Past Plans or Amendments**

These provisions are intended to modify, amend, supersede and replace any prior Plan or Plan Amendment. This Plan may be amended in any manner and at any time consistent with the Act.

EXECUTION AND ACKNOWLEDGEMENT

Date: _____

Stan Stek, Chairperson
Kent County Board of Commissioners

I, Lisa Posthumus Lyons, the Kent County Clerk, hereby attest that the Kent County Board of Commissioners approved this plan on _____, 2022 and authorized the Chairperson to execute it on its behalf, which occurred in my presence.

Date: _____

Lisa Posthumus Lyons
Kent County Clerk

APPENDICES

- Appendix #1 Notice of Exclusion (Full Jurisdiction) and Notice of Exclusion (Partial Jurisdiction)
- Appendix #2 Notice of intent to function as a PSAP
- Appendix #3 Service District, Affected units of government within Kent County
- Appendix #4 List of public agencies serviced by the 911 network and dispatch methods

APPENDIX #1

1. Notice of Exclusion – (Full Jurisdiction)

Pursuant to Section 306 of the Emergency Telephone Service Enabling Act, Michigan Public Act 32 of 1986, as amended, each public agency has 45 days after receipt of the Final 911 Service Plan to file a Notice of Exclusion from the 911 service district with the County Clerk. The Notice of Exclusion shall be in substantially the following form:

NOTICE OF EXCLUSION FROM THE 911 SERVICE DISTRICT

Pursuant to Section 306 of the Emergency Telephone Service Enabling Act, the _____ of _____ hereby notifies the Kent County Board of Commissioners that the _____ of _____ is excluded from the 911 Service District established by the Board of Commissioners on _____, 2020.

Clerk or other appropriate official

2. Notice of Exclusion – (Partial Jurisdiction)

Pursuant to the provisions of the Emergency Telephone Service Enabling Act, Michigan Public Act 32 of 1986, as amended, each public agency has 45 days after receipt of the final 911 Service Plan to file a Notice of Exclusion from the 911 Service District with the County Clerk. If less than the entire jurisdiction of a public agency is to be excluded, the Notice of Exclusion shall be in substantially the following form:

NOTICE OF EXCLUSION FROM THE 911 SERVICE DISTRICT

Pursuant to Section 306 of the Emergency Telephone Service Enabling Act, the _____ of _____ hereby notifies the Kent County Board of Commissioners that the _____ of _____ described on the attached map is excluded from the 911 Service District established by the Final 911 Service Plan adopted by the Board of Commissioners on _____, 2020.

Clerk or other appropriate official

APPENDIX #2

NOTICE OF INTENT TO FUNCTION AS A PSAP

Pursuant to the provisions of the Emergency Telephone Service Enabling Act, Michigan Public Act 32 of 1986, as amended, each public safety agency has 45 days after receipt of this final 911 Service Plan to file with the County Clerk a Notice of Intent to Function as a PSAP. The notice shall be in substantially the following form:

NOTICE OF INTENT TO FUNCTION AS A PSAP

Pursuant to Section 307 of the Emergency Telephone Service Enabling Act, _____ shall function as a PSAP within the 911 Service Plan adopted by resolution of the Kent County Board of Commissioners on _____, 2020.

Official's Name
Official's Position

Second Official's Name
Second Official's Position

APPENDIX #3

JURISDICTIONS WITHIN THE SERVICE PLAN

The following townships, villages and cities exist in whole or in part within the County and, therefore, the Service District created by this Plan:

TOWNSHIPS OF:

Ada
Algoma
Alpine
Bowne
Byron
Caledonia
Cannon
Cascade
Courtland
Gaines
Grand Rapids
Grattan
Lowell
Nelson
Oakfield
Plainfield
Solon
Sparta
Spencer
Tyrone
Vergennes

VILLAGES OF:

Caledonia
Casnovia
Kent City
Sand Lake
Sparta

CITIES OF:

Cedar Springs
East Grand Rapids
Grand Rapids
Grandville
Kentwood
Lowell
Rockford

Walker
Wyoming

In addition, limited portions of the following jurisdictions that are adjacent to Kent County are also included as part of the Service District created by this Plan:

COUNTIES OF:

Ionia
Montcalm
Newaygo

APPENDIX #4

PSAP, PUBLIC SERVICE AGENCIES AND DISPATCH METHODS

KENT COUNTY PSAP

LAW ENFORCEMENT AGENCIES:

Agency Name: Kent County Sheriff's Office

Address: 701 Ball Ave NE, Grand Rapids, MI. 49503

Business Line: 616-632-6100

Dispatch Method: 800 MHz Radio

Jurisdiction: Kent County

Agency Name: East Grand Rapids Department of Public Safety

Address: 770 Lakeside Dr SE, Grand Rapids, MI 49506

Business Line: 616-949-7010

Dispatch Method: 800 MHz Radio

Jurisdiction: City of East Grand Rapids

Agency Name: Grandville Police Department

Address: 3181 Wilson Ave SW Grandville, MI 49418

Business Line: 616-538-6110

Dispatch Method: 800 MHz Radio

Jurisdiction: City of Grandville

Agency Name: Kentwood Police Department

Address: 4742 Walma Ave SE Kentwood, MI 49512

Business Line: 616-698-6580

Dispatch Method: 800 MHz Radio

Jurisdiction: City of Kentwood
Agency Name: Lowell Police Department
Address: 111 N Monroe St Lowell, MI 49331
Business Line: 616-897-7123
Dispatch Method: 800 MHz Radio
Jurisdiction: City of Lowell

Agency Name: Rockford Department of Public Safety
Address: 7 S Monroe St NE Rockford, MI 49341
Business Line: 616-866-9557
Dispatch Method: 800 MHz Radio
Jurisdiction: City of Rockford

Agency Name: Sparta Police Department
Address: 260 W Division St Sparta, MI 49354
Business Line: 616-887-8716
Dispatch Method: 800 MHz Radio
Jurisdiction: Village of Sparta

Agency Name: Walker Police Department
Address: 4343 Remembrance Rd NW Walker, MI 49534
Business Line: 616-453-5441
Dispatch Method: 800 MHz Radio
Jurisdiction: City of Walker

Agency Name: Wyoming Police Department
Address: 2300 De Hoop Ave SW Wyoming, MI 49509
Business Line: 616-530-7300
Dispatch Method: 800 MHz Radio
Jurisdiction: City of Wyoming

FIRE DEPARTMENTS:

Agency Name: Ada Fire Department

Address: 6990 E Fulton St Ada, MI 49301

Business Line: 616-676-2376

Dispatch Method: 800 MHz Radio

Jurisdiction: Ada Township

Agency Name: Algoma Fire Department

Address: 10820 Edgerton Ave NE Rockford, MI 49341

Business Line: 616-866-2607

Dispatch Method: 800 MHz Radio

Jurisdiction: Algoma Township

Agency Name: Alpine Fire Department

Address: 841 Alpine Church Rd NW Comstock Park, MI 49321

Business Line: 616-784-5750

Dispatch Method: 800 MHz Radio

Jurisdiction: Alpine Township

Agency Name: Alto Fire Department

Address: 6260 Bancroft Ave SE Alto, MI 49302

Business Line: 616-868-6846

Dispatch Method: 800 MHz Radio

Jurisdiction: Bowne Township, Southern 1/3 of Lowell Township

Agency Name: Byron Township Fire Department
Address: 2560 84th St SW Byron Center, MI 49315
Business Line: 616-878-9174
Dispatch Method: 800 MHz Radio
Jurisdiction: Byron Township

Agency Name: Caledonia Fire Department
Address: 8192 Broadmoor Ave SE Caledonia, MI 49316
Business Line: 616-891-0140
Dispatch Method: 800 MHz Radio
Jurisdiction: Caledonia Township

Agency Name: Cannon Fire Department
Address: 6878 Belding Rd NE Rockford, MI 49341
Business Line: 616-874-9725
Dispatch Method: 800 MHz Radio
Jurisdiction: Cannon Township

Agency Name: Cascade Fire Department
Address: 2865 Thornhills Ave SE Grand Rapids, MI 49546
Business Line: 616-949-1320
Dispatch Method: 800 MHz Radio
Jurisdiction: Cascade Township (except GRFIA property)

Agency Name: Cedar Springs Fire Department
Address: 38 N 2nd St NE Cedar Springs, MI 49319
Business Line: 616-696-1221
Dispatch Method: 800 MHz Radio

Jurisdiction: City of Cedar Springs, Southern Half of Nelson Township

Agency Name: Courtland Township Fire

Address: 7480 14 Mile Rd NE Rockford, MI 49341

Business Line: 616-866-3511

Dispatch Method: 800 MHz Radio

Jurisdiction: Courtland Township

Agency Name: Cutlerville Fire Department

Address: 11 68th St SW Grand Rapids, MI 49548

Business Line: 616-455-7670

Dispatch Method: 800 MHz Radio

Jurisdiction: Northeast Byron Township, Western Third of Gaines Township

Agency Name: Dutton Fire Department

Address: 3471 68th St SE Caledonia, MI 49316

Business Line: 616-541-0119

Dispatch Method: 800 MHz Radio

Jurisdiction: East Half of Gaines Township

Agency Name: East Grand Rapids Department of Public Safety

Address: 770 Lakeside Dr SE, Grand Rapids, MI 49506

Business Line: 616-949-7010

Dispatch Method: 800 MHz Radio

Jurisdiction: City of East Grand Rapids

Agency Name: Grand Rapids Township Fire Department

Address: 1836 East Beltline Ave NE Grand Rapids, MI 49525

Business Line: 616-361-7391

Dispatch Method: 800 MHz Radio

Jurisdiction: Grand Rapids Township

Agency Name: Grandville Fire Department

Address: 3215 Wilson Ave SW Grandville, MI 49418

Business Line: 616-530-6211

Dispatch Method: 800 MHz Radio

Jurisdiction: City of Grandville, I-196 Corridor in Wyoming

Agency Name: Grattan Fire Department

Address: 12134 Old Belding Rd NE Belding, MI 48809

Business Line: 616-691-7404

Dispatch Method: 800 MHz Radio

Jurisdiction: Grattan Township

Agency Name: Kent City Fire Department

Address: 218 E Muskegon Kent City, MI 49330

Business Line: 616-678-4330

Dispatch Method: 800 MHz Radio

Jurisdiction: Village of Kent City, Tyrone Township

Agency Name: Kentwood Fire Department

Address: 4775 Walma Ave SE Kentwood, MI 49512

Business Line: 616-554-0800

Dispatch Method: 800 MHz Radio / Call to fire station depending on call type

Jurisdiction: City of Kentwood

Agency Name: Lowell Fire Department

Address: 315 S Hudson St SE Lowell, MI 49331

Business Line: 616-897-7354

Dispatch Method: 800 MHz Radio

Jurisdiction: City of Lowell, Northern 2/3 of Lowell Township, Vergennes Township, Small Section of Western Keene Township (Ionia County)

Agency Name: Oakfield Fire Department

Address: 10300 14 Mile Rd NE Rockford, MI 49341

Business Line: 616-754-5122

Dispatch Method: 800 MHz Radio

Jurisdiction: Oakfield Township

Agency Name: Plainfield Fire Department

Address: 4343 Plainfield Ave NE Grand Rapids, MI 49525

Business Line: 616-361-2895

Dispatch Method: 800 MHz Radio

Jurisdiction: Plainfield Township

Agency Name: Rockford Department of Public Safety

Address: 7 S Monroe St NE Rockford, MI 49341

Business Line: 616-866-9557

Dispatch Method: 800 MHz Radio

Jurisdiction: City of Rockford

Agency Name: Sand Lake Fire Department

Address: 2 E Maple St NE Sand Lake, MI 49343

Business Line: 616-636-8854

Dispatch Method: 800 MHz Radio

Jurisdiction: Village of Sand Lake, Northern Nelson Township, Montcalm Township (Montcalm County), Ensley Township (Newaygo County)

Agency Name: Solon Township Fire Department

Address: 2305 19 Mile Rd NE Cedar Springs, MI 49319

Business Line: 616-696-0020

Dispatch Method: 800 MHz Radio

Jurisdiction: Solon Township

Agency Name: Sparta Fire Department

Address: 43 N State St NE Sparta, MI 49345

Business Line: 616-887-0900

Dispatch Method: 800 MHz Radio

Jurisdiction: Village of Sparta, Sparta Township

Agency Name: Spencer Township Fire Department

Address: 12131 18 Mile Rd NE, Gowen, MI 49326

Business Line: 616-984-2200

Dispatch Method: 800 MHz Radio

Jurisdiction: Spencer Township

Agency Name: Walker Fire Department

Address: 4343 Remembrance Rd NW Walker, MI 49534

Business Line: 616-791-6840

Dispatch Method: 800 MHz Radio

Jurisdiction: City of Walker

Agency Name: Wyoming Fire Department

Address: 1250 36th St SW Wyoming, MI 49509

Business Line: 616-530-7250

Dispatch Method: 800 MHz Radio

Jurisdiction: City of Wyoming / Call to fire station depending on call type

AMBULANCE AGENCIES:

Agency Name: American Medical Response (AMR)

Address: 517 Division Ave S, Grand Rapids, MI 49503

Business Line: 616-459-8197

Dispatch Method: Call to AMR Dispatch

Jurisdiction: Central portions of the City of Grand Rapids, Ada Township, Northwestern portions of the City of Wyoming, City of Grandville, Western 1/3 of the City of Kentwood, Western 2/3 of Gaines Township.

Agency Name: Life EMS

Address: 1275 Cedar St NE, Grand Rapids, MI 49503

Business Line: 616-458-5433

Dispatch Method: Call to Life EMS Dispatch

Jurisdiction: Southern 2/3 of Alpine Township, All areas south of the Grand River in Plainfield Township, City of Walker, Eastern 2/3 of the city of Kentwood, Cascade Township, Byron Township, Eastern 1/3 of Gaines Township, Caledonia Township, Village of Caledonia, Bowne

Township, Northern and Southern portions of the City of Grand Rapids, Northeastern portions of the City of Wyoming.

Agency Name: Rockford Ambulance

Address: 8450 Shaner Ave NE, Rockford, MI 49341

Business Line: 616-866-0724

Dispatch Method: Call to Rockford Ambulance Dispatch

Jurisdiction: All Townships, Cities, and Villages north of 10 Mile Rd, Northern 1/3 of Alpine Township, All areas north of the Grand River in Plainfield Township, Cannon Township, Grattan Township, Vergennes Township, Lowell Township, City of Lowell, Grand Rapids Township

MISCELLANEOUS AGENCIES:

Agency Name: Kent County Animal Control

Address: 740 Fuller Ave NE, Grand Rapids, MI 49503

Business Line: 616-632-7300

Dispatch Method: 800 MHz Radio

Jurisdiction: Kent County

Agency Name: Kent County Road Commission

Address: 1500 Scribner Ave NW, Grand Rapids, MI 49504

Business Line: 616-242-6900

Dispatch Method: 800 MHz Radio / Call to On-Duty Personnel

Jurisdiction: Kent County



CASCADE CHARTER TOWNSHIP
5920 Tahoe Dr. SE Grand Rapids, Michigan 49546

Date: July 13, 2022
To: Supervisor Lesperance and Township Board Members
From: Ben Swayze, Township Manager
Subject: FY 2021 Audit and Comprehensive Annual Financial Report

FACTS:

The FY 2021 audit has been completed by Vredveld Haefner LLC. Doug Vredveld from the firm presented the audit results and the Comprehensive Annual Financial Report to the Board. At the time, the Township Board requested that Vredveld Haefner review the draft forensic audit report from Plant Moran to determine if any of the findings of the Plant Moran audit would need to be incorporated into or would otherwise affect the audit. Mr. Vredveld reviewed the Plant Moran audit and reported, "After reading through the forensic report draft, there will be no impact on our financial statement audit as presented."

Attached for your review are:

- Comprehensive Financial Annual Report

ANALYSIS & CONCLUSIONS:

By all accounts, Cascade has once again maintained its excellent financial position by controlling expenditures and paying down debt. Highlights include:

- The Township's net position increased through 2021 operations by \$1,959,401 (or 4.9%)
- Total expenses of the Township's programs were \$10,182,084
- Total revenues, including all program and general revenues, were \$12,141,485
- At the close of the current year, the Township's governmental funds reported combined ending fund balances of \$19,622,643 a decrease of \$306,508 from the previous year.
- At the end of the current year, the total fund balance for the General Fund was \$6,767,619
- Total debt of the Township decreased by \$282,356 (or 11.7%) during the current year.

FINANCIAL CONSIDERATIONS:

There are no financial considerations in approving this request.

RECOMMENDED ACTION:

Accept the FY 2021 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 22, 2022

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, 2021. 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 31, 2022. 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 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, to recording special assessments as noted below, we proposed an entry to record a receivable from the State for the census population adjustment.

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 22, 2022.

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.

We noted the following:

Special assessments were approved by the Township and levied in December 2021 however they were not recorded in the Townships accounting system until 2022. We recommended the assessments get recorded at the time they are levied and become enforceable against the property. This resulted in new funds being established by management to record the two new levies effective in 2021.

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 accompanies 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,

Uredaxeld Haefner LLC



CASCADE CHARTER TOWNSHIP

KENT COUNTY, MICHIGAN

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021



Vredeveld Haefner LLC
CPAs and Consultants

Cascade Charter Township

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INDEPENDENT AUDITORS' REPORT

June 22, 2022

Township Board
Cascade Charter Township
Kent County, Michigan

Opinions

We have audited the 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, 2021, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, 2021, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged in governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 10 and the information on pages 41 through 51 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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 2021 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 2021 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, 2020, 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

2020 financial statements for the year ended December 31, 2021, 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 2020 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 2020 individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Urederold Haefner LLC

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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, 2021. 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 2021 operations by \$1,959,401 (or 4.9%).
- Total expenses of the Township's programs were \$10,182,793.
- Total revenues, including all program and general revenues, were \$12,141,194.
- At the close of the current year, the Township's governmental funds reported combined ending fund balances of \$19,622,643, a decrease of \$306,508 from the previous year.
- At the end of the current year, the unassigned fund balance for the General Fund was \$5,981,821 or 111% of total General Fund expenditures and transfers out.
- Total long-term debt of the Township decreased by \$282,356 (or 11.7%) 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, Thornapple River SAD, library, pathways, inspections, Coronavirus relief, 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 \$41,969,971 at the close of the most recent fiscal year. A summary of net position is as follows:

Net Position

	<u>Governmental activities</u>	
	<u>2021</u>	<u>2020</u>
Current and other assets	\$29,839,411	\$27,659,787
Capital assets	25,205,775	24,883,979
Total assets	<u>55,045,186</u>	<u>52,543,766</u>
Deferred outflows of resources - pension	553,216	264,868
Long-term liabilities outstanding	4,354,171	4,685,529
Other liabilities	1,049,505	1,556,007
Total liabilities	<u>5,403,676</u>	<u>6,241,536</u>
Deferred inflows of resources	8,224,755	6,556,528
Net position:		
Net investment in capital assets	23,083,775	22,482,979
Restricted	10,990,453	11,346,641
Unrestricted	7,895,743	6,180,950
Total net position	<u>\$41,969,971</u>	<u>\$40,010,570</u>

A portion of the Township's net position (19%) 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 \$1,959,401 during the current fiscal year.

Changes in Net Position

	<u>Governmental activities</u>	
	<u>2021</u>	<u>2020</u>
Revenue:		
Program revenue:		
Charges for services	\$ 2,959,010	\$ 2,864,675
Operating grants and contributions	107,237	543,686
Capital grants and contributions	4,860	-
General revenue:		
Property taxes	6,558,860	6,378,736
State sources	2,171,716	1,584,633
Intergovernmental	32,870	32,870
Unrestricted investment earnings	288,179	449,142
Other	19,462	48,405
Total revenue	<u>12,142,194</u>	<u>11,902,147</u>
Expenses:		
General government	3,111,712	3,467,973
Public safety	5,584,033	5,121,094
Public works	76,255	803,275
Community and economic development	407,869	491,649
Culture and recreation	959,968	1,101,295
Interest on long-term debt	42,956	47,204
Total expenses	<u>10,182,793</u>	<u>11,032,490</u>
Change in net position	1,959,401	869,657
Net position - beginning of year	<u>40,010,570</u>	<u>39,140,913</u>
Net position - end of year	<u>\$41,969,971</u>	<u>\$40,010,570</u>

Governmental Activities. During the year the Township invested \$5,584,033 or 55% of governmental activities expenses in public safety. General government expenses amounted to \$3,111,712 or 31% of governmental activities while public works, community and economic development, culture and recreation, interest on long-term debt, and other made up the remaining 14% of governmental activities expenses. The significant decrease in public works expense is the result of fewer street overlays in 2021 compared to 2020.

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 \$19,622,643, a decrease of \$306,508 in comparison with the prior year. Of the \$19,622,643, \$6,767,619 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 \$5,981,821. 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 111% of total general fund expenditures and transfers out. The fund balance of the Township's general fund decreased by \$142,320 during the current fiscal year. The decrease is primarily the result of the Township Hall renovation, cemetery expansion and various other capital equipment 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 \$1,753,539, a decrease of \$602,061 over the prior year. The decrease is primarily the result of planned use of fund balance for capital purchases and improvements to the fire headquarters.

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 \$1,662,813, an increase of \$96,854 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 \$2,241,068, an increase of \$74,486 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 \$528,999, a decrease of \$131,038 from the prior year. The decrease is due to significant pathway extension projects continued on from the prior 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 \$2,856,309, an increase of \$101,105 over the prior year. The increase is primarily the result of additional revenues and development in both the Township and contracted communities.

The Corona Virus Grants fund is used to account for revenue received from various COVID related grants and expenditures. At the end of the current fiscal year, fund balance was \$23,300, an increase of \$22,591 from the prior year.

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 \$814,064, an increase of \$47,208 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, 2021, amounted to \$25,205,775 (net of accumulated depreciation).

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

	2021	2020
Land	\$ 10,548,045	\$ 10,243,137
Land improvements	4,400,347	4,413,627
Infrastructure	392,000	420,000
Buildings and improvements	7,795,292	7,755,020
Furniture and equipment	668,980	648,660
Vehicles	1,401,111	1,403,535
Total	\$25,205,775	\$24,883,979

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:

	<u>2021</u>	<u>2020</u>
Accrued employee benefits	\$ 265,688	\$ 311,636
Bonds payable	2,122,000	2,401,000
Other obligations payable	-	3,356
Total	<u>\$2,387,688</u>	<u>\$2,715,992</u>

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. Many of the Townships Revenues and Expenditures were affected by the Covid -19 pandemic, and changes were made accordingly.

- In the General Fund, the final amended budget estimated a decrease in fund balance of \$977,469, which was significantly larger than the original anticipated decrease of \$51,113. The major amendments included:
 - The State Shared revenue was increased by \$150,000 to reflect higher than estimated payments from the state due to the improved economy.
 - The Transfer from the Police Fund was decreased by \$40,362 to reflect the transfer being eliminated by the Township Board
 - The Complex maintenance expenses were increased by \$20,000 to reflect the additional costs related to HVAC system repairs
 - The Legal Fees Line-Item was increased by \$95,000 to reflect higher than usual usage to Township Legal counsel due to significant tax tribunal cases, the SAD process and a general increased reliance on Township legal counsel.
 - The Road Overlays expense line was increased by \$700,000 to reflect an enhanced local road improvement program approved by the Township Board.
 - The Bus Service 28th Street line was reduced by \$154,711 due to the full cost of the 28th Street bus line being transferred to the DDA beginning in May 2021
 - The Other Benefits expense line was increased by \$26,000 to fund the PTO buy-back program approved by the Township Board.
 - The Capital Outlay – Land line was increased by \$310,000 to reflect the purchase of park land on Wycliffe approved by the Township Board

- In the Fire Fund, the final amended budget estimated a decrease in fund balance of \$583,125, which was larger than the originally budgeted decrease of \$274,087. The major amendments included:
 - The Wages Full-Time line was decreased by \$50,010 to reflect costs transferred to the CARES Fund due to receiving additional, unanticipated funding.
 - Overtime was increased by \$45,000 due to additional funding needed to fill shifts vacant due to workers comp related absences.
 - The Workers Compensation line was increased by \$30,000 to reflect premium increases due to our experience modification
 - The Other Benefits expense line was increased by \$22,500 to fund the PTO buy-back program approved by the Township Board.
 - The Health Insurance Benefits line was increased by \$60,000 to reflect increase in cost due to mid-year changes in coverage.
 - Capital Outlay – Bldg Imp was increased by \$150,000 for the preliminary engineering and conceptual development of the Fire Station #1 project.

- In the Police Fund, the final amended budget estimated an increase in fund balance of \$85,727, which was larger the originally budgeted increase in fund balance of \$45,365. The major amendments included:
 - The Transfer to the General Fund was decreased by \$40,362 to reflect the transfer being eliminated by the Township Board

- In the Pathways Fund, the final amended budget estimated a decrease in fund balance of \$98,259, which was significantly lower than the originally budgeted increase of \$488,673. The major amendment includes:
 - The Maintenance line was increased by \$92,000 to reflect additional pathway repair work approved by the Township Board.
 - The Capital Outlay – Land Imp was increased by \$395,000 to reflect costs of four pathway extension projects started in FY 2020 but finished in FY 2021
- In the Inspections Fund, the final amended budget estimated a decrease in fund balance of \$235,523 which was slightly lower than the originally budgeted decrease of \$204,380. The major amendments included:
 - The Capital Outlay – Bldg Imp line was increased by \$57,051 to reflect the Building Department portion of the renovations of 5920 Tahoe for the new Township Hall that carried into FY 2021.

Economic Factors and Next Year’s Budgets and Rates

The following factors were considered in preparing the Township’s budget for the 2022 fiscal year:

- The FY2022 General and Special Revenue Funds budget was prepared utilizing the millage rates from the FY2021 budget with a slight Headlee Millage Reduction fraction applied (0.9975)
- For FY 2022 the Township’s initial General Fund Budget anticipates a year-end fund balance increase of \$169,622. The Township continues to see an increase in real property tax revenue growth (3.48%) and state shared-revenue growth (6.9%). The FY2022 budget does also see a decrease in Personal Property Tax Revenue (6.36%) even as the Industrial Personal Property Tax elimination enters its 6th year. Part of the loss of PPT revenues based on FY2013 levels is offset by PPT reimbursement from the State, which is estimated at \$61,480. For FY22 the Township budgeted moderate capital improvement expenditures including the resurfacing of the Recreation Park parking lot and drives (\$100,000), a new generator for Township Hall (\$41,220) and the replacement of several pieces of B&G Equipment (\$33,000)
- In the FY 2022 Special Revenue and component funds, most funds will see modest budgeted increases to fund balance including the Police Fund (\$142,993), the Pathway Fund (\$312,092), the Infrastructure Revolving Fund (\$29,239), and the Downtown Development Authority (\$347,239). There is one fund, the Fire Fund, which will see a moderate fund balance decrease (\$472,131) due to a planned spend down of fund balance as well as the Fire Station #1 project.

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, 5920 Tahoe Dr SE, Grand Rapids, MI 49546, (616) 949-1500, or by email at bswayze@cascadetwp.com.

BASIC FINANCIAL STATEMENTS

CASCADE CHARTER TOWNSHIP

STATEMENT OF NET POSITION

DECEMBER 31, 2021

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Downtown Development Authority</u>
Assets		
Cash and pooled investments	\$ 23,854,061	\$ 2,038,546
Receivables		
Accounts	239,830	-
Taxes	3,180,471	302,052
Due from other governments	638,842	-
Prepaid items	<u>76,169</u>	<u>-</u>
Total current assets	<u>27,989,373</u>	<u>2,340,598</u>
Noncurrent assets		
Special assessments receivable	1,850,038	-
Capital assets		
Non-depreciable	10,548,045	59,366
Depreciable capital assets, net	<u>14,657,730</u>	<u>4,361,317</u>
Total noncurrent assets	<u>27,055,813</u>	<u>4,420,683</u>
Total assets	<u>55,045,186</u>	<u>6,761,281</u>
Deferred outflows of resources		
Pension related	<u>553,216</u>	<u>-</u>
Liabilities		
Accounts payable	613,790	1,227
Accrued payroll and benefits	144,854	-
Accrued interest payable	6,861	5,444
Current portion of bonds and obligations payable	<u>284,000</u>	<u>75,000</u>
Total current liabilities	<u>1,049,505</u>	<u>81,671</u>
Long-term liabilities		
Compensated absences	265,688	-
Net pension liability	2,250,483	-
Bonds and obligations payable	<u>1,838,000</u>	<u>593,700</u>
Total long-term liabilities	<u>4,354,171</u>	<u>593,700</u>
Total liabilities	<u>5,403,676</u>	<u>675,371</u>
Deferred inflows of resources		
Unavailable - taxes	7,507,121	302,052
Pension related	<u>717,634</u>	<u>-</u>
	<u>8,224,755</u>	<u>302,052</u>
Net position		
Net investment in capital assets	23,083,775	4,420,683
Restricted for		
Public safety	6,272,661	-
Public works	2,087,111	-
Culture and recreation	3,584,131	-
Cemetery trust	112,729	-
Unrestricted	<u>6,829,564</u>	<u>1,363,175</u>
Total net position	<u>\$ 41,969,971</u>	<u>\$ 5,783,858</u>

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

CASCADE CHARTER TOWNSHIP

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2021

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	\$ 3,111,712	\$ 556,752	\$ 95,153	\$ -	\$ (2,459,807)
Public safety	5,584,033	2,110,510	-	4,860	(3,468,663)
Public works	76,255	276,875	-	-	200,620
Community and economic development	407,869	14,873	-	-	(392,996)
Culture and recreation	959,968	-	12,084	-	(947,884)
Interest on long-term debt	42,956	-	-	-	(42,956)
Total primary government	\$ 10,182,793	\$ 2,959,010	\$ 107,237	\$ 4,860	\$ (7,111,686)
Component unit					
Downtown Development Authority	\$ 754,001	\$ -	\$ -	\$ -	\$ (754,001)
Total component unit	\$ 754,001	\$ -	\$ -	\$ -	\$ (754,001)

(Continued)

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

CASCADE CHARTER TOWNSHIP

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Downtown Development Authority</u>
Changes in net position		
Net (expense) revenue	\$ (7,111,686)	\$ (754,001)
General revenues		
Property taxes		
General purpose	2,370,242	-
Specific purpose	4,188,618	1,096,646
State shared revenues	2,171,716	-
Intergovernmental revenues	32,870	-
Unrestricted interest	288,179	10,915
Miscellaneous	<u>19,462</u>	<u>72,126</u>
Total general revenues and transfers	<u>9,071,087</u>	<u>1,179,687</u>
Change in net position	1,959,401	425,686
Net position, beginning of year	<u>40,010,570</u>	<u>5,358,172</u>
Net position, end of year	<u>\$ 41,969,971</u>	<u>\$ 5,783,858</u>

(Concluded)

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

CASCADE CHARTER TOWNSHIP

GOVERNMENTAL FUNDS BALANCE SHEET

DECEMBER 31, 2021

	<u>General</u>	<u>Fire</u>	<u>Police</u>	<u>Thornapple River SAD</u>
Assets				
Cash and pooled investments	\$ 7,318,552	\$ 2,925,404	\$ 2,160,227	\$ 57,300
Receivables				
Accounts	130,290	-	-	-
Taxes	1,013,991	1,137,315	396,846	-
Special assessments	-	-	-	1,297,200
Due from other governments	638,842	-	-	-
Prepaid items	38,100	20,766	-	-
Total assets	<u>\$ 9,139,775</u>	<u>\$ 4,083,485</u>	<u>\$ 2,557,073</u>	<u>\$ 1,354,500</u>
Liabilities, deferred inflows of resources and fund balances				
Liabilities				
Accounts payable	\$ 108,808	\$ 67,749	\$ 124,525	\$ -
Accrued payroll and benefits	53,868	56,213	-	-
Total liabilities	<u>162,676</u>	<u>123,962</u>	<u>124,525</u>	<u>-</u>
Deferred inflows of resources				
Unavailable revenue	<u>2,209,480</u>	<u>2,205,984</u>	<u>769,735</u>	<u>1,354,500</u>
Fund balances				
Nonspendable				
Prepaid items	38,100	20,766	-	-
Cemetery trust	-	-	-	-
Restricted				
Dedicated millage	-	1,732,773	1,662,813	-
Inspection fees	-	-	-	-
Capital improvements	-	-	-	-
Committed				
Cemetery trust	-	-	-	-
Unfunded pension liability	499,543	-	-	-
Facility improvements	248,155	-	-	-
Assigned				
Special revenue funds	-	-	-	-
Unassigned	5,981,821	-	-	-
Total fund balances	<u>6,767,619</u>	<u>1,753,539</u>	<u>1,662,813</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 9,139,775</u>	<u>\$ 4,083,485</u>	<u>\$ 2,557,073</u>	<u>\$ 1,354,500</u>

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

<u>Library</u>	<u>Pathways</u>	<u>Inspections</u>	<u>Corona-virus Grants</u>	<u>Open Space</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ 2,365,060	\$ 1,000,025	\$ 2,952,611	\$ 1,038,899	\$ 1,005,837	\$ 3,030,146	\$ 23,854,061
-	-	-	-	-	8,575	138,865
129,587	303,882	-	-	198,850	-	3,180,471
-	-	-	-	-	552,838	1,850,038
-	-	-	-	-	-	638,842
-	-	17,303	-	-	-	76,169
<u>\$ 2,494,647</u>	<u>\$ 1,303,907</u>	<u>\$ 2,969,914</u>	<u>\$ 1,038,899</u>	<u>\$ 1,204,687</u>	<u>\$ 3,591,559</u>	<u>\$ 29,738,446</u>
\$ 2,069	\$ 185,457	\$ 78,832	\$ -	\$ 4,929	\$ 41,421	\$ 613,790
-	-	34,773	-	-	-	144,854
<u>2,069</u>	<u>185,457</u>	<u>113,605</u>	<u>-</u>	<u>4,929</u>	<u>41,421</u>	<u>758,644</u>
<u>251,510</u>	<u>589,451</u>	<u>-</u>	<u>1,015,599</u>	<u>385,694</u>	<u>575,206</u>	<u>9,357,159</u>
-	-	17,303	-	-	-	76,169
-	-	-	-	-	112,729	112,729
2,241,068	528,999	-	-	814,064	-	6,979,717
-	-	2,839,006	-	-	-	2,839,006
-	-	-	-	-	2,848,626	2,848,626
-	-	-	-	-	13,577	13,577
-	-	-	-	-	-	499,543
-	-	-	-	-	-	248,155
-	-	-	23,300	-	-	23,300
-	-	-	-	-	-	5,981,821
<u>2,241,068</u>	<u>528,999</u>	<u>2,856,309</u>	<u>23,300</u>	<u>814,064</u>	<u>2,974,932</u>	<u>19,622,643</u>
<u>\$ 2,494,647</u>	<u>\$ 1,303,907</u>	<u>\$ 2,969,914</u>	<u>\$ 1,038,899</u>	<u>\$ 1,204,687</u>	<u>\$ 3,591,559</u>	<u>\$ 29,738,446</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, 2021

Fund balances - total governmental funds	\$ 19,622,643
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	10,548,045
Add - capital assets (net of accumulated depreciation)	14,657,730
Certain receivables are measurable but not available and are therefore deferred on the fund statements, but not the government-wide statements.	
Add - unavailable state revenue	326,072
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	1,523,966
Add - accrued interest receivable	100,965
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	553,216
Deduct - deferred inflows related to pensions	(717,634)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Deduct - compensated absences payable	(265,688)
Deduct - net pension liability	(2,250,483)
Deduct - bonds, obligations, and notes payable	(2,122,000)
Deduct - accrued interest on bonds and notes payable	(6,861)
Net position of governmental activities	<u>\$ 41,969,971</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, 2021

	<u>General</u>	<u>Fire</u>	<u>Police</u>	<u>Thornapple River SAD</u>
Revenues				
Property taxes	\$ 2,370,242	\$ 2,185,490	\$ 762,834	\$ -
Licenses and permits	402,070	-	-	-
Federal	15,701	-	-	-
State	1,875,373	4,860	-	-
Local	-	-	-	-
Charges for services	90,071	-	-	-
Interest	222,998	21,194	10,863	-
Miscellaneous	113,201	5,717	-	-
Total revenues	<u>5,089,656</u>	<u>2,217,261</u>	<u>773,697</u>	<u>-</u>
Expenditures				
Current				
General government	2,082,998	-	-	-
Public safety	-	2,938,574	676,843	-
Public works	1,161,334	-	-	-
Community and economic development	305,945	-	-	-
Culture and recreation	67,313	-	-	-
Other	734,103	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	609,213	278,748	-	-
Total expenditures	<u>4,960,906</u>	<u>3,217,322</u>	<u>676,843</u>	<u>-</u>
Revenues over (under) expenditures	<u>128,750</u>	<u>(1,000,061)</u>	<u>96,854</u>	<u>-</u>
Other financing sources (uses)				
Transfers in	170,805	400,000	-	-
Transfers out	(441,875)	(2,000)	-	-
Total other financing sources (uses)	<u>(271,070)</u>	<u>398,000</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	(142,320)	(602,061)	96,854	-
Fund balances, beginning of year	<u>6,909,939</u>	<u>2,355,600</u>	<u>1,565,959</u>	<u>-</u>
Fund balances, end of year	<u>\$ 6,767,619</u>	<u>\$ 1,753,539</u>	<u>\$ 1,662,813</u>	<u>\$ -</u>

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

<u>Library</u>	<u>Pathways</u>	<u>Inspections</u>	<u>Corona-virus Grants</u>	<u>Open Space</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ 254,318	\$ 596,002	\$ -	\$ -	\$ 389,974	\$ -	\$ 6,558,860
-	-	2,006,781	-	-	-	2,408,851
-	-	-	79,452	-	-	95,153
-	-	-	-	-	-	1,880,233
32,870	-	-	-	-	-	32,870
-	-	-	-	-	9,360	99,431
15,299	8,890	37,464	903	(172)	30,842	348,281
-	-	7,054	-	-	256,573	382,545
<u>302,487</u>	<u>604,892</u>	<u>2,051,299</u>	<u>80,355</u>	<u>389,802</u>	<u>296,775</u>	<u>11,806,224</u>
-	-	-	57,764	-	-	2,140,762
-	-	1,723,231	-	-	548	5,339,196
-	-	-	-	-	-	1,161,334
-	-	-	-	-	-	305,945
228,001	31,326	-	-	19,736	-	346,376
-	-	-	-	-	-	734,103
-	-	-	-	-	279,000	279,000
-	-	-	-	-	43,858	43,858
-	653,630	107,132	-	-	113,435	1,762,158
<u>228,001</u>	<u>684,956</u>	<u>1,830,363</u>	<u>57,764</u>	<u>19,736</u>	<u>436,841</u>	<u>12,112,732</u>
<u>74,486</u>	<u>(80,064)</u>	<u>220,936</u>	<u>22,591</u>	<u>370,066</u>	<u>(140,066)</u>	<u>(306,508)</u>
-	-	-	-	-	366,733	937,538
-	(50,974)	(119,831)	-	(322,858)	-	(937,538)
-	(50,974)	(119,831)	-	(322,858)	366,733	-
74,486	(131,038)	101,105	22,591	47,208	226,667	(306,508)
<u>2,166,582</u>	<u>660,037</u>	<u>2,755,204</u>	<u>709</u>	<u>766,856</u>	<u>2,748,265</u>	<u>19,929,151</u>
<u>\$ 2,241,068</u>	<u>\$ 528,999</u>	<u>\$ 2,856,309</u>	<u>\$ 23,300</u>	<u>\$ 814,064</u>	<u>\$ 2,974,932</u>	<u>\$ 19,622,643</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, 2021

Net changes in fund balances - total governmental funds	\$ (306,508)
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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	1,296,647
Deduct - depreciation expense	(974,851)

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.

Add - net increase in special assessments	1,066,179
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Certain receivables are measurable but not available and are therefore deferred on the fund statements, but not the government-wide statements.

Add - increase in unavailable state revenue	326,072
---	---------

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	9,898
---	-------

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	279,000
Add - principal paid on obligation payable	3,356

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	1,410
Add - increase in deferred outflows related to pension	288,348
Deduct - increase in deferred inflows related to pension	(77,000)
Add - decrease in compensated absences	45,948
Add - decrease in accrued interest	902

Change in net position of governmental activities	<u>\$ 1,959,401</u>
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The accompanying notes are an integral part of these financial statements.

CASCADE CHARTER TOWNSHIP
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2021

	Custodial Funds
Assets	
Cash and pooled investments	\$ 2,756,316
Total assets	<u>\$ 2,756,316</u>
Liabilities	
Accounts payable	\$ 24,099
Escrow deposits	227,160
Due to other governmental units	<u>2,505,057</u>
Total liabilities	<u>2,756,316</u>
Net position	
Restricted	<u><u>\$ -</u></u>

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

CASCADE CHARTER TOWNSHIP
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
DECEMBER 31, 2021

	Custodial Funds
Additions	
Property taxes collected for other governments	\$ 57,359,583
Escrow deposits collected	<u>87,804</u>
Total Additions	<u>57,447,387</u>
Deductions	
Property taxes distributed to other governments	57,359,583
Escrow fund used to cover expenses	<u>87,804</u>
Total deductions	<u>57,447,387</u>
Net increase	-
Net position, beginning of year	<u>-</u>
Net position, end of year	<u><u>\$ -</u></u>

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

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

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, 2021

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 *Thornapple River SAD Special Revenue Fund* is used to account for a special assessment levied by the Township within a specified area.

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 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 *Coronavirus Grants Special Revenue Fund* is used to account for revenues received and related expenditures for various coronavirus relief programs.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

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.

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 *Fiduciary 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, 2021

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, 2021

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, 2021

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, 2021

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, 2021, 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, 2021, 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			
Public works			
Street lighting	\$ 135,000	\$ 142,854	\$ 7,854
Community and economic development			
Building and zoning	21,500	34,516	13,016
Transfers out	441,500	441,875	375
Fire Special Revenue Fund			
Public safety	2,933,001	2,938,574	5,573
Pathways Special Revenue Fund			
Capital Outlay	621,000	653,630	32,630
Inspections Special Revenue Fund			
Transfers out	100,000	119,831	19,831
Coronavirus Grants Special Revenue Fund			
Current			
General government	-	57,764	57,764

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

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	\$23,854,061	\$2,038,546	\$2,756,316	\$28,648,923

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

Deposits	\$23,444,132
Petty cash	405
Investments	5,204,386
Total	\$28,648,923

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, \$18,585,008 of the Township's bank balance of \$23,672,603 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	\$1,181,191	Unrated	
MI Class Investment Pool	N/A	4,023,195	AAAm	S&P
Total		\$5,204,386		

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, 2021

- 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, 2021, 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	18%	0-5
Certificates of deposits	61%	0-5
Deposits, money markets and other pools	21%	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, 2021

4. CAPITAL ASSETS

Capital asset activity for the year was as follows:

	<u>Balance January 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2021</u>
Governmental Activities				
Capital assets, not being depreciated				
Land	\$10,243,137	\$ 304,908	\$ -	\$10,548,045
Capital assets, being depreciated				
Land improvements	11,483,658	366,662	-	11,850,320
Infrastructure	1,400,000	-	-	1,400,000
Buildings and improvements	12,260,578	386,771	-	12,647,349
Furniture and equipment	1,649,951	118,723	63,543	1,705,131
Vehicles	2,352,252	119,583	32,015	2,439,820
Total capital assets, being depreciated	29,146,439	991,739	95,558	30,042,620
Less accumulated depreciation for				
Land improvements	7,070,031	379,942	-	7,449,973
Infrastructure	980,000	28,000	-	1,008,000
Buildings and improvements	4,505,558	346,499	-	4,852,057
Furniture and equipment	1,001,291	98,403	63,543	1,036,151
Vehicles	948,717	122,007	32,015	1,038,709
Total accumulated depreciation	14,505,597	974,851	95,558	15,384,890
Net capital assets, being depreciated	14,640,842	16,888	-	14,657,730
Governmental Activities capital assets, net	\$24,883,979	\$321,796	\$ -	\$25,205,775
Component Unit				
Capital assets, not being depreciated				
Land	\$ 59,366	\$ -	\$ -	\$ 59,366
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	59,366	-	-	59,366
Capital assets being depreciated				
Land improvements	8,543,173	32,622	-	8,575,795
Furniture and equipment	50,046	-	-	50,046
Vehicles	29,900	30,435	-	60,335
Total capital assets, being depreciated	8,623,119	63,057	-	8,686,176
Less accumulated depreciation for				
Land improvements	3,978,267	305,631	-	4,283,898
Furniture and equipment	15,739	5,004	-	20,743
Vehicles	11,194	9,024	-	20,218
Total accumulated depreciation	4,005,200	319,659	-	4,324,859
Net capital assets, being depreciated	4,617,919	(256,602)	-	4,361,317
Component Unit capital assets, net	\$4,677,285	\$(256,602)	\$ -	\$4,420,683

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

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

Governmental Activities	
General government	\$278,572
Public safety	223,118
Recreation and cultural	473,161
Total depreciation expense - governmental activities	\$974,851

5. INTERFUND TRANSACTIONS

Transfers in and out for the year are as follows:

Transfers out	Transfers in			
	<u>General fund</u>	<u>Fire fund</u>	<u>Non-major funds</u>	<u>Total</u>
General fund	\$ -	\$400,000	\$ 41,875	\$441,875
Fire fund	-	-	2,000	2,000
Pathways	50,974	-	-	50,974
Inspections fund	119,831	-	-	119,831
Open space fund	-	-	322,858	322,858
	\$170,805	\$400,000	\$366,733	\$937,538

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, 2021

6. LONG-TERM DEBT

The following is a summary of the debt of the Township for the year ended December 31, 2021:

	<u>Balance January 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2021</u>	<u>Due Within One Year</u>
\$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	\$2,401,000	\$ -	\$279,000	\$2,122,000	\$284,000
\$426,769 2018 Pension conversion obligation; due in annual installments ranging from \$85,579 to \$3,356 through December 2021	3,356	-	3,356	-	-
Total Long-Term Debt	2,404,356	-	282,356	2,122,000	284,000
Accrued compensated absences	311,636	-	45,948	265,688	11,026
Total Governmental Activities	\$2,715,992	\$ -	\$328,304	\$2,387,688	\$295,026
Component Unit					
Downtown Development Authority					
\$800,000 Installment note payable; due in annual installments of \$60,000 to \$103,000 plus interest at 1.90-3.65% through Oct. 2030	\$738,700	\$ -	\$70,000	\$668,700	\$75,000

The annual requirements to amortize all debt outstanding (excluding accrued compensated absences) as of December 31, 2021, are as follows:

<u>Year Ending December 31</u>	<u>Governmental Activities</u>		<u>Component Units</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
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	305,000	21,253	80,000	14,300
2026	307,000	15,316	85,000	11,700
2027-2030	636,000	12,417	273,700	18,038
Total	\$2,122,000	\$147,307	\$668,700	\$98,051

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

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

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, 2020):

Active plan members	28
Inactive employees entitled but not yet receiving benefits	7
Inactive employees or beneficiaries currently receiving benefits	<u>23</u>
Total	<u>58</u>

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.

Contributions

The Township is required to contribute at an actuarially determined amount, which for the current year was \$21,908 per month. Contributions are determined based on participating employees. Participating employees are required to contribute 10.73% 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, 2021, with the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of December 31, 2020.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

The total pension liability calculated in the December 31, 2020 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary Increases: base wage inflation of 3.00% in the long-term (plus merit and longevity from 0 to 11% based on age)

Investment rate of return: 7.35%, net of investment expense, including inflation

Mortality rates used for non-disabled plan member were based on a weighted blend of RP-2014 mortality tables of a 50% Male and 50% Female blend. Mortality rates used for disabled plan member were based on a blend of RP-2014 disabled retiree mortality tables of a 50% Male and 50% Female blend of disabled retirees

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	60.0%	7.75%	3.15%
Global Fixed Income	20.0%	3.75%	0.25%
Private investments	20.0%	9.75%	1.45%
Inflation			2.50%
Administrative fee			0.25%
Investment rate of return			<u>7.60%</u>

Discount rate. The discount rate used to measure the total pension liability is 7.60%. 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.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

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, 2020	\$11,783,180	\$9,531,287	\$2,251,893
Changes for the Year:			
Service cost	143,934	-	143,934
Interest	876,808	-	876,808
Change in benefits	-	-	-
Difference between expected and actual experience	225,826	-	225,826
Change in assumptions	414,112	-	414,112
Contributions: employer	-	232,044	(232,044)
Contributions: employee	-	106,555	(106,555)
Net investment Income	-	1,335,395	(1,335,395)
Benefit payments, including refunds	(636,398)	(636,398)	-
Administrative expense	-	(15,324)	15,324
Other changes	(3,420)	-	(3,420)
Net changes	1,020,862	1,022,272	(1,410)
Balance at December 31, 2021	<u>\$12,804,042</u>	<u>\$10,553,559</u>	<u>\$2,250,483</u>

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

The following presents the net pension liability of the employer, calculated using the discount rate of 7.60%, as well as what the employer's net pension liability would be using a discount rate that is 1 percentage point lower (6.60%) or higher (8.60%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$14,204,871	\$12,804,042	\$11,627,162
Fiduciary Net Position	10,553,559	10,553,559	10,553,559
Net Pension Liability	<u>\$ 3,651,312</u>	<u>\$ 2,250,483</u>	<u>\$1,073,603</u>

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended December 31, 2021 the employer recognized pension expense of \$19,286. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$144,707	\$ -
Differences in assumptions	408,509	-
Excess (deficit) investment returns	-	717,634
Total	<u>\$553,216</u>	<u>\$717,634</u>

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

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

2022	\$ 249,567
2023	(75,184)
2024	(214,217)
2025	(124,584)
2026	-
Thereafter	-
Total	<u>\$(164,418)</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 2021 was \$15,725.

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 2021 was \$285,638 and the employees' contribution was \$140,010.

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 2020 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, 2021, the Cascade Dam Major Repair Fund has accumulated \$563,145.

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.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

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, 2021 the Township abated property tax revenues of approximately \$62,000.

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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, 2021

	Budget Amounts		Actual Amount	Variance Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 2,359,895	\$ 2,364,557	\$ 2,370,242	\$ 5,685
Licenses and permits	406,550	406,550	402,070	(4,480)
Federal	-	-	15,701	15,701
State	1,591,396	1,746,801	1,875,373	128,572
Charges for services	111,000	101,000	90,071	(10,929)
Interest	261,400	261,400	222,998	(38,402)
Miscellaneous	135,426	115,426	113,201	(2,225)
Total revenues	<u>4,865,667</u>	<u>4,995,734</u>	<u>5,089,656</u>	<u>93,922</u>
Expenditures				
Current				
General government				
Township board	63,626	64,465	60,315	4,150
Supervisor	273,813	250,379	233,938	16,441
Manager	14,440	21,940	18,032	3,908
Clerk	106,011	106,984	73,447	33,537
Treasurer	146,675	150,315	140,623	9,692
Assessor	289,412	292,149	263,414	28,735
Elections	40,220	40,220	17,633	22,587
Buildings and grounds	583,329	608,961	533,679	75,282
Cemetery	21,000	21,000	6,151	14,849
Administration	665,465	764,693	735,766	28,927
Public works				
Drains	27,900	27,900	24,480	3,420
Road construction and maintenance	433,300	1,133,300	936,629	196,671
Street lighting	135,000	135,000	142,854	(7,854)
Waste collection	85,400	85,400	57,371	28,029
Community and economic development				
Planning commission	332,540	341,147	271,429	69,718
Building and zoning	21,500	21,500	34,516	(13,016)
Culture and recreation				
Parks and recreation	83,120	83,120	55,781	27,339
Historical	11,650	11,650	11,532	118
Other	923,745	804,084	734,103	69,981
Capital outlay	408,470	718,470	609,213	109,257
Total expenditures	<u>4,666,616</u>	<u>5,682,677</u>	<u>4,960,906</u>	<u>721,771</u>
Revenues over (under) expenditures	<u>199,051</u>	<u>(686,943)</u>	<u>128,750</u>	<u>815,693</u>
Other financing sources (uses)				
Transfers in	191,336	150,974	170,805	19,831
Transfers out	(441,500)	(441,500)	(441,875)	(375)
Total other financing sources (uses)	<u>(250,164)</u>	<u>(290,526)</u>	<u>(271,070)</u>	<u>19,456</u>
Net changes in fund balances	(51,113)	(977,469)	(142,320)	835,149
Fund balances, beginning of year	<u>6,909,939</u>	<u>6,909,939</u>	<u>6,909,939</u>	<u>-</u>
Fund balances, end of year	<u>\$ 6,858,826</u>	<u>\$ 5,932,470</u>	<u>\$ 6,767,619</u>	<u>\$ 835,149</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, 2021

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 2,188,406	\$ 2,188,548	\$ 2,185,490	\$ (3,058)
State	-	-	4,860	4,860
Interest	40,000	40,000	21,194	(18,806)
Miscellaneous	1,000	1,054	5,717	4,663
Total revenues	<u>2,229,406</u>	<u>2,229,602</u>	<u>2,217,261</u>	<u>(12,341)</u>
Expenditures				
Current				
Public safety	2,804,566	2,933,001	2,938,574	(5,573)
Capital outlay	141,250	326,250	278,748	47,502
Total expenditures	<u>2,945,816</u>	<u>3,259,251</u>	<u>3,217,322</u>	<u>41,929</u>
Revenues over (under) expenditures	<u>(716,410)</u>	<u>(1,029,649)</u>	<u>(1,000,061)</u>	<u>29,588</u>
Other financing sources (uses)				
Transfers in	444,323	444,323	400,000	44,323
Transfers out	(2,000)	(2,000)	(2,000)	-
Total other financing sources (uses)	<u>442,323</u>	<u>442,323</u>	<u>398,000</u>	<u>44,323</u>
Net changes in fund balances	(274,087)	(587,326)	(602,061)	73,911
Fund balances, beginning of year	<u>2,355,600</u>	<u>2,355,600</u>	<u>2,355,600</u>	<u>-</u>
Fund balances, end of year	<u>\$ 2,081,513</u>	<u>\$ 1,768,274</u>	<u>\$ 1,753,539</u>	<u>\$ 73,911</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, 2021

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 764,127	\$ 764,127	\$ 762,834	\$ (1,293)
Interest	12,000	12,000	10,863	(1,137)
Total revenues	776,127	776,127	773,697	(2,430)
Expenditures				
Current				
Public safety	690,400	690,400	676,843	13,557
Revenues over (under) expenditures	85,727	85,727	96,854	11,127
Other financing sources (uses)				
Transfers out	40,362	-	-	-
Net changes in fund balances	126,089	85,727	96,854	11,127
Fund balances, beginning of year	1,565,959	1,565,959	1,565,959	-
Fund balances, end of year	<u>\$ 1,692,048</u>	<u>\$ 1,651,686</u>	<u>\$ 1,662,813</u>	<u>\$ 11,127</u>

CASCADE CHARTER TOWNSHIP

**THORNAPPLE RIVER SAD SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
Expenditures				
Capital outlay	-	-	-	-
Net changes in fund balances	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2021

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 253,902	\$ 254,648	\$ 254,318	\$ (330)
Local	32,870	32,870	32,870	-
Interest	16,000	16,000	15,299	(701)
Total revenues	<u>302,772</u>	<u>303,518</u>	<u>302,487</u>	<u>(1,031)</u>
Expenditures				
Current				
Culture and recreation	255,071	257,079	228,001	29,078
Capital outlay	26,000	26,000	-	26,000
Total expenditures	<u>281,071</u>	<u>283,079</u>	<u>228,001</u>	<u>55,078</u>
Net changes in fund balances	21,701	20,439	74,486	54,047
Fund balances, beginning of year	<u>2,166,582</u>	<u>2,166,582</u>	<u>2,166,582</u>	<u>-</u>
Fund balances, end of year	<u>\$ 2,188,283</u>	<u>\$ 2,187,021</u>	<u>\$ 2,241,068</u>	<u>\$ 54,047</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, 2021

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 594,499	\$ 596,515	\$ 596,002	\$ (513)
Interest	<u>10,500</u>	<u>10,500</u>	<u>8,890</u>	<u>(1,610)</u>
Total revenues	<u>604,999</u>	<u>607,015</u>	<u>604,892</u>	<u>(2,123)</u>
Expenditures				
Current				
Culture and recreation	33,300	33,300	31,326	1,974
Capital outlay	<u>134,000</u>	<u>621,000</u>	<u>653,630</u>	<u>(32,630)</u>
Total expenditures	<u>167,300</u>	<u>654,300</u>	<u>684,956</u>	<u>(30,656)</u>
Revenues over (under) expenditures	437,699	(47,285)	(80,064)	(32,779)
Other financing sources (uses)				
Transfers out	<u>50,974</u>	<u>(50,974)</u>	<u>(50,974)</u>	<u>-</u>
Net changes in fund balances	488,673	(98,259)	(131,038)	(32,779)
Fund balances, beginning of year	<u>660,037</u>	<u>660,037</u>	<u>660,037</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,148,710</u>	<u>\$ 561,778</u>	<u>\$ 528,999</u>	<u>\$ (32,779)</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, 2021

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 1,702,550	\$ 1,752,840	\$ 2,006,781	\$ 253,941
Interest	35,000	35,000	37,464	2,464
Miscellaneous	1,500	6,434	7,054	620
Total revenues	<u>1,739,050</u>	<u>1,794,274</u>	<u>2,051,299</u>	<u>257,025</u>
Expenditures				
Current				
Public safety	1,783,180	1,798,496	1,723,231	75,265
Capital outlay	60,250	131,301	107,132	24,169
Total expenditures	<u>1,843,430</u>	<u>1,929,797</u>	<u>1,830,363</u>	<u>99,434</u>
Revenues over (under) expenditures	(104,380)	(135,523)	220,936	356,459
Other financing sources (uses)				
Transfers out	(100,000)	(100,000)	(119,831)	(19,831)
Net changes in fund balances	(204,380)	(235,523)	101,105	336,628
Fund balances, beginning of year	<u>2,755,204</u>	<u>2,755,204</u>	<u>2,755,204</u>	<u>-</u>
Fund balances, end of year	<u>\$ 2,550,824</u>	<u>\$ 2,519,681</u>	<u>\$ 2,856,309</u>	<u>\$ 336,628</u>

CASCADE CHARTER TOWNSHIP

**CORONAVIRUS GRANTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Federal	\$ -	\$ -	\$ 79,452	\$ 79,452
Interest	-	-	903	903
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues	-	-	80,355	80,355
Expenditures				
Current				
General government	-	-	57,764	(57,764)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net changes in fund balances	-	-	22,591	22,591
Fund balances, beginning of year	<u>709</u>	<u>709</u>	<u>709</u>	<u>-</u>
Fund balances, end of year	<u>\$ 709</u>	<u>\$ 709</u>	<u>\$ 23,300</u>	<u>\$ 22,591</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, 2021

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 389,411	\$ 390,556	\$ 389,974	\$ (582)
Interest	<u>1,500</u>	<u>1,500</u>	<u>(172)</u>	<u>(1,672)</u>
Total revenues	390,911	392,056	389,802	(2,254)
Expenditures				
Current				
Culture and recreation	<u>25,050</u>	<u>26,050</u>	<u>19,736</u>	<u>6,314</u>
Revenues over (under) expenditures	365,861	366,006	370,066	4,060
Other financing sources (uses)				
Transfers out	<u>(322,873)</u>	<u>(322,873)</u>	<u>(322,858)</u>	<u>15</u>
Net changes in fund balances	42,988	43,133	47,208	4,075
Fund balances, beginning of year	<u>766,856</u>	<u>766,856</u>	<u>766,856</u>	<u>-</u>
Fund balances, end of year	<u>\$ 809,844</u>	<u>\$ 809,989</u>	<u>\$ 814,064</u>	<u>\$ 4,075</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, 2021

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Total pension liability							
Service cost	\$ 232,044	\$ 269,359	\$ 301,620	\$ 324,267	\$ 152,708	\$ 150,811	\$ 143,934
Interest	672,517	697,204	813,553	830,058	890,346	860,959	876,808
Changes in benefit terms	-	-	-	-	(24,411)	(24,999)	-
Difference between expected and actual experience	-	360,728	(407,538)	13,247	(844,453)	(25,485)	225,826
Changes in assumptions	-	568,066	-	-	-	397,302	414,112
Benefit payments including employee refunds	(347,736)	(337,024)	(460,299)	(702,280)	(484,793)	(567,082)	(636,398)
Other	(17,508)	(58,461)	68,638	265,356	(14,651)	21,554	(3,420)
Net change in total pension liability	539,317	1,499,872	315,974	730,648	(325,254)	813,060	1,020,862
Total pension liability, beginning of year	8,209,563	8,748,880	10,248,752	10,564,726	11,295,374	10,970,120	11,783,180
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>	<u>\$ 11,783,180</u>	<u>\$ 12,804,042</u>
Plan fiduciary net position							
Contributions-employer	\$ 232,013	\$ 245,343	\$ 290,039	\$ 305,411	\$ 176,094	\$ 191,435	\$ 232,044
Contributions-employee	117,128	123,282	124,705	120,780	110,976	115,847	106,555
Net investment income	(105,931)	776,510	1,004,690	(324,408)	1,065,789	1,099,520	1,335,395
Benefit payments including employee refunds	(347,736)	(337,024)	(460,299)	(702,280)	(484,793)	(567,082)	(636,398)
Administrative expense	(15,175)	(15,315)	(15,897)	(16,413)	(18,365)	(17,467)	(15,324)
Net change in plan fiduciary net position	(119,701)	792,796	943,238	(616,910)	849,701	822,253	1,022,272
Plan fiduciary net position, beginning of year	6,859,910	6,740,209	7,533,005	8,476,243	7,859,333	8,709,034	9,531,287
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>	<u>\$ 9,531,287</u>	<u>\$ 10,553,559</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>	<u>\$ 2,251,893</u>	<u>\$ 2,250,483</u>
Plan fiduciary net position as a percentage of the total pension liability	77%	74%	80%	70%	79%	81%	82%
Covered employee payroll	\$ 2,047,653	\$ 2,314,281	\$ 2,474,196	\$ 2,626,444	\$ 1,656,630	\$ 1,570,546	1,463,208
Employer's net pension liability as a percentage of covered employee payroll	98%	117%	84%	131%	136%	143%	154%

CASCADE CHARTER TOWNSHIP
DEFINED BENEFIT PENSION PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021

	2015	2016	2017	2018	2019	2020	2021
Actuarial determined contributions	\$ 232,013	\$ 245,343	\$ 290,039	\$ 305,411	\$ 176,094	\$ 191,435	\$ 232,044
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>	<u>191,435</u>	<u>232,044</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<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	\$ 1,570,546	\$ 1,463,208
Contributions as a percentage of covered employee payroll	11.3%	10.6%	11.7%	11.6%	10.6%	12.2%	15.9%

Notes to schedule

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Remaining amortization period	19 years
Asset valuation method	5 year smoothed
Inflation	2.50%
Salary increases	3.00% (3.75% for 2015 through 2019)
Investment rate of return	7.35% (7.75% for 2015 through 2019)
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, 2021

	Special Revenue Funds				Debt Service Fund	Permanent	Total
	Cascade Dam Major Repair	Improvement Revolving	Laraway Lake SAD	Hazmat	Building Authority	Cemetery Perpetual Care	
Assets							
Cash and pooled investments	\$ 563,145	\$ 2,289,812	\$ 7,046	\$ 43,837	\$ -	\$ 126,306	\$ 3,030,146
Receivables							
Accounts	-	8,575	-	-	-	-	8,575
Special assessments	-	444,134	108,704	-	-	-	552,838
Total assets	<u>\$ 563,145</u>	<u>\$ 2,742,521</u>	<u>\$ 115,750</u>	<u>\$ 43,837</u>	<u>\$ -</u>	<u>\$ 126,306</u>	<u>\$ 3,591,559</u>
Liabilities and fund balances							
Liabilities							
Accounts payable	\$ -	\$ 41,421	\$ -	\$ -	\$ -	\$ -	\$ 41,421
Total liabilities	<u>-</u>	<u>41,421</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,421</u>
Deferred inflows of resources							
Unavailable revenue	-	459,456	115,750	-	-	-	575,206
Fund balances							
Nonspendable							
Cemetery trust	-	-	-	-	-	112,729	112,729
Restricted							
Capital improvements	563,145	2,241,644	-	43,837	-	-	2,848,626
Committed							
Cemetery trust	-	-	-	-	-	13,577	13,577
Total fund balances	<u>563,145</u>	<u>2,241,644</u>	<u>-</u>	<u>43,837</u>	<u>-</u>	<u>126,306</u>	<u>2,974,932</u>
Total liabilities and fund balances	<u>\$ 563,145</u>	<u>\$ 2,742,521</u>	<u>\$ 115,750</u>	<u>\$ 43,837</u>	<u>\$ -</u>	<u>\$ 126,306</u>	<u>\$ 3,591,559</u>

CASCADE CHARTER TOWNSHIP
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue Funds				Debt Service Fund	Permanent	Total
	Cascade Dam Major Repair	Improvement Revolving	Laraway Lake SAD	Hazmat	Building Authority	Cemetery Perpetual Care	
Revenues							
Charges for services	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 5,360	\$ 9,360
Interest	6,898	23,333	-	114	-	497	30,842
Miscellaneous	5,000	251,573	-	-	-	-	256,573
Total revenues	<u>11,898</u>	<u>274,906</u>	<u>-</u>	<u>4,114</u>	<u>-</u>	<u>5,857</u>	<u>296,775</u>
Expenditures							
Current							
Public safety	-	-	-	548	-	-	548
Debt service							
Principal	-	-	-	-	279,000	-	279,000
Interest	-	-	-	-	43,858	-	43,858
Capital outlay	-	113,380	-	55	-	-	113,435
Total expenditures	<u>-</u>	<u>113,380</u>	<u>-</u>	<u>603</u>	<u>322,858</u>	<u>-</u>	<u>436,841</u>
Revenues over (under) expenditures	11,898	161,526	-	3,511	(322,858)	5,857	(140,066)
Other financing sources (uses)							
Transfers in	40,000	-	-	2,000	322,858	1,875	366,733
Total other financing sources (uses)	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>322,858</u>	<u>1,875</u>	<u>366,733</u>
Net changes in fund balances	51,898	161,526	-	5,511	-	7,732	226,667
Fund balances, beginning of year	<u>511,247</u>	<u>2,080,118</u>	<u>-</u>	<u>38,326</u>	<u>-</u>	<u>118,574</u>	<u>2,748,265</u>
Fund balances, end of year	<u>\$ 563,145</u>	<u>\$ 2,241,644</u>	<u>\$ -</u>	<u>\$ 43,837</u>	<u>\$ -</u>	<u>\$ 126,306</u>	<u>\$ 2,974,932</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, 2021

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 8,000	\$ 8,000	\$ 6,898	\$ (1,102)
Miscellaneous	5,000	5,000	5,000	-
Total revenues	13,000	13,000	11,898	(1,102)
Expenditures				
Capital outlay	85,000	85,000	-	85,000
Revenues over (under) expenditures	(72,000)	(72,000)	11,898	83,898
Other financing sources (uses)				
Transfers in	40,000	40,000	40,000	-
Net changes in fund balances	(32,000)	(32,000)	51,898	83,898
Fund balances, beginning of year	511,247	511,247	511,247	-
Fund balances, end of year	<u>\$ 479,247</u>	<u>\$ 479,247</u>	<u>\$ 563,145</u>	<u>\$ 83,898</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, 2021

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 21,000	\$ 21,000	\$ 23,333	\$ 2,333
Miscellaneous	<u>220,000</u>	<u>220,000</u>	<u>251,573</u>	<u>31,573</u>
Total revenues	241,000	241,000	274,906	33,906
Expenditures				
Current				
Capital outlay	<u>38,500</u>	<u>322,500</u>	<u>113,380</u>	<u>209,120</u>
Net changes in fund balances	202,500	(81,500)	161,526	243,026
Fund balances, beginning of year	<u>2,080,118</u>	<u>2,080,118</u>	<u>2,080,118</u>	<u>-</u>
Fund balances, end of year	<u>\$ 2,282,618</u>	<u>\$ 1,998,618</u>	<u>\$ 2,241,644</u>	<u>\$ 243,026</u>

CASCADE CHARTER TOWNSHIP

**LARAWAY LAKE SAD SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
Expenditures				
Capital outlay	-	-	-	-
Net changes in fund balances	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2021

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Interest	<u>120</u>	<u>120</u>	<u>114</u>	<u>(6)</u>
Total revenues	<u>4,120</u>	<u>4,120</u>	<u>4,114</u>	<u>(6)</u>
Expenditures				
Current				
Public safety	5,000	5,000	548	4,452
Capital outlay	<u>3,000</u>	<u>3,000</u>	<u>55</u>	<u>2,945</u>
Total expenditures	<u>8,000</u>	<u>8,000</u>	<u>603</u>	<u>7,397</u>
Revenues over (under) expenditures	(3,880)	(3,880)	3,511	7,391
Other financing sources (uses)				
Transfers in	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Net changes in fund balances	(1,880)	(1,880)	5,511	7,391
Fund balances, beginning of year	<u>38,326</u>	<u>38,326</u>	<u>38,326</u>	<u>-</u>
Fund balances, end of year	<u>\$ 36,446</u>	<u>\$ 36,446</u>	<u>\$ 43,837</u>	<u>\$ 7,391</u>

CASCADE CHARTER TOWNSHIP

GENERAL FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and pooled investments	\$ 7,318,552	\$ 7,887,895
Receivables		
Accounts	130,290	91,482
Taxes	1,013,991	1,020,203
Due from other funds	-	9,726
Due from other governments	638,842	258,491
Prepaid items	38,100	34,632
Total assets	\$ 9,139,775	\$ 9,302,429
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 108,808	\$ 511,550
Accrued payroll and benefits	53,868	59,125
Total liabilities	162,676	570,675
Deferred inflows of resources		
Unavailable revenue	2,209,480	1,821,815
Fund balances		
Nonspendable		
Prepaid items	38,100	34,632
Committed		
Unfunded pension liability	499,543	499,543
Facility Improvements	248,155	450,145
Assigned		
Future years expenditures	-	1,229,570
Unassigned	5,981,821	4,696,049
Total fund balances	6,767,619	6,909,939
Total liabilities, deferred inflows of resources and fund balances	\$ 9,139,775	\$ 9,302,429

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CASCADE CHARTER TOWNSHIP

**GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES**

FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Property taxes		
Current property taxes	\$ 1,622,533	\$ 1,574,610
Street lighting assessment	77,957	77,350
Delinquent property taxes	3,886	2,902
Industrial facilities taxes	17,331	11,888
Interest and penalties on taxes	6,139	3,206
Tax administration fees	642,396	674,710
Total property taxes	<u>2,370,242</u>	<u>2,344,666</u>
Licenses and permits		
Cablevision fees	401,939	406,556
Dog licenses	81	153
Other permits	50	-
Total licenses and permits	<u>402,070</u>	<u>406,709</u>
Federal grants	<u>15,701</u>	<u>-</u>
State		
Sales taxes	1,852,968	1,592,881
PA 48/Metro Authority	22,405	17,477
Total state	<u>1,875,373</u>	<u>1,610,358</u>
Charges for services		
Planning and zoning fees	14,873	42,558
Summer tax collection fees	26,421	26,001
P.A. 198 tax application fees	2,000	1,000
Yard waste bag fees	-	872
Sewer and water implementation fees	25,302	37,289
Grave openings	17,240	10,915
Passport application fees	4,235	10,955
Total charges for services	<u>90,071</u>	<u>129,590</u>
Interest		
Interest on deposits and investments	50,204	163,072
Rental income	172,794	174,662
Total interest	<u>222,998</u>	<u>337,734</u>
Miscellaneous		
Sale of assets	50	2,538
Contributions	103,280	103,426
Park income	8,230	4,320
Reimbursements	-	26,823
Refunds and rebates	-	5,946
Other	1,641	23,985
Total miscellaneous	<u>113,201</u>	<u>167,038</u>
Total revenues	<u>\$ 5,089,656</u>	<u>\$ 4,996,095</u>

CASCADE CHARTER TOWNSHIP

**GENERAL FUND
COMPARATIVE SCHEDULE OF EXPENDITURES**

FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Expenditures		
Current		
General government		
Township board		
Personnel services	\$ 41,222	\$ 39,834
Other services and charges	19,093	20,783
Total township board	<u>60,315</u>	<u>60,617</u>
Supervisor		
Personnel services	220,282	217,142
Other services and charges	12,432	6,707
Capital outlay	1,224	-
Total supervisor	<u>233,938</u>	<u>223,849</u>
Manager		
Other services and charges	<u>18,032</u>	<u>6,296</u>
Clerk		
Personnel services	68,135	90,686
Other services and charges	5,312	6,429
Total clerk	<u>73,447</u>	<u>97,115</u>
Treasurer		
Personnel services	132,827	127,775
Other services and charges	4,530	3,567
Capital outlay	3,266	510
Total treasurer	<u>140,623</u>	<u>131,852</u>
Assessor		
Personnel services	223,896	200,232
Supplies	480	5,076
Other services and charges	37,825	27,295
Capital outlay	1,213	2,842
Total assessor	<u>263,414</u>	<u>235,445</u>
Elections		
Personnel services	14,786	91,725
Supplies	1,587	15,221
Other services and charges	1,260	15,647
Total elections	<u>17,633</u>	<u>122,593</u>
Buildings and grounds		
Personnel services	300,774	322,379
Supplies	2,238	1,571
Other services and charges	230,667	199,142
Capital outlay	-	1,085
Total buildings and grounds	<u>533,679</u>	<u>524,177</u>
Cemetery		
Other services and charges	<u>6,151</u>	<u>4,951</u>
Administration		
Personnel services	178,089	150,777
Supplies	28,588	29,690
Other services and charges	525,824	363,210
Capital outlay	3,265	9,151
Total administration	<u>735,766</u>	<u>552,828</u>
Total general government	<u>2,082,998</u>	<u>1,959,723</u>

(Continued)

CASCADE CHARTER TOWNSHIP

**GENERAL FUND
COMPARATIVE SCHEDULE OF EXPENDITURES**

FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Public works		
Drains		
Other services and charges	\$ 11,255	\$ 7,229
Capital outlay	<u>13,225</u>	<u>8,392</u>
Total drains	<u>24,480</u>	<u>15,621</u>
Road construction and maintenance		
Capital outlay	<u>936,629</u>	<u>533,851</u>
Street lighting		
Other services and charges	142,803	130,863
Capital outlay	<u>51</u>	<u>418</u>
Total street lighting	<u>142,854</u>	<u>131,281</u>
Waste collection		
Other services and charges	<u>57,371</u>	<u>62,070</u>
Total public works	<u>1,161,334</u>	<u>742,823</u>
Community and economic development		
Planning commission		
Personnel services	262,553	251,147
Supplies	205	1,278
Other services and charges	<u>8,671</u>	<u>22,102</u>
Total planning commission	<u>271,429</u>	<u>274,527</u>
Building and zoning		
Personnel services	<u>34,516</u>	<u>4,658</u>
Total community and economic development	<u>305,945</u>	<u>279,185</u>
Culture and recreation		
Parks and recreation		
Supplies	4,443	1,525
Other services and charges	51,338	79,318
Capital outlay	<u>-</u>	<u>-</u>
Total parks and recreation	<u>55,781</u>	<u>80,843</u>
Historical		
Supplies	7,000	6,000
Other services and charges	<u>4,532</u>	<u>10,847</u>
Total historical	<u>11,532</u>	<u>16,847</u>
Total culture and recreation	<u>67,313</u>	<u>97,690</u>
Other		
Employee benefits	641,757	621,081
Transportation services	<u>92,346</u>	<u>206,384</u>
Total other	<u>734,103</u>	<u>827,465</u>
Capital outlay	<u>609,213</u>	<u>1,938,885</u>
Total expenditures	<u>\$ 4,960,906</u>	<u>\$ 5,845,771</u>

(Concluded)

CASCADE CHARTER TOWNSHIP

FIRE SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and pooled investments	\$ 2,925,404	\$ 3,414,018
Receivables		
Taxes	1,137,315	1,142,248
Prepaid items	<u>20,766</u>	<u>23,338</u>
Total assets	<u>\$ 4,083,485</u>	<u>\$ 4,579,604</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 67,749	\$ 29,474
Accrued payroll and benefits	<u>56,213</u>	<u>45,581</u>
Total liabilities	<u>123,962</u>	<u>75,055</u>
Deferred inflows of resources		
Unavailable revenue	<u>2,205,984</u>	<u>2,148,949</u>
Fund balances		
Nonspendable		
Prepaid items	20,766	23,338
Restricted		
Dedicated millage	<u>1,732,773</u>	<u>2,332,262</u>
Total fund balances	<u>1,753,539</u>	<u>2,355,600</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,083,485</u>	<u>\$ 4,579,604</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Property taxes		
Current property taxes	\$ 2,156,063	\$ 2,080,525
Delinquent property taxes	5,558	3,527
Industrial facilities taxes	23,460	16,092
Interest and penalties on taxes	409	348
Total property taxes	<u>2,185,490</u>	<u>2,100,492</u>
Interest	21,194	38,300
State grants	4,860	-
Miscellaneous		
Other	<u>5,717</u>	<u>2,672</u>
Total revenues	<u>2,217,261</u>	<u>2,141,464</u>
Expenditures		
Current		
Public safety		
Fire department		
Personnel services	2,539,082	2,117,812
Supplies	98,225	105,687
Other services and charges	301,267	326,605
Total public safety	<u>2,938,574</u>	<u>2,550,104</u>
Capital outlay	<u>278,748</u>	<u>23,378</u>
Total expenditures	<u>3,217,322</u>	<u>2,573,482</u>
Revenues over (under) expenditures	<u>(1,000,061)</u>	<u>(432,018)</u>
Other financing sources (uses)		
Transfers in	400,000	400,000
Transfers out	<u>(2,000)</u>	<u>(2,000)</u>
Total other financing sources (uses)	<u>398,000</u>	<u>398,000</u>
Net changes in fund balances	(602,061)	(34,018)
Fund balances, beginning of year	<u>2,355,600</u>	<u>2,389,618</u>
Fund balances, end of year	<u>\$ 1,753,539</u>	<u>\$ 2,355,600</u>

CASCADE CHARTER TOWNSHIP

POLICE SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and pooled investments	\$ 2,160,227	\$ 1,977,570
Receivables		
Accounts	-	49,147
Taxes	<u>396,846</u>	<u>398,697</u>
Total assets	<u>\$ 2,557,073</u>	<u>\$ 2,425,414</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 124,525	\$ 109,377
Deferred inflows of resources		
Unavailable revenue	769,735	750,078
Fund balances		
Restricted		
Dedicated millage	<u>1,662,813</u>	<u>1,565,959</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,557,073</u>	<u>\$ 2,425,414</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Property taxes		
Current property taxes	\$ 752,562	\$ 726,211
Delinquent property taxes	1,940	1,231
Industrial facilities taxes	8,189	5,617
Interest and penalties on taxes	<u>143</u>	<u>121</u>
 Total property taxes	 762,834	 733,180
 Interest	 10,863	 22,630
Miscellaneous	<u>-</u>	<u>49,147</u>
 Total revenues	 773,697	 804,957
 Expenditures		
Current		
Public safety		
Law enforcement		
Other services and charges	<u>676,843</u>	<u>603,387</u>
 Revenues over (under) expenditures	 96,854	 201,570
 Other financing sources (uses)		
Transfers out	<u>-</u>	<u>(40,362)</u>
 Net changes in fund balances	 96,854	 161,208
 Fund balances, beginning of year	 <u>1,565,959</u>	 <u>1,404,751</u>
 Fund balances, end of year	 <u>\$ 1,662,813</u>	 <u>\$ 1,565,959</u>

CASCADE CHARTER TOWNSHIP

IMPROVEMENT REVOLVING SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and pooled investments	\$ 2,289,812	\$ 2,089,087
Receivables		
Accounts	8,575	3,397
Special assessments	<u>444,134</u>	<u>457,787</u>
Total assets	<u>\$ 2,742,521</u>	<u>\$ 2,550,271</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 41,421	\$ 12,366
Deferred inflows of resources		
Unavailable revenue	459,456	457,787
Fund balances		
Restricted		
Water and sewer improvements	<u>2,241,644</u>	<u>2,080,118</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,742,521</u>	<u>\$ 2,550,271</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, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Interest		
Interest on deposits	\$ 16,938	\$ 26,256
Interest on special assessments	6,395	6,646
Total interest	<u>23,333</u>	<u>32,902</u>
Miscellaneous		
Special assessments	(1,451)	52,148
Hookup fees	253,024	370,576
Total miscellaneous	<u>251,573</u>	<u>422,724</u>
Total revenues	274,906	455,626
Expenditures		
Capital outlay	<u>113,380</u>	<u>75,126</u>
Net changes in fund balances	161,526	380,500
Fund balances, beginning of year	<u>2,080,118</u>	<u>1,699,618</u>
Fund balances, end of year	<u>\$ 2,241,644</u>	<u>\$ 2,080,118</u>

CASCADE CHARTER TOWNSHIP

**LARAWAY LAKE SAD SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and pooled investments	\$ 7,046	\$ -
Receivables		
Special assessments	108,704	-
Total assets	<u>\$ 115,750</u>	<u>\$ -</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ -	\$ -
Fund balances		
Restricted		
Water and sewer improvements	-	-
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 115,750</u>	<u>\$ -</u>

CASCADE CHARTER TOWNSHIP

**LARAWAY LAKE SAD SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Interest		
Interest on deposits	\$ -	\$ -
Interest on special assessments	-	-
Total interest	-	-
Miscellaneous		
Special assessments	-	-
Total revenues	-	-
Expenditures		
Capital outlay	-	-
Net changes in fund balances	-	-
Fund balances, beginning of year	-	-
Fund balances, end of year	\$ -	\$ -

CASCADE CHARTER TOWNSHIP

THORNAPPLE RIVER SAD SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and pooled investments	\$ 57,300	\$ -
Receivables		
Special assessments	<u>1,297,200</u>	<u>-</u>
Total assets	<u>\$ 1,354,500</u>	<u>\$ -</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ -	\$ -
Deferred inflows of resources		
Unavailable revenue	1,354,500	-
Fund balances		
Restricted		
Water and sewer improvements	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,354,500</u>	<u>\$ -</u>

CASCADE CHARTER TOWNSHIP

**THORNAPPLE RIVER SAD SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Interest		
Interest on deposits	\$ -	\$ -
Interest on special assessments	-	-
Total interest	-	-
Miscellaneous		
Special assessments	-	-
Total revenues	-	-
Expenditures		
Capital outlay	-	-
Net changes in fund balances	-	-
Fund balances, beginning of year	-	-
Fund balances, end of year	\$ -	\$ -

CASCADE CHARTER TOWNSHIP

LIBRARY SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and pooled investments	\$ 2,365,060	\$ 2,285,874
Receivables		
Taxes	<u>129,587</u>	<u>130,170</u>
Total assets	<u>\$ 2,494,647</u>	<u>\$ 2,416,044</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 2,069	\$ 4,412
Deferred inflows of resources		
Unavailable revenue	251,510	245,050
Fund balances		
Restricted		
Dedicated millage	<u>2,241,068</u>	<u>2,166,582</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,494,647</u>	<u>\$ 2,416,044</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Property taxes		
Current property taxes	\$ 250,964	\$ 243,907
Delinquent property taxes	633	403
Industrial facilities taxes	2,674	1,835
Interest and penalties on taxes	47	40
Total property taxes	<u>254,318</u>	<u>246,185</u>
Local	32,870	32,870
Interest	<u>15,299</u>	<u>58,246</u>
Total revenues	<u>302,487</u>	<u>337,301</u>
Expenditures		
Current		
Recreation and cultural		
Library		
Supplies	-	934
Other services and charges	228,001	225,172
Total recreation and cultural	<u>228,001</u>	<u>226,106</u>
Capital outlay	<u>-</u>	<u>2,475</u>
Total expenditures	<u>228,001</u>	<u>228,581</u>
Net changes in fund balances	74,486	108,720
Fund balances, beginning of year	<u>2,166,582</u>	<u>2,057,862</u>
Fund balances, end of year	<u>\$ 2,241,068</u>	<u>\$ 2,166,582</u>

CASCADE CHARTER TOWNSHIP

PATHWAYS SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and pooled investments	\$ 1,000,025	\$ 1,261,523
Receivables		
Taxes	<u>303,882</u>	<u>305,217</u>
Total assets	<u>\$ 1,303,907</u>	<u>\$ 1,566,740</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 185,457	\$ 332,461
Deferred inflows of resources		
Unavailable revenue	589,451	574,242
Fund balances		
Restricted		
Dedicated millage	<u>528,999</u>	<u>660,037</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,303,907</u>	<u>\$ 1,566,740</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Property taxes		
Current property taxes	\$ 588,105	\$ 571,498
Delinquent property taxes	1,519	943
Industrial facilities taxes	6,269	4,301
Interest and penalties on taxes	109	93
Total property taxes	<u>596,002</u>	<u>576,835</u>
Interest	<u>8,890</u>	<u>55,632</u>
Total revenues	<u>604,892</u>	<u>632,467</u>
Expenditures		
Current		
Recreation and cultural		
Parks and recreations		
Supplies	14,725	7,336
Other services and charges	16,601	1,982
Total recreation and cultural	<u>31,326</u>	<u>9,318</u>
Capital outlay	<u>653,630</u>	<u>1,930,239</u>
Total expenditures	<u>684,956</u>	<u>1,939,557</u>
Revenues over (under) expenditures	(80,064)	(1,307,090)
Other financing sources (uses)		
Transfers out	<u>(50,974)</u>	<u>(50,974)</u>
Net changes in fund balances	(131,038)	(1,358,064)
Fund balances, beginning of year	<u>660,037</u>	<u>2,018,101</u>
Fund balances, end of year	<u>\$ 528,999</u>	<u>\$ 660,037</u>

CASCADE CHARTER TOWNSHIP

**INSPECTIONS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and pooled investments	\$ 2,952,611	\$ 2,912,903
Prepaid items	<u>17,303</u>	<u>12,389</u>
Total assets	<u>\$ 2,969,914</u>	<u>\$ 2,925,292</u>
Liabilities and fund balances		
Liabilities		
Accounts payable	\$ 78,832	\$ 134,658
Accrued payroll and benefits	34,773	25,704
Due to other funds	<u>-</u>	<u>9,726</u>
Total liabilities	<u>113,605</u>	<u>170,088</u>
Fund balances		
Nonspendable		
Prepaid items	17,303	12,389
Restricted		
Inspections	<u>2,839,006</u>	<u>2,742,815</u>
Total fund balances	<u>2,856,309</u>	<u>2,755,204</u>
Total liabilities and fund balances	<u>\$ 2,969,914</u>	<u>\$ 2,925,292</u>

CASCADE CHARTER TOWNSHIP
INSPECTIONS SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Licenses and permits		
Building permits	\$ 289,160	\$ 192,157
Electrical permits	103,060	61,566
Mechanical permits	106,803	93,074
Plumbing permits	52,608	46,078
Permits - other townships	1,398,466	1,272,701
Plan reviews	48,959	33,830
Contractor registration fees	7,725	8,640
Total licenses and permits	<u>2,006,781</u>	<u>1,708,046</u>
Interest	37,464	69,226
Miscellaneous	<u>7,054</u>	<u>2,264</u>
Total revenues	<u>2,051,299</u>	<u>1,779,536</u>
Expenditures		
Current		
Public safety		
Inspections		
Personnel services	1,271,888	1,156,844
Supplies	12,205	10,256
Other services and charges	439,138	509,837
Total public safety	<u>1,723,231</u>	<u>1,676,937</u>
Capital outlay	<u>107,132</u>	<u>268,453</u>
Total expenditures	<u>1,830,363</u>	<u>1,945,390</u>
Revenues over (under) expenditures	220,936	(165,854)
Other financing sources (uses)		
Transfers out	<u>(119,831)</u>	<u>(99,135)</u>
Net changes in fund balances	101,105	(264,989)
Fund balances, beginning of year	<u>2,755,204</u>	<u>3,020,193</u>
Fund balances, end of year	<u>\$ 2,856,309</u>	<u>\$ 2,755,204</u>

CASCADE CHARTER TOWNSHIP

OPEN SPACE SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and pooled investments	\$ 1,005,837	\$ 943,961
Receivables		
Taxes	<u>198,850</u>	<u>199,733</u>
Total assets	<u>\$ 1,204,687</u>	<u>\$ 1,143,694</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 4,929	\$ 1,078
Deferred inflows of resources		
Unavailable revenue	385,694	375,760
Fund balances		
Restricted		
Dedicated millage	<u>814,064</u>	<u>766,856</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,204,687</u>	<u>\$ 1,143,694</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, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Property taxes		
Current property taxes	\$ 384,889	\$ 373,886
Delinquent property taxes	835	617
Industrial facilities taxes	4,179	2,814
Interest and penalties on taxes	71	61
	389,974	377,378
Total property taxes	389,974	377,378
Interest	(172)	4,671
Miscellaneous	-	4,000
	389,802	386,049
Total revenues	389,802	386,049
Expenditures		
Current		
Recreation and cultural		
Parks and recreations		
Other services and charges	19,736	24,943
Capital outlay	-	25,456
	19,736	50,399
Total expenditures	19,736	50,399
Revenues over (under) expenditures	370,066	335,650
Other financing sources (uses)		
Transfers out	(322,858)	(323,104)
	47,208	12,546
Net changes in fund balances	47,208	12,546
Fund balances, beginning of year	766,856	754,310
Fund balances, end of year	\$ 814,064	\$ 766,856

CASCADE CHARTER TOWNSHIP

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

DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and pooled investments	\$ 563,145	\$ 511,247
Total assets	<u>\$ 563,145</u>	<u>\$ 511,247</u>
Liabilities and fund balances		
Liabilities		
Accounts payable	\$ -	\$ -
Fund balances		
Committed		
Dam repairs	<u>563,145</u>	<u>511,247</u>
Total liabilities and fund balances	<u>\$ 563,145</u>	<u>\$ 511,247</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, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Interest	\$ 6,898	\$ 15,094
Miscellaneous	<u>5,000</u>	<u>5,000</u>
Total revenues	11,898	20,094
Expenditures		
Current		
Capital outlay	<u>-</u>	<u>277,009</u>
Revenues over (under) expenditures	11,898	(256,915)
Other financing sources (uses)		
Transfers in	<u>40,000</u>	<u>40,000</u>
Net changes in fund balances	51,898	(216,915)
Fund balances, beginning of year	<u>511,247</u>	<u>728,162</u>
Fund balances, end of year	<u>\$ 563,145</u>	<u>\$ 511,247</u>

CASCADE CHARTER TOWNSHIP

**HAZMAT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and pooled investments	\$ 43,837	\$ 38,326
Liabilities and fund balances		
Liabilities		
Accounts payable	\$ -	\$ -
Fund balances		
Restricted HAZMAT	<u>43,837</u>	<u>38,326</u>
Total liabilities and fund balances	<u>\$ 43,837</u>	<u>\$ 38,326</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Charges for services		
HAZMAT fees	\$ 4,000	\$ 6,000
Interest	<u>114</u>	<u>120</u>
Total revenues	<u>4,114</u>	<u>6,120</u>
Expenditures		
Current		
Public safety		
HAZMAT		
Other services and charges	548	-
Capital outlay	<u>55</u>	<u>1,237</u>
Total expenditures	<u>603</u>	<u>1,237</u>
Revenues over (under) expenditures	3,511	4,883
Other financing sources (uses)		
Transfers in	<u>2,000</u>	<u>2,000</u>
Net changes in fund balances	5,511	6,883
Fund balances, beginning of year	<u>38,326</u>	<u>31,443</u>
Fund balances, end of year	<u>\$ 43,837</u>	<u>\$ 38,326</u>

CASCADE CHARTER TOWNSHIP

**CORONAVIRUS GRANTS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and pooled investments	\$ 1,038,899	\$ 811
Liabilities and fund balances		
Liabilities		
Accounts payable	\$ -	\$ 102
Deferred inflows of resources		
Unearned revenue	1,015,599	-
Fund balances		
Restricted COVID	<u>23,300</u>	<u>709</u>
Total liabilities and fund balances	<u>\$ 1,038,899</u>	<u>\$ 811</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Government grants		
Federal	\$ 79,452	\$ 217,243
Local	-	238,153
Interest	903	-
	<hr/>	<hr/>
Total revenues	80,355	455,396
	<hr/>	<hr/>
Expenditures		
Current		
General government		
COVID		
Personnel services	57,055	327,887
Supplies	709	67,045
Other services and charges	-	59,755
	<hr/>	<hr/>
Total expenditures	57,764	454,687
	<hr/>	<hr/>
Net changes in fund balances	22,591	709
Fund balances, beginning of year	709	-
	<hr/>	<hr/>
Fund balances, end of year	\$ 23,300	\$ 709
	<hr/>	<hr/>

CASCADE CHARTER TOWNSHIP

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

DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and pooled investments	\$ -	\$ -
Liabilities and fund balances		
Liabilities		
Accounts payable	\$ -	\$ -
Fund balances		
Assigned		
Debt service	-	-
Total liabilities and fund balances	\$ -	\$ -

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Interest	\$ -	\$ -
Expenditures		
Debt service		
Principal	279,000	274,000
Interest and fees	<u>43,858</u>	<u>49,104</u>
Total expenditures	<u>322,858</u>	<u>323,104</u>
Revenues over (under) expenditures	(322,858)	(323,104)
Other financing sources (uses)		
Transfers in	<u>322,858</u>	<u>323,104</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, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and pooled investments	\$ 126,306	\$ 118,574
Liabilities and fund balances		
Liabilities		
Accounts payable	\$ -	\$ -
Fund balances		
Nonspendable		
Cemetery trust	112,729	107,369
Committed		
Cemetery trust	<u>13,577</u>	<u>11,205</u>
Total fund balances	<u>126,306</u>	<u>118,574</u>
Total liabilities and fund balances	<u>\$ 126,306</u>	<u>\$ 118,574</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Charges for services		
Cemetery care fees	\$ 5,360	\$ 2,455
Interest	<u>497</u>	<u>573</u>
Total revenues	5,857	3,028
Expenditures		
Current		
General government		
Cemetery	<u>-</u>	<u>589</u>
Revenues over (under) expenditures	5,857	2,439
Other financing sources (uses)		
Transfers in	<u>1,875</u>	<u>2,700</u>
Net changes in fund balances	7,732	5,139
Fund balances, beginning of year	<u>118,574</u>	<u>113,435</u>
Fund balances, end of year	<u>\$ 126,306</u>	<u>\$ 118,574</u>

CASCADE CHARTER TOWNSHIP

**FIDUCIARY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION**

DECEMBER 31, 2021

	Custodial Funds		
	Escrow Deposit Fund	Tax Collection Fund	Total
Assets			
Cash and pooled investments	\$ 228,705	\$ 2,527,611	\$ 2,756,316
Liabilities			
Accounts payable	1,545	22,554	24,099
Escrow deposits	227,160	-	227,160
Due to other governments	-	2,505,057	2,505,057
Total liabilities	228,705	2,527,611	2,756,316
Net position			
Restricted	\$ -	\$ -	\$ -

CASCADE CHARTER TOWNSHIP

FIDUCIARY FUNDS COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED DECEMBER 31, 2021

	Custodial Funds		
	Escrow Deposit Fund	Tax Collection Fund	Total
Additions			
Property taxes collected for other governments	\$ -	\$ 57,359,583	\$ 57,359,583
Escrow deposits collected	87,804	-	87,804
Total additions	87,804	57,359,583	57,447,387
Deductions			
Property taxes distributed to other governments	-	57,359,583	57,359,583
Escrow funds used to cover expenses	87,804	-	87,804
Total deductions	87,804	57,359,583	57,447,387
Net increase	-	-	-
Net position, beginning of year	-	-	-
Net position, end of year	\$ -	\$ -	\$ -

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

DECEMBER 31, 2021

	Governmental Fund Type General Fund	Adjustments	Statement of Net Position
Assets			
Cash and pooled investments	\$ 2,038,546	\$ -	\$ 2,038,546
Receivables			
Taxes	302,052	-	302,052
Capital assets			
Non-depreciable	-	59,366	59,366
Depreciable capital assets, net	-	4,361,317	4,361,317
Total assets	<u>\$ 2,340,598</u>	<u>\$ 4,420,683</u>	<u>\$ 6,761,281</u>
Liabilities, deferred inflows of resources and fund balance			
Liabilities			
Accounts payable	\$ 1,227	\$ -	1,227
Accrued interest payable	-	5,444	5,444
Bonds and notes payable - current portion	-	75,000	75,000
Bonds and notes payable	-	593,700	593,700
Total liabilities	<u>1,227</u>	<u>674,144</u>	<u>675,371</u>
Deferred inflows of resources			
Unavailable revenue	<u>302,052</u>	<u>-</u>	<u>302,052</u>
Fund balance			
Unassigned	<u>2,037,319</u>	<u>\$ (2,037,319)</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 2,340,598</u>		
Net position			
Net investment in capital assets			4,420,683
Unrestricted			<u>1,363,175</u>
Total net position			<u>\$ 5,783,858</u>
Reconciliation of fund balances to net position:			
Fund balance of governmental fund			\$ 2,037,319
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			59,366
Add - capital assets (net of accumulated depreciation)			4,361,317
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.			
Deduct - bonds and notes payable			(668,700)
Deduct - accrued interest			<u>(5,444)</u>
Net position of governmental activities			<u>\$ 5,783,858</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, 2021

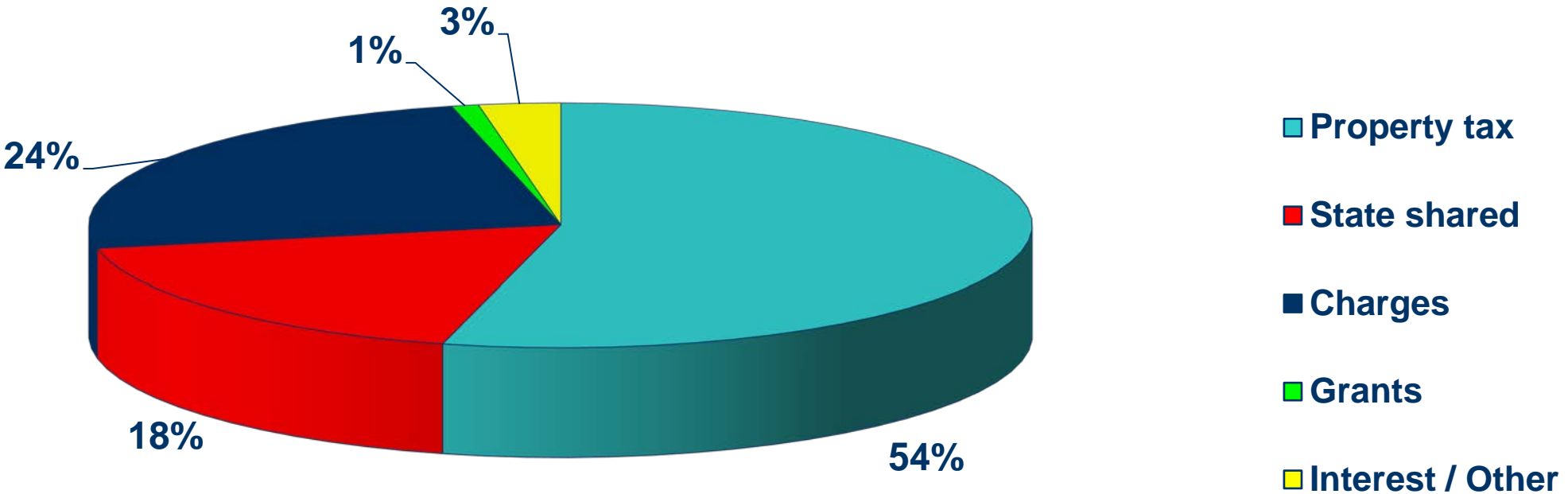
	Governmental Fund Type General Fund	Adjustments	Statement of Activities
Revenues			
Taxes	\$ 1,096,646	\$ -	\$ 1,096,646
Interest	10,915	-	10,915
Miscellaneous	<u>72,126</u>	<u>-</u>	<u>72,126</u>
Total revenues	<u>1,179,687</u>	<u>-</u>	<u>1,179,687</u>
Expenditures			
Current			
General government	473,918	256,602	730,520
Debt service			
Principal	70,000	(70,000)	-
Interest	<u>24,050</u>	<u>(569)</u>	<u>23,481</u>
Total expenditures	<u>567,968</u>	<u>186,033</u>	<u>754,001</u>
Net changes in fund balance	611,719		
Change in net position			425,686
Fund balance/net position, beginning of year	<u>1,425,600</u>		<u>5,358,172</u>
Fund balance/net position, end of year	<u>\$ 2,037,319</u>		<u>\$ 5,783,858</u>
Reconciliation of change in fund balances to change in net position			
Net change in fund balance of governmental fund			\$ 611,719
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			63,057
Deduct - depreciation expense			(319,659)
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			70,000
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>569</u>
Change in net position of governmental activities			<u>\$ 425,686</u>

CASCADE CHARTER TOWNSHIP YEAR ENDED DECEMBER 31, 2021

VREDEVELD HAEFNER LLC
CPAS AND CONSULTANTS

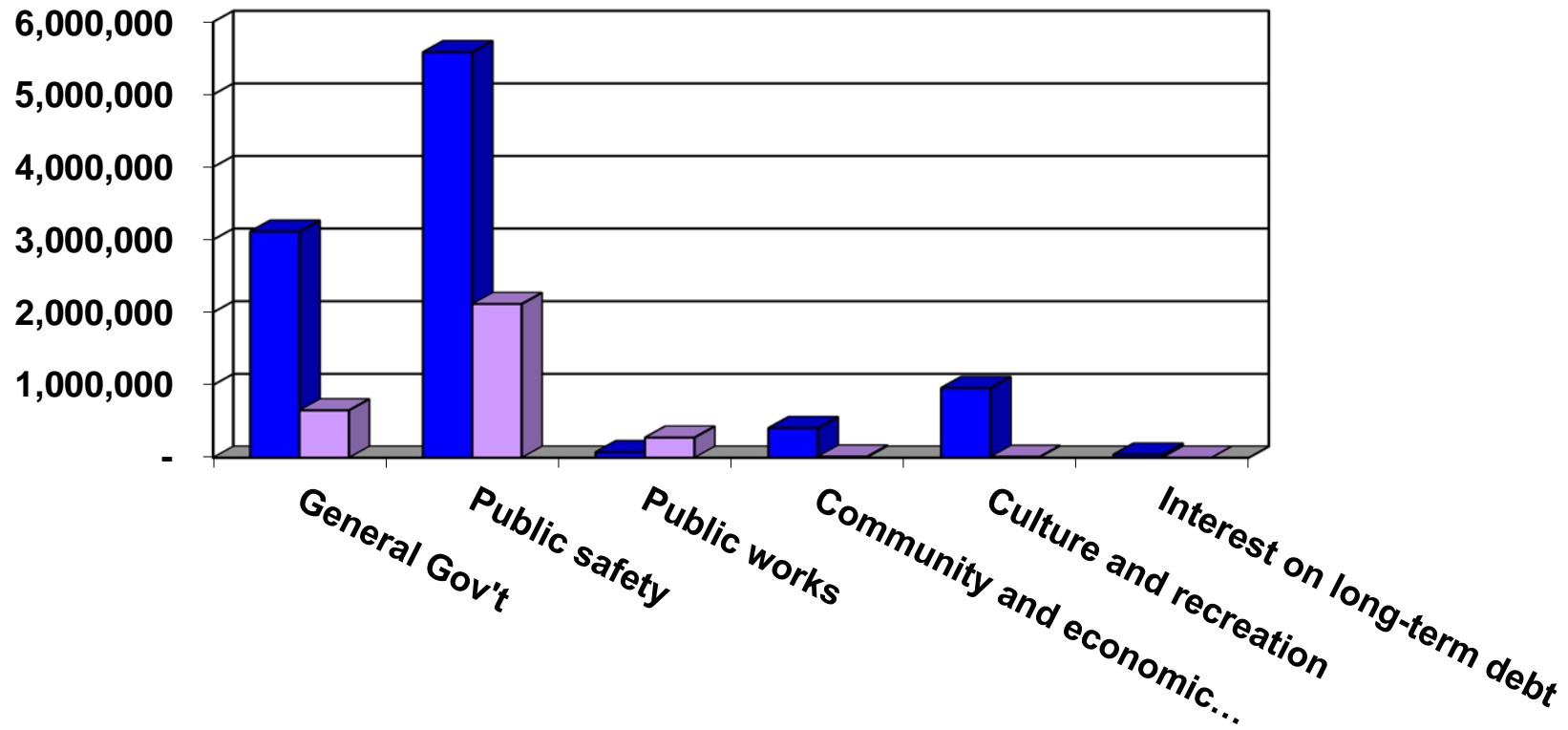


REVENUE BY TYPE GOVERNMENTAL ACTIVITIES

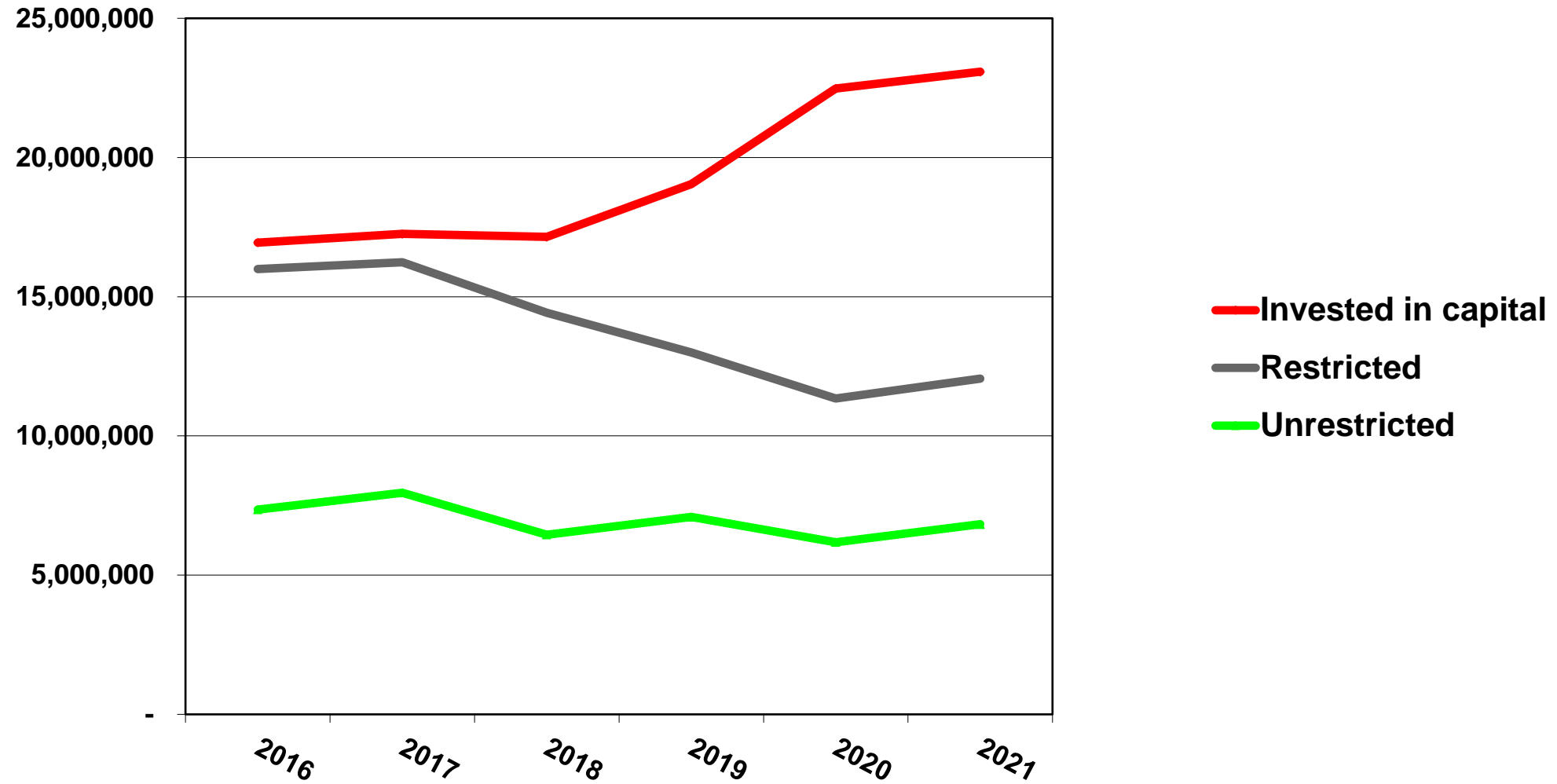


EXPENSES AND PROGRAM REVENUES GOVERNMENTAL ACTIVITIES

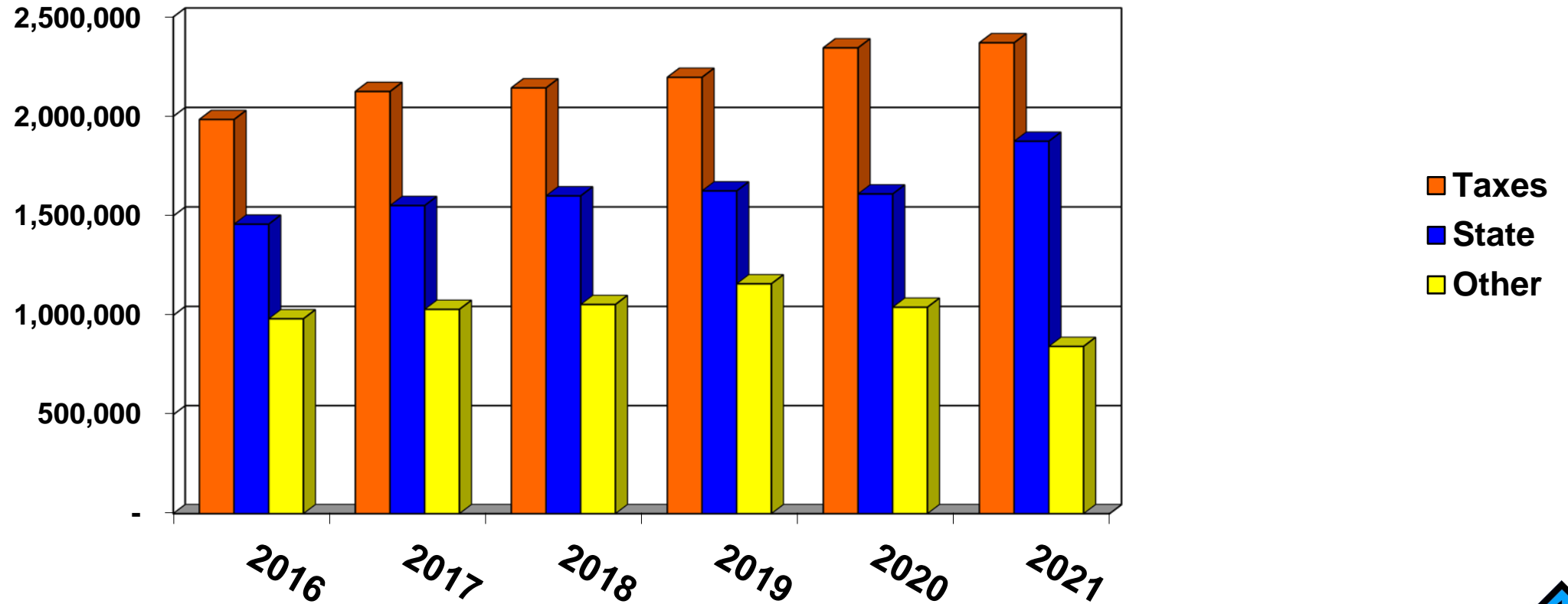
■ Expenses ■ Program Revenues



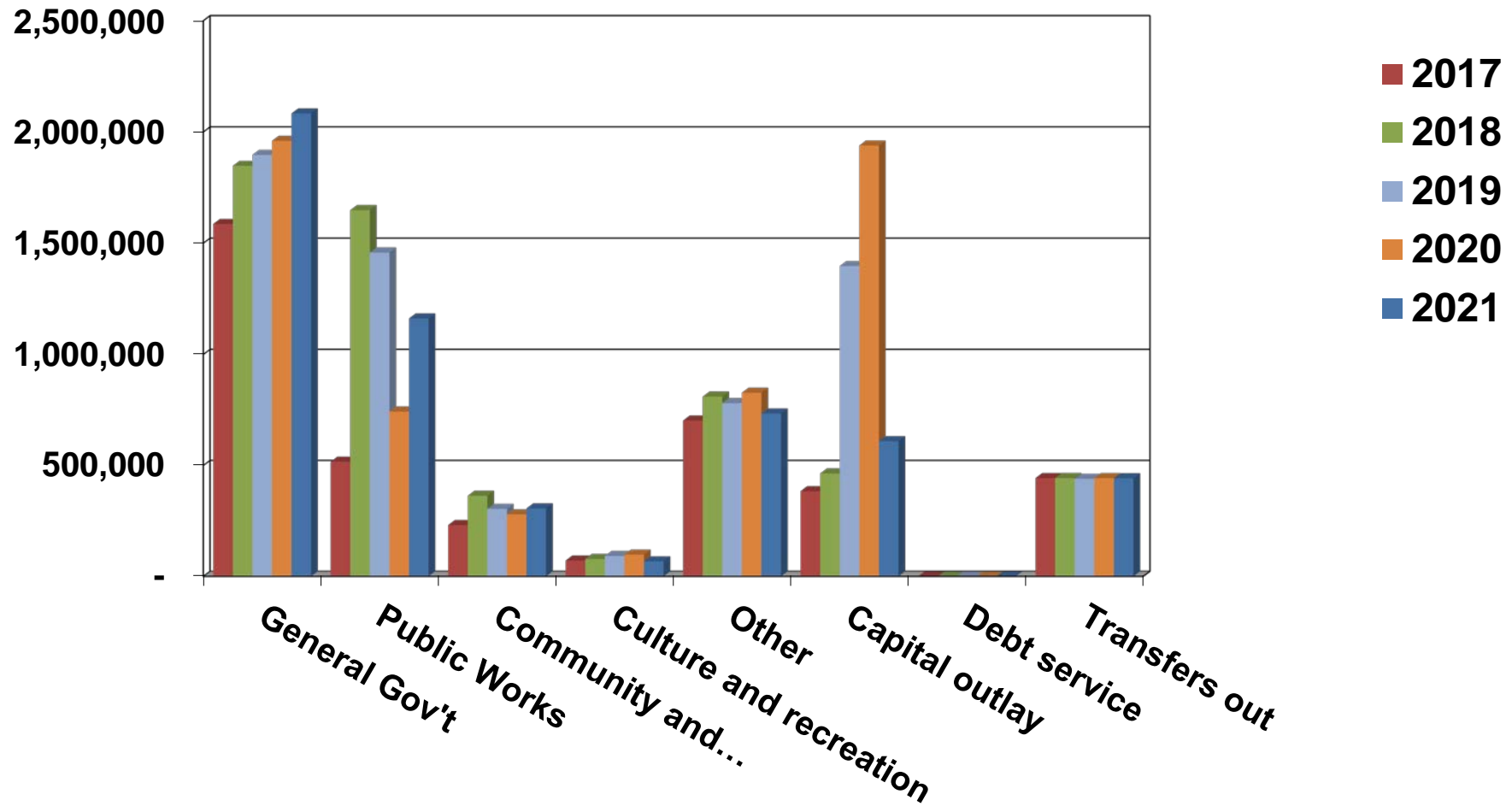
NET ASSETS GOVERNMENTAL ACTIVITIES



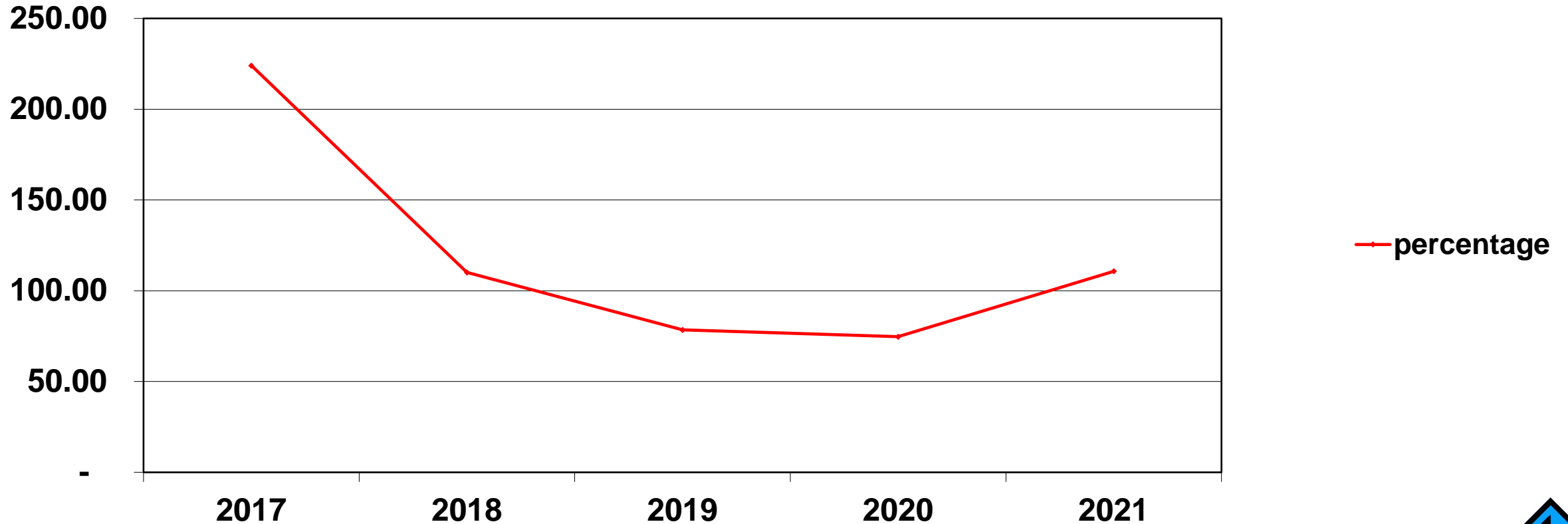
GENERAL FUND REVENUES



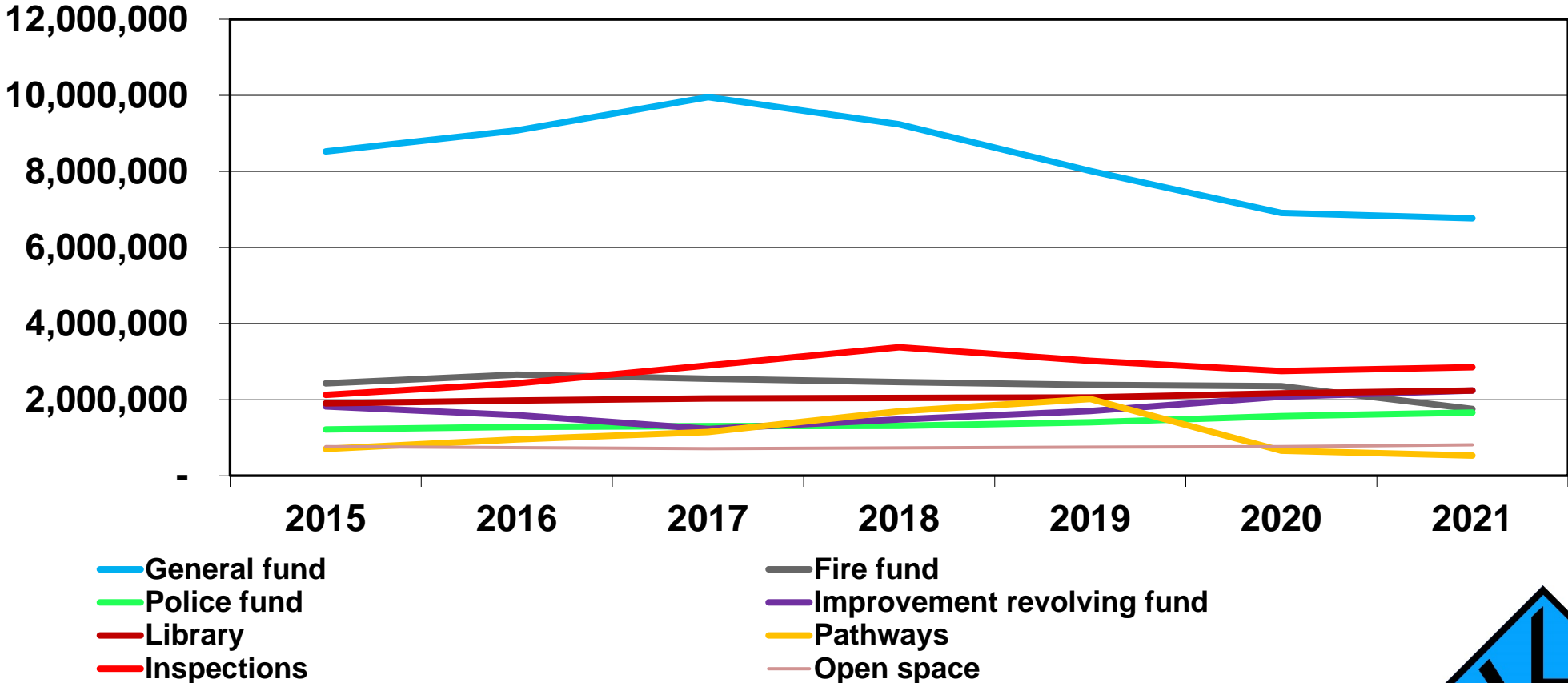
EXPENDITURES BY FUNCTION GENERAL FUND



GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENT OF EXPENDITURES AND TRANSFERS



SELECTED FUNDS FUND BALANCE DECEMBER 31, 2015 THROUGH 2021



CONTACT US!

Douglas J. Vredeveld, CPA, CGFM

Partner

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dvredeveld@vh-cpas.com

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Partner

(616) 460-9388

phaefner@vh-cpas.com

Vredeveld Haefner LLC





CASCADE CHARTER TOWNSHIP

5920 Tahoe Dr. SE, Grand Rapids, Michigan 49546

Date: July 13, 2022
To: Supervisor Lesperance and Township Board Members
From: Ben Swayze, Township Manager
Subject: Resolution Authorizing Issuance of 2022 Capital Improvement Bonds

*****THIS STAFF REPORT AND RESOLUTION WILL BE UPDATED PRIOR TO THE JULY 13 BOARD MEETING TO REFLECT THE REQUESTS MADE AT THE 6.22 BOARD MEETING****

FACTS:

At the May 11, 2022 Township Board meeting, the Fire Department Design Team, Williams Architects and Triangle Construction presented the design development documents and updated estimated budget for the Fire Station #1 project. At the meeting the Township Board authorized the construction document development/bidding phase of the project, which will culminate in the review and consideration of bids for the project in August or early September. It is anticipated that construction will commence in early fall and take approximately 1 year, depending on material procurement timelines.

The Township Board has also indicated that bonds will be issued as part of the funding for the project. To this end, the Township has already adopted a Resolution of Intent to issue bonds as well as approving professional service agreements for bond counsel and financial advisory services. The next step in the process is adoption of the resolution authorizing the issuance of the 2022 Capital Improvement Bonds. The resolution has been drafted with the full initial budgetary amount (\$9.8 million) included to allow the Township Board the greatest amount of latitude when deciding what the final bond amount and term should be. The Township Supervisor and Township Clerk are designated as the Authorized Officer to make that final determination once the final project cost is reasonably known and the final amortization analysis has been conducted.

Attached for your review are:

- Proposed Resolution Authorizing Issuance of 2022 Capital Improvement Bonds
- Bonding Schedule

ANALYSIS & CONCLUSIONS:

The proposed schedule calls for the final sizing of the bonds to be determined by the week of August 8th. The Township Staff will work with the financial advisors to prepare various bonding amortization schedules and funding proposals for consideration in late June and early July so a decision can be made prior to the week of August 8th.

The resolution spells out various bonding details as required by PA 34 of 2001 and contains quite a bit of information. If you have any questions about a specific item in the resolution, please let me know and I will make sure to address it at the meeting.

If the Township Board does choose to issue the bonds and accept bids, it is anticipated the transactions will take place in late Summer 2022. This will allow the Township 3 year to complete the projects that were bonded for.

FINANCIAL CONSIDERATIONS:

Approving the resolution does not obligate and costs other than those that have already been approved by the Township Board. Further financial analysis on the bond issuance will be provided later in the process.

RECOMMENDED ACTION:

To consider the Resolution Authorizing Issuance of 2022 Capital Improvement Bonds

**CASCADE CHARTER TOWNSHIP
(Kent County, Michigan)**

Resolution No.: 2022-_____

**RESOLUTION AUTHORIZING ISSUANCE OF
2022 CAPITAL IMPROVEMENT BONDS
(General Obligation Limited Tax)**

At a meeting of the Board of Trustees of the Cascade Charter Township, Kent County, Michigan, held at the Wisner Center at the Cascade Library, on June 22, 2022 at 7:00 p.m.

PRESENT: Trustees _____

ABSENT: Trustees _____

The following resolution was offered by Trustee _____ and supported by Trustee _____:

WHEREAS, pursuant to Act No. 34 of the Michigan Public Acts of 2001, as amended (“*Act 34*”), the Cascade Charter Township, Kent County, State of Michigan (“*Township*”), has the authority to issue bonds to pay the costs of certain capital improvements; and

WHEREAS, the Township desires to design, acquire, construct, equip and furnish a new fire station in the Township and related parking, streetscape and other improvements to the site thereof, and all work necessary and incidental to those improvements (collectively, “*Improvements*”); and

WHEREAS, the Improvements will enable the Township to provide more efficient and better quality fire services to Township residents; and

WHEREAS, to finance the cost of making the Improvements, the Township Board deems it necessary to borrow the sum of not to exceed \$9,800,000 and issue its 2022 Capital Improvements Bonds (General Obligation Limited Tax) pursuant to the provisions of Act 34.

NOW, THEREFORE, IT IS HEREBY RESOLVED as follows:

1. NECESSITY. It is necessary for the public health, safety, and welfare of the Township to make the Improvements and issue bonds of the Township, pursuant to Act 34, to finance the Improvements.

2. ESTIMATED COST - PERIOD OF USEFULNESS. The total cost of the Improvements, including the payment of legal and financial expenses and other expenses incident to the financing of the Improvements, which financing is estimated not to exceed \$9,800,000, is hereby approved and confirmed. The estimated useful life of the Improvements is not less than thirty (30) years.

3. ISSUANCE OF BONDS. To defray the cost of the Improvements, including legal, engineering, financial and other expenses and capitalized interest, if any, the Township shall issue its bonds known as 2022 Capital Improvement Bonds (General Obligation Limited Tax) ("**Bonds**") in the aggregate principal amount of not to exceed \$9,800,000, as finally determined by the Authorized Officer (defined below) in an order signed by the Authorized Officer. The balance of the cost of the Improvements, if any, shall be paid by grants or funds appropriated by the Township.

4. BOND TERMS. The Bonds shall be issued in fully registered form as to both principal and interest, in minimum denominations of \$5,000 each, or any multiple of \$5,000 above that amount, or such other denominations determined by the Authorized Officer at the time of sale ("**Authorized Denominations**"). The Bonds shall be numbered consecutively in the order of authentication, shall be dated the date of delivery or such other date approved by the

Authorized Officer at the time of sale, and shall be payable serially or as term bonds as determined by the Authorized Officer at the time of sale. Principal of the Bonds shall be payable in semiannual or annual installments, and be first payable on such date, as determined by the Authorized Officer at the time of sale, provided that the final maturity shall be no later than thirty (30) years after the date of issuance of the Bonds. The Bonds shall bear interest at a rate or rates not exceeding an average net interest rate of 6.0% per annum as determined by the Authorized Officer at the time of sale. Interest on the Bonds shall be payable semiannually on the first day of November and May of each year or such other dates as determined by the Authorized Officer at the time of sale, commencing on such date as determined by the Authorized Officer at the time of sale. The Authorized Officer may alter the bond terms within the parameters of this Resolution as hereafter provided.

5. CAPITALIZED INTEREST. The Authorized Officer shall have the authority to determine that up to two years of interest on the Bonds be capitalized.

6. PAYMENT OF PRINCIPAL AND INTEREST. Both principal of and interest on the Bonds shall be payable in lawful money of the United States of America to the person appearing on the Bond registration books as the registered owner thereof. Payment of principal on the Bonds shall be made at the designated office of the Paying Agent (defined below), upon surrender of the Bonds. Payment of interest on the Bonds shall be paid to the registered owner at the address as it appears on the registration books as of the determination date. Initially, the determination date shall be the date as of the fifteenth (15th) day of the month prior to the payment date for each interest payment; however, the determination date may be changed by the Township to conform to market practice.

7. PLEDGE OF LIMITED TAX, FULL FAITH AND CREDIT, GENERAL OBLIGATION. The Township hereby pledges its limited tax, full faith and credit, general obligation for the prompt payment of the principal of and interest on the Bonds as and when due. In the event there are insufficient moneys for the payment of principal of and interest on the Bonds, the Township shall levy a tax on all taxable property in the Township for the prompt payment of principal and interest on the Bonds, which tax shall be limited as to rate and amount by applicable constitutional, statutory and charter limitations on the taxing power of the Township.

8. PRIOR REDEMPTION.

a) Mandatory Redemption. Principal designated as a term bond maturity (if any) shall be subject to mandatory redemption, in whole or in part, by lot, at par plus accrued interest, on the redemption dates and in the amounts determined by the Authorized Officer at the time of sale. When term bonds are purchased by the Township and delivered to the Paying Agent for cancellation or are redeemed in a manner other than by mandatory redemption, the principal amount of the term bonds affected shall be reduced by the principal amount of the Bonds so purchased and canceled or redeemed in the order determined by the Township.

b) Optional Redemption. The Bonds shall be subject to redemption prior to maturity as determined by the Authorized Officer at the time of sale.

c) Notice of Redemption. Subject to the final sentence of this paragraph (c), notice of redemption of Bonds shall be given by mail to the registered owners of the Bonds to be redeemed not less than thirty (30) days prior to the date fixed for redemption, addressed to the registered owner at the registered address shown on the registration books of the

Township maintained by the Paying Agent. Bonds called for redemption shall not bear interest after the date fixed for redemption, provided funds are on hand with the Paying Agent to redeem the same. Notwithstanding anything to the contrary above, no notice of mandatory redemption is required to be given at any time when (i) the outstanding Bonds consist of a single bond that expressly sets forth all of the mandatory redemption dates and the principal amounts subject to mandatory redemption on those dates and (ii) the registered owner of that bond is a bank or financial institution. So long as the book-entry-only system remains in effect, the Paying Agent will give notice to Cede & Co., as nominee of the Depository Trust Company, New York, New York (“*DTC*”), and only Cede & Co. will be deemed to be a holder of the Bonds.

9. PAYING AGENT AND REGISTRATION.

a) Appointment of Paying Agent. The initial paying agent, transfer agent and bond registrar for the Bonds (“*Paying Agent*”) shall be appointed by the Authorized Officer at the time of sale. From time to time, the Authorized Officer is authorized to remove the Paying Agent and appoint a successor Paying Agent and, also, in the event of the resignation of the Paying Agent, to designate and appoint a successor Paying Agent. In the event of a change in the Paying Agent, notice shall be given in writing, by certified mail, to each registered owner not less than sixty (60) days prior to the next interest payment date. The Paying Agent shall keep the official books for the recordation of the registered owners of the Bonds.

b) Registration. Registration of the Bonds shall be recorded in the registration books of the Township to be kept by the Paying Agent as bond registrar. Bonds may be transferred only by submitting the Bonds to the Paying Agent, together with a

satisfactory instrument of transfer signed by the registered owner or his legal representative duly authorized in writing, after which a new Bond or Bonds shall be authenticated and delivered by the Paying Agent to the transferee (new registered owner) in Authorized Denominations or any permitted multiple thereof, in the same aggregate principal amount and maturity as the Bond submitted for transfer. No transfer of Bonds shall be valid unless and until recorded on the bond registration books in accordance with the foregoing. The person in whose name any Bond is registered may for all purposes, notwithstanding any notice to the contrary, be deemed and treated by the Township and the Paying Agent as the absolute owner thereof, and any payment of principal and interest on any Bond to the registered owner thereof shall constitute a valid discharge of the Township's liability upon such Bond to the extent of such payment. No Bond shall be transferred less than twenty (20) days prior to an interest payment date or after the Bond has been called for redemption.

10. BOND FORM. The Bonds shall be generally in the form attached hereto as **Exhibit A**, adjusted for serial bonds, if issued, and incorporated herein, with such changes as are recommended by the Township's Bond Counsel and approved by the officers of the Township signing the Bonds, whose signature thereon shall be conclusive evidence of such approval.

11. EXECUTION AND AUTHENTICATION OF BONDS. Any two of the Township Supervisor, the Township Clerk or the Township Treasurer are hereby authorized and directed to sign the Bonds, either manually or by facsimile signature, on behalf of the Township. The Bonds shall be authenticated by the Paying Agent and shall not be effective until so authenticated. Upon execution and authentication, the Bonds shall be delivered to the purchaser upon receipt of the purchase price.

12. BONDS MUTILATED, LOST OR DESTROYED. If any Bond shall become mutilated, the Township, at the expense of the holder of the Bond, shall execute, and the Paying Agent shall authenticate and deliver, a new Bond of like tenor in exchange and substitution for the mutilated Bond, upon surrender to the Paying Agent of the mutilated Bond. If any Bond issued under this Resolution shall be lost, destroyed or stolen, evidence of the loss, destruction or theft may be submitted to the Paying Agent and, if this evidence is satisfactory to both the Township and the Paying Agent, and indemnity satisfactory to the Paying Agent shall be given, the Township, at the expense of the holder, shall execute, and the Paying Agent shall thereupon authenticate and deliver, a new Bond of like tenor, which shall bear the statement required by Act No. 354, Public Acts of Michigan, 1972, as amended, or any applicable law hereafter enacted, in lieu of and in substitution for the Bond so lost, destroyed or stolen. If any such Bond shall have matured or shall be about to mature, instead of issuing a substitute Bond, the Paying Agent may pay the same without surrender thereof.

13. BOND PAYMENT FUND. For payment of principal of and interest on the Bonds, there shall be established and maintained a debt service fund for the Bonds (“***Bond Payment Fund***”). The accrued interest, if any, and capitalized interest, if any, received at the time of delivery of the Bonds shall be placed into the Bond Payment Fund. The Township shall budget annually a sufficient amount to pay the annual principal of and interest on the Bonds and deposit such amount in the Bond Payment Fund as needed to make payments of principal and interest as they become due; and the Township shall cause sufficient amounts in the Bond Payment Fund to be available to the Paying Agent at such times as needed to enable the Paying Agent to make payments of principal of and interest on the Bonds as they become due. Moneys in the Bond Payment Fund shall be expended solely for payment of principal and interest on the

Bonds that first come due. Any moneys (other than for capitalized interest, if any) remaining in the Bond Payment Fund after the annual payments of principal of and interest on the Bonds shall be transferred to the General Fund and shall no longer be pledged hereunder.

14. CONSTRUCTION FUND. Prior to delivery and sale of the Bonds, there shall be established a construction fund (“*Construction Fund*”). After deducting the sums that are required to be deposited in the Bond Payment Fund, the balance of the proceeds of the Bonds shall be deposited into the Construction Fund. The moneys on deposit in the Construction Fund from time to time shall be used solely for the purpose for which the Bonds were issued. Any unexpended balance shall be used for such purposes as allowed by law. Any moneys remaining in the Construction Fund after payment of all such costs shall be transferred to the Bond Payment Fund. After completion of the Improvements and disposition of any remaining Bond proceeds, pursuant to the provisions of this Section, the Construction Fund shall be closed.

15. INVESTMENT OF FUNDS. Moneys in the funds and accounts established herein may be invested by the Township as allowed by law subject to the limitations imposed by arbitrage regulations and Section 148 of the Internal Revenue Code of 1986, as amended (“*Code*”).

16. DEPOSITORY AND FUNDS ON HAND. Moneys in the several funds and accounts maintained pursuant to this Resolution may be kept in one or more accounts at financial institutions designated by resolution of the Township, and if kept in one account, the moneys shall be allocated on the books and records of the Township in the manner and at the times provided in this Resolution.

17. ADDITIONAL BONDS. In accordance with the provisions of Act 34, the Township reserves the right to issue additional bonds of equal standing and priority with the Bonds.

18. CONTRACT WITH BONDHOLDERS. The provisions of this Resolution shall constitute a contract between the Township and the holder or holders of the Bonds from time to time and, after the issuance of any of the Bonds, no change, variation or alteration of the provisions of this Resolution may be made that would lessen the security for the Bonds. The provisions of this Resolution shall be enforceable by appropriate proceedings taken by such holder or holders, either at law or in equity.

19. SALE OF BONDS. The Authorized Officer is authorized and directed: (a) to consult with the Township's municipal advisor regarding what method of sale of the Bonds is expected to be in the best interests of the Township and provide the most favorable economic benefit to the Township; and (b) with advice from such municipal advisor, to determine the method by which the Bonds shall be sold (e.g., private placement, competitive public sale or negotiated public offering).

20. AUTHORIZED OFFICER. Notwithstanding any other provision of this Resolution, the Township Clerk and the Township Supervisor, or either one of them acting alone ("*Authorized Officer*"), are authorized within the limitations of this Resolution to determine the title of the Bonds, the interest rate or rates (not to exceed the maximum average net interest rate per annum stated in this Resolution), amount of discount (not to exceed 3%) or premium, amount of maturities, principal amount (not to exceed the maximum principal amount stated in this Resolution), amount of good faith deposit, if any, denominations, dates of issuance, dates of maturities (with the final maturity no later than thirty (30) years after the date of issuance of the

Bonds), interest payment dates, optional and mandatory redemption rights, and term bond options.

The Authorized Officer is hereby authorized for and on behalf of the Township, without further Township Board approval, to: (a) approve the circulation of a preliminary and a final Official Statement describing the Bonds; (b) negotiate, approve and accept the terms of the commitment letter or other offer to purchase the Bonds from, and complete the sale of the Bonds to, a financial institution selected by the Authorized Officer; or to award the bid for the sale of the Bonds if the Bonds are sold at a public sale; (c) negotiate, arrange for and purchase municipal bond insurance on the Bonds, if deemed to provide an economic benefit to the transaction, as additional security for the bondholders; (d) apply to rating agencies for a rating on the Bonds; (e) determine whether the Bonds will be issued initially in book-entry-only form as one fully registered bond per maturity and be registered in the name of Cede & Co., as bondholder and nominee for the Depository Trust Company, New York, New York (“*DTC*”), with DTC acting as securities depository for the Bonds; (f) hire such professionals as the Authorized Officer determines may be required for the sale of the Bonds including without limitation a placement agent or underwriter; and (g) do all other acts and take all other necessary procedures required to effectuate the sale, issuance and delivery of the Bonds.

Approval by the Township of the matters delegated in this section or any other sections may be evidenced by execution or approval of such documents by the Authorized Officer. The Authorized Officer together with the Township Treasurer, or any one or more of them, are authorized to execute any documents or certificates necessary to complete the transaction, including without limitation any applications, including applications to the Michigan Department of Treasury and any applications for waivers the Authorized Officer determines to

be necessary, including the submission of any supporting or related documents, any certificates, receipts, orders, agreements, instruments, and any certificates relating to federal or state securities laws, rules or regulations.

21. QUALIFIED TAX-EXEMPT OBLIGATION. The Township reasonably anticipates that the amount of qualified tax-exempt obligations that will be issued by the Township and all subordinate entities during the calendar year 2022 shall not exceed \$10,000,000. The Township hereby designates the Bonds, in their total principal amount, as “qualified tax-exempt obligations” for purposes of Section 265(b)(3)(B) of the Code.

22. DEFEASANCE. In the event cash or direct obligations of the United States or obligations the principal of and interest on which are guaranteed by the United States, or a combination thereof, the principal of and interest on which, without reinvestment, come due at times and in amounts sufficient to pay at maturity or irrevocable call for earlier optional or mandatory redemption, the principal of, premium, if any, and interest on the Bonds, shall be deposited in trust, this Resolution shall be defeased and the owners of the Bonds shall have no further rights under this Resolution except to receive payment of the principal of, premium, if any, and interest on the Bonds from the cash or securities deposited in trust and the interest and gains and to transfer and exchange Bonds.

23. TAX COVENANT. The Township covenants to comply with all requirements of the Code necessary to assure that the interest on the Bonds will be and will remain excludable from gross income for federal income tax purposes.

24. [RESERVED]

25. CONTINUING DISCLOSURE. If the Bonds are sold at a public sale, the Authorized Officer is authorized to execute an agreement on behalf of the Township to provide

or cause to be provided, in accordance with the requirements of Rule 15c2-12 promulgated by the Securities and Exchange Commission: (a) on or prior to the last day of the seventh month after the end of the fiscal year of the Township, commencing with the first fiscal year ending after the issuance of the Bonds, certain annual financial information and operating data, including audited financial statements for the preceding fiscal year (or if audited financial statements are not available, unaudited financial statements), generally consistent with certain information that was contained or cross-referenced in the Official Statement relating to the Bonds, (b) timely notice of the occurrence of certain material events with respect to the Bonds, and (c) timely notice of a failure by the Township to provide the required annual financial information on or before the date specified in (a) above.

26. BOND COUNSEL. The firm of Foster, Swift, Collins & Smith, P.C. is hereby affirmed as bond counsel to the Township for the issuance of the Bonds.

27. MUNICIPAL ADVISOR. The firm of MFCI, LLC is hereby affirmed as municipal advisor to the Township for the issuance of the Bonds.

28. RESOLUTION SUBJECT TO MICHIGAN LAW. The provisions of this Resolution are subject to the laws of the State of Michigan.

29. SECTION HEADINGS. The section headings in this Resolution are furnished for convenience of reference only and shall not be considered to be a part of this Resolution.

30. SEVERABILITY. If any section, paragraph, clause or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the other provisions of this Resolution.

31. CONFLICT. Except as provided above, all resolutions or parts thereof, insofar as the same may be in conflict herewith, are hereby repealed; provided, that the foregoing shall not

operate to repeal any provision thereof, the repeal of which would impair the obligation on the Bonds.

32. EFFECTIVE DATE OF RESOLUTION. This Resolution is determined by the Township Board of Trustees to be immediately necessary for the preservation of the peace, health and safety of the Township and shall be in full force and effect from and after its passage.

YEAS: Trustees _____

NAYS: Trustees _____

ABSENT: Trustees _____

RESOLUTION DECLARED ADOPTED.

Susan B. Slater, Township Clerk
Cascade Charter Township

STATE OF MICHIGAN)
) ss
COUNTY OF KENT)

I, Susan B. Slater, the duly qualified and acting Township Clerk of the Cascade Charter Township, Kent County, Michigan (the "Township") do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board at a meeting held on June 22, 2022, the original of which is on file in my office. Public notice of the meeting was given pursuant to and in compliance with Act No. 267, Public Acts of Michigan, 1976, as amended.

IN WITNESS WHEREOF, I have hereunto affixed my signature this 22nd day of June, 2022.

Susan B. Slater, Township Clerk

Exhibit A

UNITED STATES OF AMERICA
STATE OF MICHIGAN
COUNTY OF KENT

CASCADE CHARTER TOWNSHIP

2022 CAPITAL IMPROVEMENT BONDS
(GENERAL OBLIGATION LIMITED TAX)

Interest Rate Maturity Date Date of Original Issue CUSIP

Registered Owner:

Principal Amount:

The Cascade Charter Township, County of Kent, State of Michigan (“*Issuer or Township*”), acknowledges itself indebted and, for value received, hereby promises to pay to the Registered Owner specified above, or registered assigns, the Principal Amount specified above, in lawful money of the United States of America, on the Maturity Date specified above, unless prepaid prior thereto as hereinafter provided, with interest thereon from the Date of Original Issue specified above or such later date to which interest has been paid, until paid, at the Interest Rate per annum specified above, first payable on November 1, 2022, and semiannually thereafter on the first day of May and November of each year, except as the provisions hereinafter set forth with respect to redemption of this Bond prior to maturity may become applicable hereto.

This Bond is one of a total authorized issue of bonds of even date and like tenor except as to date of maturity, amount and rate of interest, numbered in order of registration, aggregating the principal sum of \$_____ (“*Bonds*”), issued in accordance with the provisions of Act No. 34, Public Acts of Michigan, 2001, as amended, and a Resolution adopted by the Board of Trustees of the Township on _____, 2022 (“*Resolution*”), for the purpose of paying all or a portion of the costs to design, acquire, construct, equip and furnish a new fire station in the Township and related parking, streetscape and other improvements to the site thereof, and all work necessary and incidental to those improvements (collectively, “*Improvements*”).

The limited tax, full faith and credit of the Issuer is pledged for the payment of this Bond, and the Issuer has pledged that it shall pay the principal of and interest on this Bond as it matures as a first budget obligation from its general fund and, after taking into account funds which the Issuer may have legally available for payment of principal of and interest on this Bond, shall levy annually ad valorem taxes on all taxable property in the Issuer's boundaries sufficient to pay the principal and interest on this Bond subject to constitutional, statutory and charter limitations on the taxing power of the Issuer.

Principal of this Bond is payable at the designated corporation trust office of _____, _____, Michigan, or such other Paying Agent as the Issuer may hereafter designate ("**Paying Agent**") by notice mailed to the Registered Owner not less than sixty (60) days prior to the next interest payment date. Interest on this Bond is payable to the Registered Owner of record as of the fifteenth (15th) day of the month preceding the payment date as shown on the registration books of the Issuer maintained by the Paying Agent, by check or draft mailed to the Registered Owner at the registered address.

[Bonds maturing in the years ____ and ____ ("**Term Bonds**") are subject to mandatory redemption prior to maturity in part, by lot, at the par value thereof plus accrued interest to the redemption date on ____ 1 of each of the following years in the amounts as follows:]

[Insert term bond maturity and redemption dates and amounts, as applicable]

[Term Bonds purchased by the Issuer and delivered to the Paying Agent for cancellation or which are redeemed in a manner other than by mandatory redemption, shall reduce the principal amount of the Term Bonds subject to mandatory redemption by the amount of the Bonds so redeemed, in the order determined by the Issuer.]

[Bonds maturing on or before ____ 1, ____, shall not be subject to redemption prior to maturity. Bonds maturing on or after ____ 1, ____, are subject to redemption prior to maturity as a whole or in part, at the option of the Issuer, in such order as the Issuer shall determine, on any dates, on or after ____ 1, _____. Bonds called for redemption shall be redeemed at the par value thereof plus accrued interest to the date of redemption, without a premium.]

Notice of the call of any Bonds for redemption shall be given by first class mail not less than thirty (30) days prior to the date fixed for redemption, to the Registered Owner at the registered address. Bonds called for redemption shall not bear interest after the date fixed for redemption, provided funds are on hand with the Paying Agent to redeem such Bonds. Bonds shall be called for redemption in multiples of \$5,000, and Bonds of denominations of more than \$5,000 shall be treated as representing the number of bonds obtained by dividing the denomination of the Bond by \$5,000, and such Bonds may be redeemed in part. The notice of redemption of Bonds redeemed in part shall state that upon surrender of the Bond to be redeemed, a new Bond or Bonds in aggregate principal amount equal to the unredeemed portion of the Bond surrendered shall be issued to the Registered Owner thereof. [So long as the book-entry-only system remains in effect, the Paying Agent will give notice to Cede & Co., as nominee of The Depository Trust Company, a New York corporation, only, and only Cede & Co. will be deemed to be a holder of the Bonds.]

This Bond shall be registered in the name of the Registered Owner on the registration books kept by the Paying Agent and such registration noted hereon and thereafter no transfer shall be valid unless made upon the registration books and likewise noted hereon. This Bond is exchangeable at the request of the Registered Owner hereof, in person or by the Registered Owner's attorney duly authorized in writing, at the office of the Paying Agent, but only in the manner, subject to the limitations and at the Registered Owner's sole expense, for other bonds of an equal aggregate amount, upon surrender of this Bond to the Paying Agent. Upon such transfer, a new registered bond or bonds of the same series and the same maturity of authorized denomination will be issued to the transferee in exchange therefor.

The Issuer has designated the Bonds of this series as "qualified tax-exempt obligations" for purposes of Section 265(b)(3)(B) of the Internal Revenue Code of 1986, as amended.

It is hereby certified and recited that all acts, conditions and things required by law, precedent to and in the issuance of this Bond, exist and have been done and performed in regular and due time and form as required by law and that the total indebtedness of the Issuer including this Bond, does not exceed any charter, constitutional or statutory limitation.

IN WITNESS WHEREOF, the Cascade Charter Township, County of Kent, State of Michigan, by its Board of Trustees, has caused this Bond to be signed, by the manual or facsimile signatures of its Township Supervisor and Township Clerk, all as of _____, 2022.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

[SIGNATURE PAGE TO FOLLOW]

CASCADE CHARTER TOWNSHIP
Kent County, State of Michigan

Grace Lesperance, Supervisor

Susan B. Slater, Clerk

SPECIMEN BOND

CERTIFICATE OF REGISTRATION AND AUTHENTICATION

This Bond is one of the Cascade Charter Township 2022 Capital Improvement Bonds (General Obligation Limited Tax), and has been registered in the name of the Registered Owner designated on the face thereof in the bond register maintained for the Issuer.

As Paying Agent/Bond Registrar/Transfer Agent

By: _____
Authorized Signatory

Authentication Date: _____

WRONGFUL USE OF CERTIFICATE

Unless this certificate is presented by an authorized representative of The Depository Trust Company, a New York corporation (“*DTC*”), to the Issuer or its agent for registration of transfer, exchange, or payment, and any certificate issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.]

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto _____

(please print or type social security number or taxpayer identification number and name and address of transferee)
the within bond and all rights thereunder, and does hereby irrevocably constitute and appoint
_____ attorney to transfer the within bond on the books kept
for registration thereof, with full power of substitution in the premises.

Dated: _____ Signed: _____

In the presence of: _____

Notice: The signature to this assignment must correspond with the name as it appears upon the face of the within bond in every particular, without alteration or enlargement or any change whatever. When assignment is made by a guardian, trustee, executor or administrator, an officer of a corporation, or anyone in a representative capacity, proof of his authority to act must accompany the bond.

Signature(s) must be guaranteed by an eligible guarantor institution participating in a Securities Transfer Association recognized signature guaranty program.

Signature Guaranteed: _____

\$6,000,000
Cascade Charter Township
2022 Capital Improvement Bonds (General Obligation Limited Tax)
Proposed Financing Timetable

June 2022							July 2022							August 2022							September 2022						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4	3	4	5	6	7	8	9	7	8	9	10	11	12	13	4	5	6	7	8	9	10
5	6	7	8	9	10	11	10	11	12	13	14	15	16	14	15	16	17	18	19	20	11	12	13	14	15	16	17
12	13	14	15	16	17	18	17	18	19	20	21	22	23	21	22	23	24	25	26	27	18	19	20	21	22	23	24
19	20	21	22	23	24	25	24	25	26	27	28	29	30	28	29	30	31				25	26	27	28	29	30	
26	27	28	29	30			31																				

<u>Date</u>	<u>Event</u>
June 3, 2022	MFCI requests Schedule of Required Information to draft Preliminary Official Statement (POS).
June 17, 2022	Township returns information to MFCI.
June 22, 2022	Township Board adopts Bond Authorizing Resolution.
June 29, 2022	MFCI requests S&P rating and distributes draft POS to working group for comments.
June 30, 2022	Township files audit and Qualifying Statement with Treasury.
July 22, 2022	Working group provides MFCI comments on draft of POS.
July 27, 2022	Construction bids due to Township.
Week of August 1 st	Rating preparation call with Township and MFCI.
Week of August 1 st	Rating conference call with S&P, Township and MFCI.
Week of August 8 th	Due diligence conference call with Township, Bond Counsel and MFCI.
Week of August 8 th	Township and MFCI finalize sizing of the Bonds.
August 10, 2022	MFCI receives S&P rating.
August 12, 2022	MFCI distributes POS.
August 15, 2022	Publication of Notice of Sale.
August 17, 2022	Township awards Contract(s), subject to financing.
August 23, 2022	11:00 a.m. (ET) Competitive sale.
August 24, 2022	MFCI distributes draft of closing letter and Final Official Statement (FOS).
August 26, 2022	Comments due from working group to MFCI on closing letter and FOS.
August 29, 2022	MFCI distributes FOS to working group.
September 13, 2022	Closing of the Bonds.

RESOLUTION NO.
CHARTER TOWNSHIP OF CASCADE
KENT COUNTY, MICHIGAN

WHEREAS, Public Act 108 of 1976 as amended by PA 97 of 1992 provides a
deferment from summer taxes without penalty for certain taxpayers, and

WHEREAS, said Public Act requires local approval, and

WHEREAS, qualifying taxpayers must file an application with the local treasurer
certifying that they meet the requirement of the act, and

WHEREAS, certain other taxpayers with properties involved in splits, M.T.T. decisions
and 2022 July and 2022 December Boards of Review pending decisions
should also be deferred without penalty for a 30 day period,

BE IT THEREFORE RESOLVED, that the Honorable Cascade Charter Township
Board hereby agrees to defer without penalty summer tax payment to the
above named qualifying taxpayers.

The foregoing Resolution was offered by Board Member _____ supported by Board
Member _____ and the vote being as follows:

YEAS:

NAYS:

ABSENT:

Resolution declared _____ July 13, 2022

Susan B. Slater, Clerk
Cascade Charter Township

CERTIFICATION

I hereby certify the foregoing to be a true copy of a Resolution adopted at a Regular
Meeting of the Cascade Charter Township Board, held on July 13, 2022.

Susan B. Slater, Clerk
Cascade Charter Township

TOWNSHIP BOARD MEMORANDUM

To: Cascade Charter Township Board

From: Sandra Korhorn, DDA/Economic Development Director *SKK*

Subject: Consider Request to Hold G.R. Triathlon on June 10 & 11, 2023

Meeting Date: July 13, 2022

Grand Rapids Triathlon organizers held their event on June 11 & 12, 2022 in Cascade and Ada Township. Since 2021, this event has been a two-day event to allow participants to spread out to improve the event.

The feedback from athletes regarding the two-day event remains very positive and the organizers are receiving requests for sign-ups for 2023. The GRTri 2022 had:

- 1485 registered
- 1354 finishers
- Saturday there were approx. 1,500 people on site between athletes, volunteers and spectators
- Sunday there were approx. 2,000 people on site between athletes, volunteers and spectators

Cascade and Ada Township staff met with race organizers a few weeks ago to hold a recap meeting as well as discuss the 2023 event. During that meeting, dates for the 2023 were discussed and staff informed race organizers that if they want to hold a similar two-day event in 2023, they should submit a request soon. The request from the organizers is to hold the event the dates of June 10th and 11th. Requests for road closures (resolutions) and other items will be presented to the board in a few months as planning details are finalized.

Staff recommends approval of the Grand Rapids Triathlon request to hold their event June 10th and 11th, 2023. Roads were open Saturday by 11:30 (or earlier) and the township did not receive any complaints regarding the two-day event. Holding the event as a two-day event means the number of participants will not overwhelm the area and provides more opportunity for athletes and their families to visit and stay overnight in the area hotels and spend money at local businesses.



GRAND RAPIDS TRIATHLON



June 10 & 11, 2023
CASCADE/ADA, MI

INTRODUCTION

Thank you for considering approval of the 2023 Grand Rapids Triathlon.

Who we are – Michigan Endurance Holdings, LLC

Michigan Endurance Holdings is owned by Jon Conkling and John Mosey, both of whom are level 1 certified race directors by USA Triathlon. We are avid triathletes and have been involved with the sport for 8+ years. Our vision is to continue to grow the Grand Rapids Triathlon, both locally and nationally. We want as many people as possible to get off the couch and into a healthier lifestyle, while at the same time showing off the wonderful things the Grand Rapids area is known for.

What the Grand Rapids Triathlon is:

This triathlon is a chance for athletes of all skill levels to compete on a scenic riverside course, perfect for the novice and seasoned triathlete. This USA Triathlon sanctioned event promises heart pounding excitement from start to the finish. We offer four distances to appeal to as many athletes as possible: Super Sprint, Sprint, Olympic and Half-Iron, along with a kid's triathlon that takes advantage of Ada Park on Saturday.

BENEFITS

Give back to the community: We partner with Make-a-Wish with the goal of granting as many wishes as possible to children and families who desperately need them. A portion of the proceeds from our event will be given to Make-a-Wish and they also use our event as a fundraiser through the Dream Team. We also partner with Brody's Be Café to help support an organization local to Ada.

Be involved with one of the fastest growing sports in the country. The general excitement for the sport of triathlon received a boost of popularity when triathlon debuted at the 2000 Olympic Games in Sydney, Australia. It is estimated that approximately 150,000 people participate in multi-sport in the United States each year, and the numbers continue to grow!

Positions Ada/Cascade with a healthy lifestyle and lifelong fitness associated with swimming, biking and running. Triathlon embraces the idea of maintaining a healthy and active lifestyle like no other sport. You can often see participants at local races ranging in age from 10-85 years old! All three sports require aerobic power, excellent endurance and tactical thinking.

REQUEST

We are requesting approval of the following:

- 1.) To hold this annual event in the Cascade/Ada area on June 10 and 11, 2023.
- 2.) Course maps, suggested parking areas, etc. are available on our website (www.grandrapidstri.com).
- 3.) Road closure requests to be determined at a later date.
- 4.) We request a letter from Cascade Township stating the above has been approved.
- 5.) Michigan Endurance Holdings will have Cascade Township as an additional insured. One week prior to the race we will place changeable message signs in Cascade and Ada.



GRAND RAPIDS TRIATHLON



Official Charity Partner:



Local Charity Partner:



2022 Recap



- ▶ We had an outstanding event with overwhelmingly positive feedback from athletes, sponsors, vendors, etc.
- ▶ 99.5% of people say they are likely to return.
- ▶ Back to pre-covid numbers in terms of participation, something most races in the country are still struggling with.
- ▶ 52% of people visited a business in Ada/Cascade.
- ▶ Average spending was over \$220 per athlete in Ada/Cascade.

2023 Proposal



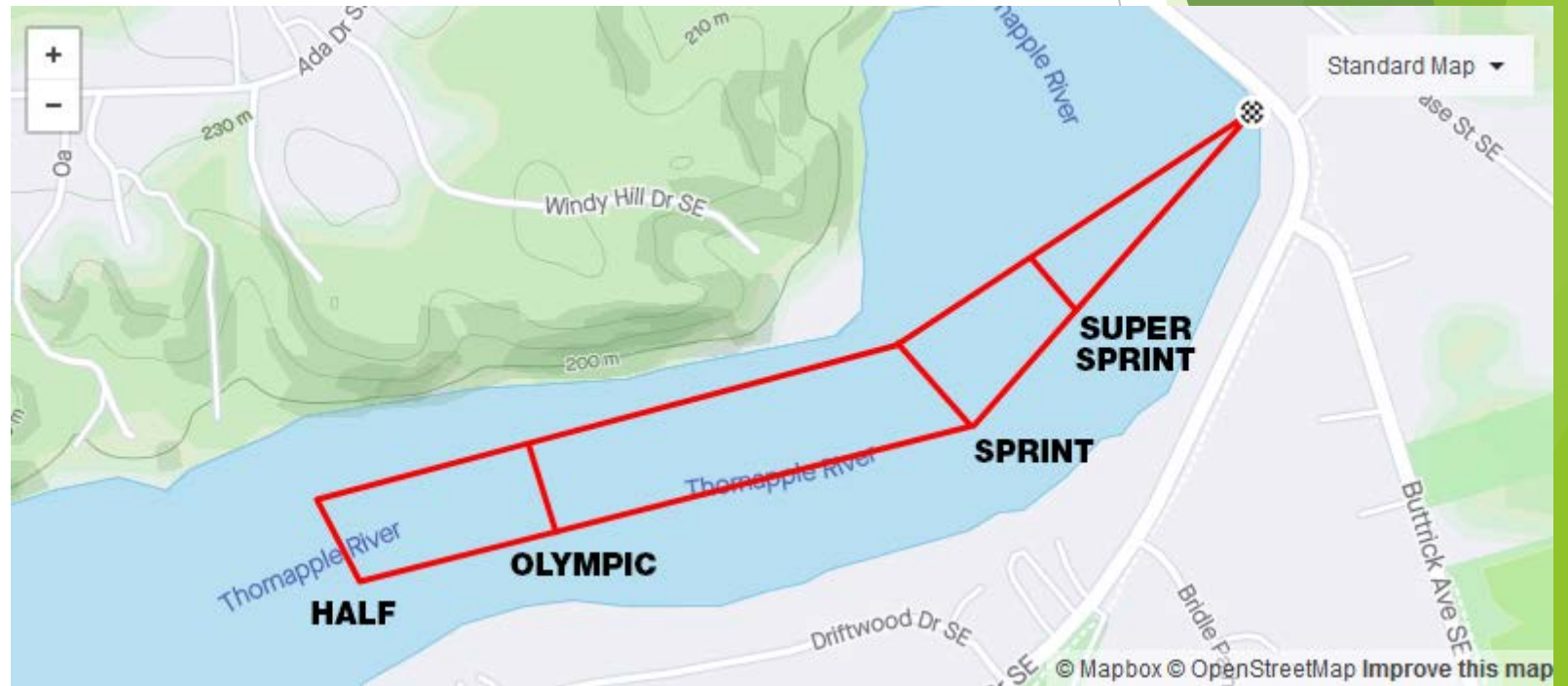
- ▶ Keep 2-day format
- ▶ We propose the weekend of June 10 and 11, 2023.
- ▶ Specific routes, road closures, etc. can be determined at a later date.



▶ Map Appendix

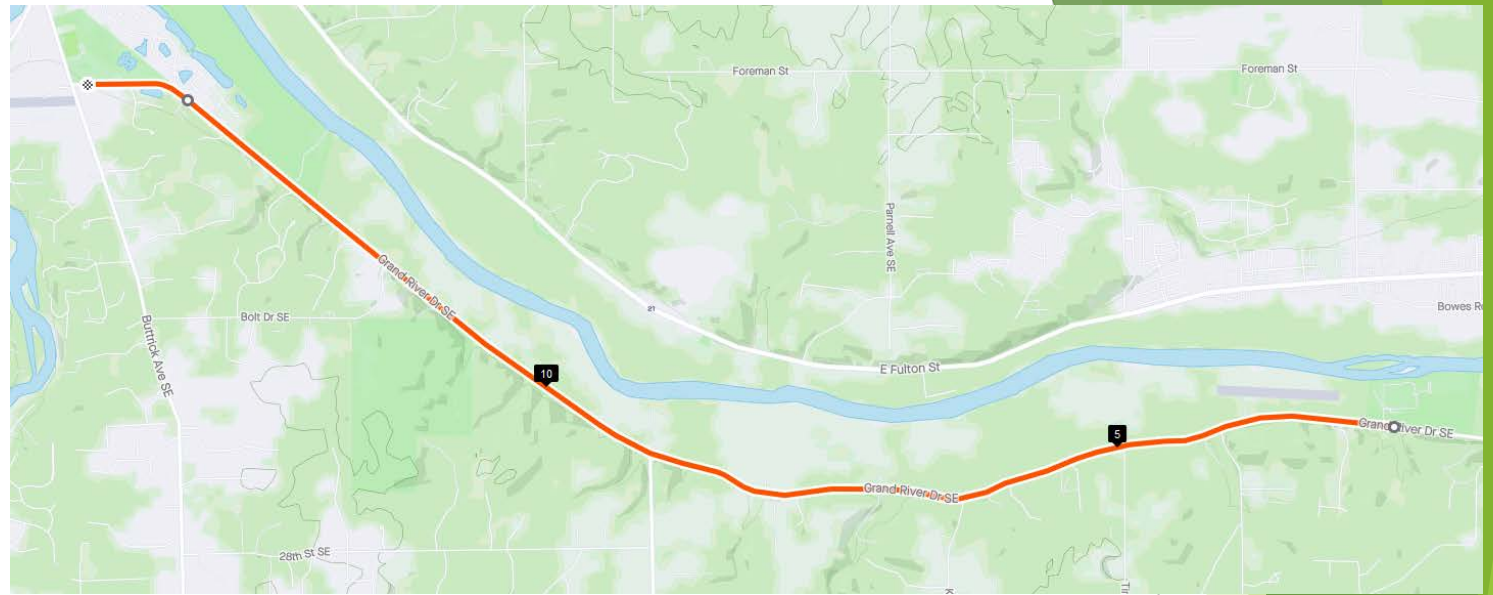
Swim Course

- ▶ Super Sprint - 400 meters
- ▶ Sprint - 600 meters
- ▶ Olympic - 1500 meters
- ▶ Half - 1.2 miles

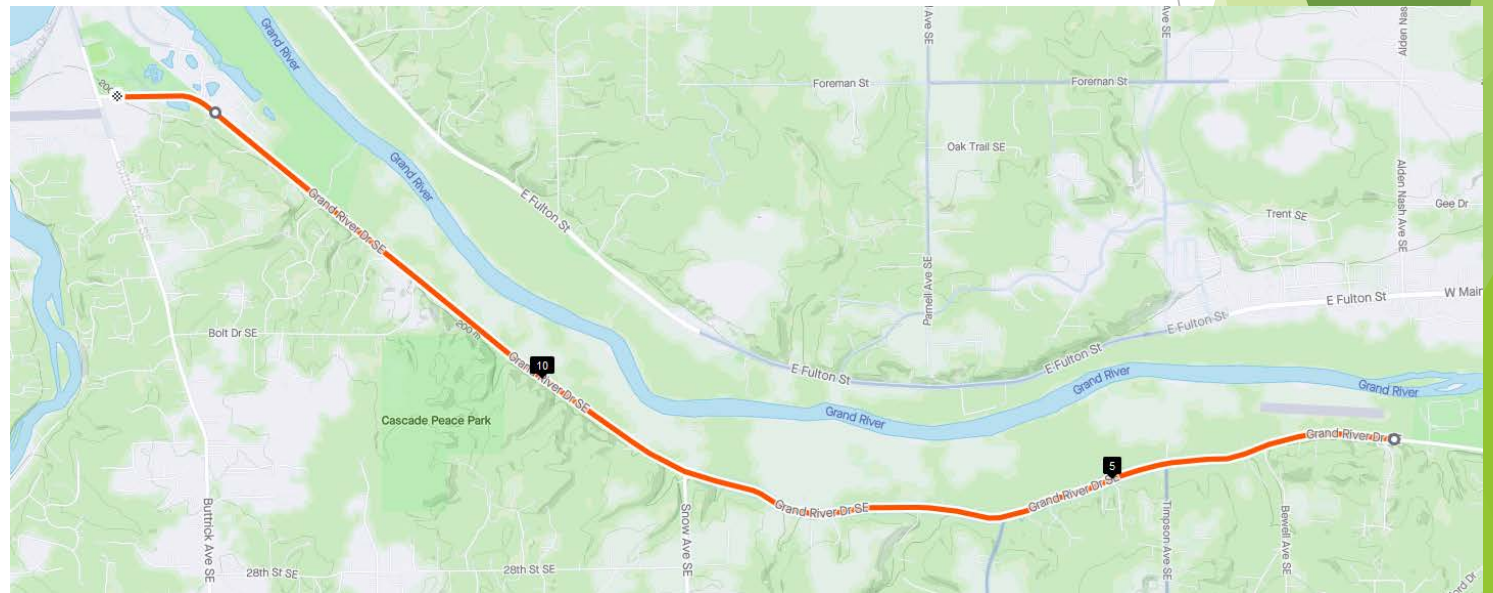


Bike Course (Saturday)

- ▶ Super Sprint - 10k
- ▶ Sprint - 20k



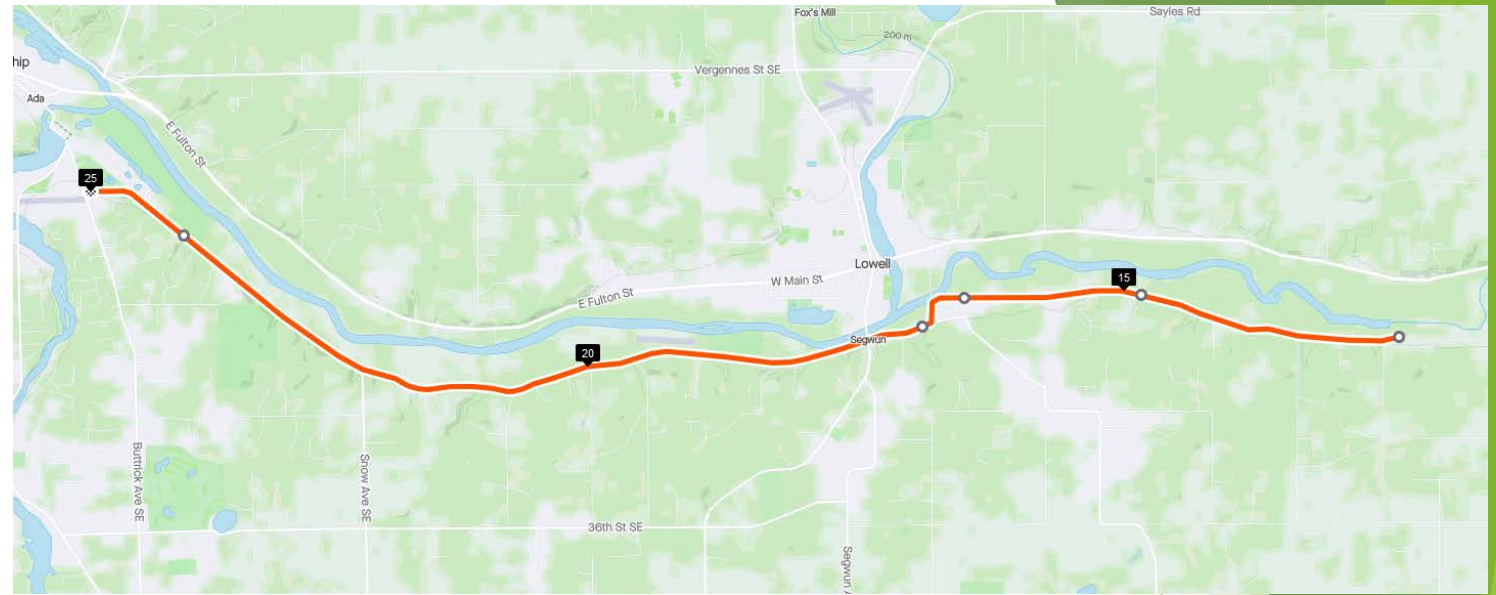
SUPER SPRINT



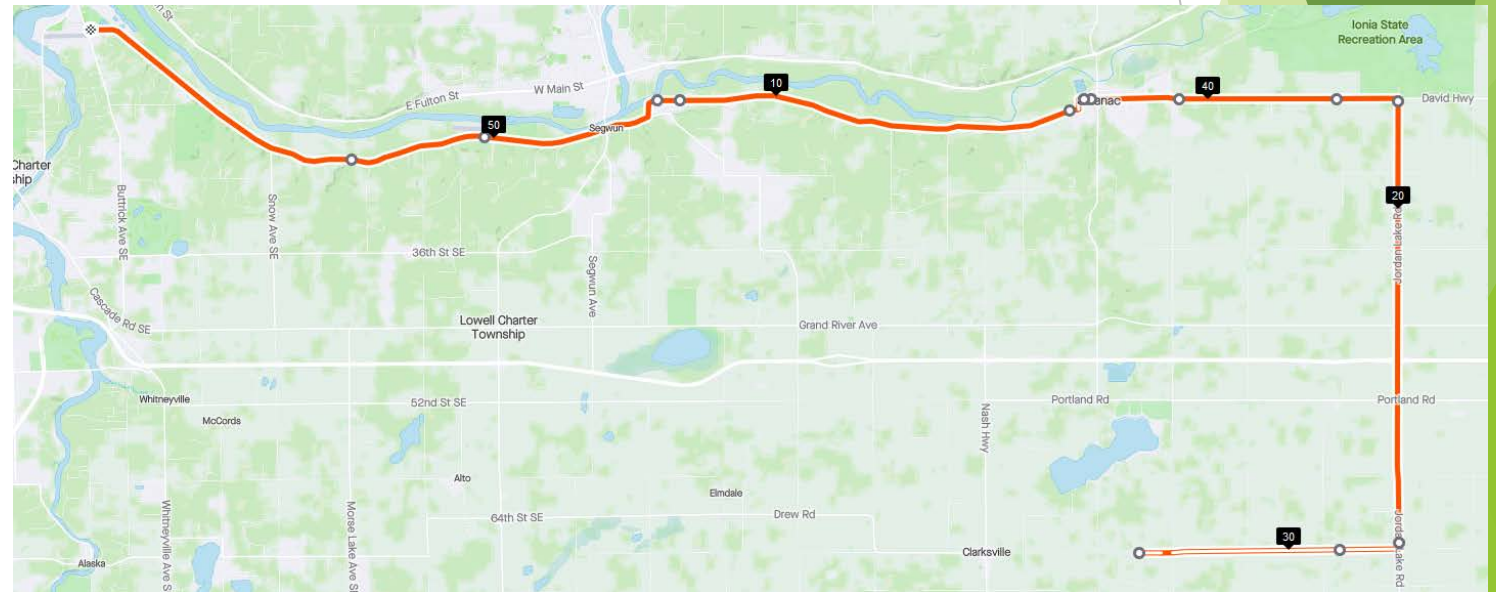
SPRINT

Bike Course (Sunday)

- ▶ Olympic - 40k
- ▶ Half - 56 miles



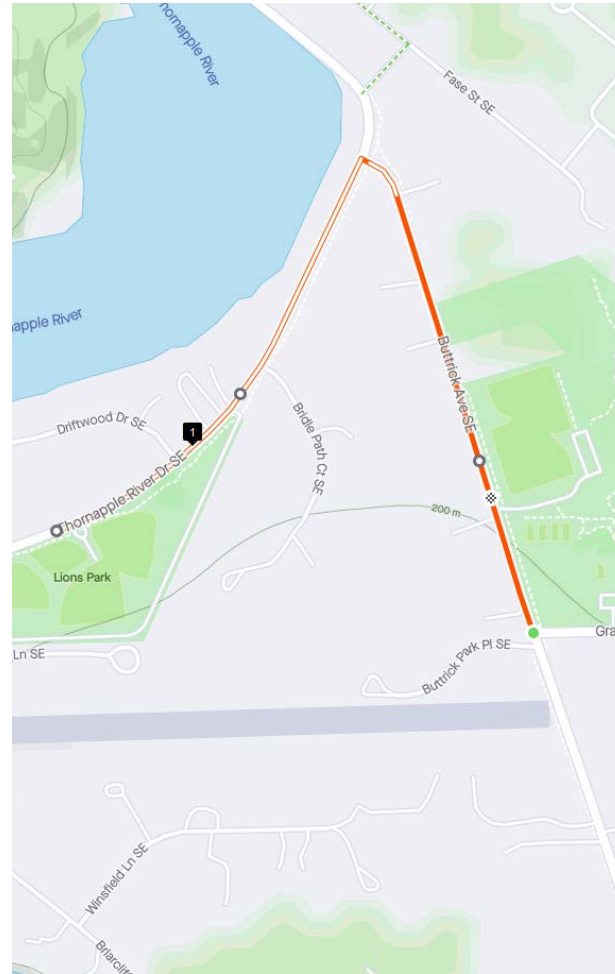
OLYMPIC



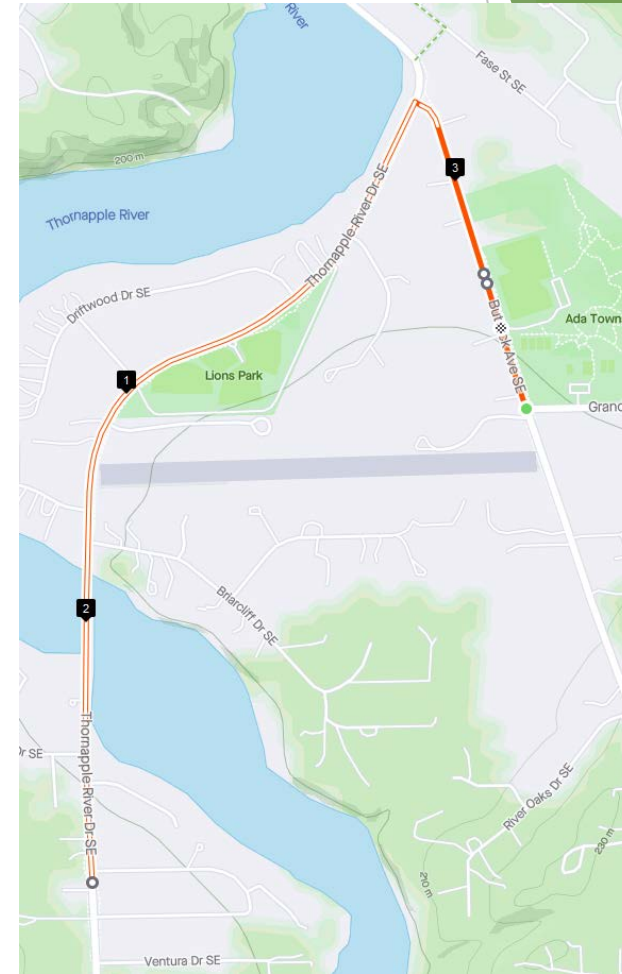
HALF

Run Course (Saturday)

- ▶ Super Sprint - 2.5k
- ▶ Sprint - 5k



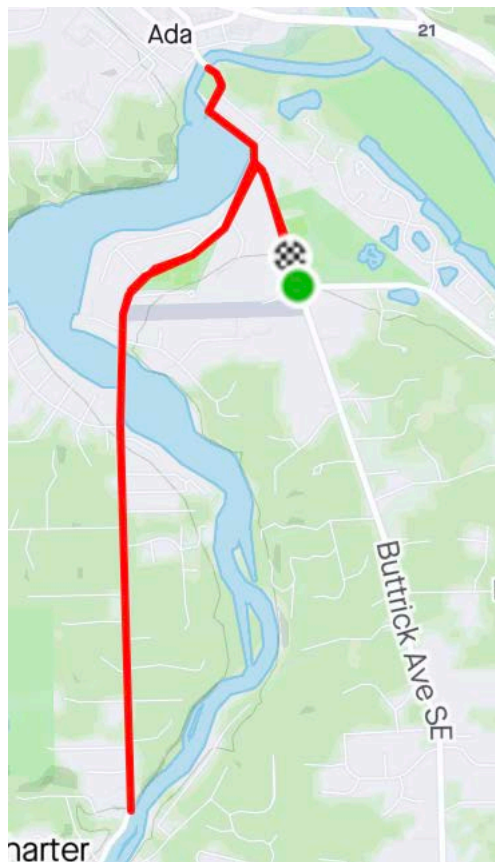
SUPER SPRINT



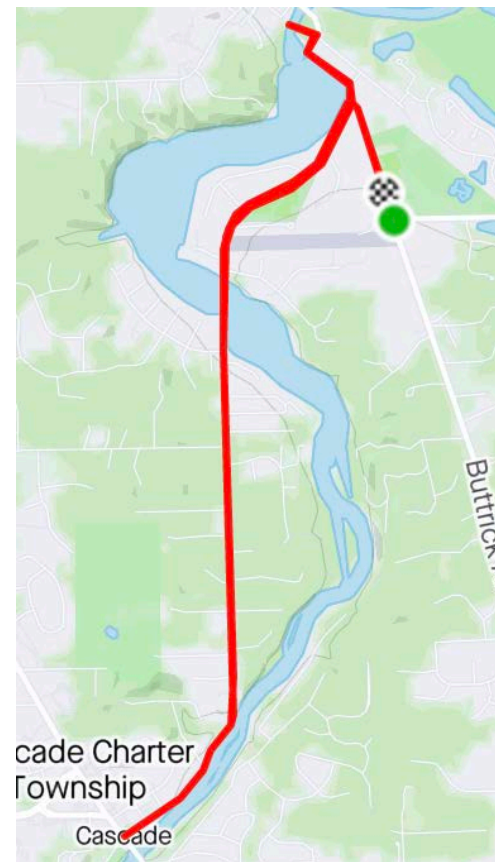
SPRINT

Possible Run Course (Sunday)

- ▶ Olympic - 6.2 miles
- ▶ Half - 13.1 miles
(2 loops)

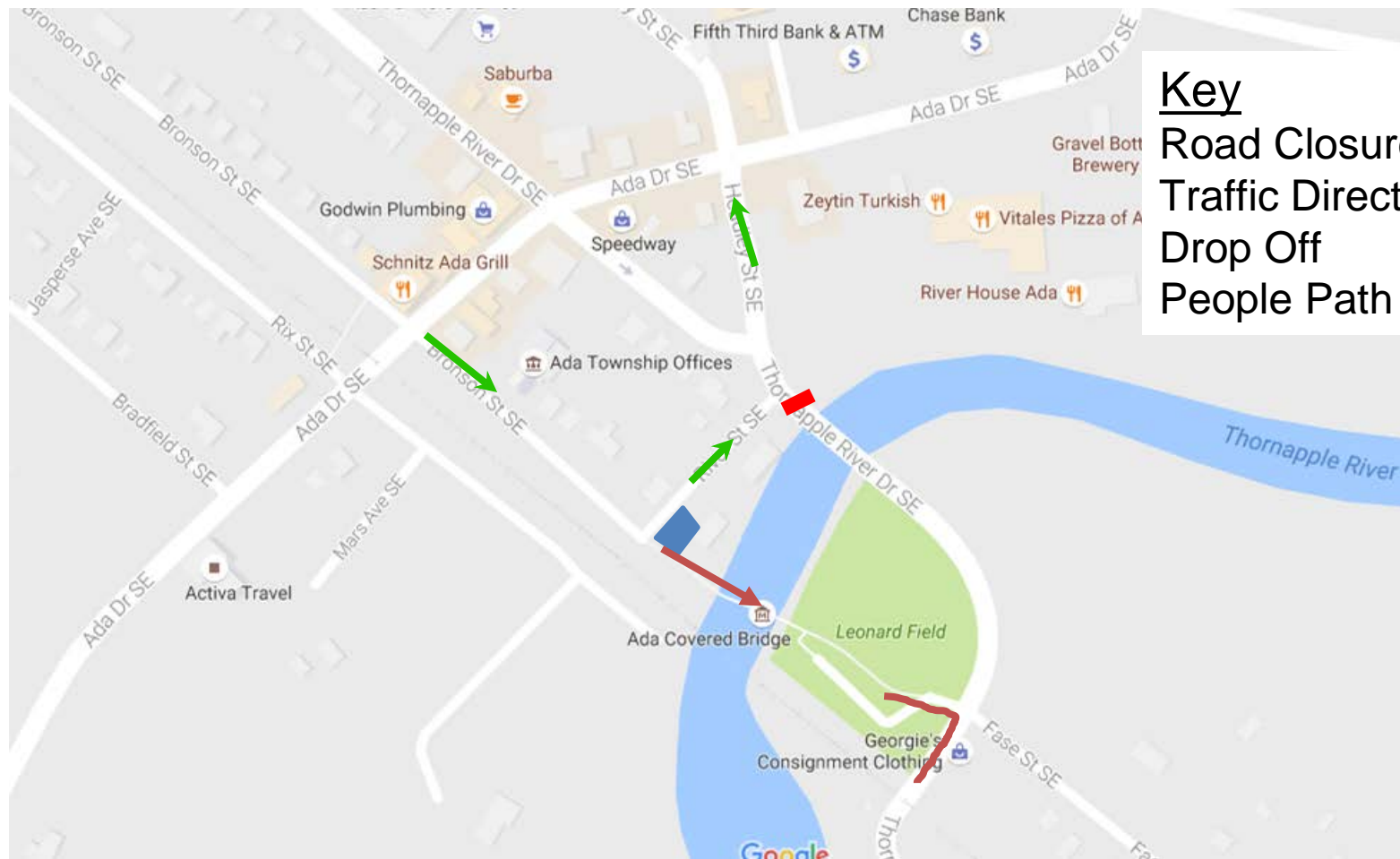


OLYMPIC



HALF

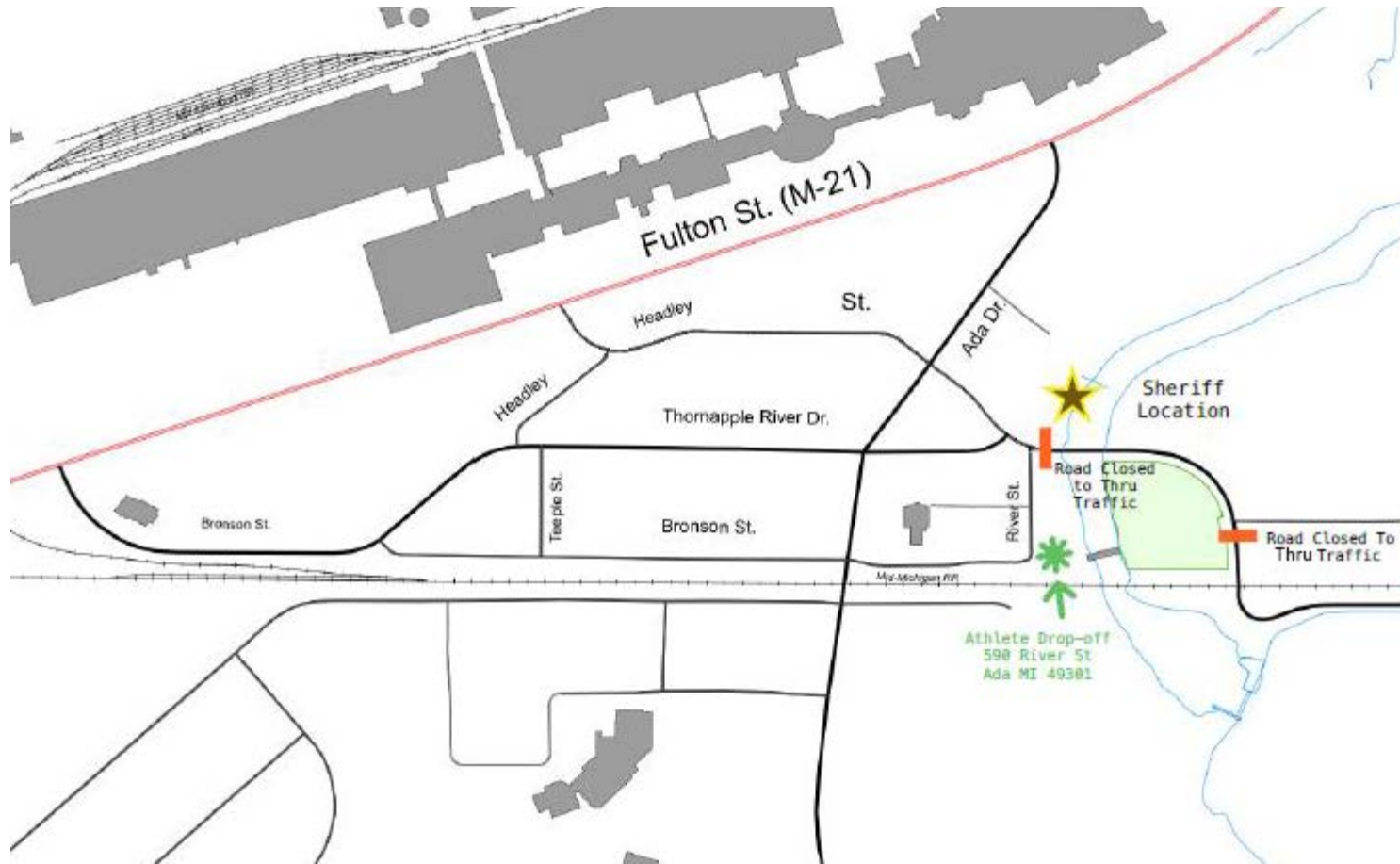
Shuttle Route



Key

- Road Closure █
- Traffic Direction →
- Drop Off █
- People Path █

Athlete Drop-off





GRAND VALLEY METROPOLITAN COUNCIL

ADA TOWNSHIP • ALGOMA TOWNSHIP • ALLENDALE TOWNSHIP • ALPINE TOWNSHIP • BELDING • BYRON TOWNSHIP • CALEDONIA • CALEDONIA TOWNSHIP • CANNON TOWNSHIP • CASCADE TOWNSHIP
CEDAR SPRINGS • COOPERSVILLE • COURTLAND TOWNSHIP • EAST GRAND RAPIDS • GAINES TOWNSHIP • GEORGETOWN TOWNSHIP • GRAND RAPIDS • GRAND RAPIDS TOWNSHIP • GRANDVILLE
GREENVILLE • HASTINGS • HUDSONVILLE • IONIA • JAMESTOWN TOWNSHIP • KENT COUNTY • KENTWOOD • LOWELL • LOWELL TOWNSHIP • MIDDLEVILLE • NELSON TOWNSHIP
OTTAWA COUNTY • PLAINFIELD TOWNSHIP • ROCKFORD • SAND LAKE • SPARTA • TALLMADGE TOWNSHIP • WALKER • WAYLAND • WYOMING

June 13, 2022

Mr. Ben Swayze
Township Manager
Cascade Charter Township
5920 Tahoe Dr. SE
Grand Rapids, MI 49546

Dear Mr. Swayze:

A cooperative effort initiated in 2000 by Kent County and Ottawa County agencies and communities in the Lower Grand River Watershed resulted in Certificates of Coverage (CoCs) for all permittees under the Michigan Department of Environmental Quality (MDEQ) Watershed General Permit No. MIG619000. Documents for each permittee were prepared to comply with the CoCs that were issued pursuant to the general National Pollutant Discharge Elimination System (NPDES) permit. In the last contract period, the Grand Valley Metro Council (GVMC) prepared, submitted, and received approval for Cascade Charter Township's NPDES MS4 Individual Permit and Stormwater Management Plan (SWMP) from the Michigan Department of Environment, Great Lakes, and Energy (EGLE).

The capacity of GVMC's Environmental Programs Department has increased since the last contract period, and we are committed to providing exceptional services and programs. GVMC will continue to coordinate a regional effort to ensure every community's compliance with the NPDES Stormwater Regulations. A cost allocation and detailed scope of work for continued participation in the regional effort from FY2023 through FY2025 is enclosed.

Please indicate your intent to continue to participate in this regional cooperative effort by returning a signed copy of this correspondence by August 1, 2022. Your commitment to participate will apply for the next three years, from October 1, 2022, through September 30, 2025. The scope of the regional program that is necessary beyond 2025 for compliance with the NPDES Storm Water Regulations will be reassessed at that time.

We welcome your feedback on GVMC's NPDES compliance program and look forward to our continued work with your community.

Sincerely,



John Weiss
Executive Director



Cara Decker
Stormwater Program Coordinator

Cascade Charter Township is committed to continued participation in the GVMC regional effort for compliance with the NPDES Storm Water Regulations for fiscal years 2023 through 2025. We understand that our annual cost will be paid to GVMC in accordance with the enclosed cost allocation.

Signed: _____

Date: _____

Enclosures:

FY 2023-2025 Scope of Work with Budget and Cost Allocation

GVMC Regional Cooperation for NPDES Stormwater Permit Compliance FY 2023-2025 Scope of Work for the Lower Grand River Watershed

The following activities have been identified to allow ongoing regional cooperation by the participating cities, villages, townships, school districts, and county agencies (communities) in the Lower Grand River Watershed (LGRW) from October 1, 2022 to September 30, 2025. The work that will continue to be administered by the Grand Valley Metropolitan Council (GVMC) includes ongoing implementation of the Storm Water Management Plan (SWMP), the Public Education Plan (PEP), Total Maximum Daily Load Implementation (TMDL) Plan, and the Illicit Discharge Elimination Plan (IDEP) that have been approved by the Michigan Department of Environment, Great Lakes, and Energy (EGLE) under the Municipal Separate Storm Sewer System (MS4) regulations.

Current permits expire during this contract period and GVMC will assist the communities with permit reapplication and public notice as necessary. EGLE will issue new MS4 permits during the period for this scope of work. Upon communities receiving new permits, GVMC will continue to implement initiatives that meet permit compliance.

GVMC will continue to implement regional coordination for MS4 permit compliance; however, each community is ultimately responsible for participation in the regional effort and for regulatory compliance.

The proposed work outlined below will be completed by GVMC in cooperation with EGLE and the participating communities to provide compliance with the six MS4 minimum control measures:

Stormwater Management Plan (SWMP) Implementation

The individual Stormwater Permit requires that the approved SWMPs be implemented. GVMC will facilitate the process of implementing the SWMPs. SWMPs will be updated as needed for the next permit cycle.

MS4 Training

Training opportunities will be provided through a variety of methods, such as in-person training, videos, outside speakers, webinars, and brochures. Topics to be considered for training include: general stormwater awareness, identifying and eliminating illicit discharges, soil erosion and sedimentation control best management practices (BMPs), post-construction stormwater runoff development standards, pollution prevention and good housekeeping BMPs, training specified in the SWMP, or other stormwater training topics at the request of the community. GVMC will work with committees of the Lower Grand River Organization of Watersheds (LGROW) to select, plan, and coordinate these training opportunities.

Stormwater Development and Redevelopment Standards, Model Ordinances, and Strategies

GVMC will continue to coordinate the efforts of the LGROW Stormwater Ordinance (SWOrd) Committee to implement the model stormwater ordinance needed for permit compliance. GVMC will be responsible for the distribution of the LGROW Design Spreadsheet tool and will provide updates and improvements to the tool as directed by the SWOrd Committee.

Public Education Plan (PEP)

The PEP was updated and approved by EGLE in July 2020 and the plan promotes, publicizes, and facilitates watershed education for the purpose of encouraging the public to reduce the discharge of pollutants in stormwater to the maximum extent practicable. The PEP will continue to be coordinated with other current programs and projects in the watershed that involve public stewardship of water resources. The overall goal of the plan is to encourage pollution prevention.

The PEP is flexible in that the educational activities conducted may address any of a number of significant watershed issues, including:

- Encouragement of public reporting of the presence of illicit discharges, illicit connections, or improper disposal of material into the MS4.

- Education of the public on the availability, location, and requirements of facilities for disposal or drop-off of household hazardous wastes, travel trailer sanitary wastes, chemicals, grass clippings, leaf litter, animal wastes, and motor vehicle fluids.
- Education of the public regarding acceptable application and disposal of pesticides, herbicides, and fertilizers.
- Education of the public concerning preferred cleaning materials and procedures for residential car washing, pavement cleaning, and power washing.
- Education of the public concerning the ultimate discharge point and potential impacts from pollutants from the separate stormwater drainage system serving their place of residence.
- Education of the public about their responsibility for stewardship in their watershed.
- Education of the public concerning management of riparian lands to protect water quality.
- Education of the public on proper septic system care and maintenance and on how to recognize system failure.
- Education of the public about the benefits of using native vegetation instead of non-native vegetation.

Various materials will be produced such as brochures, social media content, newsletter and newspaper articles, local media, workshops, demonstration materials, and other materials at the community's request in order to meet the public education commitments. Purchase of public education materials will be coordinated where economies can be achieved through bulk purchases.

GVMC will continue to facilitate the LGROW Public Engagement Committee, comprised of representatives of the participating communities and local organizations, to prioritize and direct the PEP activities. GVMC will design and administer large scale, regional educational efforts.

Illicit Discharge Elimination Plan (IDEP)

The IDEP meets the permit requirement that each community develop, implement, and enforce a program to detect and eliminate illicit connections and discharges to MS4s. GVMC will also work with REGIS communities to ensure up to date stormwater infrastructure mapping in GIS. The IDEP includes dry weather screening, which was last completed in 2018, and will be completed in summer 2024. Interjurisdictional cooperation agreements will be reissued for each MS4.

Total Maximum Daily Load (TMDL) Implementation

GVMC will work with the LGROW network to address the TMDLs that have been assigned per the permits. The TMDL Implementation Plan will be executed collaboratively with watershed partners to address water body impairments within the regulated areas of the watershed. GVMC will coordinate TMDL sampling under the direction of the LGROW Technical Committee and will share the data and analysis via annual reports.

Additional Regulatory Assistance

Progress Reports

Annual or biennial Progress Reports will be prepared for each community for submittal to EGLE as required by the MS4 permits. Reports will include regional reporting and permittee-specific reporting requirements. GVMC will annually prepare progress reporting forms for each community. These forms will serve as a convenient means for each community to keep track of actions taken throughout the Progress Report cycle to comply with the permit commitments. The information provided by each community will become a significant element of the reports.

Each community shall provide data on progress made in controlling stormwater pollution to the maximum extent practicable for the reports. GVMC will collect available watershed monitoring data during the previous period for analysis and summary for the regional portion of the report. GVMC will draft progress reports on Watershed-Wide Activities. GVMC will compile and finalize the Progress Reports on behalf of the communities and GVMC will submit the reports to EGLE via MiWaters.

GVMC will continue this work upon permit issuance, and will communicate new progress reporting requirements as necessary to communities.

Audits

GVMC will provide assistance in the case of an EGLE audit of the community's stormwater program, at the community's request.

Public Participation

The SWMP implementation efforts will be more effective with participation by the communities and the public. GVMC will keep the communities informed about LGROW committee activities and opportunities to be involved at LGROW events. LGROW has fostered partnerships with existing agencies and organizations, which will facilitate completion of the work outlined above. GVMC will help facilitate and provide technical assistance to the LGROW network to integrate these efforts. Public Participation activities will be tracked and reported upon in the Progress Report.

Permit Applications and Individual Permit Issuance

Current MS4 permits expire on October 1, 2023. The process of EGLE's permit reissuance will continue to be tracked and the communities will be kept informed. GVMC will assist the communities in the transition from the previous permit by providing compliance assistance in all of the categories as applicable to the new permit. Facility inventories will be updated to reflect current stormwater infrastructure.

Enforcement Response Procedure

GVMC will assist communities with developing approvable Enforcement Response Procedures (ERPs), based on EGLE comments from permit submittal that describes how the MS4 enforces the ordinance. GVMC will train communities in the use of the ERPs and revise as needed.

Nested Jurisdictions

If the community has a nested jurisdiction under their MS4 permit, GVMC will help coordinate the compliance of the Nested Jurisdiction. GVMC will help facilitate meetings between MS4 permittees and nested jurisdictions to ensure that both parties understand their responsibilities to meet permit compliance.

LGROW Network

By participating in the regional MS4 implementation in the Lower Grand River Watershed, communities benefit by being able to work through permit issues together as part of the LGROW network. LGROW brings together local municipalities and community stakeholders in a unique format to address watershed issues facing the Lower Grand River and its watersheds. LGROW promotes community education and sustainable use of our river resource and is committed to making the watershed an ongoing resource for everyone. LGROW will encourage communities to join the various committees that work on different components of the permit. LGROW dues are \$500 annually in addition to MS4 dues.

**Annual FY 2023-2025 Dues
Lower Grand River Watershed NPDES
Stormwater Permittees**

Cascade Charter Township	\$11,941.68
City of East Grand Rapids	\$14,887.10
City of Ferrysburg	\$12,745.20
Forest Hills Public Schools	\$13,384.40
Village of Fruitport	\$12,060.30
City of Grand Haven	\$13,551.10
City of Grand Rapids	\$35,641.70
Grand Rapids Charter Township	\$13,222.63
Grand Valley State University	\$16,085.00
City of Hudsonville	\$13,212.90
Kent County Drain Commissioner	\$22,329.74
Kent County Road Commission	\$21,329.74
Plainfield Charter Township	\$13,838.38
City of Rockford	\$13,064.20
Village of Sparta	\$12,374.40
Village of Spring Lake	\$12,199.40
City of Wyoming	\$22,400.10
<i>Communities with Nested Jurisdictions:</i>	
Georgetown Charter Township	\$14,352.28
<i>Jenison Public Schools</i>	\$3,100.00
City of Grandville	\$15,358.30
<i>Grandville Public Schools</i>	\$3,350.00
City of Kentwood	\$20,180.40
<i>Kentwood Public Schools</i>	\$3,600.00
City of Walker	\$17,263.20
<i>Kenowa Hills Public Schools</i>	\$2,850.00



CASCADE CHARTER TOWNSHIP

5920 Tahoe Dr. SE, Grand Rapids, Michigan 49546-7140

Date: July 13, 2022
To: Supervisor Lesperance and Township Board Members
From: Ben Swayze, Township Manager
Subject: Interurban Transit Partnership (The Rapid) Transportation Services Contract for Route 27 (33rd/36th Street)

FACTS:

At the March 24 Township Board meeting, the Township Board voted to approve the contracts with the Interurban Transit Partnership (The Rapid) contingent upon the Downtown Development Authority agreeing to pay 100% of the cost. At their April 20 meeting, the DDA voted to approve the 28th Street contract through September 2021 and is currently designing a review process for consideration of services past September 2021.

At the March 24 Board meeting the action approved by the Township Board did not delineate the 28th Street Route contract from the 33rd/36th Street Route. Because the 33rd/36th Street route is no in the DDA, the DDA is unable to fund it. The item is coming back to the Township Board as it is unclear from the action taken if the Township Board desired this to go to the DDA for funding consideration, or if it was an oversight that it wasn't separated and considered.

Cascade Township contracts with the Interurban Transit Partnership (commonly known as "The Rapid") to provide route specific linehaul transportation services as well as paratransit services to individuals with disabilities that live within $\frac{3}{4}$ mile of the linehaul designated route. The route under consideration is part of Route 27, also known as the 36th Street route:

- **36th Street Route** – North on Patterson, East on 33rd St, South on Kraft, West on 36th, South on Patterson (goes to airport) (Peak periods only, 15 trips daily, weekdays only)

For the FY2022-23 contract (August 29, 2022 – August 28, 2023), the proposed cost is \$39,069.76. This is calculated as follows:

- FY22 – 48 billable hours at \$75.71 per hour
- FY23 – 464 billable hours at \$76.37 per hour

Attached for your review are:

- Proposed agreement between The Interurban Transit Partnership and Cascade Township For Linehaul and Paratransit Services for both the 36th Street Services **(THIS AGREEMENT IS SUBJECT TO REVISION BASED ON COMMENTS RECEIVED REGARDING THE 28TH STREET ROUTE SERVICE FOR THE DDA. UPDATED CONTRACT LANGUAGE WILL BE AVAILABLE AT THE BOARD MEETING)**

ANALYSIS & CONCLUSIONS:

The agreement is the same that has been approved by the Township in previous years, with the exception of the rate charged and minor language revisions. Though the contract rate is based on service hours for the linehaul service, the paratransit service is included as well, no matter the usage. The paratransit service applies to any individual that qualifies for the service and lives within ¾ mile of the linehaul route. The paratransit service is less of a benefit for the 36th Street route than the 28th Street route due to the very limited residential areas in the ¾ mile service area.

The 33rd/36th route is not a full-service route, meaning that it does not run on the same schedule as the rest of the Rapid system. The service time was designed in consultation with the businesses on the route to correspond with the shift changes at the businesses. It operates on weekday peak periods only (5am – 8:30 am; 3:30 pm – 7pm 15 trips)

FINANCIAL CONSIDERATIONS:

The estimated contract cost for 33rd/36th Street contract for FY 2022-2023 contract (August 29, 2022 – August 28, 2023) is \$39,069.76. This route is budgeted for through the General Fund and is not eligible for DDA funding.

RECOMMENDED ACTION:

Consider the *Agreement Between the Interurban Transit Partnership and Cascade Township For Linehaul and Paratransit Services on 36th Street* and authorize the Township Manager to execute the agreements on behalf of the Township.

AGREEMENT BETWEEN
THE INTERURBAN TRANSIT PARTNERSHIP
AND
CASCADE CHARTER TOWNSHIP
FOR LINEHAUL AND PARATRANSIT SERVICES on 36th Street

Agreement made by and between Cascade Charter Township, hereinafter called the "Township", and the Interurban Transit Partnership, hereinafter called "ITP", with offices at 300 Ellsworth Ave., S.W., Grand Rapids, MI, 49503.

ARTICLE I – RECITALS

1. Whereas, ITP provides regular bus service over established routes during published hours and at published frequencies, and
2. Whereas, ITP has the capability of expanding its bus service, particularly service in the Township area, and
3. Whereas, the expansion of ITP bus service into the Cascade Charter Township industrial park makes transit service available for both Township residents and for customers and employees of Township businesses.

Now, therefore, be it resolved that the Township wishes to enable the use of ITP transit service into and within the industrial park. The responsibilities of the Township and ITP in the execution of this resolve are set forth below.

ARTICLE II – RESPONSIBILITIES OF ITP

1. ITP shall provide bus service to the Township. The route(s) will be developed in agreement with both ITP and the Township. Passenger fares charged for both linehaul and paratransit service shall be those currently adopted by the ITP Board. ITP shall retain all passenger fare revenue.
2. ITP shall provide paratransit service pursuant to the requirements of the Americans with Disabilities Act. All equipment used in providing service to the Township shall be accessible to persons with disabilities. The ADA requires paratransit service be provided to those with a physical or mental disability who are prevented from utilizing linehaul. The paratransit service shall be provided during the same days and hours of operation of

the linehaul service and shall be provided to those whose trips begin or end within the ¾ mile corridor either side of the linehaul service within the township. ITP shall perform all certifications necessary to determine paratransit eligibility.

3. Liability and Risk

- A. ITP shall provide for a Certificate of Insurance to be issued naming the Township as an additional insured. This insurance certificate shall be supplied prior to the start of service. ITP agrees to maintain such insurance for the duration of the project or the term for which services will be rendered.
- Workmen’s Compensation (including occupational disease) under the terms of the Michigan Workmen’s Compensation Act.
 - General Liability: \$3,000,000 ultimate net loss each occurrence.
 - Automobile Liability: \$3,000,000 ultimate net loss each occurrence.
- B. In addition to the above insurance provision, ITP shall indemnify and hold harmless the Township and Township agents, servants, and employees against all loss, damages, legal expenses, and other expenses which they may sustain or become liable for on account of injury to or death of persons, or on account of damage to or destruction of property resulting from any accident resulting from activities conducted by ITP pursuant to this Agreement.

ARTICLE III – RESPONSIBILITIES OF THE TOWNSHIP

For linehaul and paratransit service:

Actual linehaul and paratransit costs per hour, less Michigan Department of Transportation Operating Assistance, which shall be 31.0% of expenses through ITP’s FY 2022 and 31.6% of expenses through ITP’s FY 2023 (as defined in Article V). For purposes of calculating this cost, the Township shall pay for all hours of service that buses are in revenue service within the Township’s boundaries.

The cost per hour to the Township, after MDOT assistance, is as follows:

FY 2022: \$75.71 per revenue hour; FY 2023: \$76.37 per revenue hour.

ARTICLE IV – MARKETING AND INFORMATION

ITP shall provide all materials, schedules, and maps necessary to promote the service.

ARTICLE V – ITP FISCAL YEAR SCHEDULE

For purposes of this agreement, ITP’s fiscal year schedule shall be defined as below:

FY 2022: October 1, 2021 – September 30, 2022

FY 2023: October 1, 2022 – September 30, 2023

ARTICLE VI – TERM OF AGREEMENT

1. This Agreement shall be effective starting August 29, 2022 through August 28, 2023 (the “Term”). The Township shall make its intentions to ITP for renewal of the agreement or desired service changes on or before October 15, 2022 for Winter 2023 service, on or before March 15, 2023 for Summer 2023 service, and on or before June 15, 2023 for Fall 2023 service.
2. Hourly contract rates may be adjusted annually based upon inflationary increases in operating expenses, a decrease in local or State revenues to ITP, or a change in the service levels provided to the Township.
3. This Agreement may be terminated by either party with a minimum three-month prior written notification to the other party.
4. If at any time during the term of this Agreement, either party shall fail to satisfactorily meet the provisions of this Agreement, the dissatisfied party shall so advise the other party by registered mail, indicating in specific detail the nature and basis of its dissatisfaction. If the complaint is based on reasonable cause, the party to whom the complaint is addressed shall have an opportunity to correct the situation giving rise to the complaint within forty-five (45) days written notice by registered mail.

ARTICLE VII – ADDITIONAL CONDITIONS

1. ITP shall install all bus stops within the Township service area at its expense.
2. Service shall only be offered on days which the ITP linehaul operates, the hours of service shall be mutually agreed upon and made part of this agreement as attachment “A”.
3. Additional services may be provided as permitted under Federal Transit Administration charter regulations. Under these guidelines, the service must be advertised and open to the general public. ITP must control the route and determine the fares to be charged. Any trips which do not meet these criteria, as determined by ITP, must first be offered to the private sector. The cost for any charter work shall be at ITP’s current charter rate.

The Agreement is dated the _____ day of _____, A.D., 2022.

INTERURBAN TRANSIT PARTNERSHIP

CASCADE CHARTER TOWNSHIP

By: _____
Chief Executive Officer

By: _____
Appointing Officer

Attest: _____

Attest: _____

ATTACHMENT A

FY 2022/2023 Fixed-Route Services in Cascade Township – 36th Street August 29, 2022 – August 28, 2023

ROUTE DESCRIPTION

North on Patterson Ave, east on 33rd Street, south on Kraft Ave, west on 36th Street, and south on Patterson Ave. **Weekday peak periods only (5 AM - 8:30 AM, 3:30 PM - 7 PM: 15 trips)**

FREQUENCY OF SERVICE

Weekday peak: Every 30-minutes

HOURS OF SERVICE

Weekday: 5:00 AM - 8:30 AM
and 3:30 PM - 7:00 PM
Weekday evening: None
Saturday: None
Sunday: None



Figure 1 - FY 2022/2023 Route 27 Alignment in Cascade Township

OPERATING DAYS

Weekdays: 256 (24 in FY 22; 232 in FY 23)
Saturdays: None
Sundays: None

COST OF SERVICE

Billable Hours: 512.00 (48.00 in FY 22; 464.00 in FY 23)
Contract Rate: \$75.71 (FY 22); \$76.37 (FY 23)
Total Cost: \$39,069.76