

**AGENDA**  
**CASCADE CHARTER TOWNSHIP**  
**REGULAR BOARD MEETING**

Wednesday, June 12, 2024

7:00 P.M.

Wisner Center  
2870 Jacksmith Drive SE,  
Grand Rapids, MI 49546

*Public may access the meeting via video conference software Zoom*

<https://us02web.zoom.us/j/86125580789>

**Meeting ID:** 861 2558 0789

**By Phone:** 1 312 626 6799

**Expected Meeting Procedures**

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

- Article 1. Call to Order, Roll Call**
- Article 2. Pledge of Allegiance to the Flag**
- Article 3. Approval of Agenda**
- Article 4. Presentations**
- Article 5. Public Comments - Anything on the Agenda not scheduled for a public hearing. (Limit comments to 3 minutes)**
- Article 6. Approval of Consent Agenda**
- a. Receive and File Minutes
    1. Township Board Meeting-5/22/24
    2. Planning Commission Meeting-5/6/24 & 5/20/24
  - b. Receive and File Reports
  - c. Receive and File Communication
- Article 7. Financial Actions**
- a. Request for Invoices to be paid on 6/13/2024
  - b. Financial Statements-March & April 2024
- Article 8. Unfinished Business**

- Article 9. New Business**  
**045-2024 Receive and File Annual Township Audit**
- 046-2024 Consider Approval of Introduction of Zoning Amendment to Ch 14 Airport Commercial Overlay A**
- 047-2024 Consider Approval of Budget Amendment and Tree Restoration in Burger-Goodwood Neighborhood Contract**
- 048-2024 Consider Approval to Obligate Funds for Road Resurfacing in Burger-Goodwood Neighborhood per 2023 Provider Agreement with Kent County**
- 049-2024 Consider Resolution to Adopt Recission of Portions of General Ordinance Sections 313-78C(2) & Sections 313-85C(2)**
- 050-2024 Approval PFAS Committee Appointment of Jay Barber**
- Article 10. Discussion**
- Article 11. Public Comments – Any comments...whether it is on the agenda or not. (Limit comments to 3 minutes)**
- Article 12. Manager Comments**
- Article 13. Board Member Comments**
- Article 14. Adjournment**

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

Wednesday May 22, 2024  
Wisner Center  
2870 Jacksmith Dr SE  
Grand Rapids, MI 49546  
And Virtual Zoom Meeting  
7:00 P.M.  
HYBRID FORMAT

- Article 1.** Supervisor Lesperance called the meeting to order.  
Present: Supervisor Lesperance, Clerk Slater, Treasurer Korstange,  
Trustees Koessel, Shipley, McDonald and Noordhoek  
Absent: None  
Also Present: Deputy Clerk Jager, Manager Smith and those listed in the  
Supplement
- Article 2.** Supervisor Lesperance led the Pledge of Allegiance.
- Article 3. Approval of Agenda**  
Motion by Trustee Shipley, seconded by Trustee McDonald to approve  
agenda. Motion carried unanimously.
- Article 4. Presentations**  
Judge Jeffery O’Hara of 63<sup>rd</sup> District Court presented on Recovery Court for  
county residents with addiction recidivism.
- Article 5. Public Comments-Anything on the Agenda not scheduled for a public  
hearing. (Limit comments to 3 minutes)**  
1. Scot VanSolkema-2570 Orange-commented on sidewalk repairs.
- Article 6. Approval of Consent Agenda**  
a. Receive and File Minutes  
1. Township Board Meeting–5/8/24  
b. Receive and File Reports  
1. Building Dept Report-April 2024  
2. Treasurer’s Report-March 2024  
c. Receive and File Education Requests  
d. Receive and File Communication  
None  
Motion by Trustee Koessel, seconded by Trustee Shipley to approve the  
Consent Agenda. Motion carried unanimously.
- Article 7. Financial Actions**  
a. Request for Invoices to be paid on 5/23/2024  
Motion by Trustee Shipley, seconded by Trustee Noordhoek to approve.  
Motion carried unanimously.

**Article 8. Unfinished Business**

None

**Article 9. New Business**

**042-2024 Consider Approval of Budget Amendment and Change Order for Sidewalk Repairs** Motion by Trustee McDonald, seconded by Trustee Shipley to amend the budget and approve change order. Motion carried unanimously.

**043-2024 Consider Resolution to Approve Early Voting Precinct at Wisner Center (Roll Call)** Motion by Trustee McDonald, seconded by Trustee Koessel to approve. Motion carried unanimously by roll call vote.

**044-2024 Consider Approval of Outdoor Gathering Permit for 2416 Thornapple River Drive** Motion by Trustee Shipley, seconded by Trustee McDonald to approve. Motion carried unanimously.

**Article 10. Discussion**

None

**Article 11. Public Comments**

1. Scot VanSolkema-encouraged increased enforcement of Township Ordinances.

**Article 12. Closed Session Pursuant to Act 267 of 1976, MCL 15.268 Sec. 8 (d)**

To consider material exempt from discussion or disclosure by state or federal statute.

Motion by Trustee Koessel, seconded by Treasurer Korstange to approve closed session at 7:36 pm. Motion carried unanimously by roll call vote. Motion by Trustee Koessel, seconded by Trustee Shipley to return to open session at 8:10 pm. Motion carried unanimously.

**Article 13. Manager Comments**

1. Construction on Cascade Rd bridge late this summer, will end by November.
2. Sidewalk repairs are underway.
3. Ordinance enforcement is happening, any additional information helps.

**Article 14. Board Member Comments**

1. Trustee Shipley thanked residents for attending the meeting.

**Article 15. Adjournment**

Motion by Clerk Slater, seconded by Trustee McDonald to adjourn. Motion carried unanimously. Meeting adjourned at 8:19 pm.

Jennifer Jager  
Deputy Clerk

Approved by:

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Grace Lesperance, Supervisor

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Susan B. Slater, Clerk

DRAFT

Minutes  
Cascade Charter Township Planning Commission  
Monday, May 6, 2024  
7:00 P.M.  
2870 Jacksmith Ave SE

- ARTICLE 1.** Chair Moxley called the meeting to order at 7:01 pm.  
Members Present: Noordhoek, Richardson, Bruneau, Moxley, Rissi, Noordyke  
Members Absent: Rowland (excused)
- Others present: Planning Director Andrea Hendrick, Zoning Administrator (ZA) Madison Smith-Jacoby, and Legal Counsel Leslie Abdoo-Dickinson attended via zoom.
- ARTICLE 2. Pledge of Allegiance to the Flag**
- ARTICLE 3.** Approve the current Agenda
- Member Noordyke recommended moving Article 9 to occur before Article 7.
- Motion was made by Member Noordyke to approve the current agenda with Article 9 moved before Article 7. Supported by Member Rissi.**
- ARTICLE 4. Disclose any conflicts of interest**
- There were no conflicts of interest disclosed.
- ARTICLE 5. Approve the Minutes of the Apr 22, 2024 Meeting**
- Member Rissi suggested a change to Article 6 to change “and how the Planning Department was run in the past”.
- Member Bruneau suggested adding how the department was run in the past and will be moving forward.
- Motion was made by Member Rissi to approve the 5:30pm meeting minutes from April 22, 2024 with the proposed changes. Supported by Member Bruneau. Motion carried 6 to 0.**
- Motion was made by Member Rissi to approve the 7:00pm meeting minutes from April 22, 2024.**
- ARTICLE 6. Acknowledge visitors and those wishing to speak**
- There was no one wishing to speak.
- ARTICLE 9: Case #23-3804**  
**Applicant:** Thomas Kuiper  
**Property Address:** 6660 Old 28<sup>th</sup> Street SE  
**Parcel Number:** 41-19-16-126-022  
**Requested Action:** Site Plan Review for a new office building

ZA Smith-Jacoby presented the case and explained that the applicant is seeking a Site Plan Review in the B-1 Village Business District. The office building will be 2 stories with a first-story mezzanine for a local law firm. The total area of the building will be 5,419 sf, with a single access drive and parking lot located at the back. The meeting packet includes the village design standards with the Village Design Review Committee (VDRC) recommendations. The entrance that does not technically face the road, and the stone veneer on the exterior will need to be addressed during this meeting.

Member Noordhoek thought that previously, one of the conditions of approval was the main siding carry around on all four sides. ZA Smith-Jacoby agreed but stated this is a new application.

ZA Smith-Jacoby continued the review and said all the standards had been met regarding setbacks, height, off-street parking, parking lot requirements, and site amenities. She recommended adding a bike rack as a condition of approval. Parking spaces are required to be 8.5 ft in width and the applicants proposed 9 ft. The fire department reviewed and saw no concerns. There will be one sign located on the building with the business name. The only outside proposed storage is for the dumpster enclosure which will be 6ft tall brick walls with faux wood solid doors. The Township Engineer gave a requirement of obtaining a stormwater maintenance agreement from the applicant.

Staff recommended approval with the conditions of a \$5,000 landscape bond submitted before construction, a stormwater maintenance agreement submitted and registered with Kent County before construction, and proof of permission to construct on the access drive that slightly encroaches on the southern parcel.

Member Noordhoek asked about the driveway encroachment. ZA Smith-Jacoby said the applicants received the property like that and it was likely the Road Commission had a small oversight on the placement. Member Noordhoek wanted that fixed and questioned if they had legal access across the neighboring property.

Member Bruneau brought up the fact that Old 28<sup>th</sup> Street has the potential to change the road structure to a one-way or pathway and he questioned how this would integrate with things around it. Planning Director Hendrick said OHM will be creating design concepts for the area. In response, Mr. Kuiper stated that he was at the Village Design Review committee meeting and was fully informed of the possible changes to Old 28<sup>th</sup> Street. Mr. Kuiper supported the changes, stating that he thinks it's wonderful and it's an exciting time to be at the forefront of the changes.

Member Noordyke suggested increasing the landscaping bond.

Justin Longstreth with Moore & Bruggink Engineers attended the meeting with the applicants, Thomas Kuiper and Holly Jackson. Adding bike racks did not appear to be an issue. He mentioned that the current driveway slightly extends beyond the property line, and they won't alter it since they're not replacing the entire driveway. Longstreth did note they are willing to approach the neighbor for an easement.

Jackson said the previous plans had a significantly taller building with brick on all but one side. The new plans show siding all around the building with the west side having a 2-3ft tall wainscot at the bottom of the building.

**Motion was made by Member Noordyke to approve case #23-3804 with the following conditions:**

- 1. A Landscape Bond of \$20,000 is submitted prior to construction.**
- 2. A Stormwater Maintenance Agreement is submitted to the Township and then registered with the county prior to construction.**
- 3. Clarification and proof that you have permission to construct an access drive that encroaches on 6690 Old 28<sup>th</sup> Street (41-19-16-126-023).**
- 4. A bike rack be installed, in accordance with *Section 19.13 Development Standards* of the Cascade Township Zoning Ordinance.**

**Supported by Member Rissi. Motion carried 6 to 0.**

**ARTICLE 7. Case #24-3823 Public Hearing - CANCELED**

This portion of the meeting was canceled.

**ARTICLE 8. Case #34-3838 Chapter 14 of Zoning Ordinance Text Amendment Requested Action:**  
Schedule a public hearing for an amendment to Chapter 14 of the Zoning Ordinance for June 3, 2024, Planning Commission meeting per Section 25.02.

**Motion was made by Member Noordyke to go into closed session to discuss a confidential attorney-client privileged legal opinion with Township Counsel. Supported by Member Rissi. Motion carried 6 to 0 by roll call vote.**

**Motion was made by Member Noordyke to move out of the closed session. Supported by Member Noordhoek. Motion carried 6 to 0 by roll call vote.**

**Motion was made by Member Noordyke to hold a public hearing for the zoning amendment. Supported by Member Rissi. Motion carried 6 to 0.**

**ARTICLE 10. Acknowledge visitors and those wishing to speak**

There was no one wishing to speak.

**ARTICLE 11. Other Business**

Member Rissi pointed out that Article 8 did not have an applicant listed and requested future applications from Cascade Township with the township named as the applicant.

Chair Moxley asked legal counsel for an update on the recent lawsuit by Ford Airport against Cascade Township. Legal Counsel Abdoo-Dickinson stated that the lawsuit is in the preliminary stages, and they just filed an answer on Thursday to the airport's complaint. Moving forward, they will more than likely be working with the township's insurance carrier regarding coverage issues and next steps. An update will be provided shortly after a response is received by the airport's counsel. The complaint was regarding objections to provisions of the zoning ordinance amendments relating to the AC District, along with Master Plan amendments objections.

Planning Director Hendrick will be compiling comments made by neighboring areas regarding the Master Plan. She is also working closely with Danielle Bouchard to create more organization within the zoning ordinance.

Member Rissi said it would be helpful to have minutes included on cases with prior approvals.

Planning Director Hendrick said the next meeting will consist of an application from an excavating company and Fox Motors. There will be applications for a fence and an expansion of an accessory building.

**ARTICLE 12. Adjournment**

Motion was made by Member Rissi to adjourn the meeting. Supported by Member Noordyke. The motion passed 6 to 0.

Minutes  
Cascade Charter Township Planning Commission  
Monday, May 20, 2024  
7:00 P.M.  
2870 Jacksmith Ave SE

**ARTICLE 1.** Chair Moxley called the meeting to order at 7:01 pm.  
Members Present: Noordhoek, Richardson, Bruneau, Moxley, Rissi, Noordyke, Rowland  
Members Absent: All Present

Others present: Planning Director (PD) Andrea Hendrick, Zoning Administrator (ZA) Madison Smith-Jacoby, and Legal Counsel Laura Genovich attended via zoom.

**ARTICLE 2. Pledge of Allegiance to the Flag**

**ARTICLE 3.** Approve the current Agenda

Member Noordyke recommended moving Article 9 to occur before Article 7.

**Motion was made by Member Bruneau to approve as recommend by member Noordyke the current agenda. Supported by Member Rissi.  
Motion carried 7 to 0.**

**ARTICLE 4. Disclose any conflicts of interest**

Member Bruneau disclosed that he was within 300 feet of the subject property. He stated he has the same issues with the deer and that he knows the applicant but is not currently a neighbor. He stated he could be impartial and that he and most members of the community have the same issues.

Members recognized the disclosure, and none had concerns related to it.

**ARTICLE 5. Approve the Minutes of the May 6, 2024 Meeting**

Minutes were approved with the following amendment to Article 9:

“Member Bruneau brought up the fact that Old 28<sup>th</sup> Street has the potential to change the road structure to a one-way or pathway and he questioned how this would integrate with things around it. Planning Director Hendrick said OHM will be creating design concepts for the area. In response, Mr. Kuiper stated that he was at the Village Design Review committee meeting and was fully informed of the possible changes to Old 28<sup>th</sup> Street. Mr. Kuiper supported the changes stating that he thinks it’s wonderful and it’s an exciting time to be at the forefront of the changes.”

**Motion was made by Member Rissi to approve the meeting minutes from May 6, 2024 with the proposed changes. Supported by Member Bruneau.  
Motion carried 7 to 0.**

**ARTICLE 6. Acknowledge visitors and those wishing to speak**

There was no one wishing to speak.

**ARTICLE 7.**

**Case #24-3824**

**Public Hearing Applicant:** Mary Hollister Sturges

**Property Address:** 2303 Thornapple River Drive

**Parcel Number:** 41-19-09-276-001

**Requested Action:** Special Use Permit for a fence in the front yard that exceeds 4 feet in height.

Zoning Administrator (ZA) Smith-Jacoby presented the applicants request for an 8ft fence in her front yard.

Ms. Hollister Sturges spoke in support of her request.

Member Bruneau commented that the homeowner chose to build the home 300 ft from the front property line, referring to the ZBA and the creation of a self-created hardship.

ZA Smith-Jacoby brought up that the Planning staff is seeing this as a reoccurring issue and that it is being brought up with upcoming zoning amendments to reflect that pattern.

Member Bruneau questioned if this is the right solution to the pattern and referred to residents suggesting a possible cull per the studies currently being done by Kent and Ottawa County related to the deer population. Member Bruneau also noted that approval could open a big can of worms for the Township.

Member Rissi stated that it was a well put together application and that the 200 ft setback provided enough distance. That, along with the area only having a few trees, allowed him to be more open-minded about the approval. He stated that the Planning Commission has traditionally approved 6 ft fences in front yards on Thornapple River Dr.

Trustee Noordhoek mentioned that a nearby nursery treats their trees with a repellent product and asked if the applicant had tried these methods. The applicant stated she hadn't.

Member Noordyke stated the applicant had a nice fence. Driving by the property, he did not believe you would even see the fence.

Member Richardson asked if there were any comments from neighbors on the fence.

ZA Smith-Jacoby stated that she had two neighbors express support for the application because of issues with deer.

**Member Rissi made a motion to open the public hearing on the matter. Supported by Noordyke. The motion passed 7-0.**

No public comment was received.

**Member Noordyke made a motion to close the public hearing. Supported by Member Rissi. The motion passed 7-0.**

**Member Noordyke made a motion to approve case 24-3824 with the following Conditions:**

- 1. The application and plans submitted by the applicant shall constitute the approved plans, except if plan elements are amended in this resolution.**
- 2. That the use shall operate according to this application and per the testimony of the applicant.**
- 3. That any future expansion of the approved Special Use requires an additional review and approval by the Planning Commission.**

**Supported:** Members Richardson, Moxley, Rissi, Noordyke, Rowland

**Opposed:** Noordhoek, Bruneau

**Motion Passed: 5-2**

**ARTICLE 8: Case #24-3836**

**Applicant:** Green Castle Properties, LLC, Colin Schiefler

**Property Address:** 6151, 6157, and 6161 28th

**Parcel Number:** 41-19-08-451-029, 41-19-08-451-026 & 41-19-08-451-030

**Requested Action:** Basic Site Plan Review

Planning Director Hendrick mentioned staff has recommended multiple application options and the applicant decided to pursue a Basic Site Plan Review, which had minimal application requirements.

Member Rissi asked if staff was asking for a vote on any actions. Planning Director Hendrick stated that they are not looking for a vote as it is just a basic site plan review, but the applicant would be looking for feedback to determine if they should move forward with an application.

Member Noordyke asked staff if, due to the site being a PUD, a member of the Planning Commission or the Planning Commission as a whole does not have an appetite for an additional car dealership, is the township is under any obligation to approve?

Planning Director Hendrick responded saying that the Township is not under any obligation to approve the application.

Applicant is proposing enfolding a portion of PUD-33 into PUD-67 as well as small portion of PUD 33 into PUD 67. He stated he believed the proposed commercial use would include what the Master Plan envisioned, such as cross access easements, attractive signage, high quality site design, and buildings with high quality materials used. The appropriate zoning district designation would still be PUD and they would only be seeking to amend the PUD and by incorporating it into PUD 67.

Member Noordhoek stated that he has comments from quite a few residents concerned about another car dealership who are not in favor of it. He asked the applicant to explain what community benefit this would provide.

Mr. Schiefler responded that this would incorporate and keep these car dealerships consolidated into one PUD.

Member Bruneau stated that he had received comments on the displacement of a few small businesses that the community relies on. He mentioned that he would like the applicant to consider providing community benefits through small business replacement service.

Trustee Noordhoek would like to see clear community benefits with the request.

Director Hendrick referenced the requirements of PUD approval.

Access to Charlevoix Drive was discussed in regard to emergency access.

Multiple Planning Commissioners expressed concern about displacing current businesses.

Member Rowland stated that, as presented, he would not be in favor of this proposal.

Member Bruneau put forward the idea of possible green space offset or finding other opportunities to provide greater community benefits.

Member Rissi mentioned that this year this was the most comments received from the public on a proposed idea of another dealership with negative feedback being the majority of it along with worry about the displaced businesses.

The Planning Commissioners provided general feedback to the applicant for moving forward.

Member Moxley suggested moving on to case #24-3837

#### **ARTICLE 9.**

##### **Case #24-3837**

**Applicant:** West Michigan Brick & Stone, Tony Bonnema Property

**Address:** 6103 60th Street

**Parcel Number:** 41-19-32-400-018

**Requested Action:** Basic Site Plan Review

Staff stated that approval would require changes to the Future Land Use Map and Zoning Map.

Member Bruneau brought up that the board had worked on rezoning for this area with member Richardson's idea that Industrial development should be west of Kraft and that this would start to move Industrial to the east.

Member Rissi reinforced the comments by Member Bruneau that it was changed to be just airport use to prevent the creep of industrial use to the east.

Applicant stated that their business has outgrown their current location at 4196 Thornapple River Drive and that the current property owner would likely want to use the property fully going into the future.

Member Rissi questioned what the applicants' use would fall under and if this use would fall under private contractor storage and service yard.

PD Hendrick replied that the zoning ordinance was not clear enough on the intended use of storage yards, to which Member Rissi stated that the township had taken the stance in the past from discussion with former planning directors that a storage yard use and specifically this parcel would be something for example Consumers Energy storing its trucks or a cable company not for commerce of this type.

Member Rowland brought up the fact that the increased traffic, weight and size of vehicles would increase wear and tear on the road.

Member Noordhoek asked staff if they can even approve it with a current lawsuit related to the airport and zoning. Staff responded that the lawsuit did not prevent approval of this request.

Member Bruneau brought up that this parcel is within the utility service boundary of the township and that it also is within the airport safety zone.

Member Rissi mentioned that the utilities and service boundary is different than where the utilities currently are constructed and that they may need to be extended at the cost of the applicant.

Member Bruneau agreed and stated that the nearest connection is on the northwest corner of 60<sup>th</sup> and Kraft.

Member Bruneau voiced that members of the Commission had spent the better part of 18 months determining that industrial use should be west of Kraft and that approving this could expose the township to potential liability.

Member Rissi also mentioned that the township would be going against precedent if it approved this request.

**ARTICLE 10. Case #23-3826 Public Hearing**

**Applicant:** James Rabaut

**Property Address:** 2020 Devonwood Lane

**Parcel Number:** 41-19-08-100-038

**Requested Action:** Special Use Permit for the expansion of an accessory building that exceeds 832 sf

Planning Director Hendrick presented her staff report on the application.

The applicant, Mr. Rabaut, spoke in support of the application, including a discussion of the parcel size and a previous variance granted for a fourth building on the property. The applicant confirmed, in response to an inquiry from Member Bruneau, that there would be no business use in the accessory building; the conference rooms would be used for family purposes.

**Motion was made by Member Noordyke to open public hearing. Supported by Member Rissi. Motion carried 7 to 0.**

There was no one wishing to speak.

**Motion was made by Member Rissi to close public hearing. Supported by Member Noordyke. Motion carried 7 to 0.**

**Motion Made by Member Noordyke to Approve with the following conditions:**

- 1. All outdoor lighting adheres to Cascade Township Zoning Ordinance standards.**
- 2. The accessory building may not be used for a dwelling.**

**Supported by Member Rissi.**

**Support:** Noordhoek, Richardson, Bruneau, Moxley, Rissi, Noordyke, Rowland

**Opposed:** Bruneau

**Motion Passed: 6-1**

**ARTICLE 11. Acknowledge visitors and those wishing to speak**

There was no one wishing to speak.

**ARTICLE 12. Other Business**

Member Rissi asked for clarity on resolutions and Roberts Rules procedures.

Member Bruneau asked for clarity on best practices in variances. Legal Counsel Genovich provided guidance and clarification.

The Planning Commission discussed appropriate processes for Zoning Administration and approval.

Chair Moxley asked for an update on Farmland Preservation

Director Hendrick stated the next meeting would be mid-late June.

The Planning Commission requested a copy of the Township's Answer filed in the Airport lawsuit.

Member Bruneau asked for an update on 5441 36<sup>th</sup> Street cease and desist. Director Hendrick provided an update on the status.

Member Rowland expressed significant concern about the Whitneyville Road turn from Cascade Road.

Member Rissi expressed concern over Kent County Road Commission development process.

**ARTICLE 13. Adjournment**

**Motion was made by Member Rissi to adjourn the meeting. Supported by Member Noordyke. The motion passed 7 to 0.**

INVOICE DISTRIBUTION REPORT FOR CASCADE CHARTER TOWNSHIP

EXP CHECK RUN DATES 06/13/2024 - 06/13/2024  
 POSTED AND UNPOSTED  
 OPEN AND PAID

GL Number	Invoice Line Desc	Vendor Name	Invoice Description	Amount	Check Number
<b>Fund: 101 GENERAL FUND</b>					
<b>Department: 000</b>					
101-000-123-000	PREPAID EXPENSE	MICHIGAN MUNICIPAL LEAGUE	WORKERS COMP POLICY PREMIUM: 7/1/2024	6,171.95	None
101-000-211-000	CONTRACT PAYABLE-RETAINAGE	EPIC EXCAVATING INC	CASCADE VILLAGE SIDEWALK REPAIRS	(4,392.28)	None
101-000-231-220	DEPENDENT LIFE W/H (C)	GF MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	7.80	None
101-000-231-220	DEPENDENT LIFE W/H (C)	FIR MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	11.70	None
101-000-231-220	DEPENDENT LIFE W/H (C)	BLD MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	0.00	None
101-000-231-221	ADDITIONAL LIFE W/H (D)	GF MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	28.00	None
101-000-231-221	ADDITIONAL LIFE W/H (D)	FI MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	53.00	None
101-000-231-221	ADDITIONAL LIFE W/H (D)	BL MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	0.00	None
101-000-231-221	ADDITIONAL LIFE W/H (E)	GF MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	0.00	None
101-000-231-221	ADDITIONAL LIFE W/H (E)	FI MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	114.80	None
101-000-231-221	ADDITIONAL LIFE W/H (E)	BL MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	0.00	None
101-000-681-000	PARK INCOME	LEIGH ROWLAND	PARK RESERVATION CANCELLATION	50.00	None
<b>Department: 101 TOWNSHIP BOARD</b>				<b>Total Department 000</b>	<b>2,044.97</b>
101-101-860-000	TOWNSHIP BOARD MILEAGE	SLATER, SUE	REIMBURSE 67.6 MILES & CELL PHONE S	45.30	None
101-101-924-100	TOWNSHIP BOARD CELL PHONES	KORSTANGE, WINDY J	CELLPHONE REIMBURSEMENT MAY 2023 - MA	650.00	None
101-101-924-100	TOWNSHIP BOARD CELL PHONES	SLATER, SUE	REIMBURSE 67.6 MILES & CELL PHONE S	50.00	None
<b>Department: 225 ADMINISTRATIVE</b>				<b>Total Department 101 TOWNSHIP BOARD</b>	<b>745.30</b>
101-225-726-000	EMPLOYEE TRAINING	VC3, INC	PROFESSIONAL SERVICES -NEW USER CREAT	480.00	None
101-225-727-000	OFFICE SUPPLIES	STAPLES	COLOR PAPER / POST ITS/ COFFEE CREAME	31.58	None
101-225-752-000	SUPPLIES	STAPLES	OFFICE / KITCEN SUPPLIES	61.13	None
101-225-752-101	KITCHEN SUPPLIES	STAPLES	COLOR PAPER / POST ITS/ COFFEE CREAME	16.61	None
101-225-752-101	KITCHEN SUPPLIES	STAPLES	16 OZ CUP	21.49	None
101-225-794-700	PLANTS/PLANT MAINTENANCE	EASTERN FLORAL & GIFTS	BLOOMING PLANTS	73.00	None
101-225-794-700	PLANTS/PLANT MAINTENANCE	EASTERN FLORAL & GIFTS	BLOOMING PLANT	30.00	None
101-225-794-700	PLANTS/PLANT MAINTENANCE	EASTERN FLORAL & GIFTS	PLANT MAINTENANCE	110.00	None
101-225-803-000	PRE-EMPLOYMENT HIRING	COREWELL HEALTH	WEBSITE HOSTING /SSL 2 YR CERTIFICATE	111.00	None
101-225-815-000	COMPUTER COSTS-ISP	MUNIWEB	REIMBURSE 126 MILES - BRUNO IVOS	141.75	None
101-225-860-000	ADMINISTRATIVE MILEAGE	BRUNO IVOS	REIMBURSE 101.5 MILES & BAGELS - J. B	84.42	None
101-225-860-000	ADMINISTRATIVE MILEAGE- J. JAN BAUMAN	JAN BAUMAN	REIMBURSE 101.5 MILES & BAGELS - J. B	68.01	None
101-225-939-000	SERVICE CONTRACTS	PITNEY BOWES GLOBAL	ACCT 0016472752 POSTAGE MACHINE LEAS	489.75	None
101-225-957-000	GENERAL FUND PHYSICAL EXAM	COREWELL HEALTH	PRE EMPLOYMENT PHYSICAL, DRUG SCREEN	111.00	None
<b>Department: 250 BENEFITS/INSURANCE</b>				<b>Total Department 225 ADMINISTRATIVE</b>	<b>1,829.74</b>
101-250-717-000	WORKERS COMP INSURANCE	MICHIGAN MUNICIPAL LEAGUE	WORKERS COMP POLICY PREMIUM: 7/1/2024	6,171.95	None
101-250-720-000	LIFE INSURANCE BENEFITS (A)	MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	309.25	None
101-250-720-000	LIFE AD&D BENEFITS (B)	MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	47.02	None
101-250-720-000	LIFE LTD BENEFITS (F)	MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	804.20	None
101-250-720-000	LIFE STD BENEFITS (G)	MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	316.18	None
101-250-721-000	DENTAL INSURANCE BENEFITS	DELTA DENTAL	CL# MI040820001 - DENTAL INS. JUNE 20	1,645.26	None
<b>Department: 257 ASSESSING</b>				<b>Total Department 250 BENEFITS/INSURANCE</b>	<b>9,293.86</b>
101-257-724-000	EDUCATION	INTERNATIONAL ASSOCIATION	2024 IAAO CONFERENCE - HOLLY BENEDICT	850.00	None
101-257-724-000	EDUCATION	INTERNATIONAL ASSOCIATION	2024 IAAO ANNUAL CONFERENCE - JENN GE	850.00	None
<b>Department 257 ASSESSING</b>				<b>Total Department 257 ASSESSING</b>	<b>1,700.00</b>

INVOICE DISTRIBUTION REPORT FOR CASCADE CHARTER TOWNSHIP

EXP CHECK RUN DATES 06/13/2024 - 06/13/2024  
POSTED AND UNPOSTED  
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GL Number	Invoice Line Desc	Vendor Name	Invoice Description	Amount	Check Number
<b>Fund: 101 GENERAL FUND</b>					
<b>Department: 262 ELECTIONS</b>					
101-262-756-000	ELECTION SUPPLIES- BAGELS	JAN BAUMAN	REIMBURSE 101.5 MILES & BAGELS - J. B	22.13	None
			Total Department 262 ELECTIONS	22.13	
<b>Department: 265 BUILDING AND GROUNDS</b>					
101-265-802-200	JANITORIAL & MAINTENANCE	CORPORATE CLEANING & FACIL	MONTHLY CLEANING - LIBRARY / TOWNSHIP	1,706.00	None
101-265-802-200	TOWNSHIP CLEANING SUPPLIES	STAPLES	FACILITIES SUPPLIES	0.00	None
101-265-802-200	JANITORIAL & MAINTENANCE	THE HOME DEPOT	CREDIT SERV ACTT 6035 3221 5394 3356 - 4X4, TRASH	123.04	None
101-265-802-200	JANITORIAL & MAINTENANCE	KINGSLAND'S ACE	HARDWARE SPRAY & UTILITY GLOVES	48.57	None
101-265-802-200	JANITORIAL & MAINTENANCE	KINGSLAND'S ACE	HARDWARE 1 GAL ROUND-UP	48.58	None
101-265-802-200	JANITORIAL & MAINTENANCE	KINGSLAND'S ACE	HARDWARE GENERAL MAINTENANCE	22.47	None
101-265-802-200	JANITORIAL & MAINTENANCE	KINGSLAND'S ACE	HARDWARE FOAM EARPLUGS & GLOVES	42.26	None
101-265-802-200	JANITORIAL & MAINTENANCE	KINGSLAND'S ACE	HARDWARE (4) ROUNDUP WEED/GRASS	107.96	None
101-265-802-200	JANITORIAL & MAINTENANCE	KINGSLAND'S ACE	HARDWARE (4) GAL ROUND-UP	61.16	None
101-265-802-200	JANITORIAL & MAINTENANCE	KINGSLAND'S ACE	HARDWARE POTTING MIX	75.00	None
101-265-802-200	JANITORIAL & MAINTENANCE	KINGSLAND'S ACE	HARDWARE ROUNDUP & WALL BRUSH	68.36	None
101-265-802-200	JANITORIAL & MAINTENANCE	KINGSLAND'S ACE	HARDWARE MAINT. SUPPLIES	81.70	None
101-265-802-200	JANITORIAL & MAINTENANCE	KINGSLAND'S ACE	HARDWARE BATTERIES, SCREWS, OUTLET GUARDS	30.07	None
101-265-802-200	JANITORIAL & MAINTENANCE	KINGSLAND'S ACE	HARDWARE RED FLAGS, TRASH BAGS	53.96	None
101-265-802-200	JANITORIAL & MAINTENANCE	KINGSLAND'S ACE	HARDWARE ENGINE FUEL, FAST POST BACKFILL	42.28	None
101-265-802-200	JANITORIAL & MAINTENANCE	KINGSLAND'S ACE	HARDWARE W&G ROUNDUP	57.58	None
101-265-864-000	FUEL	WEX BANK	ACCT# 0462-00-394745-4 / MAY 2024	1,517.50	None
101-265-921-000	1000 0083 1708	2865 THOR CONSUMERS ENERGY	CONSUMER ENERGY BILLS FOR MAY 2024	1,482.31	None
101-265-921-000	100012052419	6569 THOR CONSUMERS ENERGY	CONSUMER ENERGY BILLS FOR MAY 2024	28.92	None
101-265-921-000	103023462197	2867 THO CONSUMERS ENERGY	CONSUMER ENERGY BILLS FOR MAY 2024	30.31	None
101-265-921-000	103036932491	5920 T CONSUMERS ENERGY	CONSUMER ENERGY BILLS FOR MAY 2024	1,651.13	None
101-265-921-000	103040083240	2894 T CONSUMERS ENERGY	CONSUMER ENERGY BILLS FOR MAY 2024	0.00	None
101-265-923-000	COMPLEX HEATING- 5920 TAHO DTE ENERGY	AT&T	DTE ENERGY SERVICES 4.25.24 - 5.28.2	172.20	None
101-265-924-000	COMPLEX PHONES- B&G	COMCAST	ACCT# 287303607022 AT&T 4/7/24 - 5/6	184.92	None
101-265-924-000	COMPLEX PHONES- B&G	COMCAST	ACCT# 8529 11 273 0047816 - COMCAST F	0.00	None
101-265-924-000	COMPLEX PHONES- B&G	COMCAST	ACCT# 8529 11 273 0083548 / XFINITY -	0.00	None
101-265-924-000	COMPLEX PHONES- B&G	COMCAST	ACCT # 8529 11 273 0015086 / JUNE 202	0.00	None
101-265-927-000	WS2177971 7150 30TH ST	GRAND RAPIDS CITY TREASURE	WATER & SEWER SERVICE 2/13/24 - 5/10/	120.98	None
101-265-931-000	COMPLEX MAINTENANCE	HOOGERHYDE SAFE & LOCK, IN	REPAIR OF TAHOE DOOR	201.00	None
101-265-931-000	COMPLEX MAINTENANCE	THORNAPPLE RIVER NURSERY,	W&F APPLICATION #1 @ CASCADE TOWNSHIP	55.00	None
101-265-931-000	COMPLEX MAINTENANCE	THORNAPPLE RIVER NURSERY,	W&F APPLICATION #1 @ CASCADE TOWNSHIP	125.00	None
101-265-931-000	COMPLEX MAINTENANCE- TRASH	ARROWASTE	ACCT # 91-153550 9 -TRASH SERVICE - J	283.67	None
101-265-932-000	OFFICE EQUIP/COMPUTER REPA	VC3, INC	AGREEMENT MICROSOFT OFFICE 365 - GCC	908.00	None
101-265-939-000	SERVICE CONTRACTS	GOOSE CONTROL OF WEST MICH	GOOSE HAZING 5/1 - 5/31	400.00	None
101-265-939-000	SERVICE CONTRACTS	B&V MECHANICAL INC.	MAY FACILITIES PLANNED MAINTENANCE	753.75	None
			Total Department 265 BUILDING AND GROUNDS	10,483.68	
<b>Department: 276 CEMETERY</b>					
101-276-921-000	100012548051	5601 WHITTN CONSUMERS ENERGY	CONSUMER ENERGY BILLS FOR MAY 2024	28.77	None
101-276-921-000	103036591347	7200 30T CONSUMERS ENERGY	CONSUMER ENERGY BILLS FOR MAY 2024	98.09	None
			Total Department 276 CEMETERY	126.86	
<b>Department: 443 YARD WASTE REMOVAL</b>					
101-443-820-000	HOURLY CHARGE	ARROWASTE	CLEAN UP DAY DUMPSTER SERVICES/ LATE	14,000.00	None
101-443-820-000	DISPOSAL FEE	ARROWASTE	CLEAN UP DAY DUMPSTER SERVICES/ LATE	1,905.00	None
101-443-820-000	DIESEL FUEL ADJUSTMENT	ARROWASTE	CLEAN UP DAY DUMPSTER SERVICES/ LATE	3,976.25	None

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<b>Fund: 101 GENERAL FUND</b>					
<b>Department: 443 YARD WASTE REMOVAL</b>					
101-443-820-000	SCRAP METAL REBATE	ARROWASTE	CLEAN UP DAY DUMPSTER SERVICES/ LATE	(1,700.31)	None
101-443-820-000	LATE FEE INV. 2869574	ARROWASTE	CLEAN UP DAY DUMPSTER SERVICES/ LATE	272.71	None
101-443-820-000	LEAF BAG PICKUP-SPRING	THORNAPPLE RIVER NURSERY,	LEAF BAG PICKUP-SPRING 2024	6,195.00	None
101-443-820-000	ELECTRONIC RECYCLING	VALLEY CITY ELECTRONIC REC	ELECTRONIC RECYCLING AT CLEAN UP	3,507.35	None
			Total Department 443 YARD WASTE REMOVAL	28,156.00	
<b>Department: 444 S/A IMPROVEMENT FUNDS</b>					
101-444-802-000	CONTRACTUAL SERVICES	EPIC EXCAVATING INC	CASCADE VILLAGE SIDEWALK REPAIRS	61,925.88	None
			Total Department 444 S/A IMPROVEMENT FUNDS	61,925.88	
<b>Department: 447 ENGINEERS/ ENGINEERING</b>					
101-447-818-000	CONTRACTED SERVICES	SPAULDING DEDECKER	PROJ: CC24002.0T/ BURTON PARK PARKING	3,500.00	None
101-447-860-000	ENGINEERING MILEAGE	ARIC THORNE	REIMBURSE 204 MILES - ARIC THORNE	136.68	None
			Total Department 447 ENGINEERS/ ENGINEERING	3,636.68	
<b>Department: 448 STREET LIGHTS</b>					
101-448-926-000	STREETLIGHTING	CONSUMERS ENERGY	ACCT # 1000 0037 3306 - STREETLIGHTS	11,874.73	None
101-448-926-000	STREETLIGHTING	CONSUMERS ENERGY	ACCT # 1030 3406 2978 - LED LIGHTS AP	2,374.31	None
101-448-926-000	2870 JACK	CONSUMERS ENERGY	CONSUMER ENERGY BILLS FOR MAY 2024	68.06	None
101-448-926-000	STREETLIGHTING	CONSUMERS ENERGY	ACCT # 1030 3406 2978 - LED LIGHTS -	2,403.05	None
101-448-926-000	STREETLIGHTING	CONSUMERS ENERGY	ACCT# 1000 0037 3309 - STREETLIGHTS -	11,995.15	None
			Total Department 448 STREET LIGHTS	28,715.30	
<b>Department: 652 TRANSPORTATION</b>					
101-652-861-200	TRANSPORTATION SERVICES	HOPE NETWORK	KCT TRANSIT MAY 2024	3.00	None
			Total Department 652 TRANSPORTATION	3.00	
<b>Department: 701 PLANNING</b>					
101-701-724-000	EDUCATION - MAP	MICHIGAN ASSOCIATION OF	MAP ON-SITE TRAINING PROGRAM/ BOOKS	1,404.32	None
			Total Department 701 PLANNING	1,404.32	
<b>Department: 756 PARKS</b>					
101-756-756-000	PARK OPERATING SUPPLIES	THE LIGHT BULB COMPANY	2 LEDR- EMERGENCY FOR TASSELL PARK	82.00	None
101-756-756-000	MEMORIAL BENCH	KIRBY BUILT PRODUCTS, INC.	PICNIC TABLES, BENCHES AND BIKE RACK	858.85	None
101-756-756-000	PARK OPERATING SUPPLIES	FAST SIGNS	2 MEMORIAL BENCH PLAQUES	170.00	None
101-756-787-101	PARK CLEANING SUPPLIES AND STAPLES		FACILITIES SUPPLIES	0.00	None
101-756-921-000	2900 THORNA	CONSUMERS ENERGY	CONSUMER ENERGY BILLS FOR MAY 2024	191.46	None
101-756-921-000	3804 THOR	CONSUMERS ENERGY	CONSUMER ENERGY BILLS FOR MAY 2024	230.27	None
101-756-921-000	100014570673		CONSUMER ENERGY BILLS FOR MAY 2024	59.89	None
101-756-927-000	WS2064692 2900 THORNAPPLE	GRAND RAPIDS CITY TREASURE	WATER & SEWER SERVICE 2/13/24 - 5/10/	47.90	None
101-756-927-000	WS2064693 - TASSELL PARK	GRAND RAPIDS CITY TREASURE	WATER & SEWER SERVICE 2/13/24 - 5/10/	327.33	None
101-756-935-000	PARK MAINTENANCE	PREIN & NEWHOF	WATER TESTING AT REC PARK	20.00	None
101-756-935-000	PARK MAINTENANCE	THORNAPPLE RIVER NURSERY,	W&F APPLICATION #1 @ TASSELL PARK	280.00	None
101-756-935-000	PARK MAINTENANCE	KINGSLAND'S ACE	DRINKING FOUNTAIN @ REC PARK	13.49	None
101-756-935-000	PARK MAINTENANCE	KINGSLAND'S ACE	RENTAL DEPOSIT/DAMAGE WAIVER	64.55	None
101-756-935-000	PARK MAINTENANCE-TRASH/	RE ARROWASTE	ACCT # 91-153550-9 -TRASH SERVICE - J	282.68	None
101-756-939-000	SERVICE CONTRACTS	KERKSTRA PORTABLE RESTROOM	PORTABLE RESTROOM @ REC PARK	225.00	None
101-756-939-000	SERVICE CONTRACTS	KERKSTRA PORTABLE RESTROOM	PORTABLE RESTROOM FOR PEACE PARK	225.00	None
			Total Department 756 PARKS	3,078.42	
<b>Department: 803 HISTORICAL</b>					
101-803-921-000	100012592398	2839 THORNA CONSUMERS ENERGY	CONSUMER ENERGY BILLS FOR MAY 2024	60.04	None

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<b>Fund: 101 GENERAL FUND</b>					
<b>Department: 803 HISTORICAL</b>					
101-803-923-000	MUSEUM HEATING DTE ENERGY	DTE ENERGY	DTE ENERGY SERVICES 4.25.24 - 5.28.2	61.08	None
101-803-927-000	W52064703 MUSEUM	GRAND RAPIDS CITY TREASURE	WATER & SEWER SERVICE 2/13/24 - 5/10/	75.29	None
101-803-927-000	W52144359 MUSEUM - IRRIGA	GRAND RAPIDS CITY TREASURE	WATER & SEWER SERVICE 2/13/24 - 5/10/	26.83	None
			Total Department 803 HISTORICAL	223.24	
<b>Department: 901 CAPITAL OUTLAY</b>					
101-901-970-000	WYCLIFFE SIGN	FAST SIGNS	WYCLIFFE TRAILHEAD PARK TEMPORARY SIG	1,145.35	None
101-901-970-000	BIKE RACK	KIRBY BUILT PRODUCTS, INC.	PICNIC TABLES, BENCHES AND BIKE RACK	378.85	None
101-901-970-000	TABLE	KIRBY BUILT PRODUCTS, INC.	PICNIC TABLES, BENCHES AND BIKE RACK	3,536.55	None
101-901-970-000	SHIPPING	KIRBY BUILT PRODUCTS, INC.	PICNIC TABLES, BENCHES AND BIKE RACK	283.58	None
101-901-970-000	CAPITAL OUTLAY - FFE	THE HOME DEPOT CREDIT SERV	ACCT 6035 3221 5394 3356 - WYCLIFFE P	245.56	None
101-901-970-000	CAPITAL OUTLAY - FFE	KINGSLAND'S ACE HARDWARE	COMPACTOR FOR ADA TRAILER @ WYCLIFFE	(20.00)	None
101-901-970-000	CAPITAL OUTLAY - FFE	KINGSLAND'S ACE HARDWARE	COMPACTOR FOR ADA TRAIL @ WYCLIFFE	89.30	None
101-901-970-000	CAPITAL OUTLAY - FFE	KINGSLAND'S ACE HARDWARE	COMPACTOR FOR ADA TRAIL @ WYCLIFFE	(47.25)	None
101-901-970-000	COVERED TRAILER	TRAILER CAPITAL USA LLC	COVERED TRAILER	12,645.00	None
101-901-974-000	WHITE PINES	HARDER & WARNER LANDSCAPES	TREES FOR WYCLIFFE	1,540.00	None
101-901-975-000	CAPITAL OUTLAY - BLDGTMP	KINGSLAND'S ACE HARDWARE	TASSELL PARK BATHROOMS	1.25	None
101-901-975-000	CAPITAL OUTLAY - BLDGTMP	KINGSLAND'S ACE HARDWARE	TASSELL BATHROOM REMODEL	28.03	None
			Total Department 901 CAPITAL OUTLAY	19,826.22	
<b>Department: 966 TRANSFERS OUT</b>					
101-966-995-006	TRANSFER TO FIRE FUND	CASCADE CHARTER TOWNSHIP	GF ALLOCATION TO FIRE DEPT.	33,333.33	None
			Total Department 966 TRANSFERS OUT	33,333.33	
			Total Fund 101 GENERAL FUND	206,548.93	
<b>Fund: 206 FIRE FUND</b>					
<b>Department: 000</b>					
206-000-123-000	PREPAID EXPENSE	MICHIGAN MUNICIPAL LEAGUE	WORKERS COMP POLICY PREMIUM: 7/1/2024	34,378.75	None
			Total Department 000	34,378.75	
<b>Department: 250 BENEFITS/INSURANCE</b>					
206-250-717-000	WORKERS COMP INSURANCE	MICHIGAN MUNICIPAL LEAGUE	WORKERS COMP POLICY PREMIUM: 7/1/2024	34,378.75	None
206-250-720-000	LIFE INSURANCE BENEFITS (A)	MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	308.75	None
206-250-720-000	LIFE AD&D BENEFITS (B)	MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	46.96	None
206-250-720-000	LIFE LTD BENEFITS (F)	MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	777.07	None
206-250-720-000	LIFE STD BENEFITS (G)	MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	313.57	None
206-250-721-000	DENTAL INSURANCE BENEFITS	DELTA DENTAL	CL# MT040820001 - DENTAL INS. JUNE 20	2,271.16	None
			Total Department 250 BENEFITS/INSURANCE	38,096.26	
<b>Department: 336 FIRE DEPARTMENT</b>					
206-336-726-000	FIRE TRAINING	BOLT, MICHAEL	TRAINING - BATTERIES AND CHARGING COR	82.75	None
206-336-726-000	FIRE TRAINING	KINGSLAND'S ACE HARDWARE	STATIONI HOSE, TRAINING SUPPLIES	20.38	None
206-336-726-000	FIRE TRAINING	KINGSLAND'S ACE HARDWARE	TRAINING - FIRE DEPT.	23.91	None
206-336-726-000	SPRING LIVE FIRE TRAINING	THORNAPPLE TOWNSHIP	SPRING LIVE FIRE TRAINING	2,400.00	None
206-336-726-500	FIRE TRAINING / FIRE INSPE	PELL, TODD	REIMBURSE FOR LUNCH/DINNER - IAAI TR	73.28	None
206-336-727-000	FIRE OFFICE SUPPLIES	CASCADE PRINTING & GRAPHIC	1,000 EMS RUN FORM DMIST	242.88	None
206-336-727-000	FIRE OFFICE SUPPLIES	STAPLES	FIRE DEPT - OFFICE SUPPLIES	93.31	None
206-336-745-000	FIRE FUELS	FLYERS ENERGY LLC	ACCT # FMS7060 / DEF FUEL	20.07	None
206-336-745-000	FIRE FUELS	WEX BANK	ACCT# 0462-00-394745-4 / MAY 2024	2,804.28	None
206-336-745-000	FIRE FUELS	FLYERS ENERGY LLC	DEF FUEL	134.24	None

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<b>Fund: 206 FIRE FUND</b>					
<b>Department: 336 FIRE DEPARTMENT</b>					
206-336-752-000	SUPPLIES	KINGSLAND'S ACE	HARDWARE	21.57	None
206-336-752-000	SUPPLIES	KINGSLAND'S ACE	HARDWARE	40.00	None
206-336-752-000	SUPPLIES	KINGSLAND'S ACE	HARDWARE	14.36	None
206-336-752-100	MEDICAL SUPPLIES	J&B MEDICAL SUPPLY	MEDICAL SUPPLIES	569.02	None
206-336-752-100	MEDICAL SUPPLIES	J&B MEDICAL SUPPLY	SIX DISPOSABLE PILLOWS	39.60	None
206-336-768-000	FIRE UNIFORMS	LEMKULL, MICHAEL	BOOTS (UNIFORM)	211.99	None
206-336-768-000	FIRE UNIFORMS	NYE UNIFORM COMPANY	FLAG EMBLEM	12.00	None
206-336-768-000	FIRE UNIFORMS	HOLZHEI, CYNTHIA	SEW FLAGS, MAGNET STRIP	62.79	None
206-336-768-000	FIRE UNIFORMS	SHELDON CLEANERS	ACCT# SB2862 - DRY CLEANING	176.75	None
206-336-787-000	MISCELLANEOUS	KINGSLAND'S ACE	CAN OPENER STATION 1	17.09	None
206-336-787-959	FIRE PROTECTIVE CLOTHING	PHOENIX SAFETY OUTFITTERS	FIRE CLOTHING REPAIR	725.00	None
206-336-787-959	FIRE PROTECTIVE CLOTHING	PHOENIX SAFETY OUTFITTERS	FIRE CLOTHING REPAIR	659.00	None
206-336-787-959	FIRE PROTECTIVE CLOTHING	PHOENIX SAFETY OUTFITTERS	FIRE CLOTHING REPAIR	610.00	None
206-336-787-959	FIRE PROTECTIVE CLOTHING	PHOENIX SAFETY OUTFITTERS	FIRE CLOTHING REPAIR/CLEANING	248.50	None
206-336-787-959	FIRE PROTECTIVE CLOTHING	PHOENIX SAFETY OUTFITTERS	FIRE CLOTHING REPAIR/CLEANING	251.75	None
206-336-787-959	FIRE PROTECTIVE CLOTHING	PHOENIX SAFETY OUTFITTERS	FIRE CLOTHING REPAIR/CLEANING	681.25	None
206-336-803-000	FIRE FIGHTER HIRING	COREWELL HEALTH	PRE EMPLOYMENT PHYSICAL, DRUG SCREEN	111.00	None
206-336-803-000	FIRE FIGHTER HIRING	COREWELL HEALTH		0.00	None
206-336-803-000	FIRE FIGHTER HIRING	EMPCO	FIREFIGHTER NEW HIRE TESTING	136.00	None
206-336-803-000	FIRE FIGHTER HIRING	THE EMPLOYERS ASSOCIATION	EMP_TEST - EMPLOYMENT TESTING	255.00	None
206-336-803-000	FIRE FIGHTER HIRING	COREWELL HEALTH	TWO FF PRE-EMPLOYMENT PHYSICALS	1,108.10	None
206-336-850-000	COMMUNICATIONS- PHONES	COMCAST	ACCT# 8529 11 273 0047816 - COMCAST F	40.19	None
206-336-850-000	COMMUNICATIONS- PHONES	COMCAST	ACCT# 8529 11 273 0083548 / XFINITY -	42.59	None
206-336-850-000	COMMUNICATIONS- PHONES	COMCAST	ACCT # 8529 11 273 0015086 / JUNE 202	203.80	None
206-336-860-000	FIRE MILEAGE	HOLZHEI, CYNTHIA	REIMBURSE 39 MILES @ .20 FOR JURY DUT	7.80	None
206-336-863-000	VEHICLE MAINT	NAPA AUTO PARTS	(6) ENGINE COOLANT	113.94	None
206-336-863-000	VEHICLE MAINT	NAPA AUTO PARTS	HOSE CLAMPS	11.99	None
206-336-863-000	VEHICLE MAINT	CASCADE AUTOMOTIVE SERVICE	C-5 HEAD GASKET/LIFTERS	6,690.90	None
206-336-863-000	VEHICLE MAINT	STAPLES	2 CWP BT 500ST/IRL	96.46	None
206-336-863-000	VEHICLE MAINT	KINGSLAND'S ACE	2 NEW BOLTS FOR BG MIRRORS	13.30	None
206-336-863-000	R-1 INSPECTION	KLEYN MOBILE REPAIR, LLC.	R-1 INSPECTION	1,346.08	None
206-336-863-000	VEHICLE MAINT	CASCADE AUTOMOTIVE SERVICE	BATTERY REMOVE & REPLACE	408.65	None
206-336-887-000	FIRE PUBLIC RELATIONS	CASCADE PRINTING & GRAPHIC	OPEN HOUSE 24"X18" PLASTIC SIGN &STAK	69.00	None
206-336-901-000	2024 ANNUAL REPORTS	CASCADE PRINTING & GRAPHIC	2024 ANNUAL REPORTS	1,212.29	None
206-336-928-000	2990 BUT CONSUMERS ENERGY	DTE ENERGY	CONSUMER ENERGY BILLS FOR MAY 2024	619.76	None
206-336-928-000	DTE - ST. #1	DTE ENERGY	DTE ENERGY SERVICES 4.25.24 - 5.28.2	143.38	None
206-336-928-000	DTE - FS #2	DTE ENERGY	DTE ENERGY SERVICES 4.25.24 - 5.28.2	103.81	None
206-336-928-000	WS2059561 2990 BUTTRICK -	GRAND RAPIDS CITY TREASURE	WATER & SEWER SERVICE 2/13/24 - 5/10/	120.17	None
206-336-928-000	WS2059560 2900 BUTTRICK -	GRAND RAPIDS CITY TREASURE	WATER & SEWER SERVICE 2/13/24 - 5/10/	66.06	None
206-336-936-000	FIRE STATION MAINT	THE HOME DEPOT CREDIT SERV	ACCT 6035 3221 5394 3356 - LANDSCAPE	42.15	None
206-336-936-000	FIRE STATION MAINT	THE HOME DEPOT CREDIT SERV	ACCT 6035 3221 5394 3356 - LANDSCAPE	(10.54)	None
206-336-936-000	FIRE STATION MAINT	THE HOME DEPOT CREDIT SERV	ACCT 6035 3221 5394 3356 - (24) STEP	126.44	None
206-336-936-000	FIRE STATION MAINT	KINGSLAND'S ACE	HARDWARE HIGH DUSTING	13.49	None
206-336-936-000	FIRE STATION MAINT	KINGSLAND'S ACE	HARDWARE PARTS FOR AIR HOSE	18.33	None
206-336-936-000	FIRE STATION MAINT	ARROWASTE	ACCT # 91-153550 9 -TRASH SERVICE - J	209.91	None
206-336-936-002	FIRE STATION MAINT/BUTTRICK MAKUCH, JOHN	REIMBURSEMENT FOR STEAM CLEANER PURCH		100.00	None
206-336-936-002	FIRE STATION MAINT/BUTTRICK THORNAPPLE RIVER NURSERY,	W&F APPLICATION #1@ BUTTRICK FIRE STA		240.00	None
206-336-936-002	FIRE STATION MAINT/BUTTRICK THE HOME DEPOT CREDIT SERV	ACCT 6035 3221 5394 3356 - SHIMS, CAU		356.63	None
206-336-936-002	FIRE STATION MAINT/BUTTRICK KINGSLAND'S ACE	HARDWARE METAL CUTOFF WHEEL 5 PK		15.29	None

INVOICE DISTRIBUTION REPORT FOR CASCADE CHARTER TOWNSHIP

EXP CHECK RUN DATES 06/13/2024 - 06/13/2024

POSTED AND UNPOSTED  
OPEN AND PAID

GL Number	Invoice Line Desc	Vendor Name	Invoice Description	Amount	Check Number
<b>Fund: 206 FIRE FUND</b>					
<b>Department: 336 FIRE DEPARTMENT</b>					
206-336-936-002	FIRE STATION MAINT/BUTTRIC KINGSLAND'S ACE	HARDWARE	PAINT SUPPLIES	103.08	None
206-336-936-002	FIRE STATION MAINT/BUTTRIC KINGSLAND'S ACE	HARDWARE	BUNKROOM	10.04	None
206-336-936-002	FIRE STATION MAINT/BUTTRIC KINGSLAND'S ACE	HARDWARE	BUNKROOM	2.69	None
206-336-936-002	FIRE STATION MAINT/BUTTRIC KINGSLAND'S ACE	HARDWARE	BUNKROOM ST2 PROJECT	8.29	None
206-336-936-002	FIRE STATION MAINT/BUTTRIC KINGSLAND'S ACE	HARDWARE	STATION 2 PAINT SUPPLIES	91.40	None
206-336-936-002	FIRE STATION MAINT/BUTTRIC KENTWOOD HEATING & PLUMBING	REPAIRED LEAK IN GAS LINE		598.04	None
206-336-936-002	FIRE STATION MAINT/BUTTRIC PLUMMER'S ENVIRONMENTAL	CLEANED OIL WATER SEPARATOR, TRANSPOR		795.85	None
206-336-936-002	FIRE STATION MAINT/BUTTRIC ARROWASTE	ACCT # 91-153550 9 -TRASH SERVICE - J		118.00	None
206-336-938-000	APPARATUS FLASH LIGHTS	DINGES FIRE CO.	APPARATUS FLASH LIGHTS	1,000.81	None
206-336-939-000	FIRE COPIER/LEASE/SERVICE	KONICA MINOLTA BUSINESS SO	BIZHUB C450I 45 PPM COLOR MFP	99.00	None
			Total department 336 FIRE DEPARTMENT	27,094.94	
<b>Department: 901 CAPITAL OUTLAY</b>					
206-901-975-000	ALERT SYSTEM FINAL	HONEYWELL	CLOSE OUT FOR STATION 1 ALERTING SYST	7,312.50	None
			Total department 901 CAPITAL OUTLAY	7,312.50	
			Total Fund 206 FIRE FUND	106,882.45	
<b>Fund: 207 POLICE FUND</b>					
<b>Department: 301 POLICE DEPARTMENT</b>					
207-301-801-000	TOWNSHIP LAW- EAST PRECINC COUNTY OF KENT		TOWNSHIP LAW EAST PRECINCT - APRIL 20	71,761.10	None
			Total department 301 POLICE DEPARTMENT	71,761.10	
			Total Fund 207 POLICE FUND	71,761.10	
<b>Fund: 208 OPEN SPACE FUND</b>					
<b>Department: 751 OPEN SPACE PRESERVATION</b>					
208-751-921-000	100041772151	6803 BUR CONSUMERS ENERGY	CONSUMER ENERGY BILLS FOR MAY 2024	154.94	None
208-751-921-000	100061096465	6803 BU CONSUMERS ENERGY	CONSUMER ENERGY BILLS FOR MAY 2024	28.77	None
208-751-923-000	HEATING/UTILITY -6803 BURT DTE ENERGY		DTE ENERGY SERVICES 4.25.24 - 5.28.2	69.02	None
208-751-923-000	HEATING/UTILITY-2894 THORN DTE ENERGY		DTE ENERGY SERVICES 4.25.24 - 5.28.2	57.05	None
208-751-923-000	HEATING/UTILITY - 2781 ORA DTE ENERGY		DTE ENERGY SERVICES 4.25.24 - 5.28.2	29.31	None
208-751-935-000	PARK MAINTENANCE	TIP TOP GRAVEL CO.	CRUSHED ASPHALT FOR BURTON DRIVE	85.12	None
			Total department 751 OPEN SPACE PRESERVATION	424.21	
			Total Fund 208 OPEN SPACE FUND	424.21	
<b>Fund: 216 PATHWAYS FUND</b>					
<b>Department: 000</b>					
216-000-211-000	CONTRACT PAYABLE-RETAINAGE MICHIGAN PAVING AND MATERI	CASCADE TWP 2024 PATHWAYS IMPR & PARK		(16,669.54)	None
			Total department 000	(16,669.54)	
<b>Department: 758 PATHWAYS</b>					
216-758-931-000	BRONZE DEDICATION PLAQUE	290 SIGN SYSTEMS	PLAQUE FOR ALLAN COX DEDICATION	2,732.28	None
216-758-931-200	PATHWAY MAINTENANCE	FAST SIGNS	2 MEMORIAL BENCH PLAQUES	170.00	None
			Total department 758 PATHWAYS	2,902.28	
<b>Department: 901 CAPITAL OUTLAY</b>					
216-901-974-000	CAPITAL OUTLAY - LANDIMP	SPAULDING DEDECKER	PROJ: CC24001.0T/ 2024 PATHWAYS IMPRO	9,883.70	None
216-901-974-000	CAPITAL OUTLAY - LANDIMP	SPAULDING DEDECKER	PROJ: CC23008.0T / BURTON STREET BRID	15,152.00	None
216-901-974-000	CAPITAL OUTLAY - LANDIMP	MICHIGAN PAVING AND MATERI	CASCADE TWP 2024 PATHWAYS IMPR & PARK	166,695.39	None
216-901-974-000	60 TONS OF CHIPS DELIVERED RUSCHE'S TRUCKING, INC.		CHIPS AND FINE FOR ADA TRAIL AT WYCLI	2,880.00	None

INVOICE DISTRIBUTION REPORT FOR CASCADE CHARTER TOWNSHIP

EXP CHECK RUN DATES 06/13/2024 - 06/13/2024  
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 OPEN AND PAID

GL Number	Invoice Line Desc	Vendor Name	Invoice Description	Amount	Check Number
<b>Fund: 216 PATHWAYS FUND</b>					
<b>Department: 901 CAPITAL OUTLAY</b>					
			Total Department 901 CAPITAL OUTLAY	194,611.09	
			Total Fund 216 PATHWAYS FUND	180,843.83	
<b>Fund: 218 HAZMAT FUND</b>					
<b>Department: 344 HAZMAT</b>					
218-344-958-000	HAZMAT EQUIPMENT	LAURUS SYSTEM INC	TRICOM HAZMAT EQUIPMENT	902.82	None
218-344-958-000	HAZMAT EQUIPMENT	KINGSLAND'S ACE	HARDWARE HAZ MAT	7.18	None
			Total Department 344 HAZMAT	910.00	
			Total Fund 218 HAZMAT FUND	910.00	
<b>Fund: 220 LARAWAY LAKE IMPROVEMENT FUND</b>					
<b>Department: 444 S/A IMPROVEMENT FUNDS</b>					
220-444-816-000	ALGAE TREATMENT		AQUATIC DOCTORS LAKE MGMT, TREATMENT OF LARAWAY LAKE'S NUISANCE	300.00	None
220-444-816-000	WEED TREATMENT		AQUATIC DOCTORS LAKE MGMT, TREATMENT OF LARAWAY LAKE'S NUISANCE	945.00	None
220-444-816-000	EMERGENT TREATMENT		AQUATIC DOCTORS LAKE MGMT, TREATMENT OF LARAWAY LAKE'S NUISANCE	855.00	None
			Total Department 444 S/A IMPROVEMENT FUNDS	2,100.00	
			Total Fund 220 LARAWAY LAKE IMPROVEMENT FUND	2,100.00	
<b>Fund: 246 IRF</b>					
<b>Department: 225 ADMINISTRATIVE</b>					
246-225-821-000	ADMIN ENGINEERING COSTS	SPAULDING DEDECKER	PROJ: CC23005.OT / TREE RESTORATION	6,984.00	None
246-225-967-100	WHOLE HOUSE FILTER PROJECT CULLIGAN		COOLERS & WATER - MAY 2024	2,624.50	None
			Total Department 225 ADMINISTRATIVE	9,608.50	
			Total Fund 246 IRF	9,608.50	
<b>Fund: 248 DDA</b>					
<b>Department: 190 DDA OPERATIONS/CONSTRUCTION</b>					
248-190-801-000	CONTRACT SERVICES	OHM ADVISORS	PROFESSIONAL SERVICES THRU MAY 11,202	15,000.00	None
248-190-801-000	CONTRACT SERVICES - 2 YR C MUNIWEB		WEBSITE HOSTING /SSL 2 YR CERTIFICATE	150.00	None
248-190-801-000	CONTRACT SERVICES	MUNIWEB	WEBSITE HOSTING /SSL 2 YR CERTIFICATE	200.00	None
248-190-821-000	ENGINEERING	SPAULDING DEDECKER	PROJ: CC23007.OT / CASCADE ROAD BRIDG	25,831.00	None
248-190-921-000	100011901541	6800 CASCA	CONSUMER ENERGY BILLS FOR MAY 2024	106.10	None
248-190-921-000	100011901814	6811 CASCA	CONSUMER ENERGY BILLS FOR MAY 2024	67.30	None
248-190-921-000	100012017115	6753 OLD	CONSUMER ENERGY BILLS FOR MAY 2024	81.31	None
248-190-921-000	100012017305	6610 28TH	CONSUMER ENERGY BILLS FOR MAY 2024	69.43	None
248-190-921-000	100012213862	6658 28TH	CONSUMER ENERGY BILLS FOR MAY 2024	29.22	None
248-190-921-000	100041058650	6116 28TH	CONSUMER ENERGY BILLS FOR MAY 2024	0.00	None
248-190-921-000	100041059278	5905 28TH	CONSUMER ENERGY BILLS FOR MAY 2024	44.71	None
248-190-921-000	100041081355	5613 28TH	CONSUMER ENERGY BILLS FOR MAY 2024	38.89	None
248-190-921-000	100054379084	5196 28	CONSUMER ENERGY BILLS FOR MAY 2024	179.28	None
248-190-921-000	100054393572	5434 28	CONSUMER ENERGY BILLS FOR MAY 2024	45.72	None
248-190-921-000	100063460503	5770 FO	CONSUMER ENERGY BILLS FOR MAY 2024	63.44	None
248-190-921-000	100066874924	2990 LU	CONSUMER ENERGY BILLS FOR MAY 2024	190.58	None
248-190-921-000	100041059393	6282 28	CONSUMER ENERGY BILLS FOR MAY 2024	54.66	None
248-190-921-000	100088376080	3001 ORC	CONSUMER ENERGY BILLS FOR MAY 2024	72.09	None
248-190-921-000	1000 9074 7807	6736 CASCAD.	CONSUMER ENERGY BILLS FOR MAY 2024	82.70	None
248-190-927-000	WS2060194 6818	CASCADE RD	TREASURE WATER & SEWER SERVICE 2/13/24 - 5/10/	44.80	None
248-190-927-000	WS2060201 6896	CASCADE RD	TREASURE WATER & SEWER SERVICE 2/13/24 - 5/10/	665.25	None

INVOICE DISTRIBUTION REPORT FOR CASCADE CHARTER TOWNSHIP  
 EXP CHECK RUN DATES 06/13/2024 - 06/13/2024  
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GL Number	Invoice Line Desc	Vendor Name	Invoice Description	Amount	Check Number
<b>Fund: 248 DDA</b>					
<b>Department: 190 DDA OPERATIONS/CONSTRUCTION</b>					
248-190-931-000	MAINT & REPAIR/IMPROVEMENT	THORNAPPLE RIVER NURSERY,	W&F APPLICATION #1@ 28TH ST. ISLANDS	84.00	None
248-190-931-000	MAINT & REPAIR/IMPROVEMENT	THORNAPPLE RIVER NURSERY,	W&F APPLICATION #1 @ OLD 28TH STREET	230.00	None
Total Department 190 DDA OPERATIONS/CONSTRUCTION				43,330.48	
Total Fund 248 DDA				43,330.48	
<b>Fund: 249 BUILDING FUND</b>					
<b>Department: 000</b>					
249-000-123-000	PREPAID EXPENSE	MICHIGAN MUNICIPAL LEAGUE	WORKERS COMP POLICY PREMIUM: 7/1/2024	5,269.30	None
249-000-237-000	DUE TO I.R.F.- S&W CONNECT	CASCADE CHARTER TOWNSHIP	WATER HOOK UP/ CR202405927/ PARCEL #	1,100.00	None
249-000-237-000	DUE TO I.R.F.- S&W CONNECT	CASCADE CHARTER TOWNSHIP	WATER TRUNKAGE, PARCEL # 41-19-04-351	1,100.00	None
249-000-237-000	DUE TO I.R.F.- S&W CONNECT	CASCADE CHARTER TOWNSHIP	CR202406245 / WATER HOOKUP	1,100.00	None
Total Department 000				8,569.30	
<b>Department: 250 BENEFITS/INSURANCE</b>					
249-250-717-000	WORKERS COMP INSURANCE	MICHIGAN MUNICIPAL LEAGUE	WORKERS COMP POLICY PREMIUM: 7/1/2024	5,269.30	None
249-250-720-000	LIFE INSURANCE BENEFITS (A)	MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	149.76	None
249-250-720-000	LIFE AD&D BENEFITS (B)	MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	22.76	None
249-250-720-000	LIFE LTD BENEFITS (F)	MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	425.70	None
249-250-720-000	LIFE STD BENEFITS (G)	MUTUAL OF OMAHA INSURANCE	GRP ID# G00AC5D 0001 / INSURANCE JUNE	168.93	None
249-250-721-000	DENTAL INSURANCE BENEFITS	DELTA DENTAL	CL# MI040820001 - DENTAL INS. JUNE 20	1,105.98	None
Total Department 250 BENEFITS/INSURANCE				7,142.43	
<b>Department: 371 BUILDING DEPARTMENT</b>					
249-371-860-000	MILEAGE - BRETT BOONENBERG	BOONENBERG, BRETT	REIMBURSE 94 MILES - BRETT BOONENBERG	62.98	None
249-371-860-000	MILEAGE - TODD PELL	PELL, TODD	REIMBURSE 171 MILES - TODD PELL	114.57	None
249-371-860-000	MILEAGE- HUYSER	HUYSER, DANIEL A.	REIMBURSE 649 MILES - DAN HUYSER	434.83	None
249-371-860-000	MILEAGE	PAUL WESTHOUSE	REIMBURSE 501 MILES - PAUL WESTHOUSE	335.67	None
249-371-860-000	MILEAGE - M. BONNEY	MICHAEL BONNEY	REIMBURSE 534 MILES - MIKE BONNEY	357.78	None
249-371-860-000	MILEAGE - CRAIG SMITH	CRAIG SMITH	REIMBURSE 449 MILES - CRAIG SMITH	300.83	None
249-371-860-000	MILEAGE MILITO-	VINCENT MILITO	REIMBURSE 662 MILES - VINCE MILITO	443.54	None
249-371-860-000	MILEAGE - J. VANTIL	JEFFREY C. VANTIL	REIMBURSE 656 MILES - JEFF VANTIL	439.52	None
249-371-860-000	MILEAGE WILSON	BRIAN WILSON	REIMBURSE 297 MILES - BRIAN WILSON	198.99	None
249-371-860-000	MILEAGE - BENOIT	BENOIT, BILL	REIMBURSE 991 MILES - BILL BENOIT	663.97	None
249-371-860-000	MILEAGE - D. ROWLADER	ROWLADER, DENNIS	REIMBURSE 524 MILES - DENNIS ROWLADER	351.08	None
249-371-860-000	MILEAGE - TOM HANSON	THOMAS HANSON	REIMBURSE 794 MILES - TOM HANSON	531.98	None
249-371-923-000	1030 3693 2491 -5920 TAHOE	CONSUMERS ENERGY	CONSUMER ENERGY BILLS FOR MAY 2024	813.24	None
249-371-923-000	COMPLEX HEATING- 5920	DTE ENERGY	DTE ENERGY SERVICES 4.25.24 - 5.28.2	84.82	None
249-371-924-000	BUILDING PHONES	COMCAST	ACCT# 8529 11 273 0047816 - COMCAST F	0.00	None
249-371-924-000	BUILDING PHONES	COMCAST	ACCT# 8529 11 273 0083548 / XFINITY -	0.00	None
249-371-924-000	BUILDING PHONES	COMCAST	ACCT # 8529 11 273 0015086 / JUNE 202	0.00	None
Total Department 371 BUILDING DEPARTMENT				5,133.80	
Total Fund 249 BUILDING FUND				20,845.53	
<b>Fund: 271 LIBRARY FUND</b>					
<b>Department: 790 LIBRARY</b>					
271-790-802-200	JANITORIAL & MAINTENANCE	CORPORATE CLEANING & FACIL	MONTHLY CLEANING - LIBRARY / TOWNSHIP	5,119.00	None
271-790-802-200	PAPER PRODUCTS FOR LIBRARY	STAPLES	FACILITIES SUPPLIES	205.50	None
271-790-921-000	100000284784	2870 JACK	CONSUMER ENERGY BILLS FOR MAY 2024	4,735.82	None
271-790-923-000	LIBRARY HEATING DTE ENERGY	DTE ENERGY	DTE ENERGY SERVICES 4.25.24 - 5.28.2	514.96	None

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GL Number	Invoice Line Desc	Vendor Name	Invoice Description	Amount	Check Number
<b>Fund: 271 LIBRARY FUND</b>					
<b>Department: 790 LIBRARY</b>					
271-790-924-000	LIBRARY PHONES	COMCAST	ACCT# 8529 11 273 0047816 - COMCAST F	0.00	None
271-790-924-000	LIBRARY PHONES	COMCAST	ACCT# 8529 11 273 0083548 / XFINITY -	0.00	None
271-790-924-000	LIBRARY PHONES	COMCAST	ACCT # 8529 11 273 0015086 / JUNE 202	0.00	None
271-790-931-000	LIBRARY MAINTENANCE	ALLIED UNIVERSAL TECHNOLOG	HEALTH INSURANCE JUNE 2024	526.00	None
271-790-931-000	LIBRARY MAINTENANCE	W.W. WILLIAMS CO LLC	GENERATOR MAINTENANCE AT LIBRARY	591.72	None
271-790-931-000	LIBRARY MAINTENANCE	ELEVATOR SERVICE INC	PREVENTATIVE MAINTENANCE JUNE - AUGUS	146.00	None
271-790-931-000	MECHANICAL MAINTENANCE AT	B&V MECHANICAL INC.	MAINTENANCE OF HVAC AND OTHER MECHAN	1,508.61	None
271-790-931-000	MECHANICAL MAINTENANCE AT	B&V MECHANICAL INC.	MAINTENANCE OF HVAC AND OTHER MECHAN	874.73	None
271-790-931-000	REPAIRED ELECTRICAL AT FRI	BUJST ELECTRIC INC	REPAIR TO LINE AT FRIENDSHIP PARK	5,708.00	None
271-790-931-000	LIBRARY MAINTENANCE	KINGSLAND'S ACE HARDWARE	LIBRARY CURB	162.71	None
271-790-931-000	LIBRARY MAINTENANCE- TRASH	ARROWASTE	ACCT # 91-153550 9 -TRASH SERVICE - J	191.96	None
			Total Department 790 LIBRARY	20,285.01	

<b>Department: 901 CAPITAL OUTLAY</b>					
271-901-970-000	CAPITAL OUTLAY - FFE	CAPITAL CONSULTANTS, INC.	PROJ: 23-0268 / INTERIOR LIBRARY RENO	5,906.25	None
271-901-974-271	LANDSCAPING FOR FRIENDSHIP	HARDER & WARNER LANDSCAPES	LANDSCAPING FOR FRIENDSHIP PARK	99,754.00	None
271-901-974-271	IRRIGATION UPGRADE	HARDER & WARNER LANDSCAPES	FRIENDSHIP PARK ADDITIONS FROM RAP GR	12,000.00	None
271-901-974-271	TREES TO REPLACE BLACK LOC	HARDER & WARNER LANDSCAPES	FRIENDSHIP PARK ADDITIONS FROM RAP GR	0.00	None
271-901-974-271	LANDSCAPING	HARDER & WARNER LANDSCAPES	FRIENDSHIP PARK ADDITIONS FROM RAP GR	40,000.00	None
271-901-974-271	TURF INSTALLATION IN HIGH	HARDER & WARNER LANDSCAPES	FRIENDSHIP PARK ADDITIONS FROM RAP GR	0.00	None
271-901-974-271	FLATWORK ON PAVILION	HARDER & WARNER LANDSCAPES	FRIENDSHIP PARK ADDITIONS FROM RAP GR	0.00	None
271-901-974-271	PREP FOR 5200 FT PAVILION	HARDER & WARNER LANDSCAPES	FRIENDSHIP PARK ADDITIONS FROM RAP GR	0.00	None
271-901-974-271	ADDITION OF PAVERS	HARDER & WARNER LANDSCAPES	FRIENDSHIP PARK ADDITIONS FROM RAP GR	0.00	None
271-901-974-271	REMAINING LOW VOLTAGE LIGH	HARDER & WARNER LANDSCAPES	FRIENDSHIP PARK ADDITIONS FROM RAP GR	0.00	None
271-901-974-271	RELOCATE AND REFURBISH PLA	HARDER & WARNER LANDSCAPES	FRIENDSHIP PARK ADDITIONS FROM RAP GR	0.00	None
271-901-974-271	GREEN ROOF	HARDER & WARNER LANDSCAPES	FRIENDSHIP PARK ADDITIONS FROM RAP GR	0.00	None
			Total Department 901 CAPITAL OUTLAY	157,660.25	

<b>Fund: 703 CURRENT TAX COLLECTION FUND</b>					
<b>Department: 000</b>					
703-000-214-120	CCT - LIBRARY PP	LIBRARY FUND	2023 TAXES KC SETTLEMENT	0.00	None
703-000-214-200	CCT - IFT PATHWAYS	PATHWAYS FUND	2023 TAXES KC SETTLEMENT	0.00	None
703-000-230-002	DELQ TAX - DUE TO OTHER UN	CASCADE CHARTER TOWNSHIP	2023 TAXES KC SETTLEMENT	72,899.04	None
703-000-230-002	DELQ TAX - DUE TO OTHER UN	LIBRARY FUND	2023 TAXES KC SETTLEMENT	8,306.12	None
703-000-230-002	DELQ TAX - DUE TO OTHER UN	CASCADE CHARTER TOWNSHIP	2023 TAXES KC SETTLEMENT	12,743.40	None
703-000-230-002	DELQ TAX - DUE TO OTHER UN	PATHWAYS FUND	2023 TAXES KC SETTLEMENT	19,477.92	None
703-000-230-002	DELQ TAX - DUE TO OTHER UN	POLICE FUND	2023 TAXES KC SETTLEMENT	25,437.31	None
703-000-230-002	DELQ TAX - 2023 WATER USE	CASCADE CHARTER TOWNSHIP	2023 TAXES KC SETTLEMENT	4,427.29	None
703-000-230-002	DELQ TAX - TRIF	CASCADE CHARTER TOWNSHIP	2023 TAXES KC SETTLEMENT	3,900.00	None
703-000-230-002	DELQ TAX - LLIF	CASCADE CHARTER TOWNSHIP	2023 TAXES KC SETTLEMENT	503.26	None
703-000-230-002	DELQ TAX - OPERATING	CASCADE CHARTER TWP	2023 TAXES KC SETTLEMENT	53,852.60	None
703-000-230-002	DELQ TAX - ADMIN	CASCADE CHARTER TWP	2023 TAXES KC SETTLEMENT	10,726.40	None
703-000-230-002	DELQ TAX - ST. LIGHTS	CASCADE CHARTER TWP	2023 TAXES KC SETTLEMENT	2,084.06	None
703-000-230-002	DELQ TAX - PA 105 INTEREST	CASCADE CHARTER TWP	2023 TAXES KC SETTLEMENT	879.06	None
			Total Department 000	215,236.46	
			Total Fund 703 CURRENT TAX COLLECTION FUND	215,236.46	

INVOICE DISTRIBUTION REPORT FOR CASCADE CHARTER TOWNSHIP

EXP CHECK RUN DATES 06/13/2024 - 06/13/2024  
 POSTED AND UNPOSTED  
 OPEN AND PAID

GL Number	Invoice Line Desc	Vendor Name	Invoice Description	Amount	Check Number
--- TOTALS BY FUND ---					
101			GENERAL FUND	206,548.93	
206			FIRE FUND	106,882.45	
207			POLICE FUND	71,761.10	
208			OPEN SPACE FUND	424.21	
216			PATHWAYS FUND	180,843.83	
218			HAZMAT FUND	910.00	
220			LARAWAY LAKE IMPROVEMENT FUND	2,100.00	
246			IRF	9,608.50	
248			DDA	43,330.48	
249			BUILDING FUND	20,845.53	
271			LIBRARY FUND	177,945.26	
703			CURRENT TAX COLLECTION FUND	215,236.46	
Total For All Funds:				<u>1,036,436.75</u>	

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

Balance As Of 03/31/2024

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

GL Number	Description	2023	2024	YTD Balance	Activity For	Available	% Bdgt
		Amended Budget	Amended Budget	03/31/2024 Norm (Abnorm)	03/31/2024 Incr (Decr)	Balance 03/31/2024 Norm (Abnorm)	Used
<b>Fund: 101 GENERAL FUND</b>							
<b>Account Category: Revenues</b>							
101-000-401-401	GENERAL PROPERTY TAXES	1,606,382.00	1,731,870.00	1,686,971.87	17,931.70	44,898.13	97.41
101-000-401-405	STREETLIGHT	72,300.00	84,000.00	81,587.91	776.78	2,412.09	97.13
101-000-401-410	PERSONAL PROPERTY TAX	96,676.00	104,095.00	102,459.15	3,855.59	1,635.85	98.43
101-000-401-420	DELINQUENT TAXES	11,238.00	5,000.00	0.00	0.00	5,000.00	0.00
101-000-401-437	ABATEMENT TAXES	15,048.00	16,175.00	16,174.84	0.00	0.16	100.00
101-000-401-445	INTEREST & PENALTIES ON TAXES	9,000.00	3,500.00	2,212.34	178.40	1,287.66	63.21
101-000-401-447	TAX ADMINISTRATION FEES	689,000.00	720,000.00	190,863.63	3,582.56	529,136.37	26.51
101-000-477-460	CABLE REVENUE	330,800.00	330,800.00	5,964.62	0.00	324,835.38	1.80
101-000-477-465	CABLE - PEG FEES	66,800.00	66,800.00	1,789.39	0.00	65,010.61	2.68
101-000-479-000	OTHER PERMITS	1,200.00	1,200.00	100.00	0.00	1,100.00	8.33
101-000-493-000	DOG LICENSES	100.00	100.00	6.40	0.00	93.60	6.40
101-000-495-000	LIQUOR LICENSE	42,797.00	43,000.00	41.25	0.00	42,958.75	0.10
101-000-528-007	ARPA	350,000.00	100,000.00	0.00	0.00	100,000.00	0.00
101-000-539-576	STATE SHARED REV. - SALES TAX	2,112,315.00	2,152,450.00	(1,204.00)	361,808.00	2,153,654.00	(0.06)
101-000-539-579	PRESIDENTIAL ELECTION REIMBURSEMENTS	0.00	75,000.00	0.00	0.00	75,000.00	0.00
101-000-539-581	METRO ACT	27,028.00	23,900.00	0.00	0.00	23,900.00	0.00
101-000-573-000	LOCAL COMMUNITY STABILIZATION AUTHORITY	92,485.89	94,243.00	27,655.95	0.00	66,587.05	29.35
101-000-600-608	PLANNING AND ZONING FEES	25,000.00	20,000.00	1,250.00	840.00	18,750.00	6.25
101-000-600-610	SUMMER TAX COLLECTION FEE	26,500.00	26,500.00	0.00	0.00	26,500.00	0.00
101-000-600-611	SEWER & WATER IMPLEMENTATION	21,000.00	40,000.00	0.00	0.00	40,000.00	0.00
101-000-600-614	PA 198 TAX APPLICATION FEE	0.00	2,000.00	0.00	0.00	2,000.00	0.00
101-000-600-626	PASSPORT APPLICATION FEE	12,500.00	12,500.00	665.00	315.00	11,835.00	5.32
101-000-600-634	CEMETERY-OPENINGS AND CLOSINGS	25,000.00	25,000.00	6,800.00	2,800.00	18,200.00	27.20
101-000-600-647	YARD WASTE TAG FEE	0.00	1,000.00	0.00	0.00	1,000.00	0.00
101-000-600-648	SALE OF PRINTED MATERIAL	0.00	0.00	10.00	10.00	(10.00)	100.00
101-000-665-000	INTEREST ON INVESTMENTS	232,000.00	175,000.00	19,067.80	15,370.99	155,932.20	10.90
101-000-667-002	DAM LEASE PAYMENTS	70,000.00	70,000.00	17,590.00	50.00	52,410.00	25.13
101-000-667-003	RENTAL OF FACILITIES	800.00	800.00	270.00	0.00	530.00	33.75
101-000-667-004	CELLULAR TOWERS	112,500.00	115,000.00	44,569.37	19,327.04	70,430.63	38.76
101-000-667-014	CELL TOWER - KEPS ANTENA LEASE	1,800.00	1,800.00	225.00	0.00	1,575.00	12.50
101-000-673-000	SALE OF ASSETS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
101-000-674-000	4TH OF JULY SPONSORS	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
101-000-674-100	HALLOWEEN DONATIONS	2,470.00	0.00	0.00	0.00	0.00	0.00
101-000-674-200	PARK DONATIONS	2,350.00	2,000.00	0.00	0.00	2,000.00	0.00
101-000-674-300	DONATIONS	0.00	0.00	4,000.00	4,000.00	(4,000.00)	100.00
101-000-675-675	MISCELLANEOUS INCOME	5,500.00	6,000.00	10,590.48	343.65	(4,590.48)	176.51
101-000-675-680	MISC INCOME - TRANSIT TICKETS	500.00	500.00	0.00	0.00	500.00	0.00
101-000-676-000	REIMBURSEMENT LOCAL/STATE ELECTIONS	11,740.00	5,000.00	0.00	0.00	5,000.00	0.00
101-000-676-100	REIMBURSEMENTS/REFUNDS	600.00	600.00	2,661.00	0.00	(2,061.00)	443.50
101-000-676-300	REIMBURSEMENT - ELECTION DROP BOX	0.00	0.00	107.36	107.36	(107.36)	100.00
101-000-677-000	DDA CONTRIBUTION	102,000.00	0.00	0.00	0.00	0.00	0.00
101-000-679-000	INTERFUND REIMBURSE/BLDG INSPECTION FUND	144,666.00	125,000.00	27,651.40	12,756.70	97,348.60	22.12
101-000-679-100	REIMBURSEMENT FROM PATHWAYS	53,000.00	0.00	0.00	0.00	0.00	0.00
101-000-679-200	REIMBURSEMENT FROM LIBRARY	39,754.00	0.00	0.00	0.00	0.00	0.00
101-000-681-000	PARK INCOME	8,400.00	6,000.00	1,025.00	(75.00)	4,975.00	17.08
101-000-699-207	TRANSFER FROM POLICE	0.00	30,666.00	0.00	0.00	30,666.00	0.00
101-000-699-208	TRANSFER FROM OPEN SPACE	0.00	65,000.00	0.00	0.00	65,000.00	0.00
101-000-699-220	TRANSFER FROM LARAWAY LAKE IMPRV.	0.00	500.00	0.00	0.00	500.00	0.00
101-000-699-230	TRANSFER FROM TRIF	0.00	10,000.00	0.00	0.00	10,000.00	0.00
101-000-699-243	TRANSFER FROM BDR	0.00	3,117.00	0.00	0.00	3,117.00	0.00
101-000-699-248	TRANSFER FROM DDA FUND	0.00	434,564.00	0.00	0.00	434,564.00	0.00
101-000-699-249	TRANSFER FROM BUILDING INSPECTIONS	0.00	311,338.00	0.00	0.00	311,338.00	0.00
101-000-699-271	TRANSFER FROM LIBRARY	0.00	56,245.00	0.00	0.00	56,245.00	0.00
Total Dept 000		6,443,749.89	7,120,763.00	2,251,105.76	443,978.77	4,869,657.24	31.61
Revenues		6,443,749.89	7,120,763.00	2,251,105.76	443,978.77	4,869,657.24	31.61
<b>Account Category: Expenditures</b>							
<b>Department: 101 TOWNSHIP BOARD</b>							
101-101-704-000	WAGES- TRUSTEES (4)	44,950.00	47,877.00	7,978.64	3,989.32	39,898.36	16.66
101-101-704-001	WAGES - TOWNSHIP SUPERVISOR	24,973.00	26,595.00	4,432.56	2,216.28	22,162.44	16.67
101-101-704-002	WAGES - TOWNSHIP CLERK	19,997.00	21,276.00	3,546.06	1,773.03	17,729.94	16.67
101-101-704-003	WAGES - TOWNSHIP TREASURER	19,997.00	21,276.00	3,546.06	1,773.03	17,729.94	16.67
101-101-723-000	TOWNSHIP DUES	22,750.00	24,856.00	7,823.45	5,541.00	17,032.55	31.48
101-101-723-001	ELECTED OFFICIAL MEMBERSHIPS AND DUES	400.00	400.00	235.00	0.00	165.00	58.75
101-101-724-000	EDUCATION	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
101-101-860-000	TOWNSHIP BOARD MILEAGE	2,500.00	2,500.00	48.71	35.64	2,451.29	1.95

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

**Balance As Of 03/31/2024**

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

GL Number	Description	2023	2024	YTD Balance	Activity For	Available	% Bdg
		Amended Budget	Amended Budget	03/31/2024 Norm (Abnorm)	03/31/2024 Incr (Decr)	Balance 03/31/2024 Norm (Abnorm)	Used
101-101-862-500	TOWNSHIP BOARD EXPENSE ACCOUNT	2,500.00	2,500.00	109.23	0.00	2,390.77	4.37
101-101-924-100	TOWNSHIP BOARD CELL PHONES/DATA	3,975.00	3,300.00	422.50	205.80	2,877.50	12.80
101-101-967-000	SPECIAL PROJECTS - STRATEGIC PLAN	18,000.00	18,000.00	8,816.25	8,816.25	9,183.75	48.98
101-101-981-000	OFFICE EQUIPMENT	5,300.00	5,300.00	1,148.00	0.00	4,152.00	21.66
Total Dept 101 - TOWNSHIP BOARD		171,342.00	179,880.00	38,106.46	24,350.35	141,773.54	21.18
Department: 225 ADMINISTRATIVE							
101-225-702-000	WAGES- FULL TIME	393,150.00	581,380.00	127,930.48	45,626.92	453,449.52	22.00
101-225-702-001	WAGES- DEPARTMENT HEAD	146,560.00	165,075.00	42,094.24	12,698.08	122,980.76	25.50
101-225-702-713	OVERTIME	2,000.00	3,000.00	0.00	0.00	3,000.00	0.00
101-225-704-000	WAGES- PART TIME	50,425.00	53,702.00	11,415.63	3,566.71	42,286.37	21.26
101-225-707-000	WAGES- CASUAL	10,000.00	10,000.00	850.50	850.50	9,149.50	8.51
101-225-723-000	MEMBERSHIP AND DUES	4,310.00	5,344.00	1,255.00	1,255.00	4,089.00	23.48
101-225-724-000	EDUCATION	19,850.00	22,450.00	1,238.92	133.25	21,211.08	5.52
101-225-726-000	EMPLOYEE TRAINING	10,000.00	5,000.00	382.50	382.50	4,617.50	7.65
101-225-727-000	OFFICE SUPPLIES	15,000.00	15,000.00	2,291.26	392.03	12,708.74	15.28
101-225-730-000	POSTAGE	16,000.00	16,000.00	5,400.00	2,700.00	10,600.00	33.75
101-225-752-000	SUPPLIES	0.00	0.00	575.41	171.77	(575.41)	100.00
101-225-752-101	KITCHEN SUPPLIES	0.00	5,400.00	478.07	255.33	4,921.93	8.85
101-225-787-000	MISCELLANEOUS	16,800.00	0.00	63.81	63.81	(63.81)	100.00
101-225-794-700	PLANTS/PLANT MAINTENANCE	0.00	1,880.00	435.00	135.00	1,445.00	23.14
101-225-803-000	PRE-EMPLOYMENT HIRING	0.00	0.00	239.00	0.00	(239.00)	100.00
101-225-807-000	AUDIT FEES & SERVICES	15,768.00	20,000.00	0.00	0.00	20,000.00	0.00
101-225-810-000	LIABILITY INSURANCE	29,271.00	30,000.00	0.00	0.00	30,000.00	0.00
101-225-814-000	TAX/ASSESSING ADMIN COSTS	22,000.00	22,000.00	1,841.04	1,841.04	20,158.96	8.37
101-225-815-000	COMPUTER COSTS-ISP	5,500.00	5,500.00	3,641.75	141.75	1,858.25	66.21
101-225-815-050	COMPUTER SOFTWARE/CAMERA MONITOR/ZOOM	0.00	4,100.00	724.51	372.85	3,375.49	17.67
101-225-815-100	COMPUTER COSTS-WEB SITE	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
101-225-816-000	INSECT/WEED CONTROL	59,500.00	59,500.00	0.00	0.00	59,500.00	0.00
101-225-821-000	ENGINEERING COSTS	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
101-225-826-000	LEGAL FEES	135,000.00	100,000.00	5,240.50	5,240.50	94,759.50	5.24
101-225-860-000	ADMINISTRATIVE MILEAGE	5,600.00	2,000.00	180.23	180.23	1,819.77	9.01
101-225-862-500	EXPENSE ACCOUNT	1,000.00	100.00	0.00	0.00	100.00	0.00
101-225-881-000	FOURTH OF JULY	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00
101-225-881-200	HALLOWEEN	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-225-881-400	HERITAGE DAY FESTIVAL	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
101-225-882-000	SENIOR CITIZENS	2,000.00	0.00	0.00	0.00	0.00	0.00
101-225-885-000	NEWSLETTER	24,800.00	25,000.00	0.00	0.00	25,000.00	0.00
101-225-900-000	PRINTING/PUBLISHING	14,900.00	24,000.00	537.75	0.00	23,462.25	2.24
101-225-901-000	PUBLICATIONS	1,000.00	1,000.00	379.96	0.00	620.04	38.00
101-225-924-100	CELL PHONES/DATA	7,100.00	8,000.00	1,405.87	490.36	6,594.13	17.57
101-225-939-000	SERVICE CONTRACTS	82,600.00	2,600.00	8,818.39	449.15	(6,218.39)	339.17
101-225-941-000	POSTAGE MACHINE LEASE	2,000.00	2,000.00	489.75	0.00	1,510.25	24.49
101-225-952-100	KENT COUNTY AERIAL PHOTO	2,600.00	2,600.00	0.00	0.00	2,600.00	0.00
101-225-955-000	CABLE EQUIPMENT GRANTS	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00
101-225-955-952	REGIS	42,000.00	45,000.00	0.00	0.00	45,000.00	0.00
101-225-955-954	NPDES PHASE II	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00
101-225-955-955	COMMUNITY MEDIA CENTER	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-225-956-000	RIGHT PLACE PROGRAM	9,000.00	9,000.00	9,000.00	9,000.00	0.00	100.00
101-225-957-000	GENERAL FUND PHYSICAL EXAMS	1,000.00	1,000.00	111.00	111.00	889.00	11.10
101-225-964-100	PROPERTY TAX REFUNDS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
101-225-967-000	SPECIAL PROJECTS - COMMUNICATIONS/ IT	84,000.00	50,000.00	145.00	145.00	49,855.00	0.29
101-225-967-001	SPECIAL PROJECTS - BSA CLOUD IMPLIMENT	0.00	40,000.00	0.00	0.00	40,000.00	0.00
101-225-967-100	WHOLE HOUSE FILTER PROJECT	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
101-225-967-200	SPECIAL PROJECTS - IT SERVICES	0.00	67,000.00	0.00	0.00	67,000.00	0.00
101-225-981-000	OFFICE EQUIPMENT	13,800.00	16,000.00	6,027.97	39.99	9,972.03	37.67
Total Dept 225 - ADMINISTRATIVE		1,442,034.00	1,618,131.00	233,193.54	86,242.77	1,384,937.46	14.41
Department: 250 BENEFITS/INSURAN							
101-250-715-000	FICA-EMPLOYER	142,776.00	166,161.00	36,045.90	10,643.51	130,115.10	21.69
101-250-716-000	DEFINED CONTRIBUTION PLAN	142,952.00	178,456.00	29,336.29	9,656.14	149,119.71	16.44
101-250-717-000	WORKERS COMP INSURANCE	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
101-250-718-000	VISION INSURANCE BENEFITS	2,461.00	2,412.00	532.82	192.82	1,879.18	22.09
101-250-718-200	OTHER BENEFITS	43,500.00	46,500.00	40,000.00	0.00	6,500.00	86.02
101-250-718-300	OTHER BENEFITS- PTO BUYBACK PROGRAM	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
101-250-719-000	HEALTH INSURANCE BENEFITS	240,457.00	263,500.00	80,072.48	17,796.66	183,427.52	30.39
101-250-719-100	OPT-OUT INSURANCE	8,000.00	10,000.00	0.00	0.00	10,000.00	0.00
101-250-720-000	LIFE & DIS INSURANCE BENEFITS	20,804.00	21,850.00	3,873.99	1,291.33	17,976.01	17.73
101-250-721-000	DENTAL INSURANCE BENEFITS	20,804.00	19,285.00	4,151.20	(158.64)	15,133.80	21.53

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**  
**Balance As Of 03/31/2024**

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

GL Number	Description	2023	2024	YTD Balance	Activity For	Available	% Bgd
		Amended Budget	Amended Budget	03/31/2024 Norm (Abnorm)	03/31/2024 Incr (Decr)	Balance 03/31/2024 Norm (Abnorm)	Used
101-250-722-000	PENSION PLAN BENEFITS	133,000.00	181,245.00	36,879.96	12,293.32	144,365.04	20.35
101-250-723-000	OTHER BENEFITS	1,620.00	0.00	0.00	0.00	0.00	0.00
Total Dept 250 - BENEFITS/INSURAN		821,374.00	954,409.00	230,892.64	51,715.14	723,516.36	24.19
Department: 257 ASSESSING							
101-257-702-000	WAGES- FULL TIME	140,015.00	149,115.00	34,411.14	11,470.38	114,703.86	23.08
101-257-702-001	WAGES- DEPARTMENT HEAD	111,147.00	118,371.00	27,316.44	9,105.48	91,054.56	23.08
101-257-707-000	WAGES- CASUAL	20,000.00	25,780.00	3,488.46	1,294.46	22,291.54	13.53
101-257-723-000	ASSESSING MEMBERSHIPS AND DUES	1,715.00	1,835.00	434.76	0.00	1,400.24	23.69
101-257-724-000	EDUCATION	9,650.00	12,050.00	1,202.96	192.96	10,847.04	9.98
101-257-727-000	ASSESSING PUBLICATION/SUPPLIES	1,500.00	1,500.00	267.75	0.00	1,232.25	17.85
101-257-808-000	BOARD OF REVIEW EXPENSES	3,700.00	3,700.00	818.72	659.22	2,881.28	22.13
101-257-860-000	ASSESSING MILEAGE	2,900.00	2,900.00	40.87	40.87	2,859.13	1.41
101-257-862-500	ASSESSING EXPENSE ACCOUNT	100.00	100.00	0.00	0.00	100.00	0.00
101-257-900-000	ASSESSING PRINTING AND PUBLISHING	1,100.00	1,150.00	786.60	786.60	363.40	68.40
101-257-924-100	CELL PHONES/DATA	2,700.00	2,700.00	403.76	169.80	2,296.24	14.95
101-257-939-000	ASSESSING SERVICE CONTRACTS	13,000.00	13,454.00	674.20	0.00	12,779.80	5.01
101-257-981-000	OFFICE EQUIPMENT	4,200.00	5,400.00	2,296.00	0.00	3,104.00	42.52
Total Dept 257 - ASSESSING		311,727.00	338,055.00	72,141.66	23,719.77	265,913.34	21.34
Department: 262 ELECTIONS							
101-262-707-000	WAGES- CASUAL	40,000.00	40,000.00	26,405.89	19,751.16	13,594.11	66.01
101-262-752-200	ELECTION MAILINGS & POSTAGE	0.00	20,000.00	11,275.96	1,096.01	8,724.04	56.38
101-262-756-000	ELECTION SUPPLIES	13,600.00	60,900.00	4,257.03	2,030.26	56,642.97	6.99
101-262-788-000	ELECTION MISC. EXPENSES	9,500.00	0.00	335.33	89.88	(335.33)	100.00
101-262-932-000	MAINT/OFFICE EQUIP & COMPUTER REPAIR	1,000.00	2,000.00	2,039.96	0.00	(39.96)	102.00
101-262-939-000	SERVICE CONTRACTS	0.00	7,250.00	7,275.00	0.00	(25.00)	100.34
Total Dept 262 - ELECTIONS		64,100.00	130,150.00	51,589.17	22,967.31	78,560.83	39.64
Department: 265 BUILDING AND GRC							
101-265-702-000	WAGES- FULL TIME	286,449.00	295,332.00	51,658.40	17,103.43	243,673.60	17.49
101-265-702-713	OVERTIME	7,000.00	10,000.00	1,449.33	96.72	8,550.67	14.49
101-265-707-000	WAGES- CASUAL	32,600.00	43,200.00	1,187.48	0.00	42,012.52	2.75
101-265-724-000	EDUCATION	1,250.00	3,000.00	1,737.70	220.00	1,262.30	57.92
101-265-752-101	KITCHEN SUPPLIES	40.00	0.00	51.81	33.89	(51.81)	100.00
101-265-768-000	BLDG & GROUNDS UNIFORMS	2,000.00	2,500.00	0.00	0.00	2,500.00	0.00
101-265-787-101	CLEANING & PAPER SUPPLIES	0.00	0.00	2,256.72	378.06	(2,256.72)	100.00
101-265-802-200	JANITORIAL & MAINTENANCE	18,000.00	31,000.00	4,179.37	1,340.75	26,820.63	13.48
101-265-860-000	MILEAGE	100.00	100.00	0.00	0.00	100.00	0.00
101-265-863-000	VEHICLE MAINT	35,000.00	40,000.00	3,215.03	641.24	36,784.97	8.04
101-265-864-000	FUEL	26,000.00	26,000.00	2,132.64	647.55	23,867.36	8.20
101-265-921-000	COMPLEX ELECTRICITY	25,000.00	20,000.00	2,664.13	1,329.81	17,335.87	13.32
101-265-923-000	COMPLEX HEATING	10,000.00	9,000.00	3,365.91	719.36	5,634.09	37.40
101-265-924-000	COMPLEX PHONES	16,900.00	10,000.00	3,684.36	1,334.03	6,315.64	36.84
101-265-924-100	BLDG & GROUNDS CELL PHONES/ DATA	2,700.00	2,700.00	486.83	205.10	2,213.17	18.03
101-265-927-000	COMPLEX WATER-SEWER	7,500.00	6,000.00	112.77	112.77	(5,887.23)	1.88
101-265-931-000	COMPLEX MAINTENANCE	80,000.00	60,000.00	3,373.85	972.20	56,626.15	5.62
101-265-932-000	OFFICE EQUIP/COMPUTER REPAIR	23,850.00	20,000.00	15,744.00	0.00	4,256.00	78.72
101-265-939-000	SERVICE CONTRACTS	4,284.00	75,000.00	6,153.75	0.00	68,846.25	8.21
101-265-981-000	OFFICE EQUIPMENT	3,000.00	3,000.00	39.88	39.88	2,960.12	1.33
101-265-981-500	TOOLS/ SMALL EQUIPMENT MAINTENANCE	0.00	5,000.00	623.69	519.29	4,376.31	12.47
Total Dept 265 - BUILDING AND GRC		581,673.00	661,832.00	104,117.65	25,694.08	557,714.35	15.73
Department: 276 CEMETERY							
101-276-820-000	BACKHOE SERVICES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
101-276-921-000	CEMETERY ELECTRICITY	1,000.00	900.00	191.50	127.05	708.50	21.28
101-276-932-000	CEMETERY MAINT	24,000.00	22,500.00	3,310.88	1,798.88	19,189.12	14.72
Total Dept 276 - CEMETERY		27,500.00	25,900.00	3,502.38	1,925.93	22,397.62	13.52
Department: 443 YARD WASTE REMO							
101-443-787-000	MISCELLANEOUS	700.00	0.00	0.00	0.00	0.00	0.00
101-443-820-000	SPRING/ FALL CLEANUP	66,500.00	65,000.00	0.00	0.00	65,000.00	0.00
101-443-939-000	CONTRACTED SERVICES	12,200.00	10,000.00	0.00	0.00	10,000.00	0.00
Total Dept 443 - YARD WASTE REMC		79,400.00	75,000.00	0.00	0.00	75,000.00	0.00
Department: 445 DRAIN							

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

Balance As Of 03/31/2024

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

GL Number	Description	2023	2024	YTD Balance		Activity For	Available	% Bdgt Used
		Amended Budget	Amended Budget	03/31/2024	03/31/2024	03/31/2024	Balance 03/31/2024	
				Norm (Abnorm)	Incr (Decr)	Norm (Abnorm)		
101-445-816-000	DRAIN MAINTENANCE	11,500.00	10,000.00	119.38	0.00	9,880.62	1.19	
101-445-821-000	DRAIN ENGINEERING	5,000.00	4,000.00	0.00	0.00	4,000.00	0.00	
101-445-822-000	ILLICIT DISCHARGE PLAN	500.00	500.00	500.00	0.00	0.00	100.00	
101-445-823-000	LGROW MEMBERSHIP DUES	500.00	500.00	0.00	0.00	500.00	0.00	
Total Dept 445 - DRAIN		17,500.00	15,000.00	619.38	0.00	14,380.62	4.13	
Department: 446 ROADS								
101-446-818-000	DUST CONTROL LAYER	3,300.00	1,500.00	16.80	8.36	1,483.20	1.12	
101-446-821-000	ROAD OVERLAYS	435,000.00	400,000.00	0.00	0.00	400,000.00	0.00	
101-446-821-500	ROAD ENGINEERING STUDIES	10,000.00	5,000.00	7.93	0.00	4,992.07	0.16	
Total Dept 446 - ROADS		448,300.00	406,500.00	24.73	8.36	406,475.27	0.01	
Department: 447 ENGINEERS/ ENGIN								
101-447-702-000	WAGES- FULL TIME	101,920.00	111,676.00	25,771.38	8,590.46	85,904.62	23.08	
101-447-723-000	ENGINEERING MEMBERSHIP & DUES	500.00	500.00	80.00	80.00	420.00	16.00	
101-447-724-000	ENGINEERING EDUCATION	1,500.00	1,500.00	270.00	0.00	1,230.00	18.00	
101-447-752-000	ENGINEERING SUPPLIES	1,000.00	1,000.00	92.79	0.00	907.21	9.28	
101-447-818-000	CONTRACTED SERVICES	65,000.00	50,000.00	0.00	0.00	50,000.00	0.00	
101-447-860-000	ENGINEERING MILEAGE	500.00	500.00	0.00	0.00	500.00	0.00	
101-447-862-500	ENGINEERING EXPENSE ACCOUNT	500.00	500.00	0.00	0.00	500.00	0.00	
101-447-939-000	SERVICE CONTRACTS	1,887.00	2,500.00	0.00	0.00	2,500.00	0.00	
101-447-981-000	OFFICE EQUIPMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	
Total Dept 447 - ENGINEERS/ ENGIN		173,807.00	169,176.00	26,214.17	8,670.46	142,961.83	15.50	
Department: 448 STREET LIGHTS								
101-448-926-000	STREETLIGHTING	136,000.00	136,000.00	24,006.16	11,972.15	111,993.84	17.65	
101-448-927-100	TRAFFIC SIGNALS	3,000.00	0.00	0.00	0.00	0.00	0.00	
Total Dept 448 - STREET LIGHTS		139,000.00	136,000.00	24,006.16	11,972.15	111,993.84	17.65	
Department: 652 TRANSPORTATION								
101-652-861-200	TRANSPORTATION SERVICES	36,000.00	0.00	8,464.13	3,995.00	(8,464.13)	100.00	
101-652-861-300	TRANSPORTATION SERVICE-GO BUS TICKETS	2,000.00	0.00	0.00	0.00	0.00	0.00	
Total Dept 652 - TRANSPORTATION		38,000.00	0.00	8,464.13	3,995.00	(8,464.13)	100.00	
Department: 701 PLANNING								
101-701-702-000	WAGES- FULL TIME	104,970.00	191,195.00	22,365.49	6,887.37	168,829.51	11.70	
101-701-702-001	WAGES - DEPARTMENT HEAD	84,200.00	89,716.00	12,115.38	6,923.08	77,600.62	13.50	
101-701-704-500	PLANNING INTERN	0.00	12,500.00	0.00	0.00	12,500.00	0.00	
101-701-706-000	PLANNING/ ZONING PER DIEM	14,000.00	19,680.00	12,535.05	0.00	7,144.95	63.69	
101-701-707-000	WAGES- CASUAL	18,180.00	0.00	383.40	0.00	(383.40)	100.00	
101-701-723-000	COMM DEV MEMBERSHIPS AND DUES	1,550.00	1,650.00	1,423.79	1,423.79	226.21	86.29	
101-701-724-000	EDUCATION	5,000.00	5,000.00	90.00	90.00	4,910.00	1.80	
101-701-727-000	PLANNING OFFICE SUPPLIES	750.00	750.00	222.60	215.61	527.40	29.68	
101-701-752-000	SUPPLIES	0.00	0.00	47.99	47.99	(47.99)	100.00	
101-701-787-000	MISCELLANEOUS	1,000.00	0.00	0.00	0.00	0.00	0.00	
101-701-794-701	TREE INSTALLATION / MAINT	0.00	90,000.00	0.00	0.00	90,000.00	0.00	
101-701-809-000	PLANNING/ ZONING SUPPLIES	3,000.00	3,000.00	1,959.76	0.00	1,040.24	65.33	
101-701-860-000	COMM DEV MILEAGE	1,000.00	1,000.00	69.01	0.00	930.99	6.90	
101-701-862-500	COMM DEV EXPENSE ACCOUNT	100.00	0.00	0.00	0.00	0.00	0.00	
101-701-900-000	PRINTING & PUBLISHING	13,500.00	12,000.00	1,120.30	76.32	10,879.70	9.34	
101-701-901-000	DIGITAL IMAGING	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00	
101-701-925-000	CELL PHONE/ DATA	1,800.00	1,800.00	408.88	182.30	1,391.12	22.72	
101-701-967-000	SPECIAL PROJECTS - TACTICAL URBANISM	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00	
101-701-967-001	CONCEPTUAL PLAN	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00	
101-701-981-000	OFFICE EQUIPMENT	3,000.00	6,600.00	3,444.00	0.00	3,156.00	52.18	
Total Dept 701 - PLANNING		303,050.00	485,891.00	56,185.65	15,846.46	429,705.35	11.56	
Department: 756 PARKS								
101-756-702-000	WAGES- FULL TIME	60,000.00	94,785.00	21,873.48	7,291.16	72,911.52	23.08	
101-756-707-500	PARKS VOLUNTEER COORDINATOR	0.00	20,000.00	155.97	155.97	19,844.03	0.78	
101-756-752-000	SUPPLIES	0.00	0.00	253.42	253.42	(253.42)	100.00	
101-756-756-000	PARK OPERATING SUPPLIES	8,500.00	36,500.00	124.39	85.41	36,375.61	0.34	
101-756-787-101	CLEANING & PAPER SUPPLIES	0.00	7,500.00	0.00	0.00	7,500.00	0.00	
101-756-794-700	PLANTS/PLANT MAINTENANCE	0.00	9,500.00	0.00	0.00	9,500.00	0.00	
101-756-880-000	COMMUNITY PROMOTION	0.00	5,000.00	0.00	0.00	5,000.00	0.00	
101-756-921-000	PARK ELECTRICITY	6,000.00	6,000.00	498.49	307.52	5,501.51	8.31	
101-756-927-000	PARK WATER-SEWER	2,800.00	2,500.00	346.81	346.81	2,153.19	13.87	
101-756-935-000	PARK MAINTENANCE	98,200.00	32,500.00	24,855.07	1,401.21	7,644.93	76.48	
101-756-939-000	SERVICE CONTRACTS	18.00	83,850.00	747.00	729.00	83,103.00	0.89	

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

Balance As Of 03/31/2024

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

GL Number	Description	2023	2024	YTD Balance		Available	% Bdg Used
		Amended Budget	Amended Budget	03/31/2024 Norm (Abnorm)	Activity For 03/31/2024 Incr (Decr)	Balance 03/31/2024 Norm (Abnorm)	
101-756-967-000	SPECIAL PROJECTS - MILLAGE PREP	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00
101-756-967-001	SPECIAL PROJECTS - RECREATION PARK PLAN	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00
101-756-981-000	OFFICE EQUIPMENT	2,000.00	1,500.00	1,148.00	0.00	352.00	76.53
101-756-981-500	TOOLS/ SMALL EQUIPMENT MAINTENANCE	0.00	3,000.00	0.00	0.00	3,000.00	0.00
Total Dept 756 - PARKS		227,518.00	352,635.00	50,002.63	10,570.50	302,632.37	14.18
Department: 803 HISTORICAL							
101-803-880-000	COMMUNITY PROMOTION	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00
101-803-921-000	MUSEUM - ELECTRICITY	800.00	780.00	97.17	53.90	682.83	12.46
101-803-923-000	MUSEUM - HEATING/UTILITY	1,000.00	1,000.00	243.79	106.10	756.21	24.38
101-803-927-000	MUSEUM WATER-SEWER	719.00	800.00	76.23	76.23	723.77	9.53
101-803-961-000	MUSEUM MAINTENANCE	26,100.00	12,500.00	383.78	308.78	12,116.22	3.07
Total Dept 803 - HISTORICAL		35,619.00	22,080.00	800.97	545.01	21,279.03	3.63
Department: 901 CAPITAL OUTLAY							
101-901-970-000	CAPITAL OUTLAY - FFE	139,720.00	346,600.00	92,352.53	35,388.00	254,247.47	26.65
101-901-971-000	CAPITAL OUTLAY - LAND	0.00	50,000.00	0.00	0.00	50,000.00	0.00
101-901-971-400	GREENSPACE/ FARMLAND PRESERVATION	0.00	100,000.00	1,500.00	1,500.00	98,500.00	1.50
101-901-974-000	CAPITAL OUTLAY - LANDIMP	384,000.00	100,000.00	321.75	321.75	99,678.25	0.32
101-901-975-000	CAPITAL OUTLAY - BLDGIMP	0.00	205,000.00	0.00	0.00	205,000.00	0.00
Total Dept 901 - CAPITAL OUTLAY		523,720.00	801,600.00	94,174.28	37,209.75	707,425.72	11.75
Department: 966 TRANSFERS OUT							
101-966-955-403	TRANSFER FROM GF TO CIP	3,500,000.00	0.00	(284,182.79)	0.00	284,182.79	100.00
101-966-995-004	TRANSFER TO CEMETERY TRUST FUN	1,500.00	1,750.00	0.00	0.00	1,750.00	0.00
101-966-995-005	TRANSFER TO DAM MAJOR REPAIR	40,000.00	40,000.00	10,000.00	10,000.00	30,000.00	25.00
101-966-995-006	TRANSFER TO FIRE FUND	400,000.00	400,000.00	100,000.00	33,333.34	300,000.00	25.00
Total Dept 966 - TRANSFERS OUT		3,941,500.00	441,750.00	(174,182.79)	43,333.34	615,932.79	39.43
Department: 990 DEBT SERVICE							
101-990-991-008	FIRE ST. #1 BOND PRINCIPAL PAYMENT	160,000.00	200,000.00	0.00	0.00	200,000.00	0.00
101-990-994-001	BOND INTEREST & FEES (#1,2&4)	254,114.00	217,200.00	0.00	0.00	217,200.00	0.00
Total Dept 990 - DEBT SERVICE		414,114.00	417,200.00	0.00	0.00	417,200.00	0.00
Expenditures		9,761,278.00	7,231,189.00	819,852.81	368,766.38	6,411,336.19	11.34
Fund 101 - GENERAL FUND:							
TOTAL REVENUES		6,443,749.89	7,120,763.00	2,251,105.76	443,978.77	4,869,657.24	
TOTAL EXPENDITURES		9,761,278.00	7,231,189.00	819,852.81	368,766.38	6,411,336.19	
NET OF REVENUES & EXPENDITURES:		(3,317,528.11)	(110,426.00)	1,431,252.95	75,212.39	(1,541,678.95)	
Fund: 151 CEMETERY TRUST FUND							
Account Category: Revenues							
Department: 000							
151-000-600-634	CEMETERY-OPENINGS AND CLOSINGS	1,500.00	0.00	0.00	0.00	0.00	0.00
151-000-600-636	CEMETERY-CARE FEE	5,000.00	5,000.00	110.00	100.00	4,890.00	2.29
151-000-665-000	INTEREST ON INVESTMENTS	1,200.00	1,300.00	921.19	446.01	378.81	70.86
151-000-699-101	TRANSFER FROM GENERAL FUND	0.00	1,750.00	0.00	0.00	1,750.00	0.00
Total Dept 000		7,700.00	8,050.00	1,031.19	546.01	7,018.81	12.81
Revenues		7,700.00	8,050.00	1,031.19	546.01	7,018.81	12.81
Account Category: Expenditures							
Department: 276 CEMETERY							
151-276-752-151	SUPPLIES	0.00	1,000.00	0.00	0.00	1,000.00	0.00
151-276-787-000	MISCELLANEOUS	1,000.00	0.00	0.00	0.00	0.00	0.00
151-276-931-000	MAINT & REPAIR/IMPROVEMENTS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 276 - CEMETERY		3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
Expenditures		3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
Fund 151 - CEMETERY TRUST FUND:							
TOTAL REVENUES		7,700.00	8,050.00	1,031.19	546.01	7,018.81	
TOTAL EXPENDITURES		3,000.00	3,000.00	0.00	0.00	3,000.00	
NET OF REVENUES & EXPENDITURES:		4,700.00	5,050.00	1,031.19	546.01	4,018.81	
Fund: 206 FIRE FUND							
Account Category: Revenues							

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**  
**Balance As Of 03/31/2024**

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

GL Number	Description	2023	2024	YTD Balance	Activity For	Available	% Bdg
		Amended Budget	Amended Budget	03/31/2024 Norm (Abnorm)	03/31/2024 Incr (Decr)	Balance 03/31/2024 Norm (Abnorm)	Used
Department: 000							
206-000-401-402	TAX LEVY	2,174,507.82	2,344,396.00	2,283,618.57	24,273.73	60,777.43	97.41
206-000-401-410	PERSONAL PROPERTY TAX	130,900.00	140,915.00	138,696.53	5,219.22	2,218.47	98.43
206-000-401-412	DELINQUENT TAXES-LEVY	15,194.35	5,200.00	0.00	0.00	5,200.00	0.00
206-000-401-437	ABATEMENT TAXES-LEVY	20,400.00	21,896.00	21,895.48	0.00	0.52	100.00
206-000-401-445	PENALTIES & INTEREST ON TAXES	1,297.00	700.00	338.33	282.82	361.67	48.33
206-000-528-000	OTHER FEDERAL GRANTS	56,000.00	0.00	11,506.97	8,000.00	(11,506.97)	100.00
206-000-539-206	CVTRS- PUBLIC SAFETY	440.00	0.00	0.00	216.00	0.00	0.00
206-000-573-000	COMMUNITY STABILIZATION SHARE TAX	47,177.00	48,073.00	31,852.33	0.00	16,220.67	66.26
206-000-665-000	INTEREST REVENUE	125,000.00	96,000.00	14,225.08	7,450.87	81,774.92	14.82
206-000-674-100	DONATIONS	500.00	0.00	0.00	0.00	0.00	0.00
206-000-675-675	MISCELLANEOUS INCOME	2,400.00	0.00	873.43	155.00	(873.43)	100.00
206-000-676-100	REIMBURSEMENTS/REFUNDS	5,499.00	0.00	7,291.49	492.00	(7,291.49)	100.00
206-000-679-400	REIMBURSEMENT FROM BUILDING DEPT. /FIRE	176,000.00	102,000.00	0.00	0.00	102,000.00	0.00
206-000-699-000	TRANSFER FROM GENERAL FUND	444,323.00	400,000.00	100,000.00	33,333.34	300,000.00	25.00
Total Dept 000		3,199,638.17	3,159,180.00	2,610,298.21	79,422.98	548,881.79	82.63
Revenues							
		3,199,638.17	3,159,180.00	2,610,298.21	79,422.98	548,881.79	82.63
Account Category: Expenditures							
Department: 250 BENEFITS/INSURAN							
206-250-715-000	FICA-EMPLOYER	144,022.00	159,447.00	38,351.96	11,087.59	121,095.04	24.05
206-250-716-000	DEFINED CONTRIBUTION PLAN	153,743.00	173,679.00	39,787.26	11,011.93	133,891.74	22.91
206-250-717-000	WORKERS COMP INSURANCE	95,000.00	95,000.00	0.00	0.00	95,000.00	0.00
206-250-718-000	VISION INSURANCE BENEFITS	2,661.00	2,770.00	659.58	265.45	2,110.42	23.81
206-250-718-200	OTHER BENEFITS	33,000.00	34,500.00	35,200.00	0.00	(700.00)	102.03
206-250-718-300	OTHER BENEFITS- PTO BUYBACK PROGRAM	18,000.00	18,000.00	0.00	0.00	18,000.00	0.00
206-250-719-000	HEALTH INSURANCE BENEFITS	201,136.00	209,684.00	69,387.73	16,929.85	140,296.27	33.09
206-250-719-100	OPT-OUT INSURANCE	16,000.00	18,000.00	1,000.00	0.00	17,000.00	5.56
206-250-720-000	LIFE & DISABILITY INSURANCE	20,105.00	21,239.00	3,999.18	1,309.76	17,239.82	18.83
206-250-720-100	FIRE CASUALTY INSURANCE	11,227.00	12,000.00	0.00	0.00	12,000.00	0.00
206-250-721-000	DENTAL INSURANCE BENEFITS	22,531.00	23,300.00	5,702.90	(220.48)	17,597.10	24.48
206-250-722-000	PENSION PLAN BENEFITS	134,000.00	181,245.00	42,832.04	14,274.37	138,412.96	23.63
Total Dept 250 - BENEFITS/INSURAN		851,425.00	948,864.00	236,920.65	54,658.47	711,943.35	24.97
Department: 336 FIRE DEPARTMENT							
206-336-702-000	WAGES- FULL TIME	1,599,331.00	1,668,090.00	418,878.57	138,253.05	1,249,211.43	25.11
206-336-702-001	WAGES- DEPARTMENT HEAD	0.00	120,963.00	0.00	0.00	120,963.00	0.00
206-336-702-713	OVERTIME	120,000.00	100,000.00	10,884.08	2,649.32	89,115.92	10.88
206-336-707-000	WAGES- CASUAL	103,000.00	195,220.00	22,999.98	10,764.78	172,220.02	11.78
206-336-723-000	FIRE MEMBERSHIP AND DUES	4,000.00	4,000.00	650.31	75.00	3,349.69	16.26
206-336-725-000	FIRE TUITION	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00
206-336-726-000	FIRE TRAINING	45,740.00	39,445.00	6,760.40	3,258.47	32,684.60	17.14
206-336-726-500	FIRE TRAINING / FIRE INSPECTIONS	8,500.00	5,850.00	1,399.12	841.50	4,450.88	23.92
206-336-727-000	FIRE OFFICE SUPPLIES	8,000.00	8,000.00	2,823.54	389.05	5,176.46	35.29
206-336-738-000	FIRE MAINT SUPPLIES	1,700.00	2,000.00	0.00	0.00	2,000.00	0.00
206-336-745-000	FIRE FUELS	36,000.00	25,000.00	5,293.84	2,757.59	19,706.16	21.18
206-336-752-000	SUPPLIES	2,500.00	2,500.00	69.05	37.58	2,430.95	2.76
206-336-752-100	MEDICAL SUPPLIES	7,000.00	7,000.00	1,786.72	0.00	5,213.28	25.52
206-336-752-206	KITCHEN SUPPLIES	0.00	2,000.00	146.48	99.93	1,853.52	7.32
206-336-768-000	FIRE UNIFORMS	16,000.00	16,470.00	3,339.18	328.25	13,130.82	20.27
206-336-787-000	MISCELLANEOUS	4,000.00	0.00	120.86	83.87	(120.86)	100.00
206-336-787-206	CLEANING & PAPER SUPPLIES	0.00	2,000.00	147.43	0.00	1,852.57	7.37
206-336-787-959	FIRE PROTECTIVE CLOTHING	40,000.00	45,000.00	4,916.65	4,534.94	40,083.35	10.93
206-336-790-000	FIRE PREVENTION - INVESTIGATION	5,200.00	1,400.00	16.18	0.00	1,383.82	1.16
206-336-791-000	TECH RESCUE	2,530.00	2,100.00	0.00	0.00	2,100.00	0.00
206-336-792-000	HEALTH-WELLNESS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
206-336-802-000	CONTRACTUAL SERVICES	29,000.00	35,000.00	11,494.60	1,200.00	23,505.40	32.84
206-336-803-000	FIRE FIGHTER HIRING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
206-336-804-000	RESPIRATORY PROGRAM	12,020.00	4,620.00	1,134.14	665.00	3,485.86	24.55
206-336-807-000	FIRE AUDIT FEES & SERVICES	2,957.00	3,000.00	0.00	0.00	3,000.00	0.00
206-336-810-000	LIABILITY INSURANCE	29,271.00	30,000.00	0.00	0.00	30,000.00	0.00
206-336-850-000	COMMUNICATIONS	18,000.00	18,000.00	3,371.87	1,572.05	14,628.13	18.73
206-336-863-000	VEHICLE MAINT	69,995.00	70,100.00	18,021.04	5,216.22	52,078.96	25.71
206-336-887-000	FIRE PUBLIC RELATIONS	8,991.00	6,300.00	0.00	0.00	6,300.00	0.00
206-336-901-000	FIRE PUBLICATIONS	1,500.00	1,500.00	261.64	0.00	1,238.36	17.44
206-336-924-000	FIRE PHONES	0.00	0.00	19.98	0.00	(19.98)	100.00
206-336-924-100	CELL PHONES/DATA-MODEMS	0.00	0.00	629.79	0.00	(629.79)	100.00
206-336-928-000	UTILITIES	28,000.00	30,000.00	3,601.40	2,193.43	26,398.60	12.00

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**  
**Balance As Of 03/31/2024**

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GL Number	Description	2023	2024	YTD Balance	Activity For	Available	% Bglt
		Amended Budget	Amended Budget	03/31/2024 Norm (Abnorm)	03/31/2024 Incr (Decr)	Balance 03/31/2024 Norm (Abnorm)	Used
206-336-928-001	LEASE TEMP FIRE STATION #1	103,000.00	0.00	0.00	0.00	0.00	0.00
206-336-932-000	FIRE OFF EQUIP & COMPUTER REPA	9,800.00	10,000.00	7,800.00	0.00	2,200.00	78.00
206-336-936-000	FIRE STATION MAINT	6,100.00	22,500.00	2,404.97	1,507.43	20,095.03	10.69
206-336-936-002	FIRE STATION MAINT/BUTTRICK	26,500.00	31,353.00	3,408.29	2,235.98	27,944.71	10.87
206-336-937-000	FIRE RADIO MAINT	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
206-336-938-000	FIRE EQUIPMENT MAINT	15,086.00	16,000.00	2,093.90	1,781.79	13,906.10	13.09
206-336-939-000	FIRE COPIER/LEASE/SERVICE	1,188.00	1,188.00	297.00	99.00	891.00	25.00
206-336-941-000	FIRE POSTAGE & MACHINE LEASE	900.00	1,500.00	300.00	150.00	1,200.00	20.00
206-336-957-000	FIRE PHYSICAL EXAMS	40,530.00	30,000.00	0.00	0.00	30,000.00	0.00
206-336-958-000	FIRE SUPPLEMENTAL EQUIPMENT	6,720.00	7,000.00	493.66	0.00	6,506.34	7.05
206-336-960-960	FIRE HAZMAT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
206-336-964-100	PROPERTY TAX REFUNDS	0.00	150.00	0.00	0.00	150.00	0.00
206-336-981-000	OFFICE EQUIPMENT	18,914.00	14,340.00	4,037.92	216.40	10,302.08	28.16
Total Dept 336 - FIRE DEPARTMENT		2,457,973.00	2,605,589.00	539,602.59	180,910.63	2,065,986.41	20.71
Department: 901 CAPITAL OUTLAY							
206-901-970-000	FIRE CAPITAL OUTLAY	60,500.00	0.00	5,483.00	0.00	(5,483.00)	100.00
206-901-974-000	CAPITAL OUTLAY - LAND IMP	0.00	52,000.00	0.00	0.00	52,000.00	0.00
206-901-975-000	CAPITAL OUTLAY - BLDGIMP	0.00	0.00	2,157.21	2,089.22	(2,157.21)	100.00
Total Dept 901 - CAPITAL OUTLAY		60,500.00	52,000.00	7,640.21	2,089.22	44,359.79	14.69
Department: 966 TRANSFERS OUT							
206-966-995-259	TRANSFER TO HAZMAT	0.00	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 966 - TRANSFERS OUT		0.00	2,000.00	0.00	0.00	2,000.00	0.00
Expenditures		3,369,898.00	3,608,453.00	784,163.45	237,658.32	2,824,289.55	21.73
Fund 206 - FIRE FUND:							
TOTAL REVENUES		3,199,638.17	3,159,180.00	2,610,298.21	79,422.98	548,881.79	
TOTAL EXPENDITURES		3,369,898.00	3,608,453.00	784,163.45	237,658.32	2,824,289.55	
NET OF REVENUES & EXPENDITURES:		(170,259.83)	(449,273.00)	1,826,134.76	(158,235.34)	(2,275,407.76)	
Fund: 207 POLICE FUND							
Account Category: Revenues							
Department: 000							
207-000-401-402	TAX LEVY	758,766.12	818,815.00	796,839.95	8,470.03	21,975.05	97.32
207-000-401-410	PERSONAL PROPERTY TAX	45,700.00	49,171.00	48,396.85	1,821.19	774.15	98.43
207-000-401-412	DELINQUENT TAXES-LEVY	2,000.00	2,500.00	0.00	0.00	2,500.00	0.00
207-000-401-437	ABATEMENT TAXES-LEVY	7,115.00	7,641.00	7,640.29	0.00	0.71	99.99
207-000-401-445	INTEREST & PENALTIES ON TAX	250.00	400.00	118.05	98.69	281.95	29.51
207-000-573-000	COMMUNITY STABILIZATION SHARE TAX	16,224.98	16,533.00	10,427.66	0.00	6,105.34	63.07
207-000-665-000	INTEREST REVENUE	45,000.00	54,500.00	4,994.00	2,913.37	49,506.00	9.16
207-000-675-675	MISCELLANEOUS INCOME	8,000.00	5,000.00	8,753.81	0.00	(3,753.81)	175.08
Total Dept 000		883,056.10	954,560.00	877,170.61	13,303.28	77,389.39	91.89
Revenues		883,056.10	954,560.00	877,170.61	13,303.28	77,389.39	91.89
Account Category: Expenditures							
Department: 301 POLICE DEPARTMEI							
207-301-752-207	SUPPLIES	0.00	5,000.00	0.00	0.00	5,000.00	0.00
207-301-787-000	MISCELLANEOUS	5,000.00	0.00	0.00	0.00	0.00	0.00
207-301-801-000	SHERIFF PROTECTION	785,000.00	785,000.00	67,758.74	67,758.74	717,241.26	8.63
207-301-964-100	PROPERTY TAX REFUNDS	1,041.70	100.00	0.00	0.00	100.00	0.00
Total Dept 301 - POLICE DEPARTME		791,041.70	790,100.00	67,758.74	67,758.74	722,341.26	8.58
Department: 966 TRANSFERS OUT							
207-966-955-207	TRANSFER TO GF - FROM POLICE	0.00	30,666.00	0.00	0.00	30,666.00	0.00
Total Dept 966 - TRANSFERS OUT		0.00	30,666.00	0.00	0.00	30,666.00	0.00
Expenditures		791,041.70	820,766.00	67,758.74	67,758.74	753,007.26	8.26
Fund 207 - POLICE FUND:							
TOTAL REVENUES		883,056.10	954,560.00	877,170.61	13,303.28	77,389.39	
TOTAL EXPENDITURES		791,041.70	820,766.00	67,758.74	67,758.74	753,007.26	
NET OF REVENUES & EXPENDITURES:		92,014.40	133,794.00	809,411.87	(54,455.46)	(675,617.87)	
Fund: 208 OPEN SPACE FUND							
Account Category: Revenues							
Department: 000							
208-000-401-402	TAX LEVY	380,118.00	409,818.00	399,192.85	4,243.17	10,625.15	97.41

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**  
**Balance As Of 03/31/2024**

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GL Number	Description	2023	2024	YTD Balance		Activity For	Available	% Bdgt
		Amended Budget	Amended Budget	03/31/2024	03/31/2024	03/31/2024	Balance 03/31/2024	Used
				Norm (Abnorm)	Incr (Decr)		Norm (Abnorm)	
208-000-401-410	PERSONAL PROPERTY TAX	35,000.00	24,635.00	24,245.59	912.37		389.41	98.42
208-000-401-412	DELINQUENT TAXES-LEVY	2,659.46	1,200.00	0.00	0.00		1,200.00	0.00
208-000-401-437	ABATEMENT TAXES-LEVY	3,565.00	3,828.00	3,827.69	0.00		0.31	99.99
208-000-401-445	INTEREST & PENALTIES ON TAXES	400.00	200.00	59.05	49.37		140.95	29.53
208-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	24,071.13	24,528.00	6,687.74	0.00		17,840.26	27.27
208-000-665-000	INTEREST ON INVESTMENTS	15,000.00	13,000.00	0.00	0.00		13,000.00	0.00
208-000-665-408	INTEREST ON HOMEYER FUND	15,000.00	21,000.00	3,687.75	1,772.68		17,312.25	17.56
Total Dept 000		475,813.59	498,209.00	437,700.67	6,977.59		60,508.33	87.85
Revenues		475,813.59	498,209.00	437,700.67	6,977.59		60,508.33	87.85
Account Category: Expenditures								
Department: 751 OPEN SPACE PRES								
208-751-921-000	ELECTRICITY	3,200.00	3,200.00	462.13	307.88		2,737.87	14.44
208-751-923-000	HEATING/UTILITY	3,600.00	3,600.00	1,048.96	482.18		2,551.04	29.14
208-751-927-000	WATER-SEWER	1,000.00	1,000.00	0.00	0.00		1,000.00	0.00
208-751-935-000	PARK MAINTENANCE	50,000.00	25,000.00	0.00	0.00		25,000.00	0.00
208-751-964-100	TAX REFUNDS	250.00	50.00	0.00	0.00		50.00	0.00
Total Dept 751 - OPEN SPACE PRES		58,050.00	32,850.00	1,511.09	790.06		31,338.91	4.60
Department: 901 CAPITAL OUTLAY								
208-901-970-000	CAPITAL OUTLAY - FFE	0.00	50,000.00	0.00	0.00		50,000.00	0.00
Total Dept 901 - CAPITAL OUTLAY		0.00	50,000.00	0.00	0.00		50,000.00	0.00
Department: 966 TRANSFERS OUT								
208-966-955-208	TRANSFER TO GF - FROM OPEN SPACE FUND	0.00	65,000.00	0.00	0.00		65,000.00	0.00
Total Dept 966 - TRANSFERS OUT		0.00	65,000.00	0.00	0.00		65,000.00	0.00
Department: 990 DEBT SERVICE								
208-990-991-201	BOND PRINCIPAL REFINANCE	293,000.00	297,000.00	0.00	0.00		297,000.00	0.00
208-990-993-201	BOND INTEREST REFINANCE	32,815.00	27,092.00	0.00	0.00		27,092.00	0.00
Total Dept 990 - DEBT SERVICE		325,815.00	324,092.00	0.00	0.00		324,092.00	0.00
Expenditures		383,865.00	471,942.00	1,511.09	790.06		470,430.91	0.32
Fund 208 - OPEN SPACE FUND:								
TOTAL REVENUES		475,813.59	498,209.00	437,700.67	6,977.59		60,508.33	
TOTAL EXPENDITURES		383,865.00	471,942.00	1,511.09	790.06		470,430.91	
NET OF REVENUES & EXPENDITURES:		91,948.59	26,267.00	436,189.58	6,187.53		(409,922.58)	
Fund: 211 DAM MAJOR REPAIR FUND								
Account Category: Revenues								
Department: 000								
211-000-665-000	INTEREST REVENUE	13,000.00	16,000.00	3,867.85	2,368.29		12,132.15	24.17
211-000-677-000	CONTRIBUTIONS	5,000.00	5,000.00	0.00	0.00		5,000.00	0.00
211-000-699-101	TRANSFER FROM GENERAL FUND	40,000.00	40,000.00	10,000.00	10,000.00		30,000.00	25.00
Total Dept 000		58,000.00	61,000.00	13,867.85	12,368.29		47,132.15	22.73
Revenues		58,000.00	61,000.00	13,867.85	12,368.29		47,132.15	22.73
Account Category: Expenditures								
Department: 901 CAPITAL OUTLAY								
211-901-980-000	EXPENSES/DAM MAJOR REPAIR	0.00	85,000.00	0.00	0.00		85,000.00	0.00
Total Dept 901 - CAPITAL OUTLAY		0.00	85,000.00	0.00	0.00		85,000.00	0.00
Expenditures		0.00	85,000.00	0.00	0.00		85,000.00	0.00
Fund 211 - DAM MAJOR REPAIR FUND:								
TOTAL REVENUES		58,000.00	61,000.00	13,867.85	12,368.29		47,132.15	
TOTAL EXPENDITURES		0.00	85,000.00	0.00	0.00		85,000.00	
NET OF REVENUES & EXPENDITURES:		58,000.00	(24,000.00)	13,867.85	12,368.29		(37,867.85)	
Fund: 216 PATHWAYS FUND								
Account Category: Revenues								
Department: 000								
216-000-401-402	TAX LEVY	581,034.00	626,430.00	610,188.41	6,485.63		16,241.59	97.41
216-000-401-410	PERSONAL PROPERTY TAX	35,000.00	37,652.00	37,058.75	1,394.52		593.25	98.42
216-000-401-412	DELINQUENT TAX LEVY	4,065.00	1,800.00	0.00	0.00		1,800.00	0.00
216-000-401-437	ABATEMENT TAXES-LEVY	5,450.00	5,851.00	5,850.40	0.00		0.60	99.99
216-000-401-445	PENALTIES & INTEREST ON TAX	347.00	300.00	90.43	75.59		209.57	30.14
216-000-573-000	COMMUNITY STABILIZATION SHARE TAX	36,778.11	37,477.00	10,221.72	0.00		27,255.28	27.27

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

**Balance As Of 03/31/2024**

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GL Number	Description	2023	2024	YTD Balance		Activity For	Available	% Bdgt
		Amended Budget	Amended Budget	03/31/2024	Norm (Abnorm)	03/31/2024	Balance 03/31/2024	Used
216-000-665-000	INTEREST REVENUE	16,318.00	55,000.00	121.52	88.66		54,878.48	0.22
Total Dept 000		678,992.11	764,510.00	663,531.23	8,044.40		100,978.77	86.79
Revenues		678,992.11	764,510.00	663,531.23	8,044.40		100,978.77	86.79
Account Category: Expenditures								
Department: 758 PATHWAYS								
216-758-728-000	OPERATING SUPPLIES	8,000.00	13,000.00	0.00	0.00		13,000.00	0.00
216-758-821-100	ENGINEERING	125,000.00	30,000.00	0.00	0.00		30,000.00	0.00
216-758-931-000	MAINT & REPAIR	100,000.00	50,000.00	242.79	242.79		49,757.21	0.49
216-758-931-200	PATHWAY MAINTENANCE	53,000.00	3,000.00	0.00	0.00		3,000.00	0.00
216-758-964-100	PROPERTY TAX REFUNDS	300.00	50.00	0.00	0.00		50.00	0.00
Total Dept 758 - PATHWAYS		286,300.00	96,050.00	242.79	242.79		95,807.21	0.25
Department: 901 CAPITAL OUTLAY								
216-901-974-000	CAPITAL OUTLAY - LANDIMP	1,400,000.00	750,000.00	12,111.00	12,111.00		737,889.00	1.61
Total Dept 901 - CAPITAL OUTLAY		1,400,000.00	750,000.00	12,111.00	12,111.00		737,889.00	1.61
Expenditures		1,686,300.00	846,050.00	12,353.79	12,353.79		833,696.21	1.46
Fund 216 - PATHWAYS FUND:								
TOTAL REVENUES		678,992.11	764,510.00	663,531.23	8,044.40		100,978.77	
TOTAL EXPENDITURES		1,686,300.00	846,050.00	12,353.79	12,353.79		833,696.21	
NET OF REVENUES & EXPENDITURES:		(1,007,307.89)	(81,540.00)	651,177.44	(4,309.39)		(732,717.44)	
Fund: 218 HAZMAT FUND								
Account Category: Revenues								
Department: 000								
218-000-581-000	LOCAL CONTRIBUTIONS	4,000.00	4,000.00	2,000.00	2,000.00		2,000.00	50.00
218-000-665-000	HAZMAT INTEREST	570.00	350.00	234.18	111.47		115.82	66.91
218-000-699-000	TRANSFER IN	2,000.00	2,000.00	0.00	0.00		2,000.00	0.00
Total Dept 000		6,570.00	6,350.00	2,234.18	2,111.47		4,115.82	35.18
Revenues		6,570.00	6,350.00	2,234.18	2,111.47		4,115.82	35.18
Account Category: Expenditures								
Department: 344 HAZMAT								
218-344-726-000	HAZMAT SUPPLIES	1,250.00	2,000.00	152.36	152.36		1,847.64	7.62
218-344-752-000	SUPPLIES	0.00	750.00	0.00	0.00		750.00	0.00
218-344-787-000	MISCELLANEOUS	750.00	0.00	0.00	0.00		0.00	0.00
218-344-789-000	HAZMAT TRAINING	2,000.00	2,000.00	0.00	0.00		2,000.00	0.00
218-344-958-000	HAZMAT EQUIPMENT	5,617.00	6,000.00	53.24	53.24		5,946.76	0.89
Total Dept 344 - HAZMAT		9,617.00	10,750.00	205.60	205.60		10,544.40	1.91
Department: 966 TRANSFERS OUT								
218-966-955-218	TRANSFER TO GF	0.00	20,930.00	0.00	0.00		20,930.00	0.00
Total Dept 966 - TRANSFERS OUT		0.00	20,930.00	0.00	0.00		20,930.00	0.00
Expenditures		9,617.00	31,680.00	205.60	205.60		31,474.40	0.65
Fund 218 - HAZMAT FUND:								
TOTAL REVENUES		6,570.00	6,350.00	2,234.18	2,111.47		4,115.82	
TOTAL EXPENDITURES		9,617.00	31,680.00	205.60	205.60		31,474.40	
NET OF REVENUES & EXPENDITURES:		(3,047.00)	(25,330.00)	2,028.58	1,905.87		(27,358.58)	
Fund: 220 LARAWAY LAKE IMPROVEM								
Account Category: Revenues								
Department: 000								
220-000-401-445	INTEREST & PENALTIES ON TAXES	0.00	0.00	5.03	0.00		(5.03)	100.00
220-000-452-013	S/A REVENUE - LARAWAY LAKE	11,575.00	11,575.00	11,081.78	5,042.66		493.22	95.74
220-000-665-000	INTEREST ON INVESTMENTS	750.00	750.00	116.86	60.15		633.14	15.58
Total Dept 000		12,325.00	12,325.00	11,203.67	5,102.81		1,121.33	90.90
Revenues		12,325.00	12,325.00	11,203.67	5,102.81		1,121.33	90.90
Account Category: Expenditures								
Department: 444 S/A IMPROVEMENT								
220-444-816-000	INSECT&WEED CONTROL/DRAIN MAINT	13,050.00	11,575.00	450.00	0.00		11,125.00	3.89
Total Dept 444 - S/A IMPROVEMENT		13,050.00	11,575.00	450.00	0.00		11,125.00	3.89
Department: 966 TRANSFERS OUT								

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**  
**Balance As Of 03/31/2024**

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GL Number	Description	2023	2024	YTD Balance		Activity For	Available	% Bdgt
		Amended Budget	Amended Budget	03/31/2024	03/31/2024	03/31/2024	Balance 03/31/2024	Used
				Norm (Abnorm)	Incr (Decr)		Norm (Abnorm)	
220-966-955-220	TRANSFER TO GF	0.00	500.00	0.00	0.00		500.00	0.00
Total Dept 966 - TRANSFERS OUT		0.00	500.00	0.00	0.00		500.00	0.00
Expenditures		13,050.00	12,075.00	450.00	0.00		11,625.00	3.73
Fund 220 - LARAWAY LAKE IMPROVEMENT FUND:								
TOTAL REVENUES		12,325.00	12,325.00	11,203.67	5,102.81		1,121.33	
TOTAL EXPENDITURES		13,050.00	12,075.00	450.00	0.00		11,625.00	
NET OF REVENUES & EXPENDITURES:		(725.00)	250.00	10,753.67	5,102.81		(10,503.67)	
Fund: 230 THORNAPPLE RIVER IMPRC								
Account Category: Revenues								
Department: 000								
230-000-401-445	INTEREST & PENALTIES ON TAXES	0.00	0.00	3.00	0.00		(3.00)	100.00
230-000-452-014	S/A REVENUE- TRD - RIVER	90,900.00	90,900.00	90,609.00	90,609.00		291.00	99.68
230-000-665-000	INTEREST ON INVESTMENTS	6,700.00	7,000.00	1,573.40	797.64		5,426.60	22.48
Total Dept 000		97,600.00	97,900.00	92,185.40	91,406.64		5,714.60	94.16
Revenues		97,600.00	97,900.00	92,185.40	91,406.64		5,714.60	94.16
Account Category: Expenditures								
Department: 444 S/A IMPROVEMENT								
230-444-802-000	CONTRACTUAL SERVICES	30,000.00	50,000.00	0.00	0.00		50,000.00	0.00
230-444-816-000	INSECT&WEED CONTROL/DRAIN MAINT	63,900.00	40,900.00	0.00	0.00		40,900.00	0.00
Total Dept 444 - S/A IMPROVEMENT		93,900.00	90,900.00	0.00	0.00		90,900.00	0.00
Department: 966 TRANSFERS OUT								
230-966-955-230	TRANSFER TO GF FROM TRIF	0.00	10,000.00	0.00	0.00		10,000.00	0.00
Total Dept 966 - TRANSFERS OUT		0.00	10,000.00	0.00	0.00		10,000.00	0.00
Expenditures		93,900.00	100,900.00	0.00	0.00		100,900.00	0.00
Fund 230 - THORNAPPLE RIVER IMPROVEMENT FUND:								
TOTAL REVENUES		97,600.00	97,900.00	92,185.40	91,406.64		5,714.60	
TOTAL EXPENDITURES		93,900.00	100,900.00	0.00	0.00		100,900.00	
NET OF REVENUES & EXPENDITURES:		3,700.00	(3,000.00)	92,185.40	91,406.64		(95,185.40)	
Fund: 243 BROWNFIELD REDEVELOP								
Account Category: Revenues								
Department: 000								
243-000-401-401	TAXES - CASCADE TOWNSHIP	10.25	85,000.00	7,161.25	7,161.25		77,838.75	8.43
243-000-401-402	TAX - GRCC	25,615.00	0.00	1,358.60	679.30		(1,358.60)	100.00
243-000-401-403	TAXES-KENT COUNTY	10,170.01	0.00	36,199.61	28,686.08		(36,199.61)	100.00
243-000-401-406	KDL TAXES- KDL	9,202.00	0.00	2,295.81	0.00		(2,295.81)	100.00
243-000-665-000	INTEREST REVENUE	50.00	500.00	0.00	0.00		500.00	0.00
Total Dept 000		45,047.26	85,500.00	47,015.27	36,526.63		38,484.73	54.99
Revenues		45,047.26	85,500.00	47,015.27	36,526.63		38,484.73	54.99
Account Category: Expenditures								
Department: 571 BDR- REMEDIATION								
243-571-832-000	STATE EDUCATION TAX	9.00	15.00	0.00	0.00		15.00	0.00
Total Dept 571 - BDR- REMEDIATION		9.00	15.00	0.00	0.00		15.00	0.00
Department: 966 TRANSFERS OUT								
243-966-955-243	TRANSFER TO GF	0.00	3,117.00	0.00	0.00		3,117.00	0.00
Total Dept 966 - TRANSFERS OUT		0.00	3,117.00	0.00	0.00		3,117.00	0.00
Expenditures		9.00	3,132.00	0.00	0.00		3,132.00	0.00
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND:								
TOTAL REVENUES		45,047.26	85,500.00	47,015.27	36,526.63		38,484.73	
TOTAL EXPENDITURES		9.00	3,132.00	0.00	0.00		3,132.00	
NET OF REVENUES & EXPENDITURES:		45,038.26	82,368.00	47,015.27	36,526.63		35,352.73	
Fund: 246 IRF								
Account Category: Revenues								
Department: 000								
246-000-452-010	S/A REVENUE - KRAFT WATER & 60TH	16,094.00	19,104.00	7,480.12	7,480.12		11,623.88	39.15
246-000-452-011	S/A REVENUE - OAK TERRACE	2,538.00	5,820.00	0.00	0.00		5,820.00	0.00
246-000-452-012	S/A REVENUE - TRD	17,101.00	12,000.00	20,004.24	20,004.24		(8,004.24)	166.70
246-000-630-000	HOOUP FEES	357,800.00	200,000.00	66,234.00	15,754.00		133,765.00	33.12

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**  
**Balance As Of 03/31/2024**

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

GL Number	Description	2023	2024	YTD Balance		Available	% Bdgt Used
		Amended Budget	Amended Budget	03/31/2024	03/31/2024	Balance 03/31/2024	
				Norm (Abnorm)	Incr (Decr)	Norm (Abnorm)	
246-000-665-000	INTEREST ON INVESTMENTS	115,000.00	120,000.00	41,701.74	35,699.45	78,298.26	34.75
246-000-669-000	INT & P S/A-ORDINANCE	6,300.00	6,300.00	0.00	0.00	6,300.00	0.00
Total Dept 000		514,833.00	363,224.00	135,420.10	78,937.81	227,803.90	37.28
Revenues		514,833.00	363,224.00	135,420.10	78,937.81	227,803.90	37.28
Account Category: Expenditures							
Department: 225 ADMINISTRATIVE							
246-225-821-000	ADMIN ENGINEERING COSTS	15,000.00	15,000.00	1,148.00	1,148.00	13,852.00	7.65
246-225-826-000	ADMIN LEGAL FEES	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00
246-225-964-000	ADMIN 10%/HOOKUP TO GENERAL	20,000.00	40,000.00	0.00	0.00	40,000.00	0.00
246-225-967-100	WHOLE HOUSE FILTER PROJECT	100,000.00	80,000.00	(188,390.94)	3,275.00	268,390.94	(235.49)
246-225-980-000	ADMIN MISCELLANEOUS EXPENSE	10,000.00	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 225 - ADMINISTRATIVE		175,000.00	170,000.00	(187,242.94)	4,423.00	357,242.94	110.14
Expenditures		175,000.00	170,000.00	(187,242.94)	4,423.00	357,242.94	110.14
Fund 246 - IRF:							
TOTAL REVENUES		514,833.00	363,224.00	135,420.10	78,937.81	227,803.90	
TOTAL EXPENDITURES		175,000.00	170,000.00	(187,242.94)	4,423.00	357,242.94	
NET OF REVENUES & EXPENDITURES:		339,833.00	193,224.00	322,663.04	74,514.81	(129,439.04)	
Fund: 248 DDA							
Account Category: Revenues							
Department: 000							
248-000-401-401	TAXES - CASCADE TOWNSHIP	326,438.00	389,115.00	389,112.21	0.00	2.79	100.00
248-000-401-402	TAXES - G.R.C.C.	190,800.00	203,000.00	0.00	0.00	203,000.00	0.00
248-000-401-403	TAXES-KENT COUNTY	634,300.00	685,000.00	215,198.33	0.00	469,801.67	31.42
248-000-401-406	KDL TAXES-DDA	118,172.00	140,115.00	124,744.53	0.00	15,370.47	89.03
248-000-528-007	ARPA	0.00	500,000.00	0.00	0.00	500,000.00	0.00
248-000-665-000	INTEREST REVENUE	110,000.00	88,500.00	28,828.70	19,842.50	59,671.30	32.57
248-000-667-001	RENT-TUFFY	78,769.00	79,000.00	0.00	0.00	79,000.00	0.00
248-000-675-675	MISCELLANEOUS INCOME	12,600.00	7,000.00	0.00	0.00	7,000.00	0.00
248-000-677-300	DDA CONTRIB & DONATION- METRO CRUISE WU	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
Total Dept 000		1,475,079.00	2,095,730.00	757,883.77	19,842.50	1,337,846.23	36.16
Revenues		1,475,079.00	2,095,730.00	757,883.77	19,842.50	1,337,846.23	36.16
Account Category: Expenditures							
Department: 190 DDA OPERATIONS/							
248-190-723-000	DDA - MEMBERSHIP AND DUES	2,150.00	2,000.00	575.00	575.00	1,425.00	28.75
248-190-724-000	DDA - EDUCATION	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
248-190-787-000	MISCELLANEOUS	7,000.00	0.00	200.00	200.00	(200.00)	100.00
248-190-801-000	CONTRACT SERVICES	55,000.00	175,000.00	18,000.00	0.00	157,000.00	10.29
248-190-802-300	DDA ADMINISTRATIVE	102,000.00	0.00	0.00	0.00	0.00	0.00
248-190-821-000	ENGINEERING	0.00	75,000.00	10,955.75	10,955.75	64,044.25	14.61
248-190-826-265	LEGAL	0.00	2,500.00	0.00	0.00	2,500.00	0.00
248-190-860-000	DDA - MILEAGE	400.00	400.00	0.00	0.00	400.00	0.00
248-190-861-100	TRANSPORTATION SERVICES	217,540.00	60,000.00	37,695.00	19,320.00	22,365.00	62.83
248-190-921-000	ELECTRICITY	26,000.00	26,000.00	2,482.83	1,629.33	23,517.17	9.55
248-190-922-000	STREETLIGHTS	35,000.00	30,000.00	4,757.55	1,309.00	25,242.45	15.86
248-190-924-100	CELL PHONES/DATA	900.00	900.00	0.00	0.00	900.00	0.00
248-190-927-000	WATER-SEWER	8,500.00	8,500.00	0.00	0.00	8,500.00	0.00
248-190-931-000	MAINT & REPAIR/IMPROVEMENTS	60,000.00	60,000.00	0.00	0.00	60,000.00	0.00
248-190-931-300	DDA REPAIR & MAINT- METRO CRUISE WU	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00
248-190-964-100	DDA PROPERTY TAX REFUNDS	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00
248-190-967-000	SPECIAL PROJECTS-DDA LIGHTING/DECOR	15,000.00	15,000.00	1,754.95	1,710.00	13,245.05	11.70
248-190-967-001	SPECIAL PROJECTS-TACTICAL URBANISM	0.00	20,000.00	0.00	0.00	20,000.00	0.00
248-190-967-002	SPECIAL PROJECTS-FLOWERS/PLANTINGS	10,000.00	110,000.00	0.00	0.00	110,000.00	0.00
248-190-967-003	SPECIAL PROJECTS-PR/MARKETING/PROMOTION	0.00	20,000.00	0.00	0.00	20,000.00	0.00
248-190-967-004	SPECIAL PROJECTS-SPECIAL EVENTS	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
248-190-981-000	OFFICE EQUIPMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 190 - DDA OPERATIONS/		590,490.00	656,300.00	76,421.08	35,699.08	579,878.92	11.64
Department: 901 CAPITAL OUTLAY							
248-901-970-000	CAPITAL OUTLAY - FFE	0.00	230,000.00	0.00	0.00	230,000.00	0.00
248-901-971-000	LAND ACQUISITION	0.00	0.00	10,000.00	10,000.00	(10,000.00)	100.00
248-901-974-000	CAPITAL OUTLAY - LANDIMP	0.00	1,750,000.00	0.00	0.00	1,750,000.00	0.00
Total Dept 901 - CAPITAL OUTLAY		0.00	1,980,000.00	10,000.00	10,000.00	1,970,000.00	0.51

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

Balance As Of 03/31/2024

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GL Number	Description	2023	2024	YTD Balance	Activity For	Available	% Bdgt
		Amended Budget	Amended Budget	03/31/2024 Norm (Abnorm)	03/31/2024 Incr (Decr)	Balance 03/31/2024 Norm (Abnorm)	Used
Department: 966 TRANSFERS OUT							
248-966-955-248	TRANSFER TO GF - FROM DDA	0.00	434,564.00	0.00	0.00	434,564.00	0.00
Total Dept 966 - TRANSFERS OUT		0.00	434,564.00	0.00	0.00	434,564.00	0.00
Department: 990 DEBT SERVICE							
248-990-992-007	LOAN PRINCIPAL	75,024.00	80,000.00	23.60	23.60	79,976.40	0.03
248-990-994-001	INTEREST AND FEES	19,314.00	16,900.00	8,426.40	8,426.40	8,473.60	49.86
Total Dept 990 - DEBT SERVICE		94,338.00	96,900.00	8,450.00	8,450.00	88,450.00	8.72
Expenditures		684,828.00	3,167,764.00	94,871.08	54,149.08	3,072,892.92	2.99
Fund 248 - DDA:							
TOTAL REVENUES		1,475,079.00	2,095,730.00	757,883.77	19,842.50	1,337,846.23	
TOTAL EXPENDITURES		684,828.00	3,167,764.00	94,871.08	54,149.08	3,072,892.92	
NET OF REVENUES & EXPENDITURES:		790,251.00	(1,072,034.00)	663,012.69	(34,306.58)	(1,735,046.69)	
Fund: 249 BUILDING FUND							
Account Category: Revenues							
Department: 000							
249-000-600-644	NSF FEES	25.00	0.00	25.00	0.00	(25.00)	100.00
249-000-607-100	BUILDING PERMITS	0.00	0.00	150,369.00	64,261.00	(150,369.00)	100.00
249-000-607-200	ELECTRICAL PERMITS	0.00	0.00	31,424.00	(1,682.00)	(31,424.00)	100.00
249-000-607-300	PLUMBING PERMITS	0.00	0.00	25,155.00	8,694.00	(25,155.00)	100.00
249-000-607-400	MECHANICAL PERMITS	0.00	0.00	34,683.20	(3,413.80)	(34,683.20)	100.00
249-000-607-483	CASCADE TWP BLDG COM PERMITS	260.00	0.00	0.00	0.00	0.00	0.00
249-000-607-484	CASCADE TWP BLDG RES PERMITS	495,000.00	360,000.00	91,361.00	40,696.00	268,639.00	25.38
249-000-607-485	CASCADE TWP ELECTRICAL PERMITS	111,000.00	100,000.00	15,238.00	7,605.00	84,762.00	15.24
249-000-607-486	CASCADE TWP MECHANICAL PERMITS	117,000.00	110,000.00	23,484.00	11,712.50	86,516.00	21.35
249-000-607-487	CASCADE TWP PLUMBING PERMITS	55,400.00	55,000.00	8,174.00	3,770.00	46,826.00	14.86
249-000-607-490	CASCADE TWP CONTRACTOR REG	10,000.00	9,000.00	2,220.00	900.00	6,780.00	24.67
249-000-607-500	LOWELL TWP BUILDING PERMITS	86,000.00	60,000.00	7,011.00	4,191.00	52,989.00	11.69
249-000-607-501	LOWELL TWP ELECTRICAL PERMITS	33,000.00	28,000.00	3,797.00	2,565.00	24,203.00	13.56
249-000-607-502	LOWELL TWP MECHANICAL PERMITS	28,000.00	23,000.00	4,890.00	1,060.00	18,110.00	21.26
249-000-607-503	LOWELL TWP PLUMBING PERMITS	20,000.00	15,000.00	2,121.00	1,409.00	12,879.00	14.14
249-000-607-510	VERGENNES TWP BUILDING PERMITS	71,000.00	70,000.00	2,181.00	1,851.00	67,819.00	3.12
249-000-607-511	VERGENNES TWP ELECTRICAL PERMITS	20,000.00	20,000.00	1,995.00	700.00	18,005.00	9.98
249-000-607-512	VERGENNES TWP MECHANICAL PERMITS	20,000.00	18,000.00	3,075.00	1,210.00	14,925.00	17.08
249-000-607-516	VERGENNES TWP PLUMBING PERMITS	15,000.00	16,000.00	2,167.00	613.00	13,833.00	13.54
249-000-607-520	ADA TWP BUILDING PERMITS	313,000.00	280,000.00	21,486.00	6,866.00	258,514.00	7.67
249-000-607-521	ADA TWP PLUMBING PERMITS	50,000.00	50,000.00	6,351.00	2,004.00	43,649.00	12.70
249-000-607-523	ADA TWP ELECTRICAL PERMITS	65,000.00	65,000.00	11,729.00	3,572.00	53,271.00	18.04
249-000-607-524	ADA TWP MECHANICAL PERMITS	72,000.00	65,000.00	11,339.50	4,814.50	53,660.50	17.45
249-000-607-531	GR TWP BUILDING PERMITS	299,000.00	220,000.00	12,059.00	4,970.00	207,941.00	5.48
249-000-607-532	GR TWP ELECTRICAL PERMITS	85,000.00	65,000.00	7,019.00	3,646.00	57,981.00	10.80
249-000-607-533	GR TWP MECHANICAL PERMITS	92,000.00	85,000.00	12,400.00	7,030.00	72,600.00	14.59
249-000-607-534	GR TWP PLUMBING PERMITS	48,000.00	48,000.00	6,170.00	3,214.00	41,830.00	12.85
249-000-607-536	EAST GR BUILDING PERMITS	80,000.00	80,000.00	8,959.00	3,150.00	71,041.00	11.20
249-000-607-537	EAST GR ELECTRICAL PERMITS	40,900.00	40,000.00	7,958.00	3,313.00	32,042.00	19.90
249-000-607-538	EAST GR MECHANICAL PERMITS	51,700.00	50,000.00	8,985.00	3,845.00	41,015.00	17.97
249-000-607-539	EAST GR PLUMBING PERMITS	29,000.00	28,000.00	5,615.00	2,634.00	22,385.00	20.05
249-000-607-541	EAST GR-RENTAL INSP	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00
249-000-607-550	PLAINFIELD BUILDING PERMITS	325,000.00	260,000.00	39,153.00	24,081.00	220,847.00	15.06
249-000-607-551	PLAINFIELD - ELECTRICAL PERMITS	105,000.00	85,000.00	17,379.00	10,702.00	67,621.00	20.45
249-000-607-552	PLAINFIELD MECHANICAL PERMITS	130,000.00	110,000.00	20,444.50	8,455.00	89,555.50	18.59
249-000-607-553	PLAINFIELD - PLUMBING PERMITS	75,000.00	60,000.00	7,497.00	2,817.00	52,503.00	12.50
249-000-665-000	INTEREST REVENUE	79,000.00	51,000.00	35,359.47	25,373.90	15,640.53	69.33
249-000-675-675	MISCELLANEOUS INCOME	2,000.00	1,500.00	300.00	0.00	1,200.00	20.00
249-000-676-100	REIMBURSEMENT- SECURITY DEPOSIT	0.00	0.00	1,362.43	0.00	(1,362.43)	100.00
Total Dept 000		3,027,785.00	2,532,000.00	650,936.10	266,629.10	1,881,063.90	25.71
Department: 955 TRANSFERS IN							
249-955-699-249	TRANSFER FIRE INSPECTOR SHARE TO FIRE	176,000.00	0.00	0.00	0.00	0.00	0.00
Total Dept 955 - TRANSFERS IN		176,000.00	0.00	0.00	0.00	0.00	0.00
Revenues		3,203,785.00	2,532,000.00	650,936.10	266,629.10	1,881,063.90	25.71
Account Category: Expenditures							
Department: 250 BENEFITS/INSURAN							
249-250-715-000	FICA-EMPLOYER	81,785.00	86,422.00	20,049.73	5,794.43	66,372.27	23.20

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**  
**Balance As Of 03/31/2024**

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

GL Number	Description	2023	2024	YTD Balance		Available	% Bdg Used
		Amended Budget	Amended Budget	03/31/2024 Norm (Abnorm)	03/31/2024 Incr (Decr)	Balance 03/31/2024 Norm (Abnorm)	
249-250-716-000	DEFINED CONTRIBUTION PLAN	99,349.00	106,037.00	29,293.15	8,666.26	76,743.85	27.63
249-250-717-000	WORKERS COMP INSURANCE	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00
249-250-718-000	VISION INSURANCE BENEFITS	1,857.00	1,857.00	451.12	167.92	1,405.88	24.29
249-250-718-200	OTHER BENEFITS	19,500.00	19,500.00	20,800.00	0.00	(1,300.00)	106.67
249-250-718-300	OTHER BENEFITS- PTO BUYBACK PROGRAM	6,000.00	0.00	0.00	0.00	0.00	0.00
249-250-719-000	HEALTH INSURANCE BENEFITS	173,007.00	180,360.00	61,786.48	48,191.75	118,573.52	34.26
249-250-719-100	OPT-OUT INSURANCE	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
249-250-720-000	LIFE & DISABILITY INSURANCE	11,385.00	11,385.00	2,541.51	847.17	8,843.49	22.32
249-250-721-000	DENTAL INSURANCE BENEFITS	15,146.00	15,146.00	3,929.70	(139.52)	11,216.30	25.95
249-250-722-000	PENSION PLAN BENEFITS	55,000.00	40,278.00	21,214.26	7,071.42	19,063.74	52.67
<b>Total Dept 250 - BENEFITS/INSURAN</b>		<b>492,029.00</b>	<b>489,985.00</b>	<b>160,065.95</b>	<b>70,599.43</b>	<b>329,919.05</b>	<b>32.67</b>
Department: 371 BUILDING DEPARTM							
249-371-702-000	WAGES- FULL TIME	869,722.00	992,471.00	211,622.78	70,431.34	780,848.22	21.32
249-371-702-001	WAGES - DEPARTMENT HEAD	115,000.00	122,233.00	28,207.50	9,402.50	94,025.50	23.08
249-371-704-000	WAGES- PART TIME	51,764.50	15,000.00	2,215.76	614.68	12,784.24	14.77
249-371-707-000	WAGES- CASUAL	30,000.00	30,000.00	800.00	200.00	29,200.00	2.67
249-371-723-000	MEMBERSHIPS AND DUES	6,000.00	6,000.00	1,530.00	185.00	4,470.00	25.50
249-371-724-000	EDUCATION	10,000.00	10,000.00	700.00	700.00	9,300.00	7.00
249-371-727-000	OFFICE SUPPLIES	12,000.00	10,000.00	1,542.05	1,391.76	8,457.95	15.42
249-371-752-101	KITCHEN SUPPLIES	0.00	700.00	0.00	0.00	700.00	0.00
249-371-757-000	BOOKS	5,000.00	5,000.00	1,581.60	0.00	3,418.40	31.63
249-371-787-000	MISCELLANEOUS	1,500.00	0.00	0.00	0.00	0.00	0.00
249-371-787-101	CLEANING & PAPER SUPPLIES	0.00	800.00	0.00	0.00	800.00	0.00
249-371-787-200	CREDIT CARD FEES	36,000.00	38,000.00	8,974.30	2,694.85	29,025.70	23.62
249-371-807-000	AUDIT FEES & SERVICES	800.00	1,000.00	0.00	0.00	1,000.00	0.00
249-371-810-000	LIABILITY INSURANCE	14,435.50	15,000.00	0.00	0.00	15,000.00	0.00
249-371-821-000	BLDG ENGINEERING	1,500.00	0.00	0.00	0.00	0.00	0.00
249-371-860-000	MLEAGE	72,000.00	74,000.00	16,378.75	7,378.94	57,621.25	22.13
249-371-862-500	DEPT HEAD, SUPV EXPENSES	750.00	750.00	57.11	0.00	692.89	7.61
249-371-923-000	HEATING/UTILITY	9,000.00	9,000.00	2,091.14	962.98	6,908.86	23.23
249-371-924-000	PHONES	6,000.00	6,000.00	1,937.29	604.16	4,062.71	32.29
249-371-924-100	CELL PHONES/DATA	12,000.00	10,000.00	1,702.91	787.19	8,297.09	17.03
249-371-932-000	OFFICE EQUIP & COMPUTER REPAIR	12,000.00	12,000.00	7,800.00	0.00	4,200.00	65.00
249-371-939-000	SERVICE CONTRACTS	70,000.00	98,398.00	23,644.63	308.55	74,753.37	24.03
249-371-941-000	POSTAGE & MACHINE LEASE	1,000.00	1,000.00	300.00	150.00	700.00	30.00
249-371-957-000	BLDG PHYSICAL EXAMS	750.00	750.00	0.00	0.00	750.00	0.00
249-371-967-000	BLDG - SPECIAL PROJECTS-FURNITURE UPDATE	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00
249-371-967-200	SPECIAL PROJECTS - IT SERVICES	0.00	33,000.00	0.00	0.00	33,000.00	0.00
249-371-981-000	OFFICE EQUIPMENT	18,235.50	12,000.00	4,800.30	0.00	7,199.70	40.00
<b>Total Dept 371 - BUILDING DEPARTM</b>		<b>1,385,457.50</b>	<b>1,533,102.00</b>	<b>315,886.12</b>	<b>95,811.95</b>	<b>1,217,215.88</b>	<b>20.60</b>
Department: 964 PAYMENTS TO OTHI							
249-964-964-100	PERMITS DUE TO LOWELL TWP	33,400.00	27,000.00	3,563.80	1,845.00	23,436.20	13.20
249-964-964-200	PERMITS DUE TO VERGENNES TWP	25,200.00	24,800.00	1,883.60	874.80	22,916.40	7.60
249-964-964-300	PERMITS DUE TO GR TWP	93,600.00	83,600.00	7,416.80	3,772.00	76,183.20	8.87
249-964-964-400	PERMITS DUE TO ADA TWP	98,600.00	92,000.00	10,238.50	3,573.30	81,761.50	11.13
249-964-964-500	PERMITS DUE TO EAST GR	39,800.00	39,600.00	6,416.20	2,588.40	33,183.80	16.20
249-964-964-600	PERMITS DUE PLAINFIELD	114,600.00	103,000.00	16,894.70	9,211.00	86,105.30	16.40
249-964-964-800	PERMITS DUE CASCADE TWP	142,000.00	125,000.00	27,651.40	12,756.70	97,348.60	22.12
<b>Total Dept 964 - PAYMENTS TO OTH</b>		<b>547,200.00</b>	<b>495,000.00</b>	<b>74,065.00</b>	<b>34,621.20</b>	<b>420,935.00</b>	<b>14.96</b>
Department: 966 TRANSFERS OUT							
249-966-955-206	TRANSFER TO FIRE FUND FROM BLDG	0.00	102,000.00	0.00	0.00	102,000.00	0.00
249-966-955-249	TRANSFER TO GF FROM BLDG	0.00	311,338.00	0.00	0.00	311,338.00	0.00
<b>Total Dept 966 - TRANSFERS OUT</b>		<b>0.00</b>	<b>413,338.00</b>	<b>0.00</b>	<b>0.00</b>	<b>413,338.00</b>	<b>0.00</b>
<b>Expenditures</b>		<b>2,424,686.50</b>	<b>2,931,425.00</b>	<b>550,017.07</b>	<b>201,032.58</b>	<b>2,381,407.93</b>	<b>18.76</b>
Fund 249 - BUILDING FUND:							
TOTAL REVENUES		3,203,785.00	2,532,000.00	650,936.10	266,629.10	1,881,063.90	
TOTAL EXPENDITURES		2,424,686.50	2,931,425.00	550,017.07	201,032.58	2,381,407.93	
NET OF REVENUES & EXPENDITURES:		779,098.50	(399,425.00)	100,919.03	65,596.52	(500,344.03)	
Fund: 271 LIBRARY FUND							
Account Category: Revenues							
Department: 000							
271-000-401-402	TAX LEVY	247,920.00	267,530.00	260,353.49	2,765.70	7,176.51	97.32
271-000-401-410	PERSONAL PROPERTY TAX	14,920.00	16,057.00	15,803.86	594.67	253.14	98.42
271-000-401-412	DELINQUENT TAX LEVY	1,733.00	700.00	0.00	0.00	700.00	0.00

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**  
**Balance As Of 03/31/2024**

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

GL Number	Description	2023	2024	YTD Balance		Available	% Bdgt Used
		Amended	Amended	03/31/2024		Balance 03/31/2024	
		Budget	Budget	Norm (Abnorm)	Incr (Decr)	Norm (Abnorm)	
271-000-401-437	ABATEMENT TAXES-LEVY	2,323.00	2,495.00	2,494.95	0.00	0.05	100.00
271-000-401-445	PENALTIES & INTEREST ON TAX	100.00	120.00	38.49	32.17	81.51	32.08
271-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	17,080.91	17,405.00	4,359.26	0.00	13,045.74	25.05
271-000-587-587	KENT DISTRICT LIBRARY PAYMENT	43,800.00	43,826.00	10,956.50	0.00	32,869.50	25.00
271-000-665-000	INTEREST REVENUE	42,000.00	53,000.00	16,025.64	11,729.70	36,974.46	30.24
271-000-674-100	FRIENDS OF THE LIBRARY DONATIONS	201,000.00	20,000.00	0.00	0.00	20,000.00	0.00
Total Dept 000		570,876.91	421,133.00	310,032.09	15,122.24	111,100.91	73.62
Revenues		570,876.91	421,133.00	310,032.09	15,122.24	111,100.91	73.62
Account Category: Expenditures							
Department: 790 LIBRARY							
271-790-727-000	LIBRARY SUPPLIES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
271-790-729-000	LIB ELECTRONIC SUBSCRIPTIONS	1,000.00	0.00	0.00	0.00	0.00	0.00
271-790-787-000	MISCELLANEOUS	827.50	0.00	0.00	0.00	0.00	0.00
271-790-802-200	JANITORIAL & MAINTENANCE	52,500.00	45,000.00	5,566.58	3,713.58	39,433.42	12.37
271-790-810-000	LIABILITY INSURANCE	24,392.50	25,000.00	0.00	0.00	25,000.00	0.00
271-790-921-000	LIBRARY ELECTRICITY	52,000.00	52,000.00	10,124.00	8,155.80	41,876.00	19.47
271-790-923-000	LIBRARY HEATING	12,000.00	12,000.00	3,194.75	1,220.71	8,805.25	26.62
271-790-924-000	LIBRARY PHONES	2,500.00	2,000.00	20.04	10.02	1,979.96	1.00
271-790-927-000	LIBRARY WATER-SEWER	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00
271-790-931-000	LIBRARY MAINTENANCE	110,904.00	110,000.00	4,332.77	1,407.72	105,667.23	3.94
271-790-931-100	LIBRARY MAINTENANCE	39,754.00	0.00	0.00	0.00	0.00	0.00
271-790-964-100	PROPERTY TAX REFUNDS	500.00	50.00	0.00	0.00	50.00	0.00
271-790-981-000	OFFICE EQUIPMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 790 - LIBRARY		307,378.00	267,050.00	23,238.14	14,507.83	233,811.86	9.04
Department: 901 CAPITAL OUTLAY							
271-901-970-000	CAPITAL OUTLAY - FFE	0.00	1,500,000.00	17,718.75	17,718.75	1,482,281.25	1.18
271-901-974-271	LIBRARY FRIENDSHIP PARK	306,000.00	0.00	104,810.91	15,441.11	104,810.91	100.00
Total Dept 901 - CAPITAL OUTLAY		306,000.00	1,500,000.00	122,529.66	33,159.86	1,377,470.34	8.17
Department: 966 TRANSFERS OUT							
271-966-955-271	TRANSFER TO GF - FROM LIBRARY	0.00	56,245.00	0.00	0.00	56,245.00	0.00
Total Dept 966 - TRANSFERS OUT		0.00	56,245.00	0.00	0.00	56,245.00	0.00
Expenditures		613,378.00	1,813,295.00	145,767.80	47,667.69	1,667,527.20	8.04
Fund 271 - LIBRARY FUND:							
TOTAL REVENUES		570,876.91	421,133.00	310,032.09	15,122.24	111,100.91	
TOTAL EXPENDITURES		613,378.00	1,813,295.00	145,767.80	47,667.69	1,667,527.20	
NET OF REVENUES & EXPENDITURES:		(42,501.09)	(1,392,162.00)	164,264.29	(32,545.45)	(1,556,426.29)	
Fund: 282 CARES ACT							
Account Category: Revenues							
Department: 000							
282-000-665-000	INTEREST ON INVESTMENTS	16,800.00	5,000.00	25,235.09	12,218.71	(20,235.09)	504.70
Total Dept 000		16,800.00	5,000.00	25,235.09	12,218.71	(20,235.09)	504.70
Revenues		16,800.00	5,000.00	25,235.09	12,218.71	(20,235.09)	504.70
Fund 282 - CARES ACT:							
TOTAL REVENUES		16,800.00	5,000.00	25,235.09	12,218.71	(20,235.09)	
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	
NET OF REVENUES & EXPENDITURES:		16,800.00	5,000.00	25,235.09	12,218.71	(20,235.09)	
Fund: 284 OPIOID SETTLEMENT FUNC							
284-000-685-000	OPIOID SETTLEMENT REVENUE	0.00	0.00	(8,753.81)	0.00	8,753.81	100.00
Total Dept 000		0.00	0.00	(8,753.81)	0.00	8,753.81	100.00
Revenues		0.00	0.00	(8,753.81)	0.00	8,753.81	100.00
Fund 284 - OPIOID SETTLEMENT FUND:							
TOTAL REVENUES		0.00	0.00	(8,753.81)	0.00	8,753.81	
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	
NET OF REVENUES & EXPENDITURES:		0.00	0.00	(8,753.81)	0.00	8,753.81	
Fund: 403 FIRE STATION #1: CONSTR							

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

**Balance As Of 03/31/2024**

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

GL Number	Description	2023	2024	YTD Balance	Activity For	Available	% Bdgt
		Amended	Amended	03/31/2024	03/31/2024	Balance 03/31/2024	Used
		Budget	Budget	Norm (Abnorm)	Incr (Decr)	Norm (Abnorm)	
403-000-528-007	ARPA FUNDS	1,000,000.00	0.00	0.00	0.00	0.00	0.00
403-000-665-000	INTEREST ON INVESTMENTS	91,000.00	20,000.00	443.84	(18.45)	19,556.16	2.22
403-000-699-101	TRANSFER FROM GENERAL FUND	3,500,000.00	0.00	(284,182.79)	0.00	284,182.79	100.00
Total Dept 000		4,591,000.00	20,000.00	(283,738.95)	(18.45)	303,738.95	1,418.69
Revenues		4,591,000.00	20,000.00	(283,738.95)	(18.45)	303,738.95	1,418.69
Account Category: Expenditures							
Department: 326 FIRE ST. #1 CONST							
403-326-810-000	LIABILITY INSURANCE	8,400.00	0.00	0.00	0.00	0.00	0.00
403-326-821-100	ENGINEERING DESIGN	200,000.00	0.00	0.00	0.00	0.00	0.00
Total Dept 326 - FIRE ST. #1 CONST		208,400.00	0.00	0.00	0.00	0.00	0.00
Department: 901 CAPITAL OUTLAY							
403-901-975-000	BUILDING ADDITIONS & IMPROVEMENTS	9,025,000.00	0.00	195,504.64	166,435.11	(195,504.64)	100.00
Total Dept 901 - CAPITAL OUTLAY		9,025,000.00	0.00	195,504.64	166,435.11	(195,504.64)	100.00
Department: 906 DEBT SERVICE							
403-906-993-001	PAYING AGENT FEES	500.00	0.00	0.00	0.00	0.00	0.00
Total Dept 906 - DEBT SERVICE		500.00	0.00	0.00	0.00	0.00	0.00
Expenditures		9,233,900.00	0.00	195,504.64	166,435.11	(195,504.64)	100.00
Fund 403 - FIRE STATION #1: CONSTRUCTION FUND- BOND:							
TOTAL REVENUES		4,591,000.00	20,000.00	(283,738.95)	(18.45)	303,738.95	
TOTAL EXPENDITURES		9,233,900.00	0.00	195,504.64	166,435.11	(195,504.64)	
NET OF REVENUES & EXPENDITURES:		(4,642,900.00)	20,000.00	(479,243.59)	(166,453.56)	499,243.59	
Report Totals:							
TOTAL REVENUES - ALL FUNDS		22,280,866.03	18,205,434.00	8,594,358.43	1,092,520.78	9,611,075.57	
TOTAL EXPENDITURES - ALL FUNDS		29,243,751.20	21,296,671.00	2,485,213.13	1,161,240.35	18,811,457.87	
NET OF REVENUES & EXPENDITURES:		(6,962,885.17)	(3,091,237.00)	6,109,145.30	(68,719.57)	(9,200,382.30)	

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

**Balance As Of 04/30/2024**

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

GL Number	Description	2023	2024	YTD Balance	Activity For	Available	% Bgdt
		Amended Budget	Amended Budget	04/30/2024 Norm (Abnorm)	04/30/2024 Incr (Decr)	Balance 04/30/2024 Norm (Abnorm)	Used
<b>Fund: 101 GENERAL FUND</b>							
Account Category: Revenues							
101-000-401-401	GENERAL PROPERTY TAXES	1,606,382.00	1,731,870.00	1,686,971.87	0.00	44,898.13	97.41
101-000-401-405	STREETLIGHT	72,300.00	84,000.00	81,917.91	330.00	2,082.09	97.52
101-000-401-410	PERSONAL PROPERTY TAX	96,676.00	104,095.00	102,459.15	0.00	1,635.85	98.43
101-000-401-420	DELINQUENT TAXES	11,238.00	5,000.00	0.00	0.00	5,000.00	0.00
101-000-401-437	ABATEMENT TAXES	15,048.00	16,175.00	16,174.84	0.00	0.16	100.00
101-000-401-445	INTEREST & PENALTIES ON TAXES	9,000.00	3,500.00	2,212.34	0.00	1,287.66	63.21
101-000-401-447	TAX ADMINISTRATION FEES	689,000.00	720,000.00	190,863.63	0.00	529,136.37	26.51
101-000-477-460	CABLE REVENUE	330,800.00	330,800.00	5,964.62	0.00	324,835.38	1.80
101-000-477-465	CABLE - PEG FEES	66,800.00	66,800.00	1,789.39	0.00	65,010.61	2.68
101-000-479-000	OTHER PERMITS	1,200.00	1,200.00	100.00	0.00	1,100.00	8.33
101-000-493-000	DOG LICENSES	100.00	100.00	24.00	17.60	76.00	24.00
101-000-495-000	LIQUOR LICENSE	42,797.00	43,000.00	41.25	0.00	42,958.75	0.10
101-000-528-007	ARPA	350,000.00	100,000.00	0.00	0.00	100,000.00	0.00
101-000-539-576	STATE SHARED REV.-SALES TAX	2,112,315.00	2,152,450.00	(1,204.00)	0.00	2,153,654.00	(0.06)
101-000-539-579	PRESIDENTIAL ELECTION REIMBURSEMENTS	0.00	75,000.00	0.00	0.00	75,000.00	0.00
101-000-539-581	METRO ACT	27,028.00	23,900.00	0.00	0.00	23,900.00	0.00
101-000-573-000	LOCAL COMMUNITY STABILIZATION AUTHORITY	92,485.89	94,243.00	27,655.95	0.00	66,587.05	29.35
101-000-600-608	PLANNING AND ZONING FEES	25,000.00	20,000.00	5,020.00	3,770.00	14,980.00	25.10
101-000-600-610	SUMMER TAX COLLECTION FEE	26,500.00	26,500.00	0.00	0.00	26,500.00	0.00
101-000-600-611	SEWER & WATER IMPLEMENTATION	21,000.00	40,000.00	0.00	0.00	40,000.00	0.00
101-000-600-614	PA 198 TAX APPLICATION FEE	0.00	2,000.00	1,000.00	1,000.00	1,000.00	50.00
101-000-600-626	PASSPORT APPLICATION FEE	12,500.00	12,500.00	1,295.00	630.00	11,205.00	10.36
101-000-600-634	CEMETERY-OPENINGS AND CLOSINGS	25,000.00	25,000.00	9,800.00	3,000.00	15,200.00	39.20
101-000-600-647	YARD WASTE TAG FEE	0.00	1,000.00	0.00	0.00	1,000.00	0.00
101-000-600-648	SALE OF PRINTED MATERIAL	0.00	0.00	0.00	(10.00)	0.00	0.00
101-000-665-000	INTEREST ON INVESTMENTS	232,000.00	175,000.00	31,247.72	12,179.92	143,752.28	17.86
101-000-667-002	DAM LEASE PAYMENTS	70,000.00	70,000.00	35,090.00	17,500.00	34,910.00	50.13
101-000-667-003	RENTAL OF FACILITIES	800.00	800.00	310.00	40.00	490.00	38.75
101-000-667-004	CELLULAR TOWERS	112,500.00	115,000.00	50,562.63	5,993.26	64,437.37	43.97
101-000-667-014	CELL TOWER - KEPS ANTENA LEASE	1,800.00	1,800.00	450.00	225.00	1,350.00	25.00
101-000-673-000	SALE OF ASSETS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
101-000-674-000	4TH OF JULY SPONSORS	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
101-000-674-100	HALLOWEEN DONATIONS	2,470.00	0.00	0.00	0.00	0.00	0.00
101-000-674-200	PARK DONATIONS	2,350.00	2,000.00	2,500.00	2,500.00	(500.00)	125.00
101-000-674-300	DONATIONS	0.00	0.00	4,000.00	0.00	(4,000.00)	100.00
101-000-675-675	MISCELLANEOUS INCOME	5,500.00	6,000.00	11,225.48	635.00	(5,225.48)	187.09
101-000-675-680	MISC INCOME - TRANSIT TICKETS	500.00	500.00	0.00	0.00	500.00	0.00
101-000-676-000	REIMBURSEMENT LOCAL/STATE ELECTIONS	11,740.00	5,000.00	0.00	0.00	5,000.00	0.00
101-000-676-100	REIMBURSEMENTS/REFUNDS	600.00	600.00	2,661.00	0.00	(2,061.00)	443.50
101-000-676-300	REIMBURSEMENT - ELECTION DROP BOX	0.00	0.00	107.36	0.00	(107.36)	100.00
101-000-677-000	DDA CONTRIBUTION	102,000.00	0.00	0.00	0.00	0.00	0.00
101-000-679-000	INTERFUND REIMBURSE/BLDG INSPECTION FUND	144,666.00	125,000.00	35,704.80	8,053.40	89,295.20	28.56
101-000-679-100	REIMBURSEMENT FROM PATHWAYS	53,000.00	0.00	0.00	0.00	0.00	0.00
101-000-679-200	REIMBURSEMENT FROM LIBRARY	39,754.00	0.00	0.00	0.00	0.00	0.00
101-000-681-000	PARK INCOME	8,400.00	6,000.00	1,540.00	515.00	4,460.00	25.67
101-000-699-207	TRANSFER FROM POLICE	0.00	30,666.00	0.00	0.00	30,666.00	0.00
101-000-699-208	TRANSFER FROM OPEN SPACE	0.00	65,000.00	0.00	0.00	65,000.00	0.00
101-000-699-220	TRANSFER FROM LARAWAY LAKE IMPRV.	0.00	500.00	0.00	0.00	500.00	0.00
101-000-699-230	TRANSFER FROM TRIF	0.00	10,000.00	0.00	0.00	10,000.00	0.00
101-000-699-243	TRANSFER FROM BDR	0.00	3,117.00	0.00	0.00	3,117.00	0.00
101-000-699-248	TRANSFER FROM DDA FUND	0.00	434,564.00	0.00	0.00	434,564.00	0.00
101-000-699-249	TRANSFER FROM BUILDING INSPECTIONS	0.00	311,338.00	0.00	0.00	311,338.00	0.00
101-000-699-271	TRANSFER FROM LIBRARY	0.00	56,245.00	0.00	0.00	56,245.00	0.00
Total Dept 000		6,443,749.89	7,120,763.00	2,307,484.94	56,379.18	4,813,278.06	32.41
Revenues		6,443,749.89	7,120,763.00	2,307,484.94	56,379.18	4,813,278.06	32.41
Account Category: Expenditure							
Department: 101 TOWNSHIP B							
101-101-704-000	WAGES - TRUSTEES (4)	44,950.00	47,877.00	11,967.96	3,989.32	35,909.04	25.00
101-101-704-001	WAGES - TOWNSHIP SUPERVISOR	24,973.00	26,595.00	6,648.84	2,216.28	19,946.16	25.00
101-101-704-002	WAGES - TOWNSHIP CLERK	19,997.00	21,276.00	5,319.09	1,773.03	15,956.91	25.00
101-101-704-003	WAGES - TOWNSHIP TREASURER	19,997.00	21,276.00	5,319.09	1,773.03	15,956.91	25.00
101-101-723-000	TOWNSHIP DUES	22,750.00	24,856.00	7,823.45	0.00	17,032.55	31.48
101-101-723-001	ELECTED OFFICIAL MEMBERSHIPS AND DUES	400.00	400.00	235.00	0.00	165.00	58.75
101-101-724-000	EDUCATION	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

**Balance As Of 04/30/2024**

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

GL Number	Description	2023	2024	YTD Balance	Activity For	Available	% Bgdt
		Amended Budget	Amended Budget	04/30/2024 Norm (Abnorm)	04/30/2024 Incr (Decr)	Balance 04/30/2024 Norm (Abnorm)	Used
101-101-860-000	TOWNSHIP BOARD MILEAGE	2,500.00	2,500.00	61.44	12.73	2,438.56	2.46
101-101-862-500	TOWNSHIP BOARD EXPENSE ACCOUNT	2,500.00	2,500.00	109.23	0.00	2,390.77	4.37
101-101-924-100	TOWNSHIP BOARD CELL PHONES/DATA	3,975.00	3,300.00	570.35	147.85	2,729.65	17.28
101-101-967-000	SPECIAL PROJECTS - STRATEGIC PLAN	18,000.00	18,000.00	8,816.25	0.00	9,183.75	48.98
101-101-981-000	OFFICE EQUIPMENT	5,300.00	5,300.00	1,628.00	480.00	3,672.00	30.72
<b>Total Dept 101 - TOWNSHIP E</b>		<b>171,342.00</b>	<b>179,880.00</b>	<b>48,498.70</b>	<b>10,392.24</b>	<b>131,381.30</b>	<b>26.96</b>
Department: 225 ADMINISTRAT							
101-225-702-000	WAGES- FULL TIME	393,150.00	581,380.00	173,132.01	45,201.53	408,247.99	29.78
101-225-702-001	WAGES - DEPARTMENT HEAD	146,560.00	165,075.00	54,792.32	12,698.08	110,282.68	33.19
101-225-702-713	OVERTIME	2,000.00	3,000.00	0.00	0.00	3,000.00	0.00
101-225-704-000	WAGES- PART TIME	50,425.00	53,702.00	14,280.46	2,864.83	39,421.54	26.59
101-225-707-000	WAGES- CASUAL	10,000.00	10,000.00	1,806.00	955.50	8,194.00	18.06
101-225-723-000	MEMBERSHIP AND DUES	4,310.00	5,344.00	1,255.00	0.00	4,089.00	23.48
101-225-724-000	EDUCATION	19,850.00	22,450.00	1,938.92	700.00	20,511.08	8.64
101-225-726-000	EMPLOYEE TRAINING	10,000.00	5,000.00	382.50	0.00	4,617.50	7.65
101-225-727-000	OFFICE SUPPLIES	15,000.00	15,000.00	3,150.06	858.80	11,849.94	21.00
101-225-730-000	POSTAGE	16,000.00	16,000.00	5,403.69	3.69	10,596.31	33.77
101-225-752-000	SUPPLIES	0.00	0.00	575.41	0.00	(575.41)	100.00
101-225-752-101	KITCHEN SUPPLIES	0.00	5,400.00	765.26	287.19	4,634.74	14.17
101-225-787-000	MISCELLANEOUS	16,800.00	0.00	63.81	0.00	(63.81)	100.00
101-225-794-700	PLANTS/PLANT MAINTENANCE	0.00	1,880.00	559.00	124.00	1,321.00	29.73
101-225-803-000	PRE-EMPLOYMENT HIRING	0.00	0.00	239.00	0.00	(239.00)	100.00
101-225-807-000	AUDIT FEES & SERVICES	15,768.00	20,000.00	12,800.00	12,800.00	7,200.00	64.00
101-225-810-000	LIABILITY INSURANCE	29,271.00	30,000.00	0.00	0.00	30,000.00	0.00
101-225-814-000	TAX/ASSESSING ADMIN COSTS	22,000.00	22,000.00	1,841.04	0.00	20,158.96	8.37
101-225-815-000	COMPUTER COSTS-ISP	5,500.00	5,500.00	4,358.15	716.40	1,141.85	79.24
101-225-815-050	COMPUTER SOFTWARE/CAMERA MONITOR/ZOOM	0.00	4,100.00	724.51	0.00	3,375.49	17.67
101-225-815-100	COMPUTER COSTS-WEB SITE	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
101-225-816-000	INSECT/WEEED CONTROL	59,500.00	59,500.00	0.00	0.00	59,500.00	0.00
101-225-821-000	ENGINEERING COSTS	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
101-225-826-000	LEGAL FEES	135,000.00	100,000.00	23,901.33	18,660.83	76,098.67	23.90
101-225-860-000	ADMINISTRATIVE MILEAGE	5,600.00	2,000.00	275.37	95.14	1,724.63	13.77
101-225-862-500	EXPENSE ACCOUNT	1,000.00	100.00	0.00	0.00	100.00	0.00
101-225-881-000	FOURTH OF JULY	55,000.00	55,000.00	17,612.50	17,612.50	37,387.50	32.02
101-225-881-200	HALLOWEEN	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-225-881-400	HERITAGE DAY FESTIVAL	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
101-225-882-000	SENIOR CITIZENS	2,000.00	0.00	0.00	0.00	0.00	0.00
101-225-885-000	NEWSLETTER	24,800.00	25,000.00	6,311.66	6,311.66	18,688.34	25.25
101-225-900-000	PRINTING/PUBLISHING	14,900.00	24,000.00	1,429.35	891.60	22,570.65	5.96
101-225-901-000	PUBLICATIONS	1,000.00	1,000.00	379.96	0.00	620.04	38.00
101-225-924-100	CELL PHONES/DATA	7,100.00	8,000.00	1,616.73	210.86	6,383.27	20.21
101-225-939-000	SERVICE CONTRACTS	82,600.00	2,600.00	26,823.87	18,005.48	(24,223.87)	1,031.69
101-225-941-000	POSTAGE MACHINE LEASE	2,000.00	2,000.00	469.75	0.00	1,510.25	24.49
101-225-952-100	KENT COUNTY AERIAL PHOTO	2,600.00	2,600.00	0.00	0.00	2,600.00	0.00
101-225-955-000	CABLE EQUIPMENT GRANTS	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00
101-225-955-952	REGIS	42,000.00	45,000.00	0.00	0.00	45,000.00	0.00
101-225-955-954	NPDES PHASE II	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00
101-225-955-955	COMMUNITY MEDIA CENTER	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-225-956-000	RIGHT PLACE PROGRAM	9,000.00	9,000.00	9,000.00	0.00	0.00	100.00
101-225-957-000	GENERAL FUND PHYSICAL EXAMS	1,000.00	1,000.00	111.00	0.00	889.00	11.10
101-225-964-100	PROPERTY TAX REFUNDS	2,500.00	2,500.00	1,718.82	1,718.82	781.18	68.75
101-225-967-000	SPECIAL PROJECTS - COMMUNICATIONS/ IT	84,000.00	50,000.00	217.50	72.50	49,782.50	0.44
101-225-967-001	SPECIAL PROJECTS - BSA CLOUD IMPLIMENT	0.00	40,000.00	0.00	0.00	40,000.00	0.00
101-225-967-100	WHOLE HOUSE FILTER PROJECT	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
101-225-967-200	SPECIAL PROJECTS - IT SERVICES	0.00	67,000.00	0.00	0.00	67,000.00	0.00
101-225-981-000	OFFICE EQUIPMENT	13,800.00	16,000.00	7,947.97	1,920.00	8,052.03	49.67
<b>Total Dept 225 - ADMINISTRAT</b>		<b>1,442,034.00</b>	<b>1,618,131.00</b>	<b>375,902.95</b>	<b>142,709.41</b>	<b>1,242,228.05</b>	<b>23.23</b>
Department: 250 BENEFITS/INS							
101-250-715-000	FICA-EMPLOYER	142,776.00	166,161.00	46,692.98	10,647.08	119,468.02	28.10
101-250-716-000	DEFINED CONTRIBUTION PLAN	142,952.00	178,456.00	39,301.00	9,964.71	139,155.00	22.02
101-250-717-000	WORKERS COMP INSURANCE	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
101-250-718-000	VISION INSURANCE BENEFITS	2,461.00	2,412.00	532.82	0.00	1,879.18	22.09
101-250-718-200	OTHER BENEFITS	43,500.00	46,500.00	40,000.00	0.00	6,500.00	86.02
101-250-718-300	OTHER BENEFITS- PTO BUYBACK PROGRAM	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
101-250-719-000	HEALTH INSURANCE BENEFITS	240,457.00	263,500.00	99,575.90	19,503.42	163,924.10	37.79
101-250-719-100	OPT-OUT INSURANCE	8,000.00	10,000.00	0.00	0.00	10,000.00	0.00

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

**Balance As Of 04/30/2024**

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

GL Number	Description	2023	2024	YTD Balance		Available	% Bgdt Used
		Amended Budget	Amended Budget	04/30/2024	Activity For 04/30/2024	Balance 04/30/2024	
				Norm (Abnorm)	Incr (Decr)	Norm (Abnorm)	
101-250-720-000	LIFE & DIS INSURANCE BENEFITS	20,804.00	21,850.00	5,165.32	1,291.33	16,684.68	23.64
101-250-721-000	DENTAL INSURANCE BENEFITS	20,804.00	19,285.00	7,631.50	3,480.30	11,653.50	39.57
101-250-722-000	PENSION PLAN BENEFITS	133,000.00	181,245.00	49,173.28	12,293.32	132,071.72	27.13
101-250-723-000	OTHER BENEFITS	1,620.00	0.00	0.00	0.00	0.00	0.00
Total Dept 250 - BENEFITS/IN		821,374.00	954,409.00	288,072.80	57,180.16	666,336.20	30.18
Department: 257 ASSESSING							
101-257-702-000	WAGES- FULL TIME	140,015.00	149,115.00	45,627.88	11,216.74	103,487.12	30.60
101-257-702-001	WAGES- DEPARTMENT HEAD	111,147.00	118,371.00	36,675.56	9,359.12	81,695.44	30.98
101-257-707-000	WAGES- CASUAL	20,000.00	25,780.00	4,360.58	872.12	21,419.42	16.91
101-257-723-000	ASSESSING MEMBERSHIPS AND DUES	1,715.00	1,835.00	459.76	25.00	1,375.24	25.06
101-257-724-000	EDUCATION	9,650.00	12,050.00	1,732.96	530.00	10,317.04	14.38
101-257-727-000	ASSESSING PUBLICATION/SUPPLIES	1,500.00	1,500.00	297.16	29.41	1,202.84	19.81
101-257-808-000	BOARD OF REVIEW EXPENSES	3,700.00	3,700.00	2,072.01	1,253.29	1,627.99	56.00
101-257-860-000	ASSESSING MILEAGE	2,900.00	2,900.00	40.87	0.00	2,859.13	1.41
101-257-862-500	ASSESSING EXPENSE ACCOUNT	100.00	100.00	0.00	0.00	100.00	0.00
101-257-900-000	ASSESSING PRINTING AND PUBLISHING	1,100.00	1,150.00	786.60	0.00	363.40	68.40
101-257-924-100	CELL PHONES/DATA	2,700.00	2,700.00	423.80	20.04	2,276.20	15.70
101-257-939-000	ASSESSING SERVICE CONTRACTS	13,000.00	13,454.00	674.20	0.00	12,779.80	5.01
101-257-981-000	OFFICE EQUIPMENT	4,200.00	5,400.00	3,256.00	960.00	2,144.00	60.30
Total Dept 257 - ASSESSING		311,727.00	338,055.00	96,407.38	24,265.72	241,647.62	28.52
Department: 262 ELECTIONS							
101-262-707-000	WAGES- CASUAL	40,000.00	40,000.00	28,447.66	2,041.77	11,552.34	71.12
101-262-752-200	ELECTION MAILINGS & POSTAGE	0.00	20,000.00	11,275.96	0.00	8,724.04	56.38
101-262-756-000	ELECTION SUPPLIES	13,600.00	60,900.00	4,864.19	607.16	56,035.81	7.99
101-262-788-000	ELECTION MISC. EXPENSES	9,500.00	0.00	335.33	0.00	(335.33)	100.00
101-262-932-000	MAINT/OFFICE EQUIP & COMPUTER REPAIR	1,000.00	2,000.00	2,039.96	0.00	(39.96)	102.00
101-262-939-000	SERVICE CONTRACTS	0.00	7,250.00	7,275.00	0.00	(25.00)	100.34
Total Dept 262 - ELECTIONS		64,100.00	130,150.00	54,238.10	2,648.93	75,911.90	41.67
Department: 265 BUILDING AN							
101-265-702-000	WAGES- FULL TIME	286,449.00	295,332.00	69,512.50	17,854.10	225,819.50	23.54
101-265-702-713	OVERTIME	7,000.00	10,000.00	2,008.87	559.54	7,991.13	20.09
101-265-707-000	WAGES- CASUAL	32,600.00	43,200.00	1,187.48	0.00	42,012.52	2.75
101-265-724-000	EDUCATION	1,250.00	3,000.00	1,792.70	55.00	1,207.30	59.76
101-265-752-101	KITCHEN SUPPLIES	40.00	0.00	51.81	0.00	(51.81)	100.00
101-265-768-000	BLDG & GROUNDS UNIFORMS	2,000.00	2,500.00	0.00	0.00	2,500.00	0.00
101-265-787-101	CLEANING & PAPER SUPPLIES	0.00	0.00	2,284.83	28.11	(2,284.83)	100.00
101-265-802-200	JANITORIAL & MAINTENANCE	18,000.00	31,000.00	13,860.83	9,681.46	17,139.17	44.71
101-265-860-000	MILEAGE	100.00	100.00	0.00	0.00	100.00	0.00
101-265-863-000	VEHICLE MAINT	35,000.00	40,000.00	3,422.60	207.57	36,577.40	8.56
101-265-864-000	FUEL	26,000.00	26,000.00	3,076.27	943.63	22,923.73	11.83
101-265-921-000	COMPLEX ELECTRICITY	25,000.00	20,000.00	4,036.85	1,372.72	15,963.15	20.18
101-265-923-000	COMPLEX HEATING	10,000.00	9,000.00	4,016.22	650.31	4,983.78	44.62
101-265-924-000	COMPLEX PHONES	16,900.00	10,000.00	4,952.48	1,268.12	5,047.52	49.52
101-265-924-100	BLDG & GROUNDS CELL PHONES/ DATA	2,700.00	2,700.00	565.53	78.70	2,134.47	20.95
101-265-927-000	COMPLEX WATER-SEWER	7,500.00	6,000.00	112.77	0.00	5,887.23	1.88
101-265-931-000	COMPLEX MAINTENANCE	80,000.00	60,000.00	5,379.78	2,005.93	54,620.22	8.97
101-265-932-000	OFFICE EQUIP/COMPUTER REPAIR	23,850.00	20,000.00	15,744.00	0.00	4,256.00	78.72
101-265-939-000	SERVICE CONTRACTS	4,284.00	75,000.00	7,708.75	1,555.00	67,291.25	10.28
101-265-981-000	OFFICE EQUIPMENT	3,000.00	3,000.00	39.88	0.00	2,960.12	1.33
101-265-981-500	TOOLS/ SMALL EQUIPMENT MAINTENANCE	0.00	5,000.00	1,732.59	1,108.90	3,267.41	34.65
Total Dept 265 - BUILDING AN		581,673.00	661,832.00	141,486.74	37,369.09	520,345.26	21.38
Department: 276 CEMETERY							
101-276-820-000	BACKHOE SERVICES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
101-276-921-000	CEMETERY ELECTRICITY	1,000.00	900.00	313.57	122.07	586.43	34.84
101-276-932-000	CEMETERY MAINT	24,000.00	22,500.00	7,145.88	3,835.00	15,354.12	31.76
Total Dept 276 - CEMETERY		27,500.00	25,900.00	7,459.45	3,957.07	18,440.55	28.80
Department: 443 YARD WASTE							
101-443-787-000	MISCELLANEOUS	700.00	0.00	0.00	0.00	0.00	0.00
101-443-820-000	SPRING/ FALL CLEANUP	66,500.00	65,000.00	0.00	0.00	65,000.00	0.00
101-443-939-000	CONTRACTED SERVICES	12,200.00	10,000.00	0.00	0.00	10,000.00	0.00

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

Balance As Of 04/30/2024

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

GL Number	Description	2023	2024	YTD Balance		Available	% Bgd Used
		Amended Budget	Amended Budget	04/30/2024 Norm (Abnorm)	Activity For 04/30/2024 Incr (Decr)	Balance 04/30/2024 Norm (Abnorm)	
Total Dept 443 - YARD WASTE		79,400.00	75,000.00	0.00	0.00	75,000.00	0.00
Department: 445 DRAIN							
101-445-818-000	DRAIN MAINTENANCE	11,500.00	10,000.00	119.38	0.00	9,880.62	1.19
101-445-821-000	DRAIN ENGINEERING	5,000.00	4,000.00	0.00	0.00	4,000.00	0.00
101-445-822-000	ILLCIT DISCHARGE PLAN	500.00	500.00	500.00	0.00	0.00	100.00
101-445-823-000	LGROW MEMBERSHIP DUES	500.00	500.00	0.00	0.00	500.00	0.00
Total Dept 445 - DRAIN		17,500.00	15,000.00	619.38	0.00	14,380.62	4.13
Department: 446 ROADS							
101-446-818-000	DUST CONTROL LAYER	3,300.00	1,500.00	16.80	0.00	1,483.20	1.12
101-446-821-000	ROAD OVERLAYS	435,000.00	400,000.00	0.00	0.00	400,000.00	0.00
101-446-821-500	ROAD ENGINEERING STUDIES	10,000.00	5,000.00	16.08	8.15	4,983.92	-0.32
Total Dept 446 - ROADS		448,300.00	406,500.00	32.88	8.15	406,467.12	0.01
Department: 447 ENGINEERS/							
101-447-702-000	WAGES- FULL TIME	101,920.00	111,676.00	34,361.84	8,590.46	77,314.16	30.77
101-447-723-000	ENGINEERING MEMBERSHIP & DUES	500.00	500.00	80.00	0.00	420.00	-16.00
101-447-724-000	ENGINEERING EDUCATION	1,500.00	1,500.00	270.00	0.00	1,230.00	18.00
101-447-752-000	ENGINEERING SUPPLIES	1,000.00	1,000.00	92.79	0.00	907.21	9.28
101-447-818-000	CONTRACTED SERVICES	65,000.00	50,000.00	0.00	0.00	50,000.00	0.00
101-447-860-000	ENGINEERING MILEAGE	500.00	500.00	0.00	0.00	500.00	0.00
101-447-862-500	ENGINEERING EXPENSE ACCOUNT	500.00	500.00	0.00	0.00	500.00	0.00
101-447-939-000	SERVICE CONTRACTS	1,887.00	2,500.00	0.00	0.00	2,500.00	0.00
101-447-981-000	OFFICE EQUIPMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 447 - ENGINEERS/		173,807.00	169,176.00	34,804.63	8,590.46	134,371.37	20.57
Department: 448 STREET LIGHT							
101-448-926-000	STREETLIGHTING	136,000.00	136,000.00	37,582.38	13,576.22	98,417.62	27.63
101-448-927-100	TRAFFIC SIGNALS	3,000.00	0.00	0.00	0.00	0.00	0.00
Total Dept 448 - STREET LIGH		139,000.00	136,000.00	37,582.38	13,576.22	98,417.62	27.63
Department: 652 TRANSPORTA							
101-652-861-200	TRANSPORTATION SERVICES	36,000.00	0.00	12,869.63	4,405.50	(12,869.63)	100.00
101-652-861-300	TRANSPORTATION SERVICE-GO BUS TICKETS	2,000.00	0.00	0.00	0.00	0.00	0.00
Total Dept 652 - TRANSPORT/		38,000.00	0.00	12,869.63	4,405.50	(12,869.63)	100.00
Department: 701 PLANNING							
101-701-702-000	WAGES- FULL TIME	104,970.00	191,195.00	29,118.00	6,752.51	162,077.00	15.23
101-701-702-001	WAGES - DEPARTMENT HEAD	84,200.00	89,716.00	19,038.46	6,923.08	70,677.54	21.22
101-701-704-500	PLANNING INTERN	0.00	12,500.00	0.00	0.00	12,500.00	0.00
101-701-706-000	PLANNING/ ZONING PER DIEM	14,000.00	19,680.00	12,535.05	0.00	7,144.95	63.69
101-701-707-000	WAGES- CASUAL	18,180.00	0.00	383.40	0.00	(383.40)	100.00
101-701-723-000	COMM DEV MEMBERSHIPS AND DUES	1,550.00	1,650.00	1,423.79	0.00	226.21	86.29
101-701-724-000	EDUCATION	5,000.00	5,000.00	613.95	523.95	4,386.05	12.28
101-701-727-000	PLANNING OFFICE SUPPLIES	750.00	750.00	222.60	0.00	527.40	29.68
101-701-752-000	SUPPLIES	0.00	0.00	32.88	(15.11)	(32.88)	100.00
101-701-787-000	MISCELLANEOUS	1,000.00	0.00	0.00	0.00	0.00	0.00
101-701-794-701	TREE INSTALLATION / MAINT	0.00	90,000.00	0.00	0.00	90,000.00	0.00
101-701-809-000	PLANNING/ ZONING SUPPLIES	3,000.00	3,000.00	1,959.76	0.00	1,040.24	65.33
101-701-860-000	COMM DEV MILEAGE	1,000.00	1,000.00	69.01	0.00	930.99	6.90
101-701-862-500	COMM DEV EXPENSE ACCOUNT	100.00	0.00	0.00	0.00	0.00	0.00
101-701-900-000	PRINTING & PUBLISHING	13,500.00	12,000.00	2,012.13	891.83	9,987.87	16.77
101-701-901-000	DIGITAL IMAGING	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
101-701-925-000	CELL PHONE/ DATA	1,800.00	1,800.00	408.88	0.00	1,391.12	22.72
101-701-967-000	SPECIAL PROJECTS - TACTICAL URBANISM	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
101-701-967-001	CONCEPTUAL PLAN	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00
101-701-981-000	OFFICE EQUIPMENT	3,000.00	6,600.00	4,884.00	1,440.00	1,716.00	74.00
Total Dept 701 - PLANNING		303,050.00	485,891.00	72,701.91	16,516.26	413,189.09	14.96
Department: 756 PARKS							
101-756-702-000	WAGES- FULL TIME	60,000.00	94,785.00	29,164.64	7,291.16	65,620.36	30.77
101-756-707-500	PARKS VOLUNTEER COORDINATOR	0.00	20,000.00	589.22	433.25	19,410.78	2.95
101-756-752-000	SUPPLIES	0.00	0.00	253.42	0.00	(253.42)	100.00
101-756-756-000	PARK OPERATING SUPPLIES	8,500.00	36,500.00	1,325.50	1,201.11	35,174.50	3.63
101-756-787-101	CLEANING & PAPER SUPPLIES	0.00	7,500.00	167.29	167.29	7,332.71	2.23
101-756-794-700	PLANTS/PLANT MAINTENANCE	0.00	9,500.00	0.00	0.00	9,500.00	0.00
101-756-880-000	COMMUNITY PROMOTION	0.00	5,000.00	0.00	0.00	5,000.00	0.00

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

Balance As Of 04/30/2024

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

GL Number	Description	2023	2024	YTD Balance		Available	% Bdg
		Amended Budget	Amended Budget	04/30/2024	Activity For 04/30/2024	Balance 04/30/2024	Used
				Norm (Abnorm)	Incr (Decr)	Norm (Abnorm)	
101-756-921-000	PARK ELECTRICITY	6,000.00	6,000.00	795.63	297.14	5,204.37	13.26
101-756-927-000	PARK WATER-SEWER	2,800.00	2,500.00	346.81	0.00	2,153.19	13.87
101-756-935-000	PARK MAINTENANCE	98,200.00	32,500.00	27,843.25	2,988.18	4,656.75	85.67
101-756-939-000	SERVICE CONTRACTS	18.00	63,850.00	981.00	234.00	82,869.00	1.17
101-756-967-000	SPECIAL PROJECTS - MILLAGE PREP	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00
101-756-967-001	SPECIAL PROJECTS - RECREATION PARK PLAN	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00
101-756-981-000	OFFICE EQUIPMENT	2,000.00	1,500.00	1,628.00	480.00	(128.00)	108.53
101-756-981-500	TOOLS/ SMALL EQUIPMENT MAINTENANCE	0.00	3,000.00	0.00	0.00	3,000.00	0.00
Total Dept 756 - PARKS		227,518.00	352,635.00	63,094.76	13,092.13	289,540.24	17.89
Department: 803 HISTORICAL							
101-803-880-000	COMMUNITY PROMOTION	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00
101-803-921-000	MUSEUM - ELECTRICITY	800.00	780.00	152.43	55.26	627.57	19.54
101-803-923-000	MUSEUM - HEATING/UTILITY	1,000.00	1,000.00	366.51	122.72	633.49	36.65
101-803-927-000	MUSEUM WATER-SEWER	719.00	800.00	76.23	0.00	723.77	9.53
101-803-961-000	MUSEUM MAINTENANCE	26,100.00	12,500.00	985.00	601.22	11,515.00	7.88
Total Dept 803 - HISTORICAL		35,619.00	22,080.00	1,580.17	779.20	20,499.83	7.16
Department: 901 CAPITAL OUT							
101-901-970-000	CAPITAL OUTLAY - FFE	139,720.00	346,600.00	92,352.53	0.00	254,247.47	26.65
101-901-971-000	CAPITAL OUTLAY - LAND	0.00	50,000.00	0.00	0.00	50,000.00	0.00
101-901-971-400	GREENSPACE/ FARMLAND PRESERVATION	0.00	100,000.00	1,500.00	0.00	98,500.00	1.50
101-901-974-000	CAPITAL OUTLAY - LANDIMP	384,000.00	100,000.00	321.75	0.00	99,678.25	0.32
101-901-975-000	CAPITAL OUTLAY - BLDGIMP	0.00	205,000.00	0.00	0.00	205,000.00	0.00
Total Dept 901 - CAPITAL OUT		523,720.00	801,600.00	94,174.28	0.00	707,425.72	11.75
Department: 966 TRANSFERS C							
101-966-955-403	TRANSFER FROM GF TO CIP	3,500,000.00	0.00	(284,182.79)	0.00	284,182.79	100.00
101-966-995-004	TRANSFER TO CEMETERY TRUST FUN	1,500.00	1,750.00	0.00	0.00	1,750.00	0.00
101-966-995-005	TRANSFER TO DAM MAJOR REPAIR	40,000.00	40,000.00	10,000.00	0.00	30,000.00	25.00
101-966-995-006	TRANSFER TO FIRE FUND	400,000.00	400,000.00	133,333.33	33,333.33	266,666.67	33.33
Total Dept 966 - TRANSFERS C		3,941,500.00	441,750.00	(140,849.46)	33,333.33	582,599.46	31.88
Department: 990 DEBT SERVIC							
101-990-991-008	FIRE ST. #1 BOND PRINCIPAL PAYMENT	160,000.00	200,000.00	200,000.00	200,000.00	0.00	100.00
101-990-994-001	BOND INTEREST & FEES (#1,2&4)	254,114.00	217,200.00	110,600.00	110,600.00	106,600.00	50.92
Total Dept 990 - DEBT SERVIC		414,114.00	417,200.00	310,600.00	310,600.00	106,600.00	74.45
Expenditures		9,761,278.00	7,231,189.00	1,499,276.68	679,423.87	5,731,912.32	20.73
Fund 101 - GENERAL FUND:							
TOTAL REVENUES		6,443,749.89	7,120,763.00	2,307,484.94	56,379.18	4,813,278.06	
TOTAL EXPENDITURES		9,761,278.00	7,231,189.00	1,499,276.68	679,423.87	5,731,912.32	
NET OF REVENUES & EXPENDIT		(3,317,528.11)	(110,426.00)	808,208.26	(623,044.69)	(918,634.26)	
Fund: 151 CEMETERY TRUST FL							
Account Category: Revenues							
Department: 000							
151-000-600-634	CEMETERY-OPENINGS AND CLOSINGS	1,500.00	0.00	0.00	0.00	0.00	0.00
151-000-600-636	CEMETERY-CARE FEE	5,000.00	5,000.00	2,880.00	2,770.00	2,120.00	57.60
151-000-665-000	INTEREST ON INVESTMENTS	1,200.00	1,300.00	1,399.53	478.34	(99.53)	107.66
151-000-699-101	TRANSFER FROM GENERAL FUND	0.00	1,750.00	0.00	0.00	1,750.00	0.00
Total Dept 000		7,700.00	8,050.00	4,279.53	3,248.34	3,770.47	53.16
Revenues		7,700.00	8,050.00	4,279.53	3,248.34	3,770.47	53.16
Account Category: Expenditure							
Department: 276 CEMETERY							
151-276-752-151	SUPPLIES	0.00	1,000.00	0.00	0.00	1,000.00	0.00
151-276-787-000	MISCELLANEOUS	1,000.00	0.00	0.00	0.00	0.00	0.00
151-276-931-000	MAINT & REPAIR/IMPROVEMENTS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 276 - CEMETERY		3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
Expenditures		3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
Fund 151 - CEMETERY TRUST FUND:							

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

Balance As Of 04/30/2024

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

GL Number	Description	2023	2024	YTD Balance	Activity For	Available	% Bdgt
		Amended Budget	Amended Budget	04/30/2024 Norm (Abnorm)	04/30/2024 Incr (Decr)	Balance 04/30/2024 Norm (Abnorm)	Used
TOTAL REVENUES		7,700.00	8,050.00	4,279.53	3,248.34	3,770.47	
TOTAL EXPENDITURES		3,000.00	3,000.00	0.00	0.00	3,000.00	
NET OF REVENUES & EXPENDIT		4,700.00	5,050.00	4,279.53	3,248.34	770.47	
Fund: 206 FIRE FUND							
Account Category: Revenues							
Department: 000							
206-000-401-402	TAX LEVY	2,174,507.82	2,344,396.00	2,283,618.57	0.00	60,777.43	97.41
206-000-401-410	PERSONAL PROPERTY TAX	130,900.00	140,915.00	138,896.53	0.00	2,218.47	98.43
206-000-401-412	DELINQUENT TAXES-LEVY	15,194.35	5,200.00	0.00	0.00	5,200.00	0.00
206-000-401-437	ABATEMENT TAXES-LEVY	20,400.00	21,896.00	21,895.48	0.00	0.52	100.00
206-000-401-445	PENALTIES & INTEREST ON TAXES	1,297.00	700.00	338.33	0.00	361.67	48.33
206-000-528-000	OTHER FEDERAL GRANTS	56,000.00	0.00	49,412.97	37,906.00	(49,412.97)	100.00
206-000-539-206	CVTRS- PUBLIC SAFETY	440.00	0.00	0.00	0.00	0.00	0.00
206-000-573-000	COMMUNITY STABILIZATION SHARE TAX	47,177.00	48,073.00	31,852.33	0.00	16,220.67	66.26
206-000-665-000	INTEREST REVENUE	125,000.00	96,000.00	23,998.57	9,773.49	72,001.43	25.00
206-000-674-100	DONATIONS	500.00	0.00	0.00	0.00	0.00	0.00
206-000-675-675	MISCELLANEOUS INCOME	2,400.00	0.00	873.43	0.00	(873.43)	100.00
206-000-676-100	REIMBURSEMENTS/REFUNDS	5,499.00	0.00	8,364.49	1,073.00	(8,364.49)	100.00
206-000-679-400	REIMBURSEMENT FROM BUILDING DEPT. /FIRE	176,000.00	102,000.00	0.00	0.00	102,000.00	0.00
206-000-699-000	TRANSFER FROM GENERAL FUND	444,323.00	400,000.00	133,333.33	33,333.33	266,666.67	33.33
Total Dept 000		3,199,638.17	3,159,180.00	2,692,384.03	82,085.82	466,795.97	85.22
Revenues		3,199,638.17	3,159,180.00	2,692,384.03	82,085.82	466,795.97	85.22
Account Category: Expenditure							
Department: 250 BENEFITS/IN							
206-250-715-000	FICA-EMPLOYER	144,022.00	159,447.00	49,199.99	10,848.03	110,247.01	30.86
206-250-716-000	DEFINED CONTRIBUTION PLAN	153,743.00	173,679.00	51,848.87	12,061.61	121,830.13	29.85
206-250-717-000	WORKERS COMP INSURANCE	95,000.00	95,000.00	0.00	0.00	95,000.00	0.00
206-250-718-000	VISION INSURANCE BENEFITS	2,661.00	2,770.00	659.58	0.00	2,110.42	23.81
206-250-718-200	OTHER BENEFITS	33,000.00	34,500.00	35,200.00	0.00	(700.00)	102.03
206-250-718-300	OTHER BENEFITS- PTO BUYBACK PROGRAM	18,000.00	18,000.00	0.00	0.00	18,000.00	0.00
206-250-719-000	HEALTH INSURANCE BENEFITS	201,136.00	209,684.00	93,434.78	24,047.05	116,249.22	44.56
206-250-719-100	OPT-OUT INSURANCE	16,000.00	18,000.00	1,000.00	0.00	17,000.00	5.56
206-250-720-000	LIFE & DISABILITY INSURANCE	20,105.00	21,239.00	5,484.83	1,485.65	15,754.17	25.82
206-250-720-100	FIRE CASUALTY INSURANCE	11,227.00	12,000.00	0.00	0.00	12,000.00	0.00
206-250-721-000	DENTAL INSURANCE BENEFITS	22,531.00	23,300.00	10,676.80	4,973.90	12,623.20	45.82
206-250-722-000	PENSION PLAN BENEFITS	134,000.00	181,245.00	57,083.48	14,251.44	124,161.52	31.50
Total Dept 250 - BENEFITS/IN		851,425.00	948,864.00	304,588.33	67,667.68	644,275.67	32.10
Department: 336 FIRE DEPARTI							
206-336-702-000	WAGES- FULL TIME	1,599,331.00	1,668,090.00	555,931.64	137,053.07	1,112,158.36	33.33
206-336-702-001	WAGES- DEPARTMENT HEAD	0.00	120,963.00	0.00	0.00	120,963.00	0.00
206-336-702-713	OVERTIME	120,000.00	100,000.00	16,833.42	5,949.34	83,166.58	16.83
206-336-707-000	WAGES- CASUAL	103,000.00	195,220.00	28,582.77	5,582.79	166,637.23	14.64
206-336-723-000	FIRE MEMBERSHIP AND DUES	4,000.00	4,000.00	700.31	50.00	3,299.69	17.51
206-336-725-000	FIRE TUITION	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00
206-336-726-000	FIRE TRAINING	45,740.00	39,445.00	7,761.05	1,000.65	31,683.95	19.68
206-336-726-500	FIRE TRAINING / FIRE INSPECTIONS	8,500.00	5,850.00	2,433.10	1,033.98	3,416.90	41.59
206-336-727-000	FIRE OFFICE SUPPLIES	8,000.00	8,000.00	3,339.23	515.69	4,660.77	41.74
206-336-738-000	FIRE MAINT SUPPLIES	1,700.00	2,000.00	440.66	440.66	1,559.34	22.03
206-336-745-000	FIRE FUELS	36,000.00	25,000.00	7,234.69	1,940.85	17,765.31	28.94
206-336-752-000	SUPPLIES	2,500.00	2,500.00	147.79	78.74	2,352.21	5.91
206-336-752-100	MEDICAL SUPPLIES	7,000.00	7,000.00	3,043.62	1,256.90	3,956.38	43.48
206-336-752-206	KITCHEN SUPPLIES	0.00	2,000.00	186.83	40.35	1,813.17	9.34
206-336-768-000	FIRE UNIFORMS	16,000.00	16,470.00	4,872.49	1,533.31	11,597.51	29.58
206-336-787-000	MISCELLANEOUS	4,000.00	0.00	120.86	0.00	(120.86)	100.00
206-336-787-206	CLEANING & PAPER SUPPLIES	0.00	2,000.00	147.43	0.00	1,852.57	7.37
206-336-787-959	FIRE PROTECTIVE CLOTHING	40,000.00	45,000.00	5,996.06	1,079.41	39,003.94	13.32
206-336-790-000	FIRE PREVENTION - INVESTIGATION	5,200.00	1,400.00	16.18	0.00	1,383.82	1.16
206-336-791-000	TECH RESCUE	2,530.00	2,100.00	0.00	0.00	2,100.00	0.00
206-336-792-000	HEALTH-WELLNESS	5,000.00	5,000.00	569.95	569.95	4,430.05	11.40
206-336-802-000	CONTRACTUAL SERVICES	29,000.00	35,000.00	11,494.60	0.00	23,505.40	32.84
206-336-803-000	FIRE FIGHTER HIRING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
206-336-804-000	RESPIRATORY PROGRAM	12,020.00	4,620.00	1,799.14	665.00	2,820.86	38.94
206-336-807-000	FIRE AUDIT FEES & SERVICES	2,957.00	3,000.00	2,400.00	2,400.00	600.00	80.00
206-336-810-000	LIABILITY INSURANCE	29,271.00	30,000.00	0.00	0.00	30,000.00	0.00
206-336-850-000	COMMUNICATIONS	18,000.00	18,000.00	4,606.06	1,234.19	13,393.94	25.59

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

**Balance As Of 04/30/2024**

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

GL Number	Description	2023	2024	YTD Balance	Activity For	Available	% Bdgt
		Amended Budget	Amended Budget	04/30/2024 Norm (Abnorm)	04/30/2024 Incr (Decr)	Balance 04/30/2024 Norm (Abnorm)	Used
206-336-863-000	VEHICLE MAINT	69,995.00	70,100.00	22,513.30	4,492.26	47,586.70	32.12
206-336-887-000	FIRE PUBLIC RELATIONS	8,991.00	6,300.00	0.00	0.00	6,300.00	0.00
206-336-901-000	FIRE PUBLICATIONS	1,500.00	1,500.00	342.48	80.84	1,157.52	22.83
206-336-924-000	FIRE PHONES	0.00	0.00	19.98	0.00	(19.98)	100.00
206-336-924-100	CELL PHONES/DATA-MODEMS	0.00	0.00	629.79	0.00	(629.79)	100.00
206-336-928-000	UTILITIES	28,000.00	30,000.00	12,325.70	8,724.30	17,674.30	41.09
206-336-928-001	LEASE TEMP FIRE STATION #1	103,000.00	0.00	0.00	0.00	0.00	0.00
206-336-932-000	FIRE OFF EQUIP & COMPUTER REPA	9,800.00	10,000.00	7,800.00	0.00	2,200.00	78.00
206-336-936-000	FIRE STATION MAINT	6,100.00	22,500.00	3,106.75	701.78	19,393.25	13.81
206-336-936-002	FIRE STATION MAINT/BUTTRICK	26,500.00	31,353.00	4,952.09	1,543.80	26,400.91	15.79
206-336-937-000	FIRE RADIO MAINT	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
206-336-938-000	FIRE EQUIPMENT MAINT	15,086.00	16,000.00	2,093.90	0.00	13,906.10	13.09
206-336-939-000	FIRE COPIER/LEASE/SERVICE	1,188.00	1,188.00	396.00	99.00	792.00	33.33
206-336-941-000	FIRE POSTAGE & MACHINE LEASE	900.00	1,500.00	300.00	0.00	1,200.00	20.00
206-336-957-000	FIRE PHYSICAL EXAMS	40,530.00	30,000.00	0.00	0.00	30,000.00	0.00
206-336-958-000	FIRE SUPPLEMENTAL EQUIPMENT	6,720.00	7,000.00	1,646.75	1,153.09	5,353.25	23.53
206-336-960-960	FIRE HAZMAT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
206-336-964-100	PROPERTY TAX REFUNDS	0.00	150.00	1,844.47	1,844.47	(1,694.47)	1,229.65
206-336-981-000	OFFICE EQUIPMENT	18,914.00	14,340.00	5,477.92	1,440.00	8,862.08	38.20
<b>Total Dept 336 - FIRE DEPART</b>		<b>2,457,973.00</b>	<b>2,605,589.00</b>	<b>722,107.01</b>	<b>182,504.42</b>	<b>1,883,481.99</b>	<b>27.71</b>
Department: 901 CAPITAL OUT:							
206-901-970-000	FIRE CAPITAL OUTLAY	60,500.00	0.00	5,483.00	0.00	(5,483.00)	100.00
206-901-974-000	CAPITAL OUTLAY - LAND IMP	0.00	52,000.00	0.00	0.00	52,000.00	0.00
206-901-975-000	CAPITAL OUTLAY - BLDGIMP	0.00	0.00	2,157.21	0.00	(2,157.21)	100.00
<b>Total Dept 901 - CAPITAL OUT</b>		<b>60,500.00</b>	<b>52,000.00</b>	<b>7,640.21</b>	<b>0.00</b>	<b>44,359.79</b>	<b>14.69</b>
Department: 966 TRANSFERS C							
206-966-995-259	TRANSFER TO HAZMAT	0.00	2,000.00	0.00	0.00	2,000.00	0.00
<b>Total Dept 966 - TRANSFERS C</b>		<b>0.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>0.00</b>
<b>Expenditures</b>		<b>3,369,898.00</b>	<b>3,608,453.00</b>	<b>1,034,335.55</b>	<b>250,172.10</b>	<b>2,574,117.45</b>	<b>28.66</b>
Fund 206 - FIRE FUND:							
<b>TOTAL REVENUES</b>		<b>3,199,638.17</b>	<b>3,159,180.00</b>	<b>2,692,384.03</b>	<b>82,085.82</b>	<b>466,795.97</b>	
<b>TOTAL EXPENDITURES</b>		<b>3,369,898.00</b>	<b>3,608,453.00</b>	<b>1,034,335.55</b>	<b>250,172.10</b>	<b>2,574,117.45</b>	
<b>NET OF REVENUES &amp; EXPENDIT</b>		<b>(170,259.83)</b>	<b>(449,273.00)</b>	<b>1,658,048.48</b>	<b>(168,086.28)</b>	<b>(2,107,321.48)</b>	
Fund: 207 POLICE FUND							
Account Category: Revenues							
Department: 000							
207-000-401-402	TAX LEVY	758,766.12	818,815.00	796,839.95	0.00	21,975.05	97.32
207-000-401-410	PERSONAL PROPERTY TAX	45,700.00	49,171.00	48,396.85	0.00	774.15	98.43
207-000-401-412	DELINQUENT TAXES-LEVY	2,000.00	2,500.00	0.00	0.00	2,500.00	0.00
207-000-401-437	ABATEMENT TAXES-LEVY	7,115.00	7,641.00	7,640.29	0.00	0.71	99.99
207-000-401-445	INTEREST & PENALTIES ON TAX	250.00	400.00	118.05	0.00	281.95	29.51
207-000-673-000	COMMUNITY STABILIZATION SHARE TAX	16,224.98	16,533.00	10,427.66	0.00	6,105.34	63.07
207-000-665-000	INTEREST REVENUE	45,000.00	54,500.00	8,312.55	3,318.55	46,187.45	15.25
207-000-675-675	MISCELLANEOUS INCOME	8,000.00	5,000.00	8,753.81	0.00	(3,753.81)	175.08
<b>Total Dept 000</b>		<b>883,056.10</b>	<b>954,560.00</b>	<b>880,489.16</b>	<b>3,318.55</b>	<b>74,070.84</b>	<b>92.24</b>
<b>Revenues</b>		<b>883,056.10</b>	<b>954,560.00</b>	<b>880,489.16</b>	<b>3,318.55</b>	<b>74,070.84</b>	<b>92.24</b>
Account Category: Expenditure							
Department: 301 POLICE DEPA							
207-301-752-207	SUPPLIES	0.00	5,000.00	0.00	0.00	5,000.00	0.00
207-301-787-000	MISCELLANEOUS	5,000.00	0.00	0.00	0.00	0.00	0.00
207-301-801-000	SHERIFF PROTECTION	785,000.00	785,000.00	135,188.97	67,430.23	649,811.03	17.22
207-301-964-100	PROPERTY TAX REFUNDS	1,041.70	100.00	643.61	643.61	(543.61)	643.61
<b>Total Dept 301 - POLICE DEPA</b>		<b>791,041.70</b>	<b>790,100.00</b>	<b>135,832.58</b>	<b>68,073.84</b>	<b>654,267.42</b>	<b>17.19</b>
Department: 966 TRANSFERS C							
207-966-955-207	TRANSFER TO GF - FROM POLICE	0.00	30,666.00	0.00	0.00	30,666.00	0.00
<b>Total Dept 966 - TRANSFERS C</b>		<b>0.00</b>	<b>30,666.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,666.00</b>	<b>0.00</b>
<b>Expenditures</b>		<b>791,041.70</b>	<b>820,766.00</b>	<b>135,832.58</b>	<b>68,073.84</b>	<b>684,933.42</b>	<b>16.55</b>
Fund 207 - POLICE FUND:							

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

Balance As Of 04/30/2024

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

GL Number	Description	2023		2024		YTD Balance 04/30/2024 Norm (Abnorm)	Activity For 04/30/2024 Incr (Decr)	Available Balance 04/30/2024 Norm (Abnorm)	% Bdg Used
		Amended Budget	Amended Budget	2023 Budget	2024 Budget				
TOTAL REVENUES		883,056.10	954,560.00	880,489.16	3,318.55			74,070.84	
TOTAL EXPENDITURES		791,041.70	820,766.00	135,832.58	68,073.84			684,933.42	
NET OF REVENUES & EXPENDIT		92,014.40	133,794.00	744,656.58	(64,755.29)			(610,862.58)	
Fund: 208 OPEN SPACE FUND									
Account Category: Revenues									
Department: 000									
208-000-401-402	TAX LEVY	380,118.00	409,818.00	399,192.85	0.00			10,625.15	97.41
208-000-401-410	PERSONAL PROPERTY TAX	35,000.00	24,635.00	24,245.59	0.00			389.41	98.42
208-000-401-412	DELINQUENT TAXES-LEVY	2,659.46	1,200.00	0.00	0.00			1,200.00	0.00
208-000-401-437	ABATEMENT TAXES-LEVY	3,565.00	3,828.00	3,827.69	0.00			0.31	99.99
208-000-401-445	INTEREST & PENALTIES ON TAXES	400.00	200.00	59.05	0.00			140.95	29.53
208-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	24,071.13	24,528.00	6,687.74	0.00			17,840.26	27.27
208-000-665-000	INTEREST ON INVESTMENTS	15,000.00	13,000.00	3,593.53	3,593.53			9,406.47	27.64
208-000-665-408	INTEREST ON HOMEYER FUND	15,000.00	21,000.00	5,576.82	1,889.07			15,423.18	26.56
Total Dept 000		475,813.59	498,209.00	443,183.27	5,482.60			55,025.73	88.96
Revenues		475,813.59	498,209.00	443,183.27	5,482.60			55,025.73	88.96
Account Category: Expenditure									
Department: 751 OPEN SPACE									
208-751-921-000	ELECTRICITY	3,200.00	3,200.00	739.08	276.95			2,460.92	23.10
208-751-923-000	HEATING/UTILITY	3,600.00	3,600.00	1,444.82	395.86			2,155.18	40.13
208-751-927-000	WATER-SEWER	1,000.00	1,000.00	0.00	0.00			1,000.00	0.00
208-751-935-000	PARK MAINTENANCE	50,000.00	25,000.00	150.12	150.12			24,849.88	0.60
208-751-964-100	TAX REFUNDS	250.00	50.00	322.44	322.44			(272.44)	644.88
Total Dept 751 - OPEN SPACE		58,050.00	32,850.00	2,656.46	1,145.37			30,193.54	8.09
Department: 901 CAPITAL OUT									
208-901-970-000	CAPITAL OUTLAY - FFE	0.00	50,000.00	0.00	0.00			50,000.00	0.00
Total Dept 901 - CAPITAL OUT		0.00	50,000.00	0.00	0.00			50,000.00	0.00
Department: 966 TRANSFERS C									
208-966-955-208	TRANSFER TO GF - FROM OPEN SPACE FUND	0.00	65,000.00	0.00	0.00			65,000.00	0.00
Total Dept 966 - TRANSFERS C		0.00	65,000.00	0.00	0.00			65,000.00	0.00
Department: 990 DEBT SERVIC									
208-990-991-201	BOND PRINCIPAL REFINANCE	293,000.00	297,000.00	297,000.00	297,000.00			0.00	100.00
208-990-993-201	BOND INTEREST REFINANCE	32,815.00	27,092.00	14,986.50	14,986.50			12,105.50	55.32
Total Dept 990 - DEBT SERVIC		325,815.00	324,092.00	311,986.50	311,986.50			12,105.50	96.26
Expenditures		383,865.00	471,942.00	314,642.96	313,131.87			157,299.04	66.67
Fund 208 - OPEN SPACE FUND:									
TOTAL REVENUES		475,813.59	498,209.00	443,183.27	5,482.60			55,025.73	
TOTAL EXPENDITURES		383,865.00	471,942.00	314,642.96	313,131.87			157,299.04	
NET OF REVENUES & EXPENDIT		91,948.59	26,267.00	128,540.31	(307,649.27)			(102,273.31)	
Fund: 211 DAM MAJOR REPAIR									
Account Category: Revenues									
Department: 000									
211-000-665-000	INTEREST REVENUE	13,000.00	16,000.00	5,367.74	1,499.89			10,632.26	33.55
211-000-677-000	CONTRIBUTIONS	5,000.00	5,000.00	5,000.00	5,000.00			0.00	100.00
211-000-699-101	TRANSFER FROM GENERAL FUND	40,000.00	40,000.00	10,000.00	0.00			30,000.00	25.00
Total Dept 000		58,000.00	61,000.00	20,367.74	6,499.89			40,632.26	33.39
Revenues		58,000.00	61,000.00	20,367.74	6,499.89			40,632.26	33.39
Account Category: Expenditure									
Department: 901 CAPITAL OUT									
211-901-980-000	EXPENSES/DAM MAJOR REPAIR	0.00	85,000.00	0.00	0.00			85,000.00	0.00
Total Dept 901 - CAPITAL OUT		0.00	85,000.00	0.00	0.00			85,000.00	0.00
Expenditures		0.00	85,000.00	0.00	0.00			85,000.00	0.00
Fund 211 - DAM MAJOR REPAIR FUND:									
TOTAL REVENUES		58,000.00	61,000.00	20,367.74	6,499.89			40,632.26	
TOTAL EXPENDITURES		0.00	85,000.00	0.00	0.00			85,000.00	
NET OF REVENUES & EXPENDIT		58,000.00	(24,000.00)	20,367.74	6,499.89			(44,367.74)	
Fund: 216 PATHWAYS FUND									

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

**Balance As Of 04/30/2024**

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

GL Number	Description	2023	2024	YTD Balance	Activity For	Available	% Bdg
		Amended Budget	Amended Budget	04/30/2024 Norm (Abnorm)	04/30/2024 Incr (Decr)	Balance 04/30/2024 Norm (Abnorm)	Used
Account Category: Revenues							
Department: 000							
216-000-401-402	TAX LEVY	581,034.00	626,430.00	610,188.41	0.00	16,241.59	97.41
216-000-401-410	PERSONAL PROPERTY TAX	35,000.00	37,652.00	37,058.75	0.00	593.25	98.42
216-000-401-412	DELINQUENT TAX LEVY	4,065.00	1,800.00	0.00	0.00	1,800.00	0.00
216-000-401-437	ABATEMENT TAXES-LEVY	5,450.00	5,851.00	5,850.40	0.00	0.60	99.99
216-000-401-445	PENALTIES & INTEREST ON TAX	347.00	300.00	90.43	0.00	209.57	30.14
216-000-573-000	COMMUNITY STABILIZATION SHARE TAX	36,778.11	37,477.00	10,221.72	0.00	27,255.28	27.27
216-000-665-000	INTEREST REVENUE	16,318.00	55,000.00	316.17	194.65	54,683.83	0.57
216-000-676-200	INSURANCE	0.00	0.00	24,004.27	24,004.27	(24,004.27)	100.00
<b>Total Dept 000</b>		<b>678,992.11</b>	<b>764,510.00</b>	<b>687,730.15</b>	<b>24,198.92</b>	<b>76,779.85</b>	<b>89.96</b>
<b>Revenues</b>		<b>678,992.11</b>	<b>764,510.00</b>	<b>687,730.15</b>	<b>24,198.92</b>	<b>76,779.85</b>	<b>89.96</b>
Account Category: Expenditure							
Department: 758 PATHWAYS							
216-758-728-000	OPERATING SUPPLIES	8,000.00	13,000.00	100.00	100.00	12,900.00	0.77
216-758-821-100	ENGINEERING	125,000.00	30,000.00	0.00	0.00	30,000.00	0.00
216-758-931-000	MAINT & REPAIR	100,000.00	50,000.00	242.79	0.00	49,757.21	0.49
216-758-931-200	PATHWAY MAINTENANCE	53,000.00	3,000.00	17,812.31	17,812.31	(14,812.31)	593.74
216-758-964-100	PROPERTY TAX REFUNDS	300.00	50.00	492.84	492.84	(442.84)	985.68
<b>Total Dept 758 - PATHWAYS</b>		<b>286,300.00</b>	<b>96,050.00</b>	<b>18,647.94</b>	<b>18,405.15</b>	<b>77,402.06</b>	<b>19.41</b>
Department: 901 CAPITAL OUTI							
216-901-974-000	CAPITAL OUTLAY - LANDIMP	1,400,000.00	750,000.00	34,337.00	22,226.00	715,663.00	4.58
<b>Total Dept 901 - CAPITAL OUT</b>		<b>1,400,000.00</b>	<b>750,000.00</b>	<b>34,337.00</b>	<b>22,226.00</b>	<b>715,663.00</b>	<b>4.58</b>
<b>Expenditures</b>		<b>1,686,300.00</b>	<b>846,050.00</b>	<b>52,984.94</b>	<b>40,631.15</b>	<b>793,065.06</b>	<b>6.26</b>
Fund 216 - PATHWAYS FUND:							
TOTAL REVENUES		678,992.11	764,510.00	687,730.15	24,198.92	76,779.85	
TOTAL EXPENDITURES		1,686,300.00	846,050.00	52,984.94	40,631.15	793,065.06	
NET OF REVENUES & EXPENDIT		(1,007,307.89)	(81,540.00)	634,745.21	(16,432.23)	(716,285.21)	
Fund: 218 HAZMAT FUND							
Account Category: Revenues							
Department: 000							
218-000-581-000	LOCAL CONTRIBUTIONS	4,000.00	4,000.00	2,000.00	0.00	2,000.00	50.00
218-000-665-000	HAZMAT INTEREST	570.00	350.00	354.66	120.48	(4.66)	101.33
218-000-699-000	TRANSFER IN	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
<b>Total Dept 000</b>		<b>6,570.00</b>	<b>6,350.00</b>	<b>2,354.66</b>	<b>120.48</b>	<b>3,995.34</b>	<b>37.08</b>
<b>Revenues</b>		<b>6,570.00</b>	<b>6,350.00</b>	<b>2,354.66</b>	<b>120.48</b>	<b>3,995.34</b>	<b>37.08</b>
Account Category: Expenditure							
Department: 344 HAZMAT							
218-344-726-000	HAZMAT SUPPLIES	1,250.00	2,000.00	361.70	209.34	1,638.30	18.09
218-344-752-000	SUPPLIES	0.00	750.00	0.00	0.00	750.00	0.00
218-344-787-000	MISCELLANEOUS	750.00	0.00	0.00	0.00	0.00	0.00
218-344-789-000	HAZMAT TRAINING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
218-344-958-000	HAZMAT EQUIPMENT	5,617.00	6,000.00	53.24	0.00	5,946.76	0.89
<b>Total Dept 344 - HAZMAT</b>		<b>9,617.00</b>	<b>10,750.00</b>	<b>414.94</b>	<b>209.34</b>	<b>10,335.06</b>	<b>3.86</b>
Department: 966 TRANSFERS C							
218-966-955-218	TRANSFER TO GF	0.00	20,930.00	0.00	0.00	20,930.00	0.00
<b>Total Dept 966 - TRANSFERS C</b>		<b>0.00</b>	<b>20,930.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,930.00</b>	<b>0.00</b>
<b>Expenditures</b>		<b>9,617.00</b>	<b>31,680.00</b>	<b>414.94</b>	<b>209.34</b>	<b>31,265.06</b>	<b>1.31</b>
Fund 218 - HAZMAT FUND:							
TOTAL REVENUES		6,570.00	6,350.00	2,354.66	120.48	3,995.34	
TOTAL EXPENDITURES		9,617.00	31,680.00	414.94	209.34	31,265.06	
NET OF REVENUES & EXPENDIT		(3,047.00)	(25,330.00)	1,939.72	(88.86)	(27,269.72)	
Fund: 220 LARAWAY LAKE IMPF							
Account Category: Revenues							
Department: 000							
220-000-401-445	INTEREST & PENALTIES ON TAXES	0.00	0.00	5.03	0.00	(5.03)	100.00
220-000-452-013	S/A REVENUE - LARAWAY LAKE	11,575.00	11,575.00	11,081.78	0.00	493.22	95.74
220-000-665-000	INTEREST ON INVESTMENTS	750.00	750.00	192.19	75.33	557.81	25.63

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

Balance As Of 04/30/2024

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

GL Number	Description	2023	2024	YTD Balance		Activity For	Available	% Bdg
		Amended Budget	Amended Budget	04/30/2024	04/30/2024	04/30/2024	Balance 04/30/2024	Used
				Norm (Abnorm)	Incr (Decr)		Norm (Abnorm)	
Total Dept 000		12,325.00	12,325.00	11,279.00	75.33		1,046.00	91.51
Revenues		12,325.00	12,325.00	11,279.00	75.33		1,046.00	91.51
Account Category: Expenditure								
Department: 444 S/A IMPROVE								
220-444-816-000	INSECT&WEED CONTROL/DRAIN MAINT	13,050.00	11,575.00	450.00	0.00		11,125.00	3.89
Total Dept 444 - S/A IMPROVE		13,050.00	11,575.00	450.00	0.00		11,125.00	3.89
Department: 966 TRANSFERS C								
220-966-955-220	TRANSFER TO GF	0.00	500.00	0.00	0.00		500.00	0.00
Total Dept 966 - TRANSFERS C		0.00	500.00	0.00	0.00		500.00	0.00
Expenditures		13,050.00	12,075.00	450.00	0.00		11,625.00	3.73
Fund 220 - LARAWAY LAKE IMPROVEMENT FUND:								
TOTAL REVENUES		12,325.00	12,325.00	11,279.00	75.33		1,046.00	
TOTAL EXPENDITURES		13,050.00	12,075.00	450.00	0.00		11,625.00	
NET OF REVENUES & EXPENDIT		(725.00)	250.00	10,829.00	75.33		(10,579.00)	
Fund: 230 THORNAPPLE RIVER								
Account Category: Revenues								
Department: 000								
230-000-401-445	INTEREST & PENALTIES ON TAXES	0.00	0.00	3.00	0.00		(3.00)	100.00
230-000-452-014	S/A REVENUE- TRD - RIVER	90,900.00	90,900.00	90,609.00	0.00		291.00	99.68
230-000-665-000	INTEREST ON INVESTMENTS	6,700.00	7,000.00	2,514.02	940.62		4,485.98	35.91
Total Dept 000		97,600.00	97,900.00	93,126.02	940.62		4,773.98	95.12
Revenues		97,600.00	97,900.00	93,126.02	940.62		4,773.98	95.12
Account Category: Expenditure								
Department: 444 S/A IMPROVE								
230-444-802-000	CONTRACTUAL SERVICES	30,000.00	50,000.00	0.00	0.00		50,000.00	0.00
230-444-816-000	INSECT&WEED CONTROL/DRAIN MAINT	63,900.00	40,900.00	0.00	0.00		40,900.00	0.00
Total Dept 444 - S/A IMPROVE		93,900.00	90,900.00	0.00	0.00		90,900.00	0.00
Department: 966 TRANSFERS C								
230-966-955-230	TRANSFER TO GF FROM TRIF	0.00	10,000.00	0.00	0.00		10,000.00	0.00
Total Dept 966 - TRANSFERS C		0.00	10,000.00	0.00	0.00		10,000.00	0.00
Expenditures		93,900.00	100,900.00	0.00	0.00		100,900.00	0.00
Fund 230 - THORNAPPLE RIVER IMPROVEMENT FUND:								
TOTAL REVENUES		97,600.00	97,900.00	93,126.02	940.62		4,773.98	
TOTAL EXPENDITURES		93,900.00	100,900.00	0.00	0.00		100,900.00	
NET OF REVENUES & EXPENDIT		3,700.00	(3,000.00)	93,126.02	940.62		(96,126.02)	
Fund: 243 BROWNFIELD REDEVELOPMENT								
Account Category: Revenues								
Department: 000								
243-000-401-401	TAXES - CASCADE TOWNSHIP	10.25	85,000.00	7,161.25	0.00		77,838.75	8.43
243-000-401-402	TAX - GRCC	25,615.00	0.00	1,358.60	0.00		(1,358.60)	100.00
243-000-401-403	TAXES-KENT COUNTY	10,170.01	0.00	36,199.61	0.00		(36,199.61)	100.00
243-000-401-406	KDL TAXES- KDL	9,202.00	0.00	2,295.81	0.00		(2,295.81)	100.00
243-000-665-000	INTEREST REVENUE	50.00	500.00	338.75	338.75		161.25	67.75
Total Dept 000		45,047.26	85,500.00	47,354.02	338.75		38,145.98	55.38
Revenues		45,047.26	85,500.00	47,354.02	338.75		38,145.98	55.38
Account Category: Expenditure								
Department: 571 BDR- REMEDIATION								
243-571-832-000	STATE EDUCATION TAX	9.00	15.00	0.00	0.00		15.00	0.00
Total Dept 571 - BDR- REMEDIATION		9.00	15.00	0.00	0.00		15.00	0.00
Department: 966 TRANSFERS C								
243-966-955-243	TRANSFER TO GF	0.00	3,117.00	0.00	0.00		3,117.00	0.00
Total Dept 966 - TRANSFERS C		0.00	3,117.00	0.00	0.00		3,117.00	0.00
Expenditures		9.00	3,132.00	0.00	0.00		3,132.00	0.00

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

**Balance As Of 04/30/2024**

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

GL Number	Description	2023		2024		YTD Balance	Activity For	Available	% Bdg
		Amended Budget	Amended Budget	04/30/2024	04/30/2024	Norm (Abnorm)	Incr (Decr)	Balance 04/30/2024	Used
<b>Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND:</b>									
TOTAL REVENUES		45,047.26	85,500.00	47,354.02	338.75			38,145.98	
TOTAL EXPENDITURES		9.00	3,132.00	0.00	0.00			3,132.00	
NET OF REVENUES & EXPENDIT		45,038.26	82,368.00	47,354.02	338.75			35,013.98	
<b>Fund: 246 IRF</b>									
Account Category: Revenues									
Department: 000									
246-000-452-010	S/A REVENUE - KRAFT WATER & 60TH	16,094.00	19,104.00	7,480.12	0.00			11,623.88	39.15
246-000-452-011	S/A REVENUE - OAK TERRACE	2,538.00	5,820.00	0.00	0.00			5,820.00	0.00
246-000-452-012	S/A REVENUE - TRD	17,101.00	12,000.00	20,004.24	0.00			(8,004.24)	166.70
246-000-630-000	HOOKUP FEES	357,800.00	200,000.00	66,234.00	0.00			133,766.00	33.12
246-000-665-000	INTEREST ON INVESTMENTS	115,000.00	120,000.00	47,986.28	6,284.54			72,013.72	39.99
246-000-669-000	INT & P S/A-ORDINANCE	6,300.00	6,300.00	0.00	0.00			6,300.00	0.00
Total Dept 000		514,833.00	363,224.00	141,704.64	6,284.54			221,519.36	39.01
Revenues		514,833.00	363,224.00	141,704.64	6,284.54			221,519.36	39.01
Account Category: Expenditure									
Department: 225 ADMINISTRAT									
246-225-821-000	ADMIN ENGINEERING COSTS	15,000.00	15,000.00	2,663.00	1,515.00			12,337.00	17.75
246-225-826-000	ADMIN LEGAL FEES	30,000.00	30,000.00	0.00	0.00			30,000.00	0.00
246-225-964-000	ADMIN 10%/HOOKUP TO GENERAL	20,000.00	40,000.00	0.00	0.00			40,000.00	0.00
246-225-967-100	WHOLE HOUSE FILTER PROJECT	100,000.00	80,000.00	(185,920.44)	2,470.50			265,920.44	(232.40)
246-225-980-000	ADMIN MISCELLANEOUS EXPENSE	10,000.00	5,000.00	0.00	0.00			5,000.00	0.00
Total Dept 225 - ADMINISTRA		175,000.00	170,000.00	(183,257.44)	3,985.50			353,257.44	107.80
Expenditures		175,000.00	170,000.00	(183,257.44)	3,985.50			353,257.44	107.80
<b>Fund 246 - IRF:</b>									
TOTAL REVENUES		514,833.00	363,224.00	141,704.64	6,284.54			221,519.36	
TOTAL EXPENDITURES		175,000.00	170,000.00	(183,257.44)	3,985.50			353,257.44	
NET OF REVENUES & EXPENDIT		339,833.00	193,224.00	324,962.08	2,299.04			(131,738.08)	
<b>Fund: 248 DDA</b>									
Account Category: Revenues									
Department: 000									
248-000-401-401	TAXES - CASCADE TOWNSHIP	326,438.00	389,115.00	389,112.21	0.00			2.79	100.00
248-000-401-402	TAXES - G.R.C.C.	190,800.00	203,000.00	0.00	0.00			203,000.00	0.00
248-000-401-403	TAXES-KENT COUNTY	634,300.00	685,000.00	215,198.33	0.00			469,801.67	31.42
248-000-401-406	KDL TAXES-DDA	118,172.00	140,115.00	124,744.53	0.00			15,370.47	89.03
248-000-528-007	ARPA	0.00	500,000.00	0.00	0.00			500,000.00	0.00
248-000-665-000	INTEREST REVENUE	110,000.00	88,500.00	39,756.11	10,927.41			48,743.89	44.92
248-000-667-001	RENT-TUFFY	78,789.00	79,000.00	0.00	0.00			79,000.00	0.00
248-000-675-675	MISCELLANEOUS INCOME	12,600.00	7,000.00	1,861.33	1,861.33			5,138.67	26.59
248-000-677-300	DDACONTRIB & DONATION- METRO CRUISE WU	4,000.00	4,000.00	0.00	0.00			4,000.00	0.00
Total Dept 000		1,475,079.00	2,095,730.00	770,672.51	12,788.74			1,325,057.49	36.77
Revenues		1,475,079.00	2,095,730.00	770,672.51	12,788.74			1,325,057.49	36.77
Account Category: Expenditure									
Department: 190 DDA OPERATI									
248-190-723-000	DDA - MEMBERSHIP AND DUES	2,150.00	2,000.00	575.00	0.00			1,425.00	28.75
248-190-724-000	DDA - EDUCATION	2,000.00	2,000.00	0.00	0.00			2,000.00	0.00
248-190-787-000	MISCELLANEOUS	7,000.00	0.00	400.00	200.00			(400.00)	100.00
248-190-801-000	CONTRACT SERVICES	55,000.00	175,000.00	21,750.00	3,750.00			153,250.00	12.43
248-190-802-300	DDA ADMINISTRATIVE	102,000.00	0.00	0.00	0.00			0.00	0.00
248-190-821-000	ENGINEERING	0.00	75,000.00	29,602.75	18,647.00			45,397.25	39.47
248-190-826-265	LEGAL	0.00	2,500.00	0.00	0.00			2,500.00	0.00
248-190-860-000	DDA - MILEAGE	400.00	400.00	0.00	0.00			400.00	0.00
248-190-861-100	TRANSPORTATION SERVICES	217,540.00	60,000.00	37,695.00	0.00			22,305.00	62.83
248-190-921-000	ELECTRICITY	26,000.00	26,000.00	3,542.88	1,060.05			22,457.12	13.63
248-190-922-000	STREETLIGHTS	35,000.00	30,000.00	4,757.55	0.00			25,242.45	15.86
248-190-924-100	CELL PHONES/DATA	900.00	900.00	0.00	0.00			900.00	0.00
248-190-927-000	WATER-SEWER	8,500.00	8,500.00	0.00	0.00			8,500.00	0.00
248-190-931-000	MAINT & REPAIR/IMPROVEMENTS	60,000.00	60,000.00	434.00	434.00			59,566.00	0.72
248-190-931-300	DDA REPAIR & MAINT- METRO CRUISE WU	8,000.00	8,000.00	0.00	0.00			8,000.00	0.00
248-190-964-100	DDA PROPERTY TAX REFUNDS	25,000.00	25,000.00	0.00	0.00			25,000.00	0.00
248-190-967-000	SPECIAL PROJECTS-DDA LIGHTING/DECOR	15,000.00	15,000.00	1,754.95	0.00			13,245.05	11.70
248-190-967-001	SPECIAL PROJECTS-TACTICAL URBANISM	0.00	20,000.00	0.00	0.00			20,000.00	0.00

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

**Balance As Of 04/30/2024**

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

GL Number	Description	2023	2024	YTD Balance		Activity For	Available	% Bdg
		Amended Budget	Amended Budget	04/30/2024 Norm (Abnorm)	04/30/2024 Incr (Decr)	Balance 04/30/2024 Norm (Abnorm)	Used	
248-190-967-002	SPECIAL PROJECTS-FLOWERS/PLANTINGS	10,000.00	110,000.00	0.00	0.00		110,000.00	0.00
248-190-967-003	SPECIAL PROJECTS-PR/MARKETING/PROMOTION	0.00	20,000.00	0.00	0.00		20,000.00	0.00
248-190-967-004	SPECIAL PROJECTS-SPECIAL EVENTS	15,000.00	15,000.00	0.00	0.00		15,000.00	0.00
248-190-961-000	OFFICE EQUIPMENT	1,000.00	1,000.00	0.00	0.00		1,000.00	0.00
<b>Total Dept 190 - DDA OPERAT</b>		<b>590,490.00</b>	<b>656,300.00</b>	<b>100,512.13</b>	<b>24,091.05</b>		<b>555,767.87</b>	<b>15.31</b>
Department: 901 CAPITAL OUT								
248-901-970-000	CAPITAL OUTLAY - FFE	0.00	230,000.00	0.00	0.00		230,000.00	0.00
248-901-971-000	LAND ACQUISITION	0.00	0.00	10,000.00	0.00		(10,000.00)	100.00
248-901-974-000	CAPITAL OUTLAY - LANDIMP	0.00	1,750,000.00	0.00	0.00		1,750,000.00	0.00
<b>Total Dept 901 - CAPITAL OUT</b>		<b>0.00</b>	<b>1,980,000.00</b>	<b>10,000.00</b>	<b>0.00</b>		<b>1,970,000.00</b>	<b>0.51</b>
Department: 966 TRANSFERS C								
248-966-955-248	TRANSFER TO GF - FROM DDA	0.00	434,564.00	0.00	0.00		434,564.00	0.00
<b>Total Dept 966 - TRANSFERS C</b>		<b>0.00</b>	<b>434,564.00</b>	<b>0.00</b>	<b>0.00</b>		<b>434,564.00</b>	<b>0.00</b>
Department: 990 DEBT SERVIC								
248-990-992-007	LOAN PRINCIPAL	75,024.00	80,000.00	23.60	0.00		79,976.40	0.03
248-990-994-001	INTEREST AND FEES	19,314.00	16,900.00	8,426.40	0.00		8,473.60	49.86
<b>Total Dept 990 - DEBT SERVIC</b>		<b>94,338.00</b>	<b>96,900.00</b>	<b>8,450.00</b>	<b>0.00</b>		<b>88,450.00</b>	<b>8.72</b>
<b>Expenditures</b>		<b>684,828.00</b>	<b>3,167,764.00</b>	<b>118,962.13</b>	<b>24,091.05</b>		<b>3,048,801.87</b>	<b>3.76</b>
Fund 248 - DDA:								
<b>TOTAL REVENUES</b>		<b>1,475,079.00</b>	<b>2,095,730.00</b>	<b>770,672.51</b>	<b>12,788.74</b>		<b>1,325,057.49</b>	
<b>TOTAL EXPENDITURES</b>		<b>684,828.00</b>	<b>3,167,764.00</b>	<b>118,962.13</b>	<b>24,091.05</b>		<b>3,048,801.87</b>	
<b>NET OF REVENUES &amp; EXPENDIT</b>		<b>790,251.00</b>	<b>(1,072,034.00)</b>	<b>651,710.38</b>	<b>(11,302.31)</b>		<b>(1,723,744.38)</b>	
Fund: 249 BUILDING FUND								
Account Category: Revenues								
Department: 000								
249-000-600-644	NSF FEES	25.00	0.00	25.00	0.00		(25.00)	100.00
249-000-607-100	BUILDING PERMITS	0.00	0.00	89,229.00	(61,140.00)		(89,229.00)	100.00
249-000-607-200	ELECTRICAL PERMITS	0.00	0.00	35,289.00	3,865.00		(35,289.00)	100.00
249-000-607-300	PLUMBING PERMITS	0.00	0.00	26,224.00	1,069.00		(26,224.00)	100.00
249-000-607-400	MECHANICAL PERMITS	0.00	0.00	44,819.00	10,135.80		(44,819.00)	100.00
249-000-607-483	CASCADE TWP BLDG COM PERMITS	260.00	0.00	0.00	0.00		0.00	0.00
249-000-607-484	CASCADE TWP BLDG RES PERMITS	495,000.00	360,000.00	113,288.00	21,927.00		246,712.00	31.47
249-000-607-485	CASCADE TWP ELECTRICAL PERMITS	111,000.00	100,000.00	21,223.00	5,985.00		78,777.00	21.22
249-000-607-486	CASCADE TWP MECHANICAL PERMITS	117,000.00	110,000.00	31,764.00	8,280.00		78,236.00	28.88
249-000-607-487	CASCADE TWP PLUMBING PERMITS	55,400.00	55,000.00	12,249.00	4,075.00		42,751.00	22.27
249-000-607-490	CASCADE TWP CONTRACTOR REG	10,000.00	9,000.00	3,045.00	825.00		5,955.00	33.83
249-000-607-500	LOWELL TWP BUILDING PERMITS	86,000.00	60,000.00	44,684.00	37,673.00		15,316.00	74.47
249-000-607-501	LOWELL TWP ELECTRICAL PERMITS	33,000.00	28,000.00	5,626.00	1,829.00		22,374.00	20.09
249-000-607-502	LOWELL TWP MECHANICAL PERMITS	28,000.00	23,000.00	6,900.00	2,010.00		16,100.00	30.00
249-000-607-503	LOWELL TWP PLUMBING PERMITS	20,000.00	15,000.00	3,753.00	1,632.00		11,247.00	25.02
249-000-607-510	VERGENNES TWP BUILDING PERMITS	71,000.00	70,000.00	6,063.00	3,882.00		63,937.00	8.66
249-000-607-511	VERGENNES TWP ELECTRICAL PERMITS	20,000.00	20,000.00	2,995.00	1,000.00		17,005.00	14.98
249-000-607-512	VERGENNES TWP MECHANICAL PERMITS	20,000.00	18,000.00	4,145.00	1,070.00		13,855.00	23.03
249-000-607-516	VERGENNES TWP PLUMBING PERMITS	15,000.00	16,000.00	2,400.00	233.00		13,600.00	15.00
249-000-607-520	ADA TWP BUILDING PERMITS	313,000.00	280,000.00	31,780.00	10,294.00		248,220.00	11.35
249-000-607-521	ADA TWP PLUMBING PERMITS	50,000.00	50,000.00	8,935.00	2,584.00		41,065.00	17.87
249-000-607-523	ADA TWP ELECTRICAL PERMITS	65,000.00	65,000.00	15,327.00	3,598.00		49,673.00	23.58
249-000-607-524	ADA TWP MECHANICAL PERMITS	72,000.00	65,000.00	16,882.70	5,543.20		48,117.30	25.97
249-000-607-531	GR TWP BUILDING PERMITS	299,000.00	220,000.00	42,653.00	30,594.00		177,347.00	19.39
249-000-607-532	GR TWP ELECTRICAL PERMITS	85,000.00	65,000.00	16,464.00	9,445.00		48,536.00	25.33
249-000-607-533	GR TWP MECHANICAL PERMITS	92,000.00	85,000.00	17,970.00	5,570.00		67,030.00	21.14
249-000-607-534	GR TWP PLUMBING PERMITS	48,000.00	48,000.00	9,648.00	3,478.00		38,352.00	20.10
249-000-607-536	EAST GR BUILDING PERMITS	80,000.00	80,000.00	14,852.00	5,893.00		65,148.00	18.57
249-000-607-537	EAST GR ELECTRICAL PERMITS	40,900.00	40,000.00	10,270.00	2,312.00		29,730.00	25.68
249-000-607-538	EAST GR MECHANICAL PERMITS	51,700.00	50,000.00	12,745.00	3,760.00		37,255.00	25.49
249-000-607-539	EAST GR PLUMBING PERMITS	29,000.00	28,000.00	8,118.00	2,503.00		19,882.00	28.99
249-000-607-541	EAST GR-RENTAL INSP	4,500.00	4,500.00	0.00	0.00		4,500.00	0.00
249-000-607-550	PLAINFIELD BUILDING PERMITS	325,000.00	260,000.00	78,956.00	39,803.00		181,044.00	30.37
249-000-607-551	PLAINFIELD - ELECTRICAL PERMITS	105,000.00	85,000.00	24,341.00	6,962.00		60,659.00	28.64
249-000-607-552	PLAINFIELD MECHANICAL PERMITS	130,000.00	110,000.00	28,924.50	8,480.00		81,075.50	26.30
249-000-607-553	PLAINFIELD - PLUMBING PERMITS	75,000.00	60,000.00	18,147.00	10,650.00		41,853.00	30.25
249-000-665-000	INTEREST REVENUE	79,000.00	51,000.00	43,634.76	8,275.29		7,365.24	85.56

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

Balance As Of 04/30/2024

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

GL Number	Description	2023	2024	YTD Balance	Activity For	Available	% Bdgt
		Amended Budget	Amended Budget	04/30/2024 Norm (Abnorm)	04/30/2024 Incr (Decr)	Balance 04/30/2024 Norm (Abnorm)	Used
249-000-675-675	MISCELLANEOUS INCOME	2,000.00	1,500.00	370.00	70.00	1,130.00	24.67
249-000-676-100	REIMBURSEMENT- SECURITY DEPOSIT	0.00	0.00	1,362.43	0.00	(1,362.43)	100.00
Total Dept 000		3,027,785.00	2,532,000.00	855,101.39	204,165.29	1,676,898.61	33.77
Department: 955 TRANSFERS II							
249-955-699-249	TRANSFER FIRE INSPECTOR SHARE TO FIRE	176,000.00	0.00	0.00	0.00	0.00	0.00
Total Dept 955 - TRANSFERS I		176,000.00	0.00	0.00	0.00	0.00	0.00
Revenues		3,203,785.00	2,532,000.00	855,101.39	204,165.29	1,676,898.61	33.77
Account Category: Expenditure							
Department: 250 BENEFITS/INS							
249-250-715-000	FICA-EMPLOYER	81,785.00	86,422.00	25,637.73	5,588.00	60,784.27	29.67
249-250-716-000	DEFINED CONTRIBUTION PLAN	99,349.00	106,037.00	37,688.26	8,395.11	68,348.74	35.54
249-250-717-000	WORKERS COMP INSURANCE	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00
249-250-718-000	VISION INSURANCE BENEFITS	1,857.00	1,857.00	451.12	0.00	1,405.88	24.29
249-250-718-200	OTHER BENEFITS	19,500.00	19,500.00	20,800.00	0.00	(1,300.00)	106.67
249-250-718-300	OTHER BENEFITS- PTO BUYBACK PROGRAM	6,000.00	0.00	0.00	0.00	0.00	0.00
249-250-719-000	HEALTH INSURANCE BENEFITS	173,007.00	180,360.00	77,294.97	15,508.49	103,065.03	42.86
249-250-719-100	OPT-OUT INSURANCE	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
249-250-720-000	LIFE & DISABILITY INSURANCE	11,385.00	11,385.00	3,548.72	1,007.21	7,836.28	31.17
249-250-721-000	DENTAL INSURANCE BENEFITS	15,146.00	15,146.00	6,813.16	2,883.46	8,332.84	44.98
249-250-722-000	PENSION PLAN BENEFITS	55,000.00	40,278.00	28,285.68	7,071.42	11,992.32	70.23
Total Dept 250 - BENEFITS/IN		492,029.00	489,985.00	200,519.64	40,453.69	289,465.36	40.92
Department: 371 BUILDING DE							
249-371-702-000	WAGES- FULL TIME	869,722.00	992,471.00	279,534.76	67,911.98	712,936.24	28.17
249-371-702-001	WAGES- DEPARTMENT HEAD	115,000.00	122,233.00	37,610.00	9,402.50	84,623.00	30.77
249-371-704-000	WAGES- PART TIME	51,764.50	15,000.00	2,659.70	443.94	12,340.30	17.73
249-371-707-000	WAGES- CASUAL	30,000.00	30,000.00	900.00	100.00	29,100.00	3.00
249-371-723-000	MEMBERSHIPS AND DUES	6,000.00	6,000.00	1,480.00	(50.00)	4,520.00	24.67
249-371-724-000	EDUCATION	10,000.00	10,000.00	700.00	0.00	9,300.00	7.00
249-371-727-000	OFFICE SUPPLIES	12,000.00	10,000.00	1,776.37	234.32	8,223.63	17.76
249-371-752-101	KITCHEN SUPPLIES	0.00	700.00	35.08	35.08	664.92	5.01
249-371-757-000	BOOKS	5,000.00	5,000.00	1,581.60	0.00	3,418.40	31.63
249-371-787-000	MISCELLANEOUS	1,500.00	0.00	0.00	0.00	0.00	0.00
249-371-787-101	CLEANING & PAPER SUPPLIES	0.00	800.00	36.26	36.26	763.74	4.53
249-371-787-200	CREDIT CARD FEES	36,000.00	38,000.00	12,462.07	3,487.77	25,537.93	32.79
249-371-807-000	AUDIT FEES & SERVICES	800.00	1,000.00	800.00	800.00	200.00	80.00
249-371-810-000	LIABILITY INSURANCE	14,435.50	15,000.00	0.00	0.00	15,000.00	0.00
249-371-821-000	BLDG ENGINEERING	1,500.00	0.00	0.00	0.00	0.00	0.00
249-371-860-000	MILEAGE	72,000.00	74,000.00	22,073.08	5,694.33	51,926.92	29.83
249-371-862-500	DEPT HEAD, SUPV EXPENSES	750.00	750.00	57.11	0.00	692.89	7.61
249-371-923-000	HEATING/UTILITY	9,000.00	9,000.00	3,058.36	967.22	5,941.64	33.98
249-371-924-000	PHONES	6,000.00	6,000.00	2,470.82	533.53	3,529.18	41.18
249-371-924-100	CELL PHONES/DATA	12,000.00	10,000.00	1,900.89	197.98	8,099.11	19.01
249-371-932-000	OFFICE EQUIP & COMPUTER REPAIR	12,000.00	12,000.00	7,800.00	0.00	4,200.00	65.00
249-371-939-000	SERVICE CONTRACTS	70,000.00	98,398.00	23,986.30	341.67	74,411.70	24.38
249-371-941-000	POSTAGE & MACHINE LEASE	1,000.00	1,000.00	300.00	0.00	700.00	30.00
249-371-957-000	BLDG PHYSICAL EXAMS	750.00	750.00	0.00	0.00	750.00	0.00
249-371-967-000	BLDG - SPECIAL PROJECTS-FURNITURE UPDATE	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00
249-371-967-200	SPECIAL PROJECTS - IT SERVICES	0.00	33,000.00	0.00	0.00	33,000.00	0.00
249-371-961-000	OFFICE EQUIPMENT	18,235.50	12,000.00	6,240.30	1,440.00	5,759.70	52.00
Total Dept 371 - BUILDING DE		1,385,457.50	1,533,102.00	407,462.70	91,576.58	1,125,639.30	26.58
Department: 964 PAYMENTS TC							
249-964-964-100	PERMITS DUE TO LOWELL TWP	33,400.00	27,000.00	12,192.60	8,628.80	14,807.40	45.16
249-964-964-200	PERMITS DUE TO VERGENNES TWP	25,200.00	24,800.00	3,120.60	1,237.00	21,679.40	12.58
249-964-964-300	PERMITS DUE TO GR TWP	93,600.00	83,600.00	17,234.20	9,817.40	66,365.80	20.62
249-964-964-400	PERMITS DUE TO ADA TWP	98,600.00	92,000.00	14,642.34	4,403.84	77,357.66	15.92
249-964-964-500	PERMITS DUE TO EAST GR	39,800.00	39,600.00	9,309.80	2,893.60	30,290.20	23.51
249-964-964-600	PERMITS DUE PLAINFIELD	114,600.00	103,000.00	30,073.70	13,179.00	72,926.30	29.20
249-964-964-800	PERMITS DUE CASCADE TWP	142,000.00	125,000.00	35,704.80	8,053.40	89,295.20	28.56
Total Dept 964 - PAYMENTS T		547,200.00	495,000.00	122,278.04	48,213.04	372,721.96	24.70
Department: 966 TRANSFERS C							
249-966-955-206	TRANSFER TO FIRE FUND FROM BLDG	0.00	102,000.00	0.00	0.00	102,000.00	0.00
249-966-955-249	TRANSFER TO GF FROM BLDG	0.00	311,338.00	0.00	0.00	311,338.00	0.00

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

**Balance As Of 04/30/2024**

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

GL Number	Description	2023	2024	YTD Balance		Available Balance 04/30/2024	% Bdgt Used
		Amended Budget	Amended Budget	04/30/2024	Activity For 04/30/2024		
				Norm (Abnorm)	Incr (Decr)	Norm (Abnorm)	
Total Dept 966 - TRANSFERS		0.00	413,338.00	0.00	0.00	413,338.00	0.00
Expenditures		2,424,686.50	2,931,425.00	730,260.38	180,243.31	2,201,164.62	24.91
Fund 249 - BUILDING FUND:							
TOTAL REVENUES		3,203,785.00	2,532,000.00	855,101.39	204,165.29	1,676,898.61	
TOTAL EXPENDITURES		2,424,686.50	2,931,425.00	730,260.38	180,243.31	2,201,164.62	
NET OF REVENUES & EXPENDITURES		779,098.50	(399,425.00)	124,841.01	23,921.98	(524,266.01)	
Fund: 271 LIBRARY FUND							
Account Category: Revenues							
Department: 000							
271-000-401-402	TAX LEVY	247,920.00	267,530.00	260,353.49	0.00	7,176.51	97.32
271-000-401-410	PERSONAL PROPERTY TAX	14,920.00	16,057.00	15,803.86	0.00	253.14	98.42
271-000-401-412	DELINQUENT TAX LEVY	1,733.00	700.00	0.00	0.00	700.00	0.00
271-000-401-437	ABATEMENT TAXES-LEVY	2,323.00	2,495.00	2,494.95	0.00	0.05	100.00
271-000-401-445	PENALTIES & INTEREST ON TAX	100.00	120.00	38.49	0.00	81.51	32.08
271-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	17,080.91	17,405.00	4,359.26	0.00	13,045.74	25.05
271-000-587-587	KENT DISTRICT LIBRARY PAYMENT	43,800.00	43,826.00	21,913.00	10,956.50	21,913.00	50.00
271-000-665-000	INTEREST REVENUE	42,000.00	53,000.00	20,263.62	4,238.08	32,736.38	38.23
271-000-674-100	FRIENDS OF THE LIBRARY DONATIONS	201,000.00	20,000.00	0.00	0.00	20,000.00	0.00
Total Dept 000		570,876.91	421,133.00	325,226.67	15,194.58	95,906.33	77.23
Revenues		570,876.91	421,133.00	325,226.67	15,194.58	95,906.33	77.23
Account Category: Expenditure							
Department: 790 LIBRARY							
271-790-727-000	LIBRARY SUPPLIES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
271-790-729-000	LIB ELECTRONIC SUBSCRIPTIONS	1,000.00	0.00	0.00	0.00	0.00	0.00
271-790-787-000	MISCELLANEOUS	827.50	0.00	0.00	0.00	0.00	0.00
271-790-802-200	JANITORIAL & MAINTENANCE	52,500.00	45,000.00	16,503.54	10,936.96	28,496.46	36.67
271-790-810-000	LIABILITY INSURANCE	24,392.50	25,000.00	0.00	0.00	25,000.00	0.00
271-790-921-000	LIBRARY ELECTRICITY	52,000.00	52,000.00	10,124.00	0.00	41,876.00	19.47
271-790-923-000	LIBRARY HEATING	12,000.00	12,000.00	4,220.13	1,025.38	7,779.87	35.17
271-790-924-000	LIBRARY PHONES	2,500.00	2,000.00	239.67	219.63	1,760.33	11.98
271-790-927-000	LIBRARY WATER-SEWER	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00
271-790-931-000	LIBRARY MAINTENANCE	110,904.00	110,000.00	7,366.12	3,033.35	102,633.88	6.70
271-790-931-100	LIBRARY MAINTENANCE	39,754.00	0.00	0.00	0.00	0.00	0.00
271-790-964-100	PROPERTY TAX REFUNDS	500.00	50.00	210.18	210.18	(160.18)	420.36
271-790-981-000	OFFICE EQUIPMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 790 - LIBRARY		307,378.00	257,050.00	38,663.64	15,425.50	218,386.36	15.04
Department: 901 CAPITAL OUT							
271-901-970-000	CAPITAL OUTLAY - FFE	0.00	1,500,000.00	17,718.75	0.00	1,482,281.25	1.18
271-901-974-271	LIBRARY FRIENDSHIP PARK	306,000.00	0.00	163,289.11	58,478.20	(163,289.11)	100.00
Total Dept 901 - CAPITAL OUT		306,000.00	1,500,000.00	181,007.86	58,478.20	1,318,992.14	12.07
Department: 966 TRANSFERS C							
271-966-955-271	TRANSFER TO GF - FROM LIBRARY	0.00	56,245.00	0.00	0.00	56,245.00	0.00
Total Dept 966 - TRANSFERS C		0.00	56,245.00	0.00	0.00	56,245.00	0.00
Expenditures		613,378.00	1,813,295.00	219,671.50	73,903.70	1,593,623.50	12.11
Fund 271 - LIBRARY FUND:							
TOTAL REVENUES		570,876.91	421,133.00	325,226.67	15,194.58	95,906.33	
TOTAL EXPENDITURES		613,378.00	1,813,295.00	219,671.50	73,903.70	1,593,623.50	
NET OF REVENUES & EXPENDITURES		(42,501.09)	(1,392,162.00)	105,555.17	(58,709.12)	(1,497,717.17)	
Fund: 282 CARES ACT							
Account Category: Revenues							
Department: 000							
282-000-665-000	INTEREST ON INVESTMENTS	16,800.00	5,000.00	38,338.70	13,103.61	(33,338.70)	766.77
Total Dept 000		16,800.00	5,000.00	38,338.70	13,103.61	(33,338.70)	766.77
Revenues		16,800.00	5,000.00	38,338.70	13,103.61	(33,338.70)	766.77
Fund 282 - CARES ACT:							
TOTAL REVENUES		16,800.00	5,000.00	38,338.70	13,103.61	(33,338.70)	
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	
NET OF REVENUES & EXPENDITURES		16,800.00	5,000.00	38,338.70	13,103.61	(33,338.70)	

**MONTHLY FINANCIAL STATEMENT FOR CASCADE CHARTER TOWNSHIP**

**Balance As Of 04/30/2024**

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

GL Number	Description	2023 Amended Budget	2024 Amended Budget	YTD Balance 04/30/2024 Norm (Abnorm)	Activity For 04/30/2024 Incr (Decr)	Available Balance 04/30/2024 Norm (Abnorm)	% Bdgt Used
Fund: 284 OPIOID SETTLEMENT							
284-000-685-000	OPIOID SETTLEMENT REVENUE	0.00	0.00	(8,753.81)	0.00	8,753.81	100.00
Total Dept 000		0.00	0.00	(8,753.81)	0.00	8,753.81	100.00
Revenues		0.00	0.00	(8,753.81)	0.00	8,753.81	100.00
Fund 284 - OPIOID SETTLEMENT FUND:							
TOTAL REVENUES		0.00	0.00	(8,753.81)	0.00	8,753.81	
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	
NET OF REVENUES & EXPENDIT		0.00	0.00	(8,753.81)	0.00	8,753.81	
Fund: 403 FIRE STATION #1: CC							
403-000-528-007	ARPA FUNDS	1,000,000.00	0.00	0.00	0.00	0.00	0.00
403-000-665-000	INTEREST ON INVESTMENTS	91,000.00	20,000.00	443.85	0.01	19,556.15	2.22
403-000-699-101	TRANSFER FROM GENERAL FUND	3,500,000.00	0.00	(284,182.79)	0.00	284,182.79	100.00
Total Dept 000		4,591,000.00	20,000.00	(283,738.94)	0.01	303,738.94	1,418.69
Revenues		4,591,000.00	20,000.00	(283,738.94)	0.01	303,738.94	1,418.69
Account Category: Expenditure							
Department: 326 FIRE ST. #1 C							
403-326-810-000	LIABILITY INSURANCE	8,400.00	0.00	0.00	0.00	0.00	0.00
403-326-821-100	ENGINEERING DESIGN	200,000.00	0.00	0.00	0.00	0.00	0.00
Total Dept 326 - FIRE ST. #1 C		208,400.00	0.00	0.00	0.00	0.00	0.00
Department: 901 CAPITAL OUT:							
403-901-975-000	BUILDING ADDITIONS & IMPROVEMENTS	9,025,000.00	0.00	195,504.64	0.00	(195,504.64)	100.00
Total Dept 901 - CAPITAL OUT		9,025,000.00	0.00	195,504.64	0.00	(195,504.64)	100.00
Department: 906 DEBT SERVIC							
403-906-993-001	PAYING AGENT FEES	500.00	0.00	0.00	0.00	0.00	0.00
Total Dept 906 - DEBT SERVIC		500.00	0.00	0.00	0.00	0.00	0.00
Expenditures		9,233,900.00	0.00	195,504.64	0.00	(195,504.64)	100.00
Fund 403 - FIRE STATION #1: CONSTRUCTION FUND- BOND:							
TOTAL REVENUES		4,591,000.00	20,000.00	(283,738.94)	0.01	303,738.94	
TOTAL EXPENDITURES		9,233,900.00	0.00	195,504.64	0.00	(195,504.64)	
NET OF REVENUES & EXPENDIT		(4,642,900.00)	20,000.00	(479,243.58)	0.01	499,243.58	
Report Totals:							
TOTAL REVENUES - ALL FUNDS		22,280,866.03	18,205,434.00	9,028,583.68	434,225.25	9,176,850.32	
TOTAL EXPENDITURES - ALL FU		29,243,751.20	21,296,671.00	4,119,078.86	1,633,865.73	17,177,592.14	
NET OF REVENUES & EXPENDIT		(6,962,885.17)	(3,091,237.00)	4,909,504.82	(1,199,640.48)	(8,000,741.82)	



# CASCADE CHARTER TOWNSHIP

5920 Tahoe Drive SE Grand Rapids, Michigan 49546-7140

## REQUEST FOR BOARD ACTION

**MEETING DATE: June 12, 2024**

### **ITEM: Annual Financial Audit**

**PRESENTER:** Jade Smith, Township Manager

**INDIVIDUAL PRESENT:** Lorna Nenciarini, Finance & Budget Director

**EXECUTIVE SUMMARY:** An annual audit is required by State statute. The Township's auditors, Vredeveld Haefner LLC, have completed their examination of the Township's financial statements, and have issued an unmodified ("clean") opinion. They have also examined the Township's ARPA expenditures, as required by Federal law, and have issued a one-page report, which also indicates a "clean" opinion.

Doug Vredeveld reviewed the draft audit reports with the Personnel & Finance Committee at its last meeting in May. He will present a summary of the documents at tonight's meeting. Board action to receive and file the reports is requested. Paper copies of the financial statements will be made available at the Board meeting.

**STRATEGIC PLANS/GOALS:** Maintain compliance with statutes; be transparent in reporting results.

**ACTION REQUESTED:** Receive and file the annual financial statements.

**BUDGET IMPLICATIONS:** None.

**DIRECTOR'S RECOMMENDATION:** Receive and file.

**MANAGER'S RECOMMENDATION:** Receive and file.

**ACTION:** Receive and file.

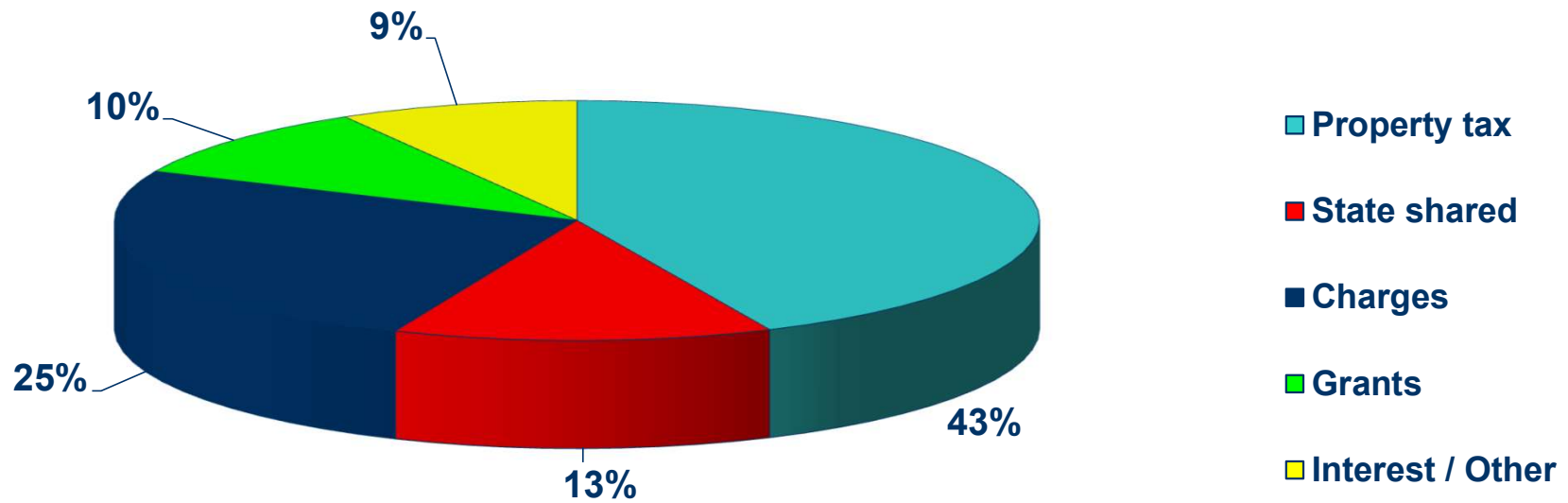
**ATTACHMENTS:** Board Presentation Slides  
Annual Financial Report  
Letter to Management  
ARPA (CSLFRF) Examination Letter

**CASCADE CHARTER TOWNSHIP  
YEAR ENDED DECEMBER 31, 2023**

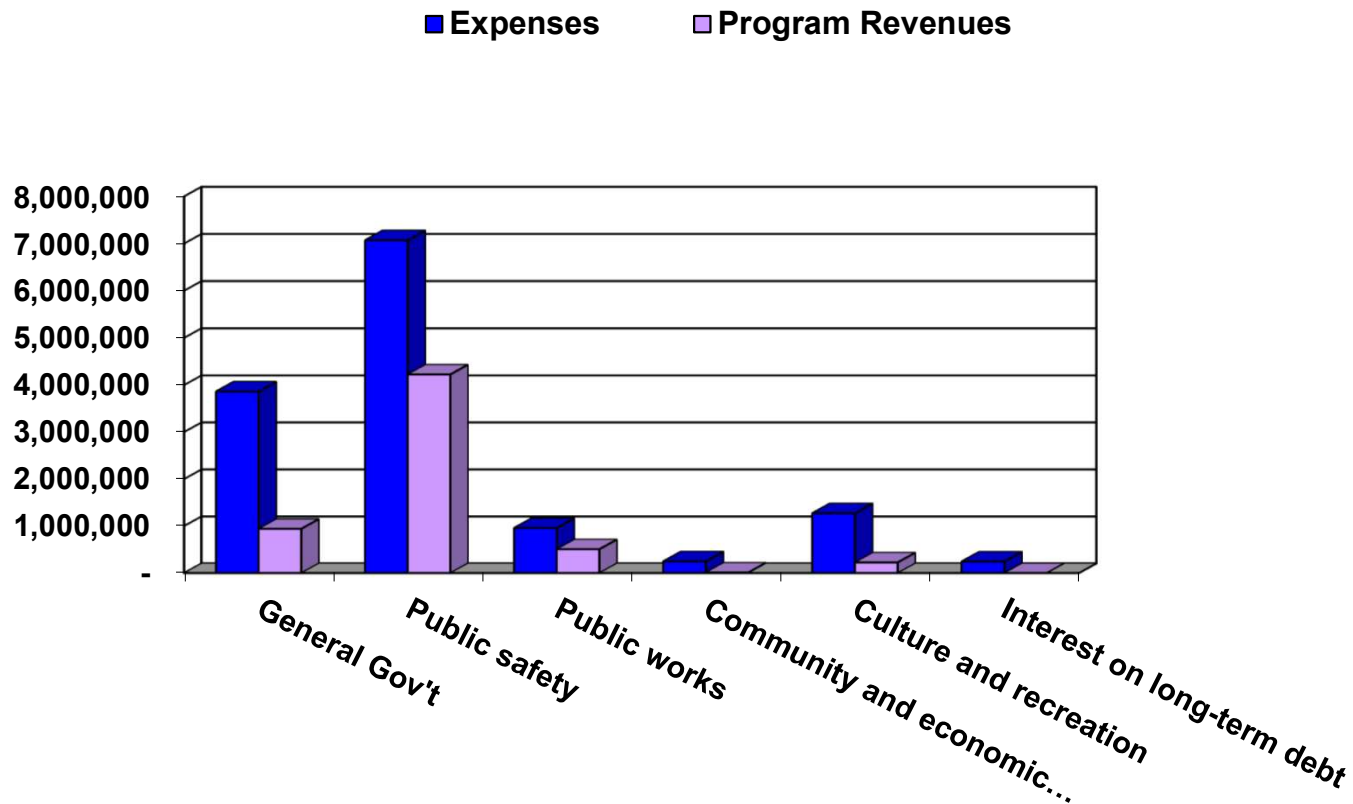
**VREDEVELD HAEFNER LLC**  
CPAS AND CONSULTANTS



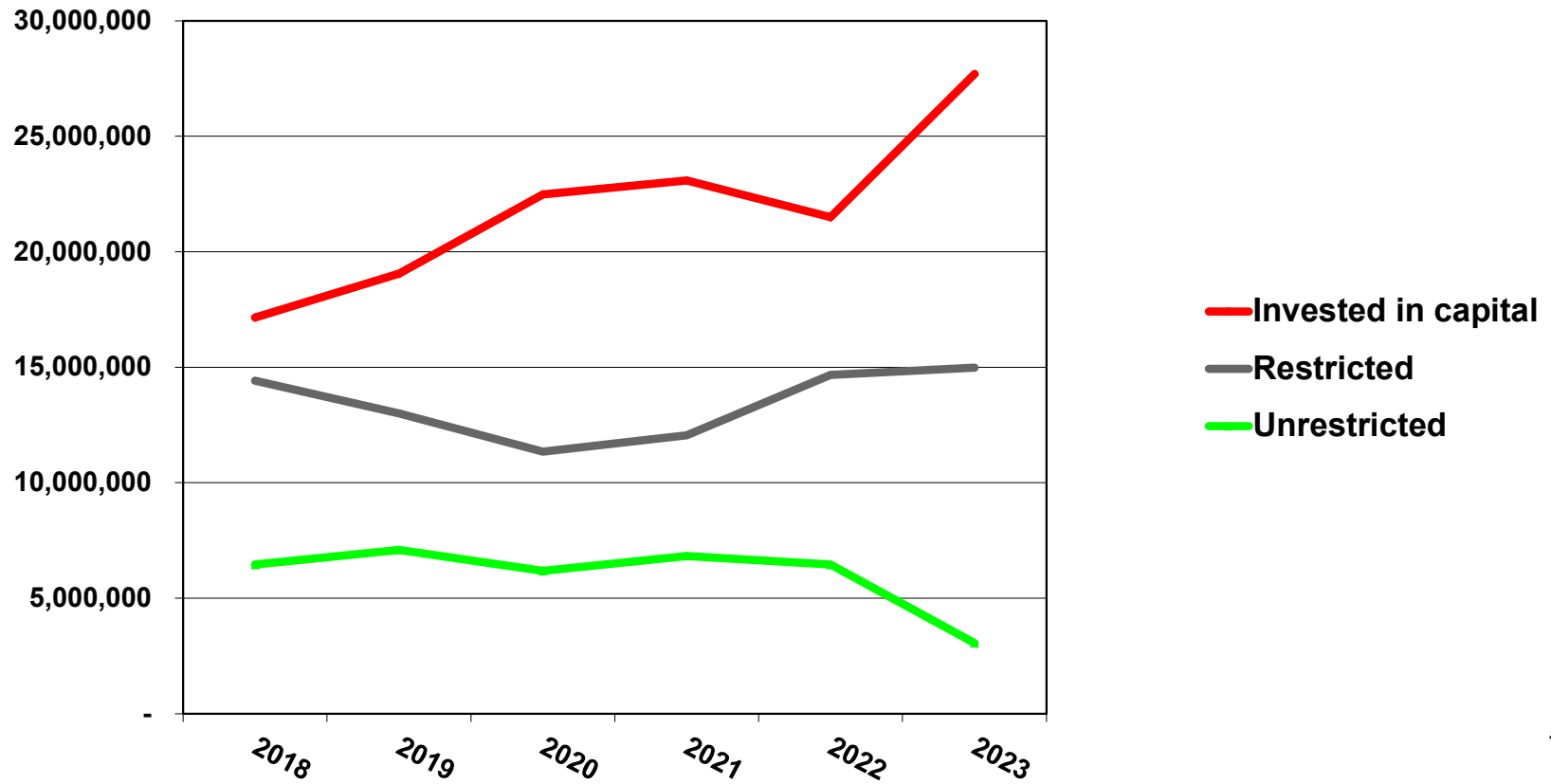
# REVENUE BY TYPE GOVERNMENTAL ACTIVITIES



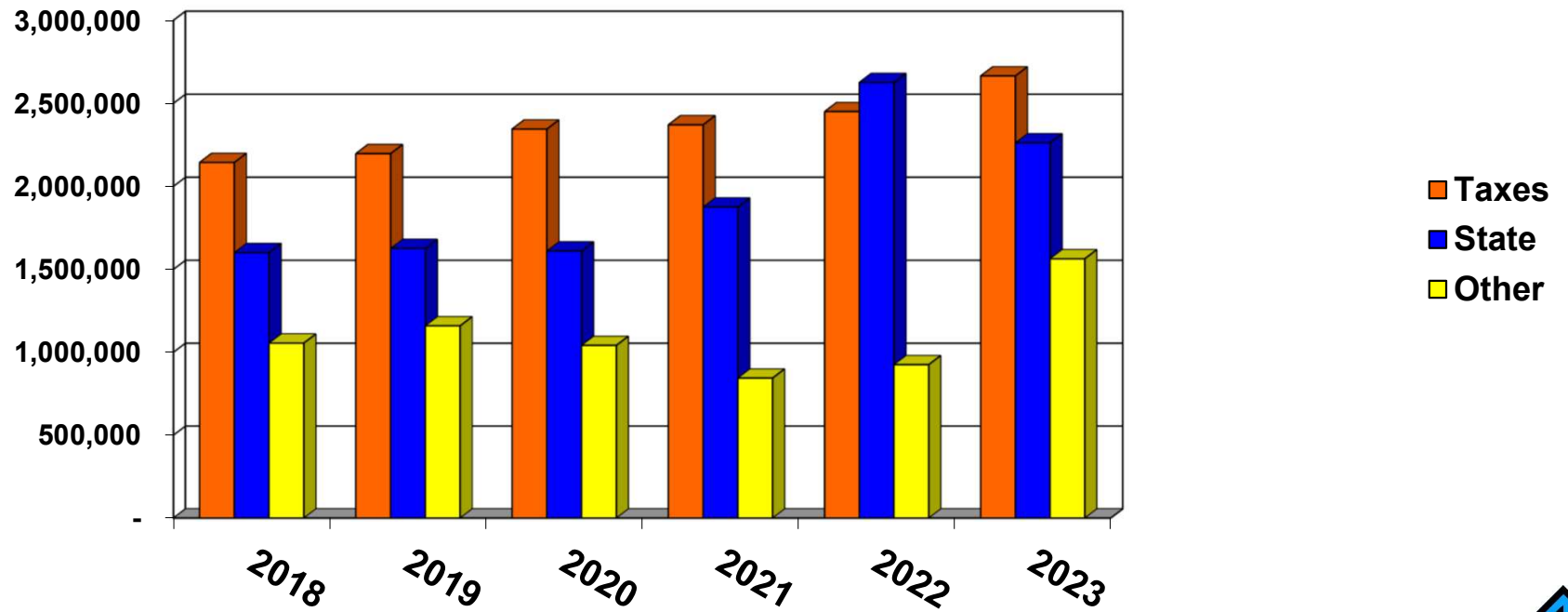
# EXPENSES AND PROGRAM REVENUES GOVERNMENTAL ACTIVITIES



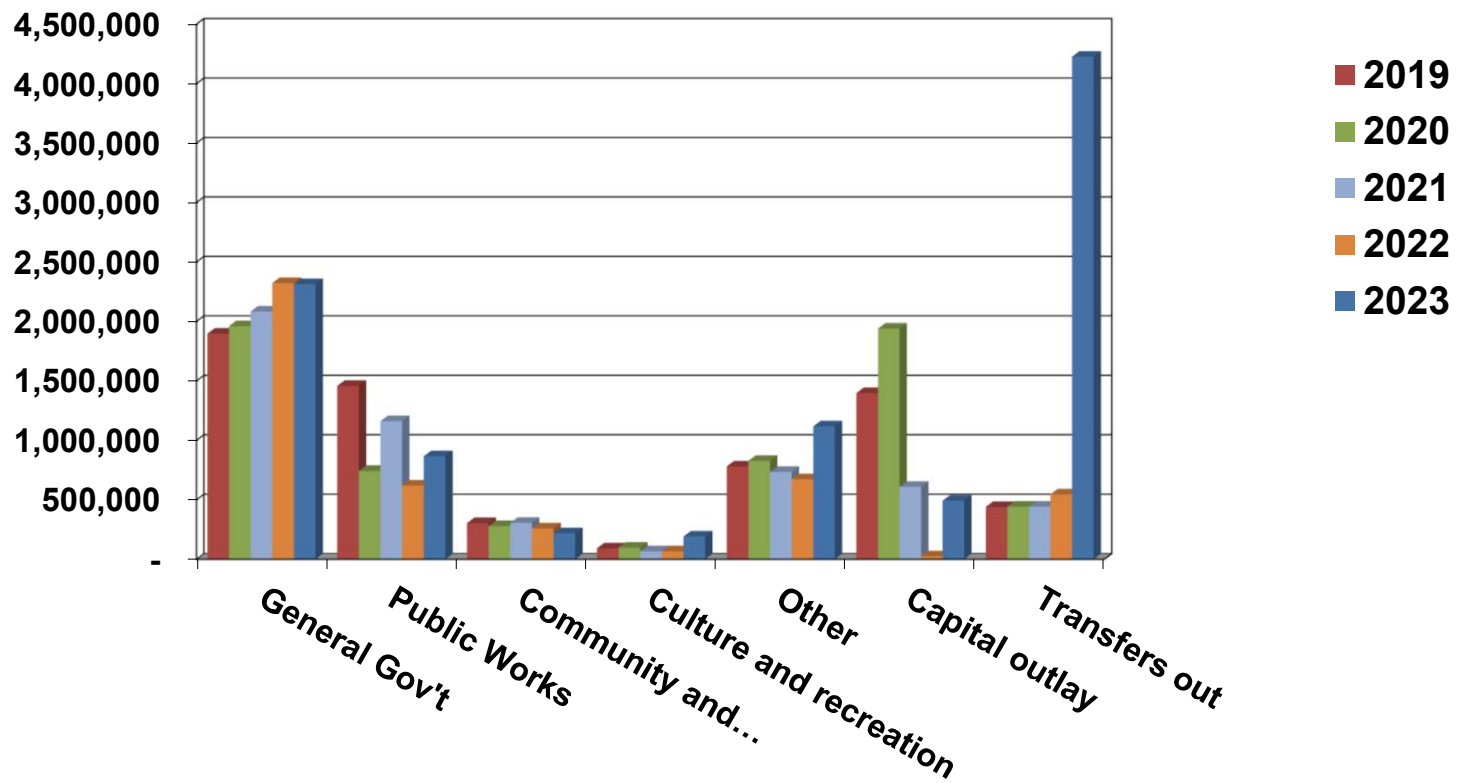
# NET ASSETS GOVERNMENTAL ACTIVITIES



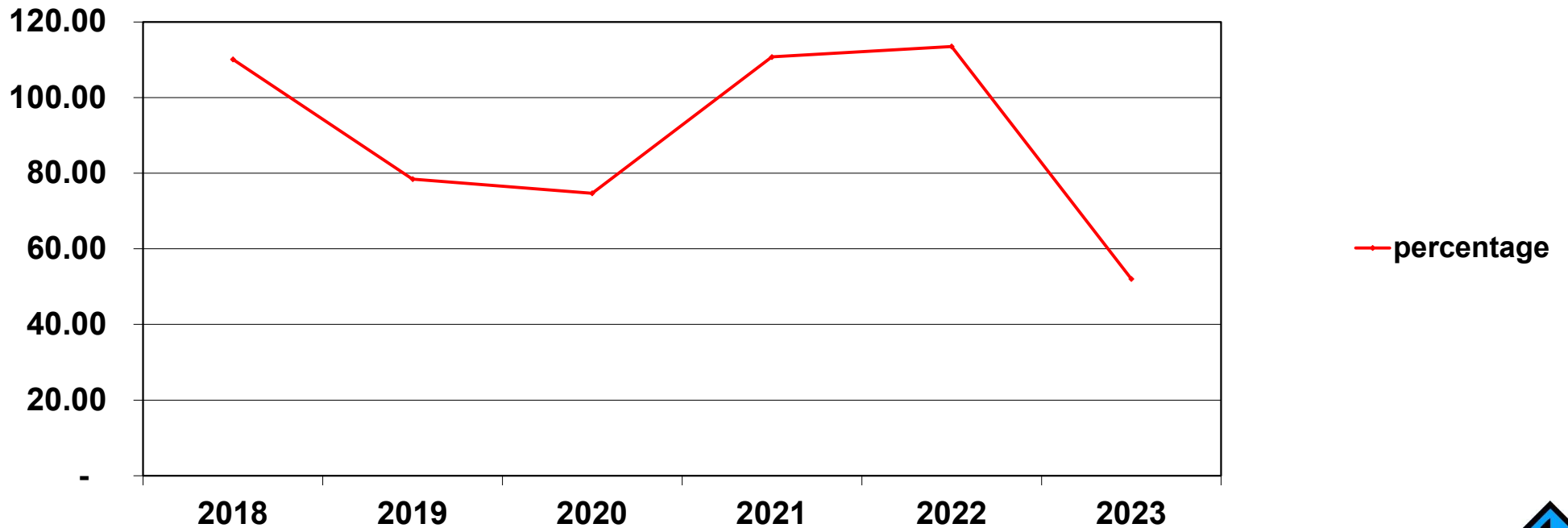
# GENERAL FUND REVENUES



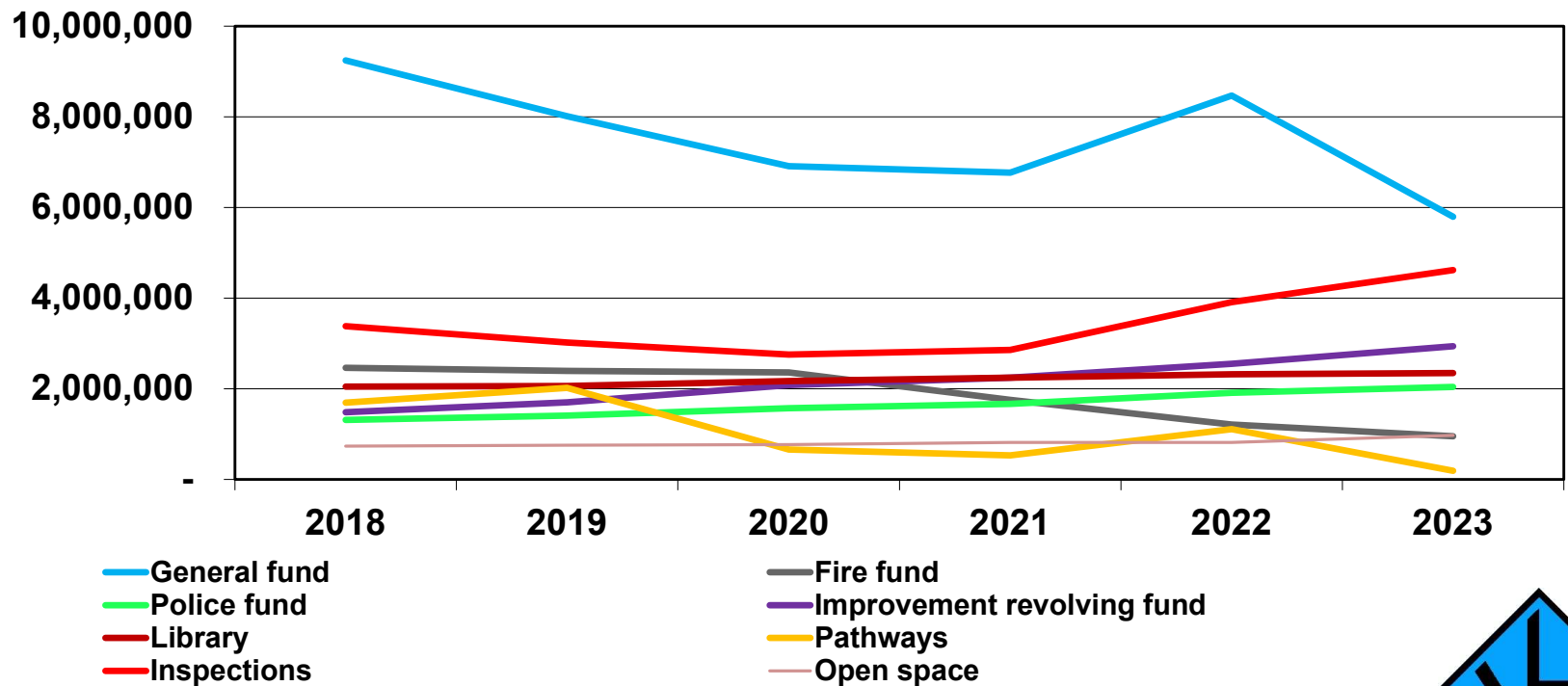
# EXPENDITURES BY FUNCTION GENERAL FUND



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



# SELECTED FUNDS FUND BALANCE DECEMBER 31, 2018 THROUGH 2023



# CONTACT US!

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**Vredeveld Haefner LLC**





# Vredeveld Haefner LLC

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May 29, 2024

To the Township Board  
Cascade Charter Township, Michigan

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Cascade Charter Township (the Township) for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 10, 2024. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Audit Results

### *Qualitative Aspects of Accounting Practices*

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

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

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

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

### *Difficulties Encountered in Performing the Audit*

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

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Significant entries consisted of assistance with recording leases in accordance with GASB 87 – Leases. Management has corrected all such misstatements.

### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 29, 2024.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

We also noted the following items:

Throughout the year, various funds reimburse other funds of the Township for services provided or work performed. We recommend a policy be put in place to clearly define the circumstances when reimbursements will be made along with accounting guidelines to record the reimbursements consistently.

A portion of the ARPA funds were spent during the year. While the projects utilizing the funds were consistent with the reporting to treasury, we did not observe documentation in the minutes of Board approval of the use of those funds. We recommend the minutes reflect the specific use of the ARPA funds.

### Other Matters

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

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

### Restriction on Use

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

Sincerely,

*Uredaxeld Haefner LLC*



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### **INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE FOR THE U.S. DEPARTMENT OF TREASURY CORONAVIRUS STATE AND LOCAL RECOVERY FUNDS PROGRAM (CSLFRF) REQUIREMENTS FOR AN ALTERNATIVE CSLFRF COMPLIANCE EXAMINATION ENGAGEMENT**

May 29, 2024

Members of the Board of Trustees  
Cascade Charter Township  
Kent County, Michigan

We have examined Cascade Charter Township's compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the 2023 OMB *Compliance Supplement* (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended December 31, 2023. Management of Cascade Charter Township (the Township) is responsible for the Township's compliance with the specified requirements. Our responsibility is to express an opinion on the Township's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement." Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the Township complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Township complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Township's compliance with specified requirements.

In our opinion, Cascade Charter Township complied, in all material respects, with the specified requirements referenced above during the year ended December 31, 2023.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud, and noncompliance with provisions of laws, regulations, contracts or grant agreements that have a material effect on the Township's compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the Township's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

**Intended Purpose**

The purpose of this examination report is solely to express an opinion on whether Cascade Charter Township complied, in all material respects with the specified requirements referenced above during the year ended December 31, 2023. Accordingly, this report is not suitable for any other purpose.

*Oredexold Haefner LLC*



**CASCADE CHARTER TOWNSHIP**

**KENT COUNTY, MICHIGAN**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

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### INDEPENDENT AUDITORS' REPORT

May 29, 2024

Township Board  
Cascade Charter Township  
Kent County, Michigan

#### **Opinions**

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cascade Charter Township (the Township), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Township, as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

#### **Responsibilities of Management for the Financial Statements**

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

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

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

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

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 10 and the information on pages 39 through 48 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

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

The 2023 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 2023 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, 2022, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township's basic financial statements as a whole. The individual fund financial statements, related to the 2022 financial statements for the year ended December 31, 2023, 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 2022 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 2022 individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

*Urodeuxeld Haefner LLC*

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## Management's Discussion and Analysis

As management of Cascade Charter Township (the Township), we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended December 31, 2023. 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 2023 operations by \$3,124,050 (or 7.3%).
- Total expenses of the Township's programs were \$13,656,329.
- Total revenues, including all program and general revenues, were \$16,780,379.
- At the close of the current year, the Township's governmental funds reported combined ending fund balances of \$20,925,252, a decrease of \$6,486,745 from the previous year.
- At the end of the current year, the unassigned fund balance for the General Fund was \$4,902,645 or 52% of total General Fund expenditures and transfers out.
- Total long-term debt of the Township decreased by \$482,940 (or 6.1%) during the current year.

### Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Township, assets and deferred outflows exceeded liabilities and deferred inflows by \$45,740,862 at the close of the most recent fiscal year. A summary of net position is as follows:

	<u>Governmental activities</u>	
	<u>2023</u>	<u>2022</u>
Current and other assets	\$35,994,824	\$40,589,056
Capital assets	35,051,115	25,146,300
Total assets	<u>71,045,939</u>	<u>65,735,356</u>
Deferred outflows of resources - pension	<u>785,015</u>	<u>1,427,159</u>
Long-term liabilities outstanding	12,304,087	12,690,614
Other liabilities	1,409,905	1,538,306
Total liabilities	<u>13,713,992</u>	<u>14,228,920</u>
Deferred inflows of resources	<u>12,376,100</u>	<u>10,316,783</u>
Net position:		
Net investment in capital assets	27,697,867	21,492,717
Restricted	14,978,501	17,086,919
Unrestricted	<u>3,064,494</u>	<u>4,037,176</u>
<b>Total net position</b>	<b><u>\$45,740,862</u></b>	<b><u>\$42,616,812</u></b>

A portion of the Township's net position (9.5%) 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 \$3,124,050 during the current fiscal year.

### Changes in Net Position

	<u>Governmental activities</u>	
	<u>2023</u>	<u>2022</u>
Revenue:		
Program revenue:		
Charges for services	\$ 4,247,444	\$ 4,473,250
Operating grants and contributions	403,470	24,883
Capital grants and contributions	1,257,823	-
General revenue:		
Property taxes	7,245,200	6,767,295
State sources	2,219,537	2,585,351
Intergovernmental	43,826	38,348
Unrestricted investment earnings	1,336,687	446,749
Other	26,392	40,078
Total revenue	<u>16,780,379</u>	<u>14,375,954</u>
Expenses:		
General government	3,863,496	4,217,832
Public safety	7,070,276	7,088,392
Public works	959,022	1,184,740
Community and economic development	247,005	292,981
Culture and recreation	1,272,123	860,066
Interest on long-term debt	244,407	85,102
Total expenses	<u>13,656,329</u>	<u>13,729,113</u>
Change in net position	3,124,050	646,841
Net position - beginning of year	<u>42,616,812</u>	<u>41,969,971</u>
<b>Net position - end of year</b>	<b><u>\$45,740,862</u></b>	<b><u>\$42,616,812</u></b>

**Governmental Activities.** During the year the Township invested \$7,070,276 or 52% of governmental activities expenses in public safety. General government expenses amounted to \$3,863,496 or 28% of governmental activities while public works, community and economic development, culture and recreation, interest on long-term debt, and other made up the remaining 20% of governmental activities expenses. The increase in culture and recreation expense is primarily the result of pathway maintenance and improvements.

### 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 \$20,925,252, a decrease of \$6,486,745 in comparison with the prior year. Of the \$20,925,252, \$5,794,765 is reported in the general fund.

The General fund is the chief operating fund of the Township. At the end of the current fiscal year, unassigned fund balance of the general fund was \$4,902,645. 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 52% of total general fund expenditures and transfers out. The fund balance of the Township's general fund decreased by \$2,670,215 during the current fiscal year. The decrease is primarily the result of a transfer to the fire station construction fund.

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 \$949,013, a decrease of \$257,087 over the prior year. The decrease is primarily the result of planned use of fund balance for capital purchases and improvements to the fire headquarters.

The Police fund is used to account for the contract with the County Sheriff Department to provide police protection to the Township. At the end of the current fiscal year, fund balance was \$2,035,608, an increase of \$125,370 over the prior year.

The Open Space fund is used to account for the property tax millage dedicated to the development of Township parks and related expenditures. At the end of the current fiscal year, fund balance was \$910,794, an increase of \$99,760 from the prior year.

The Library fund is used to account for the property tax millage and expenditures related to the Township library. At the end of the current fiscal year, fund balance was \$2,347,278, an increase of \$31,518 over the prior year. The increase is primarily the result of budget monitoring.

The Pathways fund is used to account for the property tax millage dedicated to the maintenance, operations and debt service related to the Townships pathway system. At the end of the current fiscal year, fund balance was \$186,570, a decrease of \$920,740 from the prior year. The decrease is due to significant pathway extension projects.

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 \$4,618,659, an increase of \$712,124 over the prior year. The increase is primarily the result of additional revenues and development in both the Township and contracted communities.

The Coronavirus Grants fund is used to account for revenue received from various COVID related grants and expenditures. At the end of the current fiscal year, fund balance was \$76,186, an increase of \$44,040 from the prior year as a result of interest received on unspent funds.

The Fire Station Capital Project fund is used to account for the issuance of capital improvement bonds and construction of the new fire station. At the end of the current fiscal year, fund balance was \$3,737, a decrease of \$4,178,868 from the prior year. The decrease in fund balance is the result of completing substantially all of the fire station construction in 2023.

## Capital Asset and Debt Administration

**Capital assets.** The Township's investment in capital assets for its governmental activities as of December 31, 2023, amounted to \$35,051,115 (net of accumulated depreciation). The Township's capital assets (net of depreciation) are summarized as follows:

	<u>2023</u>	<u>2022</u>
Land	\$10,554,697	\$10,554,697
Construction in progress	356,928	-
Land improvements	5,182,302	4,016,773
Infrastructure	336,000	364,000
Buildings and improvements	16,759,871	8,425,041
Furniture and equipment	789,322	532,222
Vehicles	1,071,995	1,253,567
<b>Total</b>	<u>\$35,051,115</u>	<u>\$25,146,300</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:

	<u>2023</u>	<u>2022</u>
Accrued employee benefits	\$ 239,304	\$ 264,331
Bonds payable	7,353,248	7,836,188
<b>Total</b>	<u>\$7,592,552</u>	<u>\$8,100,519</u>

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

## **Budgetary Highlights**

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

- The financing and construction of Fire Station 1, an approximate \$10 million project, was planned for several years. The use of General Fund fund balance and ARPA funds allowed for a bond issuance that was approximately half of the project cost. A \$3.5 million budget amendment in the General Fund (increase in Transfer Out), and a \$971,000 project expenditure increase in the Fire Station Construction Fund, were necessary to provide the correct budgetary structure for this project.
- The Library Fund saw a \$1,500,000 reduction in expenditure budget, due to a large project (“Library Refresh”) delay to 2024. A \$306,000 expenditure budget increase was authorized, to provide funding for a portion of the Friendship Park that is being constructed on the Library grounds.
- The Downtown Development Authority (DDA) expenditure budget was adjusted downwards by \$583,440, to reflect projects that were originally budgeted, but will not be constructed, in 2023.
- The Dam Major Repair Fund had an \$85,000 decrease to its expenditure budget, because a mid-year project that was in the planning stages was not begun in 2023.
- The Open Space Fund had a \$50,000 decrease to its expenditure budget, because a mid-year project that was in the planning stages was not begun in 2023.
- The Building Fund saw a \$176,000 expenditure budget increase, to reflect a one-time catch-up for its reimbursement to the Fire Fund for the services of a fire inspector for 2020-2023.
- The Thornapple River Improvement Fund expenditure budget was increased to reflect the insect and weed control activities that were expected to occur, and were mistakenly not originally budgeted in 2023.

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

The following factors were considered in preparing the Township’s budget for the 2024 fiscal year:

- The FY2024 budgets were developed on a compressed timeframe, due to turnover in the Township Manager position.
- The FY2024 General and Special Revenue Funds budget were prepared utilizing the same millage rates as the 2023 budget.

- For FY 2024, the Township’s initial General Fund Budget anticipates a year-end fund balance decrease of \$110,426. The Township continues to see an increase in real property tax revenue growth and state shared-revenue growth. The FY2024 budget includes an appropriation for a new Finance & Budget Director position, to assist the Township in updating and strengthening procedures.
- Significant projects (Friendship Park; Pathway projects; a Library “refresh” project), will provide residents with multiple recreational opportunities and venues to gather as a community.

## **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 the Township Manager, Cascade Charter Township, 5920 Tahoe Dr SE, Grand Rapids, MI 49546, (616) 949-1500.

## **BASIC FINANCIAL STATEMENTS**

**CASCADE CHARTER TOWNSHIP**

**STATEMENT OF NET POSITION**

**DECEMBER 31, 2023**

	Primary Government	Component Units	
	Governmental Activities	Downtown Development Authority	Brownfield Redevelopment Authority
<b>Assets</b>			
Cash and pooled investments	\$ 28,086,462	\$ 3,613,097	\$ 55,955
Receivables			
Accounts	391,841	-	-
Taxes	3,735,835	389,112	-
Due from other governments	371,228	-	-
Prepaid items	83,928	-	-
<b>Total current assets</b>	<u>32,669,294</u>	<u>4,002,209</u>	<u>55,955</u>
Noncurrent assets			
Special assessments receivable	1,629,775	-	-
Lease receivable	1,695,755	-	-
Capital assets			
Non-depreciable	10,911,625	59,366	-
Depreciable capital assets, net	24,139,490	3,784,177	-
<b>Total noncurrent assets</b>	<u>38,376,645</u>	<u>3,843,543</u>	<u>-</u>
<b>Total assets</b>	<u>71,045,939</u>	<u>7,845,752</u>	<u>55,955</u>
<b>Deferred outflows of resources</b>			
Pension related	785,015	-	-
<b>Liabilities</b>			
Accounts payable	700,819	83,154	8,193
Accrued payroll and benefits	170,224	-	-
Accrued interest payable	41,862	4,225	-
Current portion of bonds and obligations payable	497,000	80,000	-
<b>Total current liabilities</b>	<u>1,409,905</u>	<u>167,379</u>	<u>8,193</u>
Long-term liabilities			
Compensated absences	239,304	-	-
Net pension liability	5,208,535	-	-
Bonds and obligations payable	6,856,248	438,700	266,435
<b>Total long-term liabilities</b>	<u>12,304,087</u>	<u>438,700</u>	<u>266,435</u>
<b>Total liabilities</b>	<u>13,713,992</u>	<u>606,079</u>	<u>274,628</u>
<b>Deferred inflows of resources</b>			
Unavailable - taxes	10,703,740	389,112	-
Lease related	1,672,360	-	-
<b>Total deferred inflows of resources</b>	<u>12,376,100</u>	<u>389,112</u>	<u>-</u>
<b>Net position</b>			
Net investment in capital assets	27,697,867	3,843,543	-
Restricted for			
Public safety	7,603,280	-	-
Public works	3,808,420	-	-
Culture and recreation	3,444,642	-	-
Cemetery trust	122,159	-	-
Unrestricted	3,064,494	3,007,018	(218,673)
<b>Total net position</b>	<u>\$ 45,740,862</u>	<u>\$ 6,850,561</u>	<u>\$ (218,673)</u>

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

**CASCADE CHARTER TOWNSHIP**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

<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>Primary government</b>				
Governmental activities				
General government	\$ 3,863,496	\$ 561,592	\$ 378,910	\$ -
Public safety	7,070,276	3,167,985	-	1,056,823
Public works	959,022	506,597	-	-
Community and economic development	247,005	11,270	-	-
Culture and recreation	1,272,123	-	24,560	201,000
Interest on long-term debt	244,407	-	-	-
<b>Total primary government</b>	<b>\$ 13,656,329</b>	<b>\$ 4,247,444</b>	<b>\$ 403,470</b>	<b>\$ 1,257,823</b>
<b>Component units</b>				
Downtown Development Authority	\$ 883,028	\$ -	\$ -	\$ -
Brownfield Redevelopment Authority	9	-	-	-
<b>Total component units</b>	<b>\$ 883,037</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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, 2023**

	<u>Primary Governmental Activities</u>	<u>Component Units</u>	
		<u>Downtown Development Authority</u>	<u>Brownfield Redevelopment Authority</u>
<b>Changes in net position</b>			
<b>Net (expense) revenue</b>	\$ (7,747,592)	\$ (883,028)	\$ (9)
General revenues			
Property taxes			
General purpose	2,664,750	-	-
Specific purpose	4,580,450	1,268,999	36,804
State shared revenues	2,219,537	-	-
Intergovernmental revenues	43,826	-	-
Unrestricted interest	1,336,687	174,302	61
Miscellaneous	26,392	78,675	-
Total general revenues and transfers	<u>10,871,642</u>	<u>1,521,976</u>	<u>36,865</u>
Change in net position	3,124,050	638,948	36,856
<b>Net position, beginning of year</b>	<u>42,616,812</u>	<u>6,211,613</u>	<u>(255,529)</u>
<b>Net position, end of year</b>	<u>\$ 45,740,862</u>	<u>\$ 6,850,561</u>	<u>\$ (218,673)</u>

(Concluded)

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

**CASCADE CHARTER TOWNSHIP**

**GOVERNMENTAL FUNDS  
BALANCE SHEET**

**DECEMBER 31, 2023**

	<u>General</u>	<u>Fire</u>	<u>Police</u>	<u>Open Space</u>	<u>Library</u>
<b>Assets</b>					
Cash and pooled investments	\$ 6,133,688	\$ 2,220,813	\$ 2,550,413	\$ 1,118,543	\$ 2,511,906
Receivables					
Accounts	214,238	-	-	-	-
Lease	1,588,970	-	-	-	-
Taxes	1,194,682	1,334,023	465,493	233,199	152,000
Special assessments	-	-	-	-	-
Due from other funds	388,174	-	-	-	-
Due from other governments	363,012	8,216	-	-	-
Prepaid items	32,151	19,150	-	-	-
<b>Total assets</b>	<u>\$ 9,914,915</u>	<u>\$ 3,582,202</u>	<u>\$ 3,015,906</u>	<u>\$ 1,351,742</u>	<u>\$ 2,663,906</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 54,813	\$ 36,838	\$ 92,956	\$ 801	\$ 29,580
Accrued payroll and benefits	63,896	70,457	-	-	-
Due to other funds	284,183	-	8,754	-	-
<b>Total liabilities</b>	<u>402,892</u>	<u>107,295</u>	<u>101,710</u>	<u>801</u>	<u>29,580</u>
<b>Deferred inflows of resources</b>					
Unavailable revenue	2,150,440	2,525,894	878,588	440,147	287,048
Lease related	1,566,818	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>3,717,258</u>	<u>2,525,894</u>	<u>878,588</u>	<u>440,147</u>	<u>287,048</u>
<b>Fund balances</b>					
Nonspendable					
Prepaid items	32,151	19,150	-	-	-
Cemetery trust	-	-	-	-	-
Restricted					
Dedicated millage	-	929,863	2,035,608	910,794	2,347,278
Inspection fees	-	-	-	-	-
Capital improvements	-	-	-	-	-
Opioid education	-	-	-	-	-
Committed					
Cemetery trust	-	-	-	-	-
Unfunded pension liability	499,543	-	-	-	-
Facility improvements	250,000	-	-	-	-
Assigned					
Future years expenditures	110,426	-	-	-	-
Special revenue funds	-	-	-	-	-
Unassigned	4,902,645	-	-	-	-
<b>Total fund balances</b>	<u>5,794,765</u>	<u>949,013</u>	<u>2,035,608</u>	<u>910,794</u>	<u>2,347,278</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 9,914,915</u>	<u>\$ 3,582,202</u>	<u>\$ 3,015,906</u>	<u>\$ 1,351,742</u>	<u>\$ 2,663,906</u>

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

<u>Pathways</u>	<u>Inspections</u>	<u>Corona-virus Grants</u>	<u>Fire Station Capital Project</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ 917,100	\$ 4,663,771	\$ 3,765,538	\$ 121,876	\$ 4,082,814	\$ 28,086,462
-	-	-	-	66,215	280,453
-	-	-	-	106,785	1,695,755
356,438	-	-	-	-	3,735,835
-	-	-	-	1,629,775	1,629,775
-	-	-	284,183	8,754	681,111
-	-	-	-	-	371,228
-	32,627	-	-	-	83,928
<u>\$ 1,273,538</u>	<u>\$ 4,696,398</u>	<u>\$ 3,765,538</u>	<u>\$ 406,059</u>	<u>\$ 5,894,343</u>	<u>\$ 36,564,547</u>
\$ 26,009	\$ 41,868	\$ -	\$ 402,322	\$ 15,632	\$ 700,819
-	35,871	-	-	-	170,224
388,174	-	-	-	-	681,111
<u>414,183</u>	<u>77,739</u>	<u>-</u>	<u>402,322</u>	<u>15,632</u>	<u>1,552,154</u>
672,785	-	3,689,352	-	1,770,527	12,414,781
-	-	-	-	105,542	1,672,360
<u>672,785</u>	<u>-</u>	<u>3,689,352</u>	<u>-</u>	<u>1,876,069</u>	<u>14,087,141</u>
-	32,627	-	-	-	83,928
-	-	-	-	122,159	122,159
186,570	-	-	-	-	6,410,113
-	4,586,032	-	-	-	4,586,032
-	-	-	3,737	3,851,452	3,855,189
-	-	-	-	8,754	8,754
-	-	-	-	20,277	20,277
-	-	-	-	-	499,543
-	-	-	-	-	250,000
-	-	-	-	-	110,426
-	-	76,186	-	-	76,186
-	-	-	-	-	4,902,645
<u>186,570</u>	<u>4,618,659</u>	<u>76,186</u>	<u>3,737</u>	<u>4,002,642</u>	<u>20,925,252</u>
<u>\$ 1,273,538</u>	<u>\$ 4,696,398</u>	<u>\$ 3,765,538</u>	<u>\$ 406,059</u>	<u>\$ 5,894,343</u>	<u>\$ 36,564,547</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, 2023**

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<b>Fund balances - total governmental funds</b>	\$ 20,925,252
Amounts reported for <i>governmental activities</i> in the statement of net position are different because	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	
Add - land	10,911,625
Add - capital assets (net of accumulated depreciation)	24,139,490
Certain assets are not due and receivable in the current period and therefore are offset with deferred revenue or not included in the funds.	
Add - special assessments deferred receivable	1,711,041
Add - accrued interest receivable	111,388
Deferred outflows and inflows reported on the statement of net position are recognized over future periods and therefore are not reported in the funds.	
Add - deferred outflows related to pensions	785,015
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Deduct - compensated absences payable	(239,304)
Deduct - net pension liability	(5,208,535)
Deduct - bonds, obligations, and notes payable	(7,353,248)
Deduct - accrued interest on bonds and notes payable	<u>(41,862)</u>
<b>Net position of governmental activities</b>	<b><u>\$ 45,740,862</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, 2023

	<u>General</u>	<u>Fire</u>	<u>Police</u>	<u>Open Space</u>	<u>Library</u>
<b>Revenues</b>					
Property taxes	\$ 2,664,750	\$ 2,373,432	\$ 830,916	\$ 432,205	\$ 283,261
Licenses and permits	391,631	-	-	-	-
Federal	350,000	56,823	-	-	-
State	2,261,714	648	-	-	-
Local	-	-	-	-	43,826
Charges for services	94,351	-	-	-	-
Interest	564,406	115,336	85,180	32,892	85,519
Miscellaneous	163,032	8,556	-	-	201,000
<b>Total revenues</b>	<u>6,489,884</u>	<u>2,554,795</u>	<u>916,096</u>	<u>465,097</u>	<u>613,606</u>
<b>Expenditures</b>					
Current					
General government	2,313,474	-	-	-	-
Public safety	-	3,325,531	790,726	-	-
Public works	865,903	-	-	-	-
Community and economic development	218,725	-	-	-	-
Culture and recreation	190,563	-	-	40,185	210,515
Other	703,182	-	-	-	-
Debt service					
Principal	160,000	-	-	-	-
Interest	254,114	-	-	-	-
Capital outlay	492,147	60,351	-	-	331,819
<b>Total expenditures</b>	<u>5,198,108</u>	<u>3,385,882</u>	<u>790,726</u>	<u>40,185</u>	<u>542,334</u>
Revenues over (under) expenditures	<u>1,291,776</u>	<u>(831,087)</u>	<u>125,370</u>	<u>424,912</u>	<u>71,272</u>
<b>Other financing sources (uses)</b>					
Transfers in	263,692	576,000	-	-	-
Transfers out	(4,225,683)	(2,000)	-	(325,152)	(39,754)
<b>Total other financing sources (uses)</b>	<u>(3,961,991)</u>	<u>574,000</u>	<u>-</u>	<u>(325,152)</u>	<u>(39,754)</u>
Net changes in fund balances	(2,670,215)	(257,087)	125,370	99,760	31,518
<b>Fund balances, beginning of year</b>	<u>8,464,980</u>	<u>1,206,100</u>	<u>1,910,238</u>	<u>811,034</u>	<u>2,315,760</u>
<b>Fund balances, end of year</b>	<u>\$ 5,794,765</u>	<u>\$ 949,013</u>	<u>\$ 2,035,608</u>	<u>\$ 910,794</u>	<u>\$ 2,347,278</u>

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

<u>Pathways</u>	<u>Inspections</u>	<u>Corona- virus Grants</u>	<u>Fire Station Capital Project</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ 660,636	\$ -	\$ -	\$ -	\$ -	\$ 7,245,200
-	3,031,887	-	-	-	3,423,518
-	-	-	1,000,000	-	1,406,823
-	-	-	-	-	2,262,362
-	-	-	-	-	43,826
-	-	-	-	8,880	103,231
61,686	166,399	44,040	99,877	159,257	1,414,592
-	1,520	-	-	495,351	869,459
<u>722,322</u>	<u>3,199,806</u>	<u>44,040</u>	<u>1,099,877</u>	<u>663,488</u>	<u>16,769,011</u>
-	-	-	-	546	2,314,020
-	2,109,321	-	500	13,737	6,239,815
-	-	-	-	37,947	903,850
-	-	-	-	-	218,725
89,957	-	-	-	-	531,220
-	-	-	-	-	703,182
-	-	-	-	293,000	453,000
-	-	-	-	32,152	286,266
<u>1,500,105</u>	<u>31,423</u>	<u>-</u>	<u>9,062,428</u>	<u>127,405</u>	<u>11,605,678</u>
<u>1,590,062</u>	<u>2,140,744</u>	<u>-</u>	<u>9,062,928</u>	<u>504,787</u>	<u>23,255,756</u>
<u>(867,740)</u>	<u>1,059,062</u>	<u>44,040</u>	<u>(7,963,051)</u>	<u>158,701</u>	<u>(6,486,745)</u>
-	-	-	3,784,183	368,652	4,992,527
<u>(53,000)</u>	<u>(346,938)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,992,527)</u>
<u>(53,000)</u>	<u>(346,938)</u>	<u>-</u>	<u>3,784,183</u>	<u>368,652</u>	<u>-</u>
(920,740)	712,124	44,040	(4,178,868)	527,353	(6,486,745)
<u>1,107,310</u>	<u>3,906,535</u>	<u>32,146</u>	<u>4,182,605</u>	<u>3,475,289</u>	<u>27,411,997</u>
<u>\$ 186,570</u>	<u>\$ 4,618,659</u>	<u>\$ 76,186</u>	<u>\$ 3,737</u>	<u>\$ 4,002,642</u>	<u>\$ 20,925,252</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, 2023

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<b>Net changes in fund balances - total governmental funds</b>	<b>\$ (6,486,745)</b>
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Amounts reported for *governmental activities* in the statement of activities are different because

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

Add - capital outlay	11,203,774
Deduct - depreciation expense	(1,104,374)
Deduct - net book value of disposed capital assets	(194,585)

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 deferred special assessments	(17,690)
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Interest receivable is recognized when earned in the statement of activities but is reflected as revenue on the fund statement when it is received.

Add - increase in accrued interest receivable	11,368
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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	453,000
Add - amortization of bond premium	29,940

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.

Deduct - increase in net pension liability	(165,440)
Deduct - decrease in deferred outflows related to pension	(642,144)
Add - decrease in compensated absences	25,027
Add - decrease in accrued interest	11,919

<b>Change in net position of governmental activities</b>	<b><u>\$ 3,124,050</u></b>
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The accompanying notes are an integral part of these financial statements.

**CASCADE CHARTER TOWNSHIP**  
**FIDUCIARY FUNDS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**DECEMBER 31, 2023**

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	<b><u>Custodial Funds</u></b>
<b>Assets</b>	
Cash and pooled investments	\$ <u>2,560,220</u>
<b>Total assets</b>	\$ <u><u>2,560,220</u></u>
 <b>Liabilities</b>	
Accounts payable	\$ 9,828
Escrow deposits	196,896
Due to other governmental units	<u>2,353,496</u>
<b>Total liabilities</b>	<u>2,560,220</u>
 <b>Net position</b>	
Restricted	\$ <u>-</u>

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

**CASCADE CHARTER TOWNSHIP**

**FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**

**DECEMBER 31, 2023**

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	<b>Custodial Funds</b>
<b>Additions</b>	
Property taxes collected for other governments	\$ 69,515,797
Escrow deposits collected	<u>10,317</u>
<b>Total Additions</b>	<u>69,526,114</u>
<b>Deductions</b>	
Property taxes distributed to other governments	69,515,797
Escrow fund used to cover expenses	<u>10,317</u>
<b>Total deductions</b>	<u>69,526,114</u>
Net increase	-
<b>Net position, beginning of year</b>	<u>-</u>
<b>Net position, end of year</b>	<u><u>\$ -</u></u>

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

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

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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 Units***

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.

The Brownfield Redevelopment Authority accounts for captured tax revenue on specific properties within the Township that have been identified and approved by the State of Michigan as brownfields requiring site reclamation. Future revenues will be used to make payments on the loan incurred to pay for expenditures related to the brownfield cleanup. The Township Board appoints the governing body of the Brownfield Redevelopment Authority.

The component units provide services to the businesses located within the districts. They are reported in separate columns to emphasize they are legally separate from the Township. Separate audit reports are not issued for the component units.

#### ***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.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

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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*.

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 and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues and additions are recorded when earned and expenses and deductions 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 *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.

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.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

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

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

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

The *Fire Station Capital Project Fund* is used to account for the construction of a fire station and the related bond issuance.

Additionally, the Township reports the following fund types:

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

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

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

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

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

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

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

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

#### ***Cash and Pooled Investments***

The Township's cash and investments 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, 2023

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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. Prepaid items are accounted for following the consumption method

### ***Capital Assets***

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

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

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, 2023

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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	10-25
Infrastructure	50
Buildings and improvements	5-50
Vehicles	5-20
Furniture and equipment	5-15

#### ***Deferred Outflows/Inflows of Resources***

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

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

#### ***Long-Term Obligations***

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

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

#### ***Compensated Absences***

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

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

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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.

### ***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, 2023, 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.

### ***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.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

#### **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.

#### **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, 2023, 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>			
General Government			
Supervisor	\$ 24,973	\$ 25,236	\$ 263
Clerk	19,997	20,188	191
Elections	64,100	68,950	4,850
Public Works			
Lights	139,000	145,572	6,572
Waste	79,400	116,807	37,407
Engineering	173,807	174,583	776
Culture and recreation			
Historical	35,619	36,030	411
Transfers out	3,941,500	4,225,683	284,183
<b>Fire Fund</b>			
Public safety	3,309,398	3,325,531	16,133
Transfers out	-	2,000	2,000
<b>Library Fund</b>			
Capital outlay	307,000	331,819	24,819
<b>Pathways Fund</b>			
Capital outlay	1,500,000	1,500,105	105
<b>Inspections Fund</b>			
Transfers out	318,000	346,938	28,938

The Brownfield Redevelopment Authority component unit had a deficit net position of \$218,673.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

#### 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	\$28,086,462	\$3,669,052	\$2,560,220	\$34,315,734

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

Deposits	\$25,490,180
Petty cash	405
Investments	8,825,149
<b>Total</b>	<b>\$34,315,734</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, \$21,031,272 of the Township's bank balance of \$25,968,599 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	\$ 222,284	Unrated	
MI Class Investment Pool	N/A	5,378,700	AAAm	S&P
Investments held at Comerica				
MI Bank Bloomfield Twp CD	4/3/26	250,205	n/a	
First National Bank of MI CD	4/4/28	246,528	n/a	
United States Treasury Note	8/15/27	943,790	n/a	
Federal Home Loan Bank Bond	6/28/24	302,777	Aaa	Moody
Federal Home Loan Bank Bond	9/12/25	1,007,020	Aaa	Moody
Federal Home Loan Bank Bond	1/26/26	473,845	Aaa	Moody
<b>Total</b>		<b>\$8,825,149</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, 2023

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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 and MI Class Investment Pools along with the United States obligations and FHLB Bonds 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, 2023, 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	38%	0-5
Certificates of deposits	37%	0-5
Deposits, money markets and other pools	25%	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, 2023

#### 4. CAPITAL ASSETS

Capital asset activity for the year was as follows:

	Balance January 1, <u>2023</u>	<u>Additions</u>	Deletions and <u>Adjustments</u>	Balance December 31, <u>2023</u>
<b>Governmental Activities</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$10,554,697	\$ -	\$ -	\$10,554,697
Construction in progress	-	356,928	-	356,928
Total capital assets, not being depreciated	10,554,697	356,928	-	10,911,625
<b>Capital assets, being depreciated</b>				
Land improvements	11,686,310	1,655,731	281,799	13,060,242
Infrastructure	1,400,000	-	-	1,400,000
Buildings and improvements	12,729,404	8,765,718	-	21,495,122
Furniture and equipment	1,713,049	357,509	30,163	2,040,395
Vehicles	2,439,820	67,888	(2,265)	2,509,973
Total capital assets, being depreciated	29,968,583	10,846,846	309,697	40,505,732
Less accumulated depreciation for				
Land improvements	7,669,537	283,974	75,571	7,877,940
Infrastructure	1,036,000	28,000	-	1,064,000
Buildings and improvements	4,304,363	444,896	14,008	4,735,251
Furniture and equipment	1,180,827	109,640	39,394	1,251,073
Vehicles	1,186,253	237,864	(13,861)	1,437,978
Total accumulated depreciation	15,376,980	1,104,374	115,112	16,366,242
<b>Net capital assets, being depreciated</b>	<b>14,591,603</b>	<b>9,742,472</b>	<b>194,585</b>	<b>24,139,490</b>
<b>Governmental Activities capital assets, net</b>	<b>\$25,146,300</b>	<b>\$10,099,400</b>	<b>\$194,585</b>	<b>\$35,051,115</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	8,647,392	30,830	57,559	8,620,663
Furniture and equipment	50,046	-	-	50,046
Vehicles	60,335	-	-	60,335
Total capital assets, being depreciated	8,757,773	30,830	57,559	8,731,044
Less accumulated depreciation for				
Land improvements	4,572,546	315,011	9,459	4,878,098
Furniture and equipment	25,748	5,005	-	30,753
Vehicles	28,227	13,823	4,034	38,016
Total accumulated depreciation	4,626,521	333,839	13,493	4,946,867
<b>Net capital assets, being depreciated</b>	<b>4,131,252</b>	<b>(303,009)</b>	<b>44,066</b>	<b>3,784,177</b>
<b>Component Unit capital assets, net</b>	<b>\$4,190,618</b>	<b>(\$303,009)</b>	<b>\$44,066</b>	<b>\$3,843,543</b>

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

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

<b>Governmental Activities</b>	
General government	\$ 278,020
Public safety	418,553
Recreation and cultural	407,801
<b>Total depreciation expense - governmental activities</b>	<b>\$1,104,374</b>

#### 5. LONG-TERM DEBT

The following is a summary of the debt of the Township for the year ended December 31, 2023:

	<u>Balance</u> <u>January 1,</u> <u>2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31,</u> <u>2023</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
\$2,739,000 General Obligation Refunding Bonds of 2017; due in annual installments of \$29,000 to \$321,000 plus interest at 1.94% through May 2028	\$1,838,000	\$ -	\$293,000	\$1,545,000	\$297,000
\$5,690,000 2022 Capital Improvement Bonds (general obligation limited tax); due in annual installments ranging from \$160,000 to \$405,000 through May 2042, plus interest at 4.0%	5,690,000	-	160,000	5,530,000	200,000
Premium on capital improvement bonds	308,188	-	29,940	278,248	-
<b>Total Long-Term Debt</b>	<b>7,836,188</b>	-	<b>482,940</b>	<b>7,353,248</b>	<b>497,000</b>
Accrued compensated absences	264,331	-	25,027	239,304	-
<b>Total Governmental Activities</b>	<b>\$8,100,519</b>	\$ -	<b>\$507,967</b>	<b>\$7,592,552</b>	<b>\$497,000</b>

#### Component Units

##### Downtown Development Authority

\$800,000 Installment note payable; due in annual installments of \$60,000 to \$103,000 plus interest at 1.90-3.65% through Oct. 2030	\$593,700	\$ -	\$75,000	\$518,700	\$80,000
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##### Brownfield Redevelopment Authority

\$266,435 Installment note payable; due in annual installments of \$28,464 including interest at 1.50%; payments are made from July 2026 through 2036	\$266,435	\$ -	\$ -	\$266,435	\$ -
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All outstanding debt of the Township is considered private placement debt.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

The annual requirements to amortize all debt outstanding (excluding accrued compensated absences) as of December 31, 2023, are as follows:

Year Ending December 31	Governmental Activities		Component Units	
	Principal	Interest	Principal	Interest
2024	\$ 497,000	\$ 244,293	\$ 80,000	\$16,900
2025	510,000	230,353	80,000	14,300
2026	522,000	216,016	113,464	11,700
2027	540,000	201,203	114,894	12,508
2028	556,000	185,814	115,267	9,208
2029-2033	1,315,000	763,100	225,838	13,268
2034-2038	1,605,000	471,500	55,672	1,256
2039-2043	1,530,000	124,400	-	-
<b>Total</b>	<b>\$7,075,000</b>	<b>\$2,436,679</b>	<b>\$785,135</b>	<b>\$79,140</b>

#### 6. INTERFUND TRANSACTIONS

Transfers in and out for the year are as follows:

Transfers out	Transfers in				
	General fund	Fire fund	Fire Capital Projects fund	Non-major funds	Total
General fund	\$ -	\$400,000	\$3,784,183	\$ 41,500	\$4,225,683
Fire fund	-	-	-	2,000	2,000
Open space fund	-	-	-	325,152	325,152
Library	39,754	-	-	-	39,754
Pathways	53,000	-	-	-	53,000
Inspections fund	170,938	176,000	-	-	346,938
	<b>\$263,692</b>	<b>\$576,000</b>	<b>\$3,784,183</b>	<b>\$368,652</b>	<b>\$4,992,527</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 and from other funds represent amounts allocated to the fund but not yet paid.

#### 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).

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

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#### **Benefits Provided**

Only full-time employees participate in the plan. Benefits provided include a multiplier of 2% times final average compensation with a vesting period of 8 years. Normal retirement age is 60 with early retirement at 55 with 25 years of service with various benefits. Benefits are calculated using final average compensation of 5 years.

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

Membership of the defined benefit plan consisted of the following at the date of the latest actuarial valuation (December 31, 2022):

Active plan members	15
Inactive employees entitled but not yet receiving benefits	6
Inactive employees or beneficiaries currently receiving benefits	<u>38</u>
Total	<u>59</u>

The defined benefit plan was closed to new entrants during the year ended December 31, 2018.

#### **Contributions**

The Township is required to contribute at an actuarially determined amount, which for the current year was \$27,069 per month. Contributions are determined based on participating employees. Participating employees are required to contribute 10.00% 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, 2023, and the total pension liability used to calculate the net pension liability at December 31, 2023 was determined by an annual actuarial valuation as of December 31, 2022 (which included roll forward procedures to December 31, 2023).

The total pension liability calculated in the December 31, 2022 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary Increases: base wage inflation of 3.00% in the long-term (plus merit and longevity from 0 to 6.7% based on years of service)

Investment rate of return: 7.00%, net of investment expense, including inflation

Mortality rates used for non-disabled plan member were based on a weighted blend of MP-2019 mortality tables of a 50% Male and 50% Female blend. Mortality rates used for disabled plan member were based on a blend of MP-2019 disabled retiree mortality tables of a 50% Male and 50% Female blend of disabled retirees

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

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Expected Money Weighted Rate of Return*</u>
Global Equity	60.0%	4.50%	2.70%
Global Fixed Income	20.0%	2.00%	0.40%
Private investments	20.0%	7.00%	1.40%
Inflation			2.50%
Administrative fee			0.25%
Discount rate			7.25%

Discount rate. The discount rate used to measure the total pension liability is 7.25%. 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>(a)</u>	<u>Plan Fiduciary Net Position</u> <u>(b)</u>	<u>Net Pension Liability</u> <u>(a)-(b)</u>
Balance at December 31, 2022	\$14,013,812	\$8,970,717	\$5,043,095
Changes for the Year:			
Service cost	100,823	-	100,823
Interest	984,009	-	984,009
Change in benefits	-	-	-
Difference between expected and actual experience	346,109	-	346,109
Change in assumptions	-	-	-
Contributions: employer	-	291,132	(291,132)
Contributions: employee	-	72,203	(72,203)
Net investment Income	-	974,939	(974,939)
Benefit payments, including refunds	(932,453)	(932,453)	-
Administrative expense	-	(20,732)	20,732
Other changes	52,041	-	52,041
Net changes	550,529	385,089	165,440
Balance at December 31, 2023	<u>\$14,564,341</u>	<u>\$9,355,806</u>	<u>\$5,208,535</u>

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

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

The following presents the net pension liability of the employer, calculated using the discount rate of 7.25%, as well as what the employer's net pension liability would be using a discount rate that is 1 percentage point lower (6.25%) or higher (8.25%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$16,271,164	\$14,564,341	\$13,137,628
Fiduciary Net Position	9,355,806	9,355,806	9,355,806
Net Pension Liability	\$6,915,358	\$5,208,535	\$3,781,822

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

For the year ended December 31, 2023 the employer recognized pension expense of \$1,098,716. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$300,671	\$ -
Differences in assumptions	176,113	-
(Excess) deficit investment returns	308,231	-
<b>Total</b>	<b>\$785,015</b>	<b>\$ -</b>

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

2024	\$501,430
2025	114,279
2026	238,864
2027	(69,558)
2028	-
Thereafter	-
<b>Total</b>	<b>\$785,015</b>

**Defined Contribution Pension Plans**

The Township maintains a defined contribution plan administered by an insurance company. The Township contributes 10 percent of each eligible employee's salary to the plan. Employees are also able to make additional voluntary contributions. Plan provision and contribution requirements are established and may be amended by the Board. The Township's contribution for 2023 was \$14,045.

The Township also maintains a defined contribution plan administered by MERS. Depending on hire date, the Township contributes 5 to 6 percent of each eligible employee's salary to the plan and will match an additional 5 to 6 percent of each eligible employee's salary. Plan provision and contribution requirements are established and may be amended by the Board. The Township's contribution for 2023 was \$341,338 and the employees' contribution was \$169,372.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

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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 expired in 2018 and was automatically be extended for an additional 18 years through 2036. In years 2020 through 2029, the annual base rental is \$70,000 and from 2030 to 2036 the annual base rental will be \$72,000. The annual maintenance reserve fee will continue to be \$5,000 through the term of the new lease agreement. This is collected by the Township General Fund; \$40,000 plus the \$5,000 maintenance reserve fee is set aside each year in the Cascade Dam Major Repair Fund. At December 31, 2023, the Cascade Dam Major Repair Fund has accumulated \$676,865.

The Township has entered into a leasing arrangement of land for installation of cellular equipment. Terms for the lease agreement relating to cellular equipment provides for consistent fixed monthly payments with an initial 5-year term and an option to the lessee of 5 additional 5-year terms with a 5% rate increase. Current year payments under this lease agreements included principal of approximately \$12,000.

#### 9. CONTINGENT LIABILITIES

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

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

#### 10. TAX ABATEMENTS

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

For the year ended December 31, 2023 the Township abated property tax revenues of approximately \$53,850

#### 11. FEDERAL EXPENDITURES

The Township's federal expenditures exceeded \$750,000 in 2023 consisting primarily of ARPA funding. Since the Township elected to have an Alternative Compliance Examination performed as allowed for the federal ARPA funds expended, a single audit was not required.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**CASCADE CHARTER TOWNSHIP**

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

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Budget Amounts		Actual Amount	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property taxes	\$ 2,566,022	\$ 2,592,130	\$ 2,664,750	\$ 72,620
Licenses and permits	397,900	398,900	391,631	(7,269)
Federal	-	350,000	350,000	-
State	2,172,215	2,182,140	2,261,714	79,574
Charges for services	113,000	110,000	94,351	(15,649)
Interest	297,100	417,100	564,406	147,306
Miscellaneous	144,400	156,060	163,032	6,972
<b>Total revenues</b>	<u>5,690,637</u>	<u>6,206,330</u>	<u>6,489,884</u>	<u>283,554</u>
<b>Expenditures</b>				
Current				
General government				
Township board	105,700	106,375	98,075	8,300
Supervisor	24,973	24,973	25,236	(263)
Clerk	19,997	19,997	20,188	(191)
Treasurer	19,997	19,997	16,859	3,138
Assessor	317,507	311,727	289,470	22,257
Elections	53,500	64,100	68,950	(4,850)
Buildings and grounds	596,349	581,673	491,477	90,196
Cemetery	26,000	27,500	24,784	2,716
Administration	1,321,246	1,442,034	1,278,435	163,599
Public works				
Drains	25,400	17,500	12,430	5,070
Road construction and maintenance	418,300	448,300	416,511	31,789
Street lighting	139,000	139,000	145,572	(6,572)
Waste collection	82,900	79,400	116,807	(37,407)
Engineering	121,420	173,807	174,583	(776)
Community and economic development				
Planning commission	349,270	284,870	217,285	67,585
Building and zoning	32,180	18,180	1,440	16,740
Culture and recreation				
Parks and recreation	241,000	227,518	154,533	72,985
Historical	21,600	35,619	36,030	(411)
Other	809,754	859,374	703,182	156,192
Debt Service				
Principal	414,115	160,000	160,000	-
Interest and fees	-	254,114	254,114	-
Capital outlay	439,720	523,720	492,147	31,573
<b>Total expenditures</b>	<u>5,579,928</u>	<u>5,819,778</u>	<u>5,198,108</u>	<u>621,670</u>
Revenues over (under) expenditures	<u>110,709</u>	<u>386,552</u>	<u>1,291,776</u>	<u>905,224</u>
Other financing sources (uses)				
Transfers in	254,754	237,420	263,692	26,272
Transfers out	(441,500)	(3,941,500)	(4,225,683)	(284,183)
Total other financing sources (uses)	<u>(186,746)</u>	<u>(3,704,080)</u>	<u>(3,961,991)</u>	<u>(257,911)</u>
Net changes in fund balances	(76,037)	(3,317,528)	(2,670,215)	647,313
<b>Fund balances, beginning of year</b>	<u>8,464,980</u>	<u>8,464,980</u>	<u>8,464,980</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 8,388,943</u>	<u>\$ 5,147,452</u>	<u>\$ 5,794,765</u>	<u>\$ 647,313</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, 2023**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 2,378,677	\$ 2,389,476	\$ 2,373,432	\$ (16,044)
Federal	-	56,000	56,823	823
State	-	-	648	648
Interest	45,000	125,000	115,336	(9,664)
Miscellaneous	1,000	8,399	8,556	157
<b>Total revenues</b>	<u>2,424,677</u>	<u>2,578,875</u>	<u>2,554,795</u>	<u>(24,080)</u>
<b>Expenditures</b>				
Current				
Public safety	3,139,485	3,309,398	3,325,531	(16,133)
Capital outlay	27,000	60,500	60,351	149
<b>Total expenditures</b>	<u>3,166,485</u>	<u>3,369,898</u>	<u>3,385,882</u>	<u>(15,984)</u>
Revenues over (under) expenditures	<u>(741,808)</u>	<u>(791,023)</u>	<u>(831,087)</u>	<u>(40,064)</u>
Other financing sources (uses)				
Transfers in	444,323	620,323	576,000	(44,323)
Transfers out	-	-	(2,000)	(2,000)
<b>Total other financing sources (uses)</b>	<u>444,323</u>	<u>620,323</u>	<u>574,000</u>	<u>(46,323)</u>
Net changes in fund balances	(297,485)	(170,700)	(257,087)	(86,387)
<b>Fund balances, beginning of year</b>	<u>1,206,100</u>	<u>1,206,100</u>	<u>1,206,100</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 908,615</u>	<u>\$ 1,035,400</u>	<u>\$ 949,013</u>	<u>\$ (86,387)</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, 2023**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 821,527	\$ 830,056	\$ 830,916	\$ 860
Interest	20,000	45,000	85,180	40,180
<b>Total revenues</b>	841,527	883,056	916,096	33,040
<b>Expenditures</b>				
Current				
Public safety	791,000	791,042	790,726	316
Net changes in fund balances	50,527	92,014	125,370	33,356
<b>Fund balances, beginning of year</b>	1,910,238	1,910,238	1,910,238	-
<b>Fund balances, end of year</b>	\$ 1,960,765	\$ 2,002,252	\$ 2,035,608	\$ 33,356

# 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, 2023**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 440,926	\$ 445,813	\$ 432,205	\$ (13,608)
Interest	21,000	30,000	32,892	2,892
<b>Total revenues</b>	461,926	475,813	465,097	(10,716)
<b>Expenditures</b>				
Current				
Culture and recreation	56,550	58,050	40,185	17,865
Revenues over (under) expenditures	355,376	417,763	424,912	7,149
Other financing sources (uses)				
Transfers out	(325,815)	(325,815)	(325,152)	663
Net changes in fund balances	29,561	91,948	99,760	7,812
<b>Fund balances, beginning of year</b>	811,034	811,034	811,034	-
<b>Fund balances, end of year</b>	<u>\$ 840,595</u>	<u>\$ 902,982</u>	<u>\$ 910,794</u>	<u>\$ 7,812</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, 2023**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 279,408	\$ 284,077	\$ 283,261	\$ (816)
Local	38,348	43,800	43,826	26
Interest	23,000	42,000	85,519	43,519
Miscellaneous	-	201,000	201,000	-
<b>Total revenues</b>	<u>340,756</u>	<u>570,877</u>	<u>613,606</u>	<u>42,729</u>
<b>Expenditures</b>				
Current				
Culture and recreation	215,720	266,625	210,515	56,110
Capital outlay	<u>1,501,000</u>	<u>307,000</u>	<u>331,819</u>	<u>(24,819)</u>
<b>Total expenditures</b>	<u>1,716,720</u>	<u>573,625</u>	<u>542,334</u>	<u>31,291</u>
Revenues over (under) expenditures	(1,375,964)	(2,748)	71,272	74,020
Other financing sources (uses)				
Transfers out	<u>(50,904)</u>	<u>(39,754)</u>	<u>(39,754)</u>	<u>-</u>
Net changes in fund balances	(1,426,868)	(42,502)	31,518	74,020
<b>Fund balances, beginning of year</b>	<u>2,315,760</u>	<u>2,315,760</u>	<u>2,315,760</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 888,892</u>	<u>\$ 2,273,258</u>	<u>\$ 2,347,278</u>	<u>\$ 74,020</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, 2023**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 654,939	\$ 662,674	\$ 660,636	\$ (2,038)
Interest	6,000	16,318	61,686	45,368
<b>Total revenues</b>	<u>660,939</u>	<u>678,992</u>	<u>722,322</u>	<u>43,330</u>
<b>Expenditures</b>				
Current				
Culture and recreation	33,300	133,300	89,957	43,343
Capital outlay	<u>1,600,000</u>	<u>1,500,000</u>	<u>1,500,105</u>	<u>(105)</u>
<b>Total expenditures</b>	<u>1,633,300</u>	<u>1,633,300</u>	<u>1,590,062</u>	<u>43,238</u>
Revenues over (under) expenditures	(972,361)	(954,308)	(867,740)	86,568
Other financing sources (uses)				
Transfers out	<u>(50,974)</u>	<u>(53,000)</u>	<u>(53,000)</u>	<u>-</u>
Net changes in fund balances	(1,023,335)	(1,007,308)	(920,740)	86,568
<b>Fund balances, beginning of year</b>	<u>1,107,310</u>	<u>1,107,310</u>	<u>1,107,310</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 83,975</u>	<u>\$ 100,002</u>	<u>\$ 186,570</u>	<u>\$ 86,568</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, 2023**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 2,389,500	\$ 2,946,785	\$ 3,031,887	\$ 85,102
Interest	46,000	79,000	166,399	87,399
Miscellaneous	2,000	2,000	1,520	(480)
<b>Total revenues</b>	<u>2,437,500</u>	<u>3,027,785</u>	<u>3,199,806</u>	<u>172,021</u>
<b>Expenditures</b>				
Current				
Public safety	2,186,451	2,234,452	2,109,321	125,131
Capital outlay	45,000	48,236	31,423	16,813
<b>Total expenditures</b>	<u>2,231,451</u>	<u>2,282,688</u>	<u>2,140,744</u>	<u>141,944</u>
Revenues over (under) expenditures	206,049	745,097	1,059,062	313,965
Other financing sources (uses)				
Transfers out	(122,000)	(318,000)	(346,938)	(28,938)
Net changes in fund balances	84,049	427,097	712,124	285,027
<b>Fund balances, beginning of year</b>	<u>3,906,535</u>	<u>3,906,535</u>	<u>3,906,535</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 3,990,584</u>	<u>\$ 4,333,632</u>	<u>\$ 4,618,659</u>	<u>\$ 285,027</u>

**CASCADE CHARTER TOWNSHIP**

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

**FOR THE YEAR ENDED DECEMBER 31, 2023**

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	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$ 7,800	\$ 16,800	\$ 44,040	\$ 27,240
<b>Expenditures</b>				
Current				
General government	-	-	-	-
Net changes in fund balances	7,800	16,800	44,040	27,240
<b>Fund balances, beginning of year</b>	<u>32,146</u>	<u>32,146</u>	<u>32,146</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 39,946</u>	<u>\$ 48,946</u>	<u>\$ 76,186</u>	<u>\$ 27,240</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, 2023**

	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Total pension liability</b>									
Service cost	\$ 232,044	\$ 269,359	\$ 301,620	\$ 324,267	\$ 152,708	\$ 150,811	\$ 143,934	\$ 126,114	\$ 100,823
Interest	672,517	697,204	813,553	830,058	890,346	860,959	876,808	893,143	984,009
Changes in benefit terms	-	-	-	-	(24,411)	(24,999)	-	-	-
Difference between expected and actual experience	-	360,728	(407,538)	13,247	(844,453)	(25,485)	225,826	382,849	346,109
Changes in assumptions	-	568,066	-	-	-	397,302	414,112	528,340	-
Benefit payments including employee refunds	(347,736)	(337,024)	(460,299)	(702,280)	(484,793)	(567,082)	(636,398)	(805,164)	(932,453)
Other	(17,508)	(58,461)	68,638	265,356	(14,651)	21,554	(3,420)	84,488	52,041
<b>Net change in total pension liability</b>	539,317	1,499,872	315,974	730,648	(325,254)	813,060	1,020,862	1,209,770	550,529
<b>Total pension liability, beginning of year</b>	8,209,563	8,748,880	10,248,752	10,564,726	11,295,374	10,970,120	11,783,180	12,804,042	14,013,812
<b>Total pension liability, end of year</b>	<u>\$ 8,748,880</u>	<u>\$ 10,248,752</u>	<u>\$ 10,564,726</u>	<u>\$ 11,295,374</u>	<u>\$ 10,970,120</u>	<u>\$ 11,783,180</u>	<u>\$ 12,804,042</u>	<u>\$ 14,013,812</u>	<u>\$ 14,564,341</u>
<b>Plan fiduciary net position</b>									
Contributions-employer	\$ 232,013	\$ 245,343	\$ 290,039	\$ 305,411	\$ 176,094	\$ 191,435	\$ 232,044	\$ 266,088	\$ 291,132
Contributions-employee	117,128	123,282	124,705	120,780	110,976	115,847	106,555	71,218	72,203
Net investment income	(105,931)	776,510	1,004,690	(324,408)	1,065,789	1,099,520	1,335,395	(1,095,770)	974,939
Benefit payments including employee refunds	(347,736)	(337,024)	(460,299)	(702,280)	(484,793)	(567,082)	(636,398)	(805,164)	(932,453)
Administrative expense	(15,175)	(15,315)	(15,897)	(16,413)	(18,365)	(17,467)	(15,324)	(19,214)	(20,732)
<b>Net change in plan fiduciary net position</b>	(119,701)	792,796	943,238	(616,910)	849,701	822,253	1,022,272	(1,582,842)	385,089
<b>Plan fiduciary net position, beginning of year</b>	6,859,910	6,740,209	7,533,005	8,476,243	7,859,333	8,709,034	9,531,287	10,553,559	8,970,717
<b>Plan fiduciary net position, end of year</b>	<u>\$ 6,740,209</u>	<u>\$ 7,533,005</u>	<u>\$ 8,476,243</u>	<u>\$ 7,859,333</u>	<u>\$ 8,709,034</u>	<u>\$ 9,531,287</u>	<u>\$ 10,553,559</u>	<u>\$ 8,970,717</u>	<u>\$ 9,355,806</u>
<b>Employer net pension liability</b>	<u>\$ 2,008,671</u>	<u>\$ 2,715,747</u>	<u>\$ 2,088,483</u>	<u>\$ 3,436,041</u>	<u>\$ 2,261,086</u>	<u>\$ 2,251,893</u>	<u>\$ 2,250,483</u>	<u>\$ 5,043,095</u>	<u>\$ 5,208,535</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	77%	74%	80%	70%	79%	81%	82%	64%	64%
<b>Covered employee payroll</b>	\$ 2,047,653	\$ 2,314,281	\$ 2,474,196	\$ 2,626,444	\$ 1,656,630	\$ 1,570,546	\$ 1,463,208	\$ 1,250,378	\$ 946,175
<b>Employer's net pension liability as a percentage of covered employee payroll</b>	98%	117%	84%	131%	136%	143%	154%	403%	550%

**CASCADE CHARTER TOWNSHIP**  
**DEFINED BENEFIT PENSION PLAN**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially determined contributions	\$ 232,013	\$ 245,343	\$ 290,039	\$ 305,411	\$ 176,094	\$ 191,435	\$ 232,044	\$ 266,088	\$ 291,132
Contributions in relation to the actuarially determined contribution	<u>232,013</u>	<u>245,343</u>	<u>290,039</u>	<u>305,411</u>	<u>176,094</u>	<u>191,435</u>	<u>232,044</u>	<u>266,088</u>	<u>291,132</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$2,047,653	\$2,314,281	\$2,474,196	\$2,626,444	\$1,656,630	\$1,570,546	\$1,463,208	\$1,250,378	\$ 946,175
Contributions as a percentage of covered employee payroll	11.3%	10.6%	11.7%	11.6%	10.6%	12.2%	15.9%	21.3%	30.8%

**Notes to schedule**

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Remaining amortization period	19 years
Asset valuation method	5 year smoothed
Inflation	2.50%
Salary increases	3.00% (3.75% for 2015 through 2019)
Investment rate of return	7.0% (7.35 for 2020; 7.75% for 2015 through 2019)
Retirement age	Varies depending on plan adoption
Mortality	50% female/ 50% male RP-2014 mortality table

**Notes to required supplementary information**

**Budgets and Budgetary Accounting**

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

**Pension Schedules**

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

**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

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**CASCADE CHARTER TOWNSHIP**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

**DECEMBER 31, 2023**

	<b>Special Revenue Funds</b>				
	<b>Cascade Dam Major Repair</b>	<b>Improvement Revolving</b>	<b>Laraway Lake SAD</b>	<b>Thornapple River SAD</b>	<b>Hazmat</b>
<b>Assets</b>					
Cash and pooled investments	\$ 676,865	\$ 2,979,712	\$ 16,442	\$ 222,577	\$ 44,782
Receivables					
Accounts	-	6,729	-	-	-
Lease related	106,785	-	-	-	-
Special assessments	-	394,843	82,032	1,152,900	-
Due from other funds	-	-	-	-	-
<b>Total assets</b>	<u>\$ 783,650</u>	<u>\$ 3,381,284</u>	<u>\$ 98,474</u>	<u>\$ 1,375,477</u>	<u>\$ 44,782</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ 13,882	\$ -	\$ -	\$ 1,750
<b>Deferred inflows of resources</b>					
Unavailable revenue	-	429,474	87,567	1,194,000	-
Lease related	105,542	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>105,542</u>	<u>429,474</u>	<u>87,567</u>	<u>1,194,000</u>	<u>-</u>
<b>Fund balances</b>					
Nonspendable					
Cemetery trust	-	-	-	-	-
Restricted					
Capital improvements	678,108	2,937,928	10,907	181,477	43,032
Opioid education	-	-	-	-	-
Committed					
Cemetery trust	-	-	-	-	-
<b>Total fund balances</b>	<u>678,108</u>	<u>2,937,928</u>	<u>10,907</u>	<u>181,477</u>	<u>43,032</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 783,650</u>	<u>\$ 3,381,284</u>	<u>\$ 98,474</u>	<u>\$ 1,375,477</u>	<u>\$ 44,782</u>

		<b>Debt Service Fund</b>		<b>Permanent</b>
<b>Opioid Settlement</b>	<b>Building Authority</b>	<b>Cemetery Perpetual Care</b>	<b>Total</b>	
\$ -	\$ -	\$ 142,436	\$ 4,082,814	
59,486	-	-	66,215	
-	-	-	106,785	
-	-	-	1,629,775	
<u>8,754</u>	<u>-</u>	<u>-</u>	<u>8,754</u>	
<u>\$ 68,240</u>	<u>\$ -</u>	<u>\$ 142,436</u>	<u>\$ 5,894,343</u>	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,632</u>	
59,486	-	-	1,770,527	
<u>-</u>	<u>-</u>	<u>-</u>	<u>105,542</u>	
<u>59,486</u>	<u>-</u>	<u>-</u>	<u>1,876,069</u>	
-	-	122,159	122,159	
-	-	-	3,851,452	
8,754	-	-	8,754	
<u>-</u>	<u>-</u>	<u>20,277</u>	<u>20,277</u>	
<u>8,754</u>	<u>-</u>	<u>142,436</u>	<u>4,002,642</u>	
<u>\$ 68,240</u>	<u>\$ -</u>	<u>\$ 142,436</u>	<u>\$ 5,894,343</u>	

**CASCADE CHARTER TOWNSHIP**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Special Revenue Funds				
	Cascade Dam Major Repair	Improvement Revolving	Laraway Lake SAD	Thornapple River SAD	Hazmat
<b>Revenues</b>					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Interest	25,747	121,596	659	7,382	781
Miscellaneous	-	384,025	11,072	91,500	-
<b>Total revenues</b>	<u>25,747</u>	<u>505,621</u>	<u>11,731</u>	<u>98,882</u>	<u>4,781</u>
<b>Expenditures</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	13,050	-	687
Public works	-	-	-	37,947	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	119,135	-	-	8,270
<b>Total expenditures</b>	<u>-</u>	<u>119,135</u>	<u>13,050</u>	<u>37,947</u>	<u>8,957</u>
Revenues over (under) expenditures	25,747	386,486	(1,319)	60,935	(4,176)
<b>Other financing sources (uses)</b>					
Transfers in	40,000	-	-	-	2,000
Net changes in fund balances	65,747	386,486	(1,319)	60,935	(2,176)
<b>Fund balances, beginning of year</b>	<u>612,361</u>	<u>2,551,442</u>	<u>12,226</u>	<u>120,542</u>	<u>45,208</u>
<b>Fund balances, end of year</b>	<u>\$ 678,108</u>	<u>\$ 2,937,928</u>	<u>\$ 10,907</u>	<u>\$ 181,477</u>	<u>\$ 43,032</u>

		<b>Debt Service Fund</b>		<b>Permanent</b>
<b>Opioid Settlement</b>	<b>Building Authority</b>	<b>Cemetery Perpetual Care</b>	<b>Total</b>	
\$ -	\$ -	\$ 4,880	\$ 8,880	
-	-	3,092	159,257	
<u>8,754</u>	<u>-</u>	<u>-</u>	<u>495,351</u>	
<u>8,754</u>	<u>-</u>	<u>7,972</u>	<u>663,488</u>	
-	-	546	546	
-	-	-	13,737	
-	-	-	37,947	
-	293,000	-	293,000	
-	32,152	-	32,152	
<u>-</u>	<u>-</u>	<u>-</u>	<u>127,405</u>	
<u>-</u>	<u>325,152</u>	<u>546</u>	<u>504,787</u>	
8,754	(325,152)	7,426	158,701	
<u>-</u>	<u>325,152</u>	<u>1,500</u>	<u>368,652</u>	
8,754	-	8,926	527,353	
<u>-</u>	<u>-</u>	<u>133,510</u>	<u>3,475,289</u>	
<u>\$ 8,754</u>	<u>\$ -</u>	<u>\$ 142,436</u>	<u>\$ 4,002,642</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, 2023**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$ 6,000	\$ 13,000	\$ 25,747	\$ 12,747
Miscellaneous	5,000	5,000	-	(5,000)
<b>Total revenues</b>	11,000	18,000	25,747	7,747
<b>Expenditures</b>				
Capital outlay	85,000	-	-	-
Revenues over (under) expenditures	(74,000)	18,000	25,747	7,747
Other financing sources (uses)				
Transfers in	40,000	40,000	40,000	-
Net changes in fund balances	(34,000)	58,000	65,747	7,747
<b>Fund balances, beginning of year</b>	612,361	612,361	612,361	-
<b>Fund balances, end of year</b>	<u>\$ 578,361</u>	<u>\$ 670,361</u>	<u>\$ 678,108</u>	<u>\$ 7,747</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, 2023**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$ 61,000	\$ 121,300	\$ 121,596	\$ 296
Miscellaneous	<u>235,733</u>	<u>393,533</u>	<u>384,025</u>	<u>(9,508)</u>
<b>Total revenues</b>	296,733	514,833	505,621	(9,212)
<b>Expenditures</b>				
Debt service				
Capital outlay	<u>175,000</u>	<u>175,000</u>	<u>119,135</u>	<u>55,865</u>
Net changes in fund balances	121,733	339,833	386,486	46,653
<b>Fund balances, beginning of year</b>	<u>2,551,442</u>	<u>2,551,442</u>	<u>2,551,442</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 2,673,175</u>	<u>\$ 2,891,275</u>	<u>\$ 2,937,928</u>	<u>\$ 46,653</u>

# CASCADE CHARTER TOWNSHIP

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

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$ 150	\$ 750	\$ 659	\$ (91)
Miscellaneous	-	11,575	11,072	(503)
<b>Total revenues</b>	150	12,325	11,731	(594)
<b>Expenditures</b>				
Current				
Public safety	-	13,050	13,050	-
Net changes in fund balances	150	(725)	(1,319)	(594)
<b>Fund balances, beginning of year</b>	<u>12,226</u>	<u>12,226</u>	<u>12,226</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 12,376</u>	<u>\$ 11,501</u>	<u>\$ 10,907</u>	<u>\$ (594)</u>

# CASCADE CHARTER TOWNSHIP

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

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$ 3,700	\$ 6,700	\$ 7,382	\$ 682
Miscellaneous	-	90,900	91,500	600
<b>Total revenues</b>	3,700	97,600	98,882	1,282
<b>Expenditures</b>				
Current				
Public works	-	93,900	37,947	55,953
Net changes in fund balances	3,700	3,700	60,935	57,235
<b>Fund balances, beginning of year</b>	<u>120,542</u>	<u>120,542</u>	<u>120,542</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 124,242</u>	<u>\$ 124,242</u>	<u>\$ 181,477</u>	<u>\$ 57,235</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, 2023**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Interest	120	570	781	211
<b>Total revenues</b>	<u>4,120</u>	<u>4,570</u>	<u>4,781</u>	<u>211</u>
<b>Expenditures</b>				
Current				
Public safety	5,000	4,000	687	3,313
Capital outlay	3,000	5,617	8,270	(2,653)
<b>Total expenditures</b>	<u>8,000</u>	<u>9,617</u>	<u>8,957</u>	<u>660</u>
Revenues over (under) expenditures	(3,880)	(5,047)	(4,176)	871
Other financing sources (uses)				
Transfers in	2,000	2,000	2,000	-
Net changes in fund balances	(1,880)	(3,047)	(2,176)	871
<b>Fund balances, beginning of year</b>	<u>45,208</u>	<u>45,208</u>	<u>45,208</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 43,328</u>	<u>\$ 42,161</u>	<u>\$ 43,032</u>	<u>\$ 871</u>

**CASCADE CHARTER TOWNSHIP**

**OPIOID SETTLEMENT SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

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	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ -	\$ -	\$ 8,754	\$ 8,754
<b>Expenditures</b>				
Current				
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	8,754	8,754
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,754</u>	<u>\$ 8,754</u>

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# CASCADE CHARTER TOWNSHIP

## GENERAL FUND COMPARATIVE BALANCE SHEET

*DECEMBER 31, 2023 and 2022*

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and pooled investments	\$ 6,133,688	\$ 8,691,962
Receivables		
Accounts	214,238	101,057
Lease related	1,588,970	1,624,070
Taxes	1,194,682	1,449,590
Due from other funds	388,174	13,148
Due from other governments	363,012	371,564
Prepaid items	<u>32,151</u>	<u>20,528</u>
<b>Total assets</b>	<u>\$ 9,914,915</u>	<u>\$ 12,271,919</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 54,813	\$ 44,422
Accrued payroll and benefits	63,896	65,252
Due to other funds	<u>284,183</u>	<u>-</u>
<b>Total liabilities</b>	<u>402,892</u>	<u>109,674</u>
<b>Deferred inflows of resources</b>		
Unavailable revenue	2,150,440	2,073,195
Lease related	<u>1,566,818</u>	<u>1,624,070</u>
<b>Total Deferred inflows of resources</b>	<u>3,717,258</u>	<u>3,697,265</u>
<b>Fund balances</b>		
Nonspendable		
Prepaid items	32,151	20,528
Committed		
Unfunded pension liability	499,543	499,543
Facility Improvements	250,000	250,000
Assigned		
Future years expenditures	110,426	76,037
Fire station construction	-	3,500,000
Unassigned	<u>4,902,645</u>	<u>4,118,872</u>
<b>Total fund balances</b>	<u>5,794,765</u>	<u>8,464,980</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 9,914,915</u>	<u>\$ 12,271,919</u>

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

**FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 1,790,007	\$ 1,688,222
Street lighting assessment	72,032	80,577
Delinquent property taxes	11,238	5,116
Industrial facilities taxes	15,048	14,700
Interest and penalties on taxes	9,016	4,879
Tax administration fees	767,409	656,234
Total property taxes	<u>2,664,750</u>	<u>2,449,728</u>
Licenses and permits		
Cablevision fees	390,604	407,096
Dog licenses	62	48
Other permits	965	100
Total licenses and permits	<u>391,631</u>	<u>407,244</u>
Federal grants	<u>350,000</u>	<u>-</u>
State		
Sales taxes	2,234,686	2,601,074
PA 48/Metro Authority	27,028	23,971
Total state	<u>2,261,714</u>	<u>2,625,045</u>
Charges for services		
Planning and zoning fees	11,270	17,850
Summer tax collection fees	26,191	25,922
P.A. 198 tax application fees	-	1,000
Sewer and water implementation fees	20,000	42,528
Grave openings	23,545	18,300
Passport application fees	13,345	12,355
Total charges for services	<u>94,351</u>	<u>117,955</u>
Interest		
Interest on deposits and investments	342,200	62,893
Rental income	222,206	187,353
Total interest	<u>564,406</u>	<u>250,246</u>
Miscellaneous		
Sale of assets	-	2,500
Contributions	121,020	115,560
Park income	5,540	7,400
Reimbursements	28,910	-
Refunds and rebates	468	-
Other	7,094	23,813
Total miscellaneous	<u>163,032</u>	<u>149,273</u>
<b>Total revenues</b>	<u>\$ 6,489,884</u>	<u>\$ 5,999,491</u>

**CASCADE CHARTER TOWNSHIP**

**GENERAL FUND  
COMPARATIVE SCHEDULE OF EXPENDITURES**

**FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
<b>Expenditures</b>		
Current		
General government		
Township board		
Personnel services	\$ 45,424	\$ 42,301
Other services and charges	<u>52,651</u>	<u>19,525</u>
Total township board	<u>98,075</u>	<u>61,826</u>
Supervisor		
Personnel services	25,236	209,902
Other services and charges	<u>-</u>	<u>31,835</u>
Total supervisor	<u>25,236</u>	<u>241,737</u>
Clerk		
Personnel services	20,188	77,031
Other services and charges	<u>-</u>	<u>7,944</u>
Total clerk	<u>20,188</u>	<u>84,975</u>
Treasurer		
Personnel services	16,859	142,357
Other services and charges	-	6,671
Capital outlay	<u>-</u>	<u>3,797</u>
Total treasurer	<u>16,859</u>	<u>152,825</u>
Assessor		
Personnel services	261,126	225,622
Supplies	816	490
Other services and charges	25,643	43,233
Capital outlay	<u>1,885</u>	<u>-</u>
Total assessor	<u>289,470</u>	<u>269,345</u>
Elections		
Personnel services	42,736	63,833
Supplies	16,583	26,884
Other services and charges	<u>9,631</u>	<u>7,052</u>
Total elections	<u>68,950</u>	<u>97,769</u>
Buildings and grounds		
Personnel services	278,321	325,986
Supplies	983	1,949
Other services and charges	212,173	221,018
Capital outlay	<u>-</u>	<u>1,169</u>
Total buildings and grounds	<u>491,477</u>	<u>550,122</u>
Cemetery		
Other services and charges	<u>24,784</u>	<u>12,838</u>
Administration		
Personnel services	617,956	197,478
Supplies	22,494	26,286
Other services and charges	624,706	620,420
Capital outlay	<u>13,279</u>	<u>6,716</u>
Total administration	<u>1,278,435</u>	<u>850,900</u>
Total general government	<u>2,313,474</u>	<u>2,322,337</u>
Public works		
Drains		
Other services and charges	12,430	23,429
Capital outlay	<u>-</u>	<u>13,807</u>
Total drains	<u>12,430</u>	<u>37,236</u>

(Continued)

**CASCADE CHARTER TOWNSHIP**

**GENERAL FUND  
COMPARATIVE SCHEDULE OF EXPENDITURES**

**FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
Road construction and maintenance		
Capital outlay	\$ 416,511	\$ 378,961
Street lighting		
Other services and charges	145,564	125,386
Capital outlay	<u>8</u>	<u>14</u>
Total street lighting	<u>145,572</u>	<u>125,400</u>
Waste collection		
Yard waste cleanup	<u>116,807</u>	<u>77,754</u>
Engineering		
Personnel services	106,973	-
Supplies	1,068	-
Other services and charges	<u>66,542</u>	<u>-</u>
Total engineering	<u>174,583</u>	<u>-</u>
Total public works	<u>865,903</u>	<u>619,351</u>
Community and economic development		
Planning commission		
Personnel services	193,073	214,687
Supplies	354	530
Other services and charges	<u>23,858</u>	<u>43,733</u>
Total planning commission	217,285	258,950
Building and zoning		
Personnel services	<u>1,440</u>	<u>405</u>
Total community and economic development	<u>218,725</u>	<u>259,355</u>
Culture and recreation		
Parks and recreation		
Wages	59,904	-
Supplies	8,626	5,324
Other services and charges	85,834	50,017
Capital outlay	<u>169</u>	<u>-</u>
Total parks and recreation	<u>154,533</u>	<u>55,341</u>
Historical		
Supplies	7,000	7,045
Other services and charges	<u>29,030</u>	<u>3,837</u>
Total historical	<u>36,030</u>	<u>10,882</u>
Total culture and recreation	<u>190,563</u>	<u>66,223</u>
Other		
Employee benefits	674,902	639,305
Transportation services	<u>28,280</u>	<u>33,626</u>
Total other	<u>703,182</u>	<u>672,931</u>
Debt Service		
Principal	160,000	-
Interest and fees	<u>254,114</u>	<u>-</u>
Total debt service	<u>414,114</u>	<u>-</u>
Capital outlay	<u>492,147</u>	<u>25,088</u>
<b>Total expenditures</b>	<u>\$ 5,198,108</u>	<u>\$ 3,965,285</u>

(Concluded)

# CASCADE CHARTER TOWNSHIP

## ***FIRE SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET***

***DECEMBER 31, 2023 and 2022***

	<u><b>2023</b></u>	<u><b>2022</b></u>
<b>Assets</b>		
Cash and pooled investments	\$ 2,220,813	\$ 2,024,480
Receivables		
Taxes	1,334,023	1,559,724
Due from other funds	-	7,048
Due from other governments	8,216	-
Prepaid items	<u>19,150</u>	<u>21,448</u>
<b>Total assets</b>	<u><b>\$ 3,582,202</b></u>	<u><b>\$ 3,612,700</b></u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 36,838	\$ 9,447
Accrued payroll and benefits	<u>70,457</u>	<u>71,419</u>
<b>Total liabilities</b>	<u>107,295</u>	<u>80,866</u>
<b>Deferred inflows of resources</b>		
Unavailable revenue	<u>2,525,894</u>	<u>2,325,734</u>
<b>Fund balances</b>		
Nonspendable		
Prepaid items	19,150	21,448
Restricted		
Dedicated millage	<u>929,863</u>	<u>1,184,652</u>
<b>Total fund balances</b>	<u>949,013</u>	<u>1,206,100</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u><b>\$ 3,582,202</b></u>	<u><b>\$ 3,612,700</b></u>

# CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 2,336,552	\$ 2,217,408
Delinquent property taxes	15,213	5,948
Industrial facilities taxes	20,370	19,899
Interest and penalties on taxes	1,297	699
Total property taxes	<u>2,373,432</u>	<u>2,243,954</u>
Interest	115,336	10,927
State grants	648	-
Federal grants	56,823	-
Miscellaneous		
Other	<u>8,556</u>	<u>6,710</u>
<b>Total revenues</b>	<u>2,554,795</u>	<u>2,261,591</u>
<b>Expenditures</b>		
Current		
Public safety		
Fire department		
Personnel services	2,690,795	2,534,698
Supplies	98,170	129,061
Other services and charges	<u>536,566</u>	<u>492,267</u>
Total public safety	<u>3,325,531</u>	<u>3,156,026</u>
Capital outlay	<u>60,351</u>	<u>51,004</u>
<b>Total expenditures</b>	<u>3,385,882</u>	<u>3,207,030</u>
Revenues over (under) expenditures	<u>(831,087)</u>	<u>(945,439)</u>
Other financing sources (uses)		
Transfers in	576,000	400,000
Transfers out	<u>(2,000)</u>	<u>(2,000)</u>
Total other financing sources (uses)	<u>574,000</u>	<u>398,000</u>
Net changes in fund balances	(257,087)	(547,439)
<b>Fund balances, beginning of year</b>	<u>1,206,100</u>	<u>1,753,539</u>
<b>Fund balances, end of year</b>	<u>\$ 949,013</u>	<u>\$ 1,206,100</u>

# CASCADE CHARTER TOWNSHIP

## POLICE SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2023 and 2022

---

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and pooled investments	\$ 2,550,413	\$ 2,289,020
Receivables		
Taxes	<u>465,493</u>	<u>544,246</u>
<b>Total assets</b>	<u>\$ 3,015,906</u>	<u>\$ 2,833,266</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 92,956	\$ 111,494
Due to other funds	<u>8,754</u>	<u>-</u>
<b>Total liabilities</b>	101,710	111,494
<b>Deferred inflows of resources</b>		
Unavailable revenue	878,588	811,534
<b>Fund balances</b>		
Restricted		
Dedicated millage	<u>2,035,608</u>	<u>1,910,238</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 3,015,906</u>	<u>\$ 2,833,266</u>

# CASCADE CHARTER TOWNSHIP

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

***FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022***

---

	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 818,047	\$ 773,726
Delinquent property taxes	5,308	2,075
Industrial facilities taxes	7,108	6,944
Interest and penalties on taxes	<u>453</u>	<u>244</u>
Total property taxes	830,916	782,989
Interest	<u>85,180</u>	<u>52,036</u>
<b>Total revenues</b>	916,096	835,025
<b>Expenditures</b>		
Current		
Public safety		
Law enforcement		
Other services and charges	<u>790,726</u>	<u>690,960</u>
Revenues over (under) expenditures	125,370	144,065
Other financing sources (uses)		
Transfers in	<u>-</u>	<u>103,360</u>
Net changes in fund balances	125,370	247,425
<b>Fund balances, beginning of year</b>	<u>1,910,238</u>	<u>1,662,813</u>
<b>Fund balances, end of year</b>	<u>\$ 2,035,608</u>	<u>\$ 1,910,238</u>

# CASCADE CHARTER TOWNSHIP

## IMPROVEMENT REVOLVING SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2023 and 2022

---

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and pooled investments	\$ 2,979,712	\$ 2,560,023
Receivables		
Accounts	6,729	-
Special assessments	<u>394,843</u>	<u>414,386</u>
<b>Total assets</b>	<u>\$ 3,381,284</u>	<u>\$ 2,974,409</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 13,882	\$ 991
<b>Deferred inflows of resources</b>		
Unavailable revenue	429,474	421,976
<b>Fund balances</b>		
Restricted		
Water and sewer improvements	<u>2,937,928</u>	<u>2,551,442</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 3,381,284</u>	<u>\$ 2,974,409</u>

# CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022

---

	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Interest		
Interest on deposits	\$ 115,419	\$ 28,228
Interest on special assessments	<u>6,177</u>	<u>5,985</u>
Total interest	<u>121,596</u>	<u>34,213</u>
Miscellaneous		
Special assessments	19,543	29,747
Hookup fees	<u>364,482</u>	<u>425,276</u>
Total miscellaneous	<u>384,025</u>	<u>455,023</u>
<b>Total revenues</b>	505,621	489,236
<b>Expenditures</b>		
Capital outlay	<u>119,135</u>	<u>179,438</u>
Net changes in fund balances	386,486	309,798
<b>Fund balances, beginning of year</b>	<u>2,551,442</u>	<u>2,241,644</u>
<b>Fund balances, end of year</b>	<u>\$ 2,937,928</u>	<u>\$ 2,551,442</u>

# CASCADE CHARTER TOWNSHIP

## LARAWAY LAKE SAD SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2023 and 2022

---

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and pooled investments	\$ 16,442	\$ 16,252
Receivables		
Special assessments	<u>82,032</u>	<u>99,645</u>
<b>Total assets</b>	<u>\$ 98,474</u>	<u>\$ 115,897</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Deferred inflows of resources</b>		
Unavailable revenue	\$ 87,567	\$ 103,671
<b>Fund balances</b>		
Restricted		
Water and sewer improvements	<u>10,907</u>	<u>12,226</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 98,474</u>	<u>\$ 115,897</u>

# CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022

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	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Interest		
Interest on deposits	\$ 659	\$ 148
Miscellaneous		
Special assessments	<u>11,072</u>	<u>12,078</u>
<b>Total revenues</b>	11,731	12,226
<b>Expenditures</b>		
Current		
Public works	<u>13,050</u>	<u>-</u>
Net changes in fund balances	(1,319)	12,226
<b>Fund balances, beginning of year</b>	<u>12,226</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 10,907</u>	<u>\$ 12,226</u>

# CASCADE CHARTER TOWNSHIP

## THORNAPPLE RIVER SAD SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2023 and 2022

---

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and pooled investments	\$ 222,577	\$ 150,242
Receivables		
Special assessments	<u>1,152,900</u>	<u>1,214,700</u>
<b>Total assets</b>	<u>\$ 1,375,477</u>	<u>\$ 1,364,942</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Deferred inflows of resources</b>		
Unavailable revenue	\$ 1,194,000	\$ 1,244,400
<b>Fund balances</b>		
Restricted		
Water and sewer improvements	<u>181,477</u>	<u>120,542</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 1,375,477</u>	<u>\$ 1,364,942</u>

# CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022

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	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Interest		
Interest on deposits	\$ 7,382	\$ 1,442
Miscellaneous		
Special assessments	<u>91,500</u>	<u>119,100</u>
<b>Total revenues</b>	98,882	120,542
<b>Expenditures</b>		
Current		
Public works	<u>37,947</u>	<u>-</u>
Revenues over (under) expenditures	<u>60,935</u>	<u>120,542</u>
Net changes in fund balances	60,935	120,542
<b>Fund balances, beginning of year</b>	<u>120,542</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 181,477</u>	<u>\$ 120,542</u>

# CASCADE CHARTER TOWNSHIP

## LIBRARY SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2023 and 2022

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	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and pooled investments	\$ 2,511,906	\$ 2,407,582
Receivables		
Taxes	<u>152,000</u>	<u>177,711</u>
<b>Total assets</b>	<u>\$ 2,663,906</u>	<u>\$ 2,585,293</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 29,580	\$ 4,384
<b>Deferred inflows of resources</b>		
Unavailable revenue	287,048	265,149
<b>Fund balances</b>		
Restricted		
Dedicated millage	<u>2,347,278</u>	<u>2,315,760</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 2,663,906</u>	<u>\$ 2,585,293</u>

# CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 279,059	\$ 261,597
Delinquent property taxes	1,733	678
Industrial facilities taxes	2,321	2,268
Interest and penalties on taxes	148	80
Total property taxes	283,261	264,623
Local	43,826	38,348
Interest	85,519	10,899
Miscellaneous		
Donations	201,000	-
<b>Total revenues</b>	613,606	313,870
<b>Expenditures</b>		
Current		
Recreation and cultural		
Library		
Supplies	-	993
Other services and charges	210,515	230,268
Total recreation and cultural	210,515	231,261
Capital outlay	331,819	7,917
<b>Total expenditures</b>	542,334	239,178
Revenues over (under) expenditures	71,272	74,692
Other financing sources (uses)		
Transfers out	(39,754)	-
Net changes in fund balances	31,518	74,692
<b>Fund balances, beginning of year</b>	2,315,760	2,241,068
<b>Fund balances, end of year</b>	\$ 2,347,278	\$ 2,315,760

# CASCADE CHARTER TOWNSHIP

## PATHWAYS SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2023 and 2022

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	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and pooled investments	\$ 917,100	\$ 1,312,011
Receivables		
Taxes	<u>356,438</u>	<u>416,739</u>
<b>Total assets</b>	<u>\$ 1,273,538</u>	<u>\$ 1,728,750</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 26,009	\$ -
Due to other funds	<u>388,174</u>	<u>-</u>
<b>Total liabilities</b>	414,183	-
<b>Deferred inflows of resources</b>		
Unavailable revenue	672,785	621,440
<b>Fund balances</b>		
Restricted		
Dedicated millage	<u>186,570</u>	<u>1,107,310</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 1,273,538</u>	<u>\$ 1,728,750</u>

# CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 650,781	\$ 613,098
Delinquent property taxes	4,065	1,589
Industrial facilities taxes	5,443	5,317
Interest and penalties on taxes	347	187
Total property taxes	<u>660,636</u>	<u>620,191</u>
Interest	<u>61,686</u>	<u>35,436</u>
<b>Total revenues</b>	<u>722,322</u>	<u>655,627</u>
<b>Expenditures</b>		
Current		
Recreation and cultural		
Parks and recreations		
Supplies	140	8,776
Other services and charges	89,817	5,810
Total recreation and cultural	<u>89,957</u>	<u>14,586</u>
Capital outlay	<u>1,500,105</u>	<u>11,756</u>
<b>Total expenditures</b>	<u>1,590,062</u>	<u>26,342</u>
Revenues over (under) expenditures	(867,740)	629,285
Other financing sources (uses)		
Transfers out	<u>(53,000)</u>	<u>(50,974)</u>
Net changes in fund balances	(920,740)	578,311
<b>Fund balances, beginning of year</b>	<u>1,107,310</u>	<u>528,999</u>
<b>Fund balances, end of year</b>	<u>\$ 186,570</u>	<u>\$ 1,107,310</u>

# CASCADE CHARTER TOWNSHIP

## INSPECTIONS SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2023 and 2022

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	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and pooled investments	\$ 4,663,771	\$ 3,992,872
Prepaid items	<u>32,627</u>	<u>13,456</u>
<b>Total assets</b>	<u>\$ 4,696,398</u>	<u>\$ 4,006,328</u>
<b>Liabilities and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 41,868	\$ 52,230
Accrued payroll and benefits	35,871	34,415
Due to other funds	<u>-</u>	<u>13,148</u>
<b>Total liabilities</b>	<u>77,739</u>	<u>99,793</u>
<b>Fund balances</b>		
Nonspendable		
Prepaid items	32,627	13,456
Restricted		
Inspections	<u>4,586,032</u>	<u>3,893,079</u>
<b>Total fund balances</b>	<u>4,618,659</u>	<u>3,906,535</u>
<b>Total liabilities and fund balances</b>	<u>\$ 4,696,398</u>	<u>\$ 4,006,328</u>

# CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Licenses and permits		
Building permits	\$ 536,772	\$ 396,768
Electrical permits	126,597	124,746
Mechanical permits	123,203	142,832
Plumbing permits	65,930	68,923
Permits - other townships	2,168,585	2,344,399
Plan reviews	-	52,741
Contractor registration fees	10,800	15,120
Total licenses and permits	<u>3,031,887</u>	<u>3,145,529</u>
Interest	166,399	43,517
Miscellaneous	<u>1,520</u>	<u>2,050</u>
<b>Total revenues</b>	<u>3,199,806</u>	<u>3,191,096</u>
<b>Expenditures</b>		
Current		
Public safety		
Inspections		
Personnel services	1,423,881	1,355,907
Supplies	8,719	10,351
Other services and charges	676,721	601,526
Total public safety	<u>2,109,321</u>	<u>1,967,784</u>
Capital outlay	<u>31,423</u>	<u>15,445</u>
<b>Total expenditures</b>	<u>2,140,744</u>	<u>1,983,229</u>
Revenues over (under) expenditures	1,059,062	1,207,867
Other financing sources (uses)		
Transfers out	<u>(346,938)</u>	<u>(157,641)</u>
Net changes in fund balances	712,124	1,050,226
<b>Fund balances, beginning of year</b>	<u>3,906,535</u>	<u>2,856,309</u>
<b>Fund balances, end of year</b>	<u>\$ 4,618,659</u>	<u>\$ 3,906,535</u>

# CASCADE CHARTER TOWNSHIP

## OPEN SPACE SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2023 and 2022

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	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and pooled investments	\$ 1,118,543	\$ 1,021,090
Receivables		
Taxes	<u>233,199</u>	<u>272,350</u>
<b>Total assets</b>	<u>\$ 1,351,742</u>	<u>\$ 1,293,440</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 801	\$ 76,154
<b>Deferred inflows of resources</b>		
Unavailable revenue	440,147	406,252
<b>Fund balances</b>		
Restricted		
Dedicated millage	<u>910,794</u>	<u>811,034</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 1,351,742</u>	<u>\$ 1,293,440</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, 2023 and 2022

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	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 425,758	\$ 401,169
Delinquent property taxes	2,659	752
Industrial facilities taxes	3,561	3,479
Interest and penalties on taxes	<u>227</u>	<u>410</u>
Total property taxes	432,205	405,810
Interest	<u>32,892</u>	<u>8,838</u>
<b>Total revenues</b>	465,097	414,648
<b>Expenditures</b>		
Current		
Recreation and cultural		
Parks and recreations		
Other services and charges	<u>40,185</u>	<u>95,496</u>
Revenues over (under) expenditures	424,912	319,152
Other financing sources (uses)		
Transfers out	<u>(325,152)</u>	<u>(322,182)</u>
Net changes in fund balances	99,760	(3,030)
<b>Fund balances, beginning of year</b>	<u>811,034</u>	<u>814,064</u>
<b>Fund balances, end of year</b>	<u>\$ 910,794</u>	<u>\$ 811,034</u>

# CASCADE CHARTER TOWNSHIP

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

DECEMBER 31, 2023 and 2022

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	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and pooled investments	\$ 676,865	\$ 612,361
Receivables		
Lease related	<u>106,785</u>	<u>108,741</u>
<b>Total assets</b>	<u>\$ 783,650</u>	<u>\$ 721,102</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ -
<b>Deferred inflows of resources</b>		
Lease related	105,542	108,741
<b>Fund balances</b>		
Restricted		
Dam repairs	<u>678,108</u>	<u>612,361</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 783,650</u>	<u>\$ 721,102</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, 2023 and 2022

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	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Interest	\$ 25,747	\$ 4,216
Miscellaneous	-	5,000
<b>Total revenues</b>	<u>25,747</u>	<u>9,216</u>
<b>Expenditures</b>		
Capital outlay	-	-
Revenues over (under) expenditures	25,747	9,216
Other financing sources (uses)		
Transfers in	<u>40,000</u>	<u>40,000</u>
Net changes in fund balances	65,747	49,216
<b>Fund balances, beginning of year</b>	<u>612,361</u>	<u>563,145</u>
<b>Fund balances, end of year</b>	<u>\$ 678,108</u>	<u>\$ 612,361</u>

# CASCADE CHARTER TOWNSHIP

## HAZMAT SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2023 and 2022

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	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and pooled investments	\$ 44,782	\$ 45,208
<b>Total assets</b>	<u>\$ 44,782</u>	<u>\$ 45,208</u>
<b>Liabilities and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 1,750	\$ -
<b>Fund balances</b>		
Restricted		
HAZMAT	<u>43,032</u>	<u>45,208</u>
<b>Total liabilities and fund balances</b>	<u>\$ 44,782</u>	<u>\$ 45,208</u>

# CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022

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	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Charges for services		
HAZMAT fees	\$ 4,000	\$ 4,000
Interest	<u>781</u>	<u>168</u>
<b>Total revenues</b>	<u>4,781</u>	<u>4,168</u>
<b>Expenditures</b>		
Current		
Public safety		
HAZMAT		
Other services and charges	687	2,700
Capital outlay	<u>8,270</u>	<u>2,097</u>
<b>Total expenditures</b>	<u>8,957</u>	<u>4,797</u>
Revenues over (under) expenditures	(4,176)	(629)
Other financing sources (uses)		
Transfers in	<u>2,000</u>	<u>2,000</u>
Net changes in fund balances	(2,176)	1,371
<b>Fund balances, beginning of year</b>	<u>45,208</u>	<u>43,837</u>
<b>Fund balances, end of year</b>	<u>\$ 43,032</u>	<u>\$ 45,208</u>

**CASCADE CHARTER TOWNSHIP**

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

**DECEMBER 31, 2023 and 2022**

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	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and pooled investments	\$ 3,765,538	\$ 2,071,498
<b>Liabilities, deferred inflows and fund balances</b>		
<b>Deferred inflows of resources</b>		
Unearned revenue	\$ 3,689,352	\$ 2,039,352
<b>Fund balances</b>		
Assigned COVID	<u>76,186</u>	<u>32,146</u>
<b>Total liabilities and fund balances</b>	<u>\$ 3,765,538</u>	<u>\$ 2,071,498</u>

# CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022

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	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Government grants		
Interest	\$ 44,040	\$ 8,846
<b>Expenditures</b>		
Current		
General government		
COVID		
Personnel services	-	-
Net changes in fund balances	44,040	8,846
<b>Fund balances, beginning of year</b>	<u>32,146</u>	<u>23,300</u>
<b>Fund balances, end of year</b>	<u>\$ 76,186</u>	<u>\$ 32,146</u>

# CASCADE CHARTER TOWNSHIP

## OPIOID SETTLEMENT SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2023 and 2022

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	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Receivables		
Accounts	\$ 59,486	\$ -
Due from other funds	<u>8,754</u>	<u>-</u>
<b>Total assets</b>	<u>\$ 68,240</u>	<u>\$ -</u>
<b>Liabilities, deferred inflows and fund balances</b>		
<b>Deferred inflows of resources</b>		
Unearned revenue	\$ 59,486	\$ -
<b>Fund balances</b>		
Restricted		
Opioid funds	<u>8,754</u>	<u>-</u>
<b>Total liabilities and fund balances</b>	<u>\$ 68,240</u>	<u>\$ -</u>

**CASCADE CHARTER TOWNSHIP**

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

**FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022**

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	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Government grants		
Miscellaneous	\$ 8,754	\$ -
<b>Expenditures</b>		
Current		
General government		
Supplies	-	-
Net changes in fund balances	8,754	-
<b>Fund balances, beginning of year</b>	-	-
<b>Fund balances, end of year</b>	<u>\$ 8,754</u>	<u>\$ -</u>

**CASCADE CHARTER TOWNSHIP**

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

**DECEMBER 31, 2023 and 2022**

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	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and pooled investments	\$ _____ -	\$ _____ -
<b>Liabilities and fund balances</b>		
<b>Fund balances</b>		
Assigned		
Debt service	\$ _____ -	\$ _____ -
<b>Total liabilities and fund balances</b>	<u>\$ _____ -</u>	<u>\$ _____ -</u>

**CASCADE CHARTER TOWNSHIP**

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

**FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022**

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	<u>2023</u>	<u>2022</u>
<b>Expenditures</b>		
Debt service		
Principal	\$ 293,000	\$ 284,000
Interest and fees	<u>32,152</u>	<u>38,182</u>
Revenues over (under) expenditures	(325,152)	(322,182)
Other financing sources (uses)		
Transfers in	<u>325,152</u>	<u>322,182</u>
Net changes in fund balances	-	-
<b>Fund balances, beginning of year</b>	<u>-</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ -</u>	<u>\$ -</u>

# CASCADE CHARTER TOWNSHIP

## FIRE STATION CAPITAL PROJECT FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2023 and 2022

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	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and pooled investments	\$ 121,876	\$ 4,750,970
Due from other funds	<u>284,183</u>	<u>-</u>
<b>Total assets</b>	<u>\$ 406,059</u>	<u>\$ 4,750,970</u>
<b>Liabilities and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 402,322	\$ 561,317
Due to other funds	<u>-</u>	<u>7,048</u>
<b>Total liabilities</b>	402,322	568,365
<b>Fund balances</b>		
Restricted		
Capital projects	<u>3,737</u>	<u>4,182,605</u>
<b>Total liabilities and fund balances</b>	<u>\$ 406,059</u>	<u>\$ 4,750,970</u>

# CASCADE CHARTER TOWNSHIP

## FIRE STATION CAPITAL PROJECT FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Federal revenue	\$ 1,000,000	\$ -
Interest	<u>99,877</u>	<u>56,103</u>
<b>Total revenues</b>	<u>1,099,877</u>	<u>56,103</u>
<b>Expenditures</b>		
Current		
Public Safety		
Other services and charges	500	123,397
Capital outlay	<u>9,062,428</u>	<u>1,748,289</u>
<b>Total expenditures</b>	<u>9,062,928</u>	<u>1,871,686</u>
Revenues over (under) expenditures	<u>(7,963,051)</u>	<u>(1,815,583)</u>
Other financing sources (uses)		
Bond issue	-	5,690,000
Bond premium	-	308,188
Transfers in	<u>3,784,183</u>	<u>-</u>
Total other financing sources (uses)	<u>3,784,183</u>	<u>5,998,188</u>
Net changes in fund balances	(4,178,868)	4,182,605
<b>Fund balances, beginning of year</b>	<u>4,182,605</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 3,737</u>	<u>\$ 4,182,605</u>

# CASCADE CHARTER TOWNSHIP

## CEMETERY PERPETUAL CARE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2023 and 2022

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	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and pooled investments	\$ 142,436	\$ 133,510
<b>Liabilities and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ -
<b>Fund balances</b>		
Nonspendable		
Cemetery trust	122,159	117,279
Committed		
Cemetery trust	<u>20,277</u>	<u>16,231</u>
<b>Total fund balances</b>	<u>142,436</u>	<u>133,510</u>
<b>Total liabilities and fund balances</b>	<u>\$ 142,436</u>	<u>\$ 133,510</u>

# CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022

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	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Charges for services		
Cemetery care fees	\$ 4,880	\$ 4,550
Interest	3,092	659
Miscellaneous		
Contributions	-	5
	<u>          </u>	<u>          </u>
<b>Total revenues</b>	7,972	5,214
<b>Expenditures</b>		
Current		
General government		
Cemetery	546	110
	<u>          </u>	<u>          </u>
Revenues over (under) expenditures	7,426	5,104
Other financing sources (uses)		
Transfers in	1,500	2,100
	<u>          </u>	<u>          </u>
Net changes in fund balances	8,926	7,204
<b>Fund balances, beginning of year</b>	<u>133,510</u>	<u>126,306</u>
<b>Fund balances, end of year</b>	<u>\$ 142,436</u>	<u>\$ 133,510</u>

# CASCADE CHARTER TOWNSHIP

## FIDUCIARY FUNDS COMBINING STATEMENT OF FIDUCIARY NET POSITION

DECEMBER 31, 2023

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	<u>Custodial Funds</u>		
	<u>Escrow Deposit Fund</u>	<u>Tax Collection Fund</u>	<u>Total</u>
<b>Assets</b>			
Cash and pooled investments	\$ 199,151	\$ 2,361,069	\$ 2,560,220
<b>Liabilities</b>			
Accounts payable	2,255	7,573	9,828
Escrow deposits	196,896	-	196,896
Due to other governments	-	2,353,496	2,353,496
<b>Total liabilities</b>	<u>199,151</u>	<u>2,361,069</u>	<u>2,560,220</u>
<b>Net position</b>			
Restricted	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# CASCADE CHARTER TOWNSHIP

## FIDUCIARY FUNDS COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Custodial Funds		
	Escrow Deposit Fund	Tax Collection Fund	Total
<b>Additions</b>			
Property taxes collected for other governments	\$ -	\$ 69,515,797	\$ 69,515,797
Escrow deposits collected	10,317	-	10,317
<b>Total additions</b>	10,317	69,515,797	69,526,114
<b>Deductions</b>			
Property taxes distributed to other governments	-	69,515,797	69,515,797
Escrow funds used to cover expenses	10,317	-	10,317
<b>Total deductions</b>	10,317	69,515,797	69,526,114
Net increase	-	-	-
<b>Net position, beginning of year</b>	-	-	-
<b>Net position, end of year</b>	\$ -	\$ -	\$ -

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

**DECEMBER 31, 2023**

	<b>Governmental</b>		<b>Statement</b>
	<b>Fund Type</b>		<b>of</b>
	<b>General</b>		<b>Net Position</b>
	<b>Fund</b>	<b>Adjustments</b>	
<b>Assets</b>			
Cash and pooled investments	\$ 3,613,097	\$ -	\$ 3,613,097
Receivables			
Taxes	389,112	-	389,112
Capital assets			
Non-depreciable	-	59,366	59,366
Depreciable capital assets, net	-	3,784,177	3,784,177
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total assets</b>	<b>\$ 4,002,209</b>	<b>3,843,543</b>	<b>7,845,752</b>
<b>Liabilities, deferred inflows of resources and fund balance</b>			
<b>Liabilities</b>			
Accounts payable	\$ 83,154	\$ -	83,154
Accrued interest payable	-	4,225	4,225
Bonds and notes payable - current portion	-	80,000	80,000
Bonds and notes payable	-	438,700	438,700
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total liabilities</b>	<b>83,154</b>	<b>522,925</b>	<b>606,079</b>
<b>Deferred inflows of resources</b>			
Unavailable revenue	389,112	-	389,112
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Fund balance</b>			
Unassigned	3,529,943	(3,529,943)	
	<u>                    </u>	<u>                    </u>	
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ 4,002,209</b>		
<b>Net position</b>			
Net investment in capital assets			3,843,543
Unrestricted			3,007,018
			<u>                    </u>
<b>Total net position</b>			<b>\$ 6,850,561</b>
<b>Reconciliation of fund balances to net position:</b>			
<b>Fund balance of governmental fund</b>			\$ 3,529,943
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds			
Add - land and construction in progress			59,366
Add - capital assets (net of accumulated depreciation)			3,784,177
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.			
Deduct - bonds and notes payable			(518,700)
Deduct - accrued interest			(4,225)
			<u>                    </u>
<b>Net position of governmental activities</b>			<b>\$ 6,850,561</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, 2023**

	<b>Governmental Fund Type General Fund</b>	<b>Adjustments</b>	<b>Statement of Activities</b>
<b>Revenues</b>			
Taxes	\$ 1,268,999	\$ -	\$ 1,268,999
Interest	174,302	-	174,302
Miscellaneous	<u>78,675</u>	<u>-</u>	<u>78,675</u>
<b>Total revenues</b>	<u>1,521,976</u>	<u>-</u>	<u>1,521,976</u>
<b>Expenditures</b>			
Current			
General government	516,226	347,075	863,301
Debt service			
Principal	75,023	(75,000)	23
Interest	<u>19,314</u>	<u>390</u>	<u>19,704</u>
<b>Total expenditures</b>	<u>610,563</u>	<u>272,465</u>	<u>883,028</u>
Revenues over (under) expenditures	911,413		
Other financing sources (uses):			
Installment note proceeds:	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	911,413		
Change in net position			638,948
<b>Fund balance/net position, beginning of year</b>	<u>2,618,530</u>		<u>6,211,613</u>
<b>Fund balance/net position, end of year</b>	<u>\$ 3,529,943</u>		<u>\$ 6,850,561</u>
<b>Reconciliation of change in fund balances to change in net position</b>			
<b>Net change in fund balance of governmental fund</b>			\$ 911,413
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			30,830
Deduct - depreciation expense			(333,839)
Deduct - net book value of disposed capital assets			(44,066)
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			75,000
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.			
Deduct - increase in accrued interest			<u>(390)</u>
<b>Change in net position of governmental activities</b>			<u>\$ 638,948</u>

**CASCADE CHARTER TOWNSHIP**

**BROWNFIELD REDEVELOPMENT AUTHORITY  
BALANCE SHEET/STATEMENT OF NET POSITION**

**DECEMBER 31, 2023**

	<b>Governmental Fund Type General Fund</b>	<b>Adjustments</b>	<b>Statement of Net Position</b>
<b>Assets</b>			
Cash and pooled investment:	\$ 55,955	\$ -	\$ 55,955
<b>Total assets</b>	<u>\$ 55,955</u>	<u>-</u>	<u>55,955</u>
<b>Liabilities, deferred inflows of resources and fund balance</b>			
<b>Liabilities</b>			
Accounts payable	\$ 8,193	\$ -	8,193
Bonds and notes payable	<u>-</u>	<u>266,435</u>	<u>266,435</u>
<b>Total liabilities</b>	8,193	<u>266,435</u>	<u>274,628</u>
<b>Fund balance</b>			
Unassigned	<u>47,762</u>	<u>(47,762)</u>	
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<u>\$ 55,955</u>		
<b>Net position</b>			
Unrestricted (deficit)			<u>\$ (218,673)</u>
<b>Reconciliation of fund balances to net position:</b>			
<b>Fund balance of governmental fund</b>			\$ 47,762
Amounts reported for governmental activities in the statement of net position are different because:			
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.			
Deduct - bonds and notes payable			<u>(266,435)</u>
<b>Net position of governmental activities</b>			<u>\$ (218,673)</u>

**CASCADE CHARTER TOWNSHIP**

**BROWNFIELD REDEVELOPMENT AUTHORITY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE/STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	<b>Governmental Fund Type General Fund</b>	<b>Adjustments</b>	<b>Statement of Activities</b>
<b>Revenues</b>			
Taxes	\$ 36,804	\$ -	\$ 36,804
Interest	<u>61</u>	<u>-</u>	<u>61</u>
<b>Total revenues</b>	36,865	-	36,865
<b>Expenditures</b>			
Current			
General governmen	<u>9</u>	<u>-</u>	<u>9</u>
Net changes in fund balance	36,856		
Change in net position			36,856
<b>Fund balance/net position, beginning of yea</b>	<u>10,906</u>		<u>(255,529)</u>
<b>Fund balance/net position, end of yea</b>	<u>\$ 47,762</u>		<u>\$ (218,673)</u>
<b>Reconciliation of change in fund balances to change in net position</b>			
<b>Net change in fund balance of governmental fund</b>			\$ 36,856
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:			
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 deb			<u>-</u>
<b>Change in net position of governmental activities</b>			<u>\$ 36,856</u>



# CASCADE CHARTER TOWNSHIP

5920 Tahoe Drive SE Grand Rapids, Michigan 49546-7140

## REQUEST FOR BOARD ACTION

**MEETING DATE: June 12, 2024**

**ITEM:** Recommendation to set adoption date for an amendment to Chapter 14 of the Cascade Charter Township Zoning Ordinance – Airport Commercial Overlay A for June 28<sup>th</sup> 2024

**PRESENTER:** Andrea Hendrick, Community Planning & Development Director

**INDIVIDUAL PRESENT:** General Counsel, Foster Swift

### EXECUTIVE SUMMARY:

On April 4<sup>th</sup> Planning Staff received an application for an administrative site plan review for a property located in Overlay A. While conducting the review, staff recognized that language found in Section 14.07 did not support the original intent of the Overlays that were created in 2023. The original language in Section 14.07 stated that all uses in the underlying Zone District along with the four (4) listed uses in Section 14.07 were allowed in Overlay A, however the intent of this section was to limit the permitted uses in Overlay A to the four (4) listed uses in Section 14.07. The proposed amendment is recommended to correct this issue.

### ***Planning Commission Motion***

Motion was made by Member Noordyke to recommend approval of amendments to Chapter 14. Seconded by Member Rissi.  
Motion passed unanimously.

**STRATEGIC PLANS/GOALS:** Land Use and Economic Development, Priority 2: Ensure that zoning processes are clear, efficient, and promote both economic development and Township planning goals. Approval enforces the intent of the original overlay creation from 2023.

**BUDGET IMPLICATIONS:** None

### **IMPLEMENTATION PLAN:**

May 6, 2024: Planning Commission scheduled a public hearing for June 3

May 16, 2024: Notice provided to local paper

June 3, 2024: Recommendation by Planning Commission

June 12, 2024: Ordinance Introduced

June 13, 2024: Publish notice of proposed adoption on June 28

June 28, 2024: Ordinance adopted  
June 29, 2024: Publish notice of adoption.

**DIRECTOR'S RECOMMENDATION:** Yes

**MANAGER'S RECOMMENDATION:** Yes

**ACTION REQUESTED:** Motion to set adoption date for amendments to Chapter 14 for June 28<sup>th</sup>, 2024.

**ATTACHMENTS:**

1. Chapter 14 Amendment

*Please also refer to attorney opinion letter provided May 2<sup>nd</sup> 2024.*

**CASCADE CHARTER TOWNSHIP**

**ORDINANCE NO. 6-2024**

**AN ORDINANCE TO AMEND SECTION 14.07 OF THE TOWNSHIP ZONING  
ORDINANCE**

THE CHARTER TOWNSHIP OF CASCADE ORDAINS:

**Section 1. Amendment of Section 14.07 of the Township Zoning Ordinance**

Section 14.07 of the Township Zoning Ordinance is amended in its entirety to read as follows:

Section 14.07 Uses Permitted by Right in Overlay A:

Subject to Section 14.18, in the “Overlay A” District no building, structure or premises shall be erected altered or used except as one or more of the following specified uses:

1. Recreation
2. Schools
3. Churches
4. Aeronautical uses permitted in the AC zoning district

**Section 2. Severability.**

If a court determines that any provision of this Ordinance is invalid, the remaining provisions of this Ordinance shall remain in full force and effect.

**Section 3. Repealer.**

Any ordinances in conflict with this ordinance are repealed to the extent necessary to give this ordinance full force and effect.

**Section 4. Effective Date.**

This ordinance takes effect upon the expiration of seven (7) days after publication.



# CASCADE CHARTER TOWNSHIP

5920 Tahoe Drive SE Grand Rapids, Michigan 49546-7140

## REQUEST FOR BOARD ACTION

**MEETING DATE: June 12, 2024**

**ITEM: Tree Restoration in Burger-Goodwood Neighborhood**

### **PRESENTER:**

Aric Thorne, Township Engineer

### **INDIVIDUAL PRESENT:**

### **EXECUTIVE SUMMARY:**

As part of the public water main extension project to provide clean drinking water to residences impacted by PFAS contamination in and around the Gerald R. Ford International Airport, over 49 trees have been removed and an additional up to 125 trees are planned for removal through completion of the project. While project engineers have attempted to minimize tree removals, they have been necessitated by the design standards that dictate location of the water main and its installation method.

Cascade Township leadership requested The City of Grand Rapids to consider the replacement of trees in the project restoration efforts and were rejected. The City of Grand Rapids indicated in its initial response during phase one of the project that grant funds were insufficient to afford planting trees; and subsequently prior to the award of grant funds for phase two, that they were not responsible for trees and private improvements in the public right-of-way. The opinion of Township leadership is that trees are a defining characteristic of neighborhoods and that their loss should be compensated for as best as financially responsible. The overarching goal of the PFAS remediation project was and should be more than to extend water main to homes, but to do so with respect to the ecological aspect that defines and provides value to properties.

The 22 properties impacted in phase one of the project were mailed informational letters regarding replacement of removed trees, including a survey with several options of replacement tree species. Over half of those properties have returned correspondence. The tree species offered are approved species per Kent County Road Commission (KCRC) policy. Replacements are to be located outside of the road right-of-way as required by KCRC and outside of the influence of water main and private water services as advised by the City of Grand Rapids Water Department.

Spalding DeDecker packaged and advertised a tree planting proposal on behalf of Cascade

Township for bidding. One bid was received at the public bid opening on May 21 from Twin Lakes Nursery for a total of **\$257,735.00**. The Engineer's Estimate was **\$375,800.00**. This bid includes enough trees to meet the requests of homeowners surveyed from phase one construction and exceeds anticipated requests through phase two and the completion of the project.

Phase one replacement trees are scheduled for planting in fall 2024. Phase two replacement trees are expected in fall 2025. The contractor is responsible for watering and cultivating planted trees for the duration of two growing seasons.

For the consideration of the Board of Trustees, Twin Lakes Nursery submitted alternate pricing for smaller caliper trees (3- to 3.5-inch) following bid opening. The contract was bid with 4- to 6-inch caliper trees specified. Twin Lakes Nursery indicated in conversation following the bid opening that trees of this caliper can be difficult and costly to source. While Twin Lakes Nursery is able and willing to do so, smaller caliper trees offer cost saving. The adjusted bid total would be **\$182,204.00**. Refer to the attachment Recommendation for Award provided by Spalding DeDecker for a breakdown of bid items and corresponding costs.

Spalding DeDecker submitted a proposal for construction services in the sum of **\$43,100.00**. See attachment Construction Services Proposal for more information. An additional **\$27,069.50** is due to the Township for consultant fees related to this project dating back to June 2023. A contingency of 10 percent of the contract value or **\$25,773.50** is necessary to protect against unexpected project costs. These sums are figured into the total budget amendment below.

#### **STRATEGIC PLANS/GOALS:**

Per the Cascade Township Master Plan 2024, Goal – PG11: Preserve and strengthen residential neighborhoods, including specifically “[...] the replacement of trees when they are damaged, destroyed, or diseased.”

#### **BUDGET IMPLICATIONS:**

Restoration activities such as tree planting are part of the \$3 million grant agreement with Kent County. The funds have been received. A 2024 budget amendment, to reflect the expenditures and associated revenue, is needed. The 2025 portion of the project will be included in the 2025 budget request.

#### **IMPLEMENTATION PLAN:**

1. Accept the bid by Twin Lakes Nursery and allocate funds for completion of the project and for construction services performed by Spalding DeDecker.
2. Spalding DeDecker coordinates completion of the contract agreement, bonds, and insurance information with the contractor.
3. The contractor plants phase one replacement trees in fall 2024 according to the resident survey results and any additional requests made prior to planting.
4. The Township, or Spalding DeDecker on its behalf, mails the tree replacement survey for phase two impacted residents and collects results.
5. The contractor plants phase two replacement trees in fall 2025 as requested by survey.
6. The contractor is responsible for watering and cultivating during the two seasons following tree planting. Spalding DeDecker will provide follow-up as necessary.

**DIRECTOR'S RECOMMENDATION:**

N/A

**MANAGER'S RECOMMENDATION:**

N/A

**ACTION REQUESTED:**

Accept the original bid for 4- to 6-inch caliper trees submitted by Twin Lakes Nursery. Also, approve the budget amendments as follows:

<u>Fund</u>	<u>Line Item</u>	<u>Description</u>	<u>Adopted Budget</u>	<u>Increase</u>	<u>Amended Budget</u>
CARES ACT (ARPA)	282-000-528-004	Kent Cty Grant Revenue	\$0	\$353,678	\$353,678
CARES ACT (ARPA)	282-901-972-000	Land Improvements	\$0	\$353,678	\$353,678

**ATTACHMENTS:**

1. Spalding DeDecker Recommendation for Award
2. Spalding DeDecker Construction Services Proposal

May 29, 2024

Mr. Aric Thorne, Township Engineer  
Charter Township of Cascade  
5920 Tahoe Drive SE  
Grand Rapids, Michigan 49546

Re: **Recommendation for Award**  
Tree Restoration  
SDA Project No. CC23005

Dear Mr. Thorne:

Construction bids were opened and publicly read at the Cascade Township Offices for the Tree Restoration project on May 21<sup>st</sup> at 10:30 a.m. The project includes tree planting, watering and turf restoration.

The Township Clerk's office received 1 (1) sealed bids for this project. The bidder was considered to be responsive having submitted a bid compliant with all requirements. The low bidder, Twin Lakes Nursery, submitted a total bid of **\$ 257,735.00**. Following the bid opening, Spalding DeDecker reviewed all of the bids received, verified the calculations, and prepared the bid tabulation for the project (attached).

Based on a review of experience and references provided, Spalding DeDecker finds Twin Lakes Nursery is qualified and prepared to perform the specified construction.

**It is our recommendation that the project be awarded to the lowest responsive bidder, Twin Lakes Nursery in the amount of \$ 257,735.00.**

If desired, Twin Lakes has also presented the Township with the opportunity to reduce costs by using smaller 3-inch to 3.5-inch caliper trees, as shown in the attachment. If a change order is desired to the contract following award, Twin Lakes is proposing an adjusted bid of \$182,204.00 for the modified tree sizes.

Upon award by the Township Board, our office will coordinate the completion of the Contract Agreement, Bonds, and Insurance information with Twin Lakes Nursery.

Very Truly Yours,  
**SPALDING DEDECKER**



Lynnelle E. Berkenpas, PE  
Senior Project Manager

Encl: Bid Tabulation  
Change Order Bid Sheet

**BID TABULATION - TREE RESTORATION**  
**CASCADE CHARTER TOWNSHIP**  
1 Bids received, opened 05/21/24



Project No. CC23005  
By: LR  
Reviewed: LB

BASE BID				ENGINEER'S ESTIMATE		TWIN LAKES NURSERY	
No		QUANTITY	UNIT	UNIT PRICE (\$)	AMOUNT (\$)	UNIT PRICE (\$)	AMOUNT (\$)
<b>PHASE 1 (2024 CONSTRUCTION)</b>							
1	Reimbursed Permit Fees	1500	Dir	\$1.00	1,500.00	\$1.00	1,500.00
2	Mobilization, Max \$9,000	1	LSUM	\$9,000.00	9,000.00	\$6,255.00	6,255.00
3	Project Cleanup	1	LSUM	\$3,000.00	3,000.00	\$1,400.00	1,400.00
4	Site Preparation, Max \$6,300	1	LSUM	\$15,800.00	15,800.00	\$6,150.00	6,150.00
5	Watering and Cultivating, 1st Season, Min \$3,100	1	LSUM	\$7,700.00	7,700.00	\$4,380.00	4,380.00
6	Watering and Cultivating, 2nd Season, Min \$3,800	1	LSUM	\$9,500.00	9,500.00	\$4,640.00	4,640.00
7	Betula nigra 'Heritage', clump form, 8 foot	3	EA	\$1,800.00	5,400.00	\$475.00	1,425.00
8	Acer saccharinum (Sugar Maple), 4-6" Caliper	4	EA	\$1,800.00	7,200.00	\$1,500.00	6,000.00
9	Pyrus calleryana (Cleveland Select Pear), 4-6" Caliper	3	EA	\$1,800.00	5,400.00	\$875.00	2,625.00
10	Malus Centurion (Crabapple), 4-6" Caliper	6	EA	\$1,800.00	10,800.00	\$1,930.00	11,580.00
11	Picea glauca (White Spruce), 4-6" Caliper	7	EA	\$1,800.00	12,600.00	\$725.00	5,075.00
12	Pinus Strobus (Eastern White Pine), 4-6" Caliper	0	EA	\$1,800.00	-	-	-
13	Cercis Canadensis (Eastern Redbud), 4-6" Caliper	5	EA	\$1,800.00	9,000.00	\$1,450.00	7,250.00
14	Quercus robur alba (Streetspire Oak), 4-6" Caliper	0	EA	\$1,800.00	-	-	-
15	Carpinus Betulus (European Hornbeam), 4-6" Caliper	0	EA	\$1,800.00	-	-	-
16	Slope Restoration, Type II	1	LSUM	\$3,000.00	3,000.00	\$4,860.00	4,860.00
<b>PHASE 2 (2025 CONSTRUCTION)</b>							
1	Reimbursed Permit Fees	1500	Dir	\$1.00	1,500.00	\$1.00	1,500.00
2	Mobilization, Max \$25,000	1	LSUM	\$25,000.00	25,000.00	\$15,940.00	15,940.00
3	Project Cleanup	1	LSUM	\$7,000.00	7,000.00	\$1,900.00	1,900.00
4	Site Preparation, Max \$45,400	1	LSUM	\$45,400.00	45,400.00	\$32,430.00	32,430.00
5	Watering and Cultivating, 1st Season, Min \$22,100	1	LSUM	\$22,100.00	22,100.00	\$22,100.00	22,100.00
6	Watering and Cultivating, 2nd Season, Min \$27,300	1	LSUM	\$27,300.00	27,300.00	\$27,300.00	27,300.00
7	Acer saccharinum (Sugar Maple), 4-6" Caliper	11	EA	\$1,800.00	19,800.00	\$1,500.00	16,500.00
8	Pyrus calleryana (Cleveland Select Pear), 4-6" Caliper	11	EA	\$1,800.00	19,800.00	\$875.00	9,625.00
9	Malus Centurion (Crabapple), 4-6" Caliper	11	EA	\$1,800.00	19,800.00	\$1,900.00	20,900.00
10	Picea glauca (White Spruce), 4-6" Caliper	11	EA	\$1,800.00	19,800.00	\$725.00	7,975.00
11	Pinus Strobus (Eastern White Pine), 4-6" Caliper	11	EA	\$1,800.00	19,800.00	\$625.00	6,875.00
12	Cercis Canadensis (Eastern Redbud), 4-6" Caliper	11	EA	\$1,800.00	19,800.00	\$1,400.00	15,400.00
13	Quercus robur alba (Streetspire Oak), 4-6" Caliper	3	EA	\$1,800.00	5,400.00	\$1,100.00	3,300.00
14	Carpinus Betulus (European Hornbeam), 4-6" Caliper	3	EA	\$1,800.00	5,400.00	\$1,000.00	3,000.00
15	Slope Restoration, Type II	1	LSUM	\$18,000.00	18,000.00	\$9,850.00	9,850.00
<b>TOTAL</b>					<b>375,800.00</b>	<b>257,735.00</b>	



*(Alternate with 3-3 1/2" caliper shade trees)*

**PHASE ONE (2024 CONSTRUCTION)**

Item No.	Spec.	Description	Quantity	Unit	Unit Price	Bid Amount
1	1047060	Reimbursed Permit Fees	1500	Dlr	\$ 1.00	\$ 1500.00
2	1100001	Mobilization, Max \$9,000	1	LSUM	\$ 4,500	\$ 4,500
3	2090001	Project Cleanup	1	LSUM	\$ 1,400	\$ 1,400
4	8150001	Site Preparation, Max \$6,300	1	LSUM	\$ 4,031	\$ 4,031
5	8150002	Watering and Cultivating, 1st Season, Min \$3,100	1	LSUM	\$ 4,380	\$ 4,380
6	8150003	Watering and Cultivating, 2nd Season, Min \$3,800	1	LSUM	\$ 4,640	\$ 4,640
7	8150531	Betula nigra 'Heritage', clump form, 8 foot	3	EA	\$ 475	\$ 1,425
8	8157050	_Acer saccharinum (Sugar Maple), <del>2-6"</del> Caliper 3"	4	EA	\$ 945	\$ 3,780
9	8157050	_Pyrus calleryana (Cleveland Select Pear), <del>4-6"</del> Caliper 3"	3	EA	\$ 710	\$ 2,130
10	8157050	_Malus Centurion (Crabapple), <del>4-6"</del> Caliper 3"	6	EA	\$ 800	\$ 4,800
11	8157050	_Picea glauca (White Spruce), <del>4-6"</del> Caliper 3"	7	EA	\$ 725	\$ 5,075
12	8157050	_Pinus Strobus (Eastern White Pine), <del>4-6"</del> Caliper <del>8"</del>	0	EA	\$ —	\$ —
13	8157050	_Cercis Canadensis (Eastern Redbud), <del>4-6"</del> Caliper <del>8"</del>	5	EA	\$ 880	\$ 4,400
14	8157050	_Quercus robur alba (Streetspire Oak), <del>4-6"</del> Caliper 3"	0	EA	\$ —	\$ —
15	8157050	_Carpinus Betulus (European Hornbeam), <del>4-6"</del> Caliper 3"	0	EA	\$ —	\$ —
16	8167011	Slope Restoration, Type II	1	LSUM	\$ 3,654	\$ 3,654
<b>TOTAL:</b>						\$ 45,714



*(Alternate with 3-3 1/2" caliper trees)*

PHASE TWO (2025 CONSTRUCTION)						
Item No.	Spec.	Description	Quantity	Unit	Unit Price	Bid Amount
1	1047060	Reimbursed Permit Fees	1500	Dlr	\$ 1.00	\$ 1500.00
2	1100001	Mobilization, Max \$25,000	1	LSUM	\$ 11,670	\$ 11,670
3	2090001	Project Cleanup	1	LSUM	\$ 1,900	\$ 1,900
4	8150001	Site Preparation, Max \$45,400	1	LSUM	\$ 25,220	\$ 25,220
5	8150002	Watering and Cultivating, 1st Season, Min \$22,100 ✓	1	LSUM	\$ 15,800	\$ 15,800
6	8150003	Watering and Cultivating, 2nd Season, Min \$27,300 ✓	1	LSUM	\$ 17,100	\$ 17,100
7	8157050	_Acer saccharinum (Sugar Maple), 4-6" Caliper 3"	11	EA	\$ 945	\$ 10,395
8	8157050	_Pyrus calleryana (Cleveland Select Pear), 4-6" Caliper 3"	11	EA	\$ 710	\$ 7,810
9	8157050	_Malus Centurion (Crabapple), 4-6" Caliper 3"	11	EA	\$ 800	\$ 8,800
10	8157050	_Picea glauca (White Spruce), 4-6" Caliper 8-10"	11	EA	\$ 725	\$ 7,975
11	8157050	_Pinus Strobus (Eastern White Pine), 4-6" Caliper 8-10"	11	EA	\$ 625	\$ 6,875
12	8157050	_Cercis Canadensis (Eastern Redbud), 4-6" Caliper 3"	11	EA	\$ 880	\$ 9,680
13	8157050	_Quercus robur alba (Streetspire Oak), 4-6" Caliper 3"	3	EA	\$ 890	\$ 2,670
14	8157050	_Carpinus Betulus (European Hornbeam), 4-6" Caliper 3"	3	EA	\$ 915	\$ 2,745
15	8167011	Slope Restoration Type II	1	LSUM	\$ 6,350	\$ 6,350
<b>TOTAL:</b>						<b>\$ 136,490</b>

B. Bidder acknowledges that:

1. Each Bid Unit Price includes an amount considered by Bidder to be adequate to cover Contractor's overhead and profit for each separately identified item, and
2. Estimated quantities are not guaranteed, and are solely for the purpose of comparison of Bids, and final payment for all Unit Price Work will be based on actual quantities, determined as provided in the Contract Documents.

May 31, 2024

Mr. Aric Thorne, Township Engineer  
Charter Township of Cascade  
5920 Tahoe Drive SE  
Grand Rapids, Michigan 49546

Re: **Construction Services Proposal**  
Tree Restoration  
SDA Project No. CC23005

Dear Mr. Thorne:

Spalding DeDecker (SD) is pleased to provide the following proposal for the Tree Restoration project for the watermain project in the Township.

### **PROJECT UNDERSTANDING**

It is our understanding that the Township is planning to have this project completed in two phases, with some tree plantings occurring in 2024 and some in 2025. This proposal takes into consideration the project phasing and that the work will be spread over two seasons.

### **SCOPE OF SERVICES**

We understand that the project will be divided into two phases over two seasons. The following is our scope of service:

1. Construction Administration – Attend pre-construction meeting, review shop drawings, attend a construction progress meeting for seasonal startup, review up to four pay applications and review closeout documentation.
2. Project Administration- The unique nature of this job may require additional assistance to the Township with the door-to-door coordination with individual owners in the selection of their trees. SDA proposes to provide administration and contract coordination to identify specific homeowner needs for Phase 2. This effort was estimated at approximately 1 hour per tree for Phase 2.
3. Construction Inspection – Provide part time inspection of approximately 20 hours per week over 8 weeks and assistance with tree staking locations as needed.
4. Survey location of the trees will be provided on an as-needed basis, with a budget of \$5,000.
5. Prepare record drawings of the completed work.

**FEE**

The following not to exceed fees will be provided on a time and materials basis in accordance with our rate and fee structure:

1. Construction Administration	\$11,600.00
2. Project Administration	\$10,100.00
3. Construction Inspection	\$16,400.00
4. Survey	\$5,000.00
TOTAL	\$43,100.00

We will not invoice fees in excess of those established without further authorization.

We thank you for the opportunity to submit this proposal and look forward to working with you. Please do not hesitate to contact me if you have any questions or comments regarding this proposal.

Sincerely,  
**SPALDING DEDECKER**



Lynnelle E. Berkenpas, PE  
Sr. Project Manager



# CASCADE CHARTER TOWNSHIP

5920 Tahoe Drive SE Grand Rapids, Michigan 49546-7140

## REQUEST FOR BOARD ACTION

**MEETING DATE: June 12, 2024**

**ITEM: Obligate Funds for Road Resurfacing in Burger-Goodwood Neighborhood per 2023 Provider Agreement with Kent County**

### PRESENTER:

Aric Thorne, Township Engineer

### INDIVIDUAL PRESENT:

### EXECUTIVE SUMMARY:

As part of the public water main extension project to provide clean drinking water to residences impacted by PFAS contamination in and around the Gerald R. Ford International Airport, 7.58-centerline miles of local roads have already been or will be affected through 2025 by open cutting, patching, and repeated loading of construction traffic. Project funds have and only will continue to sufficiently allow the means to temporarily restore roads. To address local traffic needs, the long-term solution is to resurface the entirety of the roads.

Every year Cascade Township partners with Kent County Road Commission (KCRC) to target local roads in need of repair. The Township in anticipating need following the installation of water main in this neighborhood had discussed resurfacing specifically with KCRC in the early stages of the project. In the interest of taxpayer dollars, the goal had always been to follow both phases of water main installation to ensure construction traffic is completely removed from new surfaces; and given the total volume necessary, to perform the full scope of resurfacing over two construction seasons.

KCRC has submitted estimated pricing for performing the road resurfacing. The work could either be performed as planned over the 2025 and 2026 construction seasons following installation of water main or in-full during either season. Estimates are summarized below.

	Over 2 Years		Over 1 Year	
	100%	50%	100%	50%
<b>2025</b>	\$1,680,000	\$840,000	\$3,360,000	\$1,680,000
<b>2026</b>	\$1,764,000	\$882,000	\$3,528,000	\$1,764,000
<b>Total</b>	\$3,444,444	\$1,722,000		

KCRC performs road work at a 50/50 match with the Township. The 50 percent estimate is the projected cost that the Township would be responsible for paying. Estimates are based off 2024 contract pricing and figure inflation at 5 percent per year. These are not guaranteed and may change given industry conditions.

The existing pavement on-site is approximately 2.5- to 3.5-inches thick per KCRC records. The scope of resurfacing includes the following:

- Full depth removal of existing pavement up to 3.5-inches;
- Manhole structure covers temporarily removed;
- Placement of base course asphalt up to 2-inches thick;
- Reinstallation of manhole structure covers at finish grade;
- Placement of wearing course asphalt up to 1.5-inches thick; and
- Restoration, as necessary.

Phase 2 of the water main extension project has a contractual completion date of November 1, 2025. Due to the short time window following this date and before asphalt plants close for the season, it would be prudent to assume that the entirety of the neighborhood may not be addressed in 2025. A conservative allocation of funds would be the \$1,764,000 estimate for resurfacing to be completed entirely in 2026, plus a contingency amount to account for industry conditions and unforeseen circumstances.

The project is slated for completion in 2026; however, the 2023 provider agreement with Kent County, section 4a, requires that the Township obligate funds by June 30, 2024, and expend funds by December 31, 2026.

**STRATEGIC PLANS/GOALS:**

N/A

**BUDGET IMPLICATIONS:**

Restoration activities such as road resurfacing are part of the \$3 million grant agreement with Kent County. The funds have been received. The project will be included in the 2025 budget request.

**IMPLEMENTATION PLAN:**

The Township must sign and return work orders to KCRC upon request at the beginning of construction season(s) for the agreed upon scope of work and cost. KCRC is responsible for providing construction services, included in the cost.

**DIRECTOR'S RECOMMENDATION:**

N/A

**MANAGER'S RECOMMENDATION:**

Approve

**ACTION REQUESTED:**

Obligate \$2,000,000, per the 2023 Provider Agreement with Kent County for surface treatment

measures to restore road conditions in and adjacent to the Burger-Goodwood neighborhood following the water main extension project.

**ATTACHMENTS:**

1. KCRC Correspondence
2. Tentative List of Roads

## Aric Thorne

---

**From:** Murphy, Paul <pmurphy@kentcountyroads.net>  
**Sent:** Monday, June 3, 2024 7:35 AM  
**To:** Aric Thorne  
**Cc:** Harrall, Wayne; Easterly, Erik; Roon, Steve; Byrne, Bill; Barcheski, Macy  
**Subject:** RE: Burger-Goodwood Resurfacing

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Good Morning Aric,

The 2024 bid for Cascade TWP was by far the cheapest per ton compared with the 6 townships with similar work. Taking the average of all based on Burger Plat Quantities:

	100%	50% Split	
2024 pricing is	\$3,200,000	\$1,600,000	<b>If adding 5% for 2026 estimate: \$3,360,000 x 1.05 = \$3,528,000 \$3,528,000 x 0.50 = \$1,764,000</b>
2025 with 5% increase	\$ 3,360,000	\$1,680,000	

If we split the area over 2 Years @ 50% of work....

	100%	50% Split
2025 5% increase	\$1,680,000	\$840,000
2026 5% increase	\$1,764,000	\$882,000
<b>Total over 2 years</b>	<b>\$3,444,000</b>	<b>\$1,722,000</b>

Thanks,  
Paul



### Paul Murphy

*Local Road Manager*

off. (616) 242.6950 | fax (616) 242-6983 | cell (616) 318-6744  
[pmurphy@kentcountyroads.net](mailto:pmurphy@kentcountyroads.net)

#### Kent County Road Commission

1900 4 Mile Road NW, Walker, MI 49544  
[kentcountyroads.net](http://kentcountyroads.net)

## Aric Thorne

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**From:** Murphy, Paul <pmurphy@kentcountyroads.net>  
**Sent:** Wednesday, June 5, 2024 5:25 AM  
**To:** Aric Thorne  
**Subject:** RE: Burger-Goodwood Resurfacing

Good Morning Aric,

The existing pavement is approximately 2.5-3.5" thick. I would recommend a full depth 3.5" mill-fill.

- Man hole structures would be removed
- Cold mill the existing pavement
- Pave a 2" base course
- Reset man hole structures
- Pave a 1.5" top course
- Restoration

Thanks,  
Paul

RoadName	Length	FromDesc	ToDesc
Aqua Fria Ct SE	0.10	Goodwood Dr SE	Dead End or Start
Burger Dr SE	0.16	Name Change	Cimarron Dr SE
Burger Dr SE	0.12	Cimarron Dr SE	Tripoli St SE
Burger Dr SE	0.10	Tripoli St SE	Goodwood Dr SE
Cimarron Dr SE	0.20	Tuscany Dr SE	Burger Dr SE
Forest Valley Ct SE	0.07	Forest Valley Dr SE	Dead End or Start
Forest Valley Dr SE	0.23	Oak Creek Ct SE	Forest Valley Ct SE
Forest Valley Dr SE	0.12	Forest Valley Ct SE	Oak Tree St SE
Goodwood Ct	0.10	Goodwood Dr SE & Maplecrest Dr SE	Dead End or Start
Goodwood Dr SE	0.09	Goodwood Ct & Maplecrest Dr SE	Aqua Fria Ct SE
Goodwood Dr SE	0.22	Aqua Fria Ct SE	Placita Ct SE
Goodwood Dr SE	0.36	Placita Ct SE	Burger Dr SE
Maplecrest Ct SE	0.07	Maplecrest Dr SE	Dead End or Start
Maplecrest Dr SE	0.11	Goodwood Ct & Goodwood Dr SE	Oakcrest Ct
Maplecrest Dr SE	0.05	Oakcrest Ct	Forest Ridge Dr
Maplecrest Dr SE	0.02	Forest Ridge Dr	Name Change
Maplecrest Dr SE	0.04	Name Change	Maplecrest Ct SE
Maplecrest Dr SE	0.08	Maplecrest Ct SE	Oak Tree St SE
Maplecrest Dr SE	0.07	Oak Tree St SE	Dead End or Start
Oak Bluff Dr SE	0.07	Woodbrook Dr SE	Dead End or Start
Oak Tree St SE	0.23	Maplecrest Dr SE	Forest Valley Dr SE
Oak Tree St SE	0.07	Forest Valley Dr SE	Woodbrook Dr SE
Oakcrest Ct	0.08	Maplecrest Dr SE	Dead End or Start
Placita Ct SE	0.06	Goodwood Dr SE	Dead End or Start
Sandy Lane Ct SE	0.04	Sandy Lane Dr SE	Dead End or Start
Sandy Lane Dr SE	0.04	Woodbrook Dr SE	Sandy Lane Ct SE
Sandy Lane Dr SE	0.09	Sandy Lane Ct SE	Dead End or Start
Tricklewood Ct SE	0.15	Tricklewood Dr SE	Dead End or Start
Tripoli Ct SE	0.05	Tripoli St SE	Dead End or Start
Tripoli St SE	0.08	Tuscany Dr SE	Tripoli Ct SE
Tripoli St SE	0.07	Tripoli Ct SE	Burger Dr SE
Tuscany Dr SE	0.12	Dead End or Start	Cimarron Dr SE
Tuscany Dr SE	0.06	Cimarron Dr SE	Tripoli St SE
Tuscany Dr SE	0.14	Tripoli St SE	Burger Dr SE
Woodbrook Dr SE	0.16	Oak Terrace Ct SE	Oak Bluff Dr SE
Woodbrook Dr SE	0.11	Oak Bluff Dr SE	Sandy Lane Dr SE
Woodbrook Dr SE	0.17	Sandy Lane Dr SE	Oak Tree St SE
Woodbrook Dr SE	0.06	Oak Tree St SE	Name Change
Burger Dr SE	0.15	Goodwood Dr SE	Tuscany Dr SE
Burger Dr SE	0.16	Tuscany Dr SE	Tanglewood Dr SE
Forest Valley Dr SE	0.11	Name Change	Ridgemont Ct SE
Forest Valley Dr SE	0.13	Ridgemont Ct SE	Oak Creek Ct SE
Oak Creek Ct SE	0.06	Forest Valley Dr SE	Dead End or Start
Oak Terrace Ct SE	0.07	Woodbrook Dr SE	Dead End or Start
Ridgemont Ct SE	0.05	Forest Valley Dr SE	Dead End or Start
Woodbrook Dr SE	0.09	Ridgemont Ct SE	Oak Terrace Ct SE
Oakmont Dr SE	0.10	Name Change	Ridgemont Dr SE
Ridgemont Dr SE	0.12	Thornapple River Dr SE	Oakmont Dr SE
Ridgemont Dr SE	0.06	Oakmont Dr SE	Woodbrook Dr SE
Tricklewood Dr SE	0.25	Woodbrook Dr SE	Tricklewood Ct SE
Woodbrook Dr SE	0.11	Dead End or Start	Tricklewood Dr SE
Woodbrook Dr SE	0.06	Tricklewood Dr SE	Ridgemont Dr SE
Woodbrook Dr SE	0.05	Ridgemont Dr SE	Ridgemont Ct SE
Brookhills Ct SE	0.14	Brookpoint Dr SE	Tricklewood Dr SE
Brookhills Ct SE	0.06	Tricklewood Dr SE	Dead End or Start
Burger Dr SE	0.24	Tanglewood Dr SE	Westridge Dr SE
Misty Lane Ct SE	0.07	Tanglewood Dr SE	Dead End or Start
Ridgemont Ct SE	0.05	Woodbrook Dr SE	Dead End or Start
Tanglewood Dr SE	0.10	Brookpoint Dr SE	Misty Lane Ct SE
Tanglewood Dr SE	0.05	Misty Lane Ct SE	Tricklewood Dr SE
Tanglewood Dr SE	0.21	Tricklewood Dr SE	Burger Dr SE
Tricklewood Dr SE	0.14	Tricklewood Ct SE	Tanglewood Dr SE
Tricklewood Dr SE	0.09	Tanglewood Dr SE	Brookhills Ct SE
Brookhills Ct SE	0.14	Thornapple River Dr SE	Brookpoint Dr SE
Brookpoint Dr SE	0.16	Tanglewood Dr SE	Brookhills Ct SE
Tanglewood Dr SE	0.07	Thornapple River Dr SE	Winterberry Ct SE
Tanglewood Dr SE	0.07	Winterberry Ct SE	Brookpoint Dr SE
Winterberry Ct SE	0.10	Tanglewood Dr SE	Dead End or Start
Burger Dr SE	0.18	Westridge Dr SE	Thornapple River Dr SE

7.58

miles



# CASCADE CHARTER TOWNSHIP

5920 Tahoe Drive SE Grand Rapids, Michigan 49546-7140

## REQUEST FOR BOARD ACTION

**MEETING DATE: June 12, 2024**

**ITEM: Second Reading and Adoption of the Recission of Ordinance §313-78C(2) and §313 83C(2)**

**PRESENTER:** Jade Smith

**EXECUTIVE SUMMARY:** Due to a procedural oversight in the number of required readings for Resolution 22 of 2023, the second reading of the ordinance recission and adoption are back before the Board. Article XV and Article XVI, Connection Requirements, §313-78C(2) and §313 83C(2), of the Township General Ordinance delineate when existing single-family and multifamily residential structures, including structures covered by existing special assessment districts for public sanitary sewer and/or public water, are required to connect to public sanitary sewer and/or public water. The Board requested removal of the mandate for residences to connect to public sanitary sewer and public water “*within 90 days of the sale*” of existing single-family or multifamily residential structures.

According to a May 13, 2020 memo to the Cascade Township Board from former Township Manager Ben Swayze, the reason connection requirement was first adopted is as follows:

*In 2019 Cascade Township adopted an update to the Water and Sewer connection ordinances. At that time the ordinances were modified to require connection to the water or sewer public system within 90 days of the sale/purchase of a home if that home was located within 300 feet of a public utility. In conjunction with this requirement, the Township negotiated significantly reduced connection fees with the City of Grand Rapids and eliminated approximately \$3.2 million dollars in future connection charges that would have been payable to Cascade Township. This was done to accelerate connections to the*

*public utility system in order "complete" the system and ensure economic and operational viability of the system.*

In order to remove the requirements to connect within 90 days of sale while still preserving the requirement to connect if a resident has failure of their well or septic system, the line, "(2) Upon the sale of a single-family or multifamily residential structure, within 90 days of the sale." must be removed from §313-78C and §313-83C.

**STRATEGIC PLANS/GOALS:** N/A

**ACTION REQUESTED:** Approve the rescission of §313-78C(2) and §313 83C(2) of the Township ordinance.

**BUDGET IMPLICATIONS:** The budget implications include the publication of notice with mLive. The Township may also experience 'lost' revenue if a connection that would otherwise be made is not required and therefore not fulfilling the approximately \$3.2 million dollars in connection charges for which Cascade Township fronted the funding.

**MANAGER'S RECOMMENDATION:** Approval.

**ACTION:** Motion to approve the Resolution to Rescind §313-78C(2) and §313 83C(2) of the Cascade Township General Ordinance.

**ATTACHMENTS:**

Ordinance 313 Sewers and Water Part 5: Sewer Connections

Ordinance 313 Sewers and Water Part 6: Water Connections

Resolution #22 of 2023

Resolution #10 of 2024

**Part 5****Sewer Connections****[Adopted 3-12-1990 By Ord. No. 3-1990 (Part 83 Of The 1991 Compilation Of Ordinances)]**

## ARTICLE XV

**Connection Requirements****§ 313-75. Title.**

This Part 5 shall be known and may be cited as the "Cascade Charter Township Sanitary Sewer Connection Ordinance."

**§ 313-76. Purpose.**

It is the purpose of this Part 5 to require connection to available public sanitary sewer in order to preserve the health, safety and welfare of the citizens of the Township.

**§ 313-77. Definitions.**

As used in this Part 5, the following terms shall have the meanings indicated:

**AVAILABLE PUBLIC SANITARY SEWER** — A public sanitary sewer located in a right-of-way, easement, highway, street, or public way which crosses, joins, or abuts upon the property and passing not more than 300 feet at the nearest point from a structure in which sanitary sewage originates.

**STRUCTURE IN WHICH SANITARY SEWAGE ORIGINATES** or **STRUCTURE** — A building in which toilet, kitchen, laundry, bathing, or other facilities which generate water-carried sanitary sewage are used or are available for use for household, commercial, industrial, or other purposes.

**§ 313-78. Sewer connection required. [Amended 12-22-1993 by Ord. No. 17-1993 ; 6-13-2018 by Ord. No. 5-2018 ]**

- A. The following structures situated within the Township shall be connected to an available public sanitary sewer in the Township within 180 days after date of official notice to do so:
- (1) All commercial structures;
  - (2) All industrial structures;
- B. The following structures situated within the Township shall be connected to available public sanitary sewer in the Township:
- (1) All multifamily residential structures constructed after the effective date of this section where there is available public sanitary sewer prior to the initial occupancy of the structures;
  - (2) All single-family residential structures constructed after the effective date of this Part 5 where there is available a public sanitary sewer prior to initial occupancy of the structure.
- C. All existing single-family residential structures and multifamily residential structures, including such structures which are covered by an existing special assessment district for public sanitary sewer, shall be required to connect to an available public sanitary sewer:
- (1) When there is a major repair required of the private septic system, as determined by the Kent

County Health Department.

~~(2) Upon the sale of a single-family or multifamily residential structure, within 90 days of the sale.~~

- D. The Township Manager or his/her designee may exempt a required connection under this § 313-78 upon being presented with a nonfinancial documented good reason for such exemption.

**§ 313-79. Violations and penalties.**

The violation of this Part 5 may be legally enjoined or otherwise abated in any manner provided by law. In addition, any owner of a structure who fails to comply with the provisions of this Part 5 shall be guilty of a misdemeanor and, upon conviction, shall be fined not more than \$500 or shall be imprisoned in the County Jail for not more than 90 days, or both. Each and every day in which a violation continues shall be deemed a separate offense.

**Part 6****Water Connections****[Adopted 3-12-1990 By Ord. No. 4-1990 (Part 84 Of The 1991 Compilation Of Ordinances)]**

## ARTICLE XVI

**Connection Requirements****§ 313-80. Title.**

This Part 6 shall be known and may be cited as the "Cascade Charter Township Public Water Connection Ordinance."

**§ 313-81. Purpose.**

It is the purpose of this Part 6 to require connection to available public water in order to preserve the health, safety and welfare of the citizens of the Township.

**§ 313-82. Definitions.**

As used in this Part 6, the following terms shall have the meanings indicated:

**AVAILABLE PUBLIC WATER** — Public water pipes located in a right-of-way, easement, highway, street, or public way which crosses, joins, or abuts upon the property and passing not more than 300 feet at the nearest point from a structure.

**STRUCTURE** — A building in which kitchen, laundry, bathroom, or other facilities which use water are located.

**§ 313-83. Public water connection required. [Amended 12-22-1993 by Ord. No. 18-1993 ; 6-13-2018 by Ord. No. 5-2018 ]**

- A. The following structures situated within the Township shall be connected to available public water in the Township within 180 days after date of official notice to do so:
- (1) All commercial structures;
  - (2) All industrial structures;
- B. The following structures situated within the Township shall be connected to available public water in the Township:
- (1) All multifamily residential structures constructed after the effective date of this section where there is available public water prior to initial occupancy of the structures;
  - (2) All single-family residential structures constructed after the effective date of this Part 6 where there is available public water prior to initial occupancy of the structure.
- C. All existing single-family residential structures and multifamily residential structures, including such structures which are covered by an existing Special Assessment District for public water, shall be required to connect to available public water:
- (1) When there is a major repair required of the private well, as determined by the Kent County Health Department.

~~(2) Upon the sale of a single family or multifamily residential structure, within 90 days of the sale.~~

- D. The Township Manager or his/her designee may exempt a required connection under this § 313-83 upon being presented with a nonfinancial documented good reason for such exemption.

**§ 313-84. Violations and penalties.**

The violation of this Part 6 may be legally enjoined or otherwise abated in any manner provided by law. In addition, any owner of a structure who fails to comply with the provisions of this Part 6 shall be guilty of a misdemeanor and, upon conviction, shall be fined not more than \$500 or shall be imprisoned in the County Jail for not more than 90 days, or both. Each and every day in which a violation continues shall be deemed a separate offense.

**Cascade Charter  
Township Kent County, Michigan  
Resolution #022 of 2023**

*Introduction to ord. amendment*

The Cascade Charter Township Board Hereby Resolves:

Whereas, Cascade Charter Township requires residences connect to available public sanitary sewer and public water upon the sale of the structure:

- Article XV Connection Requirements §313-78C, "All existing single-family residential structures and multifamily residential structures, including such structures which are covered by an existing special assessment district for public sanitary sewer, shall be required to connect to an available public sanitary sewer: (1) When there is a major repair required of the septic system, as determined by the Kent County Health Department. (2) Upon the sale of a single-family or multifamily residential structure, within 90 days of the sale."
- Article XVI Connection Requirements §313-83C, "All existing single-family residential structures and multifamily residential structures, including such structures which are covered by an existing special assessment district for public water, shall be required to connect to an available public water: (1) When there is a major repair required of the private well, as determined by the Kent County Health Department. (2) Upon the sale of a single-family or multifamily residential structure, within 90 days of the sale."

Whereas, the Cascade Charter Township Board of Trustees adopted Ordinance 1A of 2020: An Ordinance to Add a New Subsection E to Subsection §313-83 to Impose a Moratorium on Subsection §313-83C(2) and Ordinance 1B of 2020: An Ordinance to Add a New Subsection E to Subsection §313-78 to Impose a Moratorium on Subsection §313-78C(2) during the Covid-19 pandemic.

Whereas, the moratorium on the subsections expired on June 30, 2021 and was not renewed.

Whereas, Cascade Charter Township does not want to place the financial burden of connecting to public sanitary sewer or public water upon the sale or purchase of a residential dwelling on the resident, if the current sewer and/or private well on the property are fully functional.

Therefore, Be It Resolved, the Cascade Charter Township Board hereby to rescind §313-78C(2) and §313-83C(2) which both state, "(2) Upon the sale of a single-family or multifamily residential structure, within 90 days of the sale

The foregoing Resolution was offered by Trustee Shipley, supported by Supervisor Lesperance. The roll call vote being as follows:

YEAS: Shipley, Noordhoek, Kossel, Slater, Korstange, Lesperance

NAYS: 0

ABSENT: McDonald

**RESOLUTION DECLARED ADOPTED.**

Susan B. Slater

Susan Slater  
Township Clerk

**CERTIFICATION**

I hereby certify the above to be a true copy of a resolution adopted by the Cascade Charter Township Board at a regular meeting held on the 13th day of September, 2023, at 7:00 p.m., pursuant to the required statutory procedures.

Dated:

9/13/23

By: Susan B. Slater

Susan Slater  
Township Clerk

**Cascade Charter  
Township Kent County, Michigan  
Resolution #010 of 2024**

The Cascade Charter Township Board Hereby Resolves:

Whereas, Cascade Charter Township requires residences connect to available public sanitary sewer and public water upon the sale of the structure:

- Article XV Connection Requirements §313-78C, “All existing single-family residential structures and multifamily residential structures, including such structures which are covered by an existing special assessment district for public sanitary sewer, shall be required to connect to an available public sanitary sewer: (1) When there is a major repair required of the septic system, as determined by the Kent County Health Department. (2) Upon the sale of a single-family or multifamily residential structure, within 90 days of the sale.”
- Article XVI Connection Requirements §313-83C, “All existing single-family residential structures and multifamily residential structures, including such structures which are covered by an existing special assessment district for public water, shall be required to connect to an available public water: (1) When there is a major repair required of the private well, as determined by the Kent County Health Department. (2) Upon the sale of a single-family or multifamily residential structure, within 90 days of the sale.”

Whereas, the Cascade Charter Township Board of Trustees adopted Ordinance 1A of 2020: An Ordinance to Add a New Subsection E to Subsection §313-83 to Impose a Moratorium on Subsection §313-83C(2) and Ordinance 1B of 2020: An Ordinance to Add a New Subsection E to Subsection §313-78 to Impose a Moratorium on Subsection §313-78C(2) during the Covid-19 pandemic.

Whereas, the moratorium on the subsections expired on June 30, 2021 and was not renewed.

Whereas, Cascade Charter Township does not want to place the financial burden of connecting to public sanitary sewer or public water upon the sale or purchase of a residential dwelling on the resident, if the current sewer and/or private well on the property are fully functional.

Therefore, Be It Resolved, the Cascade Charter Township Board hereby to rescind §313-78C(2) and §313-83C(2) which both state, “(2) Upon the sale of a single-family or multifamily residential structure, within 90 days of the sale.

The foregoing Resolution was offered by \_\_\_\_\_, supported by \_\_\_\_\_. The roll call vote being as follows:

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

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

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

**RESOLUTION DECLARED ADOPTED.**

---

Susan Slater  
Township Clerk

**CERTIFICATION**

I hereby certify the above to be a true copy of a resolution adopted by the Cascade Charter Township Board at a regular meeting held on the 12th day of June, 2024, at 7:00 p.m., pursuant to the required statutory procedures.

Dated:

By: \_\_\_\_\_  
Susan Slater  
Township Clerk



## CASCADE CHARTER TOWNSHIP

5920 Tahoe Drive SE Grand Rapids, Michigan 49546-7140

**Date:** June 12, 2024  
**To:** Cascade Township Board  
**From:** Supervisor Grace Lesperance  
**Subject:** **PFAS Committee Appointment**

---

Below you will find the appointment needed to fill the vacant seat on the PFAS Committee. Jay Barber is a Cascade resident who lives in the Phase 2 area of the Burger Goodwood Water Extension Project, making him an ideal member to add to the committee.

<u>Name</u>	<u>Term</u>
Jay Barber	Until committee disbands at end of project