

**AGENDA  
CASCADE CHARTER TOWNSHIP  
REGULAR BOARD MEETING**

Wednesday, June 27, 2018

7:00 P.M.

Cascade Branch of the Kent District Library, Wisner Center  
2870 Jacksmith, S.E.

**Expected Meeting Procedures**

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

- Article 1. Call to Order, Roll Call**
- Article 2. Pledge of Allegiance to the Flag**
- Article 3. Approval of Agenda**
- Article 4. Presentations**
- Article 5. Public Comments-Anything on the Agenda not scheduled for a public hearing. (limit comments to 3 minutes)**
- Article 6. Approval of Consent Agenda**
- a. Receive and File Various Meeting Minutes
    1. Regular Township Board Minutes for 06/13/18.
    2. Regular Planning Commission Board Minutes for 5/14/18.
    3. Regular Zoning Board of Appeals Board Minutes for 3/13/18.
  - b. Education Requests
    1. James Walker – Michigan Fire Service Instructor II Course – September 7,8,9,22,23, 2018, Alpena, Michigan.
  - c. Receive and File Communications
    1. Letter from Neighboring Community Leaders to Grand Rapids City Commission – re: Medical Marijuana Ordinance Buffer.
- Article 7. Financial Actions**
- a. Consider Approval of May, 2018 Payables, Payroll and Transfers.
  - b. Consider Approval of May, 2018 Pre-Audit General/Special Funds.
- Article 8. Unfinished Business**
- Article 9. New Business**
- 049-2018 Consider Acceptance of FY 2017 Audit and Comprehensive Annual Financial Report.**
- 050-2018 Consider Approval of Resolution to Provide a Deferment From Summer Taxes Without Penalty for Certain Taxpayers. (roll call)**

**051-2018      Consider Approval of Resolution to Exercise Right of First  
Refusal to Purchase Tax Foreclosed Property at 5015 28<sup>th</sup> St.,  
S.E. (roll call)**

**Article 10.      Public Comments – Any comments...whether it is on the Agenda or not.  
(limit comments to 3 minutes)**

**Article 11.      Manager Comments**

**Article 12.      Board Member Comments**

**Article 13.      Adjournment**

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

Wednesday, June 13, 2018

7:00 P.M.

- Article 1.** Supervisor Beahan called the meeting to order.  
Present: Supervisor Beahan, Treasurer Peirce, Clerk Slater, Trustees Koessel, Lewis, McDonald and Shipley.  
Absent: None  
Also Present: Manager Swayze, DDA/ED Director Korhorn and those listed in Supplement #1.
- Article 2.** Supervisor Beahan led the Pledge of Allegiance to the Flag.
- Article 3.** Motion was made by Trustee Lewis and supported by Trustee Shipley to approve the Agenda as presented. Motion carried unanimously.
- Article 4.** **Presentations**
- Article 5.** **Public Comments-Anything on the Agenda not scheduled for a public hearing. (limit comments to 3 minutes)**
- Article 6.** **Approval of Consent Agenda**
- a. Receive and File Various Meeting Minutes
    - 1. Regular Township Board Minutes for 05/23/18.
  - b. Education Requests
    - 1. Ben Swayze – Michigan Municipal Executives Summer Workshop – July 17-20, 2018, Charlevoix, Michigan.
  - c. Receive and File Reports
    - 1. Building Department Monthly Report for May, 2018.
    - 2. Kent County Sheriff Department Quarterly Report 1/1/18 thru 3/31/2018.
  - d. Receive and File Communications
    - 1. Letter from Comcast – re: Channel Lineup Changes
    - 2. Letter from Kent County Road Commission – re: Response to request by Township regarding road and bridge improvements.
    - 3. Letter from State of Michigan – re: Participation in the Regional Asset Management Pilot.
    - 4. Public Hearing Notice from State of Michigan – re: Consumers Energy Company Case No. U-20068.
- Motion was made by Trustee Koessel and supported by Trustee Shipley to approve the Consent Agenda as presented. Motion carried unanimously.
- Article 7.** **Financial Actions**
- a. **Consider Approval of April, 2018 Payables, Payroll and Transfers.**  
Motion was made by Trustee Koessel and supported by Trustee McDonald to approve the April, 2018 Payables, Payroll and Transfers. Motion carried unanimously.
  - b. **Consider Approval of April, 2018 Pre-Audit General/Special Funds.**  
Motion was made by Trustee Lewis and supported by Trustee Shipley to approve the April, 2018 Pre-Audit General/Special Funds. Motion carried unanimously.

**Article 8.**

**Unfinished Business**

**030-2018**

**Consider Approval of Amendments to the FY 2018 Cascade Township Local Road Program.**

Manager Swayze reviewed the amendments. Motion was made by Trustee Koessel and supported by Clerk Slater to approve the amendments to the FY 2018 Cascade Township Local Road Program. Motion carried unanimously.

**Article 9.**

**New Business**

**046-2018**

**a. Public Hearing – Consider Amendments to the Water/Sewer Ordinance.**

DDA/Ed Director Korhorn reviewed the amendments with the Board. Motion was made by Trustee Koessel and supported by Trustee Shipley to open the public hearing. Motion carried unanimously.

Public Comments received:

Nancy Woudstra, 1600 Hillsboro, questioned Sandra on timeline of hooking up.

Jacob Bandstra, 2779 Thornapple River Dr., certainly something they would plan on doing in the near future...support the decision to eliminate these fees.

David O'Donnoghue, 2885 Cascade Springs Dr., very much in support of the waiver and thank the Board for considering/passing these amendments. Does not agree with having to hook-up due to sale of home.

Judy Gillen, 5983 Cascade Rd., wondered why they had to pay so much 5 years ago so they could be sure we had water to their home and looking at this now.

Al Pennington, 2678 Cascade Springs Dr., very much in favor of eliminating the assessments...this is an extremely generous measure.

Carol LeVasseur, 1535 Shadyview Dr., can we keep well for sprinkling? Response: Yes

Andrew Howe,(potential buyer of a home on Cascade Rd.) spoke regarding having to hook up on sale.

Tom Woudstra, 1600 Hillsboro, echo the thanks for the generosity. What is hook-up charge from a plumber?

Nancy Eardley, 1441 Sandy Point, is there potential for water and sewer hookup for where I live.

Barbara Leithauser, 1532 Hillsboro Ave., thinks this is a great idea.

Pat Howe, 7117 Cascade Rd., would like to thank you for introducing this for consideration.

Tom Manus, 7240 Ventura, would recommend to the Board to consider a longer period of time instead of 90 days.

Ken Carey, 2929 Thornapple River Dr., wondering about the river front properties and PFAS.

Motion was made by Trustee Koessel and supported by Trustee Lewis to reconvene into regular session. Motion carried unanimously.

b. Consider Approval of Ordinance to Amend Article XIII, "Payment of Connection Charges," of Part 3, Section 313-78, "Sewer Connection Required," of Part 5, and Section 313-83, "Public Water Connection Required," of Article XVI, "Connection Requirements," of Part 6 of Chapter 313, "Sewers and Water," of the Code of Ordinances of Cascade Charter Township.

Trustee Koessel spoke regarding the issue of when to hook-up...possibly change to 6 months 12/31/18) instead of 90 days. Discussion followed. Motion was made by Trustee Koessel and supported by Trustee Shipley to approve the amendments to the Water/Sewer Ordinance extending the date of hook-up to occur after December 31, 2018. Motion carried unanimously by roll call vote.

**047-2018 Consider Approval of Resolution for Road Closure Request from the Hidden Hills Neighborhood Association.**

Motion was made by Clerk Slater supported by Trustee Shipley to approve the Resolution for Road Closure Request from the Hidden Hills Neighborhood Association for June 16<sup>th</sup> from 10:00 a.m. – 3:00 p.m. Motion carried unanimously by roll call vote.

**048-2018 Consider Approval of Bids for the Demolition of 2800 Thornapple River Dr.**

Manager Swayze reviewed the bids for the demolition of 2800 Thornapple River Dr. Discussion followed. Motion was made by Trustee Shipley and supported by Trustee Lewis to approve the following bids for the demolition of 2800 Thornapple River Dr.:

Asbestos Abatement, Inc. \$12,400  
Melching, Inc. \$22,451

Motion carried unanimously.

**Article 10. Public Comments – Any comments...whether it is on the Agenda or not. (limit comments to 3 minutes)**

Nancy Eardley, 1441 Sandy Point, addressed the Board regarding the demolition of 2800 Thornapple River Dr.

Scott VanSolkema, 2570 Orange Ct., addressed the Board regarding the Fowling Warehouse and the noise that continues to come from there.

**Article 11. Manager Comments**

**Article 12. Board Member Comments**

Trustee Shipley offered the following comments:

- Continues to stand and acknowledge residents in attendance.

Treasurer Peirce offered the following comments:

- First time in eight years on the Board that I can remember people in the audience thanking us for doing something.

**Article 13. Adjournment**

Motion was made by Treasurer Peirce and supported by Trustee Koessel to adjourn. Motion carried unanimously.

Meeting adjourned at 7:59 p.m.

Respectfully submitted,

Denise M. Biegalle  
Deputy Clerk

Approved by:

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Susan B. Slater, Clerk

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Robert S. Beahan, Supervisor

Draft

**MINUTES**

Cascade Charter Township  
Planning Commission  
Monday, May 14, 2018  
7:00 P.M.

**ARTICLE 1.** Chairman Sperla called the meeting to order at 7:00 P.M.  
Members Present: Johnson, Katsma, Krieter, Lewis, Noordyke, Pennington, Rissi, Robinson and Sperla  
Members Absent: None  
Others Present: Community Development Director, Steve Peterson and those listed on the sign in sheet.

**ARTICLE 2. Pledge of Allegiance.**

**ARTICLE 3. Approve the current Agenda.**

**Motion was made by Member Robinson to approve the Agenda. Supported by Member Rissi. Motion carried 9 to 0.**

**ARTICLE 4. Approve the Minutes of the April 16, 2018 meeting.**

**Motion was made by Member Noordyke to approve the minutes of April 16, 2018. Supported by Member Pennington. Motion carried 9 to 0.**

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

No visitors came forward.

**ARTICLE 6. Case #18:3454 Mark Stachowiak**

**Public Hearing**

**Property Address: 7871 Shadybrook**

**Requested Action:** The Applicant is requesting a Type 1 special use permit to allow for a 6 feet tall fence in the front yard.

Director Peterson stated that Applicant is requesting a Type 1 special use permit to allow for a taller fence in the front yard. Applicant is asking for the taller fence in the front yard only along Buttrick Avenue. This fence would start at the house and run parallel to Buttrick for 275 feet.

The township standard for front yard fences is 4 feet, Applicant would like 6 feet and has stated that it would be placed 25 to 30 feet from the road.

Director Peterson recommends approval of the 6 feet tall fence in the front yard as proposed.

Chairman Sperla invited the Applicant to come forward with any comments.

Mr. Stachowiak came forward to briefly explain the need for the fence and that he had spoken with the neighbor who had questions.

**Motion was made by Member Rissi to open public hearing. Supported by Member Noordyke. Motion carried 9 to 0.**

No members of the public wish to speak on this manner.

**Motion was made by Member Rissi to close public hearing. Supported by Member Johnson. Motion carried 9 to 0.**

**Motion was made by Member Rissi to approve the Type 1 Special Use Permit to allow for a 6 feet tall fence in the front yard. Supported by Member Pennington. Motion carried 9 to 0.**

**ARTICE 7. Any other business**

**ARTICLE 8. Adjournment**

**Motion was made by Member Rissi to adjourn. Supported by Member Pennington. Motion carried 9 to 0. The meeting was adjourned at 7:15 p.m.**

Respectfully submitted,  
Phil Johnson, Secretary

MINUTES  
Cascade Charter Township Zoning Board of Appeals  
Tuesday, March 13, 2018  
7:00 P.M.

**ARTICLE 1.** Chairman Berra called the meeting to order at 7:00 P.M.  
Members Present: Berra, McDonald, Mead, Milliken and Pennington  
Members Absent:  
Others Present: Community Development Director, Steve Peterson and those listed on the sign in sheet.

**ARTICLE 2.** Chairman Berra led the Pledge of Allegiance.

**ARTICLE 3.** Approve the Agenda.

**Motion was made by Member McDonald to approve the Agenda. Supported by Member Mead. Motion carried 5 to 0.**

**ARTICLE 4.** Approve the Minutes of the February 13, 2018 Meeting.

**Motion was made by Member Mead to approve the Minutes of February 13, 2018 (with noted correction). Supported by Member McDonald. Motion carried 5 to 0.**

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

No visitors came forward.

**ARTICLE 6.** Case #18:3435 Walmart Stores  
**Public Hearing**

**Property Address: 5859 28<sup>th</sup> Street**

**Requested Action:** The Applicant is requesting a variance to increase the amount of wall signage.

Director Peterson stated that Applicant is requesting to modify a variance they received in 2012. The 2012 variance allowed for more than 100 sq. ft. of wall signage by allowing 147 sq. ft. This variance also limited the pylon sign to no more than 108 sq. ft. Not included were two incidental signs that were under 8 sq. ft. in the calculations. Applicant would like to increase the total amount of wall signage from 147 sq. ft. to 198.65 sq. ft. in order to accommodate a new sign reading "Pick Up."

The Township's Sign Ordinance has been updated since 2012 to allow up to a total of 225 sq. ft. of allowed signage.

Director Peterson recommends approval of the variance to allow Walmart wall signs totaling no more than 198.65 sq. ft. (including incidental signage), as proposed. This is a

modification of the 2012 variance and still has total signage under the allowed 225 sq. ft.

Chairman Berra invited the Applicant to come forward.

Mr. Petrillo came forward on behalf of Applicant to explain that the sign is crucial for providing direction for customers of Walmart.

**Motion was made by Member McDonald to open Public Hearing. Supported by Member Mead. Motion carried 5 to 0.**

No one came forward.

**Motion was made by Member McDonald to close Public Hearing. Supported by Member Milliken. Motion carried 5 to 0.**

**Motion was made by Member McDonald to approve a variance to increase the amount of wall signage to no more than 198.65 sq. ft. Supported by Member Pennington. Motion carried 5 to 0.**

**ARTICLE 7. Case #18-3441 BDR Acquisitions LLC**

**Public Hearing**

**Property Address: 1359 Buttrick Avenue S.E.**

**Requested Action:** The Applicant is requesting a variance that would allow the property owner to split the property and leave the accessory buildings on the property with no home.

Director Peterson stated that Applicant is requesting a variance to split their property. When split, the existing home is on one parcel, leaving the other parcel with an accessory building and no home. It is the intention of the Applicant to build a new home on the parcel with the accessory building.

The Zoning Ordinance requires that a home be at least 50% complete before an accessory building can be built. Applicant has indicated that they believe the new home will be to the 50% stage within one year from the variance being issued and have stated they are willing to obtain a \$10,000 bond to guarantee that the house will be built, which would then be released when the home is at least 50% complete.

Director Peterson recommends approval of the variance to allow the property owner to split the property and leave the accessory building on the property with no home on the following conditions:

1. The home is at least 50% complete (rough-in) with one year.
2. Provide a performance bond for the removal of the accessory building if the home is not at least 50% complete within one year. The amount of bond will be a minimum of \$10,000.
3. Bond will be released when the property is in compliance.

Chairman Berra asked if the Applicant would like to come forward.

Mr. Dave Contant, came forward to give a brief overview of the project. He also stated that they are currently in the design stage, but will begin building the home later this year.

**Motion was made by Member Mead to open Public Hearing. Supported by Member McDonald. Motion carried 5 to 0.**

A couple of people came forward not to express any opposition to the project, but to simply receive clarification on aspects of the project. For example, where exactly the split would be, where would a driveway for the new home be put in, questions with regard to Somerville airport next door to property, setbacks and if there would be any additional splits anticipated in the future. All questions and concerns were answered and/or discussed.

**Motion was made by Member McDonald to close the Public Hearing. Supported by Member Mead. Motion carried 5 to 0.**

**Motion was made by Member McDonald to approve the variance allowing the property owner to split the property and leave an accessory building on the property with no home, with the conditions outlined above by Director Peterson. Supported by Member Mead. Motion carried 5 to 0.**

**ARTICLE 8. Any other business.**

There will be no meeting in April.

**ARTICLE 9. Adjournment**

**Motion was made by Member McDonald to adjourn. Supported by Member Mead. Motion carried 5 to 0. Meeting adjourned at 7:30 p.m.**

Respectfully submitted,  
Valerie Milliken, Secretary



**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 educational assistance.
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 \$200 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 \$200 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: James Walker

Application Date: 6-19-18

Location of Seminar/Conference: Alpena, MI 49707

Name of Proposed Seminar/Conference: Michigan Fire Service Instructor

IF Course

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

info.

(over)

How will the Seminar/Conference benefit the employee and the township? Please see  
The attached info.

Cost of the Seminar/Conference: (Registration) \$ 0

(Lodging) \$ \$922 - (Travel) \$ 984 miles x .545 = 536.28  
- 5 nights stay @ Hotel Bay Inn - (992 miles Round Trip x 2)

Account #: \_\_\_\_\_  
Your Signature: Jim Walker

Approvals:

Department Head: [Signature] Date: 6-19-18

Township Manager: [Signature] Date: 6-20-18

Clerk's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

(Showing Township Board approval)

Original to personnel file

1 copy to applicant

1 copy to Accounting

# MIFFTC FIRE INSTRUCTOR II COURSE

## Course Description:

The Michigan Fire Instructor II course goal is to develop current MI Firefighter Training Council (MIFFTC) Instructor I's with abilities to meet and exceed the job performance requirements set forth in the NFPA 1401 Standard for Fire Service Instructor Professionals. Instructors will be taught how develop individual lesson plans, learning objectives, instructional aids and evaluation instruments for specific topics related to the fire service.

## Course Requirements:

Must be or have been a member of within the last 5 years, with an organized MI fire dept.  
Be a certified MIFFTC I and II level Firefighter  
Must be a current Fire Instructor Level I  
Must have a minimum of 7 years of experience  
Must have 160 documented hours of Fire and & EMS instruction  
Must attend and pass the NFPA Instructor II course

## Course Location:

Alpena Combat Training Center, Alpena MI 49707

## Course Dates:

September Fri. 7, Sat. 8, Sun. 9, Sat. 22 and Sun. 23, 2018

## Course Cost(s):

COVERED – course delivery, instruction and testing. Books for the course are not included and the responsible of the attendees to have for classes.

## Lodging:

Holiday Inn Express – Alpena MI

Cost per night varies with seasonal demand - Total Estimated cost \$ 922.00

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## Course Benefit:

This course will allow FF Walker to develop Fire course materials and evaluation methods to meet ISO and MIFFTC course requirements for continuing education (CE) and training requirements for fire and rescue personnel. This course will highlight the requirements needed to develop safety procedures and guidelines for live fire and highly active rescue scenarios. FF Walker works diligently for Cascade Fire Dept. as the EMS Instructor/ Coordinator for our medical CE and training requirements.



June 11, 2018

Grand Rapids City Commission  
Grand Rapids City Hall  
300 Monroe Ave NW, 5<sup>th</sup> Floor  
Grand Rapids, MI  
49503

**RE: Medical Marijuana Ordinance Buffer**

Honorable Mayor Bliss and City Commissioners:

As elected leaders of neighboring communities of the City of Grand Rapids, we have been following the proposed ordinance amendments relative to Medical Marijuana in Grand Rapids.

The Grand Rapids staff has done an excellent job of gathering and presenting information to keep us in the loop on the proposed changes. We are supportive and thankful to see rigid controls, like air scrubbers and air filtration systems, to prevent the spread of odors related to the marijuana growing and provisioning processes. We also understand there are buffers built into the proposed changes – with the exception of a buffer to neighboring communities.

At present, our communities do not have allowances for similar activities, and we respectfully request that the City Commission add a 1,000 foot buffer to neighboring communities – until such a time a neighboring community adopts provisions largely similar to Grand Rapids.

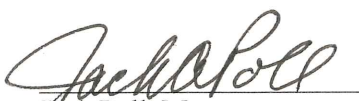
As the greater Grand Rapids community continues to build vibrant places to meet the needs of West Michigan, we want to ensure that our communities are growing together thoughtfully and respectfully. Establishing a buffer for communities that do not have similar rules creates a necessary transitional area and community edge matching for our various zoning allowances. Ultimately, minimizing the impact on community resources and neighboring property owners is an interest we all share.

As Grand Rapids actions will influence all of our communities, we hope you agree that a buffer to the neighboring communities is a reasonable and equitable request.

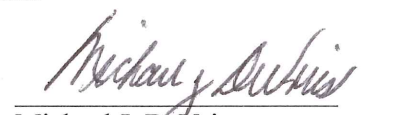
Thank you for your time and consideration on this item.


Sincerely,

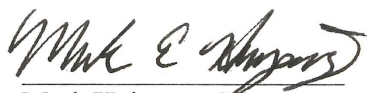
NEIGHBORING COMMUNITY LEADERS

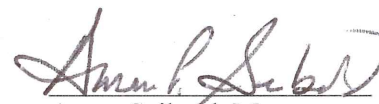
  
Jack Poll, Mayor  
City of Wyoming


  
Stephen C.N. Kepley, Mayor  
City of Kentwood

  
Michael J. DeVries  
Grand Rapids Charter Township

  
Robert Homan, Supervisor  
Plainfield Charter Township

  
Mark Huizenga, Mayor  
City of Walker

  
Anna Seibold, Mayor  
City of East Grand Rapids

  
Robert Beahan, Supervisor  
Cascade Charter Township

06/01/2018 CHECK DISBURSEMENT REPORT FOR CASCADE CHARTER TOWNSHIP  
CHECK DATE FROM 05/01/2018 - 05/31/2018  
Banks: GENS

Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount	
<b>FUND 101 - GENERAL FUND</b>									
05/24/2018	GENS	67609*#	9806410861	VERIZON WIRELESS	TRUSTEE CELL PHONES TABLETS	924-100	101	80.16	
								Total for department 101:	80.16
Department: 171 SUPERVISOR/MANAGER									
05/03/2018	GENS	67529	MILG 4/1-4/30	SWAYZE, BENJAMIN	SUP/MGR/DEPT MILEAGE SWAYZE 251 MILE:860-000	171		136.80	
05/03/2018	GENS	67529	MILG 3/1-3/31/2018	SWAYZE, BENJAMIN	SUP/MGR/DEPT MILEAGE SWAYZE 488 MILE:860-000	171		265.96	
								CHECK GENS 67529 TOTAL FOR FUND 101:	402.76
05/24/2018	GENS	67609*#	9806410861	VERIZON WIRELESS	MANAGERS CELL PHONE TABLETS	925-000	171	32.07	
05/24/2018	GENS	67609	9806178788	VERIZON WIRELESS	MANAGERS CELL PHONE	925-000	171	62.99	
								CHECK GENS 67609 TOTAL FOR FUND 101:	95.06
								Total for department 171:	497.82
Department: 215 CLERK									
05/24/2018	GENS	67609*#	9806410861	VERIZON WIRELESS	CLERK CELL PHONE TABLETS	925-000	215	32.07	
								Total for department 215:	32.07
Department: 253 TREASURER									
05/03/2018	GENS	67527	MILG 3/9-4/27	SOURINE, OXANA	TREASURER MILEAGE SOURINE 33 MILES	860-000	253	17.66	
05/17/2018	GENS	67560	MILG 5/16	PEIRCE, KENNETH	TREASURER MILEAGE PEIRCE 18 MILES	860-000	253	9.81	
05/24/2018	GENS	67609*#	9806410861	VERIZON WIRELESS	TREASURER'S CELL PHONES TABLETS	924-100	253	16.03	
								Total for department 253:	43.50
Department: 257 ASSESSING									
05/03/2018	GENS	67519	MILG 3/16-4/30	ROGER MC CARTY	EDUCATION MCCARTY,R KCCA	724-000	257	99.74	
05/03/2018	GENS	67519	MILG 3/16-4/30	ROGER MC CARTY	ASSESSING MILEAGE MCCARTY,R 79 REG MIL	860-000	257	43.06	
								CHECK GENS 67519 TOTAL FOR FUND 101:	142.80
05/03/2018	GENS	67522	MCCARTY,ROGER 6/11	MID-MICHIGAN ASSOC OF ASSESSING EDUCATION MCCARTY,R MID-MI CONF 6/11	724-000	257		20.00	
05/03/2018	GENS	67522	GENTER,JENNIFER 6/11	MID-MICHIGAN ASSOC OF ASSESSING EDUCATION GENTER MID-MI CONF 6/11	724-000	257		20.00	
								CHECK GENS 67522 TOTAL FOR FUND 101:	40.00
05/24/2018	GENS	67582*#	APRIL 2018	FIRST BANKCARD	EDUCATION GENTER E-TICKET	724-000	257	218.40	
05/24/2018	GENS	67609*#	9806410861	VERIZON WIRELESS	CELL PHONES/DATA TABLETS	924-100	257	16.03	
								Total for department 257:	417.23
Department: 262 ELECTIONS									
05/03/2018	GENS	67521#	39816	MICHIGAN ELECTION RESOURCES	QVF VOTER ID CARDS	756-000	262	244.50	
05/03/2018	GENS	67521	39816	MICHIGAN ELECTION RESOURCES	SHIPPING	756-000	262	15.06	
05/03/2018	GENS	67521	39703	MICHIGAN ELECTION RESOURCES	Customer ID Cards	756-000	262	4,915.81	
								CHECK GENS 67521 TOTAL FOR FUND 101:	5,175.37
								Total for department 262:	5,175.37
Department: 265 BUILDING AND GROUNDS									
05/03/2018	GENS	67499	CLOTH ALLOW 4/27	BEATON, JASON	BLDG & GROUNDS UNIFORMS BEATON BOO'	768-000	265	59.99	
05/03/2018	GENS	67507#	171925	GODWIN HARDWARE & PLUMBING	Stihl straight trimmer	864-000	265	321.94	

06/01/2018 CHECK DISBURSEMENT REPORT FOR CASCADE CHARTER TOWNSHIP  
CHECK DATE FROM 05/01/2018 - 05/31/2018  
Banks: GENS

Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
05/03/2018	GENS	67510*#	4021895	THE HOME DEPOT CREDIT SERVICES	BLDG & GRDS VEHICLE MAINTENANCE	863-000	265	47.82
05/03/2018	GENS	67510	6250845	THE HOME DEPOT CREDIT SERVICES	BLDG & GRDS VEHICLE FUEL ROLL INSULATIC	864-000	265	149.73
05/03/2018	GENS	67510	2012200	THE HOME DEPOT CREDIT SERVICES	Impact wrench, hooks and hangalls	931-000	265	305.04
CHECK GENS 67510 TOTAL FOR FUND 101:								502.59
05/03/2018	GENS	67515	5 OFFICE PER QUOTE	L&L PAINTING INC	TOWNSHIP HALL OFFICE PAINTING	931-000	265	975.00
05/03/2018	GENS	67517*#	LED LIGHTING	MALLINDINE, JOHN	CONVERT LIGHTING TO LED	931-000	265	240.00
05/03/2018	GENS	67526*#	0240-007016322	REPUBLIC SERVICES	COMPLEX MAINTENANCE RECYCLE MAY	931-000	265	719.14
05/03/2018	GENS	67526	0240-007016322	REPUBLIC SERVICES	COMPLEX MAINTENANCE B&G RECYCLE MA	931-000	265	80.80
CHECK GENS 67526 TOTAL FOR FUND 101:								799.94
05/04/2018	GENS	4563(A)*#	APRIL 2018	CONSUMERS ENERGY	100000285161 2865 THORNHILLS AVE APF	921-000	265	1,873.47
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100012762959 2990 BUTTRICK AVE SE	921-000	265	301.11
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100012052419 6569 THORNBROOK ST SE	921-000	265	24.22
CHECK GENS 4563(A) TOTAL FOR FUND 101:								2,198.80
05/04/2018	GENS	4565(A)*#	90466	ENVIRO-CLEAN	CLEANING TOWNSHIP HALL APR	802-200	265	462.00
05/17/2018	GENS	67565*#	35268	SUPERIOR PEST CONTROL INC	PEST CONTROL - TWP HALL	931-000	265	16.00
05/17/2018	GENS	67565	35267	SUPERIOR PEST CONTROL INC	PEST CONTROL - B&G	931-000	265	16.00
CHECK GENS 67565 TOTAL FOR FUND 101:								32.00
05/18/2018	GENS	4580(A)*#	215299	QUALITY AIR	MONTHLY MAINTENANCE- COMPLEX	931-000	265	157.58
05/18/2018	GENS	4580(A)	215299	QUALITY AIR	MONTHLY MAINTENANCE- B&G	931-000	265	50.97
05/18/2018	GENS	4580(A)	215299	QUALITY AIR	MONTHLY MAINTENANCE- COMM DEV & DC	931-000	265	78.78
CHECK GENS 4580(A) TOTAL FOR FUND 101:								287.33
05/18/2018	GENS	4584(A)*#	CLIP47044	THORNAPPLE RIVER NURSERY, INC.	B&G WEED & FEE 1/3	931-000	265	53.33
05/18/2018	GENS	4584(A)	CLIP47048	THORNAPPLE RIVER NURSERY, INC.	MAIN OFFICE WEED & FEED	931-000	265	95.00
CHECK GENS 4584(A) TOTAL FOR FUND 101:								148.33
05/22/2018	GENS	67569*#	54154861	WEX BANK	BLDG & GRDS VEHICLE FUEL APRIL	864-000	265	1,380.44
05/24/2018	GENS	67577*#	30102736 APR 2018	CINTAS CORP #301	2018 RUG CLEANING SERVICE COMPLEX/BLD	931-000	265	170.68
05/24/2018	GENS	67577	30102736 APR 2018	CINTAS CORP #301	2018 RUG CLEANING SERV PLANNING, COM	931-000	265	153.12
05/24/2018	GENS	67577	30102736 APR 2018	CINTAS CORP #301	2018 RUG CLEANING SERVICE S.C.	931-000	265	25.64
CHECK GENS 67577 TOTAL FOR FUND 101:								349.44
05/24/2018	GENS	67578*#	64931320	COMCAST	COMPLEX PHONES	924-000	265	29.76
05/24/2018	GENS	67578	64931320	COMCAST	COMPLEX PHONES B&G	924-000	265	156.55
CHECK GENS 67578 TOTAL FOR FUND 101:								186.31
05/24/2018	GENS	67581*#	910020652434 4/2018	DTE ENERGY	COMPLEX HEATING APRIL	923-000	265	881.06
05/24/2018	GENS	67581	910020652699 4/30/18	DTE ENERGY	COMPLEX HEATING B&G APRIL	923-000	265	133.78
CHECK GENS 67581 TOTAL FOR FUND 101:								1,014.84
05/24/2018	GENS	67586*#	CASCD 2042252	GRAND RAPIDS CITY TREASURER	COMPLEX WATER-SEWER	927-000	265	786.61
05/24/2018	GENS	67597*#	489766	MINER SUPPLY COMPANY	CLEANING SUPPLIES/PAPER PRODUCTS COM	931-000	265	228.48

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05/24/2018	GENS	67605	35903	SUPERIOR PEST CONTROL INC	COMPLEX MAINTENANCE- PEST CONTROL	931-000	265	75.00
05/24/2018	GENS	67608	6228946/	TONY BETTEN & SON'S FORD INC	ENGINE WORK 2012 SUPERDUTY	863-000	265	2,624.97
05/24/2018	GENS	67609*#	9806410861	VERIZON WIRELESS	BLDG AND GROUNDS CELL PHONES TABLETS	924-100	265	16.03
05/24/2018	GENS	67609	9806178788	VERIZON WIRELESS	BLDG AND GROUNDS CELL PHONES	924-100	265	133.20
				CHECK GENS 67609 TOTAL FOR FUND 101:				149.23
05/25/2018	GENS	4593(A)*#	201989	KINGSLAND'S ACE HARDWARE	BLDG & GROUNDS UNIFORMS GLOVES	768-000	265	17.09
05/25/2018	GENS	4593(A)	201998	KINGSLAND'S ACE HARDWARE	BLDG & GROUNDS UNIFORMS UTILITY GLOV	768-000	265	8.99
05/25/2018	GENS	4593(A)	202206	KINGSLAND'S ACE HARDWARE	BLDG & GRDS VEHICLE MAINT AIR BLOW GU	863-000	265	8.95
05/25/2018	GENS	4593(A)	202005	KINGSLAND'S ACE HARDWARE	BLDG & GRDS VEHICLE MAINT CONNECTORS	863-000	265	3.59
05/25/2018	GENS	4593(A)	202030	KINGSLAND'S ACE HARDWARE	BLDG & GRDS VEHICLE MAINT FILTERS	863-000	265	7.18
05/25/2018	GENS	4593(A)	202117	KINGSLAND'S ACE HARDWARE	BLDG & GRDS VEH FUEL CHAIN OIL , ADHESI	864-000	265	18.07
05/25/2018	GENS	4593(A)	202193	KINGSLAND'S ACE HARDWARE	BLDG & GRDS VEHICLE FUEL BLEACH	864-000	265	10.06
				CHECK GENS 4593(A) TOTAL FOR FUND 101:				73.93
				Total for department 265:				12,897.17
Department: 276 CEMETERY								
05/03/2018	GENS	67510*#	1031208	THE HOME DEPOT CREDIT SERVICES	Safety glass, ear plugs and earmuff	932-000	276	325.46
05/04/2018	GENS	4563(A)*#	APRIL 2018	CONSUMERS ENERGY	100012957591 7200 30TH ST SE APR	921-000	276	93.47
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100012548051 5601 WHITNEVILLE AVE	921-000	276	24.22
				CHECK GENS 4563(A) TOTAL FOR FUND 101:				117.69
				Total for department 276:				443.15
Department: 295 ADMINISTRATIVE								
05/03/2018	GENS	67521#	39703	MICHIGAN ELECTION RESOURCES	Postage	730-000	295	6,529.95
05/03/2018	GENS	67528*#	545524-0	SUPPLYGEEKS.BIZ	GENERAL FUND OFFICE SUPPLIES	727-000	295	27.56
05/03/2018	GENS	67528	545260-0	SUPPLYGEEKS.BIZ	GENERAL FUND OFFICE SUPPLIES	727-000	295	51.07
				CHECK GENS 67528 TOTAL FOR FUND 101:				78.63
05/04/2018	GENS	4566(A)	547488	FIRST CHOICE COFFEE SERVICE	COFFEE SERVICE FOR TWP. HALL	787-000	295	75.15
05/04/2018	GENS	4567(A)*#	374097	FISHBECK THOMPSON CARR & HUBEF ENGINEERING COSTS	2800 TTRD HOUSING D	821-000	295	3,257.74
05/04/2018	GENS	4567(A)	374038	FISHBECK THOMPSON CARR & HUBEF ENGINEERING COSTS	GLENWOOD WILLS PR	821-000	295	247.50
				CHECK GENS 4567(A) TOTAL FOR FUND 101:				3,505.24
05/17/2018	GENS	67557*#	53000	MUNIWEB	WEBSITE HOSTING	815-000	295	228.00
05/17/2018	GENS	67557	53000	MUNIWEB	MAINTENANCE	815-000	295	15.00
				CHECK GENS 67557 TOTAL FOR FUND 101:				243.00
05/17/2018	GENS	67562*#	POSTAGE 5/16/2018	RESERVE ACCOUNT	POSTAGE - GENERAL	730-000	295	2,700.00
05/17/2018	GENS	67564	21615	SILVER & VAN ESSEN PC	LEGAL FEES TEST RESULTS	826-000	295	135.00
05/17/2018	GENS	67566*#	546504-0	SUPPLYGEEKS.BIZ	GENERAL FUND OFFICE SUPPLIES	727-000	295	243.15
05/17/2018	GENS	67566	545737-0	SUPPLYGEEKS.BIZ	GENERAL FUND OFFICE SUPPLIES	727-000	295	45.16
05/17/2018	GENS	67566	546117-0	SUPPLYGEEKS.BIZ	GENERAL FUND OFFICE SUPPLIES	727-000	295	31.98
05/17/2018	GENS	67566	546116-0	SUPPLYGEEKS.BIZ	GENERAL FUND OFFICE SUPPLIES	727-000	295	540.84
				CHECK GENS 67566 TOTAL FOR FUND 101:				861.13

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05/17/2018	GENS	67568	1033662	VARNUM	LEGAL FEES - FIRE DEPT	826-000	295	1,292.00
05/17/2018	GENS	67568	1033665	VARNUM	LEGAL FEES GENRAL APRIL	826-000	295	1,349.00
05/17/2018	GENS	67568	1033666	VARNUM	LEGAL FEES ZONING APRIL	826-000	295	76.00
CHECK GENS 67568 TOTAL FOR FUND 101:								2,717.00
05/18/2018	GENS	4577(A)*#	374811	FISHBECK THOMPSON CARR & HUBEF ENGINEERING COSTS ZONING		821-000	295	330.00
05/18/2018	GENS	4577(A)	374798	FISHBECK THOMPSON CARR & HUBEF ENGINEER COSTS CASC/2800 TRD HOUSE DE		821-000	295	688.50
CHECK GENS 4577(A) TOTAL FOR FUND 101:								1,018.50
05/18/2018	GENS	4583(A)	3311	SABO, MARY ANN	SPECIAL PROJECTS MEDIA RELATIONS APRIL	967-000	295	4,113.75
05/24/2018	GENS	67582*#	APRIL 2018	FIRST BANKCARD	OFFICE SUPPLIES OFFICE CABLES FOR TREAS	727-000	295	95.98
05/24/2018	GENS	67582	APRIL 2018	FIRST BANKCARD	OFFICE SUPPLIES STAPLES ETHERNET CABLES	727-000	295	31.99
05/24/2018	GENS	67582	APRIL 2018	FIRST BANKCARD	POSTAGE SPARTAN STORES POSTAGE	730-000	295	13.35
CHECK GENS 67582 TOTAL FOR FUND 101:								141.32
05/24/2018	GENS	67590	1738877-0	INTEGRITY BUSINESS SOLUTIONS, LLC GENRAL FUND OFFICE SUPPLIES		727-000	295	60.92
05/24/2018	GENS	67595	622328	MIKA MEYERS BECKETT & JONES PLC	LEGAL FEES HUNTINGTON BANK TAX APPEAL	826-000	295	323.00
05/24/2018	GENS	67598	1118F	MUNICIPAL ADVISORY COUNCIL OF M TAX/ASSESSING ADMIN COSTS		814-000	295	100.00
05/24/2018	GENS	67606	546991-0	SUPPLYGEEKS.BIZ	GENERAL FUND OFFICE SUPPLIES	727-000	295	261.55
05/24/2018	GENS	67609*#	9806410861	VERIZON WIRELESS	CELL PHONES/DATA TABLETS	924-100	295	16.03
05/25/2018	GENS	4588(A)	04290144	EASTERN FLORAL & GIFTS	OTHER EXPENSES-EASTERN FLORAL	787-000	295	54.00
05/25/2018	GENS	4590(A)	K-4531	KENT COUNTY TREASURER	PROPERTY TAX REFUNDS	950-000	295	38.29
Total for department 295:								22,972.46
Department: 445 DRAIN								
05/04/2018	GENS	4567(A)*#	374038	FISHBECK THOMPSON CARR & HUBEF DRAIN ENGINEERING STORMWATER ORD		821-000	445	517.40
05/04/2018	GENS	4567(A)	374038	FISHBECK THOMPSON CARR & HUBEF DRAIN ENGINEERING LARAWAY LAKE MANH		821-000	445	330.00
CHECK GENS 4567(A) TOTAL FOR FUND 101:								847.40
05/18/2018	GENS	4577(A)*#	374811	FISHBECK THOMPSON CARR & HUBEF DRAIN ENGINEERING LARAWAY LAKE		821-000	445	165.00
Total for department 445:								1,012.40
Department: 446 ROADS								
05/04/2018	GENS	4567(A)*#	374038	FISHBECK THOMPSON CARR & HUBEF ROAD ENGINEER STUDIES TOWN CENTER HC		821-500	446	165.00
05/17/2018	GENS	67555#	27795	KENT COUNTY ROAD COMMISSION	ROAD OVERLAYS VARIOUS	821-000	446	298.78
05/17/2018	GENS	67555	27793	KENT COUNTY ROAD COMMISSION	ROAD OVERLAYS SHADYBROOK DR/CONTRY	821-000	446	348.23
05/17/2018	GENS	67555	27792	KENT COUNTY ROAD COMMISSION	ROAD OVERLAYS 30TH/WYCLIFFE DR/BUTTRI	821-000	446	85.68
CHECK GENS 67555 TOTAL FOR FUND 101:								732.69
Total for department 446:								897.69
Department: 447 YARD WASTE REMOVAL								
05/03/2018	GENS	67523	1866	PHOENIX RESOURCES	SPRING YARD WASTE DUMPSTERS 2018	818-000	447	4,500.00

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05/25/2018	GENS	4595(A)	10660	THORNAPPLE RIVER NURSERY, INC.	SPRING LEAF PICKUP	818-000	447	4,666.75
Department: 448 STREET LIGHTS								
								9,166.75
05/03/2018	GENS	67503	9312701516	CONSUMERS ENERGY	STREETLIGHTING LAND LEASE RENTAL	926-000	448	600.00
05/04/2018	GENS	4563(A)*#	APRIL 2018	CONSUMERS ENERGY	100011965082 2870 JACK SMITH AVE SE	926-000	448	115.90
05/17/2018	GENS	67546	100000373306 4/2018	CONSUMERS ENERGY	STREETLIGHTING APRIL	926-000	448	10,539.97
05/17/2018	GENS	67546	9312751207	CONSUMERS ENERGY	STREETLIGHTING LAND RENTS/LEASE CASC/F	926-000	448	50.00
								10,589.97
05/17/2018	GENS	67555#	410916	KENT COUNTY ROAD COMMISSION	TRAFFIC SIGNALS APRIL	927-100	448	11.29
								11,317.16
Department: 652 TRANSPORTATION								
05/03/2018	GENS	67512*#	091098	INTERURBAN TRANSIT PARTNERSHIP	BUS SERVICE 33RD & 36TH APRIL	861-000	652	2,210.33
05/03/2018	GENS	67512	091099	INTERURBAN TRANSIT PARTNERSHIP	BUS SERVICE 28TH ST APRIL	861-100	652	21,993.48
								24,203.81
05/17/2018	GENS	67553*#	091160	INTERURBAN TRANSIT PARTNERSHIP	BUS SERVICE 33RD & 36TH MAY	861-000	652	2,210.33
05/17/2018	GENS	67553	091161	INTERURBAN TRANSIT PARTNERSHIP	BUS SERVICE 28TH ST MAY	861-100	652	21,993.48
								24,203.81
05/18/2018	GENS	4578(A)	082066	HOPE NETWORK	TRANSPORTATION SERVICES APRIL	859-000	652	3,465.00
								51,872.62
Department: 721 PLANNING								
05/03/2018	GENS	67518	903668	MICHIGAN ASSOCIATION OF	COMM DEV MEMBERSHIPS AND DUES FAST-	723-000	721	60.00
05/17/2018	GENS	67548	MILG 4/3-4/30	FAST, STEPHANIE	PLANNING MILEAGE- FAST 290 MILES	860-000	721	158.05
05/17/2018	GENS	67556*#	1000015084 4/2018	MLIVE MEDIA GROUP	PRINTING & PUBLISHING APR ADV	900-000	721	1,828.81
05/24/2018	GENS	67609*#	9806410861	VERIZON WIRELESS	COMM DEV CELL/DATA TABLETS	925-000	721	32.07
05/24/2018	GENS	67609	9806178788	VERIZON WIRELESS	COMM DEV CELL/DATA	925-000	721	102.60
								134.67
								2,181.53
Department: 756 PARKS								
05/03/2018	GENS	67507#	171957	GODWIN HARDWARE & PLUMBING	PARK MAINTENANCE SUPPLIES	935-000	756	3.89
05/03/2018	GENS	67526*#	0240-007016322	REPUBLIC SERVICES	PARK MAINTENANCE RECYCLE MAY	935-000	756	171.77
05/04/2018	GENS	4563(A)*#	APRIL 2018	CONSUMERS ENERGY	100012592265 2900 THORNAPPLE RIV DR	921-000	756	198.94
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100014570673 3804 THORNAPPLE RIV DR	921-000	756	102.06
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100014570889 3820 THORNAPPLE RIV DR	921-000	756	47.60
								348.60
05/04/2018	GENS	4570(A)	120702	KERKSTRA PORTABLE RESTROOM SER	PORTABLE TOILETS FOR PEACE AND MCGRAI	935-000	756	110.00

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05/18/2018	GENS	4580(A)*#	215299	QUALITY AIR	MONTHLY MAINTENANCE- PARKS	935-000	756	13.90
05/18/2018	GENS	4584(A)*#	10684	THORNAPPLE RIVER NURSERY, INC.	WOOD CHIPS, PROMIX, LEAF COMPOST	935-000	756	346.00
05/18/2018	GENS	4584(A)	CLIP47095	THORNAPPLE RIVER NURSERY, INC.	CASCADE & TASSELL PARK WEED & FEED	935-000	756	200.00
05/18/2018	GENS	4584(A)	CLIP47046	THORNAPPLE RIVER NURSERY, INC.	CASCADE & TASSELL PARK WEED & FEED	935-000	756	39.00
					CHECK GENS 4584(A) TOTAL FOR FUND 101:			585.00
05/24/2018	GENS	67578*#	64931320	COMCAST	PARK PHONES	924-000	756	22.33
05/24/2018	GENS	67591	EH043018-3774	KENT COUNTY - HEALTH DEPT	PARK MAINTENANCE WATER TESTING	935-000	756	144.00
05/24/2018	GENS	67597*#	489270	MINER SUPPLY COMPANY	AIR FRESHENER, TISSUE, FOAM WASH	935-000	756	787.18
05/25/2018	GENS	4587(A)	167849	CANFIELD PLUMBING & HEATING	PARK DRINKING FOUNTAIN	935-000	756	254.00
05/25/2018	GENS	4592(A)	121792	KERKSTRA PORTABLE RESTROOM SER	PARK MAINTENANCE	935-000	756	110.00
05/25/2018	GENS	4593(A)*#	202042	KINGSLAND'S ACE HARDWARE	PARK OPER SUPPLIES SFETY GLASSES, GLOVE	756-000	756	13.66
05/25/2018	GENS	4593(A)	202161	KINGSLAND'S ACE HARDWARE	PARK MAINTENANCE CABLE	935-000	756	8.99
					CHECK GENS 4593(A) TOTAL FOR FUND 101:			22.65
					Total for department 756:			2,573.32
Department: 803 HISTORICAL								
05/04/2018	GENS	4563(A)*#	APRIL 2018	CONSUMERS ENERGY	100012592398 2839 THORNAPPLE RIV DR	921-000	803	47.06
05/17/2018	GENS	67565*#	35266	SUPERIOR PEST CONTROL INC	PEST CONTROL - MUSEUM	961-000	803	45.00
05/18/2018	GENS	4580(A)*#	215299	QUALITY AIR	MONTHLY MAINTENANCE- MUSEUM	961-000	803	27.81
05/24/2018	GENS	67581*#	910020652541 4/20185	DTE ENERGY	MUSEUM - HEATING/UTILITY APRIL	923-000	803	111.86
					Total for department 803:			231.73
Department: 850 BENEFITS/INSURANCE								
05/03/2018	GENS	67506*	163474273	FIDELITY SECURITY LIFE INS	VISION INSURANCE BENEFITS MAY	718-000	850	164.42
05/17/2018	GENS	67547*	RIS0001842468	DELTA DENTAL	DENTAL INSURANCE BENEFITS MAY	721-000	850	1,341.22
05/17/2018	GENS	67547	RIS0001868478	DELTA DENTAL	DENTAL INSURANCE BENEFITS JUNE	721-000	850	1,341.22
05/17/2018	GENS	67547	RIS0001842468	DELTA DENTAL	MI CLAIMS TAX - DENTAL MAY	721-200	850	9.78
05/17/2018	GENS	67547	RIS0001868478	DELTA DENTAL	MI CLAIMS TAX - DENTAL JUNE	721-200	850	8.57
					CHECK GENS 67547 TOTAL FOR FUND 101:			2,700.79
05/24/2018	GENS	19(E)*#	CASCADE JUNE 2018	WEST MICHIGAN HEALTH INSURANCE	HEALTH INSURANCE BENEFITS JUNE	719-000	850	13,092.33
					Total for department 850:			15,957.54
Department: 901 CAPITAL OUTLAY								
05/03/2018	GENS	67500	CASC BUTON PARK	BLACKSTAR BUILDING GROUP	CAPITAL OUTLAY - BLDGIMP CASC BURTON F	975-000	901	66,231.00
05/04/2018	GENS	4567(A)*#	374038	FISHBECK THOMPSON CARR & HUBEF	CAPITAL OUTLAY - BLDGIMP BLDG & GRD PL	975-000	901	765.00

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05/04/2018	GENS	4569(A)	535156-0	KENTWOOD OFFICE FURNITURE	JM B&G - 2 Storage Cabinets	970-000	901	613.26
05/04/2018	GENS	4569(A)	535159-0	KENTWOOD OFFICE FURNITURE	SH Asrs - Desk, Hutch, File Cab, Chair	970-000	901	2,228.08
05/04/2018	GENS	4569(A)	535149-0	KENTWOOD OFFICE FURNITURE	20 Guest Chairs	970-000	901	2,678.30
05/04/2018	GENS	4569(A)	535160-0	KENTWOOD OFFICE FURNITURE	RM Asr - Desk, Hutch	970-000	901	1,331.88
05/04/2018	GENS	4569(A)	535160-0	KENTWOOD OFFICE FURNITURE	RM ASR- DESK, HUTCH	970-000	901	241.95
					CHECK GENS 4569(A) TOTAL FOR FUND 101:			7,093.47
05/17/2018	GENS	67544	837696	ALL COVERED	HP Laserjet M607dn	970-000	901	1,227.30
05/18/2018	GENS	4577(A)*#	374811	FISHBECK THOMPSON CARR & HUBER	CAPITAL OUTLAY - BLDGIMP B&G BUILDING	975-000	901	535.50
05/18/2018	GENS	4579(A)	535157-0	KENTWOOD OFFICE FURNITURE	KP Treas - Desk, Hutch, File Cab.	970-000	901	2,191.87
05/18/2018	GENS	4579(A)	535206-0	KENTWOOD OFFICE FURNITURE	Removal of old furniture@ \$100.00	970-000	901	800.00
05/18/2018	GENS	4579(A)	535150-0	KENTWOOD OFFICE FURNITURE	Election - Desk, Hutch	970-000	901	2,046.39
05/18/2018	GENS	4579(A)	535155-0	KENTWOOD OFFICE FURNITURE	OS Treas - Desk, Hutch, File Cab.	970-000	901	2,140.28
05/18/2018	GENS	4579(A)	535158-1	KENTWOOD OFFICE FURNITURE	JG Asr - Desk, Hutch, File Cab.	970-000	901	92.35
05/18/2018	GENS	4579(A)	535154-0	KENTWOOD OFFICE FURNITURE	BS Mangr - Bookcase, File Cab.	970-000	901	1,500.57
05/18/2018	GENS	4579(A)	535149-1	KENTWOOD OFFICE FURNITURE	20 Guest Chairs	970-000	901	2,643.30
05/18/2018	GENS	4579(A)	535158-0	KENTWOOD OFFICE FURNITURE	JG Asr - Desk, Hutch, File Cab.	970-000	901	2,026.21
					CHECK GENS 4579(A) TOTAL FOR FUND 101:			13,440.97
05/18/2018	GENS	4582(A)	20155687	I T RIGHT	NOTEBOOK CARRYING CASES	970-000	901	230.00
05/24/2018	GENS	67573	53223	BLACKSTAR BUILDING GROUP INC	CAPITAL OUTLAY - BLDGIMP	975-000	901	178.70
05/24/2018	GENS	67600	11908	RACQUET SPORTS INC	6 PICKLEBALL COURTS	974-000	901	32,800.00
					Total for department 901:			122,501.94
					Total for fund 101 GENERAL FUND			260,271.61
<b>FUND 206 - FIRE FUND</b>								
05/24/2018	GENS	19(E)*#	CASCADE JUNE 2018	WEST MICHIGAN HEALTH INSURANCE	COBRA JUNE	231-205	000	1,030.82
					Total for department 000:			1,030.82
Department: 336 FIRE DEPARTMENT								
05/03/2018	GENS	67504	8529112730015086 518	COMCAST	FIRE PHONES/BUTTRICK INTERNET MAY	924-002	336	94.90
05/03/2018	GENS	67505	CHILD PASSENGER CERT	DETTWILER, JOSHUA	FIRE ED- DETTWILLER -CHILD PASSENGER CEI	724-000	336	135.00
05/03/2018	GENS	67511	1013925	HUB INTERNATIONAL MIDWEST EAST FIRE PROP	ERT/VECHICLE INS 2018 FREIGHTL	810-000	336	925.00
05/03/2018	GENS	67513	4405643	J&B MEDICAL SUPPLY	FIRE SUPPLEMENT EQUIP PELICAN STORM C/	958-000	336	199.95
05/03/2018	GENS	67524	BEDDING	POOLMAN, MICHAEL	FIRE UNIFORMS POOLMAN, M BEDDING	768-000	336	19.99
05/03/2018	GENS	67526*#	0240-007016322	REPUBLIC SERVICES	FIRE STATION MAINT/BUTTRICK RECYCLE M/	936-002	336	161.60
05/03/2018	GENS	67528*#	545524-0	SUPPLYGEEKS.BIZ	FIRE FUND OFFICE SUPPLIES	727-000	336	46.96
05/03/2018	GENS	67531	EMS TRAINNG BLOOD	JAMES WALKER	FIRE SUPPL EQUIP EMS TRAINING BLOOD	958-000	336	15.89

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05/03/2018	GENS	67532*#	58/97264-00	W.W. WILLIAMS CO LLC	GENERATOR MAINTENANCE FIRE STATION 2	936-000	336	840.00
05/04/2018	GENS	4563(A)*#	APRIL 2018	CONSUMERS ENERGY	103023462197 2867 THORNHILLS AVE SE	921-002	336	27.06
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100012762959 2990 BUTTRICK AVE SE	921-002	336	602.30
					CHECK GENS 4563(A) TOTAL FOR FUND 206:			629.36
05/04/2018	GENS	4568(A)	12259	FUEL MANAGEMENT SYSTEM	FIRE FUELS	745-000	336	176.76
05/04/2018	GENS	4568(A)	12259	FUEL MANAGEMENT SYSTEM	FIRE FUELS DISCOUNT	745-000	336	(5.37)
					CHECK GENS 4568(A) TOTAL FOR FUND 206:			171.39
05/17/2018	GENS	67549	1480	FIRST IN-LAST OUT FIRE EQUIPMENT	REPLACEMENT SLEDGEHAMMER	938-000	336	225.00
05/17/2018	GENS	67551	22527550	GREAT AMERICA FINANCIAL SERVICE	Standard Monthly Payment	939-000	336	163.62
05/17/2018	GENS	67551	22527550	GREAT AMERICA FINANCIAL SERVICE	Usage for color images	939-000	336	59.88
					CHECK GENS 67551 TOTAL FOR FUND 206:			223.50
05/17/2018	GENS	67558	11903736-00	NICHOLS PAPER & SUPPLY CO	SUPPLIES	936-000	336	656.66
05/17/2018	GENS	67559	649184	NYE UNIFORM COMPANY	MELSE UNIFORMS	768-000	336	271.48
05/17/2018	GENS	67561	18-1015	RESCUE RESOURCES LLC	MAINT OF HYDRAULIC TOOLS	938-000	336	739.00
05/17/2018	GENS	67562*#	POSTAGE 5/16/2018	RESERVE ACCOUNT	FIRE POSTAGE & MACHINE LEASE	941-000	336	150.00
05/17/2018	GENS	67563	9533107	SETCOM	FIRE EQUIPMENT MAINT CASE REPAIR	938-000	336	80.17
05/17/2018	GENS	67565*#	35268	SUPERIOR PEST CONTROL INC	PEST CONTROL - STATION 1	936-000	336	32.00
05/17/2018	GENS	67565	35267	SUPERIOR PEST CONTROL INC	PEST CONTROL - STATION 2	936-002	336	32.00
					CHECK GENS 67565 TOTAL FOR FUND 206:			64.00
05/17/2018	GENS	67566*#	546117-0	SUPPLYGEEKS.BIZ	FIRE FUND OFFICE SUPPLIES	727-000	336	7.98
05/17/2018	GENS	67567	885545	TELE-RAD INC	Laptop Tray for R-7	938-000	336	189.85
05/18/2018	GENS	4576(A)	44808	DINGES FIRE CO.	MOUNTING HARDWARE FOR R-7	938-000	336	681.37
05/18/2018	GENS	4576(A)	44938	DINGES FIRE CO.	FIRE HELMETS	959-000	336	802.82
					CHECK GENS 4576(A) TOTAL FOR FUND 206:			1,484.19
05/18/2018	GENS	4580(A)*#	215299	QUALITY AIR	MONTHLY MAINTENANCE- FIRE	936-000	336	139.08
05/18/2018	GENS	4580(A)	215299	QUALITY AIR	MONTHLY MAINTENANCE- FIRE BUTTRICK	936-002	336	101.94
					CHECK GENS 4580(A) TOTAL FOR FUND 206:			241.02
05/18/2018	GENS	4584(A)*#	CLIP47044	THORNAPPLE RIVER NURSERY, INC.	BUTTRICK FIRE STA. WEED & FEED 2/3	936-002	336	106.67
05/22/2018	GENS	67569*#	54154861	WEX BANK	FIRE FUELS APRIL	745-000	336	1,145.94
05/24/2018	GENS	67570	37641281-0	BARTLETT TREE EXPERTS	APPLY BOOST WEST MICHIGAN TO TREES	936-002	336	315.00
05/24/2018	GENS	67570	37641282-0	BARTLETT TREE EXPERTS	FIRE STA MAINT/BUTTRICK FOLIAGE TREATM	936-002	336	83.00
					CHECK GENS 67570 TOTAL FOR FUND 206:			398.00

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05/24/2018	GENS	67574	REIMB- EMS	BOONENBERG, BRET	FIRE MEMBERSHIP AND DUES BOONBERG EM	723-000	336	40.00
05/24/2018	GENS	67575	125000666-1	CHROUGH COMMUNICATIONS INC	R-7 Mounts	938-000	336	809.24
05/24/2018	GENS	67577*#	30102736 APR 2018	CINTAS CORP #301	2018 RUG CLEANING SERVICE FIRE (ADMIN)	936-000	336	149.32
05/24/2018	GENS	67578*#	64931320	COMCAST	FIRE PHONES	924-000	336	59.55
05/24/2018	GENS	67578	64931320	COMCAST	FIRE PHONES/BUTTRICK	924-002	336	22.33
				CHECK GENS 67578 TOTAL FOR FUND 206:				81.88
05/24/2018	GENS	67579	004-53416	CUMMINS BRIDGEWAY LLC	E-8 EXHAUST REPAIRS	938-000	336	6,039.97
05/24/2018	GENS	67581*#	910020652699 4/30/18	DTE ENERGY	FIRE HEATING/BUTTRICK APRIL	923-002	336	267.59
05/24/2018	GENS	67582*#	APRIL 2018	FIRST BANKCARD	FIRE OFFICE SUPPLIES STAPLES CERTIFICATE	727-000	336	18.94
05/24/2018	GENS	67584	9775351456	GRAINGER	BRUSH FIRE PACKS	938-000	336	283.02
05/24/2018	GENS	67602	34075	SETCOM	FIRE EQUIPMENT MAINT	938-000	336	88.34
05/24/2018	GENS	67604	4007840735	STERICYCLE INC	FIRE STATION MAINT JUNE MED WASTE SER	936-000	336	135.42
05/24/2018	GENS	67607	36903	TECH MASTER INC	E-5 PARKING BRAKE REPAIR	938-000	336	542.47
05/24/2018	GENS	67609*#	9806410861	VERIZON WIRELESS	FIRE PHONES TABLETS	924-000	336	16.03
05/24/2018	GENS	67609	9806178788	VERIZON WIRELESS	FIRE PHONES	924-000	336	112.60
05/24/2018	GENS	67609	9806423983	VERIZON WIRELESS	CELL PHONES/DATA-MODEMS	924-100	336	118.60
05/24/2018	GENS	67609	9806987258	VERIZON WIRELESS	CELL PHONES/DATA-MODEMS	924-100	336	320.08
				CHECK GENS 67609 TOTAL FOR FUND 206:				567.31
05/25/2018	GENS	4586(A)	175228-1	5 ALARM	FIRE PROTECTIVE CLOTHING	959-000	336	163.85
05/25/2018	GENS	4593(A)*#	202009	KINGSLAND'S ACE HARDWARE	FIRE MAINT SUPPLIES LAUNDRY SUPPLIES	738-000	336	29.97
05/25/2018	GENS	4593(A)	202025	KINGSLAND'S ACE HARDWARE	FIRE STATION MAINT LP TANK FILL	936-000	336	13.58
05/25/2018	GENS	4593(A)	202196	KINGSLAND'S ACE HARDWARE	FIRE STATION MAINT LP TANK FILL	936-000	336	40.74
05/25/2018	GENS	4593(A)	202051	KINGSLAND'S ACE HARDWARE	FIRE STATION MAINT BATHROOM SUPPLIES	936-000	336	20.26
05/25/2018	GENS	4593(A)	202021	KINGSLAND'S ACE HARDWARE	FIRE STATION MAINT MOUSE TRAPS	936-000	336	8.98
05/25/2018	GENS	4593(A)	202195	KINGSLAND'S ACE HARDWARE	FIRE STATION MAINT/BUTTRICK TAKE ALONC	936-002	336	17.08
05/25/2018	GENS	4593(A)	202177	KINGSLAND'S ACE HARDWARE	FIRE EQUIPMENT MAINT DUCT TAPE	938-000	336	25.89
05/25/2018	GENS	4593(A)	202055	KINGSLAND'S ACE HARDWARE	FIRE EQUIPMENT MAINT KITCHEN SUPPLIES	938-000	336	26.23
05/25/2018	GENS	4593(A)	202057	KINGSLAND'S ACE HARDWARE	FIRE EQUIPMENT MAINT TOOL BOXES	938-000	336	44.08
05/25/2018	GENS	4593(A)	202043	KINGSLAND'S ACE HARDWARE	FIRE EQUIPMENT MAINT SUPPLIES	938-000	336	28.84
05/25/2018	GENS	4593(A)	202244	KINGSLAND'S ACE HARDWARE	FIRE SUPPLEMENTAL EQUIPMENT VECH SUP	958-000	336	126.36
				CHECK GENS 4593(A) TOTAL FOR FUND 206:				382.01
05/25/2018	GENS	4596(A)*#	18-02036	WEST INVESTIGATIONS INC	FIRE FIGHTER HIRING-BACKGROUND CHECK	803-000	336	60.00
05/25/2018	GENS	4596(A)	18-02037	WEST INVESTIGATIONS INC	FIRE FIGHTER HIRING-BACKGROUND CHECK	803-000	336	60.00
				CHECK GENS 4596(A) TOTAL FOR FUND 206:				120.00
				Total for department 336:				18,912.86

Department: 850 BENEFITS/INSURANCE

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05/03/2018	GENS	67506*	163474273	FIDELITY SECURITY LIFE INS	VISION INSURANCE BENEFITS MAY	718-000	850	202.98
05/17/2018	GENS	67547*	RIS0001842468	DELTA DENTAL	DENTAL INSURANCE BENEFITS MAY	721-000	850	1,842.15
05/17/2018	GENS	67547	RIS0001868478	DELTA DENTAL	DENTAL INSURANCE BENEFITS JUNE	721-000	850	1,355.29
05/17/2018	GENS	67547	RIS0001842468	DELTA DENTAL	MI CLAIMS TAX - DENTAL MAY	721-200	850	16.40
05/17/2018	GENS	67547	RIS0001868478	DELTA DENTAL	MI CLAIMS TAX - DENTAL JUNE	721-200	850	14.38
					CHECK GENS 67547 TOTAL FOR FUND 206:			3,228.22
05/24/2018	GENS	19(E)*#	CASCADE JUNE 2018	WEST MICHIGAN HEALTH INSURANCE	HEALTH INSURANCE BENEFITS JUNE	719-000	850	12,575.94
					Total for department 850:			16,007.14
					Total for fund 206 FIRE FUND			35,950.82

**FUND 207 - POLICE FUND**

05/25/2018	GENS	4591(A)	18051600694	KENT COUNTY TREASURER	SHERIFF PROTECTION APRIL	801-000	301	51,936.24
05/25/2018	GENS	4591(A)	18051500675	KENT COUNTY TREASURER	SHERIFF PROTECTION JAN 20158	801-000	301	54,364.72
05/25/2018	GENS	4591(A)	18051500675	KENT COUNTY TREASURER	SHERIFF PROTECTION FEB 2018	801-000	301	51,241.28
05/25/2018	GENS	4591(A)	18051500675	KENT COUNTY TREASURER	SHERIFF PROTECTION MAR	801-000	301	55,059.70
					CHECK GENS 4591(A) TOTAL FOR FUND 207:			212,601.94
					Total for department 301:			212,601.94
					Total for fund 207 POLICE FUND			212,601.94

**FUND 208 - HAZMAT FUND**

05/03/2018	GENS	67514	REIMB NATL CHILD PAS	CITY OF KENTWOOD	STEVE HOVING	789-000	344	388.93
05/03/2018	GENS	67514	REIMB NATL CHILD PAS	CITY OF KENTWOOD	GREGG GINNEBAUGH	789-000	344	3.00
					CHECK GENS 67514 TOTAL FOR FUND 208:			391.93
					Total for department 344:			391.93
					Total for fund 208 HAZMAT FUND			391.93

**FUND 209 - CCT OPEN SPACE FUND**

05/04/2018	GENS	4563(A)*#	APRIL 2018	CONSUMERS ENERGY	100061096465 6803 BURTON ST SE APR	921-000	751	24.22
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100041772151 6803 BURTON ST SE	921-000	751	182.18
					CHECK GENS 4563(A) TOTAL FOR FUND 209:			206.40
05/18/2018	GENS	4580(A)*#	215299	QUALITY AIR	MONTHLY MAINTENANCE- BURTON PARK	935-000	751	13.90
					Total for department 751:			220.30
					Total for fund 209 CCT OPEN SPACE			220.30

**FUND 2016 - PATHWAYS FUND**

05/04/2018	GENS	4567(A)*#	374038	FISHBECK THOMPSON CARR & HUBEF	ENGINEERING THOR RIV DR PATHWAY OPTIC	821-100	758	330.00
05/18/2018	GENS	4577(A)*#	374811	FISHBECK THOMPSON CARR & HUBEF	ENGINEERING THORNAPPLE RIV PATHWAYS	821-100	758	1,237.50
					Total for department 758:			1,567.50
					Total for fund 216 PATHWAYS FUND			1,567.50

**FUND 246 - IRF FUND**

05/04/2018	GENS	4567(A)*#	374038	FISHBECK THOMPSON CARR & HUBEF	ADMIN ENGINEERING COST WATER SYSTEM	821-000	295	534.00
05/04/2018	GENS	4567(A)	374038	FISHBECK THOMPSON CARR & HUBEF	ADMIN ENGINEERING COSTS 52ND UTILITIES	821-000	295	165.00

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CHECK GENS 4567(A) TOTAL FOR FUND 246:								699.00
05/18/2018	GENS	4577(A)*#	374789	FISHBECK THOMPSON CARR & HUBEF	ADMIN ENGINEERING COSTS 60TH WATERM	821-000	295	4,411.40
Total for department 295:								5,110.40
Department: 901 CAPITAL OUTLAY								
05/03/2018	GENS	67508	18003521	GR CITY TREASURER	CAPITAL OUTLAY - LANDIMP S/W MAIN THO	974-000	901	6,461.25
05/04/2018	GENS	4567(A)*#	374095	FISHBECK THOMPSON CARR & HUBEF	CAPITAL OUTLAY - LANDIMP 60TH WATERM	974-000	901	838.00
Total for department 901:								7,299.25
Total for fund 246 IRF								12,409.65
<b>FUND 248 - DDA FUND</b>								
05/03/2018	GENS	67510*#	9571832	THE HOME DEPOT CREDIT SERVICES	MAINT & REPAIR/IMPROVEMENTS STAKE FL	931-000	170	39.59
05/03/2018	GENS	67512*#	091099	INTERURBAN TRANSIT PARTNERSHIP	BUS SERVICE 28TH ST APRIL	861-100	170	7,331.16
05/03/2018	GENS	67520	12253	MEDA	DDA - MEMBERSHIP & DUES KORHORN,S - M	723-000	170	290.00
05/03/2018	GENS	67525	PHOTOGRAPHY-FINAL	Q+M	photos for business guide	967-000	170	1,000.00
05/03/2018	GENS	67525	383	Q+M	MadeInCascade Microsite Design	967-000	170	1,500.00
CHECK GENS 67525 TOTAL FOR FUND 248:								2,500.00
05/04/2018	GENS	4563(A)*#	APRIL 2018	CONSUMERS ENERGY	100054379084 5196 28TH ST SE APR	921-000	170	202.33
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100054393572 5434 28TH ST SE APR	921-000	170	72.06
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100012213862 6658 28TH ST SE APR	921-000	170	24.22
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100063460503 5770 FOREMOST DR SE	921-000	170	143.27
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100066874924 2990 LUCERNE DR SE	921-000	170	191.17
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100041059393 6282 28TH ST SE APR	921-000	170	131.42
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100012017115 6753 OLD 28TH ST APR	921-000	170	206.39
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100012017305 6610 28TH ST SE APR	921-000	170	159.60
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100011901541 6800 CASCADE RD SE APR	921-000	170	278.75
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100011901814 6811 CASCADE RD SE APR	921-000	170	131.47
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100041058650 6116 28TH ST SE APR	921-000	170	84.96
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100041059278 5905 28TH ST SE APR	921-000	170	102.96
05/04/2018	GENS	4563(A)	APRIL 2018	CONSUMERS ENERGY	100041081355 5613 28TH ST SE APR	921-000	170	82.84
CHECK GENS 4563(A) TOTAL FOR FUND 248:								1,811.44
05/10/2018	GENS	67538	METRO 5/7/18	KAISER, JOHN	DDA REPAIR & MAINT- METRO CRUISE WU	931-300	170	100.00
05/17/2018	GENS	67553*#	091161	INTERURBAN TRANSIT PARTNERSHIP	BUS SERVICE 28TH ST MAY	861-100	170	7,331.16
05/17/2018	GENS	67557*#	53000A	MUNIWEB	CREATE AND HOST MICROSITE INSTALL # 2	967-000	170	1,605.00
05/18/2018	GENS	4577(A)*#	374811	FISHBECK THOMPSON CARR & HUBEF	ENGINEERING CENTENNIAL PARK OPTIONS	821-000	170	165.00
05/18/2018	GENS	4584(A)*#	CLIP47083	THORNAPPLE RIVER NURSERY, INC.	OLD 28TH ST. WEED & FEED	931-000	170	156.00
05/18/2018	GENS	4584(A)	10645	THORNAPPLE RIVER NURSERY, INC.	PREMIUM WOOD CHIPS	931-000	170	280.00
05/18/2018	GENS	4584(A)	CLIP47029	THORNAPPLE RIVER NURSERY, INC.	28TH ST. WEED & FEED	931-000	170	55.00
CHECK GENS 4584(A) TOTAL FOR FUND 248:								491.00

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05/24/2018	GENS	67592	REUND DUNK TANK	KNOPPERS, JOHN	DDA REPAIR & MAINT- METRO CRUISE REFUI	931-300	170	110.00
05/24/2018	GENS	67609*#	9806410861	VERIZON WIRELESS	DDA CELL PHONES TABLETS	924-100	170	16.03
05/24/2018	GENS	67609	9806178788	VERIZON WIRELESS	DDA CELL PHONES	924-100	170	50.08
				CHECK GENS 67609 TOTAL FOR FUND 248:				66.11
				Total for department 170:				21,840.46
				Total for fund 248 DDA				21,840.46

**FUND 249 - BUILDING FUND**

05/03/2018	GENS	67497	REFUND PE18000373	ADAM L INGRAHAM CONSTRUCTION	CASCADE TWP ELECTRICAL PERMITS REFUND	607-485	000	285.00
05/03/2018	GENS	67497	REFUND PM18000577	ADAM L INGRAHAM CONSTRUCTION	CASCADE TWP MECHANICAL PERMITS REFUND	607-486	000	120.00
05/03/2018	GENS	67497	REFUND PP18000249	ADAM L INGRAHAM CONSTRUCTION	CASCADE TWP PLUMBING PERMITS REFUND	607-487	000	166.00
				CHECK GENS 67497 TOTAL FOR FUND 249:				571.00

05/03/2018	GENS	67502	PA# 3057	CASCADE CHARTER TOWNSHIP	S/W CONNECT 5570 INTL PARKWAY	237-000	000	14,776.00
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05/17/2018	GENS	67545	P# 3049	CASCADE CHARTER TOWNSHIP	S/W CONNECT 2885 CASCADE SPRINGS	237-000	000	1,100.00
05/17/2018	GENS	67545	P# 3012	CASCADE CHARTER TOWNSHIP	S/W CONNECT 5500 JOHN J OOSTEMA BLV	237-000	000	3,432.00
05/17/2018	GENS	67545	P# 3024	CASCADE CHARTER TOWNSHIP	S/W CONNECT 6339-6371 QUAILEY DR	237-000	000	13,200.00
05/17/2018	GENS	67545	P# 3023	CASCADE CHARTER TOWNSHIP	S/W CONNECT 6301-6331 QUAILEY DR	237-000	000	13,200.00
				CHECK GENS 67545 TOTAL FOR FUND 249:				30,932.00

05/24/2018	GENS	67576	P# 3026	CASCADE CHARTER TOWNSHIP	S/W CONNECT 6338-6374 QUAILEY DR	237-000	000	22,000.00
05/24/2018	GENS	67576	P# 3032	CASCADE CHARTER TOWNSHIP	S/W CONNECT 3732 KRAFT	237-000	000	426.00
05/24/2018	GENS	67576	P# 3044	CASCADE CHARTER TOWNSHIP	S/W CONNECT 6595 CASCADE RD	237-000	000	8,652.00
05/24/2018	GENS	67576	P# 3013	CASCADE CHARTER TOWNSHIP	S/W CONNECT 7039 WINDCREST	237-000	000	1,100.00
05/24/2018	GENS	67576	P# 3025	CASCADE CHARTER TOWNSHIP	S/W CONNECT 6300-6334 QUAILEY DR	237-000	000	22,000.00
				CHECK GENS 67576 TOTAL FOR FUND 249:				54,178.00

05/24/2018	GENS	67599	REFUND 9918600335	PERSENAIRE PLUMBING	GR TWP PLUMBING PERMITS REFUND	607-534	000	58.00
				Total for department 000:				100,515.00

Department: 371 BUILDING DEPARTMENT

05/03/2018	GENS	67510*#	SALES TAX CREDIT	THE HOME DEPOT CREDIT SERVICES	BLDG - SPECIAL PROJECTS SALES TAX CREDIT	967-000	371	(23.19)
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05/03/2018	GENS	67528*#	545394-0	SUPPLYGEEKS.BIZ	BLDG OFFICE SUPPLIES	727-000	371	199.61
05/03/2018	GENS	67528	540844-00	SUPPLYGEEKS.BIZ	BLDG OFFICE SUPPLIES	727-000	371	70.55
05/03/2018	GENS	67528	540258-0	SUPPLYGEEKS.BIZ	BLDG OFFICE SUPPLIES	727-000	371	109.96
05/03/2018	GENS	67528	5395289-0	SUPPLYGEEKS.BIZ	BLDG OFFICE SUPPLIES	727-000	371	13.96
05/03/2018	GENS	67528	539247-0	SUPPLYGEEKS.BIZ	BLDG OFFICE SUPPLIES	727-000	371	58.35
05/03/2018	GENS	67528	537720-0	SUPPLYGEEKS.BIZ	BLDG OFFICE SUPPLIES	727-000	371	153.33
05/03/2018	GENS	67528	538910-0	SUPPLYGEEKS.BIZ	BLDG OFFICE SUPPLIES	727-000	371	24.17
05/03/2018	GENS	67528	537717-0	SUPPLYGEEKS.BIZ	BLDG OFFICE SUPPLIES	727-000	371	176.79
05/03/2018	GENS	67528	537710-0	SUPPLYGEEKS.BIZ	BLDG OFFICE SUPPLIES	727-000	371	194.13
05/03/2018	GENS	67528	537678-0	SUPPLYGEEKS.BIZ	BLDG OFFICE SUPPLIES	727-000	371	195.17
				CHECK GENS 67528 TOTAL FOR FUND 249:				1,196.02

05/04/2018	GENS	4565(A)*#	90466	ENVIRO-CLEAN	BLDG CLEANING 3040 CHARLEVOIX APR	939-000	371	308.00
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05/10/2018	GENS	67533	MILEAGE 5/4/18	BENOIT, BILL	MILEAGE - BENOIT	860-000	371	624.03
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05/10/2018	GENS	67534	MILEAGE 5/4/18	BIEGALLE, JEFFREY	MILEAGE- BIEGALLE,J	860-000	371	430.01
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06/01/2018 CHECK DISBURSEMENT REPORT FOR CASCADE CHARTER TOWNSHIP  
CHECK DATE FROM 05/01/2018 - 05/31/2018  
Banks: GENS

Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
05/10/2018	GENS	67535	MILEAGE 5/4/18	KEN DAVIS	MILEAGE DAVIS	860-000	371	452.35
05/10/2018	GENS	67536	MILEAGE 5/4/18	DANIEL L HEYER	MILEAGE HEYER	860-000	371	439.82
05/10/2018	GENS	67537	MILEAGE 5/4/18	HUYSER, DANIEL A.	MILEAGE- HUYSER	860-000	371	386.95
05/10/2018	GENS	67539	MILEAGE 5/4/18	KUTCHINS, JULIE	MILEAGE KUTCHINS	860-000	371	20.44
05/10/2018	GENS	67540	MILEAGE 5/4/18	MILITO, VINCE	MILEAGE- MILITO	860-000	371	449.63
05/10/2018	GENS	67541	MILEAGE 5/4/18	REITSMA, RON	MILEAGE-REITSMA	860-000	371	31.61
05/10/2018	GENS	67542	MILEAGE 5/4/18	RON SABIN	MILEAGE SABIN	860-000	371	330.27
05/10/2018	GENS	67543	MILEAGE 5/4/18	WILSON, BRIAN	MILEAGE-WILSON	860-000	371	240.35
05/17/2018	GENS	67556*#	1000015084 4/2018	MLIVE MEDIA GROUP	OTHER EXPENSES BLDG INSP ADV	787-000	371	308.45
05/17/2018	GENS	67562*#	POSTAGE 5/16/2018	RESERVE ACCOUNT	BLDG POSTAGE & MACHINE LEASE	941-000	371	150.00
05/18/2018	GENS	4581(A)	5053349117	RICOH USA INC	MP C4504EX COPIER/PRINTER 5/08-6/08	939-000	371	103.34
05/24/2018	GENS	67571	MILEAGE 5/18/18	BENOIT, BILL	MILEAGE - BENOIT	860-000	371	432.73
05/24/2018	GENS	67572	MILEAGE 5/18/18	BIEGALLE, JEFFREY	MILEAGE- BIEGALLE,J	860-000	371	233.26
05/24/2018	GENS	67578*#	64931320	COMCAST	PHONES	924-000	371	52.11
05/24/2018	GENS	67580	MILEAGE 5/18/18	KEN DAVIS	MILEAGE DAVIS	860-000	371	353.71
05/24/2018	GENS	67582*#	APRIL 2018	FIRST BANKCARD	SUPPLIES SAM'S CLUB	727-000	371	239.75
05/24/2018	GENS	67587	MILEAGE 5/18/18	DANIEL L HEYER	MILEAGE HEYER	860-000	371	251.25
05/24/2018	GENS	67589	MILEAGE 5/18/18	HUYSER, DANIEL A.	MILEAGE- HUYSER	860-000	371	261.60
05/24/2018	GENS	67593	MILEAGE 5/18/18	KUTCHINS, JULIE	MILEAGE KUTCHINS	860-000	371	5.45
05/24/2018	GENS	67594	MILEAGE 5/18/18	MEYER, CAROL	MILEAGE-MYER	860-000	371	8.18
05/24/2018	GENS	67596	MILEAGE 5/18/18	MILITO, VINCE	DEPARTMENT UNIFORMS-MILITO	768-000	371	18.00
05/24/2018	GENS	67596	MILEAGE 5/18/18	MILITO, VINCE	MILEAGE-MILITO	860-000	371	346.08
					CHECK GENS 67596 TOTAL FOR FUND 249:			364.08
05/24/2018	GENS	67601	MILG 5/7-5/18	RON SABIN	MILEAGE SABIN 743 MILES	860-000	371	415.19

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Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
05/24/2018	GENS	67603	MILEAGE 5/18/18	JIM SPAAK	MILEAGE-SPAAK	860-000	371	84.48
05/24/2018	GENS	67609*#	9806423983	VERIZON WIRELESS	PHONES WISON & ROUTER	924-000	371	32.21
05/24/2018	GENS	67609	9806410861	VERIZON WIRELESS	CELL PHONES TABLETS	924-100	371	112.23
05/24/2018	GENS	67609	9806178788	VERIZON WIRELESS	CELL PHONES	924-100	371	455.71
				CHECK GENS 67609 TOTAL FOR FUND 249:				600.15
05/24/2018	GENS	67610	MILEAGE 5/18/18	WILSON, BRIAN	MILEAGE-WILSON	860-000	371	216.37
05/25/2018	GENS	4585(A)	JUNE 2018 LEASE	3040 CHARLEVOIX II, LLC	MONTHLY RENT JUNE	940-000	371	4,934.25
05/25/2018	GENS	4585(A)	53213	3040 CHARLEVOIX II, LLC	UTILITIES APR	940-000	371	1,138.22
				CHECK GENS 4585(A) TOTAL FOR FUND 249:				6,072.47
05/25/2018	GENS	4589(A)	551512	FIRST CHOICE COFFEE SERVICE	COFFEE SERVICE FOR BLDG DEPT	939-000	371	91.95
05/25/2018	GENS	4596(A)*#	18-02040	WEST INVESTIGATIONS INC	OTHER EXPENSES-BACKGROUND CHECK	787-000	371	60.00
					Total for department 371:			15,190.81
Department: 850 BENEFITS/INSURANCE								
05/03/2018	GENS	67506*	163474273	FIDELITY SECURITY LIFE INS	VISION INSURANCE BENEFITS MAY	718-000	850	97.12
05/17/2018	GENS	67547*	RIS0001842468	DELTA DENTAL	DENTAL INSURANCE BENEFITS MAY	721-000	850	766.76
05/17/2018	GENS	67547	RIS0001868478	DELTA DENTAL	DENTAL INSURANCE BENEFITS JUNE	721-000	850	766.76
05/17/2018	GENS	67547	RIS0001842468	DELTA DENTAL	MI CLAIMS TAX - DENTAL MAY	721-200	850	5.82
05/17/2018	GENS	67547	RIS0001868478	DELTA DENTAL	MI CLAIMS TAX - DENTAL JUNE	721-200	850	5.10
				CHECK GENS 67547 TOTAL FOR FUND 249:				1,544.44
05/24/2018	GENS	19(E)*#	CASCADE JUNE 2018	WEST MICHIGAN HEALTH INSURANCE	HEALTH INSURANCE BENEFITS	719-000	850	9,161.84
					Total for department 850:			10,803.40
Department: 964 PAYMENTS TO OTHER TOWNSHIPS								
05/03/2018	GENS	67498	APR 2018 PERMITS	ADA TOWNSHIP	PERMITS DUE TO ADA TWP APRIL	964-400	964	8,735.20
05/03/2018	GENS	67501	APR 2018 PERMITS	CASCADE CHARTER TOWNSHIP	PERMITS DUE CASCADE TWP APR	964-800	964	12,318.20
05/03/2018	GENS	67509	APR 2018 PERMITS	GRAND RAPIDS CHARTER TOWNSHIP	PERMITS DUE TO GR TWP APRIL	964-300	964	4,516.40
05/03/2018	GENS	67516	APR 2018 PERMITS	LOWELL MI, CITY OF	PERMITS DUE CITY OF LOWELL APRIL	964-700	964	806.80
05/03/2018	GENS	67530	APR 2018 PERMITS	VERGENNES TOWNSHIP	PERMITS DUE TO VERGENNES TWP APRIL	964-200	964	534.00
05/04/2018	GENS	4564(A)	APR 2018 PERMITS	EAST GRAND RAPIDS/CITY OF	PERMITS DUE TO EAST GR APRIL	964-500	964	2,307.80
05/04/2018	GENS	4571(A)	APR 2018 PERMITS	LOWELL TOWNSHIP	PERMITS DUE TO LOWELL TWP APRIL	964-100	964	6,167.40
05/04/2018	GENS	4572(A)	APR 2018 PERMITS	PLAINFIELD CHARTER TOWNSHIP	PERMITS DUE PLAINFIELD APRIL	964-600	964	3,641.00
					Total for department 964:			39,026.80
					Total for fund 249 BUILDING FUND			165,536.01

06/01/2018 CHECK DISBURSEMENT REPORT FOR CASCADE CHARTER TOWNSHIP  
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Banks: GENS

Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
<b>FUND 270 - LIBRARY FUND</b>								
05/03/2018	GENS	67517*#	LIGHTING/LIBRARY	MALLINDINE, JOHN	LIGHTING WORK IN LIBRARY	931-000	790	1,000.00
05/03/2018	GENS	67526*#	0240-007016322	REPUBLIC SERVICES	LIBRARY MAINTENANCE RECYCLE MAY	931-000	790	521.20
05/03/2018	GENS	67532*#	5897263-00	W.W. WILLIAMS CO LLC	GENERATOR MAINTENANCE LIBRARY	931-000	790	960.00
05/04/2018	GENS	4563(A)*#	APRIL 2018	CONSUMERS ENERGY	100000284784 2870 JACKSMITH AVE APR	921-000	790	4,781.67
05/04/2018	GENS	4565(A)*#	90466	ENVIRO-CLEAN	CLEANING LIBRARY APR	802-200	790	2,244.35
05/04/2018	GENS	4565(A)	90466	ENVIRO-CLEAN	CLEANING WISNER APR	802-200	790	458.67
05/04/2018	GENS	4565(A)	90466	ENVIRO-CLEAN	CLEANING LIBRARY (WEEKEND) APR	802-200	790	272.58
					CHECK GENS 4565(A) TOTAL FOR FUND 270:			2,975.60
05/04/2018	GENS	4567(A)*#	374038	FISHBECK THOMPSON CARR & HUBER	LIBRARY MAINTENANCE LIBRARY LEAKS	931-000	790	412.50
05/04/2018	GENS	4573(A)	214946	QUALITY AIR	LIBRARY LOBBY TEMP FIXED	931-000	790	311.25
05/17/2018	GENS	67552	WS2039826 FEB-MAY 18	GRAND RAPIDS CITY TREASURER	LIBRARY WATER-SEWER FIRE PROTECTION	927-000	790	53.97
05/17/2018	GENS	67565*#	35265	SUPERIOR PEST CONTROL INC	PEST CONTROLL - LIBRARY	931-000	790	65.00
05/18/2018	GENS	4574(A)	167649	CANFIELD PLUMBING & HEATING	Replace vacuum breaker tube, closet spud	931-000	790	160.00
05/18/2018	GENS	4577(A)*#	374811	FISHBECK THOMPSON CARR & HUBER	LIBRARY MAINTENANCE LEAKS	931-000	790	165.00
05/18/2018	GENS	4580(A)*#	215299	QUALITY AIR	MONTHLY MAINTENANCE- LIBRARY	931-000	790	806.16
05/18/2018	GENS	4584(A)*#	CLIP47047	THORNAPPLE RIVER NURSERY, INC.	LIBRARY WEED & FEED	931-000	790	638.00
05/24/2018	GENS	67577*#	30102737 APR 2018	CINTAS CORP #301	2018 RUG CLEANING SERVICE LIBRARY	931-000	790	502.48
05/24/2018	GENS	67578*#	64931320	COMCAST	LIBRARY PHONES	924-000	790	22.33
05/24/2018	GENS	67581*#	910020668166 4/2018	DTE ENERGY	LIBRARY HEATING APRIL	923-000	790	1,486.13
05/24/2018	GENS	67583	3077/3	FRUIT BASKET FLOWERLAND	GARDEN SOIL FOR LIBRARY	931-000	790	299.50
05/24/2018	GENS	67586*#	WS2039827 JAN-APR18	GRAND RAPIDS CITY TREASURER	LIBRARY WATER-SEWER JAN=APR	927-000	790	964.09
05/24/2018	GENS	67588	26811	HOOGERHYDE SAFE & LOCK, INC	LIBRARY MAINTENANCE-KEYS	931-000	790	94.10
05/24/2018	GENS	67597*#	489269	MINER SUPPLY COMPANY	BATH & FACE TISSUE, SOAP, LINERS	931-000	790	385.09
05/24/2018	GENS	67611	5897703-00	W.W. WILLIAMS CO LLC	GENERATOR BLOCK HEATER AND HOSES REP	931-000	790	710.15

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Banks: GENS

Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
05/25/2018	GENS	4593(A)*#	202037	KINGSLAND'S ACE HARDWARE	LIBRARY MAINTENANCE CLEANING SUPPLIES	931-000	790	102.51
05/25/2018	GENS	4594(A)	INV. 5/15/18	MALLINDINE, JOHN	LIBRARY MAINTENANCE - MALLINDINE	931-000	790	95.00
Total for department 790:								17,511.73
Department: 901 CAPITAL OUTLAY								
05/18/2018	GENS	4575(A)	30047	CENTRAL INTERCONNECT INC	EQUIPMENT	970-000	901	4,666.59
05/18/2018	GENS	4575(A)	30047	CENTRAL INTERCONNECT INC	LABOR	970-000	901	2,715.00
05/18/2018	GENS	4575(A)	30047	CENTRAL INTERCONNECT INC	FREIGHT	970-000	901	109.92
05/18/2018	GENS	4575(A)	30047	CENTRAL INTERCONNECT INC	ENGINEERING	970-000	901	139.99
CHECK GENS 4575(A) TOTAL FOR FUND 270:								7,631.50
Total for department 901:								7,631.50
Total for fund 270 LIBRARY FUND								25,143.23
<b>FUND 701 - TRUST AND AGENCY FUND</b>								
05/17/2018	GENS	67550	18003908	GR CITY TREASURER	ROUND HILL PROJECT S/W12/2016	252-040	000	1,831.25
05/18/2018	GENS	4577(A)*#	374784	FISHBECK THOMPSON CARR & HUBEF	GROOTERS 52ND ST PROJ S/W 4/2017	252-200	000	132.50
05/18/2018	GENS	4577(A)	374796	FISHBECK THOMPSON CARR & HUBEF	BAYBERRY CHASE/RL SW 12/17/2017	252-215	000	4,460.00
CHECK GENS 4577(A) TOTAL FOR FUND 701:								4,592.50
05/24/2018	GENS	67585	18004110	GR CITY TREASURER	GROOTERS 52ND ST PROJ S/W 4/2017	252-200	000	5,916.25
Total for department 000:								12,340.00
Total for fund 701 TRUST AND AGENCY								12,340.00
<b>FUND 703 - CURRENT TAX COLLECTION FUND</b>								
05/17/2018	GENS	67554	CASCT2017-QRT4	KENT COUNTY - HEALTH DEPT	KENT COUNTY - DOG LICENSE 4TH QRT 2017	222-175	000	272.20
Total for department 000:								272.20
Total for fund 703 CURRENT TAX COLLECTION FUND								272.20
TOTAL - ALL FUNDS								748,545.65

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

FINANCIAL REPORTS  
GENERAL / SPECIAL FUNDS  
MAY 2018  
PRE-AUDIT

FUND NAME	FUND BALANCE	LIABILITIES LONG TERM DEBT	BOND FINAL PAYMENT	CALLABLE DATE	CURRENT INTEREST RATE
GENERAL FUND - 101 UNASSIGNED	\$8,033,706.20				
GENERAL FUND - 101 COMMITTED	\$ 2,999,543.00				
NONSPENDABLE	\$ 13,092.33				
<b>GENERAL FUND BALANCE</b>	<b>\$11,046,341.53</b>				
FIRE FUND - 206 RESTRICTED	\$2,772,638.45				
FIRE FND - COMMITTED	\$ 858,000.00				
NONSPENDABLE	\$ 12,575.94				
<b>FIRE FUND BALANCE</b>	<b>\$3,643,214.39</b>				
POLICE FUND - 207 RESTRICTED	\$1,521,521.39				
POLICE FUND - 207 COMMITTED	\$230,000.00				
<b>POLICE FUND BALANCE</b>	<b>\$1,751,521.39</b>				
<b>HAZMAT FUND - 208 RESTRICTED</b>	<b>\$32,170.21</b>				
CCT OPEN SPACE FUND - 209 RESTRICTED	\$408,154.68	2017 \$	3,028,916.60	2028	1.94
CCT OPEN SPACE FUND - 209 COMMITTED					
AUGUST HOMEYER - 209 COMMITTED	\$ 356,717.29 **				
<b>CCT OPEN SPACE FUND BALANCE</b>	<b>\$764,871.97</b>				
DAM MAJOR REPAIR FUND - 211 RESTRICTED	\$382,302.85				
DAM MAJOR REPAIR FUND - 211 COMMITTED	\$250,000.00				
<b>DAM MAJOR REPAIR FUND BALANCE</b>	<b>\$632,302.85</b>				
PATHWAYS FUND - 216 RESTRICTED	\$1,551,701.89				
PATHWAYS FUND - 216 COMMITTED	\$ 200,000.00				
<b>PATHWAYS FUND BALANCE</b>	<b>\$1,751,701.89</b>				
<b>IMPROVEMENT REVOLVING FUND</b>	<b>\$1,411,098.01</b>				
<b>DDA FUND - 248 RESTRICTED</b>	<b>\$ 996,398.50</b>	REF/2010	\$316,150.00	2020	3.25
BUILDING INSP FUND - 249 RESTRICTED	\$2,046,778.88				
BUILDING INSP FUND - 249 NONSPENDABLE	\$9,445.32				
BUILDING INSP FUND - 249 COMMITTED	\$1,000,000.00				
<b>BUILDING INSP FUND BALANCE</b>	<b>\$3,056,224.20</b>				
LIBRARY FUND - 270 RESTRICTED	\$1,583,988.64				
LIBRARY FUND - 270 COMMITTED	\$ 595,000.00				
<b>LIBRARY FUND BALANCE</b>	<b>\$2,178,988.64</b>				
<b>TOTAL ALL FUNDS</b>	<b>\$27,264,833.58</b>	<b>\$</b>	<b>3,345,066.60</b>		
TRUST AND AGENCY FUNDS					
CEMETERY TRUST FUND - 151 UNSPENDABLE	\$100,930.54				
CEMETERY TRUST FUND - 151 (COMMITTED)	\$5,000.00				
<b>TOTAL CEMETERY TRUST FUND</b>	<b>\$105,930.54</b>				
<b>TRUST &amp; AGENCY FUND -701</b>	<b>222,859.15</b>				
<b>TAX FUND - 703</b>	<b>28,508.74</b>				
<b>TOTAL TRUST &amp; AGENCY</b>	<b>\$357,298.43</b>				

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

06/21/2018 REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 PRE-AUDIT

GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR	UNENCUMBERED	ENCUMBERED	% BDGT
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18			
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE	YEAR-TO-DATE	USED
<b>Fund 101 - GENERAL FUND</b>									
<b>Revenues</b>									
<b>Dept 000</b>									
101-000-401-401	GENERAL PROPERTY TAXES	1,252,151.64	1,295,100.00	1,295,100.00	1,270,966.25	0.00	24,133.75	0.00	98.14
101-000-401-405	STREETLIGHT	62,185.45	66,000.00	66,000.00	63,967.15	0.00	2,032.85	0.00	96.92
101-000-401-410	PERSONAL PROPERTY TAX	95,727.84	95,500.00	95,500.00	91,111.99	0.00	4,388.01	0.00	95.41
101-000-401-420	DELINQUENT TAXES	9,001.44	10,000.00	10,000.00	2,579.79	0.00	7,420.21	0.00	25.80
101-000-401-437	ABATEMENT TAXES	6,481.00	10,400.00	10,400.00	10,357.38	0.00	42.62	0.00	99.59
101-000-401-441	COMMUNITY STABILIZATION SHARE TAX	83,215.90	35,450.00	35,450.00	94,078.79	0.00	(58,628.79)	0.00	265.38
101-000-401-445	INTEREST & PENALTIES ON TAXES	10,267.42	11,000.00	11,000.00	10,490.53	0.00	509.47	0.00	95.37
101-000-401-447	TAX ADMINISTRATION FEES	606,384.35	560,000.00	560,000.00	131,006.14	0.00	428,993.86	0.00	23.39
101-000-450-460	CABLE / FIBER OPTIC	381,007.34	352,000.00	352,000.00	176,296.04	86,662.14	175,703.96	0.00	50.08
101-000-450-465	CABLE - PEG FEES	58,465.79	76,000.00	76,000.00	38,049.63	18,914.03	37,950.37	0.00	50.07
101-000-450-490	DOG LICENSES	73.60	150.00	150.00	8.80	8.80	141.20	0.00	5.87
101-000-450-498	OTHER PERMITS	560.00	750.00	750.00	85.00	15.00	665.00	0.00	11.33
101-000-451-000	LIQUOR LICENSE	23,928.30	23,000.00	23,000.00	0.00	0.00	23,000.00	0.00	0.00
101-000-539-010	DEQ-SAW GRANT 2017	42,770.25	72,843.00	72,843.00	5,485.50	0.00	67,357.50	0.00	7.53
101-000-539-576	STATE SHARED REV.-SALES TAX	1,469,805.00	1,447,269.00	1,447,269.00	473,458.00	0.00	973,811.00	0.00	32.71
101-000-539-581	PA 48 (METRO AUTHORITY) NOW STABILIZATO	15,565.41	15,400.00	15,400.00	500.00	0.00	14,900.00	0.00	3.25
101-000-600-608	PLANNING AND ZONING FEES	33,727.51	25,000.00	25,000.00	18,727.08	1,361.08	6,272.92	0.00	74.91
101-000-600-610	SUMMER TAX COLLECTION FEE	26,012.00	26,000.00	26,000.00	0.00	0.00	26,000.00	0.00	0.00
101-000-600-611	SEWER & WATER IMPLEMENTATION	36,567.95	21,000.00	21,000.00	0.00	0.00	21,000.00	0.00	0.00
101-000-600-614	PA 198 TAX APPLICATION FEE	2,776.43	2,000.00	2,000.00	3,000.00	2,000.00	(1,000.00)	0.00	150.00
101-000-600-626	PASSPORT APPLICATION FEE	22,275.00	20,000.00	20,000.00	13,955.00	3,010.00	6,045.00	0.00	69.78
101-000-600-634	CEMETERY-OPENINGS AND CLOSINGS	21,545.00	15,800.00	15,800.00	10,800.00	1,775.00	5,000.00	0.00	68.35
101-000-600-644	NSF FEES	0.00	100.00	100.00	0.00	0.00	100.00	0.00	0.00
101-000-600-647	YARD WASTE TAG FEE	1,382.00	2,000.00	2,000.00	517.00	85.00	1,483.00	0.00	25.85
101-000-600-648	SALE OF PRINTED MATERIAL	103.00	100.00	100.00	2.00	0.00	98.00	0.00	2.00
101-000-665-000	INTEREST ON INVESTMENTS	62,840.05	73,000.00	73,000.00	19,194.98	8,041.40	53,805.02	0.00	26.29
101-000-665-001	INTEREST TIMMONS FUND	235.42	250.00	250.00	82.20	40.08	167.80	0.00	32.88
101-000-665-002	DAM LEASE PAYMENTS	68,667.47	68,000.00	68,000.00	40,013.32	25.00	27,986.68	0.00	58.84
101-000-665-003	RENTAL OF FACILITIES	1,670.00	1,200.00	1,200.00	4,990.00	1,710.00	(3,790.00)	0.00	415.83
101-000-665-004	CELLULAR TOWERS	147,028.49	101,850.00	101,850.00	45,430.29	1,206.90	56,419.71	0.00	44.61
101-000-665-031	INTEREST ON INVESTMENT- WELLS FARGO	4,165.70	11,050.00	11,050.00	0.00	0.00	11,050.00	0.00	0.00
101-000-665-210	INT ON INVEST-GF COAMERICA 983 QRT JP	7,310.96	4,150.00	4,150.00	0.00	0.00	4,150.00	0.00	0.00
101-000-671-653	PARK INCOME	7,675.00	7,000.00	7,000.00	285.00	50.00	6,715.00	0.00	4.07
101-000-671-671	MISCELLANEOUS INCOME	21,321.51	4,000.00	4,000.00	15,289.00	8,246.05	(11,289.00)	0.00	382.23
101-000-671-680	MISC INCOME - TRANSIT TICKETS	1,341.00	1,500.00	1,500.00	444.00	180.00	1,056.00	0.00	29.60
101-000-671-683	REIMBURSEMENTS/REFUNDS	15.36	1,000.00	1,000.00	2,176.00	0.00	(1,176.00)	0.00	217.60
101-000-673-000	SALE OF ASSETS	50.00	500.00	500.00	0.00	0.00	500.00	0.00	0.00
101-000-674-000	4TH OF JULY SPONSORS	13,550.00	15,000.00	15,000.00	19,900.00	2,150.00	(4,900.00)	0.00	132.67
101-000-674-200	HALLOWEEN SPONSORS	1,730.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00
101-000-676-000	ELECTION REIMBURSEMENT	13,615.58	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00	0.00
101-000-679-000	INTERFUND REIMBURSE/BLDG INSPECTION FUN	96,749.85	95,000.00	95,000.00	31,466.06	12,318.20	63,533.94	0.00	33.12
101-000-679-200	INTERFUND REIMBURSEMENT/LIBRARY	16,336.00	16,336.00	16,336.00	0.00	0.00	16,336.00	0.00	0.00
101-000-699-100	TRANSFER FROM	0.00	31,499.00	31,499.00	0.00	0.00	31,499.00	0.00	0.00
101-000-699-248	TRF FROM DDA	94,340.00	98,077.00	98,077.00	0.00	0.00	98,077.00	0.00	0.00
Total Dept 000		4,820,622.01	4,729,274.00	4,729,274.00	2,594,712.92	147,798.68	2,134,561.08	0.00	54.86
<b>TOTAL REVENUES</b>		4,820,622.01	4,729,274.00	4,729,274.00	2,594,712.92	147,798.68	2,134,561.08	0.00	54.86
<b>Expenditures</b>									
<b>Dept 101 - TOWNSHIP BOARD</b>									
101-101-703-000	TRUSTEE SALARIES	23,842.56	36,000.00	36,000.00	15,000.00	3,000.00	21,000.00	0.00	41.67
101-101-723-000	TOWNSHIP DUES	16,331.57	16,900.00	16,900.00	578.00	0.00	16,322.00	0.00	3.42
101-101-724-000	EDUCATION	0.00	1,700.00	1,700.00	0.00	0.00	1,700.00	0.00	0.00
101-101-860-000	TRUSTEE MILEAGE	0.00	250.00	250.00	0.00	0.00	250.00	0.00	0.00
101-101-862-500	TRUSTEE EXPENSE ACCOUNT	18.07	500.00	500.00	0.00	0.00	500.00	0.00	0.00
101-101-924-100	TRUSTEE CELL PHONES	705.43	900.00	900.00	374.99	80.16	525.01	0.00	41.67
101-101-981-000	TRUSTEE SMALL EQUIP AND FURNITURE	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00
Total Dept 101 - TOWNSHIP BOARD		40,897.63	57,750.00	57,750.00	15,952.99	3,080.16	41,797.01	0.00	27.62
<b>Dept 171 - SUPERVISOR/MANAGER</b>									
101-171-703-000	SUPERVISOR SALARY	15,000.00	20,000.00	20,000.00	8,333.35	1,666.67	11,666.65	0.00	41.67
101-171-706-000	MANAGERS SALARY	108,595.26	114,500.00	114,500.00	48,442.35	13,211.55	66,057.65	0.00	42.31
101-171-723-000	SUP/MGR MEMBERSHIPS AND DUES	1,557.43	2,085.00	2,085.00	200.00	0.00	1,885.00	0.00	9.59
101-171-724-000	EDUCATION	3,333.08	4,600.00	4,600.00	782.46	0.00	3,817.54	0.00	17.01
101-171-725-100	TUITION REIMBURSEMENT	0.00	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	0.00
101-171-860-000	SUP/MGR/DEPT MILEAGE	3,544.24	3,600.00	3,600.00	865.28	402.76	2,734.72	0.00	24.04
101-171-862-500	SUPERVISOR EXPENSE ACCOUNT	188.91	500.00	500.00	0.00	0.00	500.00	0.00	0.00
101-171-862-550	MANAGER EXPENSE ACCOUNT	274.06	650.00	650.00	20.43	0.00	629.57	0.00	3.14
101-171-901-000	MANAGER PUBLICATIONS	124.00	500.00	500.00	0.00	0.00	500.00	0.00	0.00
101-171-925-000	MANAGER CELL PHONE	1,940.45	1,800.00	1,800.00	565.38	95.06	1,234.62	0.00	31.41
101-171-967-000	SPECIAL PROJECTS	0.00	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00	0.00

06/21/2018 REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 PRE-AUDIT

GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR		UNENCUMBERED	ENCUMBERED	% BDGT
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18	UNENCUMBERED			
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE	YEAR-TO-DATE	USED	
101-171-981-000	SMALL EQUIPMENT/FURNITURE	14.99	1,000.00	1,000.00	110.55	0.00	889.45	0.00	11.06	
Total Dept 171 - SUPERVISOR/MANAGER		134,572.42	166,735.00	166,735.00	59,319.80	15,376.04	107,415.20	0.00	35.58	
Dept 215 - CLERK										
101-215-703-000	CLERK SALARY	11,701.20	16,000.00	16,000.00	6,666.65	1,333.33	9,333.35	0.00	41.67	
101-215-704-000	DEPUTY CLERK	6,733.00	6,962.00	6,962.00	0.00	0.00	6,962.00	0.00	0.00	
101-215-704-050	HR DIRECTOR	60,639.58	62,656.00	62,656.00	29,453.71	8,032.83	33,202.29	0.00	47.01	
101-215-704-100	ADDITIONAL HELP/OVERTIME	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	
101-215-723-000	CLERK MEMBERSHIPS AND DUES	509.00	550.00	550.00	30.00	0.00	520.00	0.00	5.45	
101-215-724-000	EDUCATION	843.56	3,000.00	3,000.00	1,143.26	0.00	1,856.74	0.00	38.11	
101-215-860-000	CLERK MILEAGE	560.10	1,000.00	1,000.00	72.59	0.00	927.41	0.00	7.26	
101-215-862-500	CLERK'S EXPENSE ACCOUNT	0.00	300.00	300.00	0.00	0.00	300.00	0.00	0.00	
101-215-925-000	CLERK CELL PHONE	702.77	1,400.00	1,400.00	362.85	32.07	1,037.15	0.00	25.92	
101-215-981-000	SMALL EQUIPMENT/FURNITURE	0.00	2,300.00	2,300.00	2,754.54	0.00	(454.54)	0.00	119.76	
Total Dept 215 - CLERK		81,689.21	95,168.00	95,168.00	40,483.60	9,398.23	54,684.40	0.00	42.54	
Dept 253 - TREASURER										
101-253-703-000	TREASURER SALARY	11,701.20	16,000.00	16,000.00	6,666.65	1,333.33	9,333.35	0.00	41.67	
101-253-707-000	DEPUTY TREASURER	53,289.20	55,583.00	55,583.00	26,127.20	7,125.60	29,455.80	0.00	47.01	
101-253-707-050	ACCOUNT CLERK I	5,916.00	6,176.00	6,176.00	0.00	0.00	6,176.00	0.00	0.00	
101-253-707-060	ACCOUNT CLERK II	47,954.40	49,553.00	49,553.00	20,961.61	5,716.80	28,591.39	0.00	42.30	
101-253-707-100	ADDITIONAL HELP/OVERTIME	1,257.00	2,500.00	2,500.00	0.00	0.00	1,858.00	0.00	25.68	
101-253-723-000	TREASURER MEMBERSHIPS AND DUES	585.00	600.00	600.00	100.00	0.00	500.00	0.00	16.67	
101-253-724-000	EDUCATION	755.15	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	0.00	
101-253-860-000	TREASURER MILEAGE	185.67	500.00	500.00	83.61	27.47	416.39	0.00	16.72	
101-253-862-500	TREASURER'S EXPENSE ACCOUNT	0.00	200.00	200.00	0.00	0.00	200.00	0.00	0.00	
101-253-924-100	TREASURER'S CELL PHONES	176.33	300.00	300.00	81.40	16.03	218.60	0.00	27.13	
101-253-939-000	TREASURER SERVICE CONTRACTS	2,575.95	2,500.00	2,500.00	0.00	0.00	227.00	2,273.00	90.92	
101-253-981-000	SMALL EQUIPMENT/FURNITURE	2,403.16	3,300.00	3,300.00	2,160.76	0.00	1,139.24	0.00	65.48	
Total Dept 253 - TREASURER		126,799.06	139,712.00	139,712.00	56,823.23	14,219.23	80,615.77	2,273.00	42.30	
Dept 257 - ASSESSING										
101-257-703-000	ASSESSOR	87,249.30	90,157.00	90,157.00	38,143.27	10,402.71	52,013.73	0.00	42.31	
101-257-706-000	ASSESSING BOARD OF REVIEW EXPENSE	2,285.43	3,370.00	3,370.00	1,487.48	0.00	1,882.52	0.00	44.14	
101-257-708-000	SR RESIDENTIAL APPRAISER JM/JG	65,048.75	67,535.00	67,535.00	28,572.50	7,792.50	38,962.50	0.00	42.31	
101-257-708-500	RESIDENTIAL APPRAISER	47,702.07	49,526.00	49,526.00	20,953.02	5,714.46	28,572.98	0.00	42.31	
101-257-723-000	ASSESSING MEMBERSHIPS AND DUES	1,509.00	1,945.00	1,945.00	150.00	0.00	1,795.00	0.00	7.71	
101-257-724-000	EDUCATION	3,944.07	8,525.00	8,525.00	2,946.85	358.14	5,328.15	250.00	37.50	
101-257-727-000	ASSESSING OFFICE SUPPLIES	304.49	1,800.00	1,800.00	0.00	0.00	1,800.00	0.00	0.00	
101-257-860-000	ASSESSING MILEAGE	1,875.26	2,900.00	2,900.00	213.53	43.06	2,886.47	0.00	7.36	
101-257-862-500	ASSESSING EXPENSE ACCOUNT	19.26	100.00	100.00	0.00	0.00	100.00	0.00	0.00	
101-257-900-000	ASSESSING PRINTING AND PUBLISHING	1,902.45	5,200.00	5,200.00	0.00	0.00	5,200.00	0.00	0.00	
101-257-924-100	CELL PHONES/DATA	176.33	300.00	300.00	81.40	16.03	218.60	0.00	27.13	
101-257-939-000	ASSESSING SERVICE CONTRACTS	3,292.20	3,525.00	3,525.00	1,994.00	0.00	2,100.20	(569.20)	40.42	
101-257-981-000	ASSESSING SMALL EQUIP AND FURNITURE	1,227.27	700.00	700.00	0.00	0.00	700.00	0.00	0.00	
Total Dept 257 - ASSESSING		216,535.88	235,583.00	235,583.00	94,542.05	24,326.90	141,360.15	(319.20)	40.00	
Dept 262 - ELECTIONS										
101-262-703-000	ELECTION SALARIES/PT HELP	5,610.00	27,000.00	27,000.00	0.00	0.00	27,000.00	0.00	0.00	
101-262-703-100	WAGES & SALARIES-EK	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00	
101-262-756-000	ELECTION SUPPLIES	544.34	1,500.00	1,500.00	7,464.94	5,175.37	(5,964.94)	0.00	497.66	
101-262-788-000	ELECTION MISC EXPENSES	1,629.63	2,500.00	2,500.00	791.70	0.00	1,708.30	0.00	31.67	
101-262-932-000	MAINT/OFFICE EQUIP & COMPUTER REPAIR	0.00	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00	0.00	
Total Dept 262 - ELECTIONS		7,783.97	39,000.00	39,000.00	8,256.64	5,175.37	30,743.36	0.00	21.17	
Dept 265 - BUILDING AND GROUNDS										
101-265-707-000	BLDG & GROUNDS SUPERVISOR	46,913.60	50,589.00	50,589.00	21,401.60	5,836.80	29,187.40	0.00	42.30	
101-265-707-100	BLDG & GROUNDS ADDITIONAL HELP	47,916.25	60,000.00	60,000.00	12,864.75	10,434.75	47,135.25	0.00	21.44	
101-265-707-200	BLDG & GROUNDS LABORER I	33,693.21	40,000.00	40,000.00	15,092.00	4,116.00	24,908.00	0.00	37.73	
101-265-707-250	BLDG & GROUNDS LABORER I	35,324.00	35,674.00	35,674.00	16,343.19	4,507.26	19,330.81	0.00	45.81	
101-265-707-300	BLDG & GROUNDS LABORER I	33,706.00	36,347.00	36,347.00	16,399.26	4,192.81	19,947.74	0.00	45.12	
101-265-707-400	BLDG & GROUNDS LABORER I	33,851.45	35,674.00	35,674.00	15,109.17	4,116.00	20,564.83	0.00	42.35	
101-265-709-000	WAGES/SALARIES OVERTIME	7,085.31	10,000.00	10,000.00	3,035.59	822.36	6,964.41	0.00	30.36	
101-265-724-000	EDUCATION	715.00	1,250.00	1,250.00	0.00	0.00	1,250.00	0.00	0.00	
101-265-768-000	BLDG & GROUNDS UNIFORMS	1,623.93	3,200.00	3,200.00	86.07	86.07	2,235.03	878.90	30.16	
101-265-802-200	JANITORIAL CONTRACT	5,544.00	8,300.00	8,300.00	1,848.00	462.00	3,680.00	2,772.00	55.66	
101-265-863-000	BLDG & GRDS VEHICLE MAINTENANCE	24,327.58	35,000.00	35,000.00	14,967.63	2,692.51	18,876.24	1,156.13	46.07	
101-265-864-000	BLDG & GRDS VEHICLE FUEL	12,561.24	18,000.00	18,000.00	7,174.81	1,880.24	10,990.29	(165.10)	38.94	
101-265-921-000	COMPLEX ELECTRICITY	27,564.89	30,000.00	30,000.00	9,164.56	2,198.80	20,835.44	0.00	30.55	
101-265-923-000	COMPLEX HEATING	5,520.24	12,000.00	12,000.00	5,696.07	1,014.84	6,303.93	0.00	47.47	
101-265-924-000	COMPLEX PHONES	7,503.16	8,000.00	8,000.00	2,184.25	186.31	5,815.75	0.00	27.30	
101-265-924-100	BLDG AND GROUNDS CELL PHONES	1,951.66	2,400.00	2,400.00	1,142.37	149.23	1,257.63	0.00	47.60	
101-265-927-000	COMPLEX WATER-SEWER	7,468.32	7,500.00	7,500.00	1,611.50	786.61	5,888.50	0.00	21.49	
101-265-931-000	COMPLEX MAINTENANCE	31,798.21	60,000.00	60,000.00	16,834.74	3,440.56	26,080.51	17,084.75	56.53	
101-265-932-000	OFFICE EQUIP/COMPUTER REPAIR	10,645.00	12,250.00	12,250.00	2,410.00	0.00	8,340.00	1,500.00	31.92	
101-265-939-000	SERVICE CONTRACTS	110.00	800.00	800.00	0.00	0.00	800.00	0.00	0.00	

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06/21/2018 REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 PRE-AUDIT

GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR	UNENCUMBERED	ENCUMBERED	% BDGT	
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18				
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE	YEAR-TO-DATE	USED	
101-265-961-000	MUSEUM MAINTENANCE	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
101-265-981-000	SMALL EQUIPMENT/FURNITURE	2,566.00	2,800.00	2,800.00	2,048.31	0.00	751.69	0.00	73.15	
Total Dept 265 - BUILDING AND GROUNDS		378,409.05	469,784.00	469,784.00	165,413.87	46,923.15	281,143.45	23,226.68	40.15	
Dept 276 - CEMETERY										
101-276-820-000	BACKHOE SERVICES	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	
101-276-821-000	ENGINEERING COSTS	15,509.87	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00	0.00	
101-276-921-000	CEMETERY ELECTRICITY	841.29	1,000.00	1,000.00	454.94	117.69	545.06	0.00	45.49	
101-276-931-000	MAINT & REPAIR/IMPROVEMENTS	9,880.22	10,000.00	10,000.00	0.00	0.00	8,000.00	2,000.00	20.00	
101-276-932-000	CEMETERY MAINT	3,919.75	4,000.00	4,000.00	3,465.68	325.46	534.32	0.00	86.64	
Total Dept 276 - CEMETERY		30,151.13	35,000.00	35,000.00	3,920.62	443.15	29,079.38	2,000.00	16.92	
Dept 295 - ADMINISTRATIVE										
101-295-704-000	SR ACCOUNTANT	63,275.27	65,103.00	65,103.00	27,544.00	7,512.00	37,559.00	0.00	42.31	
101-295-704-050	FRONT DESK CLERK (FT)	8,706.25	13,892.00	13,892.00	0.00	0.00	13,892.00	0.00	0.00	
101-295-707-000	FRONT DESK CLERK (PT)	30,349.98	23,438.00	23,438.00	16,160.88	4,372.74	7,277.12	0.00	68.95	
101-295-708-000	ADMIN ADDITIONAL HELP	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	
101-295-709-000	WAGES/SALARIES OVERTIME	2,157.56	2,000.00	2,000.00	563.40	0.00	1,436.60	0.00	28.17	
101-295-723-000	MEMBERSHIP AND DUES	365.00	500.00	500.00	0.00	0.00	500.00	0.00	0.00	
101-295-724-000	EDUCATION	2,183.42	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00	0.00	
101-295-725-100	TUITION REIMBURSEMENT	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	
101-295-726-000	EMPLOYEE TRAINING	683.06	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	
101-295-727-000	OFFICE SUPPLIES	8,688.54	10,000.00	10,000.00	6,629.74	1,390.20	566.02	2,804.24	94.34	
101-295-730-000	POSTAGE	12,034.16	19,000.00	19,000.00	12,212.50	9,229.90	6,787.50	0.00	64.28	
101-295-787-000	OTHER EXPENSES	8,338.95	10,700.00	10,700.00	2,854.53	129.15	6,039.67	1,805.80	43.55	
101-295-787-300	OTHER EXP - POSITIVE PAY FEE	0.00	250.00	250.00	0.00	0.00	250.00	0.00	0.00	
101-295-807-000	AUDIT FEES & SERVICES	14,560.00	14,800.00	14,800.00	11,600.00	0.00	0.00	3,200.00	100.00	
101-295-810-000	INSURANCE/CONTRACT SVCS	16,065.10	16,860.00	16,860.00	15,225.00	0.00	1,635.00	0.00	90.30	
101-295-814-000	TAX/ASSESSING ADMIN COSTS	18,958.54	22,000.00	22,000.00	1,969.50	100.00	8,030.50	12,000.00	63.50	
101-295-815-000	COMPUTER COSTS-ISP	2,743.75	3,500.00	3,500.00	1,717.50	243.00	(161.50)	1,944.00	104.61	
101-295-815-100	COMPUTER COSTS-WEB SITE	3,983.00	5,850.00	5,850.00	0.00	0.00	1,944.00	3,909.00	66.82	
101-295-816-000	INSECT/WEED CONTROL	36,247.05	36,000.00	36,000.00	2,696.89	0.00	33,303.11	0.00	7.49	
101-295-821-000	ENGINEERING COSTS	30,263.10	35,000.00	35,000.00	10,897.98	4,523.74	24,102.02	0.00	31.14	
101-295-826-000	LEGAL FEES	81,460.25	35,000.00	35,000.00	13,303.00	3,175.00	21,697.00	0.00	38.01	
101-295-860-000	ADMINISTRATIVE MILEAGE	0.00	500.00	500.00	7.09	0.00	492.91	0.00	1.42	
101-295-881-000	FOURTH OF JULY	49,942.48	50,000.00	50,000.00	21,187.50	0.00	28,812.50	0.00	42.38	
101-295-881-200	HALLOWEEN	1,286.58	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	0.00	
101-295-881-300	KDL MUSIC PROGRAMING	3,500.00	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00	0.00	
101-295-882-000	SENIOR CITIZENS	1,615.00	1,800.00	1,800.00	0.00	0.00	1,800.00	0.00	0.00	
101-295-885-000	NEWSLETTER	23,458.83	20,000.00	20,000.00	3,374.51	0.00	1,148.44	15,477.05	94.26	
101-295-900-000	PRINTING/PUBLISHING	5,992.80	7,500.00	7,500.00	194.99	0.00	7,305.01	0.00	2.60	
101-295-901-000	PUBLICATIONS	375.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
101-295-924-100	CELL PHONES/DATA	176.33	600.00	600.00	81.40	16.03	518.60	0.00	13.57	
101-295-939-000	SERVICE CONTRACTS	16,831.58	14,200.00	14,200.00	3,691.52	0.00	2,631.48	7,877.00	81.47	
101-295-941-000	POSTAGE MACHINE LEASE	2,038.17	2,700.00	2,700.00	688.17	0.00	(52.68)	2,064.51	101.95	
101-295-950-000	PROPERTY TAX REFUNDS	538.80	1,000.00	1,000.00	38.29	38.29	961.71	0.00	3.83	
101-295-951-000	CABLE EQUIPMENT GRANTS	35,000.00	35,000.00	35,000.00	35,000.00	0.00	0.00	0.00	100.00	
101-295-952-000	REGIS	38,231.16	40,000.00	40,000.00	19,282.16	0.00	20,717.84	0.00	48.21	
101-295-952-100	KENT COUNTY AERIAL PHOTO	10,200.41	4,000.00	4,000.00	2,647.31	0.00	1,352.69	0.00	66.18	
101-295-954-000	NPDES PHASE II	2,855.00	2,900.00	2,900.00	0.00	0.00	2,900.00	0.00	0.00	
101-295-955-000	COMMUNITY MEDIA CENTER	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00	100.00	
101-295-956-000	RIGHT PLACE PROGRAM CONTRIBUTIONS (2014	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.00	0.00	100.00	
101-295-957-000	GENERAL FUND PHYSICAL EXAMS	202.74	2,000.00	2,000.00	157.46	0.00	1,842.54	0.00	7.87	
101-295-967-000	SPECIAL PROJECTS	38,372.53	70,000.00	70,000.00	18,577.33	4,113.75	51,422.67	0.00	26.54	
101-295-981-000	SMALL EQUIPMENT/FURNITURE	1,171.19	2,500.00	2,500.00	3,237.04	0.00	(737.04)	0.00	129.48	
Total Dept 295 - ADMINISTRATIVE		585,351.83	600,093.00	600,093.00	244,039.69	34,843.80	304,971.71	51,081.60	49.18	
Dept 445 - DRAIN										
101-445-816-000	DRAIN MAINTENANCE	24,832.90	37,000.00	37,000.00	0.00	0.00	37,000.00	0.00	0.00	
101-445-818-000	STORM WATER GRANT MATCH/KCDC	4,756.25	7,476.00	7,476.00	609.50	0.00	6,866.50	0.00	8.15	
101-445-818-010	STORM WATER/SAW GRANT CONTR SERVICE	42,806.25	77,021.00	77,021.00	5,485.50	0.00	71,535.50	0.00	7.12	
101-445-821-000	DRAIN ENGINEERING	17,138.75	15,000.00	15,000.00	1,210.40	1,012.40	13,789.60	0.00	8.07	
101-445-822-000	ILLICIT DISCHARGE PLAN	500.00	500.00	500.00	500.00	0.00	(500.00)	500.00	200.00	
101-445-823-000	LGROW MEMBERSHIP DUES	400.00	400.00	400.00	0.00	0.00	400.00	0.00	0.00	
Total Dept 445 - DRAIN		90,434.15	137,397.00	137,397.00	7,805.40	1,012.40	129,091.60	500.00	6.04	
Dept 446 - ROADS										
101-446-818-000	DUST CONTROL LAYER	2,082.85	3,300.00	3,300.00	0.00	0.00	3,300.00	0.00	0.00	
101-446-819-000	ROAD REPAIR	217,881.53	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	
101-446-821-000	ROAD OVERLAYS	36,127.92	400,000.00	400,000.00	732.69	732.69	399,267.31	0.00	0.18	
101-446-821-500	ROAD ENGINEERING STUDIES	0.00	3,000.00	3,000.00	165.00	165.00	2,835.00	0.00	5.50	
Total Dept 446 - ROADS		256,092.30	407,300.00	407,300.00	897.69	897.69	406,402.31	0.00	0.22	
Dept 447 - YARD WASTE REMOVAL										
101-447-787-000	YARD WASTE OTHER EXPENSES	733.46	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00	0.00	
101-447-818-000	CONTRACTED SERVICES	34,525.50	34,000.00	34,000.00	9,166.75	9,166.75	24,833.25	0.00	26.96	

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06/21/2018 REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 PRE-AUDIT

GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR	UNENCUMBERED	ENCUMBERED	% BDGT
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18			
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE	YEAR-TO-DATE	USED
101-447-820-000	SPRING/FALL CLEAN-UP	22,286.99	27,000.00	27,000.00	0.00	0.00	27,000.00	0.00	0.00
Total Dept 447 - YARD WASTE REMOVAL		57,495.95	62,200.00	62,200.00	9,166.75	9,166.75	53,033.25	0.00	14.74
Dept 448 - STREET LIGHTS									
101-448-926-000	STREETLIGHTING	112,115.39	110,000.00	110,000.00	40,770.48	11,305.87	69,229.52	0.00	37.06
101-448-927-100	TRAFFIC SIGNALS	466.68	3,000.00	3,000.00	196.02	11.29	2,803.98	0.00	6.53
Total Dept 448 - STREET LIGHTS		112,582.07	113,000.00	113,000.00	40,966.50	11,317.16	72,033.50	0.00	36.25
Dept 652 - TRANSPORTATION									
101-652-859-000	TRANSPORTATION SERVICES	41,563.50	47,000.00	47,000.00	15,460.50	3,465.00	31,539.50	0.00	32.89
101-652-859-100	TRANSPORTATION SERVICE-GO BUS TICKETS	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00
101-652-861-000	BUS SERVICE 33RD & 36TH	43,556.14	26,865.00	26,865.00	11,051.65	4,420.66	15,813.35	0.00	41.14
101-652-861-100	BUS SERVICE 28TH ST	252,800.17	250,995.00	250,995.00	109,967.40	43,986.96	141,027.60	0.00	43.81
Total Dept 652 - TRANSPORTATION		337,919.81	326,860.00	326,860.00	136,479.55	51,872.62	190,380.45	0.00	41.75
Dept 721 - PLANNING									
101-721-703-000	COMMUNITY DEVELOPMENT DIRECTOR	85,513.72	88,364.00	88,364.00	37,384.49	10,195.77	50,979.51	0.00	42.31
101-721-704-500	PLANNING INTERN	5,392.00	10,000.00	10,000.00	633.00	633.00	9,367.00	0.00	6.33
101-721-705-500	DDA ECONOMIC DEVELOPMENT DIRECTOR	64,622.59	66,777.00	66,777.00	28,251.52	7,704.96	38,525.48	0.00	42.31
101-721-705-550	COMMUNITY STANDARDS OFFICER	28,880.36	50,129.00	50,129.00	21,232.10	5,784.00	28,896.90	0.00	42.35
101-721-706-000	PLANNING COMMISSION PER DIEM	7,380.00	9,000.00	9,000.00	0.00	0.00	9,000.00	0.00	0.00
101-721-707-000	ZONING BOARD PER DIEM	1,585.00	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00
101-721-708-000	WAGES/SALARIES-PLANNING OVERTIME	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00
101-721-723-000	COMM DEV MEMBERSHIPS AND DUES	968.00	1,000.00	1,000.00	570.00	60.00	430.00	0.00	57.00
101-721-724-000	EDUCATION	5,457.62	7,000.00	7,000.00	526.38	0.00	6,473.62	0.00	7.52
101-721-727-000	COMM DEV SUPPLIES	198.70	500.00	500.00	0.00	0.00	500.00	0.00	0.00
101-721-768-000	COMM DEV UNIFORMS	238.34	500.00	500.00	0.00	0.00	500.00	0.00	0.00
101-721-787-000	PLANNING OTHER EXP/MINUTES	2,318.86	3,000.00	3,000.00	451.05	0.00	(4,083.70)	6,632.65	236.12
101-721-860-000	COMM DEV MILEAGE	2,586.61	2,500.00	2,500.00	556.11	158.05	1,943.89	0.00	22.24
101-721-862-500	COMM DEV EXPENSE ACCOUNT	472.53	600.00	600.00	103.63	0.00	496.37	0.00	17.27
101-721-900-000	PRINTING & PUBLISHING	14,859.85	9,000.00	9,000.00	9,613.81	1,828.81	(613.81)	0.00	106.82
101-721-901-000	DIGITAL IMAGING	4,579.30	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00	0.00
101-721-925-000	COMM DEV CELL/DATA	1,543.92	1,800.00	1,800.00	574.21	134.67	1,225.79	0.00	31.90
101-721-967-000	SPECIAL PROJECTS	3,017.50	80,000.00	80,000.00	0.00	0.00	80,000.00	0.00	0.00
101-721-981-000	COMM DEV SMALL EQUIP AND FURNITURE	1,332.70	1,200.00	1,200.00	74.67	0.00	1,125.33	0.00	6.22
Total Dept 721 - PLANNING		230,947.60	341,370.00	341,370.00	99,970.97	26,499.26	234,766.38	6,632.65	31.23
Dept 756 - PARKS									
101-756-756-000	PARK OPERATING SUPPLIES	4,319.33	6,000.00	6,000.00	271.42	13.66	3,693.18	2,035.40	38.45
101-756-921-000	PARK ELECTRICITY	5,072.04	5,800.00	5,800.00	1,733.41	348.60	4,066.59	0.00	29.89
101-756-924-000	PARK PHONES	729.72	900.00	900.00	266.97	22.33	638.03	0.00	29.66
101-756-927-000	PARK WATER-SEWER	3,173.33	3,200.00	3,200.00	269.43	0.00	2,930.57	0.00	8.42
101-756-935-000	PARK MAINTENANCE	43,984.75	40,000.00	40,000.00	15,878.59	2,188.73	12,140.28	11,981.13	69.65
101-756-981-000	SMALL EQUIPMENT/FURNITURE	4,699.56	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00
Total Dept 756 - PARKS		61,978.73	60,900.00	60,900.00	18,419.82	2,573.32	28,463.65	14,016.53	53.26
Dept 803 - HISTORICAL									
101-803-758-000	PROJECTS, PROMOTIONS & PROGRAM	5,000.00	6,000.00	6,000.00	6,000.00	0.00	0.00	0.00	100.00
101-803-921-000	MUSEUM - ELECTRICITY	715.24	720.00	720.00	227.67	47.06	492.33	0.00	31.62
101-803-923-000	MUSEUM - HEATING/UTILITY	836.73	1,080.00	1,080.00	588.85	111.86	491.15	0.00	54.52
101-803-927-000	MUSEUM WATER-SEWER	1,106.45	260.00	260.00	65.11	0.00	194.89	0.00	25.04
101-803-961-000	MUSEUM MAINTENANCE	1,424.64	2,400.00	2,400.00	229.05	72.81	1,963.14	207.81	18.20
Total Dept 803 - HISTORICAL		9,083.06	10,460.00	10,460.00	7,110.68	231.73	3,141.51	207.81	69.97
Dept 850 - BENEFITS/INSURANCE									
101-850-715-000	FICA-EMPLOYER	78,083.12	93,149.00	93,149.00	34,703.33	9,763.00	58,445.67	0.00	37.26
101-850-717-000	WORKERS COMP INSURANCE	21,244.50	22,630.00	22,630.00	2,488.00	0.00	20,142.00	0.00	10.99
101-850-718-000	VISION INSURANCE BENEFITS	1,810.29	2,186.00	2,186.00	835.26	164.42	1,350.74	0.00	38.21
101-850-719-000	HEALTH INSURANCE BENEFITS	123,897.04	132,877.00	132,877.00	51,662.83	10,281.09	81,214.17	0.00	38.88
101-850-719-100	OPT-OUT INSURANCE	3,500.00	4,500.00	4,500.00	750.00	0.00	3,750.00	0.00	16.67
101-850-719-200	MI CLAIMS TAX- HEALTH	0.00	850.00	850.00	0.00	0.00	850.00	0.00	0.00
101-850-720-000	LIFE & DIS INSURANCE BENEFITS	7,505.28	8,399.00	8,399.00	3,498.15	0.00	4,900.85	0.00	41.65
101-850-721-000	DENTAL INSURANCE BENEFITS	12,646.01	15,260.00	15,260.00	7,242.18	2,496.05	8,017.82	0.00	47.46
101-850-721-200	MI CLAIMS TAX - DENTAL	108.04	250.00	250.00	56.85	18.35	193.15	0.00	22.74
101-850-722-000	PENSION PLAN BENEFITS	112,719.44	129,488.00	129,488.00	39,943.03	10,630.24	89,544.97	0.00	30.85
101-850-723-000	OTHER BENEFITS	3,000.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00
Total Dept 850 - BENEFITS/INSURANCE		364,513.72	411,089.00	411,089.00	141,179.63	33,353.15	269,909.37	0.00	34.34
Dept 901 - CAPITAL OUTLAY									
101-901-970-000	CAPITAL OUTLAY - FFE	68,371.80	125,000.00	125,000.00	45,339.20	21,991.74	60,762.28	18,898.52	51.39
101-901-971-000	CAPITAL OUTLAY - LAND	922.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-901-974-000	CAPITAL OUTLAY - LANDIMP	254,892.62	540,000.00	540,000.00	85,192.66	32,800.00	454,807.34	0.00	15.78
101-901-975-000	CAPITAL OUTLAY - BLDGIMP	59,784.34	100,000.00	100,000.00	69,628.70	67,710.20	(77,202.30)	107,573.60	177.20
Total Dept 901 - CAPITAL OUTLAY		383,970.90	765,000.00	765,000.00	200,160.56	122,501.94	438,367.32	126,472.12	42.70
Dept 965 - TRANSFERS OUT									

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REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP  
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GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR	UNENCUMBERED	ENCUMBERED	% BDGT
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18			
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE	YEAR-TO-DATE	USED
101-965-999-004	TRANSFER TO CEMETERY TRUST FUN	2,775.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00
101-965-999-005	TRANSFER TO DAM MAJOR REPAIR	30,000.00	40,000.00	40,000.00	25,000.00	0.00	15,000.00	0.00	62.50
101-965-999-006	TRANSFER TO FIRE FUND	400,000.00	400,000.00	400,000.00	133,333.32	0.00	266,666.68	0.00	33.33
Total Dept 965 - TRANSFERS OUT		432,775.00	441,500.00	441,500.00	158,333.32	0.00	283,166.68	0.00	35.86
TOTAL EXPENDITURES		3,939,983.47	4,915,901.00	4,915,901.00	1,509,243.36	413,212.05	3,180,566.45	226,091.19	35.30
Fund 101 - GENERAL FUND:									
TOTAL REVENUES		4,820,622.01	4,729,274.00	4,729,274.00	2,594,712.92	147,798.68	2,134,561.08	0.00	54.86
TOTAL EXPENDITURES		3,939,983.47	4,915,901.00	4,915,901.00	1,509,243.36	413,212.05	3,180,566.45	226,091.19	35.30
NET OF REVENUES & EXPENDITURES		880,638.54	(186,627.00)	(186,627.00)	1,085,469.56	(265,413.37)	(1,046,005.37)	(226,091.19)	460.48
BEG. FUND BALANCE		9,080,233.43	9,080,233.43	9,080,233.43	9,080,233.43				
NET OF REVENUES/EXPENDITURES - 2017					880,638.54		880,638.54		
END FUND BALANCE		9,960,871.97	8,893,606.43	8,893,606.43	11,046,341.53				

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 FINAL

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 101 - GENERAL FUND			
101-000-001-001	CASH DRAWER-PETTY CASH	175.00	
101-000-001-103	CASH- CHEMICAL WIRE# 7505	1.00	
101-000-001-190	CHEMICAL -CASH OPER	827,287.39	
101-000-001-301	COMERICAL PAPER- GENERAL FUND	988,975.00	
101-000-001-500	GF CASH - K.C. POOL	2,515,154.85	
101-000-001-510	MI CLASS CASH - POOL ACCOUNTS	1,000,000.00	
101-000-003-001	CD - INDEPENDENT BANK 9019789418 M9/16	312,389.49	
101-000-003-005	CD - COAMERICA M 8/17, 8/18	1,028,848.86	
101-000-003-019	CD- FLAGSTAR BANK M5/22/2018	505,780.89	
101-000-003-022	CD- MERCANTILE BANK OF MI 7/20/2018	510,599.72	
101-000-003-025	CD - MACATAWA BANK M 11/21/2018	256,761.60	
101-000-003-028	CONSUMER CREDIT UNION M 7/08/2019	255,959.76	
101-000-003-033	CD - PRIVATE BANK M3/15/2020	500,000.00	
101-000-003-036	HORIZON BANK CD M3/9/2019	500,000.00	
101-000-003-038	GRAND RIVER BANK CD ACCT 2917 M6/19/2019	500,000.00	
101-000-017-400	COAMERICA MUNI BONDS	1,007,920.00	
101-000-020-000	TAXES RECEIVABLE	767,199.01	
101-000-040-000	ACCOUNTS RECEIVABLE	130,453.55	
101-000-081-000	DUE FROM OTHER GOVERNMENT UNITS	264,480.65	
101-000-084-000	DUE FROM OTHER FUNDS	831,769.13	
101-000-123-000	PREPAID EXPENSE	13,092.33	
101-000-202-000	ACCOUNTS PAYABLE		33,814.79
101-000-204-000	ACCRUED PAYROLL		18,365.79
101-000-211-000	CONTRACT PAYABLE-RETAINAGE		9,433.70
101-000-214-000	DUE TO OTHER FUNDS		15,265.89
101-000-231-220	DEPENDENT LIFE W/H	134.12	
101-000-231-221	ADDITIONAL LIFE W/H	1,158.69	
101-000-231-222	SHORT TERM DISABILITY W/H		165.41
101-000-231-224	LONG TERM CARE W/H	72.50	
101-000-339-000	DEFERRED REVENUE		1,594,826.43
101-000-390-000	FUND BALANCE - UNASSIGNED		6,067,598.10
101-000-391-001	FUND BALANCE - COMMITTED/PENSION 2012		499,543.00
101-000-391-004	FUND BAL - COMMIT FUTURE FACIL IMP 2018		2,500,000.00
101-000-393-000	FUND BALANCE - NONSPENDABLE		13,092.33
101-000-401-401	GENERAL PROPERTY TAXES		1,270,966.25
101-000-401-405	STREETLIGHT		63,967.15
101-000-401-410	PERSONAL PROPERTY TAX		91,111.99
101-000-401-420	DELINQUENT TAXES		2,579.79
101-000-401-437	ABATEMENT TAXES		10,357.38
101-000-401-441	COMMUNITY STABILIZATION SHARE TAX		94,078.79
101-000-401-445	INTEREST & PENALTIES ON TAXES		10,490.53
101-000-401-447	TAX ADMINISTRATION FEES		131,006.14
101-000-450-460	CABLE / FIBER OPTIC		176,296.04
101-000-450-465	CABLE - PEG FEES		38,049.63
101-000-450-490	DOG LICENSES		8.80
101-000-450-498	OTHER PERMITS		85.00

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GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
101-000-539-010	DEQ-SAW GRANT 2017		5,485.50
101-000-539-576	STATE SHARED REV.-SALES TAX		473,458.00
101-000-539-581	PA 48 (METRO AUTHORITY) NOW STABILIZATON		500.00
101-000-600-608	PLANNING AND ZONING FEES		18,727.08
101-000-600-614	PA 198 TAX APPLICATION FEE		3,000.00
101-000-600-626	PASSPORT APPLICATION FEE		13,955.00
101-000-600-634	CEMETERY-OPENINGS AND CLOSINGS		10,800.00
101-000-600-647	YARD WASTE TAG FEE		517.00
101-000-600-648	SALE OF PRINTED MATERIAL		2.00
101-000-665-000	INTEREST ON INVESTMENTS		19,194.98
101-000-665-001	INTEREST TIMMONS FUND		82.20
101-000-665-002	DAM LEASE PAYMENTS		40,013.32
101-000-665-003	RENTAL OF FACILITIES		4,990.00
101-000-665-004	CELLULAR TOWERS		45,430.29
101-000-671-653	PARK INCOME		285.00
101-000-671-671	MISCELLANEOUS INCOME		15,289.00
101-000-671-680	MISC INCOME - TRANSIT TICKETS		444.00
101-000-671-683	REIMBURSEMENTS/REFUNDS		2,176.00
101-000-674-000	4TH OF JULY SPONSORS		19,900.00
101-000-679-000	INTERFUND REIMBURSE/BLDG INSPECTION FUND		31,466.06
101-101-703-000	TRUSTEE SALARIES	15,000.00	
101-101-723-000	TOWNSHIP DUES	578.00	
101-101-924-100	TRUSTEE CELL PHONES	374.99	
101-171-703-000	SUPERVISOR SALARY	8,333.35	
101-171-706-000	MANAGERS SALARY	48,442.35	
101-171-723-000	SUP/MGR MEMBERSHIPS AND DUES	200.00	
101-171-724-000	EDUCATION	782.46	
101-171-860-000	SUP/MGR/DEPT MILEAGE	865.28	
101-171-862-550	MANAGER EXPENSE ACCOUNT	20.43	
101-171-925-000	MANAGER CELL PHONE	565.38	
101-171-981-000	SMALL EQUIPMENT/FURNITURE	110.55	
101-215-703-000	CLERK SALARY	6,666.65	
101-215-704-050	HR DIRECTOR	29,453.71	
101-215-723-000	CLERK MEMBERSHIPS AND DUES	30.00	
101-215-724-000	EDUCATION	1,143.26	
101-215-860-000	CLERK MILEAGE	72.59	
101-215-925-000	CLERK CELL PHONE	362.85	
101-215-981-000	SMALL EQUIPMENT/FURNITURE	2,754.54	
101-253-703-000	TREASURER SALARY	6,666.65	
101-253-707-000	DEPUTY TREASURER	26,127.20	
101-253-707-060	ACCOUNT CLERK II	20,961.61	
101-253-707-100	ADDITIONAL HELP/OVERTIME	642.00	
101-253-723-000	TREASURER MEMBERSHIPS AND DUES	100.00	
101-253-860-000	TREASURER MILEAGE	83.61	
101-253-924-100	TREASURER'S CELL PHONES	81.40	
101-253-981-000	SMALL EQUIPMENT/FURNITURE	2,160.76	
101-257-703-000	ASSESSOR	38,143.27	

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
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GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
101-257-706-000	ASSESSING BOARD OF REVIEW EXPENSE	1,487.48	
101-257-708-000	SR RESIDENTIAL APPRAISER JM/JG	28,572.50	
101-257-708-500	RESIDENTIAL APPRAISER	20,953.02	
101-257-723-000	ASSESSING MEMBERSHIPS AND DUES	150.00	
101-257-724-000	EDUCATION	2,946.85	
101-257-860-000	ASSESSING MILEAGE	213.53	
101-257-924-100	CELL PHONES/DATA	81.40	
101-257-939-000	ASSESSING SERVICE CONTRACTS	1,994.00	
101-262-756-000	ELECTION SUPPLIES	7,464.94	
101-262-788-000	ELECTION MISC EXPENSES	791.70	
101-265-707-000	BLDG & GROUNDS SUPERVISOR	21,401.60	
101-265-707-100	BLDG & GROUNDS ADDITIONAL HELP	12,864.75	
101-265-707-200	BLDG & GROUNDS LABORER I	15,092.00	
101-265-707-250	BLDG & GROUNDS LABORER I	16,343.19	
101-265-707-300	BLDG & GROUNDS LABORER I	16,399.26	
101-265-707-400	BLDG & GROUNDS LABORER I	15,109.17	
101-265-709-000	WAGES/SALARIES OVERTIME	3,035.59	
101-265-768-000	BLDG & GROUNDS UNIFORMS	86.07	
101-265-802-200	JANITORIAL CONTRACT	1,848.00	
101-265-863-000	BLDG & GRDS VEHICLE MAINTENANCE	14,967.63	
101-265-864-000	BLDG & GRDS VEHICLE FUEL	7,174.81	
101-265-921-000	COMPLEX ELECTRICITY	9,164.56	
101-265-923-000	COMPLEX HEATING	5,696.07	
101-265-924-000	COMPLEX PHONES	2,184.25	
101-265-924-100	BLDG AND GROUNDS CELL PHONES	1,142.37	
101-265-927-000	COMPLEX WATER-SEWER	1,611.50	
101-265-931-000	COMPLEX MAINTENANCE	16,834.74	
101-265-932-000	OFFICE EQUIP/COMPUTER REPAIR	2,410.00	
101-265-981-000	SMALL EQUIPMENT/FURNITURE	2,048.31	
101-276-921-000	CEMETERY ELECTRICITY	454.94	
101-276-932-000	CEMETERY MAINT	3,465.68	
101-295-704-000	SR ACCOUNTANT	27,544.00	
101-295-707-000	FRONT DESK CLERK (PT)	16,160.88	
101-295-709-000	WAGES/SALARIES OVERTIME	563.40	
101-295-727-000	OFFICE SUPPLIES	6,629.74	
101-295-730-000	POSTAGE	12,212.50	
101-295-787-000	OTHER EXPENSES	2,854.53	
101-295-807-000	AUDIT FEES & SERVICES	11,600.00	
101-295-810-000	INSURANCE/CONTRACT SVCS	15,225.00	
101-295-814-000	TAX/ASSESSING ADMIN COSTS	1,969.50	
101-295-815-000	COMPUTER COSTS-ISP	1,717.50	
101-295-816-000	INSECT/WEED CONTROL	2,696.89	
101-295-821-000	ENGINEERING COSTS	10,897.98	
101-295-826-000	LEGAL FEES	13,303.00	
101-295-860-000	ADMINISTRATIVE MILEAGE	7.09	
101-295-881-000	FOURTH OF JULY	21,187.50	
101-295-885-000	NEWSLETTER	3,374.51	

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
PERIOD ENDING 05/31/2018  
FINAL

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
101-295-900-000	PRINTING/PUBLISHING	194.99	
101-295-924-100	CELL PHONES/DATA	81.40	
101-295-939-000	SERVICE CONTRACTS	3,691.52	
101-295-941-000	POSTAGE MACHINE LEASE	688.17	
101-295-950-000	PROPERTY TAX REFUNDS	38.29	
101-295-951-000	CABLE EQUIPMENT GRANTS	35,000.00	
101-295-952-000	REGIS	19,282.16	
101-295-952-100	KENT COUNTY AERIAL PHOTO	2,647.31	
101-295-955-000	COMMUNITY MEDIA CENTER	5,000.00	
101-295-956-000	RIGHT PLACE PROGRAM CONTRIBUTIONS (2014)	7,500.00	
101-295-957-000	GENERAL FUND PHYSICAL EXAMS	157.46	
101-295-967-000	SPECIAL PROJECTS	18,577.33	
101-295-981-000	SMALL EQUIPMENT/FURNITURE	3,237.04	
101-445-818-000	STORM WATER GRANT MATCH/KCDC	609.50	
101-445-818-010	STORM WATER/SAW GRANT CONTR SERVICE	5,485.50	
101-445-821-000	DRAIN ENGINEERING	1,210.40	
101-445-822-000	ILLICIT DISCHARGE PLAN	500.00	
101-446-821-000	ROAD OVERLAYS	732.69	
101-446-821-500	ROAD ENGINEERING STUDIES	165.00	
101-447-818-000	CONTRACTED SERVICES	9,166.75	
101-448-926-000	STREETLIGHTING	40,770.48	
101-448-927-100	TRAFFIC SIGNALS	196.02	
101-652-859-000	TRANSPORTATION SERVICES	15,460.50	
101-652-861-000	BUS SERVICE 33RD & 36TH	11,051.65	
101-652-861-100	BUS SERVICE 28TH ST	109,967.40	
101-721-703-000	COMMUNITY DEVELOPMENT DIRECTOR	37,384.49	
101-721-704-500	PLANNING INTERN	633.00	
101-721-705-500	DDA ECONOMIC DEVELOPMENT DIRECTOR	28,251.52	
101-721-705-550	COMMUNITY STANDARDS OFFICER	21,232.10	
101-721-723-000	COMM DEV MEMBERSHIPS AND DUES	570.00	
101-721-724-000	EDUCATION	526.38	
101-721-787-000	PLANNING OTHER EXP/MINUTES	451.05	
101-721-860-000	COMM DEV MILEAGE	556.11	
101-721-862-500	COMM DEV EXPENSE ACCOUNT	103.63	
101-721-900-000	PRINTING & PUBLISHING	9,613.81	
101-721-925-000	COMM DEV CELL/DATA	574.21	
101-721-981-000	COMM DEV SMALL EQUIP AND FURNITURE	74.67	
101-756-756-000	PARK OPERATING SUPPLIES	271.42	
101-756-921-000	PARK ELECTRICITY	1,733.41	
101-756-924-000	PARK PHONES	266.97	
101-756-927-000	PARK WATER-SEWER	269.43	
101-756-935-000	PARK MAINTENANCE	15,878.59	
101-803-758-000	PROJECTS, PROMOTIONS & PROGRAM	6,000.00	
101-803-921-000	MUSEUM - ELECTRICITY	227.67	
101-803-923-000	MUSEUM - HEATING/UTILITY	588.85	
101-803-927-000	MUSEUM WATER-SEWER	65.11	
101-803-961-000	MUSEUM MAINTENANCE	229.05	

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
PERIOD ENDING 05/31/2018  
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GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
101-850-715-000	FICA-EMPLOYER	34,703.33	
101-850-717-000	WORKERS COMP INSURANCE	2,488.00	
101-850-718-000	VISION INSURANCE BENEFITS	835.26	
101-850-719-000	HEALTH INSURANCE BENEFITS	51,662.83	
101-850-719-100	OPT-OUT INSURANCE	750.00	
101-850-720-000	LIFE & DIS INSURANCE BENEFITS	3,498.15	
101-850-721-000	DENTAL INSURANCE BENEFITS	7,242.18	
101-850-721-200	MI CLAIMS TAX - DENTAL	56.85	
101-850-722-000	PENSION PLAN BENEFITS	39,943.03	
101-901-970-000	CAPITAL OUTLAY - FFE	45,339.20	
101-901-974-000	CAPITAL OUTLAY - LANDIMP	85,192.66	
101-901-975-000	CAPITAL OUTLAY - BLDGIMP	69,628.70	
101-965-999-005	TRANSFER TO DAM MAJOR REPAIR	25,000.00	
101-965-999-006	TRANSFER TO FIRE FUND	133,333.32	
Total Fund 101 - GENERAL FUND			
NET OF REVENUES/EXPENDITURES - 2017		14,227,456.90	880,638.54
			14,227,456.90

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP  
 Period Ending 05/31/2018  
 PRE-AUDIT

GL Number	Description	Balance
Fund 101 - GENERAL FUND		
*** Assets ***		
101-000-001-001	CASH DRAWER-PETTY CASH	175.00
101-000-001-103	CASH- CHEMICAL WIRE# 7505	1.00
101-000-001-190	CHEMICAL -CASH OPER	827,287.39
101-000-001-301	COMERICAL PAPER- GENERAL FUND	988,975.00
101-000-001-500	GF CASH - K.C. POOL	2,515,154.85
101-000-001-510	MI CLASS CASH - POOL ACCOUNTS	1,000,000.00
101-000-003-001	CD - INDEPENDENT BANK 9019789418 M9/16	312,389.49
101-000-003-005	CD - COAMERICA M 8/17, 8/18	1,028,848.86
101-000-003-019	CD- FLAGSTAR BANK M5/22/2018	505,780.89
101-000-003-022	CD- MERCANTILE BANK OF MI 7/20/2018	510,599.72
101-000-003-025	CD - MACATAWA BANK M 11/21/2018	256,761.60
101-000-003-028	CONSUMER CREDIT UNION M 7/08/2019	255,959.76
101-000-003-033	CD - PRIVATE BANK M3/15/2020	500,000.00
101-000-003-036	HORIZON BANK CD M3/9/2019	500,000.00
101-000-003-038	GRAND RIVER BANK CD ACCT 2917 M6/19/2019	500,000.00
101-000-017-400	COAMERICA MUNI BONDS	1,007,920.00
101-000-020-000	TAXES RECEIVABLE	767,199.01
101-000-040-000	ACCOUNTS RECEIVABLE	130,453.55
101-000-081-000	DUE FROM OTHER GOVERNMENT UNITS	264,480.65
101-000-084-000	DUE FROM OTHER FUNDS	831,769.13
101-000-123-000	PREPAID EXPENSE	13,092.33
	Total Assets	12,716,848.23
*** Liabilities ***		
101-000-202-000	ACCOUNTS PAYABLE	33,814.79
101-000-204-000	ACCRUED PAYROLL	18,365.79
101-000-211-000	CONTRACT PAYABLE-RETAINAGE	9,433.70
101-000-214-000	DUE TO OTHER FUNDS	15,265.89
101-000-231-220	DEPENDENT LIFE W/H	(134.12)
101-000-231-221	ADDITIONAL LIFE W/H	(1,158.69)
101-000-231-222	SHORT TERM DISABILITY W/H	165.41
101-000-231-224	LONG TERM CARE W/H	(72.50)
101-000-339-000	DEFERRED REVENUE	1,594,826.43
	Total Liabilities	1,670,506.70
*** Fund Balance ***		
101-000-390-000	FUND BALANCE - UNASSIGNED	6,067,598.10

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP  
Period Ending 05/31/2018  
PRE-AUDIT

<u>GL Number</u>	<u>Description</u>	<u>Balance</u>
101-000-391-001	FUND BALANCE - COMMITTED/PENSION 2012	499,543.00
101-000-391-004	FUND BAL - COMMIT FUTURE FACIL IMP 2018	2,500,000.00
101-000-393-000	FUND BALANCE - NONSPENDABLE	13,092.33
	Total Fund Balance	<u>9,080,233.43</u>
	Beginning Fund Balance - 2017	<u>9,080,233.43</u>
	Net of Revenues VS Expenditures - 2017	880,638.54
	*2017 End FB/2018 Beg FB	9,960,871.97
	Net of Revenues VS Expenditures - Current Year	1,085,469.56
	Ending Fund Balance	11,046,341.53
	Total Liabilities And Fund Balance	<u>12,716,848.23</u>

\* Year Not Closed

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REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 PRE-AUDIT

GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR	UNENCUMBERED	ENCUMBERED	% BDGT
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18			
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE	YEAR-TO-DATE	USED
Fund 151 - CEMETERY TRUST FUND									
Revenues									
Dept 000									
151-000-600-634	CEMETERY-OPENINGS AND CLOSINGS	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00
151-000-600-636	CEMETERY-CARE FEE	3,725.00	4,000.00	4,000.00	895.00	730.00	3,105.00	0.00	22.38
151-000-665-000	INTEREST ON INVESTMENTS	485.08	350.00	350.00	172.71	87.78	177.29	0.00	49.35
151-000-699-101	TRANFER FROM GENERAL FUND	2,775.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		6,985.08	5,850.00	5,850.00	1,067.71	817.78	4,782.29	0.00	18.25
TOTAL REVENUES		6,985.08	5,850.00	5,850.00	1,067.71	817.78	4,782.29	0.00	18.25
Expenditures									
Dept 276 - CEMETERY									
151-276-787-000	OTHER EXPENSES	512.64	500.00	500.00	385.92	0.00	(377.77)	491.85	175.55
151-276-931-000	MAINT & REPAIR/IMPROVEMENTS	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00
Total Dept 276 - CEMETERY		512.64	2,500.00	2,500.00	385.92	0.00	1,622.23	491.85	35.11
TOTAL EXPENDITURES		512.64	2,500.00	2,500.00	385.92	0.00	1,622.23	491.85	35.11
Fund 151 - CEMETERY TRUST FUND:									
TOTAL REVENUES		6,985.08	5,850.00	5,850.00	1,067.71	817.78	4,782.29	0.00	18.25
TOTAL EXPENDITURES		512.64	2,500.00	2,500.00	385.92	0.00	1,622.23	491.85	35.11
NET OF REVENUES & EXPENDITURES		6,472.44	3,350.00	3,350.00	681.79	817.78	3,160.06	(491.85)	5.67
BEG. FUND BALANCE		98,776.31	98,776.31	98,776.31	98,776.31				
NET OF REVENUES/EXPENDITURES - 2017					6,472.44		6,472.44		
END FUND BALANCE		105,248.75	102,126.31	102,126.31	105,930.54				

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
PERIOD ENDING 05/31/2018  
FINAL

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 151 - CEMETERY TRUST FUND			
151-000-015-005	MONEY MARKET LAKE MICH CR UN 12/15	105,930.54	
151-000-390-000	FUND BALANCE - NONSPENDABLE		93,776.31
151-000-391-001	FUND BALANCE-COMMITTED WHITNEYVILLE M 11		5,000.00
151-000-600-636	CEMETERY-CARE FEE		895.00
151-000-665-000	INTEREST ON INVESTMENTS		172.71
151-276-787-000	OTHER EXPENSES	385.92	
Total Fund 151 - CEMETERY TRUST FUND			
NET OF REVENUES/EXPENDITURES - 2017		106,316.46	6,472.44
			106,316.46

06/21/2018

BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP  
Period Ending 05/31/2018  
PRE-AUDIT

GL Number	Description	Balance
Fund 151 - CEMETERY TRUST FUND		
*** Assets ***		
151-000-015-005	MONEY MARKET LAKE MICH CR UN 12/15	105,930.54
	Total Assets	105,930.54
*** Liabilities ***		
	Total Liabilities	0.00
*** Fund Balance ***		
151-000-390-000	FUND BALANCE - NONSPENDABLE	93,776.31
151-000-391-001	FUND BALANCE-COMMITTED WHITNEYVILLE M 11	5,000.00
	Total Fund Balance	98,776.31
	Beginning Fund Balance - 2017	98,776.31
	Net of Revenues VS Expenditures - 2017	6,472.44
	*2017 End FB/2018 Beg FB	105,248.75
	Net of Revenues VS Expenditures - Current Year	681.79
	Ending Fund Balance	105,930.54
	Total Liabilities And Fund Balance	105,930.54

\* Year Not Closed

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06/21/2018 REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 PRE-AUDIT

GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR	UNENCUMBERED	ENCUMBERED	% BDGT
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18			
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE	YEAR-TO-DATE	USED
<b>Fund 206 - FIRE FUND</b>									
<b>Revenues</b>									
<b>Dept 000</b>									
206-000-401-402	TAX LEVY	1,694,987.29	1,755,000.00	1,755,000.00	1,720,448.83	0.00	34,551.17	0.00	98.03
206-000-401-410	PERSONAL PROPERTY TAX	129,582.27	130,000.00	130,000.00	123,334.45	0.00	6,665.55	0.00	94.87
206-000-401-412	DELINQUENT TAXES-LEVY	4,946.86	10,000.00	10,000.00	3,048.23	0.00	6,951.77	0.00	30.48
206-000-401-437	ABATEMENT TAXES-LEVY	8,773.03	14,250.00	14,250.00	14,020.27	0.00	229.73	0.00	98.39
206-000-401-441	COMMUNITY STABILIZATION SHARE TAX	45,835.77	48,005.00	48,005.00	51,815.63	0.00	(3,810.63)	0.00	107.94
206-000-401-445	PENALTIES & INTEREST ON TAXES	328.63	350.00	350.00	276.97	0.00	73.03	0.00	79.13
206-000-655-661	DISTRICT COURT FINES	33.00	500.00	500.00	0.00	0.00	500.00	0.00	0.00
206-000-665-000	INTEREST REVENUE	27,013.40	42,000.00	42,000.00	539.64	41.49	41,460.36	0.00	1.28
206-000-665-210	INT ON INVESTMENT COAMERICA PIR148983	3,750.00	3,750.00	3,750.00	0.00	0.00	3,750.00	0.00	0.00
206-000-671-671	MISCELLANEOUS INCOME	89.00	250.00	250.00	0.00	0.00	250.00	0.00	0.00
206-000-671-675	DONATIONS	0.00	500.00	500.00	0.00	0.00	500.00	0.00	0.00
206-000-671-683	REIMBURSEMENTS/REFUNDS	21.80	250.00	250.00	3,873.48	3,873.48	(3,623.48)	0.00	1,549.39
206-000-673-000	SALE OF ASSETS	7,041.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00
206-000-699-000	TRANSFER FROM GENERAL FUND	400,000.00	400,000.00	400,000.00	133,333.32	0.00	266,666.68	0.00	33.33
<b>Total Dept 000</b>		<b>2,322,402.05</b>	<b>2,406,855.00</b>	<b>2,406,855.00</b>	<b>2,050,690.82</b>	<b>3,914.97</b>	<b>356,164.18</b>	<b>0.00</b>	<b>85.20</b>
<b>TOTAL REVENUES</b>		<b>2,322,402.05</b>	<b>2,406,855.00</b>	<b>2,406,855.00</b>	<b>2,050,690.82</b>	<b>3,914.97</b>	<b>356,164.18</b>	<b>0.00</b>	<b>85.20</b>
<b>Expenditures</b>									
<b>Dept 336 - FIRE DEPARTMENT</b>									
206-336-703-000	FIREFIGHTERS SALARY	695,867.08	735,348.00	735,348.00	362,920.31	104,224.94	372,427.69	0.00	49.35
206-336-705-000	FIRE CHIEF	46,618.17	87,500.00	87,500.00	37,019.18	10,096.14	50,480.82	0.00	42.31
206-336-707-000	LIEUTENANT-RR	80,608.00	73,919.00	73,919.00	31,719.16	8,786.35	42,199.84	0.00	42.91
206-336-708-000	LIEUTENANT-TS	67,395.56	66,474.00	66,474.00	28,671.43	8,280.72	37,802.57	0.00	43.13
206-336-708-200	LIEUTENANT-DV	78,326.58	73,919.00	73,919.00	31,526.56	8,783.17	42,392.44	0.00	42.65
206-336-708-400	FIRE INSPECTOR	65,673.20	68,129.00	68,129.00	28,820.00	7,860.00	39,309.00	0.00	42.30
206-336-709-000	WAGES/SALARIES OVERTIME	78,726.17	45,000.00	45,000.00	37,814.45	4,677.44	7,185.55	0.00	84.03
206-336-710-000	FIRE PAID ON CALL	129,265.96	178,064.00	178,064.00	38,880.88	6,842.15	139,183.12	0.00	21.84
206-336-723-000	FIRE MEMBERSHIP AND DUES	970.00	1,200.00	1,200.00	551.00	40.00	649.00	0.00	45.92
206-336-724-000	FIRE EDUCATION	3,882.22	8,000.00	8,000.00	2,097.12	135.00	5,902.88	0.00	26.21
206-336-725-000	FIRE TUITION	4,454.16	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00	0.00
206-336-726-000	FIRE TRAINING	2,600.15	10,000.00	10,000.00	1,067.81	0.00	8,932.19	0.00	10.68
206-336-727-000	FIRE OFFICE SUPPLIES	3,379.52	3,000.00	3,000.00	1,200.57	73.88	1,485.49	313.94	50.48
206-336-738-000	FIRE MAINT SUPPLIES	821.70	1,500.00	1,500.00	427.33	29.97	1,072.67	0.00	28.49
206-336-745-000	FIRE FUELS	14,342.31	20,000.00	20,000.00	5,459.47	1,317.33	14,540.53	0.00	27.30
206-336-768-000	FIRE UNIFORMS	7,390.75	24,000.00	24,000.00	14,030.31	291.47	7,242.93	2,726.76	69.82
206-336-787-000	FIRE OTHER EXPENSES	1,806.10	2,200.00	2,200.00	2,119.00	0.00	81.00	0.00	96.32
206-336-802-000	FIRE CONTRACTUAL SERVICE	3,559.04	6,900.00	6,900.00	6,105.96	0.00	(31.20)	825.24	100.45
206-336-802-100	FIRE DISPATCH SERVICE	31,267.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
206-336-803-000	FIRE FIGHTER HIRING	1,595.00	2,000.00	2,000.00	1,368.00	120.00	632.00	0.00	68.40
206-336-807-000	FIRE AUDIT FEES & SERVICES	2,730.00	2,775.00	2,775.00	2,175.00	0.00	0.00	600.00	100.00
206-336-810-000	FIRE PROPERTY/CON/VEHICLE INS	14,555.10	13,930.00	13,930.00	16,150.00	925.00	(2,220.00)	0.00	115.94
206-336-826-000	FIRE LEGAL FEES	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00
206-336-860-000	FIRE MILEAGE	0.00	300.00	300.00	0.00	0.00	300.00	0.00	0.00
206-336-887-000	FIRE PUBLIC RELATIONS	1,661.56	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00
206-336-901-000	FIRE PUBLICATIONS	1,451.68	2,500.00	2,500.00	2,491.08	0.00	8.92	0.00	99.64
206-336-921-002	FIRE ELECTRICITY/BUTTRICK	7,422.61	9,000.00	9,000.00	2,544.98	629.36	6,455.02	0.00	28.28
206-336-923-002	FIRE HEATING/BUTTRICK	2,353.71	4,320.00	4,320.00	1,758.10	267.59	2,561.90	0.00	40.70
206-336-924-000	FIRE PHONES	3,455.39	7,000.00	7,000.00	1,292.84	188.18	5,333.56	373.60	23.81
206-336-924-002	FIRE PHONES/BUTTRICK	2,132.78	3,000.00	3,000.00	934.11	117.23	2,065.89	0.00	31.14
206-336-924-100	CELL PHONES/DATA-MODEMS	7,354.85	4,500.00	4,500.00	2,560.47	438.68	1,939.53	0.00	56.90
206-336-927-002	FIRE WATER/BUTTRICK	1,533.93	1,750.00	1,750.00	122.70	0.00	1,627.30	0.00	7.01
206-336-932-000	FIRE OFF EQUIP & COMPUTER REPA	3,378.00	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00
206-336-936-000	FIRE STATION MAINT	30,395.46	16,000.00	16,000.00	4,231.20	2,036.04	8,278.48	3,490.32	48.26
206-336-936-002	FIRE STATION MAINT/BUTTRICK	36,949.11	17,000.00	17,000.00	4,130.64	817.29	11,907.99	961.37	29.95
206-336-937-000	FIRE RADIO MAINT	530.56	12,000.00	12,000.00	724.13	0.00	11,275.87	0.00	6.03
206-336-938-000	FIRE EQUIPMENT MAINT	41,477.47	48,000.00	48,000.00	22,078.48	9,803.47	25,262.64	658.88	47.37
206-336-939-000	FIRE COPIER/LEASE/SERVICE	1,680.74	1,500.00	1,500.00	830.49	223.50	(2,230.31)	2,899.82	248.69
206-336-941-000	FIRE POSTAGE & MACHINE LEASE	600.00	900.00	900.00	300.00	150.00	600.00	0.00	33.33
206-336-950-000	PROPERTY TAX REFUNDS	65.76	200.00	200.00	0.00	0.00	200.00	0.00	0.00
206-336-957-000	FIRE PHYSICAL EXAMS	13,347.52	18,000.00	18,000.00	14,256.48	0.00	3,408.52	335.00	81.06
206-336-958-000	FIRE SUPPLEMENTAL EQUIPMENT	8,280.28	13,000.00	13,000.00	667.20	342.20	11,123.42	1,209.38	14.44
206-336-959-000	FIRE PROTECTIVE CLOTHING	3,521.23	25,000.00	25,000.00	5,393.63	966.67	17,002.48	2,603.89	31.99
206-336-960-960	FIRE HAZMAT	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00
206-336-981-000	SMALL EQUIPMENT/FURNITURE	13,155.72	22,600.00	22,600.00	15,640.12	0.00	5,301.42	1,658.46	76.54
<b>Total Dept 336 - FIRE DEPARTMENT</b>		<b>1,516,582.13</b>	<b>1,643,428.00</b>	<b>1,643,428.00</b>	<b>730,080.19</b>	<b>178,463.77</b>	<b>894,691.15</b>	<b>18,656.66</b>	<b>45.56</b>
<b>Dept 850 - BENEFITS/INSURANCE</b>									
206-850-715-000	FICA-EMPLOYER	90,820.31	101,619.00	101,619.00	43,473.40	11,647.36	58,145.60	0.00	42.78
206-850-717-000	WORKERS COMP INSURANCE	52,856.32	55,976.00	55,976.00	6,190.00	0.00	49,786.00	0.00	11.06

06/21/2018

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 PRE-AUDIT

GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR	UNENCUMBERED	ENCUMBERED	% BDGT
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18			
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE	YEAR-TO-DATE	USED
206-850-718-000	VISION INSURANCE BENEFITS	2,310.08	2,610.00	2,610.00	988.58	202.98	1,621.42	0.00	37.88
206-850-719-000	HEALTH INSURANCE BENEFITS	119,393.41	137,618.00	137,618.00	53,455.80	9,434.64	84,162.20	0.00	38.84
206-850-719-100	OPT-OUT INSURANCE	3,000.00	5,500.00	5,500.00	2,250.00	0.00	3,250.00	0.00	40.91
206-850-719-200	MI CLAIMS TAX- HEALTH	0.00	1,400.00	1,400.00	0.00	0.00	1,400.00	0.00	0.00
206-850-720-000	LIFE & DISABILITY INSURANCE	8,651.04	10,018.00	10,018.00	3,578.45	0.00	6,439.55	0.00	35.72
206-850-720-100	FIRE CASUALTY INSURANCE	6,171.00	6,200.00	6,200.00	0.00	0.00	6,200.00	0.00	0.00
206-850-721-000	DENTAL INSURANCE BENEFITS	20,026.69	22,274.00	22,274.00	9,755.62	2,942.98	12,518.38	0.00	43.80
206-850-721-200	MI CLAIMS TAX - DENTAL	174.94	350.00	350.00	95.32	30.78	254.68	0.00	27.23
206-850-722-000	PENSION PLAN BENEFITS	117,168.54	137,135.00	137,135.00	40,295.45	9,865.46	96,839.55	0.00	29.38
Total Dept 850 - BENEFITS/INSURANCE		420,572.33	480,700.00	480,700.00	160,082.62	34,124.20	320,617.38	0.00	33.30
Dept 901 - CAPITAL OUTLAY									
206-901-970-000	CAPITAL OUTLAY - FFE	388,130.97	130,000.00	130,000.00	30,525.40	0.00	99,474.60	0.00	23.48
206-901-974-000	CAPITAL OUTLAY - LAND IMP	70,999.93	0.00	0.00	38,711.05	0.00	(38,711.05)	0.00	100.00
206-901-975-000	CAPITAL OUTLAY - BLDGIMP	29,901.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 901 - CAPITAL OUTLAY		489,032.75	130,000.00	130,000.00	69,236.45	0.00	60,763.55	0.00	53.26
TOTAL EXPENDITURES		2,426,187.21	2,254,128.00	2,254,128.00	959,399.26	212,587.97	1,276,072.08	18,656.66	43.39
Fund 206 - FIRE FUND:									
TOTAL REVENUES		2,322,402.05	2,406,855.00	2,406,855.00	2,050,690.82	3,914.97	356,164.18	0.00	85.20
TOTAL EXPENDITURES		2,426,187.21	2,254,128.00	2,254,128.00	959,399.26	212,587.97	1,276,072.08	18,656.66	43.39
NET OF REVENUES & EXPENDITURES		(103,785.16)	152,727.00	152,727.00	1,091,291.56	(208,673.00)	(919,907.90)	(18,656.66)	702.32
BEG. FUND BALANCE		2,655,707.99	2,655,707.99	2,655,707.99	2,655,707.99				
NET OF REVENUES/EXPENDITURES - 2017					(103,785.16)		(103,785.16)		
END FUND BALANCE		2,551,922.83	2,808,434.99	2,808,434.99	3,643,214.39				

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 FINAL

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 206 - FIRE FUND			
206-000-001-001	CASH DRAWER-PETTY CASH	80.00	
206-000-001-100	CASH -CHEM	97,577.78	
206-000-001-510	MI CLASS CASH - POOL ACCOUNTS	464,453.76	
206-000-001-700	CASH - GIFT CARDS	200.00	
206-000-003-000	CASH	0.05	
206-000-003-015	CD - COMMUNITY WEST CR UN	5.00	
206-000-003-024	FIRST NATL BANK OF AMERICA #303659 7/15	531,427.61	
206-000-003-025	CD - MACATAWA BANK	300,000.00	
206-000-003-032	COMMUNITY CHOICE CR UN M 2/16/19	252,902.29	
206-000-003-035	ADVENTURE CR UNION	255,688.63	
206-000-003-039	LEVEL ONE BANK CD M11/21/2018	262,828.10	
206-000-015-005	MONEY MARKET LAKE MICH CR UN	5.00	
206-000-017-001	COMMERCIAL PAPER- CHEMICAL -BANK	989,804.44	
206-000-020-000	TAXES RECEIVABLE	864,899.09	
206-000-084-000	DUE FROM OTHER FUNDS	1,040,631.37	
206-000-120-210	COAMERICA INVEST- FHL P1R148983 9/3/19	500,000.00	
206-000-123-000	PREPAID EXPENSE	12,575.94	
206-000-202-000	ACCOUNTS PAYABLE		13,167.35
206-000-204-000	ACCRUED PAYROLL		22,089.10
206-000-211-000	CONTRACT PAYABLE-RETAINAGE		7,075.27
206-000-231-205	COBRA	8,199.38	
206-000-339-000	DEFERRED REVENUE		1,895,732.33
206-000-390-000	FUND BALANCE - RESTRICTED		2,643,132.05
206-000-393-000	FUND BALANCE - NONSPENDABLE		12,575.94
206-000-401-402	TAX LEVY		1,720,448.83
206-000-401-410	PERSONAL PROPERTY TAX		123,334.45
206-000-401-412	DELINQUENT TAXES-LEVY		3,048.23
206-000-401-437	ABATEMENT TAXES-LEVY		14,020.27
206-000-401-441	COMMUNITY STABILIZATION SHARE TAX		51,815.63
206-000-401-445	PENALTIES & INTEREST ON TAXES		276.97
206-000-665-000	INTEREST REVENUE		539.64
206-000-671-683	REIMBURSEMENTS/REFUNDS		3,873.48
206-000-699-000	TRANSFER FROM GENERAL FUND		133,333.32
206-336-703-000	FIREFIGHTERS SALARY	362,920.31	
206-336-705-000	FIRE CHIEF	37,019.18	
206-336-707-000	LIEUTENANT-RR	31,719.16	
206-336-708-000	LIEUTENANT-TS	28,671.43	
206-336-708-200	LIEUTENANT-DV	31,526.56	
206-336-708-400	FIRE INSPECTOR	28,820.00	
206-336-709-000	WAGES/SALARIES OVERTIME	37,814.45	
206-336-710-000	FIRE PAID ON CALL	38,880.88	
206-336-723-000	FIRE MEMBERSHIP AND DUES	551.00	
206-336-724-000	FIRE EDUCATION	2,097.12	
206-336-726-000	FIRE TRAINING	1,067.81	
206-336-727-000	FIRE OFFICE SUPPLIES	1,200.57	

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
PERIOD ENDING 05/31/2018  
FINAL

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
206-336-738-000	FIRE MAINT SUPPLIES	427.33	
206-336-745-000	FIRE FUELS	5,459.47	
206-336-768-000	FIRE UNIFORMS	14,030.31	
206-336-787-000	FIRE OTHER EXPENSES	2,119.00	
206-336-802-000	FIRE CONTRACTUAL SERVICE	6,105.96	
206-336-803-000	FIRE FIGHTER HIRING	1,368.00	
206-336-807-000	FIRE AUDIT FEES & SERVICES	2,175.00	
206-336-810-000	FIRE PROPERTY/CON/VECHICLE INS	16,150.00	
206-336-901-000	FIRE PUBLICATIONS	2,491.08	
206-336-921-002	FIRE ELECTRICITY/BUTTRICK	2,544.98	
206-336-923-002	FIRE HEATING/BUTTRICK	1,758.10	
206-336-924-000	FIRE PHONES	1,292.84	
206-336-924-002	FIRE PHONES/BUTTRICK	934.11	
206-336-924-100	CELL PHONES/DATA-MODEMS	2,560.47	
206-336-927-002	FIRE WATER/BUTTRICK	122.70	
206-336-936-000	FIRE STATION MAINT	4,231.20	
206-336-936-002	FIRE STATION MAINT/BUTTRICK	4,130.64	
206-336-937-000	FIRE RADIO MAINT	724.13	
206-336-938-000	FIRE EQUIPMENT MAINT	22,078.48	
206-336-939-000	FIRE COPIER/LEASE/SERVICE	830.49	
206-336-941-000	FIRE POSTAGE & MACHINE LEASE	300.00	
206-336-957-000	FIRE PHYSICAL EXAMS	14,256.48	
206-336-958-000	FIRE SUPPLEMENTAL EQUIPMENT	667.20	
206-336-959-000	FIRE PROTECTIVE CLOTHING	5,393.63	
206-336-981-000	SMALL EQUIPMENT/FURNITURE	15,640.12	
206-850-715-000	FICA-EMPLOYER	43,473.40	
206-850-717-000	WORKERS COMP INSURANCE	6,190.00	
206-850-718-000	VISION INSURANCE BENEFITS	988.58	
206-850-719-000	HEALTH INSURANCE BENEFITS	53,455.80	
206-850-719-100	OPT-OUT INSURANCE	2,250.00	
206-850-720-000	LIFE & DISABILITY INSURANCE	3,578.45	
206-850-721-000	DENTAL INSURANCE BENEFITS	9,755.62	
206-850-721-200	MI CLAIMS TAX - DENTAL	95.32	
206-850-722-000	PENSION PLAN BENEFITS	40,295.45	
206-901-970-000	CAPITAL OUTLAY - FFE	30,525.40	
206-901-974-000	CAPITAL OUTLAY - LAND IMP	38,711.05	
Total Fund 206 - FIRE FUND			
DEFICIENCY OF REVENUES/EXPENDITURES - 2017		103,785.16	
		6,644,462.86	6,644,462.86

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP  
Period Ending 05/31/2018  
PRE-AUDIT

GL Number	Description	Balance
Fund 206 - FIRE FUND		
*** Assets ***		
206-000-001-001	CASH DRAWER-PETTY CASH	80.00
206-000-001-100	CASH -CHEM	97,577.78
206-000-001-510	MI CLASS CASH - POOL ACCOUNTS	464,453.76
206-000-001-700	CASH - GIFT CARDS	200.00
206-000-003-000	CASH	0.05
206-000-003-015	CD - COMMUNITY WEST CR UN	5.00
206-000-003-024	FIRST NATL BANK OF AMERICA #303659 7/15	531,427.61
206-000-003-025	CD - MACATAWA BANK	300,000.00
206-000-003-032	COMMUNITY CHOICE CR UN M 2/16/19	252,902.29
206-000-003-035	ADVENTURE CR UNION	255,688.63
206-000-003-039	LEVEL ONE BANK CD M11/21/2018	262,828.10
206-000-015-005	MONEY MARKET LAKE MICH CR UN	5.00
206-000-017-001	COMMERCIAL PAPER- CHEMICAL -BANK	989,804.44
206-000-020-000	TAXES RECEIVABLE	864,899.09
206-000-084-000	DUE FROM OTHER FUNDS	1,040,631.37
206-000-120-210	COAMERICA INVEST- FHL P1R148983 9/3/19	500,000.00
206-000-123-000	PREPAID EXPENSE	12,575.94
	Total Assets	5,573,079.06
*** Liabilities ***		
206-000-202-000	ACCOUNTS PAYABLE	13,167.35
206-000-204-000	ACCRUED PAYROLL	22,089.10
206-000-211-000	CONTRACT PAYABLE-RETAINAGE	7,075.27
206-000-231-205	COBRA	(8,199.38)
206-000-339-000	DEFERRED REVENUE	1,895,732.33
	Total Liabilities	1,929,864.67
*** Fund Balance ***		
206-000-390-000	FUND BALANCE - RESTRICTED	2,643,132.05
206-000-393-000	FUND BALANCE - NONSPENDABLE	12,575.94
	Total Fund Balance	2,655,707.99
	Beginning Fund Balance - 2017	2,655,707.99
	Net of Revenues VS Expenditures - 2017	(103,785.16)
	*2017 End FB/2018 Beg FB	2,551,922.83

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP  
Period Ending 05/31/2018  
PRE-AUDIT

<u>GL Number</u>	<u>Description</u>	<u>Balance</u>
	Net of Revenues VS Expenditures - Current Year	1,091,291.56
	Ending Fund Balance	3,643,214.39
	Total Liabilities And Fund Balance	<u>5,573,079.06</u>

\* Year Not Closed

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REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 PRE-AUDIT

GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR	UNENCUMBERED	ENCUMBERED	% BDGT
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18			
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE	YEAR-TO-DATE	USED
Fund 207 - POLICE FUND									
Revenues									
Dept 000									
207-000-401-402	TAX LEVY	591,648.28	611,900.00	611,900.00	600,537.14	0.00	11,362.86	0.00	98.14
207-000-401-410	PERSONAL PROPERTY TAX	45,231.83	45,100.00	45,100.00	43,050.91	0.00	2,049.09	0.00	95.46
207-000-401-412	DELINQUENT TAXES-LEVY	1,726.51	3,000.00	3,000.00	1,063.97	0.00	1,936.03	0.00	35.47
207-000-401-437	ABATEMENT TAXES-LEVY	3,062.30	4,900.00	4,900.00	4,893.96	0.00	6.04	0.00	99.88
207-000-401-441	COMMUNITY STABILIZATION SHARE TAX	8,681.33	16,757.00	16,757.00	9,813.21	0.00	6,943.79	0.00	58.56
207-000-401-445	INTEREST & PENALTIES ON TAX	114.70	120.00	120.00	96.62	0.00	23.38	0.00	80.52
207-000-665-000	INTEREST REVENUE	12,075.51	8,750.00	8,750.00	1,493.47	787.66	7,256.53	0.00	17.07
Total Dept 000		662,540.46	690,527.00	690,527.00	660,949.28	787.66	29,577.72	0.00	95.72
TOTAL REVENUES		662,540.46	690,527.00	690,527.00	660,949.28	787.66	29,577.72	0.00	95.72
Expenditures									
Dept 301 - POLICE DEPARTMENT									
207-301-787-000	OTHER EXPENSES	5,354.00	7,500.00	7,500.00	0.00	0.00	(3,520.00)	11,020.00	146.93
207-301-801-000	SHERIFF PROTECTION	637,774.83	645,322.00	645,322.00	212,601.94	212,601.94	432,720.06	0.00	32.95
207-301-950-000	PROPERTY TAX REFUNDS	22.95	150.00	150.00	0.00	0.00	150.00	0.00	0.00
Total Dept 301 - POLICE DEPARTMENT		643,151.78	652,972.00	652,972.00	212,601.94	212,601.94	429,350.06	11,020.00	34.25
Dept 965 - TRANSFERS OUT									
207-965-999-000	TRANSFER TO OTHER FUND	0.00	31,499.00	31,499.00	0.00	0.00	31,499.00	0.00	0.00
Total Dept 965 - TRANSFERS OUT		0.00	31,499.00	31,499.00	0.00	0.00	31,499.00	0.00	0.00
TOTAL EXPENDITURES		643,151.78	684,471.00	684,471.00	212,601.94	212,601.94	460,849.06	11,020.00	32.67
Fund 207 - POLICE FUND:									
TOTAL REVENUES		662,540.46	690,527.00	690,527.00	660,949.28	787.66	29,577.72	0.00	95.72
TOTAL EXPENDITURES		643,151.78	684,471.00	684,471.00	212,601.94	212,601.94	460,849.06	11,020.00	32.67
NET OF REVENUES & EXPENDITURES		19,388.68	6,056.00	6,056.00	448,347.34	(211,814.28)	(431,271.34)	(11,020.00)	7,221.39
BEG. FUND BALANCE		1,283,785.37	1,283,785.37	1,283,785.37	1,283,785.37				
NET OF REVENUES/EXPENDITURES - 2017					19,388.68		19,388.68		
END FUND BALANCE		1,303,174.05	1,289,841.37	1,289,841.37	1,751,521.39				

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
PERIOD ENDING 05/31/2018  
FINAL

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 207 - POLICE FUND			
207-000-003-000	CASH-POLICE FUND - 53RD SECURITIES	0.05	
207-000-003-019	POLICE FUND CD- FLAGSTAR BANK	300,000.00	
207-000-003-027	CD - NORTHPOINTE BANK 10/08/2018	257,566.39	
207-000-003-029	CD - FIRST COMMUNITY BANK M3/10/2020	250,000.00	
207-000-003-033	CD - PRIVATE BANK	759,534.49	
207-000-015-019	POLICE M/M FLAGSTAR BANK	184,420.46	
207-000-020-000	TAXES RECEIVABLE	301,901.36	
207-000-084-000	DUE FROM OTHER FUNDS	359,819.51	
207-000-339-000	DEFERRED REVENUE		661,720.87
207-000-390-000	FUND BALANCE - RESTRICTED		1,053,785.37
207-000-391-001	FUND BALANCE - COMMITTED/ PP TAX 2012		230,000.00
207-000-401-402	TAX LEVY		600,537.14
207-000-401-410	PERSONAL PROPERTY TAX		43,050.91
207-000-401-412	DELINQUENT TAXES-LEVY		1,063.97
207-000-401-437	ABATEMENT TAXES-LEVY		4,893.96
207-000-401-441	COMMUNITY STABILIZATION SHARE TAX		9,813.21
207-000-401-445	INTEREST & PENALTIES ON TAX		96.62
207-000-665-000	INTEREST REVENUE		1,493.47
207-301-801-000	SHERIFF PROTECTION	212,601.94	
Total Fund 207 - POLICE FUND			
NET OF REVENUES/EXPENDITURES - 2017		2,625,844.20	19,388.68
			2,625,844.20

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Period Ending 05/31/2018  
PRE-AUDIT

GL Number	Description	Balance
Fund 207 - POLICE FUND		
*** Assets ***		
207-000-003-000	CASH-POLICE FUND - 53RD SECURITIES	0.05
207-000-003-019	POLICE FUND CD- FLAGSTAR BANK	300,000.00
207-000-003-027	CD - NORTHPOINTE BANK 10/08/2018	257,566.39
207-000-003-029	CD - FIRST COMMUNITY BANK M3/10/2020	250,000.00
207-000-003-033	CD - PRIVATE BANK	759,534.49
207-000-015-019	POLICE M/M FLAGSTAR BANK	184,420.46
207-000-020-000	TAXES RECEIVABLE	301,901.36
207-000-084-000	DUE FROM OTHER FUNDS	359,819.51
	Total Assets	2,413,242.26
*** Liabilities ***		
207-000-339-000	DEFERRED REVENUE	661,720.87
	Total Liabilities	661,720.87
*** Fund Balance ***		
207-000-390-000	FUND BALANCE - RESTRICTED	1,053,785.37
207-000-391-001	FUND BALANCE - COMMITTED/ PP TAX 2012	230,000.00
	Total Fund Balance	1,283,785.37
	Beginning Fund Balance - 2017	1,283,785.37
	Net of Revenues VS Expenditures - 2017	19,388.68
	*2017 End FB/2018 Beg FB	1,303,174.05
	Net of Revenues VS Expenditures - Current Year	448,347.34
	Ending Fund Balance	1,751,521.39
	Total Liabilities And Fund Balance	2,413,242.26

\* Year Not Closed

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REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 PRE-AUDIT

GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR	UNENCUMBERED	ENCUMBERED	% BDGT
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18			
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE	YEAR-TO-DATE	USED
Fund 208 - HAZMAT FUND									
Revenues									
Dept 000									
208-000-607-500	HAZMAT - CASCADE TWP	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00
208-000-607-600	HAZMAT KENTWOOD	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00
208-000-607-700	HAZMAT - GAINES TWP	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00
208-000-665-000	HAZMAT INTEREST	124.17	200.00	200.00	38.33	19.23	161.67	0.00	19.17
Total Dept 000		124.17	6,200.00	6,200.00	38.33	19.23	6,161.67	0.00	0.62
TOTAL REVENUES									
		124.17	6,200.00	6,200.00	38.33	19.23	6,161.67	0.00	0.62
Expenditures									
Dept 344 - HAZMAT									
208-344-726-000	HAZMAT SUPPLIES	381.01	500.00	500.00	0.00	0.00	500.00	0.00	0.00
208-344-787-000	HAZMAT EQUIPMENT REPAIRS	1,885.43	1,500.00	1,500.00	221.00	0.00	1,279.00	0.00	14.73
208-344-789-000	HAZMAT TRAINING	0.00	3,000.00	3,000.00	1,266.93	391.93	1,733.07	0.00	42.23
208-344-958-000	HAZMAT EQUIPMENT	486.05	3,000.00	3,000.00	0.00	0.00	(1,780.00)	4,780.00	159.33
Total Dept 344 - HAZMAT		2,752.49	8,000.00	8,000.00	1,487.93	391.93	1,732.07	4,780.00	78.35
TOTAL EXPENDITURES									
		2,752.49	8,000.00	8,000.00	1,487.93	391.93	1,732.07	4,780.00	78.35
Fund 208 - HAZMAT FUND:									
	TOTAL REVENUES	124.17	6,200.00	6,200.00	38.33	19.23	6,161.67	0.00	0.62
	TOTAL EXPENDITURES	2,752.49	8,000.00	8,000.00	1,487.93	391.93	1,732.07	4,780.00	78.35
	NET OF REVENUES & EXPENDITURES	(2,628.32)	(1,800.00)	(1,800.00)	(1,449.60)	(372.70)	4,429.60	(4,780.00)	346.09
	BEG. FUND BALANCE	36,248.13	36,248.13	36,248.13	36,248.13				
	NET OF REVENUES/EXPENDITURES - 2017				(2,628.32)		(2,628.32)		
	END FUND BALANCE	33,619.81	34,448.13	34,448.13	32,170.21				

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PERIOD ENDING 05/31/2018  
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GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 208 - HAZMAT FUND			
208-000-015-005	MM LAKE MICH CR UN 112010265771	32,170.21	
208-000-390-000	FUND BALANCE - RESTRICTED		36,248.13
208-000-665-000	HAZMAT INTEREST		38.33
208-344-787-000	HAZMAT EQUIPMENT REPAIRS	221.00	
208-344-789-000	HAZMAT TRAINING	1,266.93	
Total Fund 208 - HAZMAT FUND			
DEFICIENCY OF REVENUES/EXPENDITURES - 2017		2,628.32	
		36,286.46	36,286.46

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP  
Period Ending 05/31/2018  
PRE-AUDIT

GL Number	Description	Balance
Fund 208 - HAZMAT FUND		
*** Assets ***		
208-000-015-005	MM LAKE MICH CR UN 112010265771	32,170.21
	Total Assets	32,170.21
*** Liabilities ***		
	Total Liabilities	0.00
*** Fund Balance ***		
208-000-390-000	FUND BALANCE - RESTRICTED	36,248.13
	Total Fund Balance	36,248.13
	Beginning Fund Balance - 2017	36,248.13
	Net of Revenues VS Expenditures - 2017	(2,628.32)
	*2017 End FB/2018 Beg FB	33,619.81
	Net of Revenues VS Expenditures - Current Year	(1,449.60)
	Ending Fund Balance	32,170.21
	Total Liabilities And Fund Balance	32,170.21

\* Year Not Closed

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 PERIOD ENDING 05/31/2018  
 PRE-AUDIT

GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR	UNENCUMBERED	ENCUMBERED	% BDGT
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18			
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE	YEAR-TO-DATE	USED
Fund 209 - CCT OPEN SPACE									
Revenues									
Dept 000									
209-000-401-402	TAX LEVY	296,385.47	306,700.00	306,700.00	300,839.23	0.00	5,860.77	0.00	98.09
209-000-401-410	PERSONAL PROPERTY TAX	22,659.64	22,600.00	22,600.00	21,567.02	0.00	1,032.98	0.00	95.43
209-000-401-412	DELINQUENT TAXES-LEVY	864.85	1,500.00	1,500.00	533.04	0.00	966.96	0.00	35.54
209-000-401-437	ABATEMENT TAXES-LEVY	1,534.07	2,500.00	2,500.00	2,451.67	0.00	48.33	0.00	98.07
209-000-401-441	COMMUNITY STABILIZATION SHARE TAX	21,252.18	8,395.00	8,395.00	24,035.25	0.00	(15,640.25)	0.00	286.30
209-000-401-445	INTEREST & PENALTIES ON TAXES	57.39	75.00	75.00	48.35	0.00	26.65	0.00	64.47
209-000-665-000	INTEREST ON INVESTMENTS	462.96	4,000.00	4,000.00	65.34	36.81	3,934.66	0.00	1.63
209-000-665-408	INTEREST ON HOMEYER FUND	1,773.70	1,800.00	1,800.00	305.17	0.00	1,494.83	0.00	16.95
209-000-671-675	DONATIONS	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00
209-000-689-000	BOND SALE PROCEEDS	3,050.00	0.00	0.00	3,050.00	0.00	(3,050.00)	0.00	100.00
Total Dept 000		348,040.26	348,570.00	348,570.00	352,895.07	36.81	(4,325.07)	0.00	101.24
TOTAL REVENUES		348,040.26	348,570.00	348,570.00	352,895.07	36.81	(4,325.07)	0.00	101.24
Expenditures									
Dept 751 - OPEN SPACE PRESERVATION									
209-751-921-000	ELECTRICITY	1,623.99	2,000.00	2,000.00	808.16	206.40	1,191.84	0.00	40.41
209-751-923-000	HEATING/UTILITY	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00
209-751-927-000	WATER-SEWER	342.33	500.00	500.00	70.15	0.00	429.85	0.00	14.03
209-751-935-000	PARK MAINTENANCE	27,534.60	20,000.00	20,000.00	842.90	13.90	19,143.20	13.90	4.28
209-751-950-000	TAX REFUNDS	11.50	100.00	100.00	0.00	0.00	100.00	0.00	0.00
Total Dept 751 - OPEN SPACE PRESERVATION		29,512.42	24,100.00	24,100.00	1,721.21	220.30	22,364.89	13.90	7.20
Dept 905 - DEBT SERVICE									
209-905-993-001	DEBIT SERVICE PAYING AGENT FEES	0.00	0.00	0.00	750.00	0.00	(750.00)	0.00	100.00
Total Dept 905 - DEBT SERVICE		0.00	0.00	0.00	750.00	0.00	(750.00)	0.00	100.00
Dept 990 - DEBT SERVICE									
209-990-991-201	BOND PRINCIPAL REFINANCE	0.00	29,000.00	29,000.00	29,000.00	0.00	0.00	0.00	100.00
209-990-992-001	BOND PRINCIPAL PAYMENT	215,000.00	225,000.00	225,000.00	225,000.00	0.00	0.00	0.00	100.00
209-990-992-201	BOND INTEREST REFINANCE	0.00	58,907.00	58,907.00	32,619.97	0.00	26,287.03	0.00	55.38
209-990-996-001	INTEREST AND FEES BA 2009	133,057.40	12,818.00	12,818.00	8,448.13	0.00	4,369.87	0.00	65.91
Total Dept 990 - DEBT SERVICE		348,057.40	325,725.00	325,725.00	295,068.10	0.00	30,656.90	0.00	90.59
TOTAL EXPENDITURES		377,569.82	349,825.00	349,825.00	297,539.31	220.30	52,271.79	13.90	85.06
Fund 209 - CCT OPEN SPACE:									
TOTAL REVENUES		348,040.26	348,570.00	348,570.00	352,895.07	36.81	(4,325.07)	0.00	101.24
TOTAL EXPENDITURES		377,569.82	349,825.00	349,825.00	297,539.31	220.30	52,271.79	13.90	85.06
NET OF REVENUES & EXPENDITURES		(29,529.56)	(1,255.00)	(1,255.00)	55,355.76	(183.49)	(56,596.86)	(13.90)	4,409.71
BEG. FUND BALANCE		739,045.77	739,045.77	739,045.77	739,045.77				
NET OF REVENUES/EXPENDITURES - 2017					(29,529.56)		(29,529.56)		
END FUND BALANCE		709,516.21	737,790.77	737,790.77	764,871.97				

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GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 209 - CCT OPEN SPACE			
209-000-001-100	CASH -CHEM	205,104.68	
209-000-001-550	MI CLASS CASH - POOL ACCT/HOMEYER	356,692.29	
209-000-003-015	CD - COMMUNITY WEST CR UN/M 10/15/18	200,000.00	
209-000-015-005	MONEY MARKET LAKE MICH CR UN HOMEYER	25.00	
209-000-020-000	TAXES RECEIVABLE	151,239.40	
209-000-040-000	ACCOUNTS RECEIVABLE	3,050.00	
209-000-084-000	DUE FROM OTHER TWP FUNDS	180,250.70	
209-000-339-000	DEFERRED REVENUE		331,490.10
209-000-390-000	FUND BALANCE - RESTRICTED		382,633.65
209-000-391-004	FUND BALANCE - COMMITTED HOMEYER 12/15		356,412.12
209-000-401-402	TAX LEVY		300,839.23
209-000-401-410	PERSONAL PROPERTY TAX		21,567.02
209-000-401-412	DELINQUENT TAXES-LEVY		533.04
209-000-401-437	ABATEMENT TAXES-LEVY		2,451.67
209-000-401-441	COMMUNITY STABILIZATION SHARE TAX		24,035.25
209-000-401-445	INTEREST & PENALTIES ON TAXES		48.35
209-000-665-000	INTEREST ON INVESTMENTS		65.34
209-000-665-408	INTEREST ON HOMEYER FUND		305.17
209-000-689-000	BOND SALE PROCEEDS		3,050.00
209-751-921-000	ELECTRICITY	808.16	
209-751-927-000	WATER-SEWER	70.15	
209-751-935-000	PARK MAINTENANCE	842.90	
209-905-993-001	DEBIT SERVICE PAYING AGENT FEES	750.00	
209-990-991-201	BOND PRINICIPAL REFINANCE	29,000.00	
209-990-992-001	BOND PRINICIPAL PAYMENT	225,000.00	
209-990-992-201	BOND INTEREST REFINANCE	32,619.97	
209-990-996-001	INTEREST AND FEES BA 2009	8,448.13	
Total Fund 209 - CCT OPEN SPACE			
DEFICIENCY OF REVENUES/EXPENDITURES - 2017		29,529.56	
		1,423,430.94	1,423,430.94

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP  
Period Ending 05/31/2018  
PRE-AUDIT

GL Number	Description	Balance
Fund 209 - CCT OPEN SPACE		
*** Assets ***		
209-000-001-100	CASH -CHEM	205,104.68
209-000-001-550	MI CLASS CASH - POOL ACCT/HOMEYER	356,692.29
209-000-003-015	CD - COMMUNITY WEST CR UN/M 10/15/18	200,000.00
209-000-015-005	MONEY MARKET LAKE MICH CR UN HOMEYER	25.00
209-000-020-000	TAXES RECEIVABLE	151,239.40
209-000-040-000	ACCOUNTS RECEIVABLE	3,050.00
209-000-084-000	DUE FROM OTHER TWP FUNDS	180,250.70
	Total Assets	1,096,362.07
*** Liabilities ***		
209-000-339-000	DEFERRED REVENUE	331,490.10
	Total Liabilities	331,490.10
*** Fund Balance ***		
209-000-390-000	FUND BALANCE - RESTRICTED	382,633.65
209-000-391-004	FUND BALANCE - COMMITTED HOMEYER 12/15	356,412.12
	Total Fund Balance	739,045.77
	Beginning Fund Balance - 2017	739,045.77
	Net of Revenues VS Expenditures - 2017	(29,529.56)
	*2017 End FB/2018 Beg FB	709,516.21
	Net of Revenues VS Expenditures - Current Year	55,355.76
	Ending Fund Balance	764,871.97
	Total Liabilities And Fund Balance	1,096,362.07

\* Year Not Closed

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REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 PRE-AUDIT

GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR	UNENCUMBERED	ENCUMBERED	% BDGT
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18			
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE	YEAR-TO-DATE	USED
Fund 211 - DAM MAJOR REPAIR FUND									
Revenues									
Dept 000									
211-000-665-000	INTEREST REVENUE	11,581.26	11,000.00	11,000.00	249.58	0.50	10,750.42	0.00	2.27
211-000-675-000	CONTRIBUTIONS	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00	100.00
211-000-699-101	TRANSFERS FROM GENERAL FUND	30,000.00	40,000.00	40,000.00	20,000.00	0.00	20,000.00	0.00	50.00
Total Dept 000		46,581.26	56,000.00	56,000.00	25,249.58	0.50	30,750.42	0.00	45.09
TOTAL REVENUES		46,581.26	56,000.00	56,000.00	25,249.58	0.50	30,750.42	0.00	45.09
Expenditures									
Dept 901 - CAPITAL OUTLAY									
211-901-974-000	CAPITAL OUTLAY - LANDIMP	0.00	270,000.00	270,000.00	0.00	0.00	270,000.00	0.00	0.00
211-901-990-000	INSPECTION REPORTS	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00
Total Dept 901 - CAPITAL OUTLAY		0.00	275,000.00	275,000.00	0.00	0.00	275,000.00	0.00	0.00
TOTAL EXPENDITURES		0.00	275,000.00	275,000.00	0.00	0.00	275,000.00	0.00	0.00
Fund 211 - DAM MAJOR REPAIR FUND:									
TOTAL REVENUES		46,581.26	56,000.00	56,000.00	25,249.58	0.50	30,750.42	0.00	45.09
TOTAL EXPENDITURES		0.00	275,000.00	275,000.00	0.00	0.00	275,000.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		46,581.26	(219,000.00)	(219,000.00)	25,249.58	0.50	(244,249.58)	0.00	11.53
BEG. FUND BALANCE		560,472.01	560,472.01	560,472.01	560,472.01				
NET OF REVENUES/EXPENDITURES - 2017					46,581.26		46,581.26		
END FUND BALANCE		607,053.27	341,472.01	341,472.01	632,302.85				

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
PERIOD ENDING 05/31/2018  
FINAL

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 211 - DAM MAJOR REPAIR FUND			
211-000-001-510	MI CLASS CASH - POOL ACCOUNTS	310,113.40	
211-000-003-014	CD - LAKE MICH CR UN #43 9/10/2018	322,164.57	
211-000-015-005	MM LAKE MICH CR UN- DAM REPAIR 1026577-0	24.88	
211-000-390-000	FUND BALANCE - RESTRICTED		310,472.01
211-000-391-001	FUND BALANCE-COMMITTED/FUTURE REPAIRS12		250,000.00
211-000-665-000	INTEREST REVENUE		249.58
211-000-675-000	CONTRIBUTIONS		5,000.00
211-000-699-101	TRANSFERS FROM GENERAL FUND		20,000.00
Total Fund 211 - DAM MAJOR REPAIR FUND			
NET OF REVENUES/EXPENDITURES - 2017		632,302.85	46,581.26
			632,302.85

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP  
Period Ending 05/31/2018  
PRE-AUDIT

GL Number	Description	Balance
Fund 211 - DAM MAJOR REPAIR FUND		
*** Assets ***		
211-000-001-510	MI CLASS CASH - POOL ACCOUNTS	310,113.40
211-000-003-014	CD - LAKE MICH CR UN #43 9/10/2018	322,164.57
211-000-015-005	MM LAKE MICH CR UN- DAM REPAIR 1026577-0	24.88
	Total Assets	632,302.85
*** Liabilities ***		
	Total Liabilities	0.00
*** Fund Balance ***		
211-000-390-000	FUND BALANCE - RESTRICTED	310,472.01
211-000-391-001	FUND BALANCE-COMMITTED/FUTURE REPAIRS12	250,000.00
	Total Fund Balance	560,472.01
	Beginning Fund Balance - 2017	560,472.01
	Net of Revenues VS Expenditures - 2017	46,581.26
	* 2017 End FB/2018 Beg FB	607,053.27
	Net of Revenues VS Expenditures - Current Year	25,249.58
	Ending Fund Balance	632,302.85
	Total Liabilities And Fund Balance	632,302.85

\* Year Not Closed

06/21/2018 REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 PRE-AUDIT

GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR	UNENCUMBERED	ENCUMBERED	% BDGT
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18			
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE	YEAR-TO-DATE	USED
Fund 216 - PATHWAYS FUND									
Revenues									
Dept 000									
216-000-401-402	TAX LEVY	513,547.16	531,250.00	531,250.00	521,262.66	0.00	9,987.34	0.00	98.12
216-000-401-410	PERSONAL PROPERTY TAX	39,260.94	39,150.00	39,150.00	37,367.76	0.00	1,782.24	0.00	95.45
216-000-401-412	DELINQUENT TAX LEVY	1,498.60	3,000.00	3,000.00	923.54	0.00	2,076.46	0.00	30.78
216-000-401-437	ABATEMENT TAXES-LEVY	2,658.07	4,250.00	4,250.00	4,247.95	0.00	2.05	0.00	99.95
216-000-401-441	COMMUNITY STABILIZATION SHARE TAX	36,821.72	14,545.00	14,545.00	41,623.17	0.00	(27,078.17)	0.00	286.17
216-000-401-445	PENALTIES & INTEREST ON TAX	99.61	100.00	100.00	84.01	0.00	15.99	0.00	84.01
216-000-665-000	INTEREST REVENUE	3,972.92	18,600.00	18,600.00	360.24	176.21	18,239.76	0.00	1.94
Total Dept 000		597,859.02	610,895.00	610,895.00	605,869.33	176.21	5,025.67	0.00	99.18
TOTAL REVENUES		597,859.02	610,895.00	610,895.00	605,869.33	176.21	5,025.67	0.00	99.18
Expenditures									
Dept 758 - PATHWAYS									
216-758-728-000	OPERATING SUPPLIES	13,149.97	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00	0.00
216-758-821-100	ENGINEERING	21,687.40	30,000.00	30,000.00	2,623.50	1,567.50	27,376.50	0.00	8.75
216-758-931-000	MAINT & REPAIR	77,392.97	75,000.00	75,000.00	56.70	0.00	74,720.05	223.25	0.37
216-758-950-000	PROPERTY TAX REFUNDS	19.92	100.00	100.00	0.00	0.00	100.00	0.00	0.00
Total Dept 758 - PATHWAYS		112,250.26	113,100.00	113,100.00	2,680.20	1,567.50	110,196.55	223.25	2.57
Dept 990 - DEBT SERVICE									
216-990-992-007	BOND PRINCIPAL- 2012 REFINANCE	287,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216-990-996-207	BOND INTEREST- 2012 REFINANCE	5,423.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 990 - DEBT SERVICE		292,423.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		404,673.28	113,100.00	113,100.00	2,680.20	1,567.50	110,196.55	223.25	2.57
Fund 216 - PATHWAYS FUND:									
TOTAL REVENUES		597,859.02	610,895.00	610,895.00	605,869.33	176.21	5,025.67	0.00	99.18
TOTAL EXPENDITURES		404,673.28	113,100.00	113,100.00	2,680.20	1,567.50	110,196.55	223.25	2.57
NET OF REVENUES & EXPENDITURES		193,185.74	497,795.00	497,795.00	603,189.13	(1,391.29)	(105,170.88)	(223.25)	121.13
BEG. FUND BALANCE		955,327.02	955,327.02	955,327.02	955,327.02				
NET OF REVENUES/EXPENDITURES - 2017					193,185.74		193,185.74		
END FUND BALANCE		1,148,512.76	1,453,122.02	1,453,122.02	1,751,701.89				

06/21/2018

TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
PERIOD ENDING 05/31/2018  
FINAL

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 216 - PATHWAYS FUND			
216-000-003-016	CD-OPTION ONE CR UN M 10/08/2018	524,327.53	
216-000-003-033	CD - PRIVATE BANK/CIBC M 10/17/20	503,000.00	
216-000-003-038	GRAND RIVER BANK M 10/4/2019	500,000.00	
216-000-015-025	PATHWAYS M/M MACATAWA BANK	227,797.39	
216-000-020-000	TAXES RECEIVABLE	262,048.99	
216-000-084-000	DUE FROM OTHER FUNDS	312,320.67	
216-000-211-000	CONTRACT PAYABLE-RETAINAGE		3,423.03
216-000-339-000	DEFERRED REVENUE		574,369.66
216-000-390-000	FUND BALANCE - RESTRICTED		955,327.02
216-000-401-402	TAX LEVY		521,262.66
216-000-401-410	PERSONAL PROPERTY TAX		37,367.76
216-000-401-412	DELINQUENT TAX LEVY		923.54
216-000-401-437	ABATEMENT TAXES-LEVY		4,247.95
216-000-401-441	COMMUNITY STABILIZATION SHARE TAX		41,623.17
216-000-401-445	PENALTIES & INTEREST ON TAX		84.01
216-000-665-000	INTEREST REVENUE		360.24
216-758-821-100	ENGINEERING	2,623.50	
216-758-931-000	MAINT & REPAIR	56.70	
Total Fund 216 - PATHWAYS FUND			
NET OF REVENUES/EXPENDITURES - 2017		2,332,174.78	193,185.74
			2,332,174.78

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP  
Period Ending 05/31/2018  
PRE-AUDIT

GL Number	Description	Balance
Fund 216 - PATHWAYS FUND		
*** Assets ***		
216-000-003-016	CD-OPTION ONE CR UN M 10/08/2018	524,327.53
216-000-003-033	CD - PRIVATE BANK/CIBC M 10/17/20	503,000.00
216-000-003-038	GRAND RIVER BANK M 10/4/2019	500,000.00
216-000-015-025	PATHWAYS M/M MACATAWA BANK	227,797.39
216-000-020-000	TAXES RECEIVABLE	262,048.99
216-000-084-000	DUE FROM OTHER FUNDS	312,320.67
	Total Assets	2,329,494.58
*** Liabilities ***		
216-000-211-000	CONTRACT PAYABLE-RETAINAGE	3,423.03
216-000-339-000	DEFERRED REVENUE	574,369.66
	Total Liabilities	577,792.69
*** Fund Balance ***		
216-000-390-000	FUND BALANCE - RESTRICTED	955,327.02
	Total Fund Balance	955,327.02
	Beginning Fund Balance - 2017	955,327.02
	Net of Revenues VS Expenditures - 2017	193,185.74
	*2017 End FB/2018 Beg FB	1,148,512.76
	Net of Revenues VS Expenditures - Current Year	603,189.13
	Ending Fund Balance	1,751,701.89
	Total Liabilities And Fund Balance	2,329,494.58

\* Year Not Closed

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06/21/2018 REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 PRE-AUDIT

GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR	UNENCUMBERED	ENCUMBERED	% BDGT
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18			
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE	YEAR-TO-DATE	USED
Fund 246 - IRF									
Revenues									
Dept 000									
246-000-630-000	HOOKUP FEES	362,654.00	200,000.00	200,000.00	234,584.00	99,886.00	(34,584.00)	0.00	117.29
246-000-665-000	INTEREST ON INVESTMENTS	3,629.15	2,000.00	2,000.00	384.39	10.81	1,615.61	0.00	19.22
246-000-669-000	INT & P S/A-ORDINANCE	3,944.82	4,500.00	4,500.00	3,562.59	995.40	937.41	0.00	79.17
246-000-669-006	INT & P S/A-KRAFT #285	253.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
246-000-669-011	INT & P S/A OAK TERRACE	(1,117.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
246-000-672-000	S/A REVENUE-ORDINANCE	10,240.16	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00	0.00
246-000-672-008	S/A REVENUE-INACTIVE	19,500.00	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00	0.00
246-000-672-011	S/A REVENUE - OAK TERRACE	(4,656.48)	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00
246-000-672-888	FOREST SHORES SPECIAL ASSESSMENT	0.00	940.00	940.00	0.00	0.00	940.00	0.00	0.00
246-000-672-889	S/A REV ORDINANCE- MARACAIBO SHORE 25R	0.00	205.00	205.00	0.00	0.00	205.00	0.00	0.00
Total Dept 000		394,447.84	238,645.00	238,645.00	238,530.98	100,892.21	114.02	0.00	99.95
TOTAL REVENUES		394,447.84	238,645.00	238,645.00	238,530.98	100,892.21	114.02	0.00	99.95
Expenditures									
Dept 295 - ADMINISTRATIVE									
246-295-821-000	ADMIN ENGINEERING COSTS	78,729.40	30,000.00	30,000.00	15,297.52	5,110.40	14,702.48	0.00	50.99
246-295-826-000	ADMIN LEGAL FEES	0.00	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	0.00
246-295-964-000	ADMIN 10%/HOOKUP TO GENERAL	36,265.00	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00	0.00
246-295-980-000	ADMIN MISCELLANEOUS EXPENSE	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00
Total Dept 295 - ADMINISTRATIVE		114,994.40	53,500.00	53,500.00	15,297.52	5,110.40	38,202.48	0.00	28.59
Dept 901 - CAPITAL OUTLAY									
246-901-974-000	CAPITAL OUTLAY - LANDIMP	595,141.82	120,000.00	120,000.00	13,377.34	7,299.25	106,622.66	0.00	11.15
Total Dept 901 - CAPITAL OUTLAY		595,141.82	120,000.00	120,000.00	13,377.34	7,299.25	106,622.66	0.00	11.15
Dept 990 - DEBT SERVICE									
246-990-992-001	BOND PRINCIPAL-2012 REFINANCE	77,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
246-990-996-201	BOND INTEREST -2012 REFINANCE	2,288.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 990 - DEBT SERVICE		79,288.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		789,425.20	173,500.00	173,500.00	28,674.86	12,409.65	144,825.14	0.00	16.53
Fund 246 - IRF:									
TOTAL REVENUES		394,447.84	238,645.00	238,645.00	238,530.98	100,892.21	114.02	0.00	99.95
TOTAL EXPENDITURES		789,425.20	173,500.00	173,500.00	28,674.86	12,409.65	144,825.14	0.00	16.53
NET OF REVENUES & EXPENDITURES		(394,977.36)	65,145.00	65,145.00	209,856.12	88,482.56	(144,711.12)	0.00	322.14
BEG. FUND BALANCE		1,596,219.25	1,596,219.25	1,596,219.25	1,596,219.25				
NET OF REVENUES/EXPENDITURES - 2017					(394,977.36)		(394,977.36)		
END FUND BALANCE		1,201,241.89	1,661,364.25	1,661,364.25	1,411,098.01				

06/21/2018

TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 FINAL

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 246 - IRF			
246-000-001-510	MI CLASS CASH - POOL ACCOUNTS	616,417.50	
246-000-003-030	CD - TALMER BANK & TRUST M	500,000.00	
246-000-015-004	MONEY MARKET - CHEMICAL BANK	206,075.75	
246-000-030-001	S/A ORDINANCE RECEIVABLE	9,487.28	
246-000-030-010	S/A RECEIVABLE- KRAFT & 60TH IMPRV 2014	274,829.61	
246-000-030-011	S/A RECEIVABLE- OAK TERRACE	27,938.96	
246-000-030-099	S/A RECEIVABLE-INACTIVE-SEWER	1,158,488.52	
246-000-030-100	S/A RECEIVABLE-INACTIVE-WATER	2,171,023.30	
246-000-040-001	ACCOUNTS RECEIVABLE-ORDINANCE	3,422.16	
246-000-040-006	ACCOUNTS RECEIVABLE-DELQ USAGE		86.32
246-000-081-000	DUE FROM OTHER GOVERNMENT UNITS	133,452.88	
246-000-085-000	DUE FROM TAXES	8,149.38	
246-000-211-000	CONTRACT PAYABLE-RETAINAGE		5,000.00
246-000-339-000	DEFERRED REVENUE-ORDINANCE		301,743.75
246-000-339-001	DEFERRED REV-INACTIVE-SEWER		1,158,488.52
246-000-339-002	DEFERRED REV-INACTIVE-WATER		2,200,273.30
246-000-339-011	DEFERRED REVENUE- OAK TERRACE		32,595.44
246-000-390-000	FUND BALANCE - RESTRICTED		1,596,219.25
246-000-630-000	HOOKUP FEES		234,584.00
246-000-665-000	INTEREST ON INVESTMENTS		384.39
246-000-669-000	INT & P S/A-ORDINANCE		3,562.59
246-295-821-000	ADMIN ENGINEERING COSTS	15,297.52	
246-901-974-000	CAPITAL OUTLAY - LANDIMP	13,377.34	
Total Fund 246 - IRF			
DEFICIENCY OF REVENUES/EXPENDITURES - 2017		394,977.36	
		5,532,937.56	5,532,937.56

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP  
Period Ending 05/31/2018  
PRE-AUDIT

GL Number	Description	Balance
Fund 246 - IRF		
*** Assets ***		
246-000-001-510	MI CLASS CASH - POOL ACCOUNTS	616,417.50
246-000-003-030	CD - TALMER BANK & TRUST M	500,000.00
246-000-015-004	MONEY MARKET - CHEMICAL BANK	206,075.75
246-000-030-001	S/A ORDINANCE RECEIVABLE	9,487.28
246-000-030-010	S/A RECEIVABLE- KRAFT & 60TH IMPRV 2014	274,829.61
246-000-030-011	S/A RECEIVABLE- OAK TERRACE	27,938.96
246-000-030-099	S/A RECEIVABLE-INACTIVE-SEWER	1,158,488.52
246-000-030-100	S/A RECEIVABLE-INACTIVE-WATER	2,171,023.30
246-000-040-001	ACCOUNTS RECEIVABLE-ORDINANCE	3,422.16
246-000-040-006	ACCOUNTS RECEIVABLE-DELQ USAGE	(86.32)
246-000-081-000	DUE FROM OTHER GOVERNMENT UNITS	133,452.88
246-000-085-000	DUE FROM TAXES	8,149.38
	Total Assets	5,109,199.02
*** Liabilities ***		
246-000-211-000	CONTRACT PAYABLE-RETAINAGE	5,000.00
246-000-339-000	DEFERRED REVENUE-ORDINANCE	301,743.75
246-000-339-001	DEFERRED REV-INACTIVE-SEWER	1,158,488.52
246-000-339-002	DEFERRED REV-INACTIVE-WATER	2,200,273.30
246-000-339-011	DEFERRED REVENUE- OAK TERRACE	32,595.44
	Total Liabilities	3,698,101.01
*** Fund Balance ***		
246-000-390-000	FUND BALANCE - RESTRICTED	1,596,219.25
	Total Fund Balance	1,596,219.25
	Beginning Fund Balance - 2017	1,596,219.25
	Net of Revenues VS Expenditures - 2017	(394,977.36)
	*2017 End FB/2018 Beg FB	1,201,241.89
	Net of Revenues VS Expenditures - Current Year	209,856.12
	Ending Fund Balance	1,411,098.01
	Total Liabilities And Fund Balance	5,109,199.02

\* Year Not Closed

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06/21/2018 REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 PRE-AUDIT

GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR	UNENCUMBERED	ENCUMBERED	% BDGT
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18			
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE	YEAR-TO-DATE	USED
Fund 248 - DDA									
Revenues									
Dept 000									
248-000-401-401	TAXES - CASCADE TOWNSHIP	186,381.34	210,630.00	210,630.00	208,805.87	0.00	1,824.13	0.00	99.13
248-000-401-402	TAXES - G.R.C.C.	106,138.39	110,000.00	110,000.00	(919.43)	0.00	110,919.43	0.00	(0.84)
248-000-401-403	TAXES-KENT COUNTY	349,495.94	375,000.00	375,000.00	102,741.52	0.00	272,258.48	0.00	27.40
248-000-401-406	KDL TAXES-DDA	67,690.43	76,500.00	76,500.00	75,834.62	0.00	665.38	0.00	99.13
248-000-665-000	INTEREST REVENUE	6,413.77	4,000.00	4,000.00	433.03	74.75	3,566.97	0.00	10.83
248-000-675-000	DDA CONTRIBUTIONS - MISC	6,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-000-675-300	DDA CONTRIB & DONATION- METRO CRUISE W	6,823.25	6,000.00	6,000.00	1,500.00	1,500.00	4,500.00	0.00	25.00
Total Dept 000		729,443.12	782,130.00	782,130.00	388,395.61	1,574.75	393,734.39	0.00	49.66
TOTAL REVENUES		729,443.12	782,130.00	782,130.00	388,395.61	1,574.75	393,734.39	0.00	49.66
Expenditures									
Dept 170 - DDA OPERATIONS/CONSTRUCTION									
248-170-723-000	DDA - MEMBERSHIP AND DUES	1,600.00	900.00	900.00	340.00	290.00	560.00	0.00	37.78
248-170-724-000	DDA - EDUCATION	872.85	2,000.00	2,000.00	134.00	0.00	1,866.00	0.00	6.70
248-170-787-000	OTHER EXPENSES	15,178.20	5,000.00	5,000.00	2,566.57	0.00	33.43	2,400.00	99.33
248-170-821-000	ENGINEERING	1,415.75	15,000.00	15,000.00	1,452.00	165.00	13,548.00	0.00	9.68
248-170-826-265	LEGAL	0.00	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	0.00
248-170-860-000	DDA - MILEAGE	144.17	400.00	400.00	93.28	0.00	306.72	0.00	23.32
248-170-861-100	BUS SERVICE 28TH ST	96,064.05	104,000.00	104,000.00	36,655.80	14,662.32	67,344.20	0.00	35.25
248-170-921-000	ELECTRICITY	20,963.85	25,000.00	25,000.00	8,934.44	1,811.44	16,065.56	0.00	35.74
248-170-922-000	STREETLIGHTS	281.78	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00
248-170-924-100	CELL PHONES	777.08	900.00	900.00	282.20	66.11	617.80	0.00	31.36
248-170-927-000	WATER-SEWER	6,815.33	5,500.00	5,500.00	9.36	0.00	5,490.64	0.00	0.17
248-170-931-000	MAINT & REPAIR/IMPROVEMENTS	17,630.50	72,800.00	72,800.00	6,799.88	530.59	64,907.90	1,092.22	10.84
248-170-931-300	DDA REPAIR & MAINT- METRO CRUISE WU	5,143.85	10,000.00	10,000.00	210.00	210.00	8,285.00	1,505.00	17.15
248-170-950-000	DDA PROPERTY TAX REFUNDS	10,065.23	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00
248-170-967-000	SPECIAL PROJECTS	57,501.76	60,000.00	60,000.00	24,546.41	4,105.00	30,013.59	5,440.00	49.98
248-170-981-000	SMALL EQUIP AND FURNITURE	0.00	500.00	500.00	0.00	0.00	500.00	0.00	0.00
Total Dept 170 - DDA OPERATIONS/CONSTRUCTION		234,454.40	319,500.00	319,500.00	82,023.94	21,840.46	227,038.84	10,437.22	28.94
Dept 965 - TRANSFERS OUT									
248-965-999-101	TRANSFER TO GENERAL FUND	94,340.00	98,077.00	98,077.00	0.00	0.00	98,077.00	0.00	0.00
Total Dept 965 - TRANSFERS OUT		94,340.00	98,077.00	98,077.00	0.00	0.00	98,077.00	0.00	0.00
Dept 990 - DEBT SERVICE									
248-990-992-003	MUN BOND 2010 /PRINCIPAL	94,000.00	97,000.00	97,000.00	0.00	0.00	97,000.00	0.00	0.00
248-990-996-003	MUN BOND 2010 / INT & FEES	13,229.00	10,362.00	10,362.00	5,181.00	0.00	5,181.00	0.00	50.00
Total Dept 990 - DEBT SERVICE		107,229.00	107,362.00	107,362.00	5,181.00	0.00	102,181.00	0.00	4.83
TOTAL EXPENDITURES		436,023.40	524,939.00	524,939.00	87,204.94	21,840.46	427,296.84	10,437.22	18.60
Fund 248 - DDA:									
TOTAL REVENUES		729,443.12	782,130.00	782,130.00	388,395.61	1,574.75	393,734.39	0.00	49.66
TOTAL EXPENDITURES		436,023.40	524,939.00	524,939.00	87,204.94	21,840.46	427,296.84	10,437.22	18.60
NET OF REVENUES & EXPENDITURES		293,419.72	257,191.00	257,191.00	301,190.67	(20,265.71)	(33,562.45)	(10,437.22)	113.05
BEG. FUND BALANCE		401,788.11	401,788.11	401,788.11	401,788.11				
NET OF REVENUES/EXPENDITURES - 2017					293,419.72		293,419.72		
END FUND BALANCE		695,207.83	658,979.11	658,979.11	996,398.50				

06/21/2018

TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
PERIOD ENDING 05/31/2018  
FINAL

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 248 - DDA			
248-000-001-510	MI CLASS CASH - POOL ACCOUNTS	615,047.99	
248-000-003-035	ADVENTURE CR UNION	204,550.90	
248-000-015-004	MONEY MARKET - CHEMICAL BANK	176,769.61	
248-000-015-005	M/M LAKE MICH CR UN 0001026578	25.00	
248-000-015-010	OPTION 1 CR UN-MM	5.00	
248-000-084-000	DUE FROM OTHER FUNDS	208,805.87	
248-000-339-000	DEFERRED REVENUE		208,805.87
248-000-390-000	FUND BALANCE - RESTRICTED		401,788.11
248-000-401-401	TAXES - CASCADE TOWNSHIP		208,805.87
248-000-401-402	TAXES - G.R.C.C.	919.43	
248-000-401-403	TAXES-KENT COUNTY		102,741.52
248-000-401-406	KDL TAXES-DDA		75,834.62
248-000-665-000	INTEREST REVENUE		433.03
248-000-675-300	DDACONTRIB & DONATION- METRO CRUISE WU		1,500.00
248-170-723-000	DDA - MEMBERSHIP AND DUES	340.00	
248-170-724-000	DDA - EDUCATION	134.00	
248-170-787-000	OTHER EXPENSES	2,566.57	
248-170-821-000	ENGINEERING	1,452.00	
248-170-860-000	DDA - MILEAGE	93.28	
248-170-861-100	BUS SERVICE 28TH ST	36,655.80	
248-170-921-000	ELECTRICITY	8,934.44	
248-170-924-100	CELL PHONES	282.20	
248-170-927-000	WATER-SEWER	9.36	
248-170-931-000	MAINT & REPAIR/IMPROVEMENTS	6,799.88	
248-170-931-300	DDA REPAIR & MAINT- METRO CRUISE WU	210.00	
248-170-967-000	SPECIAL PROJECTS	24,546.41	
248-990-996-003	MUN BOND 2010 / INT & FEES	5,181.00	
Total Fund 248 - DDA			
NET OF REVENUES/EXPENDITURES - 2017		1,293,328.74	293,419.72
			1,293,328.74

06/21/2018

BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP  
Period Ending 05/31/2018  
PRE-AUDIT

GL Number	Description	Balance
Fund 248 - DDA		
*** Assets ***		
248-000-001-510	MI CLASS CASH - POOL ACCOUNTS	615,047.99
248-000-003-035	ADVENTURE CR UNION	204,550.90
248-000-015-004	MONEY MARKET - CHEMICAL BANK	176,769.61
248-000-015-005	M/M LAKE MICH CR UN 0001026578	25.00
248-000-015-010	OPTION 1 CR UN-MM	5.00
248-000-084-000	DUE FROM OTHER FUNDS	208,805.87
	Total Assets	1,205,204.37
*** Liabilities ***		
248-000-339-000	DEFERRED REVENUE	208,805.87
	Total Liabilities	208,805.87
*** Fund Balance ***		
248-000-390-000	FUND BALANCE - RESTRICTED	401,788.11
	Total Fund Balance	401,788.11
	Beginning Fund Balance - 2017	401,788.11
	Net of Revenues VS Expenditures - 2017	293,419.72
	*2017 End FB/2018 Beg FB	695,207.83
	Net of Revenues VS Expenditures - Current Year	301,190.67
	Ending Fund Balance	996,398.50
	Total Liabilities And Fund Balance	1,205,204.37

\* Year Not Closed

06/21/2018 REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 PRE-AUDIT

GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR	UNENCUMBERED	ENCUMBERED	% BDGT
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18			
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE	YEAR-TO-DATE	USED
Fund 249 - BUILDING FUND									
Revenues									
Dept 000									
249-000-607-483	CASCADE TWP BLDG COM PERMITS	180,886.00	150,000.00	150,000.00	43,936.00	22,805.00	106,064.00	0.00	29.29
249-000-607-484	CASCADE TWP BLDG RES PERMITS	93,979.00	90,000.00	90,000.00	61,177.00	17,961.00	28,823.00	0.00	67.97
249-000-607-485	CASCADE TWP ELECTRICAL PERMITS	84,775.00	80,000.00	80,000.00	34,295.00	4,425.00	45,705.00	0.00	42.87
249-000-607-486	CASCADE TWP MECHANICAL PERMITS	92,525.25	100,000.00	100,000.00	41,765.55	9,265.00	58,234.45	0.00	41.77
249-000-607-487	CASCADE TWP PLUMBING PERMITS	46,053.00	55,000.00	55,000.00	19,514.00	5,994.00	35,486.00	0.00	35.48
249-000-607-488	CASCADE TWP PLAN REVIEWS	150,046.00	90,000.00	90,000.00	45,668.00	15,244.00	44,332.00	0.00	50.74
249-000-607-490	CASCADE TWP CONTRACTOR REG	10,755.00	8,000.00	8,000.00	2,835.00	705.00	5,165.00	0.00	35.44
249-000-607-500	LOWELL TWP BUILDING PERMITS	30,881.00	30,000.00	30,000.00	37,921.00	4,523.00	(7,921.00)	0.00	126.40
249-000-607-501	LOWELL TWP ELECTRICAL PERMITS	13,678.00	15,000.00	15,000.00	5,281.00	2,311.00	9,719.00	0.00	35.21
249-000-607-502	LOWELL TWP MECHANICAL PERMITS	13,105.00	15,000.00	15,000.00	5,015.00	395.00	9,985.00	0.00	33.43
249-000-607-503	LOWELL TWP PLUMBING PERMITS	8,496.00	8,000.00	8,000.00	5,643.00	2,959.00	2,357.00	0.00	70.54
249-000-607-511	VERGENNES TWP ELECTRICAL PERMITS	11,338.00	10,000.00	10,000.00	3,284.00	850.00	6,716.00	0.00	32.84
249-000-607-512	VERGENNES TWP MECHANICAL PERMITS	14,360.00	14,000.00	14,000.00	3,580.00	1,045.00	10,420.00	0.00	25.57
249-000-607-516	VERGENNES TWP PLUMBING PERMITS	7,143.00	14,000.00	14,000.00	3,239.00	259.00	10,761.00	0.00	23.14
249-000-607-520	ADA TWP BUILDING PERMITS	135,722.00	120,000.00	120,000.00	71,032.00	21,149.00	48,968.00	0.00	59.19
249-000-607-521	ADA TWP PLUMBING PERMITS	27,593.00	35,000.00	35,000.00	18,197.00	5,574.00	16,803.00	0.00	51.99
249-000-607-523	ADA TWP ELECTRICAL PERMITS	46,849.00	50,000.00	50,000.00	26,044.00	7,414.00	23,956.00	0.00	52.09
249-000-607-524	ADA TWP MECHANICAL PERMITS	52,430.25	55,000.00	55,000.00	23,826.00	6,765.00	31,174.00	0.00	43.32
249-000-607-531	GR TWP BUILDING PERMITS	219,211.00	110,000.00	110,000.00	93,575.00	11,236.00	16,425.00	0.00	85.07
249-000-607-532	GR TWP ELECTRICAL PERMITS	88,488.00	55,000.00	55,000.00	18,945.00	7,193.00	36,055.00	0.00	34.45
249-000-607-533	GR TWP MECHANICAL PERMITS	84,623.85	65,000.00	65,000.00	28,670.25	5,476.00	36,329.75	0.00	44.11
249-000-607-534	GR TWP PLUMBING PERMITS	43,359.00	40,000.00	40,000.00	16,414.00	2,118.00	23,586.00	0.00	41.04
249-000-607-536	EAST GR BUILDING PERMITS	66,181.00	55,000.00	55,000.00	20,240.00	5,587.00	34,760.00	0.00	36.80
249-000-607-537	EAST GR ELECTRICAL PERMITS	32,330.00	35,000.00	35,000.00	10,443.00	2,782.00	24,557.00	0.00	29.84
249-000-607-538	EAST GR MECHANICAL PERMITS	39,759.50	40,000.00	40,000.00	17,555.00	3,725.00	22,445.00	0.00	43.89
249-000-607-539	EAST GR PLUMBING PERMITS	24,684.00	25,000.00	25,000.00	9,512.00	1,860.00	15,488.00	0.00	38.05
249-000-607-541	EAST GR-RENTAL INSP	2,550.00	4,000.00	4,000.00	2,650.00	2,650.00	1,350.00	0.00	66.25
249-000-607-551	PLAINFIELD - ELECTRICAL PERMITS	82,020.00	70,000.00	70,000.00	35,781.00	6,981.00	34,219.00	0.00	51.12
249-000-607-552	PLAINFIELD MECHANICAL PERMITS	104,640.90	90,000.00	90,000.00	40,354.00	7,239.50	49,646.00	0.00	44.84
249-000-607-553	PLAINFIELD - PLUMBING PERMITS	53,987.00	50,000.00	50,000.00	19,111.00	3,514.00	30,889.00	0.00	38.22
249-000-607-555	PLAINFIELD INSPECTION FEES -NP	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00
249-000-607-560	LOWELL, CITY OF - BUILDING PERMITS	26,249.00	20,000.00	20,000.00	5,914.00	1,255.00	14,086.00	0.00	29.57
249-000-607-561	LOWELL, CITY OF - ELECTRICAL PERMITS	16,113.00	10,000.00	10,000.00	2,080.00	476.00	7,920.00	0.00	20.80
249-000-607-562	LOWELL, CITY OF - MECHANICAL PERMITS	10,417.50	8,000.00	8,000.00	3,260.00	905.00	4,740.00	0.00	40.75
249-000-607-563	LOWELL CITY OF - PLUMBING PERMITS	8,133.00	7,000.00	7,000.00	1,823.00	933.00	5,177.00	0.00	26.04
249-000-665-000	INTEREST REVENUE	14,817.40	25,400.00	25,400.00	19.72	8.85	25,380.28	0.00	0.08
249-000-671-671	MISCELLANEOUS INCOME	1,670.00	1,000.00	1,000.00	1,075.00	200.00	(75.00)	0.00	107.50
249-000-673-000	SALE OF ASSETS	0.00	0.00	0.00	75.00	0.00	(75.00)	0.00	100.00
Total Dept 000		1,939,848.65	1,651,400.00	1,651,400.00	779,749.52	193,782.35	871,650.48	0.00	47.22
TOTAL REVENUES		1,939,848.65	1,651,400.00	1,651,400.00	779,749.52	193,782.35	871,650.48	0.00	47.22
Expenditures									
Dept 371 - BUILDING DEPARTMENT									
249-371-703-000	DIRECTOR OF INSPECTIONS	87,160.33	90,066.00	90,066.00	38,104.44	10,392.12	51,961.56	0.00	42.31
249-371-706-000	BLDG WAGES/SALARY- KD	64,117.17	65,689.00	65,689.00	27,791.28	7,579.44	37,897.72	0.00	42.31
249-371-706-302	BLDG INSPECTOR - JB	63,758.31	65,008.00	65,008.00	27,503.52	7,500.96	37,504.48	0.00	42.31
249-371-706-303	BLDG INSPECTOR - WB	66,825.77	68,791.00	68,791.00	29,103.80	7,937.40	39,687.20	0.00	42.31
249-371-706-304	BLDG INSPECTOR - DH	67,837.98	69,169.00	69,169.00	29,263.52	7,980.96	39,905.48	0.00	42.31
249-371-706-305	BLDG INSPECTOR - JV/VM	63,758.31	65,009.00	65,009.00	27,503.52	7,500.96	37,505.48	0.00	42.31
249-371-706-306	BLDG INSPECTOR / PT - SB	61,801.57	64,830.00	64,830.00	27,427.84	7,480.32	37,402.16	0.00	42.31
249-371-706-309	BLDG INSPECTOR - DHU	58,560.72	60,359.00	60,359.00	25,536.06	6,964.38	34,822.94	0.00	42.31
249-371-706-400	BUILDING CLERICAL I	39,285.20	40,040.00	40,040.00	16,940.04	4,620.00	23,099.96	0.00	42.31
249-371-706-401	BUILDING CLERICAL II - JC	10,300.05	17,858.00	17,858.00	4,913.00	1,105.00	12,945.00	0.00	27.51
249-371-706-402	BUILDING CLERICAL II - JK	27,753.75	39,494.00	39,494.00	16,720.00	4,560.00	22,774.00	0.00	42.34
249-371-706-500	BLDG ADDITIONAL HELP	10,727.50	22,000.00	22,000.00	3,430.00	1,680.00	18,570.00	0.00	15.59
249-371-707-000	INSPECTOR-JS	0.00	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00	0.00
249-371-723-000	MEMBERSHIPS AND DUES	1,000.00	4,000.00	4,000.00	950.00	0.00	3,050.00	0.00	23.75
249-371-724-000	EDUCATION	2,810.38	6,000.00	6,000.00	1,566.98	0.00	4,433.02	0.00	26.12
249-371-727-000	SUPPLIES	3,341.38	8,000.00	8,000.00	3,200.96	1,435.77	(1,337.40)	6,136.44	116.72
249-371-757-000	SUPPLIES-HCC BOOKS	3,259.87	8,000.00	8,000.00	125.00	0.00	5,000.00	2,875.00	37.50
249-371-768-000	DEPARTMENT UNIFORMS	3,823.49	4,200.00	4,200.00	1,832.71	18.00	2,023.55	343.74	51.82
249-371-787-000	OTHER EXPENSES	219.31	1,500.00	1,500.00	810.56	368.45	689.44	0.00	54.04
249-371-787-200	OTHER EXPENSES- CREDIT CARD FEES	13,307.68	14,000.00	14,000.00	4,170.66	2,034.58	9,829.34	0.00	29.79
249-371-807-000	AUDIT FEES & SERVICES	910.00	1,000.00	1,000.00	725.00	0.00	75.00	200.00	92.50
249-371-810-000	INSURANCE	7,277.55	6,700.00	6,700.00	7,613.00	0.00	(913.00)	0.00	113.63
249-371-821-000	BLDG ENGINEERING	471.50	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00
249-371-860-000	MILEAGE	55,551.84	58,000.00	58,000.00	22,384.35	6,013.76	35,615.65	0.00	38.59
249-371-862-500	DEPT HEAD, SUPV EXPENSES	417.58	500.00	500.00	70.26	0.00	429.74	0.00	14.05
249-371-924-000	PHONES	925.01	1,500.00	1,500.00	394.53	84.32	1,105.47	0.00	26.30

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 PRE-AUDIT

GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR	UNENCUMBERED	ENCUMBERED	% BDGT
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18			
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE	YEAR-TO-DATE	USED
249-371-924-100	CELL PHONES	6,803.87	7,500.00	7,500.00	2,478.89	567.94	5,021.11	0.00	33.05
249-371-932-000	OFFICE EQUIP & COMPUTER REPAIR	4,088.56	17,600.00	17,600.00	6,536.12	0.00	3,462.84	7,601.04	80.32
249-371-939-000	SERVICE CONTRACTS	11,020.09	13,100.00	13,100.00	6,435.34	503.29	(5,484.11)	12,148.77	141.86
249-371-940-000	BUILDING RENTAL-LEASE	10,522.78	65,000.00	65,000.00	34,733.67	6,072.47	(2,307.39)	32,573.72	103.55
249-371-941-000	POSTAGE & MACHINE LEASE	600.00	1,000.00	1,000.00	300.00	150.00	700.00	0.00	30.00
249-371-957-000	BLDG PHYSICAL EXAMS	402.76	750.00	750.00	0.00	0.00	750.00	0.00	0.00
249-371-967-000	BLDG - SPECIAL PROJECTS	35,524.60	24,000.00	24,000.00	5,884.74	(23.19)	16,952.34	1,162.92	29.37
249-371-981-000	SMALL EQUIPMENT/FURNITURE	4,834.82	8,000.00	8,000.00	5,342.44	0.00	2,097.50	560.06	73.78
Total Dept 371 - BUILDING DEPARTMENT		788,999.73	975,663.00	975,663.00	379,792.23	92,526.93	532,269.08	63,601.69	45.45
Dept 850 - BENEFITS/INSURANCE									
249-850-715-000	FICA-EMPLOYER	44,745.85	55,347.00	55,347.00	19,701.97	5,447.59	35,645.03	0.00	35.60
249-850-717-000	WORKERS COMP INSURANCE	10,877.18	11,512.00	11,512.00	1,274.00	0.00	10,238.00	0.00	11.07
249-850-718-000	VISION INSURANCE BENEFITS	1,214.40	1,422.00	1,422.00	485.60	97.12	936.40	0.00	34.15
249-850-719-000	HEALTH INSURANCE BENEFITS	89,872.53	114,353.00	114,353.00	39,234.01	7,066.73	75,118.99	0.00	34.31
249-850-719-100	OPT-OUT INSURANCE	3,000.00	3,000.00	3,000.00	1,000.00	0.00	2,000.00	0.00	33.33
249-850-719-200	MI CLAIMS TAX- HEALTH	0.00	200.00	200.00	0.00	0.00	200.00	0.00	0.00
249-850-720-000	LIFE & DISABILITY INSURANCE	5,069.08	6,031.00	6,031.00	2,208.75	0.00	3,822.25	0.00	36.62
249-850-721-000	DENTAL INSURANCE BENEFITS	7,327.42	10,078.00	10,078.00	3,879.57	1,419.52	6,198.43	0.00	38.50
249-850-721-200	MI CLAIMS TAX - DENTAL	63.80	200.00	200.00	33.80	10.92	166.20	0.00	16.90
249-850-722-000	PENSION PLAN BENEFITS	70,760.07	82,036.00	82,036.00	22,440.65	5,924.31	59,595.35	0.00	27.35
249-850-960-000	BLDG UNEMPLOYMENT COSTS	0.00	0.00	0.00	2,327.00	0.00	(2,327.00)	0.00	100.00
Total Dept 850 - BENEFITS/INSURANCE		232,930.33	284,179.00	284,179.00	92,585.35	19,966.19	191,593.65	0.00	32.58
Dept 901 - CAPITAL OUTLAY									
249-901-975-000	CAPITAL OUTLAY - BLDGIMP	100,901.78	0.00	0.00	38,711.05	0.00	(38,711.05)	0.00	100.00
Total Dept 901 - CAPITAL OUTLAY		100,901.78	0.00	0.00	38,711.05	0.00	(38,711.05)	0.00	100.00
Dept 964 - PAYMENTS TO OTHER TOWNSHIPS									
249-964-964-100	PERMITS DUE TO LOWELL TWP	13,192.80	13,600.00	13,600.00	8,734.40	6,167.40	4,865.60	0.00	64.22
249-964-964-200	PERMITS DUE TO VERGENNES TWP	6,208.80	7,600.00	7,600.00	1,695.40	534.00	5,904.60	0.00	22.31
249-964-964-300	PERMITS DUE TO GR TWP	87,191.57	54,000.00	54,000.00	26,215.65	4,516.40	27,784.35	0.00	48.55
249-964-964-400	PERMITS DUE TO ADA TWP	52,556.85	52,000.00	52,000.00	19,695.60	8,735.20	32,304.40	0.00	37.88
249-964-964-500	PERMITS DUE TO EAST GR	32,557.90	31,000.00	31,000.00	8,886.00	2,307.80	22,114.00	0.00	28.66
249-964-964-600	PERMITS DUE PLAINFIELD	48,118.58	42,000.00	42,000.00	15,545.10	3,641.00	26,454.90	0.00	37.01
249-964-964-700	PERMITS DUE CITY OF LOWELL	12,234.30	9,000.00	9,000.00	1,877.00	806.80	7,123.00	0.00	20.86
249-964-964-800	PERMITS DUE CASCADE TWP	96,749.85	95,000.00	95,000.00	28,074.11	12,318.20	66,925.89	0.00	29.55
Total Dept 964 - PAYMENTS TO OTHER TOWNSHIPS		348,810.65	304,200.00	304,200.00	110,723.26	39,026.80	193,476.74	0.00	36.40
TOTAL EXPENDITURES		1,471,642.49	1,564,042.00	1,564,042.00	621,811.89	151,519.92	878,628.42	63,601.69	43.82
Fund 249 - BUILDING FUND:									
TOTAL REVENUES		1,939,848.65	1,651,400.00	1,651,400.00	779,749.52	193,782.35	871,650.48	0.00	47.22
TOTAL EXPENDITURES		1,471,642.49	1,564,042.00	1,564,042.00	621,811.89	151,519.92	878,628.42	63,601.69	43.82
NET OF REVENUES & EXPENDITURES		468,206.16	87,358.00	87,358.00	157,937.63	42,262.43	(6,977.94)	(63,601.69)	107.99
BEG. FUND BALANCE		2,430,080.41	2,430,080.41	2,430,080.41	2,430,080.41				
NET OF REVENUES/EXPENDITURES - 2017					468,206.16		468,206.16		
END FUND BALANCE		2,898,286.57	2,517,438.41	2,517,438.41	3,056,224.20				

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
PERIOD ENDING 05/31/2018  
FINAL

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 249 - BUILDING FUND			
249-000-001-100	CASH - CHEM	279,082.85	
249-000-003-001	CD - INDEPENDENT BANK M 6/19/2019	310,211.97	
249-000-003-018	CD - CHEMICAL BANK M 4/2019	300,000.00	
249-000-003-021	FIRST NATIONAL BANK OF MI/ M 10/11/2015	511,395.83	
249-000-003-024	FIRST NATIONAL BANK OF AMERICA	616,117.75	
249-000-003-028	CONSUMER CREDIT UNION M 3/10/2020	305,310.87	
249-000-003-029	CD - FIRST COMMUNITY BANK M5/27/2018	250,000.00	
249-000-003-037	CHEMICAL BANK CD M10/28/2019	500,000.00	
249-000-084-000	DUE FROM OTHER FUNDS	5,467.76	
249-000-123-000	PREPAID EXPENSE	9,445.32	
249-000-202-000	ACCOUNTS PAYABLE		10,645.79
249-000-204-000	ACCRUED PAYROLL		12,086.09
249-000-211-000	CONTRACT PAYABLE-RETAINAGE		7,075.27
249-000-237-000	DUE TO IRF SW CONNECTIONS		1,001.00
249-000-390-000	FUND BALANCE - RESTRICTED		1,420,635.09
249-000-391-001	FUND BAL- COMMITTED FUTURE FAC IMP 2018		1,000,000.00
249-000-393-000	FUND BALANCE - NONSPENDABLE		9,445.32
249-000-607-483	CASCADE TWP BLDG COM PERMITS		43,936.00
249-000-607-484	CASCADE TWP BLDG RES PERMITS		61,177.00
249-000-607-485	CASCADE TWP ELECTRICAL PERMITS		34,295.00
249-000-607-486	CASCADE TWP MECHANICAL PERMITS		41,765.55
249-000-607-487	CASCADE TWP PLUMBING PERMITS		19,514.00
249-000-607-488	CASCADE TWP PLAN REVIEWS		45,668.00
249-000-607-490	CASCADE TWP CONTRACTOR REG		2,835.00
249-000-607-500	LOWELL TWP BUILDING PERMITS		37,921.00
249-000-607-501	LOWELL TWP ELECTRICAL PERMITS		5,281.00
249-000-607-502	LOWELL TWP MECHANICAL PERMITS		5,015.00
249-000-607-503	LOWELL TWP PLUMBING PERMITS		5,643.00
249-000-607-511	VERGENNES TWP ELECTRICAL PERMITS		3,284.00
249-000-607-512	VERGENNES TWP MECHANICAL PERMITS		3,580.00
249-000-607-516	VERGENNES TWP PLUMBING PERMITS		3,239.00
249-000-607-520	ADA TWP BUILDING PERMITS		71,032.00
249-000-607-521	ADA TWP PLUMBING PERMITS		18,197.00
249-000-607-523	ADA TWP ELECTRICAL PERMITS		26,044.00
249-000-607-524	ADA TWP MECHANICAL PERMITS		23,826.00
249-000-607-531	GR TWP BUILDING PERMITS		93,575.00
249-000-607-532	GR TWP ELECTRICAL PERMITS		18,945.00
249-000-607-533	GR TWP MECHANICAL PERMITS		28,670.25
249-000-607-534	GR TWP PLUMBING PERMITS		16,414.00
249-000-607-536	EAST GR BUILDING PERMITS		20,240.00
249-000-607-537	EAST GR ELECTRICAL PERMITS		10,443.00
249-000-607-538	EAST GR MECHANICAL PERMITS		17,555.00
249-000-607-539	EAST GR PLUMBING PERMITS		9,512.00
249-000-607-541	EAST GR-RENTAL INSP		2,650.00
249-000-607-551	PLAINFIELD - ELECTRICAL PERMITS		35,781.00

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
PERIOD ENDING 05/31/2018  
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GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
249-000-607-552	PLAINFIELD MECHANICAL PERMITS		40,354.00
249-000-607-553	PLAINFIELD - PLUMBING PERMITS		19,111.00
249-000-607-560	LOWELL, CITY OF - BUILDING PERMITS		5,914.00
249-000-607-561	LOWELL, CITY OF - ELECTRICAL PERMITS		2,080.00
249-000-607-562	LOWELL, CITY OF - MECHANICAL PERMITS		3,260.00
249-000-607-563	LOWELL CITY OF - PLUMBING PERMITS		1,823.00
249-000-665-000	INTEREST REVENUE		19.72
249-000-671-671	MISCELLANEOUS INCOME		1,075.00
249-000-673-000	SALE OF ASSETS		75.00
249-371-703-000	DIRECTOR OF INSPECTIONS	38,104.44	
249-371-706-000	BLDG WAGES/SALARY- KD	27,791.28	
249-371-706-302	BLDG INSPECTOR - JB	27,503.52	
249-371-706-303	BLDG INSPECTOR - WB	29,103.80	
249-371-706-304	BLDG INSPECTOR - DH	29,263.52	
249-371-706-305	BLDG INSPECTOR - JV/VM	27,503.52	
249-371-706-306	BLDG INSPECTOR / PT - SB	27,427.84	
249-371-706-309	BLDG INSPECTOR - DHU	25,536.06	
249-371-706-400	BUILDING CLERICAL I	16,940.04	
249-371-706-401	BUILDING CLERICAL II- JC	4,913.00	
249-371-706-402	BUILDING CLERICAL II - JK	16,720.00	
249-371-706-500	BLDG ADDITIONAL HELP	3,430.00	
249-371-723-000	MEMBERSHIPS AND DUES	950.00	
249-371-724-000	EDUCATION	1,566.98	
249-371-727-000	SUPPLIES	3,200.96	
249-371-757-000	SUPPLIES-ICC BOOKS	125.00	
249-371-768-000	DEPARTMENT UNIFORMS	1,832.71	
249-371-787-000	OTHER EXPENSES	810.56	
249-371-787-200	OTHER EXPENSES- CREDIT CARD FEES	4,170.66	
249-371-807-000	AUDIT FEES & SERVICES	725.00	
249-371-810-000	INSURANCE	7,613.00	
249-371-860-000	MILEAGE	22,384.35	
249-371-862-500	DEPT HEAD, SUPV EXPENSES	70.26	
249-371-924-000	PHONES	394.53	
249-371-924-100	CELL PHONES	2,478.89	
249-371-932-000	OFFICE EQUIP & COMPUTER REPAIR	6,536.12	
249-371-939-000	SERVICE CONTRACTS	6,435.34	
249-371-940-000	BUILDING RENTAL-LEASE	34,733.67	
249-371-941-000	POSTAGE & MACHINE LEASE	300.00	
249-371-967-000	BLDG - SPECIAL PROJECTS	5,884.74	
249-371-981-000	SMALL EQUIPMENT/FURNITURE	5,342.44	
249-850-715-000	FICA-EMPLOYER	19,701.97	
249-850-717-000	WORKERS COMP INSURANCE	1,274.00	
249-850-718-000	VISION INSURANCE BENEFITS	485.60	
249-850-719-000	HEALTH INSURANCE BENEFITS	39,234.01	
249-850-719-100	OPT-OUT INSURANCE	1,000.00	
249-850-720-000	LIFE & DISABILITY INSURANCE	2,208.75	
249-850-721-000	DENTAL INSURANCE BENEFITS	3,879.57	

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
PERIOD ENDING 05/31/2018  
FINAL

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
249-850-721-200	MI CLAIMS TAX - DENTAL	33.80	
249-850-722-000	PENSION PLAN BENEFITS	22,440.65	
249-850-960-000	BLDG UNEMPLOYMENT COSTS	2,327.00	
249-901-975-000	CAPITAL OUTLAY - BLDGIMP	38,711.05	
249-964-964-100	PERMITS DUE TO LOWELL TWP	8,734.40	
249-964-964-200	PERMITS DUE TO VERGENNES TWP	1,695.40	
249-964-964-300	PERMITS DUE TO GR TWP	26,215.65	
249-964-964-400	PERMITS DUE TO ADA TWP	19,695.60	
249-964-964-500	PERMITS DUE TO EAST GR	8,886.00	
249-964-964-600	PERMITS DUE PLAINFIELD	15,545.10	
249-964-964-700	PERMITS DUE CITY OF LOWELL	1,877.00	
249-964-964-800	PERMITS DUE CASCADE TWP	28,074.11	
Total Fund 249 - BUILDING FUND			
NET OF REVENUES/EXPENDITURES - 2017		3,708,844.24	468,206.16
			3,708,844.24

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP  
Period Ending 05/31/2018  
PRE-AUDIT

GL Number	Description	Balance
Fund 249 - BUILDING FUND		
*** Assets ***		
249-000-001-100	CASH - CHEM	279,082.85
249-000-003-001	CD - INDEPENDENT BANK M 6/19/2019	310,211.97
249-000-003-018	CD - CHEMICAL BANK M 4/2019	300,000.00
249-000-003-021	FIRST NATIONAL BANK OF MI/ M 10/11/2015	511,395.83
249-000-003-024	FIRST NATIONAL BANK OF AMERICA	616,117.75
249-000-003-028	CONSUMER CREDIT UNION M 3/10/2020	305,310.87
249-000-003-029	CD - FIRST COMMUNITY BANK M5/27/2018	250,000.00
249-000-003-037	CHEMICAL BANK CD M10/28/2019	500,000.00
249-000-084-000	DUE FROM OTHER FUNDS	5,467.76
249-000-123-000	PREPAID EXPENSE	9,445.32
	Total Assets	3,087,032.35
*** Liabilities ***		
249-000-202-000	ACCOUNTS PAYABLE	10,645.79
249-000-204-000	ACCRUED PAYROLL	12,086.09
249-000-211-000	CONTRACT PAYABLE-RETAINAGE	7,075.27
249-000-237-000	DUE TO IRF SW CONNECTIONS	1,001.00
	Total Liabilities	30,808.15
*** Fund Balance ***		
249-000-390-000	FUND BALANCE - RESTRICTED	1,420,635.09
249-000-391-001	FUND BAL- COMMITTED FUTURE FAC IMP 2018	1,000,000.00
249-000-393-000	FUND BALANCE - NONSPENDABLE	9,445.32
	Total Fund Balance	2,430,080.41
	Beginning Fund Balance - 2017	2,430,080.41
	Net of Revenues VS Expenditures - 2017	468,206.16
	*2017 End FB/2018 Beg FB	2,898,286.57
	Net of Revenues VS Expenditures - Current Year	157,937.63
	Ending Fund Balance	3,056,224.20
	Total Liabilities And Fund Balance	3,087,032.35

\* Year Not Closed

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REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP  
 PERIOD ENDING 05/31/2018  
 PRE-AUDIT

GL NUMBER	DESCRIPTION	END BALANCE	2018		YTD BALANCE	ACTIVITY FOR		ENCUMBERED	% BDGT
		12/31/2017	ORIGINAL	2018	05/31/2018	MONTH 05/31/18	UNENCUMBERED		
		NORM (ABNORM)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	BALANCE		
Fund 270 - LIBRARY FUND									
Revenues									
Dept 000									
270-000-401-402	TAX LEVY	193,444.69	200,100.00	200,100.00	196,348.96	0.00	3,751.04	0.00	98.13
270-000-401-410	PERSONAL PROPERTY TAX	14,778.73	15,000.00	15,000.00	14,066.20	0.00	933.80	0.00	93.77
270-000-401-412	DELINQUENT TAX LEVY	564.05	1,000.00	1,000.00	347.65	0.00	652.35	0.00	34.77
270-000-401-437	ABATEMENT TAXES-LEVY	1,000.40	1,600.00	1,600.00	1,598.88	0.00	1.12	0.00	99.93
270-000-401-441	COMMUNITY STABILIZATION SHARE TAX	13,860.12	5,475.00	5,475.00	15,667.95	0.00	(10,192.95)	0.00	286.17
270-000-401-445	PENALTIES & INTEREST ON TAX	37.48	50.00	50.00	31.50	0.00	18.50	0.00	63.00
270-000-587-587	KENT DISTRICT LIBRARY PAYMENT	32,869.52	32,869.00	32,869.00	8,217.38	8,217.38	24,651.62	0.00	25.00
270-000-665-000	INTEREST REVENUE	29,189.28	40,600.00	40,600.00	14,661.27	372.65	25,938.73	0.00	36.11
Total Dept 000		285,744.27	296,694.00	296,694.00	250,939.79	8,590.03	45,754.21	0.00	84.58
TOTAL REVENUES		285,744.27	296,694.00	296,694.00	250,939.79	8,590.03	45,754.21	0.00	84.58
Expenditures									
Dept 790 - LIBRARY									
270-790-727-000	LIBRARY SUPPLIES	3,868.36	6,600.00	6,600.00	2,288.68	0.00	1,600.00	2,711.32	75.76
270-790-729-000	LIB ELECTRONIC SUBSCRIPTIONS	882.00	900.00	900.00	0.00	0.00	900.00	0.00	0.00
270-790-787-000	LIBRARY OTHER EXPENSES	63.25	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00
270-790-802-200	LIBRARY JANITORIAL CONTRACT	34,728.60	28,000.00	28,000.00	11,902.40	2,975.60	(1,756.00)	17,853.60	106.27
270-790-810-000	LIBRARY PROPERTY INSURANCE	12,129.25	12,736.00	12,736.00	12,688.00	0.00	48.00	0.00	99.62
270-790-921-000	LIBRARY ELECTRICITY	51,807.35	55,000.00	55,000.00	19,010.12	4,781.67	35,989.88	0.00	34.56
270-790-923-000	LIBRARY HEATING	7,063.83	12,000.00	12,000.00	6,822.17	1,486.13	5,177.83	0.00	56.85
270-790-924-000	LIBRARY PHONES	690.87	800.00	800.00	266.97	22.33	533.03	0.00	33.37
270-790-927-000	LIBRARY WATER-SEWER	8,165.49	6,500.00	6,500.00	1,991.30	1,018.06	4,508.70	0.00	30.64
270-790-931-000	LIBRARY MAINTENANCE	64,953.16	65,000.00	65,000.00	31,025.14	7,227.94	18,398.24	15,576.62	71.70
270-790-931-100	LIBRARY MAINT/ADDITIONAL	16,336.00	16,336.00	16,336.00	0.00	0.00	16,336.00	0.00	0.00
270-790-950-000	PROPERTY TAX REFUNDS	7.50	50.00	50.00	0.00	0.00	50.00	0.00	0.00
270-790-981-000	SMALL EQUIPMENT/FURNITURE	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00
Total Dept 790 - LIBRARY		200,695.66	205,922.00	205,922.00	85,994.78	17,511.73	83,785.68	36,141.54	59.31
Dept 901 - CAPITAL OUTLAY									
270-901-970-000	CAPITAL OUTLAY - FFE	0.00	40,000.00	40,000.00	15,263.01	7,631.50	24,736.99	0.00	38.16
270-901-980-650	LIBRARY CIP	34,970.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 901 - CAPITAL OUTLAY		34,970.00	40,000.00	40,000.00	15,263.01	7,631.50	24,736.99	0.00	38.16
TOTAL EXPENDITURES		235,665.66	245,922.00	245,922.00	101,257.79	25,143.23	108,522.67	36,141.54	55.87
Fund 270 - LIBRARY FUND:									
TOTAL REVENUES		285,744.27	296,694.00	296,694.00	250,939.79	8,590.03	45,754.21	0.00	84.58
TOTAL EXPENDITURES		235,665.66	245,922.00	245,922.00	101,257.79	25,143.23	108,522.67	36,141.54	55.87
NET OF REVENUES & EXPENDITURES		50,078.61	50,772.00	50,772.00	149,682.00	(16,553.20)	(62,768.46)	(36,141.54)	223.63
BEG. FUND BALANCE		1,979,228.03	1,979,228.03	1,979,228.03	1,979,228.03				
NET OF REVENUES/EXPENDITURES - 2017					50,078.61		50,078.61		
END FUND BALANCE		2,029,306.64	2,030,000.03	2,030,000.03	2,178,988.64				
TOTAL REVENUES - ALL FUNDS		12,154,638.19	11,823,040.00	11,823,040.00	7,949,088.94	458,391.18	3,873,951.06	0.00	67.23
TOTAL EXPENDITURES - ALL FUNDS		10,727,587.44	11,111,328.00	11,111,328.00	3,822,287.40	1,051,494.95	6,917,583.30	371,457.30	37.74
NET OF REVENUES & EXPENDITURES		1,427,050.75	711,712.00	711,712.00	4,126,801.54	(593,103.77)	(3,043,632.24)	(371,457.30)	527.65
BEG. FUND BALANCE - ALL FUNDS		21,816,911.83	21,816,911.83	21,816,911.83	21,816,911.83				
END FUND BALANCE - ALL FUNDS		23,243,962.58	22,528,623.83	22,528,623.83	27,370,764.12				

06/21/2018

TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
PERIOD ENDING 05/31/2018  
FINAL

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 270 - LIBRARY FUND			
270-000-003-014	CD - LAKE MICH CR UN #46 M9/20/2018	860,306.43	
270-000-003-026	CD - WEST MI COMMUNITY BANK M 6/1/2018	254,471.21	
270-000-003-027	CD - NORTHPOINTE BANK MM 4/7/2018	547,852.06	
270-000-015-023	LIBRARY M/M UNITED BANK	516,358.94	
270-000-020-000	TAXES RECEIVABLE	98,630.05	
270-000-084-000	DUE FROM OTHER FUNDS	117,709.13	
270-000-339-000	DEFERRED REVENUE		216,339.18
270-000-390-000	FUND BALANCE - RESTRICTED		1,579,228.03
270-000-391-001	FUND BALANCE - COMMITTED/MAJOR REPAIRS11		400,000.00
270-000-401-402	TAX LEVY		196,348.96
270-000-401-410	PERSONAL PROPERTY TAX		14,066.20
270-000-401-412	DELINQUENT TAX LEVY		347.65
270-000-401-437	ABATEMENT TAXES-LEVY		1,598.88
270-000-401-441	COMMUNITY STABILIZATION SHARE TAX		15,667.95
270-000-401-445	PENALTIES & INTEREST ON TAX		31.50
270-000-587-587	KENT DISTRICT LIBRARY PAYMENT		8,217.38
270-000-665-000	INTEREST REVENUE		14,661.27
270-790-727-000	LIBRARY SUPPLIES	2,288.68	
270-790-802-200	LIBRARY JANITORIAL CONTRACT	11,902.40	
270-790-810-000	LIBRARY PROPERTY INSURANCE	12,688.00	
270-790-921-000	LIBRARY ELECTRICITY	19,010.12	
270-790-923-000	LIBRARY HEATING	6,822.17	
270-790-924-000	LIBRARY PHONES	266.97	
270-790-927-000	LIBRARY WATER-SEWER	1,991.30	
270-790-931-000	LIBRARY MAINTENANCE	31,025.14	
270-901-970-000	CAPITAL OUTLAY - FFE	15,263.01	
Total Fund 270 - LIBRARY FUND			
NET OF REVENUES/EXPENDITURES - 2017		2,496,585.61	50,078.61
			2,496,585.61

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP  
Period Ending 05/31/2018  
PRE-AUDIT

GL Number	Description	Balance
Fund 270 - LIBRARY FUND		
*** Assets ***		
270-000-003-014	CD - LAKE MICH CR UN #46 M9/20/2018	860,306.43
270-000-003-026	CD - WEST MI COMMUNITY BANK M 6/1/2018	254,471.21
270-000-003-027	CD - NORTHPOINTE BANK MM 4/7/2018	547,852.06
270-000-015-023	LIBRARY M/M UNITED BANK	516,358.94
270-000-020-000	TAXES RECEIVABLE	98,630.05
270-000-084-000	DUE FROM OTHER FUNDS	117,709.13
	Total Assets	2,395,327.82
*** Liabilities ***		
270-000-339-000	DEFERRED REVENUE	216,339.18
	Total Liabilities	216,339.18
*** Fund Balance ***		
270-000-390-000	FUND BALANCE - RESTRICTED	1,579,228.03
270-000-391-001	FUND BALANCE - COMMITTED/MAJOR REPAIRS11	400,000.00
	Total Fund Balance	1,979,228.03
	Beginning Fund Balance - 2017	1,979,228.03
	Net of Revenues VS Expenditures - 2017	50,078.61
	*2017 End FB/2018 Beg FB	2,029,306.64
	Net of Revenues VS Expenditures - Current Year	149,682.00
	Ending Fund Balance	2,178,988.64
	Total Liabilities And Fund Balance	2,395,327.82

\* Year Not Closed

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
PERIOD ENDING 05/31/2018  
FINAL

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 701 - TRUST AND AGENCY			
701-000-003-002	CD-HENRY KRAMER BOND M 10/16/2015	15,199.82	
701-000-003-004	CD-JACK SMITH/INVEST M 10/16/2015	22,852.82	
701-000-003-018	CD - CHEMICAL BANK JAMES TIMMONS	12,400.00	
701-000-015-004	MONEY MARKET - CHEMICAL BANK	166,490.26	
701-000-214-000	DUE TO GENERAL FUND		2,004.63
701-000-230-004	T&A INTERST DUE GF		28.69
701-000-250-080	CASCADE POINTE-PATHWAY BOND		9,554.62
701-000-250-173	PATHWAYS-WOLVERINE BLDG GROUP- 6010 28TH		1,800.00
701-000-250-174	PAYHWAYS - WOOD BUILDERS HOME 8/2017		500.00
701-000-252-050	WALMART S/W INSP GR 3/2013		826.83
701-000-252-166	REDWOOD LIVING/WHITE WATER S/W 4/2014		3,413.30
701-000-252-167	RIDGES OF CASCADE S/W 4/2014		948.12
701-000-252-168	STONESHIRE PHASE II S/W 4/2014		1,559.25
701-000-252-200	GROOTERS 52ND ST PROJ S/W 4/2017	5,916.25	
701-000-252-215	BAYBERRY CHASE/RL SW 12/17/2017		9,081.80
701-000-252-227	CASCADE MARKETPLACE 5/08		8,858.33
701-000-252-230	FORD AIRPORT PK LOT S/W		8,468.75
701-000-252-231	DRURY DEVELOPMENT S/W 9/2015		4,201.08
701-000-252-232	FORD AIRPORT VIEWING PARK		32.00
701-000-252-236	LACKS TRIM DIV S/W 1/2016		4,518.05
701-000-252-751	GLENWOOD HILLS S/W BOND		23,211.72
701-000-253-221	UNIVERSAL SIGN SYSEMS 17-3397 7/2017		48.34
701-000-253-328	MIEDEMA METAL BUILDING SYSTEM 11/14		26.00
701-000-253-360	WOLVERING BLDG GROUP 16-3318 6/2016		500.00
701-000-253-373	ROBERT GROOTER 17-3386 5/2017		500.00
701-000-253-375	WATERFALL SHOPPES LLC 17-3389 6/2017		500.00
701-000-253-376	TOWN CENTER INN & SUITES 17-3391 6/2017		500.00
701-000-253-377	JAMNBEAN/FREEDOM REINS FARM 17-3392 7/17		500.00
701-000-253-378	PARADIGM DESIGN INC 17-3395 7/17		500.00
701-000-253-379	2771 ORANGE AVE LLC 17-3401 8/2017		500.00
701-000-253-382	RJP CONSULTING INC 17-3407 9/2017		500.00
701-000-253-385	INNOVATIVE DESIGN PC 17-3419 10/2017		500.00
701-000-253-386	LACK ENTERPRISES INC 17-3421 10/2017		500.00
701-000-253-387	NEDERVELD 17-3423 10/2017		500.00
701-000-253-388	BENITEAU RESIDENTIAL LLC 17-3424 11/2017		500.00
701-000-253-389	ALPHA LIMA VENTURES LLC 17-3425 11/2017		500.00
701-000-253-390	QUAIL RIDGE GOLF COURSE 17-3428 12/2017		500.00
701-000-253-391	THORNAPPLE EVANGELICAL 17- 3429 12/17		500.00
701-000-253-392	THORNAPPLE RIVER NURSERY 18-3433 1/18		500.00
701-000-253-394	THE EAGLE PROPERTIES 18-3438 2/2018		500.00
701-000-253-395	KAMMINGA & ROODVOETS 18-3444 2/2018		500.00
701-000-253-396	KCRC 18-3446 2/2018		500.00
701-000-253-397			500.00
701-000-253-398	SIBSCO LLC 18-3456 5/2018		500.00
701-000-253-399	GREEN CASTLE PROPERTIES 18-3458 5/2018		500.00

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
PERIOD ENDING 05/31/2018  
FINAL

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
701-000-253-400	LEISURE LIVING MGT 5/2018		10,000.00
701-000-253-401	THORNAPPLE ENTERPRISES 18-3464 5/2018		500.00
701-000-253-402	VALLEY CITY SIGN 18-3465 5/2018		500.00
701-000-255-000	CUSTOMER DEPOSIT AND INTEREST PAYABLE		500.00
701-000-255-741	JAMES TIMMONS TRUST		12,400.00
701-000-255-742	JACKS SMITH (IRF) M 10/16/2015		22,852.82
701-000-255-743	CUSTOMER DEPOSITS- SOLICITATION BONDS		825.00
701-000-283-004	REDWOOD LIVING PERFORMANCE BOND 13-3139		10,000.00
701-000-283-008	KOOISTRA, DAVID PRIVATE RD BOND 09/2017		60,000.00
701-000-283-740	HENRY KRAMER PERFORMANCE BOND		15,199.82
Total Fund 701 - TRUST AND AGENCY		222,859.15	222,859.15

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP  
PERIOD ENDING 05/31/2018  
FINAL

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 703 - CURRENT TAX COLLECTION FUND			
703-000-001-001	CASH (CASH DRAWER)	150.00	
703-000-001-100	CASH -CHEM	2,371.88	
703-000-001-102	CASH-CHEM /DELQ TAX	25,969.07	
703-000-001-103	CASH- CHEM /TAX WIRE	17.79	
703-000-214-112	CCT - OVER/SHORT		0.38
703-000-222-175	KENT COUNTY - DOG LICENSE		1,364.60
703-000-230-001	TAX INT- DUE TO OTHER UNIT GOVT		708.26
703-000-230-002	DELQ TAX - DUE TO OTHER UNIT OF GOVT		25,949.38
703-000-230-003	WIRE ACCT-DUE TO OTHER UNIT GOVT		1.00
703-000-230-032	DELQ TAX OVER AND SHORT		1.47
703-000-230-043	WIRE- ONLINE SERVICE FEES		17.28
703-000-230-044	TAX NSF FEES		87.89
703-000-274-000	UNDISTRIBUTED TAX COLLECTION		378.48
Total Fund 703 - CURRENT TAX COLLECTION FUND		28,508.74	28,508.74
Total - All Funds:		41,311,339.49	41,311,339.49



# CASCADE CHARTER TOWNSHIP

2865 Thornhills SE Grand Rapids, Michigan 49546-7140

**Date:** June 27<sup>th</sup>, 2018  
**To:** Supervisor Beahan and Township Board Members  
**From:** Ben Swayze, Township Manager  
**Subject:** FY 2017 Audit and Comprehensive Annual Financial Report

---

## **FACTS:**

The FY 2016 audit has been completed by Vredeveld Haefner LLC. Pete Haefner from the firm will be present at the Board Meeting to review the audit results and the Comprehensive Annual Financial Report with the Board.

Attached for your review are:

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

## **ANALYSIS & CONCLUSIONS:**

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

- The Township's net position increased through 2017 operations by \$1,169,623 (or 2.9%)
- Total expenses of the Township's programs were \$9,714,157
- Total revenues, including all program and general revenues, were \$10,883,780
- At the close of the current year, the Township's governmental funds reported combined ending fund balances of \$22,578,920, an increase of \$1,163,843 from the previous year.
- At the end of the current year, the unassigned fund balance for the General Fund was \$8,810,950, or 225% of total General Fund expenditures and transfers out.
- Total debt of the Township decreased by \$425,000 (or 11.7%) during the current year.

The Finance Committee has recommended the Township Board accept the FY2017 Comprehensive Annual Financial Report.

## **FINANCIAL CONSIDERATIONS:**

There are no financial considerations in approving this request.

## **RECOMMENDED ACTION:**

Accept the FY 2017 Comprehensive Annual Financial Report.



**CASCADE CHARTER TOWNSHIP**

**KENT COUNTY, MICHIGAN**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2017

# Cascade Charter Township

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# Cascade Charter Township

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# INDEPENDENT AUDITORS' REPORT

June xx, 2018

Township Board  
Cascade Charter Township  
Kent County, Michigan

## Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cascade Charter Township (the Township), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

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

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

### ***Auditor's Responsibility***

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

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Township, as of December 31, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 8 and the information on pages 37 through 46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

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

The 2017 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 2017 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, 2016, 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 combining and individual fund financial statements, related to the 2016 financial statements for the year ended December 31, 2017, 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 2016 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 2016 combining and individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

## 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, 2017. 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 2017 operations by \$1,169,623 (or 2.9%)
- Total expenses of the Township's programs were \$9,714,157.
- Total revenues, including all programs and general revenues, were \$10,883,780.
- At the close of the current year, the Township's governmental funds reported combined ending fund balances of \$22,578,920, an increase of \$1,163,843 from the previous year.
- At the end of the current year, the unassigned fund balance for the General Fund was \$8,810,950 or 225% of total General Fund expenditures and transfers out.
- Total long-term debt of the Township decreased by \$425,000 (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*.

The Township maintains twelve individual governmental funds. 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 fund, fire, police, improvement revolving, library, pathways, inspections, and open space funds which are considered major funds.

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

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

**Proprietary funds.** Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Township has no proprietary funds.

**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 exceeded liabilities and deferred inflows by \$41,124,949 at the close of the most recent fiscal year. A summary of net position is as follows:

### Net Position

	<u>Governmental activities</u>	
	<u>2016</u>	<u>2017</u>
Current and other assets	\$30,802	\$32,481
Capital assets	20,563	20,453
Total assets	51,366	52,934
Deferred outflows of resources - pension	956	340
Long-term liabilities outstanding	5,858	5,132
Other liabilities	982	1,096
Total liabilities	6,840	6,228
Deferred inflows of resources	\$ 5,185	\$ 5,581
Net position:		
Net investment in capital assets	16,944	17,259
Restricted	15,996	16,243
Unrestricted	7,354	7,962
Total net position	\$40,296	\$41,465

A portion of the Township's net position (19 percent) reflects unrestricted net position which is available for future operations while the largest portion of net position is invested in capital assets (e.g., land, buildings, vehicles, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

The government's net position increased by \$1,169,623 during the current fiscal year.

### Changes in Net Position

	<u>Governmental activities</u>	
	<u>2016</u>	<u>2017</u>
Revenue:		
Program revenue:		
Charges for services	\$ 2,155	\$ 2,613
Operating grants and contributions	95	94
Capital grants and contributions	51	42
General revenue:		
Property taxes	5,567	5,820
State sources	1,385	1,485
Intergovernmental	32	32
Unrestricted investment earnings	302	358
Other	248	435
Total revenue	<u>9,839</u>	<u>10,883</u>
Expenses:		
General government	2,168	2,460
Public safety	4,160	4,603
Public works	699	650
Community and economic development	596	636
Culture and recreation	966	1,118
Interest on long-term debt	151	243
Total expenses	<u>8,743</u>	<u>9,714</u>
Change in net position	1,096	1,169
Net position - beginning of year	<u>39,199</u>	<u>40,296</u>
Net position - end of year	<u>\$40,296</u>	<u>\$41,465</u>

**Governmental Activities.** During the year the Township invested \$4,603,277 or 47% of governmental activities expenses in public safety. General government expenses amounted to \$2,460,139 or 25% of governmental activities while public works, community and economic development, culture and recreation, interest on long-term debt, and other made up the remaining 28% of governmental activities expenses.

### Financial Analysis of the Government's Funds

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

**Governmental funds.** The focus of the Township's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Township's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the Township's governmental funds reported combined ending fund

balances of \$22,578,920, an increase of \$1,163,843 in comparison with the prior year. Of the \$22,578,920, \$9,960,982 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 \$8,820,950. 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 225% of total general fund expenditures and transfers out. The fund balance of the Township's general fund increased by \$880,747 during the current fiscal year.

The fire fund is used to account for Fire Department operations of the Township. At the end of the current fiscal year, fund balance was \$2,552,149, a decrease of \$103,560 over the prior year. The decrease is primarily the result of planned use of fund balance for capital purchases.

The police fund is used to account for the contract with the County Sheriff Department to provide police protection to the Township. At the end of the current fiscal year, fund balance was \$1,303,173, an increase of \$19,388 over the prior year.

The improvement revolving fund collects connection fees for sewer and water hookups to be used for the construction of extension to the utility systems benefiting Township residents. At the end of the current fiscal year, fund balance was \$1,231,070, a decrease of \$365,100 over the prior year. The decrease is primarily due to capital outlay.

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 \$2,029,306, an increase of \$50,078 over the prior year. The increase is primarily the result of budgeted capital outlay which was not spent.

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 \$1,148,513, an increase of \$193,185 from the prior year. The increase is due to collections in excess of maintenance needed on pathways in the current year.

The Inspections fund collects inspection (building, mechanical, electrical, plumbing) permits from Cascade Township and other customer community residents to be used for maintaining the operations of the Inspections Department. At the end of the current fiscal year, fund balance was \$2,898,288, an increase of \$468,207 over the prior year. The increase is primarily the result of significant building projects both within the Township and other communities who contract with the Township.

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 \$709,516 a decrease of \$29,529 from the prior year. The decrease is due to bond costs related to debt refunding.

## Capital Asset and Debt Administration

**Capital assets.** The Township's investment in capital assets for its governmental activities as of December 31, 2017, amounted to \$20,453,411 (net of accumulated depreciation).

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

	<u>2016</u>	<u>2017</u>
Land	\$ 9,931,	\$ 9,932,
Land improvements	3,188,	2,762,
Infrastructure	532,	504,
Buildings and improvements	4,990,	5,007,
Furniture and equipment	449,	548,
Vehicles	1,471,	1,697,
<b>Total</b>	<u>\$20,563,</u>	<u>\$20,453,</u>

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:

	<b>2016</b>	<b>2017</b>
Accrued employee benefits	\$ 102,	\$ 103,
Bonds payable	3,619,	3,194,
<b>Total</b>	<b>\$3,721,</b>	<b>\$3,297,</b>

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

## Budgetary Highlights

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

- In the General Fund, the final amended budget estimated an increase in fund balance of \$217,556, which was larger than the original anticipated increase of \$32,467. The major amendments included:
  - The Community Stabilization Share revenue was increased by \$57,641 to reflect the additional “Tier III” personal property tax reimbursement payment that was received by the Township
  - The DEQ SAW Grant Revenue was reduced by \$72,843 as the remaining grant money will be received by the Township in 2018.
  - The State Shared Revenue line was increased by \$90,000 to reflect additional constitutional revenue sharing payments that were received by the Township
  - The Cell Tower Revenue was increased by \$50,000 as the Township received a lump sum payment from the cell tower company to extend the lease.
  - Park Maintenance expenditures were increased by \$15,000 to accommodate additional landscape and tree maintenance work in Tassel Park.
  - The Health Insurance and Pension Plan Benefits lines were increased by \$15,000 each to reflect some mid-year plan changes and employees’ classification changes.
  
- In the Fire Fund, the final amended budget estimated a decrease in fund balance of \$412,639, which was slightly larger than the originally budgeted decrease of \$380,488. The major amendments included:
  - The Community Stabilization Share revenue was increased by \$12,570 to reflect the additional “Tier III” personal property tax reimbursement payment that was received by the Township
  - The two (2) Fire Station Maintenance lines were increased by a total of \$30,000 for additional maintenance projects including the complete rekeying of the facilities, upgrades to the fire alarm panels and unanticipated major repairs to the Station #2 septic system.
  
- In the Infrastructure Revolving Fund, the final amended budget estimated a decrease in fund balance of \$659,144, which was slightly larger than the originally budgeted decrease of \$644,144. The major amendments included:
  - The Hook-Up fees revenue was increased by \$150,000 to reflect higher than anticipated connections to the utility system
  - The Capital Outlay – Land Imp expenditures was increased by \$150,000 to reflect a project to purchase the 60th Street watermain from Caledonia Township.
  
- In the Building Fund, the final amended budget estimated an increase in fund balance of \$405,308 which was significantly higher than the originally budgeted increase of \$22,008. The major amendments included:
  - Nearly all permit revenue line items were increased due to higher than anticipated building activity in Cascade Township and all customer communities.
  - The Building II – Clerical expenditure was increased by \$7,000 as that position was approved to be full-time.
  - The Building Rental – Lease line item was created with \$10,000 and the Special projects expenditure was increased by \$30,000 to prepare for the Building Department relocation to a leased facility.
  - All of the Payments to Other Townships line items were increased as the Township remits 20% of permit revenue to the jurisdiction the permit is created in, and permit revenues were also increased.

- In the Library Fund, the final amended budget estimated an increase in fund balance of \$14,579 which was lower than the originally budgeted fund balance increase of \$92,118. The major amendments included:
  - An increase in the Library Janitorial Contract expense of \$25,200 to reflect a typo in the original budget
  - An increase in the Library CIP expenditures to add a shelving unit project in the basement of the Wisner Center and carry over a project to replace furniture in the Cascade Library from the FY 2016 budget.

## **Economic Factors and Next Year's Budgets and Rates**

The following factors were considered in preparing the Township's budget for the 2018 fiscal year:

- The FY2018 General and Special Funds budget was prepared utilizing identical millage rates from the FY2017 budget.
- For FY 2017 the Township's initial General Fund Budget anticipates a year-end fund balance decrease of \$186,627. The Township continues to see an increase in tax revenue growth (3.6%) and state shared-revenue growth (2%). The FY2018 budget does see a decrease in Personal Property Tax Revenue (1.92%) as the second year of Industrial Personal Property Tax elimination begins. Part of that loss is offset by PPT reimbursement from the State, which is estimated at \$35,450. For FY18 the Township budgeted significant capital improvement expenditures including a building generator (\$50,000) improvements to the Burton Park facility (\$100,000), Pickleball Courts in the Recreation Park (\$40,000) and savings for the 30th Street Cemetery expansion (\$450,000) to be completed in FY 2019.
- In the FY 2018 Special Revenue and component funds, most funds will see modest budgeted increases to fund balance including the Fire Fund (\$152,727), the Pathway Fund (\$497,795), the Downtown Development Authority (\$257,191) and the Building Fund (\$87,358). There is one fund, the Dam Repair Fund, which will see a moderate fund balance decrease (\$219,000) due to a planned Capital Improvement project to repair the concrete abutment walls.

## **Requests for Information**

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

**CASCADE CHARTER TOWNSHIP**

**STATEMENT OF NET POSITION**

**DECEMBER 31, 2017**

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Downtown Development Authority</u>
<b>Assets</b>		
Cash and pooled investments	\$ 22,815,700	\$ 710,879
Receivables		
Accounts	3,116,801	-
Taxes	2,445,917	208,806
Due from other governments	397,934	-
Prepaid items	<u>35,113</u>	<u>-</u>
Total current assets	<u>28,811,465</u>	<u>919,685</u>
Noncurrent assets		
Special assessments receivable	3,669,668	-
Capital assets		
Non-depreciable	9,932,583	59,366
Depreciable capital assets, net	<u>10,520,831</u>	<u>4,549,469</u>
Total noncurrent assets	<u>24,123,082</u>	<u>4,608,835</u>
<b>Total assets</b>	<u>52,934,547</u>	<u>5,528,520</u>
<b>Deferred outflows of resources</b>		
Pension related	<u>340,840</u>	<u>-</u>
<b>Liabilities</b>		
Accounts payable	781,782	15,671
Accrued payroll and benefits	46,728	-
Accrued interest payable	13,689	2,591
Current portion of bonds and notes payable	<u>254,000</u>	<u>97,000</u>
Total current liabilities	<u>1,096,199</u>	<u>115,262</u>
Long-term liabilities		
Compensated absences	103,775	-
Net pension liability	2,088,483	-
Bonds and notes payable	<u>2,940,000</u>	<u>203,000</u>
Total long-term liabilities	<u>5,132,258</u>	<u>203,000</u>
<b>Total liabilities</b>	<u>6,228,457</u>	<u>318,262</u>
<b>Deferred inflows of resources</b>		
Unearned revenue	5,274,478	208,806
Pension related	<u>306,663</u>	<u>-</u>
	<u>5,581,141</u>	<u>208,806</u>
<b>Net position</b>		
Net investment in capital assets	17,259,414	4,308,835
Restricted for		
Public safety	6,753,610	-
Public works	5,507,319	-
Culture and recreation	3,887,335	-
Cemetery trust	95,309	-
Unrestricted	<u>7,962,802</u>	<u>692,617</u>
<b>Total net position</b>	<u>\$ 41,465,789</u>	<u>\$ 5,001,452</u>

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

**CASCADE CHARTER TOWNSHIP**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>			<b>Net (Expense) Revenue</b>
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>	
<b>Primary government</b>					
Governmental activities					
General government	\$ 2,460,139	\$ 516,543	\$ 94,340	\$ 42,770	\$ (1,806,486)
Public safety	4,603,277	2,015,957	-	-	(2,587,320)
Public works	650,987	46,799	-	-	(604,188)
Community and economic development	636,827	33,728	-	-	(603,099)
Culture and recreation	1,118,945	-	-	-	(1,118,945)
Interest on long-term debt	243,982	-	-	-	(243,982)
<b>Total primary government</b>	<b>\$ 9,714,157</b>	<b>\$ 2,613,027</b>	<b>\$ 94,340</b>	<b>\$ 42,770</b>	<b>\$ (6,964,020)</b>
<b>Component unit</b>					
Downtown Development Authority	\$ 624,061	\$ -	\$ -	\$ -	\$ (624,061)
<b>Total component unit</b>	<b>\$ 624,061</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (624,061)</b>

(Continued)

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

**CASCADE CHARTER TOWNSHIP**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Downtown Development Authority</u>
<b>Changes in net position</b>		
<b>Net (expense) revenue</b>	\$ (6,964,020)	\$ (624,061)
General revenues		
Property taxes		
General purpose	2,125,414	-
Specific purpose	3,695,244	709,705
State shared revenues	1,485,370	-
Intergovernmental revenues	32,870	-
Unrestricted interest	358,925	6,416
Miscellaneous	<u>435,820</u>	<u>13,323</u>
Total general revenues and transfers	<u>8,133,643</u>	<u>729,444</u>
Change in net position	1,169,623	105,383
<b>Net position, beginning of year</b>	<u>40,296,166</u>	<u>4,896,069</u>
<b>Net position, end of year</b>	<u>\$ 41,465,789</u>	<u>\$ 5,001,452</u>

(Concluded)

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

**CASCADE CHARTER TOWNSHIP**

**GOVERNMENTAL FUNDS  
BALANCE SHEET**

**DECEMBER 31, 2017**

	<u>General</u>	<u>Fire</u>	<u>Police</u>	<u>Improvement Revolving</u>
<b>Assets</b>				
Cash and pooled investments	\$ 9,747,142	\$ 2,864,149	\$ 1,388,347	\$ 1,151,348
Receivables				
Accounts	962,719	1,030,833	359,820	10,068
Taxes	767,199	864,899	301,901	-
Special assessments	-	-	-	3,669,668
Due from other funds	-	-	-	-
Due from other governments	264,481	-	-	133,453
Prepaid items	<u>13,092</u>	<u>12,576</u>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<u>\$ 11,754,633</u>	<u>\$ 4,772,457</u>	<u>\$ 2,050,068</u>	<u>\$ 4,964,537</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 181,680	\$ 307,079	\$ 85,174	\$ 74,272
Accrued payroll and benefits	17,145	17,497	-	-
Due to other funds	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities</b>	<u>208,825</u>	<u>324,576</u>	<u>85,174</u>	<u>74,272</u>
<b>Deferred inflows of resources</b>				
Unearned/unavailable revenue	<u>1,594,826</u>	<u>1,895,732</u>	<u>661,721</u>	<u>3,659,195</u>
<b>Fund balances</b>				
Nonspendable				
Prepaid items	13,092	12,576	-	-
Cemetery trust	-	-	-	-
Restricted				
Dedicated millage	-	2,539,573	1,303,173	-
Inspection fees	-	-	-	-
Capital improvements	-	-	-	1,231,070
Committed				
Cemetery trust	-	-	-	-
Unfunded pension liability	499,543	-	-	-
Loss of personal property tax revenues	475,000	-	-	-
Assigned				
Future years expenditures	152,397	-	-	-
Special revenue funds	-	-	-	-
Unassigned	<u>8,810,950</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total fund balances</b>	<u>9,950,982</u>	<u>2,552,149</u>	<u>1,303,173</u>	<u>1,231,070</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 11,754,633</u>	<u>\$ 4,772,457</u>	<u>\$ 2,050,068</u>	<u>\$ 4,964,537</u>

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

<u>Library</u>	<u>Pathways</u>	<u>Inspections</u>	<u>Open Space</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ 2,040,988	\$ 1,155,395	\$ 3,004,032	\$ 717,643	\$ 746,656	\$ 22,815,700
117,709	312,321	-	183,301	-	2,976,771
98,630	262,049	-	151,239	-	2,445,917
-	-	-	-	-	3,669,668
-	-	-	-	10,000	10,000
-	-	-	-	-	397,934
-	-	9,445	-	-	35,113
<u>\$ 2,257,327</u>	<u>\$ 1,729,765</u>	<u>\$ 3,013,477</u>	<u>\$ 1,052,183</u>	<u>\$ 756,656</u>	<u>\$ 32,351,103</u>
\$ 11,682	\$ 6,882	\$ 103,103	\$ 11,177	\$ 733	\$ 781,782
-	-	12,086	-	-	46,728
-	-	-	-	-	10,000
<u>11,682</u>	<u>6,882</u>	<u>115,189</u>	<u>11,177</u>	<u>733</u>	<u>838,510</u>
<u>216,339</u>	<u>574,370</u>	<u>-</u>	<u>331,490</u>	<u>-</u>	<u>8,933,673</u>
-	-	9,445	-	-	35,113
-	-	-	-	95,309	95,309
2,029,306	1,148,513	-	709,516	-	7,730,081
-	-	2,888,843	-	-	2,888,843
-	-	-	-	617,054	1,848,124
-	-	-	-	9,940	9,940
-	-	-	-	-	499,543
-	-	-	-	-	475,000
-	-	-	-	-	152,397
-	-	-	-	33,620	33,620
-	-	-	-	-	8,810,950
<u>2,029,306</u>	<u>1,148,513</u>	<u>2,898,288</u>	<u>709,516</u>	<u>755,923</u>	<u>22,578,920</u>
<u>\$ 2,257,327</u>	<u>\$ 1,729,765</u>	<u>\$ 3,013,477</u>	<u>\$ 1,052,183</u>	<u>\$ 756,656</u>	<u>\$ 32,351,103</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, 2017**

<b>Fund balances - total governmental fund:</b>	\$	22,578,920
<p>Amounts reported for <i>governmental activities</i> in the statement of net position are different because</p> <p>Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.</p>		
Add - land		9,932,583
Add - capital assets (net of accumulated depreciation)		10,520,831
<p>Certain assets are not due and receivable in the current period and therefore are offset with deferred revenue or not included in the funds.</p>		
Add - special assessments deferred receivable		3,659,195
Add - accrued interest receivable		140,030
<p>Deferred outflows and inflows reported on the statement of net position are recognized over future periods and therefore are not reported in the funds.</p>		
Add - deferred outflows related to pensions		340,840
Deduct - deferred inflows related to pensions		(306,663)
<p>Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.</p>		
Deduct - compensated absences payable		(103,775)
Deduct - net pension liability		(2,088,483)
Deduct - bonds and notes payable		(3,194,000)
Deduct - accrued interest on bonds and notes payable		(13,689)
<b>Net position of governmental activities:</b>	<b>\$</b>	<b><u>41,465,789</u></b>

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, 2017

	<u>General</u>	<u>Fire</u>	<u>Police</u>	<u>Improvement Revolving</u>
<b>Revenues</b>				
Property taxes	\$ 2,125,414	\$ 1,884,454	\$ 650,465	\$ -
Licenses and permits	440,107	-	-	-
State	1,552,068	-	-	-
Local	-	-	-	-
Charges for services	144,389	-	-	-
Interest	292,188	30,990	12,075	6,759
Miscellaneous	153,651	7,185	-	417,566
<b>Total revenues</b>	<u>4,707,817</u>	<u>1,922,629</u>	<u>662,540</u>	<u>424,325</u>
<b>Expenditures</b>				
Current				
General government	1,586,024	-	-	-
Public safety	-	1,937,156	643,152	-
Public works	516,605	-	-	-
Community and economic development	230,950	-	-	-
Culture and recreation	71,062	-	-	-
Other	702,433	-	-	-
Debt service				
Principal	-	-	-	77,000
Interest	-	-	-	2,289
Bond issuance costs	-	-	-	-
Capital outlay	383,971	489,033	-	710,136
<b>Total expenditures</b>	<u>3,491,045</u>	<u>2,426,189</u>	<u>643,152</u>	<u>789,425</u>
Revenues over (under) expenditures	<u>1,216,772</u>	<u>(503,560)</u>	<u>19,388</u>	<u>(365,100)</u>
Other financing sources (uses)				
Bond Issues	-	-	-	-
Payment to escrow agent	-	-	-	-
Transfers in	96,750	400,000	-	-
Transfers out	(442,775)	-	-	-
<b>Total other financing sources (uses)</b>	<u>(346,025)</u>	<u>400,000</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	870,747	(103,560)	19,388	(365,100)
<b>Fund balances, beginning of year</b>	<u>9,080,235</u>	<u>2,655,709</u>	<u>1,283,785</u>	<u>1,596,170</u>
<b>Fund balances, end of year</b>	<u>\$ 9,950,982</u>	<u>\$ 2,552,149</u>	<u>\$ 1,303,173</u>	<u>\$ 1,231,070</u>

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

<u>Library</u>	<u>Pathways</u>	<u>Inspections</u>	<u>Open Space</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ 223,685	\$ 593,887	\$ -	\$ 342,753	\$ -	\$ 5,820,658
-	-	1,923,362	-	-	2,363,469
-	-	-	-	-	1,552,068
32,870	-	-	-	-	32,870
-	-	-	-	3,725	148,114
29,188	3,971	14,821	2,238	12,192	404,422
-	-	1,670	-	5,000	585,072
<u>285,743</u>	<u>597,858</u>	<u>1,939,853</u>	<u>344,991</u>	<u>20,917</u>	<u>10,906,673</u>
-	-	-	-	513	1,586,537
-	-	1,233,634	-	2,266	3,816,208
-	-	-	-	-	516,605
-	-	-	-	-	230,950
200,695	34,857	-	29,513	-	336,127
-	-	-	-	-	702,433
-	287,000	-	-	215,000	579,000
-	5,423	-	-	77,369	85,081
-	-	-	37,550	-	37,550
34,970	77,393	141,262	-	486	1,837,251
<u>235,665</u>	<u>404,673</u>	<u>1,374,896</u>	<u>67,063</u>	<u>295,634</u>	<u>9,727,742</u>
<u>50,078</u>	<u>193,185</u>	<u>564,957</u>	<u>277,928</u>	<u>(274,717)</u>	<u>1,178,931</u>
-	-	-	2,739,000	-	2,739,000
-	-	-	(2,754,088)	-	(2,754,088)
-	-	-	-	335,144	831,894
-	-	(96,750)	(292,369)	-	(831,894)
-	-	(96,750)	(307,457)	335,144	(15,088)
50,078	193,185	468,207	(29,529)	60,427	1,163,843
<u>1,979,228</u>	<u>955,328</u>	<u>2,430,081</u>	<u>739,045</u>	<u>695,496</u>	<u>21,415,077</u>
<u>\$ 2,029,306</u>	<u>\$ 1,148,513</u>	<u>\$ 2,898,288</u>	<u>\$ 709,516</u>	<u>\$ 755,923</u>	<u>\$ 22,578,920</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, 2017**

<b>Net changes in fund balances - total governmental fund</b>	<b>\$ 1,163,843</b>
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	743,963
Deduct - depreciation expense	(844,196)
Deduct - net book value of disposed capital assets	(10,000)
Special assessments receivable are long-term in nature and are collectable over several years. However the current receipts are reflected as revenues on the fund statements.	
Deduct - net decrease in special assessments	(46,063)
Interest receivable is recognized when earned in the statement of activities but is reflected as revenue on the fund statement when it is paid.	
Add - increase in accrued interest receivable	23,170
Bond or note proceeds provide current financial resources to governmental funds in the period issued, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond or note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Add - principal payments on debt	579,000
Add - principal paid with refunding	2,585,000
Deduct - refunding bond proceeds	(2,739,000)
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 net pension liability	627,264
Deduct - decrease in deferred outflows related to pension	(615,664)
Deduct - increase in deferred inflows related to pension	(306,663)
Deduct - increase in compensated absences	(1,218)
Add - decrease in accrued interest	10,187
<b>Change in net position of governmental activitie</b>	<b>\$ 1,169,623</b>

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

**CASCADE CHARTER TOWNSHIP**  
**AGENCY FUNDS**  
**STATEMENT OF ASSETS AND LIABILITIES**

**DECEMBER 31, 2017**

---

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and pooled investments	\$ 4,769,662
<b>Total assets</b>	<u>\$ 4,769,662</u>
<b>Liabilities</b>	
Accounts payable	\$ 2,853,369
Escrow deposits	225,112
Due to other governmental units	<u>1,691,181</u>
<b>Total liabilities</b>	<u>\$ 4,769,662</u>

DRAFT

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

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# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2017

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### 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, 2017

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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 *Improvement Revolving Special Revenue Fund* is used to account for a special assessment and fees used to construct and improve the sewer sanitation and water supply systems in the Township.

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

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

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

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2017

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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 *Capital Projects Fund* is used for the accumulation and disbursement of resources for the construction of various capital items.

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

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

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

#### ***Budgets and Budgetary Accounting***

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

1. The Township Manager submits to the Township Board a proposed operating budget for the fiscal year commencing the following January 1.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to January 1, the budget is legally enacted through passage of a resolution.
4. Budgets for the general and special revenue funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Annual budgets lapse at fiscal year-end.
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, 2017

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### **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.

### **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 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 estimated fair market value on the date received.

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.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2017

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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	15-30
Infrastructure	50
Buildings and improvements	25-40
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.

#### **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, 2017

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### ***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, 2017

#### **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, 2017, 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, 2017, the Township incurred expenditures in excess of the amount appropriated as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
<b>General Fund</b>			
Public works			
Drains	\$65,505	\$90,434	\$24,929
<b>Police Special Revenue Fund</b>			
Public safety	634,276	643,152	8,876
<b>Pathways Special Revenue Fund</b>			
Capital outlay	70,000	77,393	7,393
<b>Open Space Special Revenue Fund</b>			
Debt service			
Bond costs	-	37,550	37,550

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2017

#### 3. CASH AND POOLED INVESTMENTS

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

	<u>Primary Government</u>	<u>Component Unit</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash and pooled investments	\$22,815,700	\$710,879	\$4,769,662	\$28,296,241

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

Deposits	\$22,803,149
Petty cash	350
Investments	5,492,742
<b>Total</b>	<b>\$28,296,241</b>

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, \$15,996,592 of the Township's bank balance of \$23,712,916 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	\$3,508,476	Unrated	
JP Morgan Chase CD	8/16/2018	498,045	AA2	Moody
JP Morgan Commercial Paper	6/25/2018	990,606	A1	Moody
FHLMC Government Bond Fund	9/13/2019	495,615	AAA	Moody
<b>Total</b>		<b>\$5,492,742</b>		

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.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2017

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).
- The Kent County Investment Pool, JP Morgan Chase CD, Commercial paper, and FHLMC funds 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, 2017, 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	19.7%	0-3
Certificates of deposits	61.6%	0-3
Money market accounts	18.7%	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, 2017

#### 4. CAPITAL ASSETS

Capital asset activity for the year was as follows:

	<u>Balance January 1, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2017</u>
<b>Governmental Activities</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$ 9,931,708	\$ 875	\$ -	\$ 9,932,583
<b>Capital assets, being depreciated</b>				
Land improvements	8,604,258	-	-	8,604,258
Infrastructure	1,400,000	-	-	1,400,000
Buildings and improvements	8,472,022	244,270	-	8,716,292
Furniture and equipment	1,446,756	164,418	-	1,611,174
Vehicles	2,214,108	334,400	39,472	2,509,036
Total capital assets, being depreciated	22,137,144	743,088	39,472	22,840,760
Less accumulated depreciation for				
Land improvements	5,416,212	425,758	-	5,841,970
Infrastructure	868,000	28,000	-	896,000
Buildings and improvements	3,481,530	226,917	-	3,708,447
Furniture and equipment	997,286	65,121	-	1,062,407
Vehicles	742,177	98,400	29,472	811,105
Total accumulated depreciation	11,505,205	844,196	29,472	12,319,929
<b>Net capital assets, being depreciated</b>	<b>10,631,939</b>	<b>(101,108)</b>	<b>10,000</b>	<b>10,520,831</b>
<b>Governmental Activities capital assets, net</b>	<b>\$20,563,647</b>	<b>\$(100,233)</b>	<b>\$10,000</b>	<b>\$20,453,414</b>
<b>Component Unit</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$ 59,366	\$ -	\$ -	\$ 59,366
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	59,366	-	-	59,366
<b>Capital assets being depreciated</b>				
Land improvements	7,570,820	20,913	-	7,591,733
Vehicles	46,528	-	-	46,528
Total capital assets, being depreciated	7,617,348	20,913	-	7,638,261
Less accumulated depreciation for				
Land improvements	2,738,597	303,667	-	3,042,264
Vehicles	46,528	-	-	46,528
Total accumulated depreciation	2,785,125	303,667	-	3,088,792
<b>Net capital assets, being depreciated</b>	<b>4,832,223</b>	<b>(282,754)</b>	<b>-</b>	<b>4,549,469</b>
<b>Component Unit capital assets, net</b>	<b>\$4,891,589</b>	<b>\$(282,754)</b>	<b>\$ -</b>	<b>\$4,608,835</b>

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

<b>Governmental Activities</b>	
General government	\$106,888
Public safety	172,501
Recreation and cultural	564,807
<b>Total depreciation expense - governmental activities</b>	<b>\$844,196</b>

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2017

#### 5. INTERFUND TRANSACTIONS

Transfers in and out for the year are as follows:

Transfers out	Transfers in			
	General fund	Fire fund	Non-major funds	Total
General fund	\$ -	\$400,000	\$ 42,775	\$442,775
Inspections fund	96,750	-	-	96,750
Open space fund	-	-	292,369	292,369
	<b>\$96,750</b>	<b>\$400,000</b>	<b>\$335,144</b>	<b>\$831,894</b>

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.

#### 6. LONG-TERM DEBT

The following is a summary of the debt transactions of the Township for the year ended December 31, 2017:

	Balance January 1, 2017	Additions	Deletions	Balance December 31, 2017	Due Within One Year
\$1,285,000 General Obligation Refunding Bonds of 2012; due in annual installments of \$200,000 to \$364,000 plus interest at 1.40-2.05% through Nov. 2017	\$ 364,000	\$ -	\$364,000	\$ -	\$ -
\$4,430,000 Building Authority Bonds of 2009; due in annual installments of \$195,000 to \$340,000 plus interest at 2.65-4.50% through May 2028	3,255,000	-	2,800,000	455,000	225,000
\$2,739,000 General Obligation Refunding Bonds of 2017; due in annual installments of \$29,000 to \$321,000 plus interest at 1.94% through May 2028	-	2,739,000	-	2,739,000	29,000
<b>Total Long-Term Debt</b>	<b>3,619,000</b>	<b>2,739,000</b>	<b>3,164,000</b>	<b>3,194,000</b>	<b>254,000</b>
Accrued compensated absences	102,557	59,346	58,128	103,775	63,556
<b>Total Governmental Activities</b>	<b>\$3,721,557</b>	<b>\$2,798,346</b>	<b>\$3,222,128</b>	<b>\$3,297,775</b>	<b>\$317,556</b>

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2017

**Component Unit**

**Downtown Development Authority**

\$912,000 Development Refunding Notes of 2010; due in annual installments of \$88,000 to \$103,000 plus interest at 1.90-3.65% through Oct. 2020

<b>\$394,000</b>	<b>\$ -</b>	<b>\$94,000</b>	<b>\$300,000</b>	<b>\$97,000</b>
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The annual requirements to amortize all debt outstanding (excluding issuance discount and accrued compensated absences) as of December 31, 2017, 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>
2018	\$ 254,000	\$71,725	\$ 97,000	\$10,362
2019	265,000	56,605	100,000	7,210
2020	274,000	49,238	103,000	3,760
2021	279,000	43,873	-	-
2022	284,000	38,412	-	-
2023-2027	1,517,000	105,781	-	-
2028	321,000	3,114	-	-
<b>Total</b>	<b>\$3,194,000</b>	<b>\$368,748</b>	<b>\$300,000</b>	<b>\$21,332</b>

During fiscal 2017, the Township issued \$2,739,000 of refunding bonds to provide resources to purchase U.S. Government securities that were placed in an irrevocable trust for debt service. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the statement of net position. This advanced refunding was undertaken to reduce total debt service payments by \$285,971, which resulted in an economic gain of \$230,980. As of December 31, 2017 \$2,585,000 of the outstanding bonds payable are considered defeased and will be called in May 2019.

**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](http://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%.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2017

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Membership of the defined benefit plan consisted of the following at the date of the latest actuarial valuation (December 31, 2016):

Active plan members	41
Inactive employees entitled but not yet receiving benefits	6
Inactive employees or beneficiaries currently receiving benefits	<u>20</u>
Total	<u>67</u>

#### **Contributions**

The Township is required to contribute at an actuarially determined rate, which for the current year was 13.52% of annual covered payroll. Contributions are determined based on participating employees. Participating employees are required to contribute 5.04% percent 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, 2017, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of December 31, 2016.

The total pension liability calculated in the December 31, 2016 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2017

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

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

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

#### Changes in the Net Pension Liability

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability</u>
	<u>(a)</u>	<u>(b)</u>	<u>(a)-(b)</u>
Balance at December 31, 2016	\$10,248,752	\$7,533,005	\$2,715,747
Changes for the Year:			
Service cost	301,620	-	301,620
Interest	813,553	-	813,553
Change in benefits	-	-	-
Difference between expected and actual experience	(407,538)	-	(407,538)
Change in assumptions	-	-	-
Contributions: employer	-	290,039	(290,039)
Contributions: employee	-	124,705	(124,705)
Net investment Income	-	1,004,690	(1,004,690)
Benefit payments, including refunds	(460,299)	(460,299)	-
Administrative expense	-	(15,897)	15,897
Other changes	68,638	-	68,638
Net changes	315,974	943,238	(627,264)
Balance at December 31, 2017	<u>\$10,564,726</u>	<u>\$8,476,243</u>	<u>\$2,088,483</u>

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2017

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

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total Pension Liability	\$11,926,396	\$10,564,726	\$9,421,456
Fiduciary Net Position	8,476,243	8,476,243	8,476,243
Net Pension Liability	<u>\$ 3,450,153</u>	<u>\$ 2,088,483</u>	<u>\$ 945,213</u>

**Pension Expense and Deferred Outflows of Resources Related to Pensions**

For the year ended December 31, 2017 the employer recognized pension expense of \$585,103. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences in experience	\$ -	\$109,594
Differences in assumptions	340,840	-
Excess (deficit) investment returns	-	197,069
Total	<u>\$340,840</u>	<u>\$306,663</u>

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

2018	\$ 110,282
2019	110,283
2020	(23,982)
2021	(162,406)
2022	-
Thereafter	-
Total	<u>\$ 34,177</u>

**Defined Contribution Pension Plan**

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 2017 was \$10,909.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2017

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### 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 term through 2018 has an annual base rental of \$70,416 plus an annual maintenance reserve fee of \$5,000. Under the new agreement, the lease will automatically be extended for an additional 18 years upon expiration of the original term (through 2036). In years 2019 through 2029, the annual base rental is \$70,000 and from 2030 to 2036 the annual base rental will be \$72,000. The annual maintenance reserve fee will continue to be \$5,000 through the term of the new lease agreement. This is collected by the Township General Fund; \$40,000 plus the \$5,000 maintenance reserve fee is set aside each year in the Cascade Dam Major Repair Fund. At December 31, 2017, the Cascade Dam Major Repair Fund has accumulated \$607,054.

### 9. CONTINGENT LIABILITIES

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

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

### 10. TAX ABATEMENTS

The Township entered into property tax abatement agreements with local businesses under the Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Exemption) PA 198 of 1974, as amended, provides a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities, and to promote the establishment of high tech facilities. An Industrial Facilities Exemption (IFE) certificate entitles the facility to exemption from ad valorem real and/or personal property taxes for a term of 12 years as determined by the local unit of government. The agreements entered into by the Township include claw back provisions should the recipient of the tax abatement fail to fully meet its commitments, such as employment levels and timelines for relocation. The IFT 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, 2017 the Township abated property tax revenues of approximately \$45,000.

**CASCADE CHARTER TOWNSHIP**

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

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Budget Amounts		Actual Amount	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property taxes	\$ 2,002,785	\$ 2,097,719	\$ 2,125,414	\$ 27,695
Licenses and permits	427,950	427,950	440,107	12,157
State	1,492,966	1,513,051	1,552,068	39,017
Charges for services	111,750	134,250	144,389	10,139
Interest	230,460	292,780	292,188	(592)
Miscellaneous	133,440	165,056	153,651	(11,405)
<b>Total revenues</b>	<u>4,399,351</u>	<u>4,630,806</u>	<u>4,707,817</u>	<u>77,011</u>
<b>Expenditures</b>				
Current				
General government				
Township board	44,843	44,843	40,898	3,945
Supervisor	29,395	29,395	23,638	5,757
Manager	123,745	123,745	110,933	12,812
Clerk	88,781	88,781	81,690	7,091
Treasurer	131,586	131,786	126,798	4,988
Assessor	226,259	226,259	216,533	9,726
Elections	8,500	11,500	7,784	3,716
Buildings and grounds	453,682	456,932	378,408	78,524
Cemetery	65,000	60,000	30,151	29,849
Administration	579,874	656,087	569,191	86,896
Public works				
Drains	135,002	65,505	90,434	(24,929)
Road construction and maintenance	387,300	387,300	256,093	131,207
Street lighting	113,000	113,000	112,582	418
Waste collection	62,200	62,200	57,496	4,704
Community and economic development				
Planning commission	262,399	271,399	229,365	42,034
Building and zoning	3,500	3,500	1,585	1,915
Culture and recreation				
Parks and recreation	47,700	62,700	61,979	721
Historical	9,460	10,460	9,083	1,377
Other	710,158	740,158	702,433	37,725
Capital outlay	526,000	527,200	383,971	143,229
<b>Total expenditures</b>	<u>4,008,384</u>	<u>4,072,750</u>	<u>3,491,045</u>	<u>581,705</u>
Revenues over (under) expenditures	<u>390,967</u>	<u>558,056</u>	<u>1,216,772</u>	<u>658,716</u>
Other financing sources (uses)				
Transfers in	83,000	106,000	96,750	(9,250)
Transfers out	(441,500)	(441,500)	(442,775)	(1,275)
Total other financing sources (uses)	<u>(358,500)</u>	<u>(335,500)</u>	<u>(346,025)</u>	<u>(10,525)</u>
Net changes in fund balances	32,467	222,556	870,747	648,191
<b>Fund balances, beginning of year</b>	<u>9,080,235</u>	<u>9,080,235</u>	<u>9,080,235</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 9,112,702</u>	<u>\$ 9,302,791</u>	<u>\$ 9,950,982</u>	<u>\$ 648,191</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, 2017**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 1,875,027	\$ 1,889,966	\$ 1,884,454	\$ (5,512)
Interest	18,725	27,970	30,990	3,020
Miscellaneous	3,500	3,500	7,185	3,685
<b>Total revenues</b>	<u>1,897,252</u>	<u>1,921,436</u>	<u>1,922,629</u>	<u>1,193</u>
<b>Expenditures</b>				
Current				
Public safety	2,046,970	2,103,305	1,937,156	166,149
Capital outlay	630,770	630,770	489,033	141,737
<b>Total expenditures</b>	<u>2,677,740</u>	<u>2,734,075</u>	<u>2,426,189</u>	<u>307,886</u>
Revenues over (under) expenditures	(780,488)	(812,639)	(503,560)	309,079
Other financing sources (uses)				
Transfers in	400,000	400,000	400,000	-
Net changes in fund balances	(380,488)	(412,639)	(103,560)	309,079
<b>Fund balances, beginning of year</b>	<u>2,655,709</u>	<u>2,655,709</u>	<u>2,655,709</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 2,275,221</u>	<u>\$ 2,243,070</u>	<u>\$ 2,552,149</u>	<u>\$ 309,079</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, 2017**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 654,344	\$ 651,413	\$ 650,465	\$ (948)
Interest	13,000	13,000	12,075	(925)
<b>Total revenues</b>	667,344	664,413	662,540	(1,873)
<b>Expenditures</b>				
Current				
Public safety	626,776	634,276	643,152	(8,876)
Net changes in fund balances	40,568	30,137	19,388	(10,749)
<b>Fund balances, beginning of year</b>	1,283,785	1,283,785	1,283,785	-
<b>Fund balances, end of year</b>	<u>\$ 1,324,353</u>	<u>\$ 1,313,922</u>	<u>\$ 1,303,173</u>	<u>\$ (10,749)</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, 2017**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$ 6,500	\$ 6,500	\$ 6,759	\$ 259
Miscellaneous	232,145	382,145	417,566	35,421
<b>Total revenues</b>	<u>238,645</u>	<u>388,645</u>	<u>424,325</u>	<u>35,680</u>
<b>Expenditures</b>				
Debt service				
Principal	77,000	77,000	77,000	-
Interest	2,289	2,289	2,289	-
Capital outlay	803,500	968,500	710,136	258,364
<b>Total expenditures</b>	<u>882,789</u>	<u>1,047,789</u>	<u>789,425</u>	<u>258,364</u>
Net changes in fund balances	(644,144)	(659,144)	(365,100)	294,044
<b>Fund balances, beginning of year</b>	<u>1,596,170</u>	<u>1,596,170</u>	<u>1,596,170</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 952,026</u>	<u>\$ 937,026</u>	<u>\$ 1,231,070</u>	<u>\$ 294,044</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, 2017**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 214,059	\$ 224,275	\$ 223,685	\$ (590)
Local	32,869	32,869	32,870	1
Interest	29,000	29,000	29,188	188
<b>Total revenues</b>	<u>275,928</u>	<u>286,144</u>	<u>285,743</u>	<u>(401)</u>
<b>Expenditures</b>				
Current				
Culture and recreation	182,810	210,565	200,695	9,870
Capital outlay	1,000	61,000	34,970	26,030
<b>Total expenditures</b>	<u>183,810</u>	<u>271,565</u>	<u>235,665</u>	<u>35,900</u>
Net changes in fund balances	92,118	14,579	50,078	35,499
<b>Fund balances, beginning of year</b>	<u>1,979,228</u>	<u>1,979,228</u>	<u>1,979,228</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 2,071,346</u>	<u>\$ 1,993,807</u>	<u>\$ 2,029,306</u>	<u>\$ 35,499</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, 2017**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 568,006	\$ 595,147	\$ 593,887	\$ (1,260)
Interest	1,300	1,300	3,971	2,671
<b>Total revenues</b>	<u>569,306</u>	<u>596,447</u>	<u>597,858</u>	<u>1,411</u>
<b>Expenditures</b>				
Current				
Culture and recreation	43,200	43,200	34,857	8,343
Debt service				
Principal	287,000	287,000	287,000	-
Interest	6,174	6,174	5,423	751
Capital outlay	70,000	70,000	77,393	(7,393)
<b>Total expenditures</b>	<u>406,374</u>	<u>406,374</u>	<u>404,673</u>	<u>1,701</u>
Net changes in fund balances	162,932	190,073	193,185	3,112
<b>Fund balances, beginning of year</b>	<u>955,328</u>	<u>955,328</u>	<u>955,328</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 1,118,260</u>	<u>\$ 1,145,401</u>	<u>\$ 1,148,513</u>	<u>\$ 3,112</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, 2017**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	\$ 1,469,000	\$ 2,002,000	\$ 1,923,362	\$ (78,638)
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Charges for services	-	-	-	-
Interest	13,100	13,100	14,821	1,721
Miscellaneous	1,000	1,000	1,670	670
<b>Total revenues</b>	<u>1,483,100</u>	<u>2,016,100</u>	<u>1,939,853</u>	<u>(76,247)</u>
<b>Expenditures</b>				
Current				
Public safety	1,214,792	1,311,492	1,233,634	77,858
Capital outlay	163,300	193,300	141,262	52,038
<b>Total expenditures</b>	<u>1,378,092</u>	<u>1,504,792</u>	<u>1,374,896</u>	<u>129,896</u>
Revenues over (under) expenditures	105,008	511,308	564,957	53,649
Other financing sources (uses)				
Transfers out	(83,000)	(106,000)	(96,750)	9,250
Net changes in fund balances	22,008	405,308	468,207	62,899
<b>Fund balances, beginning of year</b>	<u>2,430,081</u>	<u>2,430,081</u>	<u>2,430,081</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 2,452,089</u>	<u>\$ 2,835,389</u>	<u>\$ 2,898,288</u>	<u>\$ 62,899</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, 2017**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 328,052	\$ 343,487	\$ 342,753	\$ (734)
Interest	2,150	2,150	2,238	88
Miscellaneous	1,000	1,000	-	(1,000)
<b>Total revenues</b>	<u>331,202</u>	<u>346,637</u>	<u>344,991</u>	<u>(1,646)</u>
<b>Expenditures</b>				
Current				
Culture and recreation	24,150	38,150	29,513	8,637
Debt service	-	-	37,550	(37,550)
Bond costs	-	-	-	-
<b>Total expenditures</b>	<u>24,150</u>	<u>38,150</u>	<u>67,063</u>	<u>(28,913)</u>
Revenues over (under) expenditures	307,052	308,487	277,928	(30,559)
Other financing sources (uses)				
Bond Issues	-	-	2,739,000	(2,739,000)
Payment to escrow agent	-	-	(2,754,088)	2,754,088
Transfers out	(347,784)	(348,058)	(292,369)	55,689
<b>Total other financing sources (uses)</b>	<u>(347,784)</u>	<u>(348,058)</u>	<u>(307,457)</u>	<u>70,777</u>
Net changes in fund balances	(40,732)	(39,571)	(29,529)	40,218
<b>Fund balances, beginning of year</b>	<u>739,045</u>	<u>739,045</u>	<u>739,045</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 698,313</u>	<u>\$ 699,474</u>	<u>\$ 709,516</u>	<u>\$ 40,218</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, 2017**

	2015	2016	2017
<b>Total pension liability</b>			
Service cost	\$ 232,044	\$ 269,359	\$ 301,620
Interest	672,517	697,204	813,553
Changes in benefit terms	-	-	-
Difference between expected and actual experience	-	360,728	(407,538)
Changes in assumptions	-	568,066	-
Benefit payments including employee refunds	(347,736)	(337,024)	(460,299)
Other	(17,508)	(58,461)	68,638
<b>Net change in total pension liability</b>	539,317	1,499,872	315,974
<b>Total pension liability, beginning of year</b>	8,209,563	8,748,880	10,248,752
<b>Total pension liability, end of year</b>	<u>\$ 8,748,880</u>	<u>\$ 10,248,752</u>	<u>\$ 10,564,726</u>
<b>Plan fiduciary net position</b>			
Contributions-employer	\$ 232,013	\$ 245,343	\$ 290,039
Contributions-employee	117,128	123,282	124,705
Net investment income	(105,931)	776,510	1,004,690
Benefit payments including employee refunds	(347,736)	(337,024)	(460,299)
Administrative expense	(15,175)	(15,315)	(15,897)
<b>Net change in plan fiduciary net position</b>	(119,701)	792,796	943,238
<b>Plan fiduciary net position, beginning of year</b>	6,859,910	6,740,209	7,533,005
<b>Plan fiduciary net position, end of year</b>	<u>\$ 6,740,209</u>	<u>\$ 7,533,005</u>	<u>\$ 8,476,243</u>
<b>Employer net pension liability</b>	<u>\$ 2,008,671</u>	<u>\$ 2,715,747</u>	<u>\$ 2,088,483</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	77%	74%	80%
<b>Covered employee payroll</b>	\$ 2,047,653	\$ 2,314,281	\$ 2,474,196
<b>Employer's net pension liability as a percentage of covered employee payroll</b>	98%	117%	84%

**CASCADE CHARTER TOWNSHIP**

**DEFINED BENEFIT PENSION PLAN  
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

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

**Notes to schedule**

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Remaining amortization period	25 years
Asset valuation method	5 years smoothed
Inflation	2.50%
Salary increases	3.75%
Investment rate of return	7.75%
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 data is based on a measurement date of December 31.  
Pension schedules are being accumulated prospectively until ten years of data is presented.

**CASCADE CHARTER TOWNSHIP**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

**DECEMBER 31, 2017**

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Permanent</u>	
	<u>Cascade Dam Major Repair</u>	<u>Hazmat</u>	<u>Building Authority</u>	<u>Cemetery Perpetual Care</u>	<u>Total</u>
<b>Assets</b>					
Cash and pooled investments	\$ 607,054	\$ 34,353	\$ -	\$ 105,249	\$ 746,656
Due from other funds	10,000	-	-	-	10,000
<b>Total assets</b>	<u>\$ 617,054</u>	<u>\$ 34,353</u>	<u>\$ -</u>	<u>\$ 105,249</u>	<u>\$ 756,656</u>
<b>Liabilities and fund balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ 733	\$ -	\$ -	\$ 733
<b>Total liabilities</b>	<u>-</u>	<u>733</u>	<u>-</u>	<u>-</u>	<u>733</u>
<b>Fund balances</b>					
Nonspendable					
Cemetery trust	-	-	-	95,309	95,309
Restricted					
Capital improvements	617,054	-	-	-	617,054
Committed					
Cemetery trust	-	-	-	9,940	9,940
Assigned					
Special revenue funds	-	33,620	-	-	33,620
<b>Total fund balances</b>	<u>617,054</u>	<u>33,620</u>	<u>-</u>	<u>105,249</u>	<u>755,923</u>
<b>Total liabilities and fund balances</b>	<u>\$ 617,054</u>	<u>\$ 34,353</u>	<u>\$ -</u>	<u>\$ 105,249</u>	<u>\$ 756,656</u>

**CASCADE CHARTER TOWNSHIP**

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

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Permanent</u>	<u>Total</u>
	<u>Cascade Dam Major Repair</u>	<u>Hazmat</u>	<u>Building Authority</u>	<u>Cemetery Perpetual Care</u>	
<b>Revenues</b>					
Charges for services	\$ -	\$ -	\$ -	\$ 3,725	\$ 3,725
Interest	11,582	124	-	486	12,192
Miscellaneous	5,000	-	-	-	5,000
<b>Total revenues</b>	<u>16,582</u>	<u>124</u>	<u>-</u>	<u>4,211</u>	<u>20,917</u>
<b>Expenditures</b>					
Current					
General government	-	-	-	513	513
Public safety	-	2,266	-	-	2,266
Debt service					
Principal	-	-	215,000	-	215,000
Interest	-	-	77,369	-	77,369
Capital outlay	-	486	-	-	486
<b>Total expenditures</b>	<u>-</u>	<u>2,752</u>	<u>292,369</u>	<u>513</u>	<u>295,634</u>
Revenues over (under) expenditures	16,582	(2,628)	(292,369)	3,698	(274,717)
Other financing sources (uses)					
Transfers in	40,000	-	292,369	2,775	335,144
Net changes in fund balances	56,582	(2,628)	-	6,473	60,427
<b>Fund balances, beginning of year</b>	<u>560,472</u>	<u>36,248</u>	<u>-</u>	<u>98,776</u>	<u>695,496</u>
<b>Fund balances, end of year</b>	<u>\$ 617,054</u>	<u>\$ 33,620</u>	<u>\$ -</u>	<u>\$ 105,249</u>	<u>\$ 755,923</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, 2017**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$ 10,650	\$ 10,650	\$ 11,582	\$ 932
Miscellaneous	5,000	5,000	5,000	-
<b>Total revenues</b>	<u>15,650</u>	<u>15,650</u>	<u>16,582</u>	<u>932</u>
<b>Expenditures</b>				
Current				
General government	5,000	5,000	-	5,000
Capital outlay	20,000	20,000	-	20,000
<b>Total expenditures</b>	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Revenues over (under) expenditures	(9,350)	(9,350)	16,582	25,932
Other financing sources (uses)				
Transfers in	40,000	40,000	40,000	-
Net changes in fund balances	30,650	30,650	56,582	25,932
<b>Fund balances, beginning of year</b>	<u>560,472</u>	<u>560,472</u>	<u>560,472</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 591,122</u>	<u>\$ 591,122</u>	<u>\$ 617,054</u>	<u>\$ 25,932</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, 2017**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$ 200	\$ 200	\$ 124	\$ (76)
<b>Expenditures</b>				
Current				
Public safety	5,000	5,000	2,266	2,734
Capital outlay	3,000	3,000	486	2,514
<b>Total expenditures</b>	<u>8,000</u>	<u>8,000</u>	<u>2,752</u>	<u>5,248</u>
Net changes in fund balances	(7,800)	(7,800)	(2,628)	5,172
<b>Fund balances, beginning of year</b>	<u>36,248</u>	<u>36,248</u>	<u>36,248</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 28,448</u>	<u>\$ 28,448</u>	<u>\$ 33,620</u>	<u>\$ 5,172</u>

# CASCADE CHARTER TOWNSHIP

## GENERAL FUND COMPARATIVE BALANCE SHEET

**DECEMBER 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Assets</b>		
Cash and pooled investments	\$ 9,747,142	\$ 8,712,137
Receivables		
Accounts	962,719	985,252
Taxes	767,199	840,656
Due from other funds	-	17,549
Due from other governments	264,481	247,515
Prepaid items	<u>13,092</u>	<u>1,100</u>
<b>Total assets</b>	<b><u>\$ 11,754,633</u></b>	<b><u>\$ 10,804,209</u></b>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 181,680	\$ 75,153
Accrued payroll and benefits	17,145	17,598
Due to other funds	<u>10,000</u>	<u>11,575</u>
<b>Total liabilities</b>	<b><u>208,825</u></b>	<b><u>104,326</u></b>
<b>Deferred inflows of resources</b>		
Unearned revenue	<u>1,594,826</u>	<u>1,619,648</u>
<b>Fund balances</b>		
Nonspendable		
Prepaid items	13,092	1,100
Committed		
Unfunded pension liability	499,543	499,543
Loss of personal property tax revenues	475,000	475,000
Assigned		
Future years expenditures	152,397	-
Unassigned	<u>8,810,950</u>	<u>8,104,592</u>
<b>Total fund balances</b>	<b><u>9,950,982</u></b>	<b><u>9,080,235</u></b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b><u>\$ 11,754,633</u></b>	<b><u>\$ 10,804,209</u></b>

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**CASCADE CHARTER TOWNSHIP**  
**GENERAL FUND**  
**COMPARATIVE SCHEDULE OF REVENUES**

**FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 1,431,096	\$ 1,343,159
Street lighting assessment	62,185	68,799
Delinquent property taxes	9,001	15,463
Industrial facilities taxes	6,481	12,055
Interest and penalties on taxes	10,267	10,115
Tax administration fees	606,384	534,949
Total property taxes	<u>2,125,414</u>	<u>1,984,540</u>
Licenses and permits		
Cablevision fees	439,473	459,650
Dog licenses	74	133
Other permits	560	375
Total licenses and permits	<u>440,107</u>	<u>460,158</u>
State		
Sales taxes	1,493,733	1,389,808
PA 48/Metro Authority	15,565	16,745
Other state grants	42,770	51,993
Total state	<u>1,552,068</u>	<u>1,458,546</u>
Charges for services		
Planning and zoning fees	33,728	12,035
Summer tax collection fees	26,012	25,796
P.A. 198 tax application fees	2,776	5,516
Yard waste bag fees	1,382	2,019
Sewer and water implementation fees	36,568	15,608
Grave openings	21,545	12,200
Passport application fees	22,275	18,640
Sale of printed materials	103	10
Total charges for services	<u>144,389</u>	<u>91,824</u>
Interest		
Interest on deposits and investments	74,823	79,230
Rental income	217,365	164,316
Total interest	<u>292,188</u>	<u>243,546</u>
Miscellaneous		
Sale of assets	50	125
Contributions	109,620	142,170
Park income	7,675	5,945
Reimbursements	13,616	10,280
Refunds and rebates	15	14,749
Other	22,675	14,221
Total miscellaneous	<u>153,651</u>	<u>187,490</u>
<b>Total revenues</b>	<u>\$ 4,707,817</u>	<u>\$ 4,426,104</u>

**CASCADE CHARTER TOWNSHIP**

**GENERAL FUND  
COMPARATIVE SCHEDULE OF EXPENDITURES**

**FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016**

<b>Expenditures</b>	<u>2017</u>	<u>2016</u>
Current		
General government		
Township board		
Personnel services	\$ 23,843	\$ 24,307
Other services and charges	17,055	17,091
Total township board	<u>40,898</u>	<u>41,398</u>
Supervisor		
Personnel services	15,000	11,460
Other services and charges	8,623	4,879
Capital outlay	15	1,381
Total supervisor	<u>23,638</u>	<u>17,720</u>
Manager		
Personnel services	108,595	105,573
Other services and charges	2,338	2,112
Total manager	<u>110,933</u>	<u>107,685</u>
Clerk		
Personnel services	79,074	77,409
Other services and charges	2,616	5,694
Total clerk	<u>81,690</u>	<u>83,103</u>
Treasurer		
Personnel services	120,117	118,695
Other services and charges	4,278	5,089
Capital outlay	2,403	-
Total treasurer	<u>126,798</u>	<u>123,784</u>
Assessor		
Personnel services	200,000	190,685
Supplies	304	190
Other services and charges	15,002	16,077
Capital outlay	1,227	1,780
Total assessor	<u>216,533</u>	<u>208,732</u>
Elections		
Personnel services	5,610	34,498
Supplies	544	4,713
Other services and charges	1,630	9,744
Total elections	<u>7,784</u>	<u>48,955</u>
Buildings and grounds		
Personnel services	238,489	232,036
Supplies	1,624	2,202
Other services and charges	135,729	158,960
Capital outlay	2,566	200
Total buildings and grounds	<u>378,408</u>	<u>393,398</u>
Cemetery		
Other services and charges	<u>30,151</u>	<u>3,701</u>
Administration		
Personnel services	104,489	63,404
Supplies	20,723	22,941
Other services and charges	442,808	367,911
Capital outlay	1,171	3,043
Total administration	<u>569,191</u>	<u>457,299</u>
Total general government	<u>1,586,024</u>	<u>1,485,775</u>

(Continued)

**CASCADE CHARTER TOWNSHIP**

**GENERAL FUND  
COMPARATIVE SCHEDULE OF EXPENDITURES**

**FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
Public works		
Drains		
Other services and charges	\$ 25,733	\$ 5,621
Capital outlay	<u>64,701</u>	<u>105,530</u>
Total drains	<u>90,434</u>	<u>111,151</u>
Road construction and maintenance		
Capital outlay	<u>256,093</u>	<u>327,481</u>
Street lighting		
Other services and charges	112,115	104,763
Capital outlay	<u>467</u>	<u>2,187</u>
Total street lighting	<u>112,582</u>	<u>106,950</u>
Waste collection		
Other services and charges	<u>57,496</u>	<u>52,566</u>
Total public works	<u>516,605</u>	<u>598,148</u>
Community and economic development		
Planning commission		
Personnel services	191,789	207,367
Supplies	437	261
Other services and charges	<u>37,139</u>	<u>23,098</u>
Total planning commission	<u>229,365</u>	<u>230,726</u>
Building and zoning		
Personnel services	<u>1,585</u>	<u>1,565</u>
Total community and economic development	<u>230,950</u>	<u>232,291</u>
Culture and recreation		
Parks and recreation		
Supplies	4,319	2,498
Other services and charges	52,960	80,268
Capital outlay	<u>4,700</u>	<u>285</u>
Total parks and recreation	<u>61,979</u>	<u>83,051</u>
Historical		
Supplies	5,000	5,000
Other services and charges	<u>4,083</u>	<u>11,467</u>
Total historical	<u>9,083</u>	<u>16,467</u>
Total culture and recreation	<u>71,062</u>	<u>99,518</u>
Other		
Employee benefits	364,513	336,388
Transportation services	<u>337,920</u>	<u>331,831</u>
Total other	<u>702,433</u>	<u>668,219</u>
Capital outlay	<u>383,971</u>	<u>432,730</u>
<b>Total expenditures</b>	<u>\$ 3,491,045</u>	<u>\$ 3,516,681</u>

(Concluded)

**CASCADE CHARTER TOWNSHIP**

**FIRE SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET**

**DECEMBER 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Assets</b>		
Cash and pooled investments	\$ 2,864,149	\$ 2,708,312
Receivables		
Accounts	1,030,833	893,131
Taxes	864,899	944,402
Prepaid items	<u>12,576</u>	<u>1,875</u>
<b>Total assets</b>	<u>\$ 4,772,457</u>	<u>\$ 4,547,720</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 307,079	\$ 33,705
Accrued payroll and benefits	<u>17,497</u>	<u>20,963</u>
<b>Total liabilities</b>	<u>324,576</u>	<u>54,668</u>
<b>Deferred inflows of resources</b>		
Unearned revenue	<u>1,895,732</u>	<u>1,837,343</u>
<b>Fund balances</b>		
Nonspendable		
Prepaid items	12,576	1,875
Restricted		
Dedicated millage	<u>2,539,573</u>	<u>2,653,834</u>
<b>Total fund balances</b>	<u>2,552,149</u>	<u>2,655,709</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 4,772,457</u>	<u>\$ 4,547,720</u>

**CASCADE CHARTER TOWNSHIP**

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

**FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 1,870,405	\$ 1,818,174
Delinquent property taxes	4,947	11,302
Industrial facilities taxes	8,773	16,318
Interest and penalties on taxes	329	268
Total property taxes	<u>1,884,454</u>	<u>1,846,062</u>
Interest	30,990	22,506
Miscellaneous		
Other	7,185	46
Donations	-	100
Total miscellaneous	<u>7,185</u>	<u>146</u>
<b>Total revenues</b>	<u>1,922,629</u>	<u>1,868,714</u>
<b>Expenditures</b>		
Current		
Public safety		
Fire department		
Personnel services	1,663,053	1,641,529
Supplies	51,492	54,183
Other services and charges	222,611	195,260
Total public safety	<u>1,937,156</u>	<u>1,890,972</u>
Capital outlay	<u>489,033</u>	<u>153,733</u>
<b>Total expenditures</b>	<u>2,426,189</u>	<u>2,044,705</u>
Revenues over (under) expenditures	(503,560)	(175,991)
Other financing sources (uses)		
Transfers in	<u>400,000</u>	<u>400,000</u>
Net changes in fund balances	(103,560)	224,009
<b>Fund balances, beginning of year</b>	<u>2,655,709</u>	<u>2,431,700</u>
<b>Fund balances, end of year</b>	<u>\$ 2,552,149</u>	<u>\$ 2,655,709</u>

**CASCADE CHARTER TOWNSHIP**

**POLICE SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET**

**DECEMBER 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Assets</b>		
Cash and pooled investments	\$ 1,388,347	\$ 1,457,715
Receivables		
Accounts	359,820	311,686
Taxes	<u>301,901</u>	<u>329,652</u>
<b>Total assets</b>	<u>\$ 2,050,068</u>	<u>\$ 2,099,053</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	<u>\$ 85,174</u>	<u>\$ 173,930</u>
<b>Deferred inflows of resources</b>		
Unearned revenue	<u>661,721</u>	<u>641,338</u>
<b>Fund balances</b>		
Restricted		
Dedicated millage	<u>1,303,173</u>	<u>1,283,785</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 2,050,068</u>	<u>\$ 2,099,053</u>

**CASCADE CHARTER TOWNSHIP**

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

**FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 645,561	\$ 634,648
Delinquent property taxes	1,727	3,945
Industrial facilities taxes	3,062	5,696
Interest and penalties on taxes	115	94
	<hr/>	<hr/>
Total property taxes	650,465	644,383
Interest	12,075	29,869
	<hr/>	<hr/>
<b>Total revenues</b>	662,540	674,252
<b>Expenditures</b>		
Current		
Public safety		
Law enforcement		
Other services and charges	643,152	609,649
	<hr/>	<hr/>
Net changes in fund balances	19,388	64,603
<b>Fund balances, beginning of year</b>	<hr/> 1,283,785	<hr/> 1,219,182
<b>Fund balances, end of year</b>	<hr/> \$ 1,303,173	<hr/> \$ 1,283,785

# CASCADE CHARTER TOWNSHIP

## IMPROVEMENT REVOLVING SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

*DECEMBER 31, 2017 and 2016*

	<u>2017</u>	<u>2016</u>
<b>Assets</b>		
Cash and pooled investments	\$ 1,151,348	\$ 1,598,471
Receivables		
Accounts	10,068	16,135
Taxes	-	-
Special assessments	3,669,668	3,706,282
Due from other funds	-	2,200
Due from other governments	<u>133,453</u>	<u>-</u>
<b>Total assets</b>	<b><u>\$ 4,964,537</u></b>	<b><u>\$ 5,323,088</u></b>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 74,272	\$ 7,076
Due to other funds	<u>-</u>	<u>14,584</u>
<b>Total liabilities</b>	<u>74,272</u>	<u>21,660</u>
<b>Deferred inflows of resources</b>		
Unavailable revenue	<u>3,659,195</u>	<u>3,705,258</u>
<b>Fund balances</b>		
Restricted		
Water and sewer improvements	<u>1,231,070</u>	<u>1,596,170</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b><u>\$ 4,964,537</u></b>	<b><u>\$ 5,323,088</u></b>

**CASCADE CHARTER TOWNSHIP**

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

**FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Revenues</b>		
Interest		
Interest on deposits	\$ 3,678	\$ 11,781
Interest on special assessments	3,081	4,201
Total interest	<u>6,759</u>	<u>15,982</u>
Miscellaneous		
Special assessments	54,912	131,631
Hookup fees	362,654	148,038
Total miscellaneous	<u>417,566</u>	<u>279,669</u>
<b>Total revenues</b>	<u>424,325</u>	<u>295,651</u>
<b>Expenditures</b>		
Debt service		
Principal	77,000	76,000
Interest and fees	2,289	4,038
Total debt service	<u>79,289</u>	<u>80,038</u>
Capital outlay	<u>710,136</u>	<u>442,301</u>
<b>Total expenditures</b>	<u>789,425</u>	<u>522,339</u>
Net changes in fund balances	(365,100)	(226,688)
<b>Fund balances, beginning of year</b>	<u>1,596,170</u>	<u>1,822,858</u>
<b>Fund balances, end of year</b>	<u>\$ 1,231,070</u>	<u>\$ 1,596,170</u>

**CASCADE CHARTER TOWNSHIP**

**LIBRARY SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET**

**DECEMBER 31, 2017 and 2016**

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	<u>2017</u>	<u>2016</u>
<b>Assets</b>		
Cash and pooled investments	\$ 2,040,988	\$ 1,992,322
Receivables		
Accounts	117,709	101,984
Taxes	<u>98,630</u>	<u>107,696</u>
<b>Total assets</b>	<u>\$ 2,257,327</u>	<u>\$ 2,202,002</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	<u>\$ 11,682</u>	<u>\$ 13,094</u>
<b>Deferred inflows of resources</b>		
Unearned revenue	<u>216,339</u>	<u>209,680</u>
<b>Fund balances</b>		
Restricted		
Dedicated millage	<u>2,029,306</u>	<u>1,979,228</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 2,257,327</u>	<u>\$ 2,202,002</u>

# CASCADE CHARTER TOWNSHIP

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

**FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 222,084	\$ 207,494
Delinquent property taxes	564	1,319
Industrial facilities taxes	1,000	1,861
Interest and penalties on taxes	37	31
Total property taxes	<u>223,685</u>	<u>210,705</u>
Local Interest	<u>32,870</u>	<u>32,870</u>
	29,188	13,622
<b>Total revenues</b>	<u>285,743</u>	<u>257,197</u>
<b>Expenditures</b>		
Current		
Recreation and cultural		
Library		
Supplies	3,868	2,654
Other services and charges	196,827	178,019
Total recreation and cultural	<u>200,695</u>	<u>180,673</u>
Capital outlay	<u>34,970</u>	<u>932</u>
<b>Total expenditures</b>	<u>235,665</u>	<u>181,605</u>
Net changes in fund balances	50,078	75,592
<b>Fund balances, beginning of year</b>	<u>1,979,228</u>	<u>1,903,636</u>
<b>Fund balances, end of year</b>	<u>\$ 2,029,306</u>	<u>\$ 1,979,228</u>

**CASCADE CHARTER TOWNSHIP**

**PATHWAYS SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET**

**DECEMBER 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Assets</b>		
Cash and pooled investments	\$ 1,155,395	\$ 955,384
Receivables		
Accounts	312,321	270,542
Taxes	<u>262,049</u>	<u>286,136</u>
<b>Total assets</b>	<u>\$ 1,729,765</u>	<u>\$ 1,512,062</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	<u>\$ 6,882</u>	<u>\$ 56</u>
<b>Deferred inflows of resources</b>		
Unearned revenue	<u>574,370</u>	<u>556,678</u>
<b>Fund balances</b>		
Restricted		
Dedicated millage	<u>1,148,513</u>	<u>955,328</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 1,729,765</u>	<u>\$ 1,512,062</u>

**CASCADE CHARTER TOWNSHIP**

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

**FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 589,630	\$ 550,870
Delinquent property taxes	1,499	3,424
Industrial facilities taxes	2,658	4,944
Interest and penalties on taxes	100	81
Total property taxes	<u>593,887</u>	<u>559,319</u>
Interest	<u>3,971</u>	<u>1,529</u>
<b>Total revenues</b>	<u>597,858</u>	<u>560,848</u>
<b>Expenditures</b>		
Current		
Recreation and cultural		
Parks and recreations		
Supplies	13,150	5,801
Other services and charges	21,707	7,378
Total recreation and cultural	<u>34,857</u>	<u>13,179</u>
Debt service		
Principal	287,000	250,000
Interest and fees	5,423	9,705
Total debt service	<u>292,423</u>	<u>259,705</u>
Capital outlay	<u>77,393</u>	<u>40,561</u>
<b>Total expenditures</b>	<u>404,673</u>	<u>313,445</u>
Net changes in fund balances	193,185	247,403
<b>Fund balances, beginning of year</b>	<u>955,328</u>	<u>707,925</u>
<b>Fund balances, end of year</b>	<u>\$ 1,148,513</u>	<u>\$ 955,328</u>

**CASCADE CHARTER TOWNSHIP**

**INSPECTIONS SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET**

**DECEMBER 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Assets</b>		
Cash and pooled investments	\$ 3,004,032	\$ 2,457,069
Receivables		
Accounts	-	14,824
Prepaid items	<u>9,445</u>	<u>654</u>
<b>Total assets</b>	<u>\$ 3,013,477</u>	<u>\$ 2,472,547</u>
<b>Liabilities and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 103,103	\$ 25,288
Accrued payroll and benefits	12,086	12,013
Due to other funds	<u>-</u>	<u>5,165</u>
<b>Total liabilities</b>	<u>115,189</u>	<u>42,466</u>
<b>Fund balances</b>		
Nonspendable		
Prepaid items	9,445	654
Restricted		
Inspections	<u>2,888,843</u>	<u>2,429,427</u>
<b>Total fund balances</b>	<u>2,898,288</u>	<u>2,430,081</u>
<b>Total liabilities and fund balances</b>	<u>\$ 3,013,477</u>	<u>\$ 2,472,547</u>

# CASCADE CHARTER TOWNSHIP

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

**FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Revenues</b>		
Licenses and permits		
Building permits	\$ 274,865	\$ 218,578
Electrical permits	84,775	75,883
Mechanical permits	92,525	93,815
Plumbing permits	46,053	38,753
Permits - other townships	1,264,343	1,000,601
Plan reviews	150,046	80,300
Contractor registration fees	10,755	13,620
Total licenses and permits	<u>1,923,362</u>	<u>1,521,550</u>
Interest	14,821	19,323
Miscellaneous	1,670	1,794
<b>Total revenues</b>	<u>1,939,853</u>	<u>1,542,667</u>
<b>Expenditures</b>		
Current		
Public safety		
Inspections		
Personnel services	854,817	835,166
Supplies	10,424	8,611
Other services and charges	368,393	299,507
Total public safety	<u>1,233,634</u>	<u>1,143,284</u>
Capital outlay	<u>141,262</u>	<u>12,923</u>
<b>Total expenditures</b>	<u>1,374,896</u>	<u>1,156,207</u>
Revenues over (under) expenditures	564,957	386,460
Other financing sources (uses)		
Transfers out	<u>(96,750)</u>	<u>(85,276)</u>
Net changes in fund balances	468,207	301,184
<b>Fund balances, beginning of year</b>	<u>2,430,081</u>	<u>2,128,897</u>
<b>Fund balances, end of year</b>	<u>\$ 2,898,288</u>	<u>\$ 2,430,081</u>

**CASCADE CHARTER TOWNSHIP**

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

**DECEMBER 31, 2017 and 2016**

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	<u>2017</u>	<u>2016</u>
<b>Assets</b>		
Cash and pooled investments	\$ 717,643	\$ 739,275
Receivables		
Accounts	183,301	156,138
Taxes	<u>151,239</u>	<u>165,141</u>
<b>Total assets</b>	<u>\$ 1,052,183</u>	<u>\$ 1,060,554</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	<u>\$ 11,177</u>	<u>\$ 230</u>
<b>Deferred inflows of resources</b>		
Unearned revenue	<u>331,490</u>	<u>321,279</u>
<b>Fund balances</b>		
Restricted		
Dedicated millage	<u>709,516</u>	<u>739,045</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 1,052,183</u>	<u>\$ 1,060,554</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, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 340,297	\$ 317,927
Delinquent property taxes	865	1,976
Industrial facilities taxes	1,534	2,854
Interest and penalties on taxes	57	47
	<hr/>	<hr/>
Total property taxes	342,753	322,804
Interest	2,238	5,958
Miscellaneous	-	1,000
	<hr/>	<hr/>
<b>Total revenues</b>	344,991	329,762
<b>Expenditures</b>		
Current		
Recreation and cultural		
Parks and recreations		
Other services and charges	29,513	3,572
Debt service		
Bond costs	37,550	-
	<hr/>	<hr/>
<b>Total expenditures</b>	67,063	3,572
Revenues over (under) expenditures	<hr/>	<hr/>
	277,928	326,190
Other financing sources (uses)		
Bond Issues	2,739,000	-
Payment to escrow agent	(2,754,088)	-
Transfers out	(292,369)	(349,959)
	<hr/>	<hr/>
Total other financing sources (uses)	(307,457)	(349,959)
Net changes in fund balances	(29,529)	(23,769)
<b>Fund balances, beginning of year</b>	<hr/>	<hr/>
	739,045	762,814
<b>Fund balances, end of year</b>	<hr/>	<hr/>
	\$ 709,516	\$ 739,045

**CASCADE CHARTER TOWNSHIP**

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

**DECEMBER 31, 2017 and 2016**

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	<u>2017</u>	<u>2016</u>
<b>Assets</b>		
Cash and pooled investments	\$ 607,054	\$ 550,472
Due from other funds	<u>10,000</u>	<u>10,000</u>
<b>Total assets</b>	<u>\$ 617,054</u>	<u>\$ 560,472</u>
<b>Liabilities and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ -
<b>Fund balances</b>		
Committed		
Dam repairs	<u>617,054</u>	<u>560,472</u>
<b>Total liabilities and fund balances</b>	<u>\$ 617,054</u>	<u>\$ 560,472</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, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Revenues</b>		
Interest	\$ 11,582	\$ 1,173
Miscellaneous	5,000	5,000
<b>Total revenues</b>	<u>16,582</u>	<u>6,173</u>
<b>Expenditures</b>		
Capital outlay	<u>-</u>	<u>9,816</u>
Revenues over (under) expenditures	16,582	(3,643)
Other financing sources (uses)		
Transfers in	<u>40,000</u>	<u>40,000</u>
Net changes in fund balances	56,582	36,357
<b>Fund balances, beginning of year</b>	<u>560,472</u>	<u>524,115</u>
<b>Fund balances, end of year</b>	<u>\$ 617,054</u>	<u>\$ 560,472</u>

**CASCADE CHARTER TOWNSHIP**

**HAZMAT SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET**

**DECEMBER 31, 2017 and 2016**

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	<u>2017</u>	<u>2016</u>
<b>Assets</b>		
Cash and pooled investments	\$ 34,353	\$ 36,248
<b>Total assets</b>	<u>\$ 34,353</u>	<u>\$ 36,248</u>
<b>Liabilities and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 733	\$ -
<b>Fund balances</b>		
Restricted HAZMAT	<u>33,620</u>	<u>36,248</u>
<b>Total liabilities and fund balances</b>	<u>\$ 34,353</u>	<u>\$ 36,248</u>

**CASCADE CHARTER TOWNSHIP**

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

**FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Revenues</b>		
Interest	\$ 124	\$ 159
<b>Expenditures</b>		
Current		
Public safety		
HAZMAT		
Other services and charges	2,266	1,964
Capital outlay	486	8,022
<b>Total expenditures</b>	<u>2,752</u>	<u>9,986</u>
Net changes in fund balances	(2,628)	(9,827)
<b>Fund balances, beginning of year</b>	<u>36,248</u>	<u>46,075</u>
<b>Fund balances, end of year</b>	<u>\$ 33,620</u>	<u>\$ 36,248</u>

**CASCADE CHARTER TOWNSHIP**

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

**DECEMBER 31, 2017 and 2016**

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	<u>2017</u>	<u>2016</u>
<b>Assets</b>		
Cash and pooled investments	\$ -	\$ -
<b>Total assets</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Liabilities and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ -
<b>Fund balances</b>		
Assigned	-	-
Debt service	-	-
<b>Total fund balances</b>	-	-
<b>Total liabilities and fund balances</b>	<u>\$ -</u>	<u>\$ -</u>

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**CASCADE CHARTER TOWNSHIP**

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

**FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Revenues</b>		
Interest	\$ -	\$ -
<b>Expenditures</b>		
Debt service		
Principal	\$ 215,000	\$ 210,000
Interest and fees	77,369	139,959
<b>Total expenditures</b>	<u>292,369</u>	<u>349,959</u>
Revenues over (under) expenditures	(292,369)	(349,959)
Other financing sources (uses)		
Transfers in	292,369	349,959
Net changes in fund balances	-	-
<b>Fund balances, beginning of year</b>	-	-
<b>Fund balances, end of year</b>	<u>\$ -</u>	<u>\$ -</u>

**CASCADE CHARTER TOWNSHIP**

**CEMETERY PERPETUAL CARE FUND  
COMPARATIVE BALANCE SHEET**

**DECEMBER 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Assets</b>		
Cash and pooled investments	\$ 105,249	\$ 97,361
Due from other funds	-	1,575
	<hr/>	<hr/>
<b>Total assets</b>	<u>\$ 105,249</u>	<u>\$ 98,936</u>
<b>Liabilities and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 160
	<hr/>	<hr/>
<b>Fund balances</b>		
Nonspendable		
Cemetery trust	95,309	91,584
Committed		
Cemetery trust	9,940	7,192
	<hr/>	<hr/>
<b>Total fund balances</b>	<u>105,249</u>	<u>98,776</u>
	<hr/>	<hr/>
<b>Total liabilities and fund balances</b>	<u>\$ 105,249</u>	<u>\$ 98,936</u>

**CASCADE CHARTER TOWNSHIP**

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

**FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Revenues</b>		
Charges for services		
Cemetery care fees	\$ 3,725	\$ 4,070
Interest	<u>486</u>	<u>398</u>
<b>Total revenues</b>	4,211	4,468
<b>Expenditures</b>		
Current		
General government		
Cemetery	<u>513</u>	<u>502</u>
Revenues over (under) expenditures	3,698	3,966
Other financing sources (uses)		
Transfers in	<u>2,775</u>	<u>1,575</u>
Net changes in fund balances	6,473	5,541
<b>Fund balances, beginning of year</b>	<u>98,776</u>	<u>93,235</u>
<b>Fund balances, end of year</b>	<u>\$ 105,249</u>	<u>\$ 98,776</u>

**CASCADE CHARTER TOWNSHIP**  
**AGENCY FUNDS**  
**STATEMENT OF ASSETS AND LIABILITIES**

**DECEMBER 31, 2017**

	<u>Trust and Agency Fund</u>	<u>Tax Collection Fund</u>	<u>Total</u>
<b>Assets</b>			
Cash and pooled investments	\$ 225,118	\$ 4,544,544	\$ 4,769,662
<b>Total assets</b>	<u>\$ 225,118</u>	<u>\$ 4,544,544</u>	<u>\$ 4,769,662</u>
<b>Liabilities</b>			
Accounts payable	\$ 6	\$ 2,853,363	\$ 2,853,369
Escrow deposits	225,112	-	225,112
Due to other governments	-	1,691,181	1,691,181
<b>Total liabilities</b>	<u>\$ 225,118</u>	<u>\$ 4,544,544</u>	<u>\$ 4,769,662</u>

DRAFT



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

**DECEMBER 31, 2017**

	<b>Governmental Fund Type General Fund</b>	<b>Adjustments</b>	<b>Statement of Net Position</b>
<b>Assets</b>			
Cash and pooled investments	\$ 710,879	\$ -	\$ 710,879
Receivables			
Taxes	208,806	-	208,806
Capital assets			
Non-depreciable	-	59,366	59,366
Depreciable capital assets, net	-	4,549,469	4,549,469
<b>Total assets</b>	<b><u>\$ 919,685</u></b>	<b><u>\$ 4,608,835</u></b>	<b><u>\$ 5,528,520</u></b>
<b>Liabilities, deferred inflows of resources and fund balance</b>			
<b>Liabilities</b>			
Accounts payable	\$ 15,671	\$ -	15,671
Accrued interest payable	-	2,591	2,591
Bonds and notes payable - current portion	-	97,000	97,000
Bonds and notes payable	-	203,000	203,000
<b>Total liabilities</b>	<b><u>15,671</u></b>	<b><u>302,591</u></b>	<b><u>318,262</u></b>
<b>Deferred inflows of resources</b>			
Unearned revenue	208,806	-	208,806
<b>Fund balance</b>			
Unassigned	695,208	\$ (695,208)	-
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b><u>\$ 919,685</u></b>		
<b>Net position</b>			
Net investment in capital assets			4,308,835
Unrestricted			692,617
<b>Total net position</b>			<b><u>\$ 5,001,452</u></b>
<b>Reconciliation of fund balances to net position:</b>			
<b>Fund balance of governmental fund</b>			\$ 695,208
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			59,366
Add - capital assets (net of accumulated depreciation)			4,549,469
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.			
Deduct - debt payable			(300,000)
Deduct - accrued interest on debt payable			(2,591)
<b>Net position of governmental activities</b>			<b><u>\$ 5,001,452</u></b>

**CASCADE CHARTER TOWNSHIP**

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

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	<b>Governmental Fund Type General Fund</b>	<b>Adjustments</b>	<b>Statement of Activities</b>
<b>Revenues</b>			
Taxes	\$ 709,705	\$ -	\$ 709,705
Investment earnings	6,416	-	6,416
Miscellaneous	13,323	-	13,323
<b>Total revenues</b>	<u>729,444</u>	<u>-</u>	<u>729,444</u>
<b>Expenditures</b>			
Current			
General government	328,795	282,754	611,549
Debt service			
Principal	94,000	(94,000)	-
Interest	13,229	(717)	12,512
<b>Total expenditures</b>	<u>436,024</u>	<u>188,037</u>	<u>624,061</u>
Net changes in fund balance	293,420		
Change in net position			105,383
<b>Fund balance/net position, beginning of year</b>	<u>401,788</u>		<u>4,896,069</u>
<b>Fund balance/net position, end of year</b>	<u>\$ 695,208</u>		<u>\$ 5,001,452</u>
<b>Reconciliation of change in fund balances to change in net position</b>			
<b>Net change in fund balance of governmental fund</b>			\$ 293,420
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			20,913
Deduct - depreciation expense			(303,667)
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			94,000
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>717</u>
<b>Change in net position of governmental activities</b>			<u>\$ 105,383</u>

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 2018 July and 2018 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 \_\_\_\_\_ June 27, 2018

\_\_\_\_\_  
Susan B. Slater, Clerk  
Cascade Charter Township

C E R T I F I C A T I O N

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 June 27, 2018.

\_\_\_\_\_  
Susan B. Slater, Clerk  
Cascade Charter Township



# CASCADE CHARTER TOWNSHIP

2865 Thornhills SE Grand Rapids, Michigan 49546-7140

**Date:** June 27, 2018  
**To:** Supervisor Beahan & Cascade Township Board  
**From:** Benjamin Swayze, Township Manager  
**Subject:** Resolution to Exercise Right of First Refusal to Purchase Tax Foreclosed Property

---

## **FACTS:**

The commercial property located at 5015 28<sup>th</sup> St SE, Grand Rapids, MI 49512 (Parcel ID# 41-19-07-376-047) has been tax foreclosed by Kent County due to non-payment of taxes from 2015. As the local government of jurisdiction, Cascade Township is afforded the right of first refusal for this property by the General Property Tax Act. Specifically, MCL 211.78m states:

*“...a city, village, or township may purchase for a public purpose any property located within that city, village, or township set forth in the judgment and subject to sale under this section by payment to the foreclosing governmental unit of the minimum bid”*

Cascade Township has been notified by the Office of the Treasurer of Kent County that the Township, if it chooses, can exercise its right-of first refusal and purchase the property for the taxes due, which is \$586.60. As spelled out in the enabling legislation, the Township can only purchase the property for a public purpose and must declare what that purpose is.

Attached for your review is:

- Correspondence from the Office of the Treasurer of Kent County regarding the property
- Map of the subject property
- Proposed resolution to purchase the property
- Staff report presented to Cascade DDA regarding the subject property

## **ANALYSIS & CONCLUSIONS:**

The Township staff met to review the opportunity when we received the correspondence from the Kent County Treasurer’s Office. After reviewing the property, it was determined that the Township DDA may be interested in acquiring the subject property. The DDA development plan calls for the development of a public road situated on the current Northern Drive, which is a private road. The road would connect to Starr Rd (a public road) providing better access to the Cascade Office Park properties.

The Downtown Development Authority has passed a resolution authorizing the acquisition of the subject property for the purpose of development and redevelopment purposes if and when such properties meet the goals of the DDA development areas. The approved resolution approved by the DDA is attached for your review.

The chain of custody for the property would call for the Township Board to purchase the property from tax sale, and then essentially “sell” the property to the DDA for purchase price.

**FINANCIAL CONSIDERATIONS:**

The cost to the Township of acquiring the tax foreclosed property at 5015 28th St SE through right of first refusal is \$586.60, which represents the taxes due plus fees and penalties on the parcel for 2015, 2016 and 2017. Ultimately the funds for the purchase would come from the DDA

**RECOMMENDED ACTION:**

To approve the resolution to exercise right of first refusal for the purchase of tax foreclosed property at 5015 28th St SE, Grand Rapids, MI 49512



20180424-0031378

Lisa Posthumus Lyons P:1/1 11:56AM  
Kent Only MI Restr 04/24/2018 SEAL

RECORDED KENT COUNTY, MI REC

2018 APR 24 AM 11:46

# Notice of Judgement of Foreclosure

Michigan Department of Treasury  
3731 (3-04)

Required by section 78k(8) of The General Property Tax Act, 1893 PA 206, as amended, MCL 211.78k(8).

On February 23, 2018, in Civil Action No.17-05379-CZ, in the Circuit Court of Kent County, the Kent County Treasurer entered a Judgement of Foreclosure in the Matter of the Petition of the County Treasurer against the property described below, vesting absolute title to the real property in the County of Kent, by the Kent County Treasurer, as provided by Section 78k of The General Property Tax Act, 1893 PA 206, as amended, MCL 211.78k, if not redeemed by April 2, 2018. Under the General Property Act, the Judgement of Foreclosure became final and unappealable on April 2, 2018.

Parcel No.  41-19-07-376-047	Property Forfeited to County Treasurer on March 1, 2017. Certificate of Forfeiture recorded on Instrument # 201703140023499
Property Address (if available): 5015 28TH ST SE GRAND RAPIDS MI 49512	Owner: SOMERVILLE TECHNICAL SERVICES
County: KENT COUNTY    Local Unit Name: CASCADE TOWNSHIP    Local Unit Code: 18	
Legal Description of the Property: 411907376047 N 200.0 FT OF S 670.0 FT OF E 33.0 FT OF W 173.0 FT OF E 1/2 OF S 80.0 A. OF SWFRL 1/4 * SEC 7 T6N R10W 0.15 A. SPLIT/COMBINED ON 06/19/2013 FROM 41-19-07-376-002;	
April 23, 2018	County Treasurer Signature <i>Kenneth D. Panish</i>
Notary Public, State of Michigan, County of Kent My Commission Expires on October 5, 2018 Acting in the County of Kent Subscribed to and sworn before me on this 1st day of May 2015.  <i>Denise M. Terpstra</i> Denise M. Terpstra, Notary Public	Drafted by and when recorded, return to:  County Treasurer for the County of Kent Address: 300 MONROE AVE NW PO BOX Y GRAND RAPIDS MI 49501

BY: dnterpst

For 2018 Foreclosures of 2015 and prior taxes

DB: Real0510

CASCADE TOWNSHIP

Interest Computed As Of Foreclosure Date

PARCEL	TAX DUE	INTEREST/FEES DUE	TOTAL DUE	TAX YEARS DELINQUENT
41-19-07-326-002	78.56	584.26	662.82	2017 2016 2015

Property Address: 5178 BURTON ST SE GRAND RAPIDS MI  
 Owner: WILLER DONALD J

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41-19-07-376-047	15.44	571.16	586.60	2017 2016 2015
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Property Address: 5015 28TH ST SE GRAND RAPIDS MI  
 Owner: SOMERVILLE TECHNICAL SERVICES

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PARCEL COUNT: 2	94.00	1,155.42	1,249.42	
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# Viewer Map



**CASCADE CHARTER TOWNSHIP  
KENT COUNTY, MICHIGAN**

**RESOLUTION \_\_\_\_ of 2018**

**RESOLUTION TO EXERCISE RIGHT OF FIRST REFUSAL FOR THE PURCHASE OF TAX FORECLOSED PROPERTY AT 5015 28<sup>TH</sup> STREET SE, GRAND RAPIDS, MI 49512**

Minutes of a regular meeting of the Township Board of Cascade charter Township, County of Kent, State of Michigan, held at the Wisner Center in said Township on June 27, 2018 at 7:00 o'clock p.m., Eastern Daylight Time

**PRESENT:** Members \_\_\_\_\_

**ABSENT:** Members \_\_\_\_\_

The following preamble and resolution were offered by Board Member \_\_\_\_\_ and supported by Board Member \_\_\_\_\_.

**WHEREAS**, The General Property Tax Act MCL 211.78m allows for “a city, village, or township may purchase for a public purpose any property located within that city, village, or township set forth in the judgment and subject to sale under this section by payment to the foreclosing governmental unit of the minimum bid” and

**WHEREAS**, the Township has received notification from the Office of the Treasurer of Kent County that the vacant parcel of land located at 5015 28<sup>th</sup> Street SE, Grand Rapids, MI 49512 (Parcel ID 41-19-07-376-047) has been foreclosed upon due to the non-payment of the 2015 taxes; and

**WHEREAS,** the Cascade Township Board of Trustees has determined that it is in the best interest of Cascade Township to exercise the right-of-first refusal and purchase the property for the minimum payment due, which is \$586.60 plus a \$30 recording fee; and

**WHEREAS,** The Township intends to utilize the purchased property for the public purpose of development or redevelopment of public infrastructure in partnership with the Downtown Development Authority.

**NOW, THEREFORE, BE IT HEREBY RESOLVED AS FOLLOWS:**

Cascade Charter Township hereby exercises its right of first refusal to purchase the tax foreclosed property located at 5015 28th Street SE, Grand Rapids, MI 49512 (Parcel ID 41-19-07-376-047) pursuant to the public purpose of development or redevelopment of public infrastructure in partnership with the Downtown Development Authority.

**YEAS:** Board members \_\_\_\_\_

**NAYS:** Board members \_\_\_\_\_

**ABSTAIN:** Board members \_\_\_\_\_

**ABSENT:** Board members \_\_\_\_\_

*(Certifications on next page)*

RESOLUTION DECLARED ADOPTED

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Susan B. Slater, Township Clerk

I HEREBY CERTIFY that the foregoing is a true and complete copy of a resolution adopted by the Township Board of Cascade Charter Township, County of Kent, Michigan, at a regular meeting held on June 27, 2018, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Dated: \_\_\_\_\_

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Susan B. Slater, Township Clerk

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## DDA MEMORANDUM

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**To:** Cascade Township DDA Board

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

**Subject:** Discuss and Consider Purchase of Property at 5015 28<sup>th</sup> Street  
(Northern Drive) (Tabled from May 15)

**Meeting Date:** June 19, 2018

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The DDA discussed this at their May 15 meeting and tabled it so staff could gather additional information. The Township attorney looked into the purchase of this parcel and confirmed that the DDA could buy it. He also confirmed that there is no record of a maintenance agreement for the private street.

Below is the information I presented at the May meeting re: this purchase of property. There is also a resolution in the packet should the DDA choose to move forward with this purchase. Our attorney will be at the meeting for questions.

We were informed by the Kent County Treasurer of two parcels that were foreclosed on due to non-payment of the 2015 taxes. Cascade Township has the option to purchase these under the first right of refusal.

This parcel at 5015 28<sup>th</sup> Street was created to fix a mistake from the 80's where a sale did not transfer all the land but it was not caught until 2013.

This parcel is located in Cascade Office Park. I am bringing this request to you because of the Northern Dr. extension project that staff considered in 2012. The project would have made Northern Dr. a public street and provided a through street over to Starr, which leads drivers to Patterson Ave. I have attached the PowerPoint slides from the meeting we had with the property owners.

Purchasing this parcel would be a first step to allow the DDA/Township/property owners to make improvements to this area and provide easier access for the businesses and shoppers along Northern Dr. and Cascade Office Park.

Since this parcel is located on the private drive, purchasing this parcel may also make us responsible for some maintenance to the private road prior to the street being converted into a public road. Our attorney is looking into any deed restrictions pertaining to our responsibilities.

The cost for the purchase of this parcel is \$586.60. Staff recommends the purchase of this parcel to help facilitate the goals in the DDA plan.

CASCADE CHARTER TOWNSHIP  
DOWNTOWN DEVELOPMENT AUTHORITY

At a regular meeting of the Board of the Cascade Charter Township Downtown Development Authority, County of Kent, Michigan, held in said Township, on the 19th day of June, 2018, there were:

PRESENT: \_\_\_\_\_  
\_\_\_\_\_

ABSENT: \_\_\_\_\_

The following preamble and resolution were offered by \_\_\_\_\_ and seconded by \_\_\_\_\_:

**RESOLUTION AUTHORIZING ACQUISITION OF PROPERTY**

WHEREAS, Cascade Charter Township, Kent County, Michigan (the "Township") has established the Cascade Charter Township Downtown Development Authority (the "Authority") and has adopted a DDA Development Plan and Tax Increment Financing Plan (the "Plan") pursuant to Act 197 of the Michigan Public Acts of 1975, as amended ("Act 197"); and

WHEREAS, the Authority is authorized by Act 197 to acquire by purchase or otherwise, on terms and conditions and in a manner the Authority considers proper, land and other property, real or personal, or rights or interests in property which the Authority determines is reasonably necessary to achieve the purposes of Act 197; and

WHEREAS, the Plan authorizes the Authority to acquire property for development and redevelopment purposes if and when such properties meet the goals of the DDA development areas; and

WHEREAS, the Board of the Authority (the "Board") has determined that it is advisable to acquire certain real property commonly known as 5015 28th Street S.E., Grand Rapids, Michigan 49512, which is located in the development area described in the Plan (the "Property).

NOW, THEREFORE, BE IT RESOLVED by the Board of the Cascade Charter Township Downtown Development Authority:

1. The Board hereby determines that it is in the best interest of the Authority to acquire the Property to meet the goals of the DDA development areas, and authorizes the execution and delivery of such documents (the "Acquisition Documents") as are necessary or desirable to purchase the Property, in the forms to be determined by the officers of the Authority who execute such documents on behalf of the Authority; provided that the purchase price for the Property shall not exceed \$800.00.

2. Any two of the Chairperson, Vice Chairperson, Secretary or Treasurer of the Authority are authorized to execute the Acquisition Documents and any one of such officers is authorized to execute such certificates, instruments, and other documents as may be required by law or may be necessary or convenient to effectuate the acquisition of the Property.

3. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be, and the same hereby are, rescinded.

ADOPTED this 19th day of June, 2018.

YEAS: \_\_\_\_\_

\_\_\_\_\_

NAYS: \_\_\_\_\_

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of the Cascade Charter Township Downtown Development Authority, State of Michigan, at a meeting held on June 19, 2018, the original of which is on file in my office and available to the public. Public notice of said meeting was given pursuant to and in compliance with the Open Meetings Act, Act No. 267 of the Public Acts of Michigan of 1976, including in the case of a special or rescheduled meeting, notice by posting at least eighteen (18) hours prior to the time set for said meeting.

Dated: \_\_\_\_\_, 2018

\_\_\_\_\_  
Diana Kingsland  
Secretary

#13658318

# 28<sup>th</sup> Street Access Improvements

Cascade Charter Township  
April 24, 2012



## 28<sup>th</sup> St. Access Improvements

### Concerns:

- Comments have been made that access through this area is difficult.
  - Business Owners
  - Kent County Road Commission (KCRC)
  - Michigan Department of Transportation (MDOT)
- Access to the light at Hotel Ave. can be difficult.

## 28<sup>th</sup> St. Access Improvements

### Goal for Area:

- Improve Access for Existing Businesses
- Potential Redevelopment

### Why Now:

- 2013 MDOT Reconstruction
- Interest in Redevelopment

# 28<sup>th</sup> St. Access Improvements

## Purpose of Meeting:

- To meet and discuss the concerns with the most affected stakeholders
- To discuss a potential option to alleviate the concerns.
- Request input regarding the option.
- Determine support for the project.



## 28<sup>th</sup> St. Access Improvements

### Description of Potential Project:

- New Streets
- Convert private streets to public streets
- Update and/or add water and/or sewer
- Update and/or add storm sewer
- Property Acquisition
- Option – Only Northern Dr.

## 28<sup>th</sup> St. Access Improvements

### Costs:

- Township/DDA – Bond for the project
- Costs - Assessed back to the property owners
- Assessment - Based on amount of frontage of improved area
- Secondary assessment – Property owners without frontage, but benefit from improvements

## 28<sup>th</sup> St. Access Improvements

Questions?  
Comments?

Since this parcel is located on the private drive, purchasing this parcel may also make us responsible for some maintenance to the private road prior to the street being converted into a public road. Our attorney is looking into any deed restrictions pertaining to our responsibilities.

The cost for the purchase of this parcel is \$586.60. Staff recommends the purchase of this parcel to help facilitate the goals in the DDA plan.