

AGENDA
CASCADE CHARTER TOWNSHIP
REGULAR BOARD MEETING

Wednesday, June 24, 2015

7:00 P.M.

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

Expected Meeting Procedures

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

- Article 1. Call to Order, Roll Call**
- Article 2. Pledge of Allegiance to the Flag**
- Article 3. Approval of Agenda**
- Article 4. Presentations/Public Comments (limit comments to 3 minutes)**
- Article 5. Approval of Consent Agenda**
- a. Receive and File Various Meeting Minutes
 1. Regular Board Meeting Minutes for 6/10/15.
 2. Regular Zoning Board of Appeals Minutes for 5/12/15.
 - b. Receive and File Various Reports
 1. Treasurer's Department Monthly Report for April, 2015.
 - c. Receive and File Communications
 1. Memo from Steve Peterson – re: Use of Recreation Park by Grand Rapids Amateur Astronomical Association.
- Article 6. Financial Actions**
- a. **Consider Approval of May, 2015 General/Special Funds.**
- Article 7. Unfinished Business**
- Article 8. New Business**
- 041-2015 Consider Acceptance of FY 2014 Comprehensive Annual Financial Report.**
- 042-2015 Consider Approval of the proposed Cascade Township FOIA Program.**
- 043-2015 Consider Approval of Addendum to the MABAS Agreement.**
- Article 9. Public Comments on any other matters. (limit comments to 3 minutes)**
- Article 10. Manager Comments**
- Article 11. Board Member Comments**
- Article 12. Adjournment**

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

Wednesday, June 10, 2015
7:00 P.M.

- Article 1.** Supervisor Beahan called the meeting to order at 7:00 p.m.
Present: Supervisor Beahan, Clerk Goodyke, Treasurer Peirce, Trustee McDonald and Lewis.
Absent: Trustee Goldberg
Also Present: Manager Swayze and those listed on Supplement #1.
- Article 2.** Supervisor Beahan led the Pledge of Allegiance to the Flag.
- Article 3.** Motion was made by Trustee Lewis and supported by Trustee Koessel to approve the Agenda as presented. Motion carried unanimously.
- Article 4. Presentations/Public Comments (limit comments to 3 minutes)**
Diane Cutler, Librarian gave an update of summer programs.
Greg Smit, 9344 36th St., complaint regarding Ada Bible Church and their shooting range.
Paul Herrigan, 9144 36th St., complaint regarding Ada Bible Church and their shooting range.
Tom Rooks, 9244 36th St., complaint regarding Ada Bible Church and their shooting range.
Jody Johnson, 9414 36th St., complaint regarding Ada Bible Church and their shooting range.
Scott Beak, 4319 Quiggle Ave., complaint regarding Ada Bible Church and their shooting range.
Russ Huyzer, 9305 Cascade Rd., complaint regarding Ada Bible Church and their shooting range.
- Article 5. Approval of Consent Agenda**
- a. Receive and File Various Meeting Minutes
 - 1. Regular Board Meeting Minutes for 5/27/15.
 - b. Receive and File Various Reports
 - 1. Building Department Monthly Report for May, 2015.
 - 2. Treasurer's Department Monthly Report for March, 2015.
 - c. Receive and File Communications
 - 1. Letter from Comcast – re: Channel Lineup.
 - 2. Letter from Charter – re: Programming Changes
 - d. Education Requests
 - 1. Roger McCarty/Jeff Miller – IAAO Conference – September 13-16, Indianapolis, IN.
- Motion was made by Clerk Goodyke and supported by Trustee Lewis to approve the Consent Agenda as presented. Motion carried unanimously.
- Article 6. Financial Actions**
- a. **Consider Approval of April, 2015 General/Special Funds.**

Motion was made by Trustee Koessel and supported by Clerk Goodyke to approve the April, 2015 General/Special Funds. Motion carried unanimously.

b. Consider Approval of April, 2015 Payables, Payroll and Transfers.

Motion was made by Clerk Goodyke and supported by Trustee Lewis to approve the April, 2015 Payables, Payroll and Transfers. Motion carried unanimously.

c. Consider Approval of May, 2015 Payables, Payroll and Transfers.

Motion was made by Trustee Koessel and supported by Clerk Goodyke to approve the May, 2015 Payables, Payroll and Transfers. Motion carried unanimously.

Article 7. Unfinished Business

Article 8. New Business

039-2015 Consider Approval of the Airport Permitting and Inspection Agreement with the City of Grand Rapids.

Manager Swayze reviewed the Agreement. Motion was made by Trustee McDonald and supported by Clerk Goodyke to approve the Airport Permitting and Inspection Agreement with the City of Grand Rapids. Motion carried unanimously.

040-2015 Consider Approval of the Contract between Cascade Charter Township and Hope Network West Michigan.

Manager Swayze reviewed the contract with the Board. Motion was made by Trustee Koessel and supported by Trustee Lewis to approve the Contract between Cascade Charter Township and Hope Network West Michigan. Motion carried unanimously.

Article 9. Public Comments on any other matters. (limit comments to 3 minutes)

Article 10. Manager Comments

Manager Swayze offered the following comments:

- We were able to execute the Fire Truck donation this past Saturday. We had both Cascade and Florence Township firefighters to pass over the title. It was a really GREAT event!!
- Update of projects:
 - The Museum garden project has started.
 - The pre-construction meeting for the rest of the Village Area construction was held.
 - Storm water Projects: Thornhills drain project-we had a walk thru with the DEQ. We are still waiting to hear their comments back. Schoolhouse Creek project – we have been waiting to hear from one of the homeowners on how we are going to deal with the pond that is at the end of the creek. Unfortunately that homeowner has

decided not to participate in the project. The engineers are working on the final drawing for that project.

- We had a big group that went to tour a couple different township halls...we had a round table afterwards.

Article 11. Board Member Comments

Trustee Koessel offered the following comments:

- Happy Birthday to Jack Lewis

Treasurer Peirce offered the following comments:

- Happy Birthday to Jack.
- Would like to thank Ben for arranging the tours of the other municipalities...it was very helpful.
- Are we following through on this shooting range thing?
RESPONSE: Supervisor Beahan stated that we will be crafting a response.

Clerk Goodyke offered the following comments:

- We have finally sent out the invoices for non-residents for the Cemetery. Would like to compliment Denise and Ann for diligently working on this project.
- We were audited today for the Election held on May 5th. Pleased with the results.

Trustee McDonald offered the following comments:

- Happy Birthday to Jack.
- Comments on shooting range.

Supervisor Beahan offered the following comments:

- Thursday evening the Passenger Rail Initiative will be meeting at the Wisner Center at 6:00 p.m.
- Would like to thank Ben and the Fire Dept. for all the work they did on the Fire Truck donation.
- Happy Birthday to Jack.

Trustee Lewis offered the following comments:

- Thank you to the Board for all well wishes.

Article 12. Adjournment

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

Meeting adjourned at 7:55 p.m.

Respectfully submitted,

Denise M. Biegalle
Deputy Clerk

Approved by:

Ron Goodyke, Clerk

Robert S. Beahan, Supervisor

ZONING MINUTES
Cascade Charter Township
Zoning Board of Appeals
Tuesday, May 12, 2014
7:00 P.M.
Cascade Library Wisner Center
2870 Jackson Avenue SE

ARTICLE 1. Chairman Casey called the meeting to order at 7:00 P.M.
Members Present: Berra, Casey, Cousins, McDonald, Neal
Members Absent: Hammond (Excused)
Others Present: Community Development Director Steve Peterson and those listed on the sign in sheet.

ARTICLE 2. Chairman Casey led the Pledge of Allegiance to the flag.

ARTICLE 3. Approve the Agenda.

Motion made to approve the Agenda as printed by Member McDonald. Support by Member Cousins. Motion carried 5-0.

ARTICLE 4. Approve the Minutes of the March 10, 2015 Meeting.

Motion made by Member McDonald to approve the Minutes of the March 10, 2015 Meeting as written. Support by Member Cousins. Motion carried 5-0.

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

No visitors present wished to speak to non-agenda items.

ARTICLE 6. Case #15:3242 Patterson Ice Arena

Public Hearing

Property Address: 2550 Patterson Avenue SE

Requested Action: The Applicant is seeking a variance that would allow alcohol to be served on the premises. This is a temporary use variance, as the Applicant is seeking this approval for only this event.

Community Development Director Peterson introduced the case. This request is being made for a wedding reception. We have had two other events such as this in 2002 and 2012 and did not have any issues or problems. The Clerk has no objections to the temporary liquor license for this event. This is a little unusual in that it is within a PUD that specifically prohibits alcohol. When this was put into the Ordinance it was not at the request of the neighbors but on the part of staff. As I have said, we have allowed two such events in the past and have not had any issues. I am recommending approval of the temporary use variance request.

Member Cousins asked when the event was taking place and if alcohol would be available for the whole event or just during dinner.

Bill Sweeney, 738 College Avenue, Grand Rapids came forward as the Applicant. The Applicant stated that the event will be held July 11, 2015. The Applicant stated that food and alcohol would be available for the entire event which is 4 PM-9 PM. Uccello's restaurant is catering and we are purchasing the alcohol from them as well. All guests will be over 21 years old.

Member McDonald made a motion to open the Public Hearing. Second by Member Berra. Motion passes 5-0.

There was no one present who wished to speak at the public hearing. Director Peterson stated he hadn't received any phone calls or visits from the public regarding this public hearing.

Member McDonald made a motion to close the Public Hearing. Second by Member Neal. Motion passes 5-0.

Member McDonald made a motion to approve the temporary use variance to allow alcohol to be served on the premises per Staff's recommendation for the wedding on July 11, 2015. Second by Member Berra. Motion passes 5-0.

ARTICLE 7. Any other business.

ARTICLE 8. Adjournment

Motion by Member Berra to adjourn the meeting. Support by Member McDonald. Motion Passed 5-0. Meeting adjourned at 7:15 PM.

Respectfully submitted,
Bill Cousins, Secretary

Ann Seykora
Planning Administrative Assistant

TREASURER'S DEPARTMENT

CASCADE CHARTER TOWNSHIP

TAX ACCOUNTS

APRIL 2015

BANK BALANCES

BANK	AMOUNT
<u>CHEMICAL BANK</u>	
TAX CHECKING	\$1,347.73
<u>CHEMICAL BANK</u>	
DELINQUENT TAX	\$31,804.98
<u>CHEMICAL BANK</u>	
TAX WIRE ACCT	\$69.75
GRAND TOTAL	<u><u>\$33,222.46</u></u>

Oxana Sourine 6/1/2015
Submitted by Date
OXANA SOURINE
DEPUTY TREASURER

TOWNSHIP BALANCES

REGISTER	AMOUNT
<u>CHEMICAL BANK</u>	
TAX CHECKING	\$1,347.73
<u>CHEMICAL BANK</u>	
DELINQUENT TAX	\$31,804.98
<u>CHEMICAL BANK</u>	
TAX WIRE ACCT	\$69.75
GRAND TOTAL	<u><u>\$33,222.46</u></u>

Kenneth B. Peirce 6/10/2015
Reviewed by Date
KENNETH B. PEIRCE
TREASURER

CASCADE CHARTER TOWNSHIP
 TREASURER'S OFFICE REPORT
 April 2015

FUND	INSTITUTION	DEMAND DEPOSIT		CDs			SECURITIES			TOTALS		
		\$	%	\$	%	DATE	\$	%	DATE	\$	%	
101 GENERAL FUND	CHEMICAL	841.60	0.05									
	CHEMICAL	449,866.38	0.05									
	KENT CTY POOL	5,016,506.25	0.45									
	INDEPENDENT			300,000.00	1.35	9/27/2016						
	MERCANTILE			500,000.00	0.90	7/20/2015						
	FLAGSTAR			257,674.61	0.65	11/21/2016						
	HUNTINGTON			514,670.13	0.91	9/13/2017						
	UNITED BANK			500,000.00	0.80	4/11/2016						
	CONSUMERS CU			250,000.00	1.50	7/8/2016						
	MACATAWA			250,000.00	0.89	11/21/2016						
	BANK OF HOLLAND			266,373.53	0.75	5/27/2016						
	BANK OF HOLLAND			274,768.26	0.70	10/22/2015						
COMERICA SECUR.						500,000.00	1.25	6/26/2019				
TOTAL GENERAL FUND		5,467,214.23	0.42	3,113,486.53	0.93				500,000.00	1.25	9,080,700.76	0.64
151 CEMETERY	OLD NATIONAL BANK	78,157.07	0.10	-							78,157.07	0.10
206 FIRE FUND	CHEMICAL	300,366.27	0.10									
	LMCU	1,504,403.96	0.50									
	LMCU			523,615.60	1.15	4/25/2016						
	FNBA			526,491.46	0.70	7/24/2015						
	HUNTINGTON			256,799.85	0.60	11/21/2015						
	OPTION1			250,005.00	0.75	3/24/2017						
5/3 BANK			250,000.00	0.69	7/21/2016							
TOTAL FIRE FUND		1,804,770.23	0.43	1,806,911.91	0.82				-		3,611,682.14	0.63
207 POLICE FUND	FLAGSTAR	833,633.21	0.50									
	NORTHPOINTE BANK			250,000.00	1.20	11/8/2016						
	BANK OF HOLLAND			614,281.25	1.00	8/20/2016						
TOTAL POLICE FUND		833,633.21	0.50	864,281.25	1.06				-		1,697,914.46	0.78
208 HAZMAT FUND	LMCU	50,962.37	0.40								50,962.37	0.40
209 OPEN SPACE	CHEMICAL	139,797.23	0.10									
	OLD NATIONAL BANK	101,023.49	0.15									
	CWCJ			250,001.00	0.75	10/15/2016						
TOTAL OPEN SPACE		240,820.72	0.12	250,001.00	0.75						490,821.72	0.44
211 DAM REPAIR	LMCU	191,503.77	0.50									
	LMCU			311,935.86	1.30	3/10/2017						
TOTAL DAM REPAIR		191,503.77	0.50	311,935.86	1.30				-		503,439.63	1.00
216 PATHWAY FUND	MACATAWA	750,581.69	0.25									
	OPTON1			512,672.69	0.75	10/8/2015						
TOTAL PATHWAY FUND		750,581.69	0.25	512,672.69	0.75				-		1,263,254.38	0.45
246 PUBLIC UTILITY	CHEMICAL BANK	516,252.71	0.10									
	LMCU	677,942.70	0.50									
	LMCU			262,812.23	1.00	12/22/2015						
TOTAL PUBLIC UTILITY		1,194,195.41	0.33	262,812.23	1.00				-		1,457,007.64	0.45
248 DDA FUND	LMCU	964,741.38	0.50									
	OLD NATIONAL BANK	254,228.04	0.15									
	CHEMICAL BANK	124,676.24	0.10									
	OPTION ONE			200,005.00	0.75	3/24/2017						
	BANK OF HOLLAND			265,466.16	0.75	5/26/2016						
	LMCU			262,812.23	1.00	12/22/2015						
TOTAL DDA FUND		1,343,645.66	0.40	728,283.39	0.84				-		2,071,929.05	0.55
249 BLDG. INSPECTION	CHEMICAL BANK	363,512.34	0.05									
	CHEMICAL BANK R.	40,537.00										
	CONSUMERS CU			300,025.00	0.70	3/10/2017						
	FNB OF AMERICA			100,879.52	1.40	12/18/2017						
	FNB OF AMERICA			200,000.00	1.35	9/18/2016						
	FNB OF MI			500,000.00	0.75	10/11/2015						
INDEPENDENT BANK			300,000.00	1.10	12/19/2016							
TOTAL BLDG. INSPECT.		404,049.34	0.04	1,400,904.52	0.80						1,804,953.86	0.63
270 LIBRARY FUND	UNITED BANK	436,282.05	0.40									
	LMCU			832,967.83	1.30	3/20/2017						
	WMCB			250,000.00	0.85	6/1/2016						
	BANK OF HOLLAND			526,501.36	0.70	4/7/2016						
TOTAL LIBRARY FUND		436,282.05	0.40	1,609,469.19	1.03				-		2,045,751.24	0.90
408 HOMEYER O.SP.	LMCU	349,699.54	0.50								349,699.54	0.50
TOTAL HOMEYER O.SP.		349,699.54	0.50								349,699.54	0.50
701 T & A	OLD NATIONAL	97,204.79	0.15								97,204.79	0.15
701 JAMES TIMMONS	CHEMICAL BANK			12,400.00	1.60	3/21/2017					12,400.00	1.60
701 JACK SMITH INV.	CHEMICAL BANK			22,263.50	0.80	10/16/2015					22,263.50	0.80
701 HENRY KRAMER	CHEMICAL BANK			14,808.28	0.80	10/16/2015					14,808.28	0.80
TOTAL		13,242,720.08		10,910,230.35					500,000.00		24,652,950.43	0.64

O. Sourine 6/5/2015
 Submitted by Date
 Oxana Sourine Deputy Treasurer

Ken Peirce 6/10/2015
 Reviewed by Date
 Ken Peirce Treasurer

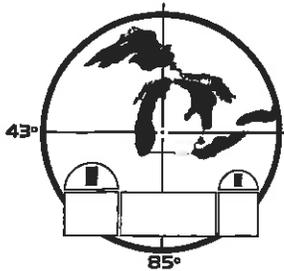
MEMORANDUM

To: Cascade Charter Township Board
From: Steve Peterson, Community Development Director
Meeting Date: June 24, 2015
Re: Use of Recreation Park by Grand Rapids Amateur Astronomical Association.

We have received a request from the Grand Rapids Amateur Astronomical Association to hold two events (August 12-13 and September 27) in the Cascade Recreation Park after hours. Since the request came a little late to hold a parks committee meeting the request was sent to the committee via email for comments. At this time nobody on the committee has an issue with the request. This is something that we have had at the Recreation Park in the past with no issue. For those past events we have coordinated with the Fire Department to provide access to the parks and bathrooms.

Staff recommends approval

Attachment: letter of request.



Grand Rapids Amateur Astronomical Association

3308 Kissing Rock Rd SE Lowell, MI 49331
www.graaa.org

June 15, 2015

Steve Peterson
Planning Director
Cascade Charter Township
2865 Thornhills SE
Cascade Township 49546

Dear Mr. Peterson:

The Grand Rapids Amateur Astronomical Association would once again like to request permission to hold an overnight observing event – in this case two events – as we have done successfully in the past over a number of years at the Township Park off Thornhills Ave. It is an ideal venue to hold public viewing of special astronomical events, with an open view of the sky and plenty of parking. I believe the record shows we have always been good stewards of the facility with previous events dating all the way back to 1986. Our most recent use was for the Perseid meteor shower in 2013.

Coming up, we would like to use the park overnight on Wednesday, August 12-13, again for the annual Perseid meteor shower, and also on the evening of Sunday, September 27 for a total eclipse of the moon. Both events would take place only if the sky is clear enough to provide satisfactory observations.

We would request that the restroom facilities be made available and the gate left unlocked on those two occasions. We would probably set up, as in the past, on the north portion of the park not far from the recreational equipment for children and main parking lot. Participants would be encouraged to bring blankets and lawn chairs, and GRAAA members would set up a number of portable telescopes.

On the day following our previous events, it has been customary for a couple of members of GRAAA to come out during morning daylight to make sure that no refuse has been left behind. I am unaware of any complaints following previous events.

I am available if you have any questions concerning this request, and hope that it can be scheduled for approval at the July 8th or 22nd board meeting. I could make arrangements to appear before the board on either of those dates if need be. Please e-mail that request to: ddebruyn@grpm.org. Thank you for your effort to process this request and for forwarding it to the board for their consideration.

Sincerely yours,

David L. DeBruyn
GRAAA President
(616) 929-1722 – Office
ddebruyn@grpm.org

GRAAA Mission Statement: "To promote community into astronomy through outreach, education, and research"

Steve, Steve
Drafting this, I find
I am available to appear
on July 22nd only
Could also make it
June 24 if you can
fast track this.
Dave

FINANCIAL REPORTS
GENERAL / SPECIAL FUNDS
PRE-AUDIT
MAY 2015

FUND NAME	FUND BALANCE	LIABILITIES LONG TERM DEBT	BOND FINAL PAYMENT	CALLABLE DATE	CURRENT INTEREST RATE
GENERAL FUND - 101 UNASSIGNED	\$7,779,792.06				
GENERAL FUND - 101 COMMITTED	\$ 1,128,419.00				
NONSPENDABLE	\$ 307,752.00				
GENERAL FUND BALANCE	\$9,215,963.06				
FIRE FUND - 206 RESTRICTED	\$2,672,019.96				
FIRE FND - COMMITTED	\$ 858,000.00				
FIRE FUND BALANCE	\$3,530,019.96				
POLICE FUND - 207 RESTRICTED	\$1,429,494.49				
POLICE FUND - 207 COMMITTED	\$230,000.00				
POLICE FUND BALANCE	\$1,659,494.49				
HAZMAT FUND - 208 RESTRICTED	\$50,475.57				
CCT OPEN SPACE FUND - 209 RESTRICTED	\$374,951.14	2009 \$	4,589,248.78	2028	5/1/2019 3.00
CCT OPEN SPACE FUND - 209 COMMITTED	\$116,000.00				
CCT OPEN SPACE FUND BALANCE	\$490,951.14				
DAM MAJOR REPAIR FUND - 211 RESTRICTED	\$253,439.63				
DAM MAJOR REPAIR FUND - 211 COMMITTED	\$250,000.00				
DAM MAJOR REPAIR FUND BALANCE	\$503,439.63				
PATHWAYS FUND - 216 RESTRICTED	\$1,062,935.53	2005/CAMEL	\$185,967.50	2017	11/1/2015 4.10
PATHWAYS FUND - 216 COMMITTED	\$ 200,000.00	REF/2010	\$131,592.50	2015	2.45
PATHWAYS FUND BALANCE	\$1,262,935.53	REF/2012	\$757,221.89	2017	1.60
		TOTAL	\$1,074,781.89		
IMPROVEMENT REVOLVING FUND	\$ 1,498,592.31	REF 2012 \$	235,663.61	2017	1.60
		TOTAL \$	235,663.61		
DDA FUND - 248 RESTRICTED	\$ 2,058,590.73	REF/2010	\$633,315.75	2020	2.45
BUILDING INSP FUND - 249 RESTRICTED	\$1,683,024.42				
NONSPENDABLE FUND BALANCE	\$153,876.00				
BUILDING INSP FUND BALANCE	\$1,836,900.42				
LIBRARY FUND - 270 RESTRICTED	\$1,435,405.74				
LIBRARY FUND - 270 COMMITTED	\$ 595,000.00				
LIBRARY FUND BALANCE	\$2,030,405.74				
AUGUST HOMEYER/ - 408 RESTRICTED	\$349,699.54				
OPEN SPACE PRESERVATION FUND					
TOTAL ALL FUNDS	\$24,487,468.12		\$6,533,010.03		
TRUST AND AGENCY FUNDS					
CEMETERY TRUST FUND - 151 UNSPENDABLE	\$72,902.10				
CEMETERY TRUST FUND - 151 (COMMITTED)	\$5,000.00				
TOTAL CEMETERY TRUST FUND	\$77,902.10				
TRUST & AGENCY FUND -701	\$156,916.22				
TAX FUND - 703	\$65,576.88				
TOTAL TRUST & AGENCY	\$300,395.20				

06/09/2015

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	END BALANCE 12/31/2014 NORM (ABNORM)	YTD BALANCE 05/31/2015 NORM (ABNORM)	UNENCUMBERED BALANCE	ACTIVITY FOR MONTH 05/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 101 - GENERAL FUND									
Revenues									
Function: REVENUE									
Dept 000									
101-000-401-401	GENERAL PROPERTY TAXES	1,177,262.00	1,177,262.00	1,141,588.74	1,141,649.15	35,612.85	0.00	0.00	96.97
101-000-401-404	HYDRANT	40,000.00	40,000.00	39,921.98	36,272.75	3,727.25	0.00	0.00	90.68
101-000-401-405	STREETLIGHT	70,000.00	70,000.00	69,084.24	67,183.49	2,816.51	0.00	0.00	95.98
101-000-401-410	PERSONAL PROPERTY TAX	123,430.00	123,430.00	111,843.98	69,193.46	54,236.54	0.00	0.00	56.06
101-000-401-420	DELINQUENT TAXES	5,000.00	5,000.00	7,063.55	49,600.13	(44,600.13)	2,443.63	0.00	992.00
101-000-401-437	ABATEMENT TAXES	12,340.00	12,340.00	7,138.94	12,243.82	96.18	0.00	0.00	99.22
101-000-401-445	INTEREST & PENALTIES ON TAXES	14,000.00	14,000.00	11,661.77	12,616.50	1,383.50	900.00	0.00	90.12
101-000-401-447	TAX ADMINISTRATION FEES	510,000.00	510,000.00	504,990.51	146,393.55	363,606.45	0.00	0.00	28.70
101-000-450-460	CABLE / FIBER OPTIC	325,000.00	325,000.00	323,491.94	83,420.50	241,579.50	251.20	0.00	25.67
101-000-450-465	CABLE - PEG FEES	36,000.00	36,000.00	60,481.66	9,229.36	26,770.64	(4,397.89)	0.00	25.64
101-000-450-490	DOG LICENSES	400.00	400.00	228.00	19.20	380.80	0.00	0.00	4.80
101-000-450-498	OTHER PERMITS	600.00	600.00	4,785.00	420.00	180.00	45.00	0.00	70.00
101-000-451-000	LIQUOR LICENSE	19,000.00	19,000.00	18,521.25	206.25	18,793.75	0.00	0.00	1.09
101-000-539-576	STATE SHARED REV.-SALES TAX	1,364,008.00	1,364,008.00	1,331,766.00	435,151.00	928,857.00	204,480.00	0.00	31.90
101-000-539-581	PA 48 (METRO AUTHORITY)	12,300.00	12,300.00	12,299.16	0.00	12,300.00	0.00	0.00	0.00
101-000-600-608	PLANNING AND ZONING FEES	20,000.00	20,000.00	26,217.84	11,428.31	8,571.69	3,834.50	0.00	57.14
101-000-600-610	SUMMER TAX COLLECTION FEE	25,400.00	25,400.00	25,477.20	0.00	25,400.00	0.00	0.00	0.00
101-000-600-611	SEWER & WATER IMPLEMENTATION	21,000.00	21,000.00	70,697.58	(70,258.00)	91,258.00	(70,258.00)	0.00	(334.56)
101-000-600-614	PA 198 TAX APPLICATION FEE	1,000.00	1,000.00	5,000.00	1,000.00	0.00	0.00	0.00	100.00
101-000-600-626	PASSPORT APPLICATION FEE	16,000.00	16,000.00	15,925.00	10,075.00	5,925.00	1,450.00	0.00	62.97
101-000-600-634	CEMETERY-OPENINGS AND CLOSINGS	14,000.00	14,000.00	16,470.00	5,825.00	8,175.00	1,075.00	0.00	41.61
101-000-600-636	CEMETERY-CARE FEE	0.00	0.00	290.00	0.00	0.00	0.00	0.00	0.00
101-000-600-644	NSF FEES	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00
101-000-600-647	YARD WASTE TAG FEE	2,000.00	2,000.00	1,755.00	861.00	1,139.00	95.00	0.00	43.05
101-000-600-648	SALE OF PRINTED MATERIAL	0.00	0.00	230.00	138.68	(138.68)	5.00	0.00	100.00
101-000-665-000	INTEREST ON INVESTMENTS	35,000.00	35,000.00	38,091.98	4,488.76	30,511.24	1,426.71	0.00	12.83
101-000-665-001	INTEREST TIMMONS FUND	200.00	200.00	197.17	81.57	118.43	32.95	0.00	40.79
101-000-665-002	DAM LEASE PAYMENTS	72,000.00	72,000.00	73,117.36	35,647.92	36,352.08	0.00	0.00	49.51
101-000-665-003	RENTAL OF FACILITIES	1,500.00	1,500.00	1,500.00	450.00	1,050.00	100.00	0.00	30.00
101-000-665-004	CELLULAR TOWERS	93,200.00	93,200.00	74,392.99	46,165.89	47,034.11	3,055.85	0.00	49.53
101-000-665-210	INTEREST ON INVEST-GF COAMERICA 9:	0.00	0.00	(185.00)	0.00	0.00	0.00	0.00	0.00
101-000-671-653	PARK INCOME	6,000.00	6,000.00	8,090.00	3,060.00	2,940.00	930.00	0.00	51.00
101-000-671-671	MISCELLANEOUS INCOME	2,500.00	2,500.00	801.23	4,791.61	(2,291.61)	31.74	0.00	191.66
101-000-671-672	SALE OF VOTER REG INFO	0.00	0.00	44.51	0.00	0.00	0.00	0.00	0.00
101-000-671-675	DONATIONS	4,000.00	4,000.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00
101-000-671-676	PARK DONATIONS	150,000.00	150,000.00	0.00	0.00	150,000.00	0.00	0.00	0.00
101-000-671-683	REIMBURSEMENTS/REFUNDS	1,000.00	1,000.00	661.68	2,368.67	(1,368.67)	1,600.82	0.00	236.87
101-000-673-000	SALE OF ASSETS	500.00	500.00	110.00	0.00	500.00	0.00	0.00	0.00
101-000-674-000	4TH OF JULY SPONSORS	20,000.00	20,000.00	16,200.00	11,875.00	8,125.00	3,425.00	0.00	59.38
101-000-674-200	HALLOWEEN SPONSORS	2,500.00	2,500.00	2,300.00	0.00	2,500.00	0.00	0.00	0.00
101-000-676-000	ELECTION REIMBURSEMENT	0.00	0.00	6,414.44	0.00	0.00	0.00	0.00	0.00
101-000-679-000	INTERFUND REIMBURSE/BLDG INSPECT	80,000.00	80,000.00	102,920.37	35,830.20	44,169.80	11,417.75	0.00	44.79
101-000-679-200	INTERFUND REIMBURSEMENT/LIBRARY	16,336.00	16,336.00	16,336.00	0.00	16,336.00	0.00	0.00	0.00
101-000-699-246	TRF FROM IRF	1,000.00	1,000.00	1,129.28	0.00	1,000.00	0.00	0.00	0.00
101-000-699-248	TRF FROM DDA	94,340.00	94,340.00	24,500.00	0.00	94,340.00	0.00	0.00	0.00
Total Dept 000		4,389,016.00	4,389,016.00	4,177,551.45	2,167,428.77	2,221,587.23	161,944.26	0.00	49.38
Total - Function REVENUE		4,389,016.00	4,389,016.00	4,177,551.45	2,167,428.77	2,221,587.23	161,944.26	0.00	49.38
TOTAL Revenues		4,389,016.00	4,389,016.00	4,177,551.45	2,167,428.77	2,221,587.23	161,944.26	0.00	49.38
Expenditures									
Function: GENERAL GOVERNMENT									
Dept 101-TOWNSHIP BOARD									
101-101-703-000	TRUSTEE SALARIES	22,628.00	22,628.00	21,806.83	9,428.40	13,199.60	1,885.68	0.00	41.67
101-101-723-000	TOWNSHIP DUES	15,875.00	15,875.00	16,266.02	6,356.00	9,519.00	6,021.00	0.00	40.04
101-101-724-000	EDUCATION	1,700.00	1,700.00	0.00	0.00	1,700.00	0.00	0.00	0.00
101-101-860-000	TRUSTEE MILEAGE	250.00	250.00	0.00	0.00	250.00	0.00	0.00	0.00
101-101-862-500	TRUSTEE EXPENSE ACCOUNT	500.00	500.00	139.25	0.00	500.00	0.00	0.00	0.00
101-101-981-000	TRUSTEE SMALL EQUIP AND FURNITURE	5,000.00	5,000.00	0.00	1,450.29	1,726.50	0.00	1,823.21	65.47
Total Dept 101-TOWNSHIP BOARD		45,953.00	45,953.00	38,212.10	17,234.69	26,895.10	7,906.68	1,823.21	41.47
Dept 171-SUPERVISOR/MANAGER									
101-171-703-000	SUPERVISOR SALARY	11,105.00	11,105.00	13,720.34	4,627.15	6,477.85	925.43	0.00	41.67
101-171-706-000	MANAGERS SALARY	97,968.00	97,968.00	96,424.90	39,079.60	58,888.40	7,815.92	0.00	39.89
101-171-706-200	ASST TO THE MANAGER	0.00	0.00	45,693.44	0.00	0.00	0.00	0.00	0.00

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REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	END BALANCE 12/31/2014 NORM (ABNORM)	YTD BALANCE 05/31/2015 NORM (ABNORM)	UNENCUMBERED BALANCE	ACTIVITY FOR MONTH 05/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	% BDGT USED
101-171-723-000	SUP/MGR MEMBERSHIPS AND DUES	1,965.00	1,965.00	1,731.40	185.00	1,780.00	0.00	0.00	9.41
101-171-724-000	EDUCATION	4,500.00	4,500.00	1,629.99	794.71	3,705.29	0.00	0.00	17.66
101-171-725-100	TUITION REIMBURSEMENT	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	0.00	0.00
101-171-860-000	SUP/MGR/DEPT MILEAGE	3,200.00	3,200.00	3,026.00	1,016.02	2,183.98	300.15	0.00	31.75
101-171-862-500	SUPERVISOR EXPENSE ACCOUNT	500.00	500.00	196.28	0.00	500.00	0.00	0.00	0.00
101-171-862-550	MANAGER EXPENSE ACCOUNT	650.00	650.00	304.36	19.18	630.82	0.00	0.00	2.95
101-171-901-000	MANAGER PUBLICATIONS	500.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00
101-171-925-000	MANAGER CELL PHONE	1,400.00	1,400.00	1,423.73	1,119.76	280.24	195.05	0.00	79.98
101-171-967-000	SPECIAL PROJECTS	7,000.00	7,000.00	13,374.05	3,500.00	0.00	0.00	3,500.00	100.00
101-171-981-000	SMALL EQUIPMENT/FURNITURE	1,000.00	1,000.00	326.47	582.85	417.15	0.00	0.00	58.29
Total Dept 171-SUPERVISOR/MANAGER		132,288.00	132,288.00	177,850.96	50,924.27	77,863.73	9,236.55	3,500.00	41.14
Dept 215-CLERK									
101-215-703-000	CLERK SALARY	11,105.00	11,105.00	12,100.50	4,627.15	6,477.85	925.43	0.00	41.67
101-215-704-000	DEPUTY CLERK	6,347.00	6,347.00	5,954.00	0.00	6,347.00	0.00	0.00	0.00
101-215-704-050	HR DIRECTOR	57,118.00	57,118.00	53,581.84	24,409.70	32,708.30	4,881.94	0.00	42.74
101-215-704-100	ADDITIONAL HELP/OVERTIME	1,200.00	1,200.00	88.83	8.68	1,191.32	0.00	0.00	0.72
101-215-723-000	CLERK MEMBERSHIPS AND DUES	550.00	550.00	100.00	30.00	520.00	0.00	0.00	5.45
101-215-724-000	EDUCATION	2,400.00	2,400.00	369.72	742.41	1,657.59	0.00	0.00	30.93
101-215-860-000	CLERK MILEAGE	600.00	600.00	495.68	111.55	488.45	0.00	0.00	18.59
101-215-862-500	CLERK'S EXPENSE ACCOUNT	100.00	100.00	41.97	12.00	88.00	0.00	0.00	12.00
101-215-925-000	CLERK CELL PHONE	600.00	600.00	729.75	786.19	(186.19)	65.92	0.00	131.03
101-215-981-000	SMALL EQUIPMENT/FURNITURE	500.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00
Total Dept 215-CLERK		80,520.00	80,520.00	73,462.29	30,727.68	49,792.32	5,873.29	0.00	38.16
Dept 253-TREASURER									
101-253-703-000	TREASURER SALARY	11,105.00	11,105.00	12,864.66	4,627.15	6,477.85	925.43	0.00	41.67
101-253-707-000	DEPUTY TREASURER	50,184.00	50,184.00	47,977.33	21,448.01	28,735.99	4,289.60	0.00	42.74
101-253-707-050	ACCOUNT CLERK I	5,576.00	5,576.00	5,331.00	0.00	5,576.00	0.00	0.00	0.00
101-253-707-060	ACCOUNT CLERK II	45,177.00	45,177.00	43,191.23	17,376.00	27,801.00	3,475.20	0.00	38.46
101-253-707-100	ADDITIONAL HELP/OVERTIME	2,500.00	2,500.00	2,041.75	852.00	1,648.00	0.00	0.00	34.08
101-253-723-000	TREASURER MEMBERSHIPS AND DUES	600.00	600.00	485.00	150.00	450.00	0.00	0.00	25.00
101-253-724-000	EDUCATION	3,000.00	3,000.00	1,471.70	2,049.86	950.14	367.86	0.00	68.33
101-253-860-000	TREASURER MILEAGE	500.00	500.00	209.20	144.90	355.10	35.65	0.00	28.98
101-253-862-500	TREASURER'S EXPENSE ACCOUNT	300.00	300.00	40.00	0.00	300.00	0.00	0.00	0.00
101-253-939-000	TREASURER SERVICE CONTRACTS	2,300.00	2,300.00	2,164.00	2,199.00	101.00	2,199.00	0.00	95.61
101-253-981-000	SMALL EQUIPMENT/FURNITURE	2,000.00	2,000.00	134.80	918.95	1,081.05	918.95	0.00	45.95
Total Dept 253-TREASURER		123,242.00	123,242.00	115,910.67	49,765.87	73,476.13	12,211.69	0.00	40.38
Dept 257-ASSESSING									
101-257-703-000	ASSESSOR	82,588.00	82,588.00	83,163.75	31,764.60	50,823.40	6,352.92	0.00	38.46
101-257-706-000	ASSESSING BOARD OF REVIEW EXPENSE	3,370.00	3,370.00	1,716.83	1,881.73	1,488.27	85.33	0.00	55.84
101-257-708-000	SR RESIDENTIAL APPRAISER	56,234.00	56,234.00	51,030.98	21,628.50	34,605.50	4,325.70	0.00	38.46
101-257-708-500	RESIDENTIAL APPRAISER	46,282.00	46,282.00	43,013.10	17,800.80	28,481.20	3,560.16	0.00	38.46
101-257-723-000	ASSESSING MEMBERSHIPS AND DUES	2,040.00	2,040.00	1,379.00	240.00	1,800.00	0.00	0.00	11.76
101-257-724-000	EDUCATION	6,785.00	6,785.00	3,931.99	190.98	6,594.02	25.35	0.00	2.81
101-257-727-000	ASSESSING OFFICE SUPPLIES	750.00	750.00	259.97	0.00	750.00	0.00	0.00	0.00
101-257-860-000	ASSESSING MILEAGE	2,900.00	2,900.00	1,749.60	434.74	2,465.26	94.58	0.00	14.99
101-257-862-500	ASSESSING EXPENSE ACCOUNT	100.00	100.00	0.00	52.47	47.53	0.00	0.00	52.47
101-257-900-000	ASSESSING PRINTING AND PUBLISHING	1,200.00	1,200.00	121.99	1,138.00	62.00	571.00	0.00	94.83
101-257-939-000	ASSESSING SERVICE CONTRACTS	3,450.00	3,450.00	3,174.20	1,930.00	159.20	0.00	1,360.80	95.39
101-257-981-000	ASSESSING SMALL EQUIP AND FURNITURE	900.00	900.00	88.98	377.48	66.73	305.35	455.79	92.59
Total Dept 257-ASSESSING		206,599.00	206,599.00	189,630.39	77,439.30	127,343.11	15,320.39	1,816.59	38.36
Dept 262-ELECTIONS									
101-262-703-000	ELECTION SALARIES/PT HELP	2,800.00	2,800.00	13,292.14	4,295.00	(1,495.00)	4,295.00	0.00	153.39
101-262-703-100	WAGES & SALARIES- EK	2,000.00	2,000.00	5,772.70	1,745.20	254.80	1,058.25	0.00	87.26
101-262-756-000	ELECTION SUPPLIES	1,000.00	1,000.00	1,627.81	302.20	697.80	213.06	0.00	30.22
101-262-788-000	ELECTION MISC EXPENSES	1,500.00	1,500.00	3,310.96	1,519.85	(85.85)	639.19	66.00	105.72
Total Dept 262-ELECTIONS		7,300.00	7,300.00	24,003.61	7,862.25	(628.25)	6,205.50	66.00	108.61
Dept 265-BUILDING AND GROUNDS									
101-265-707-000	BLDG & GROUNDS SUPERVISOR-JM 9/2	41,929.00	41,929.00	32,211.52	16,128.00	25,801.00	3,225.60	0.00	38.47
101-265-707-100	BLDG & GROUNDS ADDITIONAL HELP	58,337.00	58,337.00	14,935.93	6,957.50	51,379.50	4,444.00	0.00	11.93
101-265-707-200	BLDG & GROUNDS LABORER I	31,090.00	31,090.00	26,729.70	11,362.00	19,728.00	2,392.00	0.00	36.55
101-265-707-250	BLDG & GROUNDS LABORER II-MECH	36,074.00	36,074.00	33,999.91	13,767.61	22,306.39	3,137.21	0.00	38.16
101-265-707-300	GARDENER	36,074.00	36,074.00	34,021.39	13,872.00	22,202.00	2,774.40	0.00	38.45
101-265-707-400	B&G LABORER II	32,460.00	32,460.00	18,828.80	11,960.01	20,499.99	2,392.00	0.00	36.85
101-265-709-000	WAGES/SALARIES OVERTIME	5,000.00	5,000.00	2,982.47	1,288.29	3,711.71	740.92	0.00	25.77
101-265-724-000	EDUCATION	750.00	750.00	103.00	0.00	750.00	0.00	0.00	0.00
101-265-725-000	EDUCATION/TUITION REIMBURSEMENT	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00
101-265-768-000	BLDG & GROUNDS UNIFORMS	3,000.00	3,000.00	1,166.97	718.53	2,220.89	398.86	60.58	25.97

06/09/2015

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015	2015	END BALANCE	YTD BALANCE	UNENCUMBERED BALANCE	ACTIVITY FOR		% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2014 NORM (ABNORM)	05/31/2015 NORM (ABNORM)		MONTH 05/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	
101-265-801-000	B&G CONTRACT LAWN/SNOW	0.00	0.00	26,418.00	0.00	0.00	0.00	0.00	0.00
101-265-802-200	JANITORIAL CONTRACT	8,200.00	8,200.00	5,544.00	1,848.00	2,656.00	462.00	3,696.00	67.61
101-265-863-000	BLDG & GRDS VEHICLE MAINT/FUEL	21,000.00	21,000.00	18,317.90	10,830.20	7,073.35	2,953.17	3,096.45	66.32
101-265-864-000	BLDG & GRDS EQUIP MAINT/FUEL	19,000.00	19,000.00	17,428.24	13,317.53	4,874.49	2,997.44	807.98	74.34
101-265-921-000	COMPLEX ELECTRICITY	28,000.00	28,000.00	29,257.84	9,174.70	18,825.30	1,992.87	0.00	32.77
101-265-923-000	COMPLEX HEATING	12,000.00	12,000.00	9,734.93	6,042.54	5,957.46	505.14	0.00	50.35
101-265-924-000	COMPLEX PHONES	7,800.00	7,800.00	7,652.48	3,077.01	4,722.99	844.65	0.00	39.45
101-265-924-100	BLDG AND GROUNDS CELL PHONES	2,000.00	2,000.00	1,723.95	1,483.79	516.21	206.16	0.00	74.19
101-265-927-000	COMPLEX WATER-SEWER	7,500.00	7,500.00	5,804.26	1,570.84	5,929.16	736.66	0.00	20.94
101-265-931-000	COMPLEX MAINTENANCE	40,000.00	40,000.00	20,828.41	7,958.08	21,813.99	1,057.08	10,227.93	45.47
101-265-932-000	OFFICE EQUIP/COMPUTER REPAIR	10,500.00	10,500.00	10,410.00	0.00	8,090.00	0.00	2,410.00	22.95
101-265-939-000	SERVICE CONTRACTS	750.00	750.00	530.64	0.00	750.00	0.00	0.00	0.00
101-265-964-000	FLOWER BEDS & LANDSCAPE MAINT	2,500.00	2,500.00	636.40	126.13	73.87	126.13	2,300.00	97.05
101-265-981-000	SMALL EQUIPMENT/FURNITURE	4,400.00	4,400.00	157.93	144.26	3,344.16	0.00	911.58	24.00
Total Dept 265-BUILDING AND GROUNDS		409,864.00	409,864.00	319,424.67	131,627.02	254,726.46	31,386.29	23,510.52	37.85
Dept 276-CEMETERY									
101-276-921-000	CEMETERY ELECTRICITY	1,000.00	1,000.00	987.74	331.38	668.62	48.26	0.00	33.14
101-276-931-000	MAINT & REPAIR/IMPROVEMENTS	19,500.00	19,500.00	849.98	207.98	19,292.02	0.00	0.00	1.07
101-276-932-000	CEMETERY MAINT	4,000.00	4,000.00	345.98	0.00	3,586.75	461.66	413.25	10.33
Total Dept 276-CEMETERY		24,500.00	24,500.00	2,183.70	539.36	23,547.39	509.92	413.25	3.89
Dept 295-ADMINISTRATIVE									
101-295-704-000	SR ACCOUNTANT	59,633.00	59,633.00	58,204.24	22,936.01	36,696.99	4,587.21	0.00	38.46
101-295-709-000	WAGES/SALARIES OVERTIME	1,000.00	1,000.00	329.29	0.00	1,000.00	0.00	0.00	0.00
101-295-723-000	MEMBERSHIP AND DUES	300.00	300.00	370.00	0.00	300.00	0.00	0.00	0.00
101-295-724-000	EDUCATION	1,700.00	1,700.00	1,287.76	99.00	1,601.00	0.00	0.00	5.82
101-295-725-100	TUITION REIMBURSEMENT	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00
101-295-726-000	EMPLOYEE TRAINING	3,000.00	3,000.00	90.84	0.00	3,000.00	0.00	0.00	0.00
101-295-727-000	OFFICE SUPPLIES	10,000.00	10,000.00	11,094.15	4,000.46	2,137.45	724.11	3,862.09	78.63
101-295-730-000	POSTAGE	15,000.00	15,000.00	14,058.63	3,179.98	11,820.02	479.98	0.00	21.20
101-295-787-000	OTHER EXPENSES	10,700.00	10,700.00	8,882.14	2,465.75	6,511.80	732.37	1,722.45	39.14
101-295-787-300	OTHER EXP - POSITIVE PAY FEE	0.00	0.00	0.00	50.00	(50.00)	0.00	0.00	100.00
101-295-807-000	AUDIT FEES & SERVICES	14,100.00	14,100.00	19,420.00	11,400.00	2,700.00	0.00	0.00	80.85
101-295-810-000	INSURANCE/CONTRACT SVCS	13,503.00	13,503.00	12,900.68	12,693.00	810.00	0.00	0.00	94.00
101-295-814-000	TAX/ASSESSING ADMIN COSTS	21,000.00	21,000.00	17,971.87	6,310.33	2,689.67	0.00	12,000.00	87.19
101-295-815-000	COMPUTER COSTS-ISP	3,000.00	3,000.00	1,340.00	650.00	420.00	130.00	1,930.00	86.00
101-295-815-100	COMPUTER COSTS-WEB SITE	5,850.00	5,850.00	4,090.50	3,784.00	2,066.00	3,784.00	0.00	64.68
101-295-816-000	INSECT/WEED CONTROL	33,800.00	33,800.00	30,920.00	0.00	33,800.00	0.00	0.00	0.00
101-295-821-000	ENGINEERING COSTS	25,000.00	25,000.00	37,556.53	25,955.16	(955.16)	14,246.46	0.00	103.82
101-295-826-000	LEGAL FEES	25,000.00	25,000.00	26,340.75	12,932.90	12,067.10	2,766.60	0.00	51.73
101-295-860-000	ADMINISTRATIVE MILEAGE	500.00	500.00	172.44	106.14	393.86	36.23	0.00	21.23
101-295-881-000	FOURTH OF JULY	50,000.00	50,000.00	42,892.21	20,687.50	29,312.50	0.00	0.00	41.38
101-295-881-200	HALLOWEEN	2,500.00	2,500.00	1,811.08	0.00	2,500.00	0.00	0.00	0.00
101-295-882-000	SENIOR CITIZENS	1,600.00	1,600.00	1,555.00	0.00	1,600.00	0.00	0.00	0.00
101-295-885-000	NEWSLETTER	23,000.00	23,000.00	21,877.14	8,192.42	(3,405.01)	0.00	18,212.59	114.80
101-295-900-000	PRINTING/PUBLISHING	2,500.00	2,500.00	1,930.95	1,196.71	1,303.29	180.00	0.00	47.87
101-295-939-000	SERVICE CONTRACTS	10,600.00	10,600.00	13,807.35	2,701.32	5,413.31	190.34	2,485.37	48.93
101-295-941-000	POSTAGE MACHINE LEASE	3,000.00	3,000.00	2,700.00	675.00	300.00	0.00	2,025.00	90.00
101-295-950-000	PROPERTY TAX REFUNDS	5,000.00	5,000.00	3,528.45	2,409.04	2,590.96	253.68	0.00	48.18
101-295-951-000	CABLE EQUIPMENT GRANTS	35,000.00	35,000.00	33,368.34	35,282.65	(282.65)	35,282.65	0.00	100.81
101-295-952-000	REGIS	37,900.00	37,900.00	36,766.00	37,898.00	2.00	0.00	0.00	99.99
101-295-952-100	KENT COUNTY AERIAL PHOTO	3,500.00	3,500.00	3,294.41	3,294.41	205.59	0.00	0.00	94.13
101-295-954-000	NPDES PHASE II	2,900.00	2,900.00	2,855.00	0.00	2,900.00	0.00	0.00	0.00
101-295-955-000	COMMUNITY MEDIA CENTER	5,000.00	5,000.00	5,000.00	5,000.00	0.00	5,000.00	0.00	100.00
101-295-956-000	RIGHT PLACE PROGRAM CONTRIBUTIOI	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00	100.00
101-295-957-000	GENERAL FUND PHYSICAL EXAMS	1,200.00	1,200.00	859.71	684.00	516.00	399.00	0.00	57.00
101-295-967-000	SPECIAL PROJECTS	30,000.00	30,000.00	0.00	2,262.50	17,542.50	0.00	10,195.00	41.53
101-295-981-000	SMALL EQUIPMENT/FURNITURE	3,000.00	3,000.00	358.68	1,341.08	1,193.13	913.00	465.79	60.23
Total Dept 295-ADMINISTRATIVE		466,286.00	466,286.00	422,634.14	233,187.36	180,200.35	69,705.63	52,898.29	61.35
Total - Function GENERAL GOVERNMENT		1,496,552.00	1,496,552.00	1,363,312.53	599,307.80	813,216.34	158,355.94	84,027.86	45.66
Function: PUBLIC WORKS - INFRASTRUCTURE									
Dept 445-DRAIN									
101-445-816-000	DRAIN MAINTENANCE	12,000.00	12,000.00	2,548.23	152.95	11,847.05	0.00	0.00	1.27
101-445-817-000	DRAIN CONSTRUCTION	200,000.00	200,000.00	15,085.75	0.00	200,000.00	0.00	0.00	0.00
101-445-821-000	DRAIN ENGINEERING	25,000.00	25,000.00	10,464.77	25,125.77	(125.77)	3,517.22	0.00	100.50
101-445-822-000	ILLICIT DISCHARGE PLAN	500.00	500.00	500.00	500.00	0.00	0.00	0.00	100.00
101-445-823-000	DRAIN/STORM WATER PERMIT	400.00	400.00	400.00	0.00	400.00	0.00	0.00	0.00
Total Dept 445-DRAIN		237,900.00	237,900.00	28,998.75	25,778.72	212,121.28	3,517.22	0.00	10.84

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REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	END BALANCE 12/31/2014 NORM (ABNORM)	YTD BALANCE 05/31/2015 NORM (ABNORM)	UNENCUMBERED BALANCE	ACTIVITY FOR MONTH 05/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Dept 446-ROADS									
101-446-818-000	DUST CONTROL LAYER	3,300.00	3,300.00	1,893.00	0.00	3,300.00	0.00	0.00	0.00
101-446-819-000	ROAD REPAIR	1,000.00	1,000.00	115.65	0.00	1,000.00	0.00	0.00	0.00
101-446-821-000	ROAD OVERLAYS	350,000.00	350,000.00	194,817.89	0.00	350,000.00	0.00	0.00	0.00
101-446-821-500	ROAD ENGINEERING STUDIES	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00
Total Dept 446-ROADS		357,300.00	357,300.00	196,826.54	0.00	357,300.00	0.00	0.00	0.00
Dept 447-YARD WASTE REMOVAL									
101-447-787-000	YARD WASTE OTHER EXPENSES	600.00	600.00	0.00	0.00	600.00	0.00	0.00	0.00
101-447-818-000	CONTRACTED SERVICES	32,000.00	32,000.00	31,850.51	12,193.67	19,806.33	12,193.67	0.00	38.11
101-447-820-000	SPRING/FALL CLEAN-UP	22,000.00	22,000.00	23,541.02	0.00	22,000.00	0.00	0.00	0.00
Total Dept 447-YARD WASTE REMOVAL		54,600.00	54,600.00	55,391.53	12,193.67	42,406.33	12,193.67	0.00	22.33
Dept 448-STREET LIGHTS									
101-448-926-000	STREETLIGHTING	125,000.00	125,000.00	116,072.51	37,614.30	87,385.70	9,409.82	0.00	30.09
101-448-927-100	TRAFFIC SIGNALS	3,000.00	3,000.00	2,549.17	200.12	2,799.88	134.74	0.00	6.67
Total Dept 448-STREET LIGHTS		128,000.00	128,000.00	118,621.68	37,814.42	90,185.58	9,544.56	0.00	29.54
Dept 463-HYDRANTS									
101-463-944-000	HYDRANT RENTAL	0.00	0.00	39,760.00	0.00	0.00	0.00	0.00	0.00
Total Dept 463-HYDRANTS		0.00	0.00	39,760.00	0.00	0.00	0.00	0.00	0.00
Total - Function PUBLIC WORKS - INFRASTRUCTURE		777,800.00	777,800.00	439,598.50	75,786.81	702,013.19	25,255.45	0.00	9.74
Function: OTHER TWP SERVICE									
Dept 652-TRANSPORTATION									
101-652-859-000	TRANSPORTATION SERVICES	75,000.00	75,000.00	76,320.00	29,968.00	3,000.00	7,744.00	42,032.00	96.00
101-652-861-000	BUS SERVICE 33RD & 36TH	28,416.00	28,416.00	29,224.32	11,693.35	351.96	2,338.67	16,370.69	98.76
Total Dept 652-TRANSPORTATION		103,416.00	103,416.00	105,544.32	41,661.35	3,351.96	10,082.67	58,402.69	96.76
Dept 850-BENEFITS/INSURANCE									
101-850-715-000	FICA-EMPLOYER	76,615.00	76,615.00	63,086.96	26,505.49	50,109.51	5,634.12	0.00	34.60
101-850-717-000	WORKERS COMP INSURANCE	17,370.00	17,370.00	18,308.75	0.00	17,370.00	0.00	0.00	0.00
101-850-718-000	VISION INSURANCE BENEFITS	1,973.00	1,973.00	1,675.78	747.16	1,225.84	173.33	0.00	37.87
101-850-719-000	HEALTH INSURANCE BENEFITS	110,762.00	110,762.00	111,734.52	59,379.77	51,382.23	7,762.53	0.00	53.61
101-850-719-100	OPT-OUT INSURANCE	3,000.00	3,000.00	2,500.00	500.00	2,500.00	0.00	0.00	16.67
101-850-719-200	MI CLAIMS TAX- HEALTH	850.00	850.00	(6.00)	0.00	850.00	0.00	0.00	0.00
101-850-720-000	LIFE & DIS INSURANCE BENEFITS	6,517.00	6,517.00	6,193.02	3,322.26	3,194.74	570.91	0.00	50.98
101-850-721-000	DENTAL INSURANCE BENEFITS	14,957.00	14,957.00	13,381.30	7,565.94	7,391.06	1,100.52	0.00	50.58
101-850-721-200	MI CLAIMS TAX - DENTAL	250.00	250.00	118.89	53.58	196.42	0.00	0.00	21.43
101-850-722-000	PENSION PLAN BENEFITS	87,213.00	87,213.00	457,066.49	341,954.01	(254,741.01)	6,804.56	0.00	392.09
101-850-723-000	OTHER BENEFITS	1,500.00	1,500.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00
Total Dept 850-BENEFITS/INSURANCE		321,007.00	321,007.00	675,559.71	440,028.21	(119,021.21)	22,045.97	0.00	137.08
Total - Function OTHER TWP SERVICE		424,423.00	424,423.00	781,104.03	481,689.56	(115,669.25)	32,128.64	58,402.69	127.25
Function: COMMUNITY ECONOMICS DEVELOPMENT									
Dept 721-PLANNING									
101-721-703-000	PLANNING DIRECTOR	80,945.00	80,945.00	76,819.04	31,132.70	49,812.30	6,226.54	0.00	38.46
101-721-704-000	PLANNING ADMINISTRATIVE ASSISTANT	30,362.00	30,362.00	26,784.53	11,489.71	18,872.29	1,943.51	0.00	37.84
101-721-705-500	PLANNER	61,170.00	61,170.00	11,423.36	24,576.05	36,593.95	4,709.26	0.00	40.18
101-721-705-550	WAGES& SALARY- COMM STANDARD O	15,508.00	15,508.00	1,169.28	3,757.87	11,750.13	674.25	0.00	24.23
101-721-706-000	PLANNING COMMISSION PER DIEM	7,380.00	7,380.00	5,070.00	0.00	7,380.00	0.00	0.00	0.00
101-721-707-000	ZONING BOARD PER DIEM	2,100.00	2,100.00	1,295.00	225.00	1,875.00	0.00	0.00	10.71
101-721-723-000	PLANNING MEMBERSHIPS AND DUES	1,000.00	1,000.00	899.00	305.00	695.00	0.00	0.00	30.50
101-721-724-000	EDUCATION	3,000.00	3,000.00	1,946.40	0.00	3,000.00	0.00	0.00	0.00
101-721-727-000	PLANNING SUPPLIES	500.00	500.00	153.00	6.35	493.65	0.00	0.00	1.27
101-721-768-000	PLANNING - UNIFORMS	400.00	400.00	0.00	268.22	131.78	0.00	0.00	67.06
101-721-787-000	PLANNING OTHER EXP/MINUTES	500.00	500.00	62.54	129.36	370.64	123.01	0.00	25.87
101-721-860-000	PLANNING MILEAGE	1,200.00	1,200.00	386.32	69.12	1,130.88	0.00	0.00	5.76
101-721-862-500	PLANNING EXPENSE ACCOUNT	350.00	350.00	211.08	24.35	325.65	0.00	0.00	6.96
101-721-900-000	PRINTING & PUBLISHING	10,000.00	10,000.00	10,826.93	1,889.00	8,111.00	588.00	0.00	18.89
101-721-901-000	DIGITAL IMAGING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00
101-721-925-000	PLANNING - CELL PHONE	600.00	600.00	0.00	489.74	110.26	100.96	0.00	81.62
101-721-967-000	SPECIAL PROJECTS	20,000.00	20,000.00	17,520.95	0.00	20,000.00	0.00	0.00	0.00
101-721-981-000	PLANNING SMALL EQUIP AND FURNITURE	3,900.00	3,900.00	0.00	2,365.10	623.32	0.00	911.58	84.02
Total Dept 721-PLANNING		240,915.00	240,915.00	154,567.43	76,727.57	163,275.85	14,365.53	911.58	32.23
Total - Function COMMUNITY ECONOMICS DEVELOPMENT		240,915.00	240,915.00	154,567.43	76,727.57	163,275.85	14,365.53	911.58	32.23
Function: RECREATIONAL AND CULTURAL									
Dept 756-PARKS									

06/09/2015

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015	2015	END BALANCE	YTD BALANCE	UNENCUMBERED BALANCE	ACTIVITY FOR		% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2014 NORM (ABNORM)	05/31/2015 NORM (ABNORM)		MONTH 05/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	
101-756-756-000	PARK OPERATING SUPPLIES	3,500.00	3,500.00	2,018.74	2,160.64	310.14	110.00	1,029.22	91.14
101-756-921-000	PARK ELECTRICITY	5,800.00	5,800.00	5,628.81	1,663.72	4,136.28	336.95	0.00	28.68
101-756-924-000	PARK PHONES	1,000.00	1,000.00	847.27	318.64	681.36	99.01	0.00	31.86
101-756-927-000	PARK WATER-SEWER	3,200.00	3,200.00	2,956.79	279.80	2,920.20	0.00	0.00	8.74
101-756-935-000	PARK MAINTENANCE	66,300.00	66,300.00	32,602.01	7,150.36	53,528.83	1,582.10	5,620.81	19.26
101-756-981-000	SMALL EQUIPMENT/FURNITURE	300.00	300.00	799.99	0.00	300.00	0.00	0.00	0.00
Total Dept 756-PARKS		80,100.00	80,100.00	44,853.61	11,573.16	61,876.81	2,128.06	6,650.03	22.75
Dept 803-HISTORICAL									
101-803-757-000	HISTORICAL MISCELLANEOUS EXP	250.00	250.00	0.00	0.00	250.00	0.00	0.00	0.00
101-803-758-000	PROJECTS, PROMOTIONS & PROGRAM	2,500.00	2,500.00	2,000.00	5,000.00	(2,500.00)	0.00	0.00	200.00
101-803-921-000	MUSEUM - ELECTRICITY	500.00	500.00	465.99	270.00	230.00	27.69	0.00	54.00
101-803-923-000	MUSEUM - HEATING/UTILITY	1,500.00	1,500.00	1,135.20	556.21	943.79	51.58	0.00	37.08
101-803-927-000	MUSEUM WATER-SEWER	250.00	250.00	234.65	65.71	184.29	0.00	0.00	26.28
101-803-961-000	MUSEUM MAINTENANCE	2,400.00	2,400.00	2,340.89	385.71	1,622.82	154.38	391.47	32.38
Total Dept 803-HISTORICAL		7,400.00	7,400.00	6,176.73	6,277.63	730.90	233.65	391.47	90.12
Total - Function RECREATIONAL AND CULTURAL		87,500.00	87,500.00	51,030.34	17,850.79	62,607.71	2,361.71	7,041.50	28.45
Function: CAPITAL OUTLAY									
Dept 901-CAPITAL OUTLAY									
101-901-974-756	CAPITAL OUTLAY LAND IMPROV-PARKS	610,000.00	610,000.00	2,185.06	0.00	610,000.00	0.00	0.00	0.00
101-901-979-000	BUILDING AND GROUNDS CAP OUTLAY	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00
101-901-979-756	CAPITAL OUTLAY EQUIP - PARKS	33,000.00	33,000.00	0.00	26,227.00	6,773.00	0.00	0.00	79.48
101-901-980-100	GENERAL ADMIN. CAPITAL OUTLAY	173,600.00	173,600.00	10,505.16	3,359.42	169,570.59	0.00	669.99	2.32
101-901-980-295	CAPITAL OUTLAY OFFICE FURN & EQUIP	0.00	0.00	9,418.13	0.00	0.00	0.00	0.00	0.00
101-901-981-756	CAPITAL EQUIP VEHICLE- PARKS	0.00	0.00	56,374.98	0.00	0.00	0.00	0.00	0.00
Total Dept 901-CAPITAL OUTLAY		826,600.00	826,600.00	78,483.33	29,586.42	796,343.59	0.00	669.99	3.66
Total - Function CAPITAL OUTLAY		826,600.00	826,600.00	78,483.33	29,586.42	796,343.59	0.00	669.99	3.66
Function: OTHER FINANCE SOURCE									
Dept 965-TRANSFERS OUT									
101-965-999-004	TRANSFER TO CEMETERY TRUST FUN	1,500.00	1,500.00	2,250.00	0.00	1,500.00	0.00	0.00	0.00
101-965-999-005	TRANSFER TO DAM MAJOR REPAIR	40,000.00	40,000.00	40,000.00	20,000.00	20,000.00	0.00	0.00	50.00
101-965-999-006	TRANSFER TO FIRE FUND	400,000.00	400,000.00	400,000.00	166,666.65	233,333.35	33,333.33	0.00	41.67
Total Dept 965-TRANSFERS OUT		441,500.00	441,500.00	442,250.00	186,666.65	254,833.35	33,333.33	0.00	42.28
Total - Function OTHER FINANCE SOURCE		441,500.00	441,500.00	442,250.00	186,666.65	254,833.35	33,333.33	0.00	42.28
TOTAL Expenditures		4,295,290.00	4,295,290.00	3,310,346.16	1,467,615.60	2,676,620.78	265,800.60	151,053.62	37.68
Fund 101 - GENERAL FUND:									
TOTAL REVENUES		4,389,016.00	4,389,016.00	4,177,551.45	2,167,428.77	2,221,587.23	161,944.26	0.00	49.38
TOTAL EXPENDITURES		4,295,290.00	4,295,290.00	3,310,346.16	1,467,615.60	2,676,620.78	265,800.60	151,053.62	37.68
NET OF REVENUES & EXPENDITURES		93,726.00	93,726.00	867,205.29	699,813.17	(455,033.55)	(103,856.34)	(151,053.62)	585.49

06/09/2015

TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 101 - GENERAL FUND			
101-000-001-100	CASH -CHEM	453.93	
101-000-001-103	CASH- CHEMICAL WIRE# 7505	1.00	
101-000-001-190	CHEMICAL -CASH OPER	370,496.88	
101-000-001-500	GF CASH - K.C. POOL	5,016,506.25	
101-000-001-700	CASH - GIFT CARDS	253.99	
101-000-003-001	CD - INDEPENDENT BANK 9019789418 M9/16	300,000.00	
101-000-003-011	CD - BANK OF HOLLAND #800800 & 800842	541,141.79	
101-000-003-019	CD- FLAGSTAR BANK	257,674.61	
101-000-003-020	CD - HUNTINGTON	514,670.13	
101-000-003-022	CD- MERCANTILE BANK OF MI 7/20/2015	500,000.00	
101-000-003-023	CD - UNITED BANK M 4/11/16	500,000.00	
101-000-003-025	CD - MACATAWA BANK M 11/21/2014	250,000.00	
101-000-003-028	CONSUMER CREDIT UNION M 7/08/2016	250,000.00	
101-000-081-000	DUE FROM OTHER GOVERNMENT UNITS	230,671.00	
101-000-084-000	DUE FROM OTHER FUNDS	75.13	
101-000-120-210	COAMERICA INVEST- FHL	499,815.00	
101-000-204-000	ACCRUED PAYROLL		17,400.67
101-000-231-220	DEPENDENT LIFE W/H	95.56	
101-000-231-221	ADDITIONAL LIFE W/H	1,497.56	
101-000-231-222	SHORT TERM DISABILITY W/H		61.60
101-000-231-224	LONG TERM CARE W/H	72.50	
101-000-390-000	FUND BALANCE - UNASSIGNED		6,366,649.60
101-000-391-001	FUND BALANCE - COMMITTED/PENSION 2012		499,543.00
101-000-391-003	FUND BALANCE - COMMITTED/ PP TAX 2012		475,000.00
101-000-393-000	FUND BALANCE - NONSPENDABLE		307,752.00
101-000-401-401	GENERAL PROPERTY TAXES		1,141,649.15
101-000-401-404	HYDRANT		36,272.75
101-000-401-405	STREETLIGHT		67,183.49
101-000-401-410	PERSONAL PROPERTY TAX		69,193.46
101-000-401-420	DELINQUENT TAXES		49,600.13
101-000-401-437	ABATEMENT TAXES		12,243.82
101-000-401-445	INTEREST & PENALTIES ON TAXES		12,616.50
101-000-401-447	TAX ADMINISTRATION FEES		146,393.55
101-000-450-460	CABLE / FIBER OPTIC		83,420.50
101-000-450-465	CABLE - PEG FEES		9,229.36
101-000-450-490	DOG LICENSES		19.20
101-000-450-498	OTHER PERMITS		420.00
101-000-451-000	LIQUOR LICENSE		206.25
101-000-539-576	STATE SHARED REV.-SALES TAX		435,151.00
101-000-600-608	PLANNING AND ZONING FEES		11,428.31
101-000-600-611	SEWER & WATER IMPLEMENTATION	70,258.00	
101-000-600-614	PA 198 TAX APPLICATION FEE		1,000.00
101-000-600-626	PASSPORT APPLICATION FEE		10,075.00
101-000-600-634	CEMETERY-OPENINGS AND CLOSINGS		5,825.00
101-000-600-647	YARD WASTE TAG FEE		861.00
101-000-600-648	SALE OF PRINTED MATERIAL		138.68
101-000-665-000	INTEREST ON INVESTMENTS		4,488.76
101-000-665-001	INTEREST TIMMONS FUND		81.57
101-000-665-002	DAM LEASE PAYMENTS		35,647.92
101-000-665-003	RENTAL OF FACILITIES		450.00
101-000-665-004	CELLULAR TOWERS		46,165.89

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 05/31/2015
PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
101-000-671-653	PARK INCOME		3,060.00
101-000-671-671	MISCELLANEOUS INCOME		4,791.61
101-000-671-683	REIMBURSEMENTS/REFUNDS		2,368.67
101-000-674-000	4TH OF JULY SPONSORS		11,875.00
101-000-679-000	INTERFUND REIMBURSE/BLDG INSPECTION FUND		35,830.20
101-101-703-000	TRUSTEE SALARIES	9,428.40	
101-101-723-000	TOWNSHIP DUES	6,356.00	
101-101-981-000	TRUSTEE SMALL EQUIP AND FURNITURE	1,450.29	
101-171-703-000	SUPERVISOR SALARY	4,627.15	
101-171-706-000	MANAGERS SALARY	39,079.60	
101-171-723-000	SUP/MGR MEMBERSHIPS AND DUES	185.00	
101-171-724-000	EDUCATION	794.71	
101-171-860-000	SUP/MGR/DEPT MILEAGE	1,016.02	
101-171-862-550	MANAGER EXPENSE ACCOUNT	19.18	
101-171-925-000	MANAGER CELL PHONE	1,119.76	
101-171-967-000	SPECIAL PROJECTS	3,500.00	
101-171-981-000	SMALL EQUIPMENT/FURNITURE	582.85	
101-215-703-000	CLERK SALARY	4,627.15	
101-215-704-050	HR DIRECTOR	24,409.70	
101-215-704-100	ADDITIONAL HELP/OVERTIME	8.68	
101-215-723-000	CLERK MEMBERSHIPS AND DUES	30.00	
101-215-724-000	EDUCATION	742.41	
101-215-860-000	CLERK MILEAGE	111.55	
101-215-862-500	CLERK'S EXPENSE ACCOUNT	12.00	
101-215-925-000	CLERK CELL PHONE	786.19	
101-253-703-000	TREASURER SALARY	4,627.15	
101-253-707-000	DEPUTY TREASURER	21,448.01	
101-253-707-060	ACCOUNT CLERK !!	17,376.00	
101-253-707-100	ADDITIONAL HELP/OVERTIME	852.00	
101-253-723-000	TREASURER MEMBERSHIPS AND DUES	150.00	
101-253-724-000	EDUCATION	2,049.86	
101-253-860-000	TREASURER MILEAGE	144.90	
101-253-939-000	TREASURER SERVICE CONTRACTS	2,199.00	
101-253-981-000	SMALL EQUIPMENT/FURNITURE	918.95	
101-257-703-000	ASSESSOR	31,764.60	
101-257-706-000	ASSESSING BOARD OF REVIEW EXPENSE	1,881.73	
101-257-708-000	SR RESIDENTIAL APPRAISER	21,628.50	
101-257-708-500	RESIDENTIAL APPRAISER	17,800.80	
101-257-723-000	ASSESSING MEMBERSHIPS AND DUES	240.00	
101-257-724-000	EDUCATION	190.98	
101-257-860-000	ASSESSING MILEAGE	434.74	
101-257-862-500	ASSESSING EXPENSE ACCOUNT	52.47	
101-257-900-000	ASSESSING PRINTING AND PUBLISHING	1,138.00	
101-257-939-000	ASSESSING SERVICE CONTRACTS	1,930.00	
101-257-981-000	ASSESSING SMALL EQUIP AND FURNITURE	377.48	
101-262-703-000	ELECTION SALARIES/PT HELP	4,295.00	
101-262-703-100	WAGES & SALARIES- EK	1,745.20	
101-262-756-000	ELECTION SUPPLIES	302.20	
101-262-788-000	ELECTION MISC EXPENSES	1,519.85	
101-265-707-000	BLDG & GROUNDS SUPERVISOR-JM 9/22	16,128.00	
101-265-707-100	BLDG & GROUNDS ADDITIONAL HELP	6,957.50	
101-265-707-200	BLDG & GROUNDS LABORER I	11,362.00	

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
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GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
101-265-707-250	BLDG & GROUNDS LABORER II-MECHANIC	13,767.61	
101-265-707-300	GARDENER	13,872.00	
101-265-707-400	B&G LABORER II	11,960.01	
101-265-709-000	WAGES/SALARIES OVERTIME	1,288.29	
101-265-768-000	BLDG & GROUNDS UNIFORMS	718.53	
101-265-802-200	JANITORIAL CONTRACT	1,848.00	
101-265-863-000	BLDG & GRDS VEHICLE MAINT/FUEL	10,830.20	
101-265-864-000	BLDG & GRDS EQUIP MAINT/FUEL	13,317.53	
101-265-921-000	COMPLEX ELECTRICITY	9,174.70	
101-265-923-000	COMPLEX HEATING	6,042.54	
101-265-924-000	COMPLEX PHONES	3,077.01	
101-265-924-100	BLDG AND GROUNDS CELL PHONES	1,483.79	
101-265-927-000	COMPLEX WATER-SEWER	1,570.84	
101-265-931-000	COMPLEX MAINTENANCE	7,958.08	
101-265-964-000	FLOWER BEDS & LANDSCAPE MAINT	126.13	
101-265-981-000	SMALL EQUIPMENT/FURNITURE	144.26	
101-276-921-000	CEMETERY ELECTRICITY	331.38	
101-276-931-000	MAINT & REPAIR/IMPROVEMENTS	207.98	
101-295-704-000	SR ACCOUNTANT	22,936.01	
101-295-724-000	EDUCATION	99.00	
101-295-727-000	OFFICE SUPPLIES	4,000.46	
101-295-730-000	POSTAGE	3,179.98	
101-295-787-000	OTHER EXPENSES	2,465.75	
101-295-787-300	OTHER EXP - POSITIVE PAY FEE	50.00	
101-295-807-000	AUDIT FEES & SERVICES	11,400.00	
101-295-810-000	INSURANCE/CONTRACT SVCS	12,693.00	
101-295-814-000	TAX/ASSESSING ADMIN COSTS	6,310.33	
101-295-815-000	COMPUTER COSTS-ISP	650.00	
101-295-815-100	COMPUTER COSTS-WEB SITE	3,784.00	
101-295-821-000	ENGINEERING COSTS	25,955.16	
101-295-826-000	LEGAL FEES	12,932.90	
101-295-860-000	ADMINISTRATIVE MILEAGE	106.14	
101-295-881-000	FOURTH OF JULY	20,687.50	
101-295-885-000	NEWSLETTER	8,192.42	
101-295-900-000	PRINTING/PUBLISHING	1,196.71	
101-295-939-000	SERVICE CONTRACTS	2,701.32	
101-295-941-000	POSTAGE MACHINE LEASE	675.00	
101-295-950-000	PROPERTY TAX REFUNDS	2,409.04	
101-295-951-000	CABLE EQUIPMENT GRANTS	35,282.65	
101-295-952-000	REGIS	37,898.00	
101-295-952-100	KENT COUNTY AERIAL PHOTO	3,294.41	
101-295-955-000	COMMUNITY MEDIA CENTER	5,000.00	
101-295-956-000	RIGHT PLACE PROGRAM CONTRIBUTIONS (2014)	5,000.00	
101-295-957-000	GENERAL FUND PHYSICAL EXAMS	684.00	
101-295-967-000	SPECIAL PROJECTS	2,262.50	
101-295-981-000	SMALL EQUIPMENT/FURNITURE	1,341.08	
101-445-816-000	DRAIN MAINTENANCE	152.95	
101-445-821-000	DRAIN ENGINEERING	25,125.77	
101-445-822-000	ILLICIT DISCHARGE PLAN	500.00	
101-447-818-000	CONTRACTED SERVICES	12,193.67	
101-448-926-000	STREETLIGHTING	37,614.30	
101-448-927-100	TRAFFIC SIGNALS	200.12	

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
101-652-859-000	TRANSPORTATION SERVICES	29,968.00	
101-652-861-000	BUS SERVICE 33RD & 36TH	11,693.35	
101-721-703-000	PLANNING DIRECTOR	31,132.70	
101-721-704-000	PLANNING ADMINISTRATIVE ASSISTANT	11,489.71	
101-721-705-500	PLANNER	24,576.05	
101-721-705-550	WAGES& SALARY- COMM STANDARD OFFICER	3,757.87	
101-721-707-000	ZONING BOARD PER DIEM	225.00	
101-721-723-000	PLANNING MEMBERSHIPS AND DUES	305.00	
101-721-727-000	PLANNING SUPPLIES	6.35	
101-721-768-000	PLANNING - UNIFORMS	268.22	
101-721-787-000	PLANNING OTHER EXP/MINUTES	129.36	
101-721-860-000	PLANNING MILEAGE	69.12	
101-721-862-500	PLANNING EXPENSE ACCOUNT	24.35	
101-721-900-000	PRINTING & PUBLISHING	1,889.00	
101-721-925-000	PLANNING - CELL PHONE	489.74	
101-721-981-000	PLANNING SMALL EQUIP AND FURNITURE	2,365.10	
101-756-756-000	PARK OPERATING SUPPLIES	2,160.64	
101-756-921-000	PARK ELECTRICITY	1,663.72	
101-756-924-000	PARK PHONES	318.64	
101-756-927-000	PARK WATER-SEWER	279.80	
101-756-935-000	PARK MAINTENANCE	7,150.36	
101-803-758-000	PROJECTS, PROMOTIONS & PROGRAM	5,000.00	
101-803-921-000	MUSEUM - ELECTRICITY	270.00	
101-803-923-000	MUSEUM - HEATING/UTILITY	556.21	
101-803-927-000	MUSEUM WATER-SEWER	65.71	
101-803-961-000	MUSEUM MAINTENANCE	385.71	
101-850-715-000	FICA-EMPLOYER	26,505.49	
101-850-718-000	VISION INSURANCE BENEFITS	747.16	
101-850-719-000	HEALTH INSURANCE BENEFITS	59,379.77	
101-850-719-100	OPT-OUT INSURANCE	500.00	
101-850-720-000	LIFE & DIS INSURANCE BENEFITS	3,322.26	
101-850-721-000	DENTAL INSURANCE BENEFITS	7,565.94	
101-850-721-200	MI CLAIMS TAX - DENTAL	53.58	
101-850-722-000	PENSION PLAN BENEFITS	341,954.01	
101-901-979-756	CAPITAL OUTLAY EQUIP - PARKS	26,227.00	
101-901-980-100	GENERAL ADMIN. CAPITAL OUTLAY	3,359.42	
101-965-999-005	TRANSFER TO DAM MAJOR REPAIR	20,000.00	
101-965-999-006	TRANSFER TO FIRE FUND	166,666.65	
Total Fund 101 - GENERAL FUND			
NET OF REVENUES/EXPENDITURES - 2014		10,771,298.93	867,205.29
			10,771,298.93

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
 Period Ending 05/31/2015
 PRE- AUDIT

GL Number	Description	Balance
Fund 101 - GENERAL FUND		
*** Assets ***		
101-000-001-100	CASH -CHEM	453.93
101-000-001-103	CASH- CHEMICAL WIRE# 7505	1.00
101-000-001-190	CHEMICAL -CASH OPER	370,496.88
101-000-001-500	GF CASH - K.C. POOL	5,016,506.25
101-000-001-700	CASH - GIFT CARDS	253.99
101-000-003-001	CD - INDEPENDENT BANK 9019789418 M9/16	300,000.00
101-000-003-011	CD - BANK OF HOLLAND #800800 & 800842	541,141.79
101-000-003-019	CD- FLAGSTAR BANK	257,674.61
101-000-003-020	CD - HUNTINGTON	514,670.13
101-000-003-022	CD- MERCANTILE BANK OF MI 7/20/2015	500,000.00
101-000-003-023	CD - UNITED BANK M 4/11/16	500,000.00
101-000-003-025	CD - MACATAWA BANK M 11/21/2014	250,000.00
101-000-003-028	CONSUMER CREDIT UNION M 7/08/2016	250,000.00
101-000-081-000	DUE FROM OTHER GOVERNMENT UNITS	230,671.00
101-000-084-000	DUE FROM OTHER FUNDS	75.13
101-000-120-210	COAMERICA INVEST- FHL	499,815.00
	Total Assets	9,231,759.71
*** Liabilities ***		
101-000-204-000	ACCRUED PAYROLL	17,400.67
101-000-231-220	DEPENDENT LIFE W/H	(95.56)
101-000-231-221	ADDITIONAL LIFE W/H	(1,497.56)
101-000-231-222	SHORT TERM DISABILITY W/H	61.60
101-000-231-224	LONG TERM CARE W/H	(72.50)
	Total Liabilities	15,796.65
*** Fund Balance ***		
101-000-390-000	FUND BALANCE - UNASSIGNED	6,366,649.60
101-000-391-001	FUND BALANCE - COMMITTED/PENSION 2012	499,543.00
101-000-391-003	FUND BALANCE - COMMITTED/ PP TAX 2012	475,000.00
101-000-393-000	FUND BALANCE - NONSPENDABLE	307,752.00
	Total Fund Balance	7,648,944.60
	Beginning Fund Balance - 2014	7,648,944.60
	Net of Revenues VS Expenditures - 2014	867,205.29
	*2014 End FB/2015 Beg FB	8,516,149.89
	Net of Revenues VS Expenditures - Current Year	699,813.17
	Ending Fund Balance	9,215,963.06
	Total Liabilities And Fund Balance	9,231,759.71

* Year Not Closed

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REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	END BALANCE 12/31/2014 NORM (ABNORM)	YTD BALANCE 05/31/2015 NORM (ABNORM)	UNENCUMBERED BALANCE	ACTIVITY FOR MONTH 05/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 151 - CEMETERY TRUST FUND									
Revenues									
Function: REVENUE									
Dept 000									
151-000-600-634	CEMETERY-OPENINGS AND CLOSINGS	1,500.00	1,500.00	2,250.00	0.00	1,500.00	0.00	0.00	0.00
151-000-600-636	CEMETERY-CARE FEE	4,400.00	4,400.00	120.00	0.00	4,400.00	0.00	0.00	0.00
151-000-665-000	INTEREST ON INVESTMENTS	200.00	200.00	149.68	25.09	174.91	5.66	0.00	12.55
Total Dept 000		6,100.00	6,100.00	2,519.68	25.09	6,074.91	5.66	0.00	0.41
Total - Function REVENUE		6,100.00	6,100.00	2,519.68	25.09	6,074.91	5.66	0.00	0.41
TOTAL Revenues		6,100.00	6,100.00	2,519.68	25.09	6,074.91	5.66	0.00	0.41
Expenditures									
Function: GENERAL GOVERNMENT									
Dept 276-CEMETERY									
151-276-787-000	OTHER EXPENSES	250.00	250.00	0.00	0.00	250.00	0.00	0.00	0.00
151-276-931-000	MAINT & REPAIR/IMPROVEMENTS	2,000.00	2,000.00	797.24	1,078.97	601.03	254.97	320.00	69.95
151-276-932-000	MAINT/OFFICE EQUIP & COMPUTER RE	0.00	0.00	540.32	0.00	0.00	0.00	0.00	0.00
Total Dept 276-CEMETERY		2,250.00	2,250.00	1,337.56	1,078.97	851.03	254.97	320.00	62.18
Total - Function GENERAL GOVERNMENT		2,250.00	2,250.00	1,337.56	1,078.97	851.03	254.97	320.00	62.18
TOTAL Expenditures		2,250.00	2,250.00	1,337.56	1,078.97	851.03	254.97	320.00	62.18
Fund 151 - CEMETERY TRUST FUND:									
TOTAL REVENUES		6,100.00	6,100.00	2,519.68	25.09	6,074.91	5.66	0.00	0.41
TOTAL EXPENDITURES		2,250.00	2,250.00	1,337.56	1,078.97	851.03	254.97	320.00	62.18
NET OF REVENUES & EXPENDITURES		3,850.00	3,850.00	1,182.12	(1,053.88)	5,223.88	(249.31)	(320.00)	35.69

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 05/31/2015
PRE- AUDIT

<u>GL Number</u>	<u>Description</u>	<u>Balance</u>
Fund 151 - CEMETERY TRUST FUND		
*** Assets ***		
151-000-015-026	OLD NATIONAL BANK (FOUNDERS)	77,902.10
	Total Assets	<u>77,902.10</u>
*** Liabilities ***		
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
151-000-390-000	FUND BALANCE - NONSPENDABLE	72,773.86
151-000-391-001	FUND BALANCE-COMMITTED WHITNEYVILLE M 11	5,000.00
	Total Fund Balance	<u>77,773.86</u>
	Beginning Fund Balance - 2014	<u>77,773.86</u>
	Net of Revenues VS Expenditures - 2014	1,182.12
	*2014 End FB/2015 Beg FB	78,955.98
	Net of Revenues VS Expenditures - Current Year	(1,053.88)
	Ending Fund Balance	77,902.10
	Total Liabilities And Fund Balance	<u>77,902.10</u>
* Year Not Closed		

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REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	END BALANCE 12/31/2014 NORM (ABNORM)	YTD BALANCE 05/31/2015 NORM (ABNORM)	UNENCUMBERED BALANCE	ACTIVITY FOR MONTH 05/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 206 - FIRE FUND									
Revenues									
Function: REVENUE									
Dept 000									
206-000-401-402	TAX LEVY	1,593,600.00	1,593,600.00	1,545,319.77	1,545,399.64	48,200.36	0.00	0.00	96.98
206-000-401-410	PERSONAL PROPERTY TAX	167,100.00	167,100.00	151,398.42	153,978.67	13,121.33	0.00	0.00	92.15
206-000-401-412	DELINQUENT TAXES-LEVY	6,000.00	6,000.00	8,004.48	4,969.70	1,030.30	2,506.79	0.00	82.83
206-000-401-437	ABATEMENT TAXES-LEVY	16,700.00	16,700.00	9,663.67	16,573.87	126.13	0.00	0.00	99.24
206-000-401-445	PENALTIES & INTEREST ON TAXES	600.00	600.00	456.94	359.10	240.90	49.20	0.00	59.85
206-000-655-661	DISTRICT COURT FINES	0.00	0.00	0.00	556.18	(556.18)	0.00	0.00	100.00
206-000-665-000	INTEREST REVENUE	15,000.00	15,000.00	26,250.59	1,624.16	13,375.84	629.19	0.00	10.83
206-000-671-671	MISCELLANEOUS INCOME	500.00	500.00	0.00	100.00	400.00	0.00	0.00	20.00
206-000-671-675	DONATIONS	500.00	500.00	1,000.00	530.00	(30.00)	0.00	0.00	106.00
206-000-671-683	REIMBURSEMENTS/REFUNDS	250.00	250.00	40.00	0.00	250.00	(625.26)	0.00	0.00
206-000-671-687	INSURANCE REIMBURSEMENT	0.00	0.00	18.12	23,769.51	(23,769.51)	23,769.51	0.00	100.00
206-000-673-000	SALE OF ASSETS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
206-000-699-000	TRANSFER FROM GENERAL FUND	400,000.00	400,000.00	400,000.00	166,666.65	233,333.35	33,333.33	0.00	41.67
Total Dept 000		2,201,250.00	2,201,250.00	2,142,151.99	1,914,527.48	286,722.52	59,662.76	0.00	86.97
Total - Function REVENUE		2,201,250.00	2,201,250.00	2,142,151.99	1,914,527.48	286,722.52	59,662.76	0.00	86.97
TOTAL Revenues		2,201,250.00	2,201,250.00	2,142,151.99	1,914,527.48	286,722.52	59,662.76	0.00	86.97
Expenditures									
Function: OTHER TWP SERVICE									
Dept 850-BENEFITS/INSURANCE									
206-850-715-000	FICA-EMPLOYER	92,417.00	92,417.00	82,089.47	32,757.09	59,659.91	6,676.52	0.00	35.44
206-850-717-000	WORKERS COMP INSURANCE	43,215.00	43,215.00	45,552.17	0.00	43,215.00	0.00	0.00	0.00
206-850-718-000	VISION INSURANCE BENEFITS	2,387.00	2,387.00	2,193.29	857.73	1,529.27	221.89	0.00	35.93
206-850-719-000	HEALTH INSURANCE BENEFITS	142,270.00	142,270.00	128,201.50	58,904.91	83,365.09	10,576.70	0.00	41.40
206-850-719-100	OPT-OUT INSURANCE	3,000.00	3,000.00	2,500.00	1,000.00	2,000.00	0.00	0.00	33.33
206-850-719-200	MI CLAIMS TAX- HEALTH	1,400.00	1,400.00	21.31	0.00	1,400.00	0.00	0.00	0.00
206-850-720-000	LIFE & DISABILITY INSURANCE	8,644.00	8,644.00	7,963.86	3,840.58	4,803.42	724.95	0.00	44.43
206-850-720-100	FIRE CASUALTY INSURANCE	6,200.00	6,200.00	5,957.00	0.00	6,200.00	0.00	0.00	0.00
206-850-721-000	DENTAL INSURANCE BENEFITS	23,622.00	23,622.00	21,946.95	12,574.06	11,047.94	2,289.82	0.00	53.23
206-850-721-200	MI CLAIMS TAX - DENTAL	350.00	350.00	196.34	86.62	263.38	0.00	0.00	24.75
206-850-722-000	PENSION PLAN BENEFITS	103,791.00	103,791.00	94,614.34	39,934.70	63,856.30	7,909.84	0.00	38.48
Total Dept 850-BENEFITS/INSURANCE		427,296.00	427,296.00	391,236.23	149,955.69	277,340.31	28,399.72	0.00	35.09
Total - Function OTHER TWP SERVICE		427,296.00	427,296.00	391,236.23	149,955.69	277,340.31	28,399.72	0.00	35.09
Function: CAPIAL OUTLAY									
Dept 901-CAPITAL OUTLAY									
206-901-975-000	FIRE BUILDING ADDITIONS & IMPROVEN	95,000.00	95,000.00	8,737.00	0.00	95,000.00	0.00	0.00	0.00
206-901-980-000	FIRE- OFFICE EQUIPMENT & FURNITURE	177,000.00	177,000.00	16,087.51	0.00	(176.75)	0.00	177,176.75	100.10
206-901-981-000	CAPITAL OUTLAY - VEHICLES	50,000.00	50,000.00	446,397.00	0.00	50,000.00	0.00	0.00	0.00
Total Dept 901-CAPITAL OUTLAY		322,000.00	322,000.00	471,221.51	0.00	144,823.25	0.00	177,176.75	55.02
Total - Function CAPIAL OUTLAY		322,000.00	322,000.00	471,221.51	0.00	144,823.25	0.00	177,176.75	55.02
Function: PUBLIC SAFETY									
Dept 336-FIRE DEPARTMENT									
206-336-703-000	FIREFIGHTERS SALARY	663,205.00	663,205.00	624,902.79	252,208.30	410,996.70	51,323.13	0.00	38.03
206-336-705-000	FIRE CHIEF	83,114.00	83,114.00	80,693.86	31,967.10	51,146.90	6,393.42	0.00	38.46
206-336-707-000	LIEUTENANT-RR	68,911.00	68,911.00	67,231.17	25,893.75	43,017.25	5,300.00	0.00	37.58
206-336-708-000	LIEUTENANT TB/TS	60,258.00	60,258.00	23,053.65	23,163.05	37,094.95	4,633.98	0.00	38.44
206-336-708-200	LIEUTENANT-DV	68,911.00	68,911.00	67,978.74	26,500.00	42,411.00	5,300.00	0.00	38.46
206-336-708-400	FIRE INSPECTOR	63,514.00	63,514.00	62,514.41	24,432.00	39,082.00	4,886.40	0.00	38.47
206-336-709-000	WAGES/SALARIES OVERTIME	30,000.00	30,000.00	24,751.22	14,181.33	15,818.67	1,261.12	0.00	47.27
206-336-710-000	FIRE PAID ON CALL	170,155.00	170,155.00	206,658.38	53,108.08	117,046.92	13,009.46	0.00	31.21
206-336-723-000	FIRE MEMBERSHIP AND DUES	950.00	950.00	545.00	315.00	635.00	0.00	0.00	33.16
206-336-724-000	FIRE EDUCATION	5,000.00	5,000.00	3,605.00	3,182.64	1,817.36	676.77	0.00	63.65
206-336-725-000	FIRE TUITION	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00
206-336-726-000	FIRE TRAINING	5,000.00	5,000.00	916.85	224.96	4,775.04	(129.50)	0.00	4.50
206-336-727-000	FIRE OFFICE SUPPLIES	3,500.00	3,500.00	2,224.85	645.24	1,726.28	140.03	1,128.48	50.68
206-336-738-000	FIRE MAINT SUPPLIES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
206-336-745-000	FIRE FUELS	22,000.00	22,000.00	19,927.11	4,408.31	17,591.69	1,048.00	0.00	20.04
206-336-768-000	FIRE UNIFORMS	9,000.00	9,000.00	4,759.06	3,901.66	5,088.34	202.37	10.00	43.46
206-336-787-000	FIRE OTHER EXPENSES	2,000.00	2,000.00	1,795.58	895.19	1,104.81	110.93	0.00	44.76

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015	2015	END BALANCE	YTD BALANCE	UNENCUMBERED BALANCE	ACTIVITY FOR	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2014 NORM (ABNORM)	05/31/2015 NORM (ABNORM)		MONTH 05/31/2015 INCR (DECR)		
206-336-802-000	FIRE CONTRACTUAL SERVICE	6,400.00	6,400.00	10,556.72	1,849.86	4,550.14	0.00	0.00	28.90
206-336-803-000	FIRE FIGHTER HIRING	1,500.00	1,500.00	2,220.00	0.00	1,500.00	0.00	0.00	0.00
206-336-807-000	FIRE AUDIT FEES & SERVICES	2,640.00	2,640.00	3,641.25	1,650.00	990.00	0.00	0.00	62.50
206-336-810-000	FIRE PROPERTY/CON/VECHICLE INS	13,078.00	13,078.00	12,454.68	12,693.00	385.00	0.00	0.00	97.06
206-336-826-000	FIRE LEGAL FEES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00
206-336-887-000	FIRE PUBLIC RELATIONS	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00
206-336-901-000	FIRE PUBLICATIONS	2,000.00	2,000.00	957.53	245.00	1,755.00	84.00	0.00	12.25
206-336-921-002	FIRE ELECTRICITY/BUTTRICK	8,000.00	8,000.00	8,270.41	3,445.28	4,554.72	733.61	0.00	43.07
206-336-923-002	FIRE HEATING/BUTTRICK	4,500.00	4,500.00	4,336.89	2,793.24	1,706.76	211.14	0.00	62.07
206-336-924-000	FIRE PHONES	6,600.00	6,600.00	5,866.49	3,614.84	2,985.16	593.48	0.00	54.77
206-336-924-002	FIRE PHONES/BUTTRICK	2,500.00	2,500.00	2,789.32	991.40	1,508.60	193.91	0.00	39.66
206-336-927-002	FIRE WATER/BUTTRICK	1,750.00	1,750.00	1,243.28	113.89	1,636.11	0.00	0.00	6.51
206-336-932-000	FIRE OFF EQUIP & COMPUTER REPA	3,000.00	3,000.00	2,000.00	100.00	2,900.00	0.00	0.00	3.33
206-336-936-000	FIRE STATION MAINT	15,000.00	15,000.00	14,502.17	6,335.13	8,001.58	3,310.08	663.29	46.66
206-336-936-002	FIRE STATION MAINT/BUTTRICK	14,000.00	14,000.00	13,539.36	5,494.60	5,684.56	737.94	2,820.84	59.40
206-336-937-000	FIRE RADIO MAINT	5,000.00	5,000.00	1,759.00	3,584.15	1,415.85	3,251.40	0.00	71.68
206-336-938-000	FIRE EQUIPMENT MAINT	48,000.00	48,000.00	54,849.20	4,288.39	32,348.54	1,944.88	11,363.07	32.61
206-336-939-000	FIRE COPIER/LEASE/SERVICE	750.00	750.00	563.78	368.39	381.61	0.00	0.00	49.12
206-336-941-000	FIRE POSTAGE & MACHINE LEASE	700.00	700.00	700.00	150.00	550.00	0.00	0.00	21.43
206-336-950-000	PROPERTY TAX REFUNDS	2,000.00	2,000.00	1,557.23	134.41	1,865.59	0.00	0.00	6.72
206-336-957-000	FIRE PHYSICAL EXAMS	11,000.00	11,000.00	11,152.43	9,759.18	1,240.82	106.00	0.00	88.72
206-336-958-000	FIRE SUPPLEMENTAL EQUIPMENT	7,000.00	7,000.00	4,397.76	122.01	6,359.09	0.00	518.90	9.16
206-336-959-000	FIRE PROTECTIVE CLOTHING	20,000.00	20,000.00	11,497.17	2,332.32	17,667.68	439.17	0.00	11.66
206-336-981-000	SMALL EQUIPMENT/FURNITURE	7,000.00	7,000.00	0.00	2,095.12	4,904.88	0.00	0.00	29.93
Total Dept 336-FIRE DEPARTMENT		1,444,936.00	1,444,936.00	1,360,412.34	527,186.82	901,244.60	105,761.72	16,504.58	37.63
Total - Function PUBLIC SAFETY		1,444,936.00	1,444,936.00	1,360,412.34	527,186.82	901,244.60	105,761.72	16,504.58	37.63
TOTAL Expenditures		2,194,232.00	2,194,232.00	2,222,870.08	677,142.51	1,323,408.16	134,161.44	193,681.33	39.69
Fund 206 - FIRE FUND:									
TOTAL REVENUES		2,201,250.00	2,201,250.00	2,142,151.99	1,914,527.48	286,722.52	59,662.76	0.00	86.97
TOTAL EXPENDITURES		2,194,232.00	2,194,232.00	2,222,870.08	677,142.51	1,323,408.16	134,161.44	193,681.33	39.69
NET OF REVENUES & EXPENDITURES		7,018.00	7,018.00	(80,718.09)	1,237,384.97	(1,036,685.64)	(74,498.68)	(193,681.33)	14,871.81

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 206 - FIRE FUND			
206-000-001-100	CASH -CHEM	225,863.66	
206-000-003-000	CASH	0.05	
206-000-003-007	CD - 53RD BANK M 11/19/2015	250,000.00	
206-000-003-014	CD - LAKE MICH CR UN-49 M-3/25/2014	523,615.60	
206-000-003-015	CD - COMMUNITY WEST CR UN	5.00	
206-000-003-016	CD-OPTION ONE CR UN	250,000.00	
206-000-003-020	CD - HUNTINGTON	256,799.85	
206-000-003-024	FIRST NATL BANK OF AMERICA #303659 7/15	526,491.46	
206-000-015-005	MONEY MARKET LAKE MICH CR UN	1,504,403.96	
206-000-204-000	ACCRUED PAYROLL		7,159.62
206-000-390-000	FUND BALANCE - RESTRICTED		1,515,353.08
206-000-391-003	FUND BALANCE - COMMITTED RESCUE VEH 12		198,000.00
206-000-391-004	FUND BALANCE - COMMITTED/ PP TAX 2012		660,000.00
206-000-401-402	TAX LEVY		1,545,399.64
206-000-401-410	PERSONAL PROPERTY TAX		153,978.67
206-000-401-412	DELINQUENT TAXES-LEVY		4,969.70
206-000-401-437	ABATEMENT TAXES-LEVY		16,573.87
206-000-401-445	PENALTIES & INTEREST ON TAXES		359.10
206-000-655-661	DISTRICT COURT FINES		556.18
206-000-665-000	INTEREST REVENUE		1,624.16
206-000-671-671	MISCELLANEOUS INCOME		100.00
206-000-671-675	DONATIONS		530.00
206-000-671-687	INSURANCE REIMBURSEMENT		23,769.51
206-000-699-000	TRANSFER FROM GENERAL FUND		166,666.65
206-336-703-000	FIREFIGHTERS SALARY	252,208.30	
206-336-705-000	FIRE CHIEF	31,967.10	
206-336-707-000	LIEUTENANT-RR	25,893.75	
206-336-708-000	LIEUTENANT TB/TS	23,163.05	
206-336-708-200	LIEUTENANT-DV	26,500.00	
206-336-708-400	FIRE INSPECTOR	24,432.00	
206-336-709-000	WAGES/SALARIES OVERTIME	14,181.33	
206-336-710-000	FIRE PAID ON CALL	53,108.08	
206-336-723-000	FIRE MEMBERSHIP AND DUES	315.00	
206-336-724-000	FIRE EDUCATION	3,182.64	
206-336-726-000	FIRE TRAINING	224.96	
206-336-727-000	FIRE OFFICE SUPPLIES	645.24	
206-336-745-000	FIRE FUELS	4,408.31	
206-336-768-000	FIRE UNIFORMS	3,901.66	
206-336-787-000	FIRE OTHER EXPENSES	895.19	
206-336-802-000	FIRE CONTRACTUAL SERVICE	1,849.86	
206-336-807-000	FIRE AUDIT FEES & SERVICES	1,650.00	
206-336-810-000	FIRE PROPERTY/CON/VEHICLE INS	12,693.00	
206-336-901-000	FIRE PUBLICATIONS	245.00	
206-336-921-002	FIRE ELECTRICITY/BUTTRICK	3,445.28	
206-336-923-002	FIRE HEATING/BUTTRICK	2,793.24	
206-336-924-000	FIRE PHONES	3,614.84	
206-336-924-002	FIRE PHONES/BUTTRICK	991.40	
206-336-927-002	FIRE WATER/BUTTRICK	113.89	
206-336-932-000	FIRE OFF EQUIP & COMPUTER REPA	100.00	
206-336-936-000	FIRE STATION MAINT	6,335.13	

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 05/31/2015
PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
206-336-936-002	FIRE STATION MAINT/BUTTRICK	5,494.60	
206-336-937-000	FIRE RADIO MAINT	3,584.15	
206-336-938-000	FIRE EQUIPMENT MAINT	4,288.39	
206-336-939-000	FIRE COPIER/LEASE/SERVICE	368.39	
206-336-941-000	FIRE POSTAGE & MACHINE LEASE	150.00	
206-336-950-000	PROPERTY TAX REFUNDS	134.41	
206-336-957-000	FIRE PHYSICAL EXAMS	9,759.18	
206-336-958-000	FIRE SUPPLEMENTAL EQUIPMENT	122.01	
206-336-959-000	FIRE PROTECTIVE CLOTHING	2,332.32	
206-336-981-000	SMALL EQUIPMENT/FURNITURE	2,095.12	
206-850-715-000	FICA-EMPLOYER	32,757.09	
206-850-718-000	VISION INSURANCE BENEFITS	857.73	
206-850-719-000	HEALTH INSURANCE BENEFITS	58,904.91	
206-850-719-100	OPT-OUT INSURANCE	1,000.00	
206-850-720-000	LIFE & DISABILITY INSURANCE	3,840.58	
206-850-721-000	DENTAL INSURANCE BENEFITS	12,574.06	
206-850-721-200	MI CLAIMS TAX - DENTAL	86.62	
206-850-722-000	PENSION PLAN BENEFITS	39,934.70	
Total Fund 206 - FIRE FUND			
DEFICIENCY OF REVENUES/EXPENDITURES - 2014		80,718.09	
		4,295,040.18	4,295,040.18

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 05/31/2015
PRE- AUDIT

<u>GL Number</u>	<u>Description</u>	<u>Balance</u>
Fund 206 - FIRE FUND		
*** Assets ***		
206-000-001-100	CASH -CHEM	225,863.66
206-000-003-000	CASH	0.05
206-000-003-007	CD - 53RD BANK M 11/19/2015	250,000.00
206-000-003-014	CD - LAKE MICH CR UN-49 M-3/25/2014	523,615.60
206-000-003-015	CD - COMMUNITY WEST CR UN	5.00
206-000-003-016	CD-OPTION ONE CR UN	250,000.00
206-000-003-020	CD - HUNTINGTON	256,799.85
206-000-003-024	FIRST NATL BANK OF AMERICA #303659 7/15	526,491.46
206-000-015-005	MONEY MARKET LAKE MICH CR UN	1,504,403.96
	Total Assets	<u>3,537,179.58</u>
*** Liabilities ***		
206-000-204-000	ACCRUED PAYROLL	7,159.62
	Total Liabilities	<u>7,159.62</u>
*** Fund Balance ***		
206-000-390-000	FUND BALANCE - RESTRICTED	1,515,353.08
206-000-391-003	FUND BALANCE - COMMITTED RESCUE VEH 12	198,000.00
206-000-391-004	FUND BALANCE - COMMITTED/ PP TAX 2012	660,000.00
	Total Fund Balance	<u>2,373,353.08</u>
	Beginning Fund Balance - 2014	<u>2,373,353.08</u>
	Net of Revenues VS Expenditures - 2014	(80,718.09)
	*2014 End FB/2015 Beg FB	2,292,634.99
	Net of Revenues VS Expenditures - Current Year	1,237,384.97
	Ending Fund Balance	3,530,019.96
	Total Liabilities And Fund Balance	<u>3,537,179.58</u>

* Year Not Closed

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REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015	2015	END BALANCE	YTD BALANCE	UNENCUMBERED BALANCE	ACTIVITY FOR	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2014 NORM (ABNORM)	05/31/2015 NORM (ABNORM)		MONTH 05/31/2015 INCR (DECR)		
Fund 207 - POLICE FUND									
Revenues									
Function: REVENUE									
Dept 000									
207-000-401-402	TAX LEVY	556,300.00	556,300.00	539,403.25	539,431.72	16,868.28	0.00	0.00	96.97
207-000-401-410	PERSONAL PROPERTY TAX	58,350.00	58,350.00	52,845.82	53,748.08	4,601.92	0.00	0.00	92.11
207-000-401-412	DELINQUENT TAXES-LEVY	1,500.00	1,500.00	2,793.90	1,742.83	(242.83)	883.18	0.00	116.19
207-000-401-437	ABATEMENT TAXES-LEVY	5,850.00	5,850.00	3,373.18	5,785.31	64.69	0.00	0.00	98.89
207-000-401-445	INTEREST & PENALTIES ON TAX	200.00	200.00	159.41	125.26	74.74	17.14	0.00	62.63
207-000-665-000	INTEREST REVENUE	2,000.00	2,000.00	1,752.08	642.73	1,357.27	361.55	0.00	32.14
207-000-671-683	REIMBURSEMENTS/REFUNDS	0.00	0.00	0.00	0.00	0.00	(226.44)	0.00	0.00
Total Dept 000		624,200.00	624,200.00	600,327.64	601,475.93	22,724.07	1,035.43	0.00	96.36
Total - Function REVENUE		624,200.00	624,200.00	600,327.64	601,475.93	22,724.07	1,035.43	0.00	96.36
TOTAL Revenues		624,200.00	624,200.00	600,327.64	601,475.93	22,724.07	1,035.43	0.00	96.36
Expenditures									
Function: PUBLIC SAFETY									
Dept 301-POLICE DEPARTMENT									
207-301-787-000	OTHER EXPENSES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
207-301-801-000	SHERIFF PROTECTION	585,665.00	585,665.00	599,091.16	133,093.17	452,571.83	(38,589.54)	0.00	22.73
207-301-950-000	PROPERTY TAX REFUNDS	500.00	500.00	543.60	46.92	453.08	0.00	0.00	9.38
Total Dept 301-POLICE DEPARTMENT		587,165.00	587,165.00	599,634.76	133,140.09	454,024.91	(38,589.54)	0.00	22.68
Total - Function PUBLIC SAFETY		587,165.00	587,165.00	599,634.76	133,140.09	454,024.91	(38,589.54)	0.00	22.68
TOTAL Expenditures		587,165.00	587,165.00	599,634.76	133,140.09	454,024.91	(38,589.54)	0.00	22.68
Fund 207 - POLICE FUND:									
TOTAL REVENUES		624,200.00	624,200.00	600,327.64	601,475.93	22,724.07	1,035.43	0.00	96.36
TOTAL EXPENDITURES		587,165.00	587,165.00	599,634.76	133,140.09	454,024.91	(38,589.54)	0.00	22.68
NET OF REVENUES & EXPENDITURES		37,035.00	37,035.00	692.88	468,335.84	(431,300.84)	39,624.97	0.00	1,264.58

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 05/31/2015
PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 207 - POLICE FUND			
207-000-003-000	CASH-POLICE FUND - 53RD SECURITIES	0.05	
207-000-003-011	CD - THE BANK OF HOLLAND 8/20/2016	614,281.25	
207-000-003-027	CD - NORTHPOINTE BANK 11/08/2016	250,000.00	
207-000-015-019	POLICE M/M FLAGSTAR BANK	795,213.19	
207-000-390-000	FUND BALANCE - RESTRICTED		960,465.77
207-000-391-001	FUND BALANCE - COMMITTED/ PP TAX 2012		230,000.00
207-000-401-402	TAX LEVY		539,431.72
207-000-401-410	PERSONAL PROPERTY TAX		53,748.08
207-000-401-412	DELINQUENT TAXES-LEVY		1,742.83
207-000-401-437	ABATEMENT TAXES-LEVY		5,785.31
207-000-401-445	INTEREST & PENALTIES ON TAX		125.26
207-000-665-000	INTEREST REVENUE		642.73
207-301-801-000	SHERIFF PROTECTION	133,093.17	
207-301-950-000	PROPERTY TAX REFUNDS	46.92	
Total Fund 207 - POLICE FUND			
NET OF REVENUES/EXPENDITURES - 2014		1,792,634.58	692.88
			1,792,634.58

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 05/31/2015
PRE- AUDIT

<u>GL Number</u>	<u>Description</u>	<u>Balance</u>
Fund 207 - POLICE FUND		
*** Assets ***		
207-000-003-000	CASH-POLICE FUND - 53RD SECURITIES	0.05
207-000-003-011	CD - THE BANK OF HOLLAND 8/20/2016	614,281.25
207-000-003-027	CD - NORTHPOINTE BANK 11/08/2016	250,000.00
207-000-015-019	POLICE M/M FLAGSTAR BANK	795,213.19
	Total Assets	<u>1,659,494.49</u>
*** Liabilities ***		
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
207-000-390-000	FUND BALANCE - RESTRICTED	960,465.77
207-000-391-001	FUND BALANCE - COMMITTED/ PP TAX 2012	230,000.00
	Total Fund Balance	<u>1,190,465.77</u>
	Beginning Fund Balance - 2014	<u>1,190,465.77</u>
	Net of Revenues VS Expenditures - 2014	692.88
	*2014 End FB/2015 Beg FB	1,191,158.65
	Net of Revenues VS Expenditures - Current Year	468,335.84
	Ending Fund Balance	1,659,494.49
	Total Liabilities And Fund Balance	<u>1,659,494.49</u>

* Year Not Closed

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REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	END BALANCE 12/31/2014 NORM (ABNORM)	YTD BALANCE 05/31/2015 NORM (ABNORM)	UNENCUMBERED BALANCE	ACTIVITY FOR MONTH 05/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 208 - HAZMAT FUND									
Revenues									
Function: REVENUE									
Dept 000									
208-000-665-000	HAZMAT INTEREST	250.00	250.00	220.79	70.44	179.56	16.71	0.00	28.18
Total Dept 000		250.00	250.00	220.79	70.44	179.56	16.71	0.00	28.18
Total - Function REVENUE		250.00	250.00	220.79	70.44	179.56	16.71	0.00	28.18
TOTAL Revenues		250.00	250.00	220.79	70.44	179.56	16.71	0.00	28.18
Expenditures									
Function: PUBLIC SAFETY									
Dept 344-HAZMAT									
208-344-726-000	HAZMAT SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00
208-344-787-000	HAZMAT EQUIPMENT REPAIRS	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00
208-344-789-000	HAZMAT TRAINING	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00
208-344-958-000	HAZMAT EQUIPMENT	4,000.00	4,000.00	1,456.87	4,272.21	(272.21)	486.80	0.00	106.81
Total Dept 344-HAZMAT		9,000.00	9,000.00	1,456.87	4,272.21	4,727.79	486.80	0.00	47.47
Total - Function PUBLIC SAFETY		9,000.00	9,000.00	1,456.87	4,272.21	4,727.79	486.80	0.00	47.47
TOTAL Expenditures		9,000.00	9,000.00	1,456.87	4,272.21	4,727.79	486.80	0.00	47.47
Fund 208 - HAZMAT FUND:									
TOTAL REVENUES		250.00	250.00	220.79	70.44	179.56	16.71	0.00	28.18
TOTAL EXPENDITURES		9,000.00	9,000.00	1,456.87	4,272.21	4,727.79	486.80	0.00	47.47
NET OF REVENUES & EXPENDITURES		(8,750.00)	(8,750.00)	(1,236.08)	(4,201.77)	(4,548.23)	(470.09)	0.00	48.02

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 05/31/2015
PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 208 - HAZMAT FUND			
208-000-015-005	MM LAKE MICH CR UN 112010265771	50,475.57	
208-000-390-000	FUND BALANCE - RESTRICTED		55,913.42
208-000-665-000	HAZMAT INTEREST		70.44
208-344-958-000	HAZMAT EQUIPMENT	4,272.21	
Total Fund 208 - HAZMAT FUND			
DEFICIENCY OF REVENUES/EXPENDITURES - 2014		1,236.08	
		55,983.86	55,983.86

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 05/31/2015
PRE- AUDIT

<u>GL Number</u>	<u>Description</u>	<u>Balance</u>
Fund 208 - HAZMAT FUND		
*** Assets ***		
208-000-015-005	MM LAKE MICH CR UN 112010265771	50,475.57
	Total Assets	<u>50,475.57</u>
*** Liabilities ***		
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
208-000-390-000	FUND BALANCE - RESTRICTED	55,913.42
	Total Fund Balance	<u>55,913.42</u>
	Beginning Fund Balance - 2014	<u>55,913.42</u>
	Net of Revenues VS Expenditures - 2014	(1,236.08)
	*2014 End FB/2015 Beg FB	54,677.34
	Net of Revenues VS Expenditures - Current Year	(4,201.77)
	Ending Fund Balance	50,475.57
	Total Liabilities And Fund Balance	<u>50,475.57</u>
* Year Not Closed		

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REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	END BALANCE 12/31/2014 NORM (ABNORM)	YTD BALANCE 05/31/2015 NORM (ABNORM)	UNENCUMBERED BALANCE	ACTIVITY FOR MONTH 05/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 209 - CCT OPEN SPACE									
Revenues									
Function: REVENUE									
Dept 000									
209-000-401-402	TAX LEVY	278,700.00	278,700.00	270,214.18	270,227.73	8,472.27	0.00	0.00	96.96
209-000-401-410	PERSONAL PROPERTY TAX	29,250.00	29,250.00	26,473.07	26,926.17	2,323.83	0.00	0.00	92.06
209-000-401-412	DELINQUENT TAXES-LEVY	1,000.00	1,000.00	1,399.54	759.61	240.39	328.96	0.00	75.96
209-000-401-437	ABATEMENT TAXES-LEVY	2,950.00	2,950.00	1,689.81	2,898.23	51.77	0.00	0.00	98.25
209-000-401-445	INTEREST & PENALTIES ON TAXES	100.00	100.00	79.81	62.81	37.19	8.60	0.00	62.81
209-000-665-000	INTEREST ON INVESTMENTS	400.00	400.00	6,184.18	128.49	271.51	25.41	0.00	32.12
209-000-671-675	DONATIONS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
Total Dept 000		313,400.00	313,400.00	306,040.59	301,003.04	12,396.96	362.97	0.00	96.04
Total - Function REVENUE		313,400.00	313,400.00	306,040.59	301,003.04	12,396.96	362.97	0.00	96.04
TOTAL Revenues		313,400.00	313,400.00	306,040.59	301,003.04	12,396.96	362.97	0.00	96.04
Expenditures									
Function: RECREATIONAL AND CULTURAL									
Dept 751-OPEN SPACE PRESERVATION									
209-751-921-000	ELECTRICITY	2,000.00	2,000.00	1,429.72	524.01	1,475.99	110.14	0.00	26.20
209-751-923-000	HEATING/UTILITY	1,500.00	1,500.00	1,258.91	0.00	1,500.00	0.00	0.00	0.00
209-751-927-000	WATER-SEWER	500.00	500.00	237.74	72.74	427.26	0.00	0.00	14.55
209-751-935-000	PARK MAINTENANCE	14,000.00	14,000.00	10,849.26	641.58	13,160.92	98.00	197.50	5.99
209-751-950-000	TAX REFUNDS	200.00	200.00	272.33	23.51	176.49	0.00	0.00	11.76
Total Dept 751-OPEN SPACE PRESERVATION		18,200.00	18,200.00	14,047.96	1,261.84	16,740.66	208.14	197.50	8.02
Total - Function RECREATIONAL AND CULTURAL		18,200.00	18,200.00	14,047.96	1,261.84	16,740.66	208.14	197.50	8.02
Function: DEBT SERVICES									
Dept 990-DEBT SERVICE									
209-990-992-001	BOND PRINCIPAL PAYMENT	205,000.00	205,000.00	195,000.00	205,000.00	0.00	0.00	0.00	100.00
209-990-996-001	INTEREST AND FEES BA 2009	146,447.00	146,447.00	152,105.01	74,385.63	72,061.37	0.00	0.00	50.79
Total Dept 990-DEBT SERVICE		351,447.00	351,447.00	347,105.01	279,385.63	72,061.37	0.00	0.00	79.50
Total - Function DEBT SERVICES		351,447.00	351,447.00	347,105.01	279,385.63	72,061.37	0.00	0.00	79.50
TOTAL Expenditures		369,647.00	369,647.00	361,152.97	280,647.47	88,802.03	208.14	197.50	75.98
Fund 209 - CCT OPEN SPACE:									
TOTAL REVENUES		313,400.00	313,400.00	306,040.59	301,003.04	12,396.96	362.97	0.00	96.04
TOTAL EXPENDITURES		369,647.00	369,647.00	361,152.97	280,647.47	88,802.03	208.14	197.50	75.98
NET OF REVENUES & EXPENDITURES		(56,247.00)	(56,247.00)	(55,112.38)	20,355.57	(76,405.07)	154.83	(197.50)	35.84

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 05/31/2015
PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 209 - CCT OPEN SPACE			
209-000-001-100	CASH -CHEM	139,926.65	
209-000-003-015	CD - COMMUNITY WEST CR UN/M 10/15/16	250,001.00	
209-000-015-026	OLD NATIONAL BANK (FOUNDERS)	101,023.49	
209-000-390-000	FUND BALANCE - RESTRICTED		409,707.95
209-000-391-001	FUND BALANCE - COMMITTED/PP TAX 2012		116,000.00
209-000-401-402	TAX LEVY		270,227.73
209-000-401-410	PERSONAL PROPERTY TAX		26,926.17
209-000-401-412	DELINQUENT TAXES-LEVY		759.61
209-000-401-437	ABATEMENT TAXES-LEVY		2,898.23
209-000-401-445	INTEREST & PENALTIES ON TAXES		62.81
209-000-665-000	INTEREST ON INVESTMENTS		128.49
209-751-921-000	ELECTRICITY	524.01	
209-751-927-000	WATER-SEWER	72.74	
209-751-935-000	PARK MAINTENANCE	641.58	
209-751-950-000	TAX REFUNDS	23.51	
209-990-992-001	BOND PRINCIPAL PAYMENT	205,000.00	
209-990-996-001	INTEREST AND FEES BA 2009	74,385.63	

Total Fund 209 - CCT OPEN SPACE			
DEFICIENCY OF REVENUES/EXPENDITURES - 2014		55,112.38	
		826,710.99	826,710.99

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 05/31/2015
PRE- AUDIT

GL Number	Description	Balance
Fund 209 - CCT OPEN SPACE		
*** Assets ***		
209-000-001-100	CASH -CHEM	139,926.65
209-000-003-015	CD - COMMUNITY WEST CR UN/M 10/15/16	250,001.00
209-000-015-026	OLD NATIONAL BANK (FOUNDERS)	101,023.49
	Total Assets	490,951.14
*** Liabilities ***		
	Total Liabilities	0.00
*** Fund Balance ***		
209-000-390-000	FUND BALANCE - RESTRICTED	409,707.95
209-000-391-001	FUND BALANCE - COMMITTED/PP TAX 2012	116,000.00
	Total Fund Balance	525,707.95
	Beginning Fund Balance - 2014	525,707.95
	Net of Revenues VS Expenditures - 2014	(55,112.38)
	*2014 End FB/2015 Beg FB	470,595.57
	Net of Revenues VS Expenditures - Current Year	20,355.57
	Ending Fund Balance	490,951.14
	Total Liabilities And Fund Balance	490,951.14

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	END BALANCE 12/31/2014 NORM (ABNORM)	YTD BALANCE 05/31/2015 NORM (ABNORM)	UNENCUMBERED BALANCE	ACTIVITY FOR MONTH 05/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 211 - DAM MAJOR REPAIR FUND									
Revenues									
Function: REVENUE									
Dept 000									
211-000-665-000	INTEREST REVENUE	500.00	500.00	8,022.36	273.22	226.78	68.60	0.00	54.64
211-000-675-000	CONTRIBUTIONS	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00	100.00
211-000-699-101	TRANSFERS FROM GENERAL FUND	40,000.00	40,000.00	40,000.00	20,000.00	20,000.00	0.00	0.00	50.00
Total Dept 000		45,500.00	45,500.00	53,022.36	25,273.22	20,226.78	68.60	0.00	55.55
Total - Function REVENUE		45,500.00	45,500.00	53,022.36	25,273.22	20,226.78	68.60	0.00	55.55
TOTAL Revenues		45,500.00	45,500.00	53,022.36	25,273.22	20,226.78	68.60	0.00	55.55
Expenditures									
Function: CAPITAL OUTLAY									
Dept 901-CAPITAL OUTLAY									
211-901-980-000	EXPENSES/DAM MAJOR REPAIR	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00	0.00	0.00
211-901-990-000	INSPECTION REPORTS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00
Total Dept 901-CAPITAL OUTLAY		45,000.00	45,000.00	0.00	0.00	45,000.00	0.00	0.00	0.00
Total - Function CAPITAL OUTLAY		45,000.00	45,000.00	0.00	0.00	45,000.00	0.00	0.00	0.00
TOTAL Expenditures		45,000.00	45,000.00	0.00	0.00	45,000.00	0.00	0.00	0.00
Fund 211 - DAM MAJOR REPAIR FUND:									
TOTAL REVENUES		45,500.00	45,500.00	53,022.36	25,273.22	20,226.78	68.60	0.00	55.55
TOTAL EXPENDITURES		45,000.00	45,000.00	0.00	0.00	45,000.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		500.00	500.00	53,022.36	25,273.22	(24,773.22)	68.60	0.00	5,054.64

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 05/31/2015
PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 211 - DAM MAJOR REPAIR FUND			
211-000-003-014	CD - LAKE MICH CR UN #40 3/10/2017	311,935.86	
211-000-015-005	MM LAKE MICH CR UN- DAM REPAIR 1026577-0	191,503.77	
211-000-390-000	FUND BALANCE - RESTRICTED		175,144.05
211-000-391-001	FUND BALANCE-COMMITTED/FUTURE REPAIRS12		250,000.00
211-000-665-000	INTEREST REVENUE		273.22
211-000-675-000	CONTRIBUTIONS		5,000.00
211-000-699-101	TRANSFERS FROM GENERAL FUND		20,000.00
Total Fund 211 - DAM MAJOR REPAIR FUND			
NET OF REVENUES/EXPENDITURES - 2014		503,439.63	53,022.36
			503,439.63

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 05/31/2015
PRE- AUDIT

<u>GL Number</u>	<u>Description</u>	<u>Balance</u>
Fund 211 - DAM MAJOR REPAIR FUND		
*** Assets ***		
211-000-003-014	CD - LAKE MICH CR UN #40 3/10/2017	311,935.86
211-000-015-005	MM LAKE MICH CR UN- DAM REPAIR 1026577-0	191,503.77
	Total Assets	<u>503,439.63</u>
*** Liabilities ***		
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
211-000-390-000	FUND BALANCE - RESTRICTED	175,144.05
211-000-391-001	FUND BALANCE-COMMITTED/FUTURE REPAIRS12	250,000.00
	Total Fund Balance	<u>425,144.05</u>
	Beginning Fund Balance - 2014	<u>425,144.05</u>
	Net of Revenues VS Expenditures - 2014	53,022.36
	*2014 End FB/2015 Beg FB	478,166.41
	Net of Revenues VS Expenditures - Current Year	25,273.22
	Ending Fund Balance	503,439.63
	Total Liabilities And Fund Balance	<u>503,439.63</u>
* Year Not Closed		

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REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	END BALANCE 12/31/2014 NORM (ABNORM)	YTD BALANCE 05/31/2015 NORM (ABNORM)	UNENCUMBERED BALANCE	ACTIVITY FOR MONTH 05/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 216 - PATHWAYS FUND									
Revenues									
Function: REVENUE									
Dept 000									
216-000-401-402	TAX LEVY	482,850.00	482,850.00	468,198.66	468,223.50	14,626.50	0.00	0.00	96.97
216-000-401-410	PERSONAL PROPERTY TAX	50,650.00	50,650.00	45,869.10	46,653.20	3,996.80	0.00	0.00	92.11
216-000-401-412	DELINQUENT TAX LEVY	1,500.00	1,500.00	2,424.82	1,505.66	(5.66)	759.50	0.00	100.38
216-000-401-437	ABATEMENT TAXES-LEVY	5,100.00	5,100.00	2,927.88	5,021.63	78.37	0.00	0.00	98.46
216-000-401-445	PENALTIES & INTEREST ON TAX	150.00	150.00	138.42	108.89	41.11	14.89	0.00	72.59
216-000-665-000	INTEREST REVENUE	13,500.00	13,500.00	1,578.53	365.71	13,134.29	158.23	0.00	2.71
216-000-671-671	MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	(189.45)	0.00	0.00
Total Dept 000		553,750.00	553,750.00	521,137.41	521,878.59	31,871.41	743.17	0.00	94.24
Total - Function REVENUE		553,750.00	553,750.00	521,137.41	521,878.59	31,871.41	743.17	0.00	94.24
TOTAL Revenues		553,750.00	553,750.00	521,137.41	521,878.59	31,871.41	743.17	0.00	94.24
Expenditures									
Function: RECREATIONAL AND CULTURAL									
Dept 758-PATHWAYS									
216-758-728-000	OPERATING SUPPLIES	8,000.00	8,000.00	3,626.34	0.00	8,000.00	0.00	0.00	0.00
216-758-821-100	ENGINEERING	17,500.00	17,500.00	8,750.30	875.00	16,625.00	875.00	0.00	5.00
216-758-931-000	MAINT & REPAIR	70,000.00	70,000.00	54,435.60	3,702.18	66,297.82	28.79	0.00	5.29
216-758-950-000	PROPERTY TAX REFUNDS	500.00	500.00	471.84	40.73	459.27	0.00	0.00	8.15
216-758-955-000	MISCELLANEOUS EXPENSE	500.00	500.00	78.00	12.80	487.20	12.80	0.00	2.56
Total Dept 758-PATHWAYS		96,500.00	96,500.00	67,362.08	4,630.71	91,869.29	916.59	0.00	4.80
Total - Function RECREATIONAL AND CULTURAL		96,500.00	96,500.00	67,362.08	4,630.71	91,869.29	916.59	0.00	4.80
Function: DEBT SERVICES									
Dept 990-DEBT SERVICE									
216-990-992-005	CAP IMP BOND 2005/PRINCIPAL	55,000.00	55,000.00	55,000.00	0.00	55,000.00	0.00	0.00	0.00
216-990-992-006	MUN NOTE 2010/PRINCIPAL	130,000.00	130,000.00	275,000.00	0.00	130,000.00	0.00	0.00	0.00
216-990-992-007	BOND PRINCIPAL- 2012 REFINANCE	199,000.00	199,000.00	126,000.00	0.00	199,000.00	0.00	0.00	0.00
216-990-996-005	CAP IMP BOND 2005/INT & FEES	7,416.00	7,416.00	9,423.25	4,390.00	3,026.00	0.00	0.00	59.20
216-990-996-006	MUN NOTE 2010/ INT AND FEES	3,310.00	3,310.00	8,822.50	1,592.50	1,717.50	0.00	0.00	48.11
216-990-996-207	BOND INTEREST- 2012 REFINANCE	12,978.00	12,978.00	14,814.20	6,343.85	6,634.15	0.00	0.00	48.88
Total Dept 990-DEBT SERVICE		407,704.00	407,704.00	489,059.95	12,326.35	395,377.65	0.00	0.00	3.02
Total - Function DEBT SERVICES		407,704.00	407,704.00	489,059.95	12,326.35	395,377.65	0.00	0.00	3.02
TOTAL Expenditures		504,204.00	504,204.00	556,422.03	16,957.06	487,246.94	916.59	0.00	3.36
Fund 216 - PATHWAYS FUND:									
TOTAL REVENUES		553,750.00	553,750.00	521,137.41	521,878.59	31,871.41	743.17	0.00	94.24
TOTAL EXPENDITURES		504,204.00	504,204.00	556,422.03	16,957.06	487,246.94	916.59	0.00	3.36
NET OF REVENUES & EXPENDITURES		49,546.00	49,546.00	(35,284.62)	504,921.53	(455,375.53)	(173.42)	0.00	1,019.10

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 05/31/2015
PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 216 - PATHWAYS FUND			
216-000-003-016	CD-OPTION ONE CR UN M 10/08/2015	512,672.69	
216-000-015-025	PATHWAYS M/M MACATAWA BANK	750,262.84	
216-000-390-000	FUND BALANCE - RESTRICTED		593,298.62
216-000-391-001	FUND BALANCE - COMMITTED - PP TAX 2012		200,000.00
216-000-401-402	TAX LEVY		468,223.50
216-000-401-410	PERSONAL PROPERTY TAX		46,653.20
216-000-401-412	DELINQUENT TAX LEVY		1,505.66
216-000-401-437	ABATEMENT TAXES-LEVY		5,021.63
216-000-401-445	PENALTIES & INTEREST ON TAX		108.89
216-000-665-000	INTEREST REVENUE		365.71
216-758-821-100	ENGINEERING	875.00	
216-758-931-000	MAINT & REPAIR	3,702.18	
216-758-950-000	PROPERTY TAX REFUNDS	40.73	
216-758-955-000	MISCELLANEOUS EXPENSE	12.80	
216-990-996-005	CAP IMP BOND 2005/INT & FEES	4,390.00	
216-990-996-006	MUN NOTE 2010/ INT AND FEES	1,592.50	
216-990-996-207	BOND INTEREST- 2012 REFINANCE	6,343.85	
Total Fund 216 - PATHWAYS FUND			
DEFICIENCY OF REVENUES/EXPENDITURES - 2014		35,284.62	
		1,315,177.21	1,315,177.21

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 05/31/2015
PRE- AUDIT

<u>GL Number</u>	<u>Description</u>	<u>Balance</u>
Fund 216 - PATHWAYS FUND		
*** Assets ***		
216-000-003-016	CD-OPTION ONE CR UN M 10/08/2015	512,672.69
216-000-015-025	PATHWAYS M/M MACATAWA BANK	750,262.84
	Total Assets	<u>1,262,935.53</u>
*** Liabilities ***		
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
216-000-390-000	FUND BALANCE - RESTRICTED	593,298.62
216-000-391-001	FUND BALANCE - COMMITTED - PP TAX 2012	200,000.00
	Total Fund Balance	<u>793,298.62</u>
	Beginning Fund Balance - 2014	<u>793,298.62</u>
	Net of Revenues VS Expenditures - 2014	(35,284.62)
	*2014 End FB/2015 Beg FB	758,014.00
	Net of Revenues VS Expenditures - Current Year	504,921.53
	Ending Fund Balance	1,262,935.53
	Total Liabilities And Fund Balance	<u>1,262,935.53</u>
* Year Not Closed		

06/09/2015 REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	END BALANCE 12/31/2014 NORM (ABNORM)	YTD BALANCE 05/31/2015 NORM (ABNORM)	UNENCUMBERED BALANCE	ACTIVITY FOR MONTH 05/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 246 - IRF									
Revenues									
Function: REVENUE									
Dept 000									
246-000-630-000	HOOKUP FEES	200,000.00	200,000.00	702,581.00	258,830.00	(58,830.00)	55,000.00	0.00	129.42
246-000-665-000	INTEREST ON INVESTMENTS	10,500.00	10,500.00	2,448.11	1,191.25	9,308.75	292.89	0.00	11.35
246-000-669-000	INT & P S/A-ORDINANCE	4,000.00	4,000.00	4,033.30	3,868.78	131.22	1,453.20	0.00	96.72
246-000-669-888	INT& P S/A FOREST SHORES	80.00	80.00	10.68	0.00	80.00	0.00	0.00	0.00
246-000-669-889	INT & P S/A ORDINANCE-MARACAIBO S	20.00	20.00	11.68	0.00	20.00	0.00	0.00	0.00
246-000-672-000	S/A REVENUE-ORDINANCE	15,000.00	15,000.00	42,956.48	0.00	15,000.00	0.00	0.00	0.00
246-000-672-008	S/A REVENUE-INACTIVE	12,000.00	12,000.00	40,200.00	0.00	12,000.00	0.00	0.00	0.00
246-000-672-888	FOREST SHORES SPECIAL ASSESSMENT	940.00	940.00	940.00	0.00	940.00	0.00	0.00	0.00
246-000-672-889	S/A REV ORDINANCE- MARACAIBO SHO	205.00	205.00	166.92	0.00	205.00	0.00	0.00	0.00
246-000-680-200	DEVELOPER CONTRIBUTION-BURTON	70,000.00	70,000.00	0.00	0.00	70,000.00	0.00	0.00	0.00
Total Dept 000		312,745.00	312,745.00	793,348.17	263,890.03	48,854.97	56,746.09	0.00	84.38
Total - Function REVENUE		312,745.00	312,745.00	793,348.17	263,890.03	48,854.97	56,746.09	0.00	84.38
TOTAL Revenues		312,745.00	312,745.00	793,348.17	263,890.03	48,854.97	56,746.09	0.00	84.38
Expenditures									
Function: GENERAL GOVERNMENT									
Dept 295-ADMINISTRATIVE									
246-295-821-000	ADMIN ENGINEERING COSTS	30,000.00	30,000.00	27,206.59	9,528.60	20,471.40	82.50	0.00	31.76
246-295-826-000	ADMIN LEGAL FEES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
246-295-964-000	ADMIN 10%/HOOKUP TO GENERAL	20,000.00	20,000.00	70,258.00	(70,258.00)	90,258.00	(70,258.00)	0.00	(351.29)
246-295-964-100	ADMIN HOOK-UP REFUNDS	0.00	0.00	334.76	0.00	0.00	0.00	0.00	0.00
246-295-980-000	ADMIN MISCELLANEOUS EXPENSE	500.00	500.00	798.00	321.80	178.20	0.00	0.00	64.36
Total Dept 295-ADMINISTRATIVE		51,500.00	51,500.00	98,597.35	(60,407.60)	111,907.60	(70,175.50)	0.00	(117.30)
Total - Function GENERAL GOVERNMENT		51,500.00	51,500.00	98,597.35	(60,407.60)	111,907.60	(70,175.50)	0.00	(117.30)
Function: CAPIAL OUTLAY									
Dept 901-CAPITAL OUTLAY									
246-901-821-240	ENGINEERING- OAK TERRACE	0.00	0.00	9,346.85	0.00	0.00	0.00	0.00	0.00
246-901-821-243	ENGINEERING - NORTH CENTRAL PRESS	15,000.00	15,000.00	0.00	4,611.26	10,388.74	993.00	0.00	30.74
246-901-972-300	BURTON/CASCADE PV PROJECT	140,000.00	140,000.00	0.00	0.00	140,000.00	0.00	0.00	0.00
246-901-973-241	OAK TERRACE ST PROJEC	0.00	0.00	39,550.03	0.00	0.00	0.00	0.00	0.00
Total Dept 901-CAPITAL OUTLAY		155,000.00	155,000.00	48,896.88	4,611.26	150,388.74	993.00	0.00	2.98
Total - Function CAPIAL OUTLAY		155,000.00	155,000.00	48,896.88	4,611.26	150,388.74	993.00	0.00	2.98
Function: OTHER FINANCE SOURCE									
Dept 965-TRANSFERS OUT									
246-965-999-101	TRANSFER TO GENERAL FUND	0.00	0.00	1,129.28	0.00	0.00	0.00	0.00	0.00
Total Dept 965-TRANSFERS OUT		0.00	0.00	1,129.28	0.00	0.00	0.00	0.00	0.00
Total - Function OTHER FINANCE SOURCE		0.00	0.00	1,129.28	0.00	0.00	0.00	0.00	0.00
Function: DEBT SERVICES									
Dept 906-DEBT SERVICE									
246-906-996-001	INT & FIS CHG/2002 REF	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00
Total Dept 906-DEBT SERVICE		0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00
Dept 990-DEBT SERVICE									
246-990-991-001	PRINCIPAL PAYMENT/2002 REF	0.00	0.00	185,000.00	0.00	0.00	0.00	0.00	0.00
246-990-992-001	BOND PRINCIPAL-2012 REFINANCE	74,000.00	74,000.00	76,000.00	0.00	74,000.00	0.00	0.00	0.00
246-990-996-001	INTEREST AND FEES	0.00	0.00	7,400.00	0.00	0.00	0.00	0.00	0.00
246-990-996-201	BOND INTEREST -2012 REFINANCE	5,299.00	5,299.00	6,124.80	2,586.65	2,712.35	0.00	0.00	48.81
Total Dept 990-DEBT SERVICE		79,299.00	79,299.00	274,524.80	2,586.65	76,712.35	0.00	0.00	3.26
Total - Function DEBT SERVICES		79,299.00	79,299.00	274,774.80	2,586.65	76,712.35	0.00	0.00	3.26
TOTAL Expenditures		285,799.00	285,799.00	423,398.31	(53,209.69)	339,008.69	(69,182.50)	0.00	(18.62)
Fund 246 - IRF:									
TOTAL REVENUES		312,745.00	312,745.00	793,348.17	263,890.03	48,854.97	56,746.09	0.00	84.38
TOTAL EXPENDITURES		285,799.00	285,799.00	423,398.31	(53,209.69)	339,008.69	(69,182.50)	0.00	18.62
NET OF REVENUES & EXPENDITURES		26,946.00	26,946.00	369,949.86	317,099.72	(290,153.72)	125,928.59	0.00	1,176.80

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 05/31/2015
PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 246 - IRF			
246-000-003-014	IRF CD - LAKE MICH CR UN #45	262,812.23	
246-000-015-004	MONEY MARKET - CHEMICAL BANK	575,770.41	
246-000-015-005	IRF MM LAKE MICH CR UN	677,942.70	
246-000-030-001	S/A ORDINANCE RECEIVABLE	67,464.81	
246-000-030-010	S/A RECEIVABLE- KRAFT & 60TH IMPRV 2014	274,829.61	
246-000-030-099	S/A RECEIVABLE-INACTIVE-SEWER	1,234,488.52	
246-000-030-100	S/A RECEIVABLE-INACTIVE-WATER	2,286,073.30	
246-000-040-001	ACCOUNTS RECEIVABLE-ORDINANCE		9,223.20
246-000-040-006	ACCOUNTS RECEIVABLE-DELQ USAGE	14,238.80	
246-000-085-000	DUE FROM TAXES		18,567.77
246-000-339-000	DEFERRED REVENUE-ORDINANCE		326,995.28
246-000-339-001	DEFERRED REV-INACTIVE-SEWER		1,254,168.52
246-000-339-002	DEFERRED REV-INACTIVE-WATER		2,286,073.30
246-000-390-000	FUND BALANCE - RESTRICTED		811,542.73
246-000-630-000	HOOKUP FEES		258,830.00
246-000-665-000	INTEREST ON INVESTMENTS		1,191.25
246-000-669-000	INT & P S/A-ORDINANCE		3,868.78
246-295-821-000	ADMIN ENGINEERING COSTS	9,528.60	
246-295-964-000	ADMIN 10%/HOOKUP TO GENERAL		70,258.00
246-295-980-000	ADMIN MISCELLANEOUS EXPENSE	321.80	
246-901-821-243	ENGINEERING - NORTH CENTRAL PRESSURE PRJ	4,611.26	
246-990-996-201	BOND INTEREST -2012 REFINANCE	2,586.65	
Total Fund 246 - IRF			
NET OF REVENUES/EXPENDITURES - 2014		5,410,668.69	369,949.86
			5,410,668.69

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 05/31/2015
PRE- AUDIT

<u>GL Number</u>	<u>Description</u>	<u>Balance</u>
Fund 246 - IRF		
*** Assets ***		
246-000-003-014	IRF CD - LAKE MICH CR UN #45	262,812.23
246-000-015-004	MONEY MARKET - CHEMICAL BANK	575,770.41
246-000-015-005	IRF MM LAKE MICH CR UN	677,942.70
246-000-030-001	S/A ORDINANCE RECEIVABLE	67,464.81
246-000-030-010	S/A RECEIVABLE- KRAFT & 60TH IMPRV 2014	274,829.61
246-000-030-099	S/A RECEIVABLE-INACTIVE-SEWER	1,234,488.52
246-000-030-100	S/A RECEIVABLE-INACTIVE-WATER	2,286,073.30
246-000-040-001	ACCOUNTS RECEIVABLE-ORDINANCE	(9,223.20)
246-000-040-006	ACCOUNTS RECEIVABLE-DELQ USAGE	14,238.80
246-000-085-000	DUE FROM TAXES	(18,567.77)
	Total Assets	<u>5,365,829.41</u>
*** Liabilities ***		
246-000-339-000	DEFERRED REVENUE-ORDINANCE	326,995.28
246-000-339-001	DEFERRED REV-INACTIVE-SEWER	1,254,168.52
246-000-339-002	DEFERRED REV-INACTIVE-WATER	2,286,073.30
	Total Liabilities	<u>3,867,237.10</u>
*** Fund Balance ***		
246-000-390-000	FUND BALANCE - RESTRICTED	811,542.73
	Total Fund Balance	<u>811,542.73</u>
	Beginning Fund Balance - 2014	<u>811,542.73</u>
	Net of Revenues VS Expenditures - 2014	369,949.86
	*2014 End FB/2015 Beg FB	1,181,492.59
	Net of Revenues VS Expenditures - Current Year	317,099.72
	Ending Fund Balance	1,498,592.31
	Total Liabilities And Fund Balance	<u>5,365,829.41</u>

* Year Not Closed

06/09/2015

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	END BALANCE 12/31/2014 NORM (ABNORM)	YTD BALANCE 05/31/2015 NORM (ABNORM)	UNENCUMBERED BALANCE	ACTIVITY FOR MONTH 05/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 248 - DDA									
Revenues									
Function: REVENUE									
Dept 000									
248-000-401-401	TAXES - CASCADE TOWNSHIP	148,138.00	148,138.00	155,384.61	148,136.13	1.87	0.00	0.00	100.00
248-000-401-402	TAXES - G.R.C.C.	75,100.00	75,100.00	74,083.46	0.00	75,100.00	0.00	0.00	0.00
248-000-401-403	TAXES-KENT COUNTY	236,300.00	236,300.00	223,490.22	56,292.92	180,007.08	0.00	0.00	23.82
248-000-401-406	KDL TAXES-DDA	53,800.00	53,800.00	36,341.49	53,800.44	(0.44)	0.00	0.00	100.00
248-000-665-000	INTEREST REVENUE	11,500.00	11,500.00	4,022.31	1,458.97	10,041.03	430.11	0.00	12.69
248-000-671-683	REIMBURSEMENTS/REFUNDS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
248-000-676-000	INSURANCE REIMBURSEMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
Total Dept 000		526,838.00	526,838.00	493,322.09	259,688.46	267,149.54	430.11	0.00	49.29
Total - Function REVENUE		526,838.00	526,838.00	493,322.09	259,688.46	267,149.54	430.11	0.00	49.29
TOTAL Revenues		526,838.00	526,838.00	493,322.09	259,688.46	267,149.54	430.11	0.00	49.29
Expenditures									
Function: CAPITAL OUTLAY									
Dept 901-CAPITAL OUTLAY									
248-901-821-051	ENGINEERING- MUSEUM GARDENS	15,000.00	15,000.00	0.00	10,048.13	4,951.87	631.36	0.00	66.99
248-901-821-052	ENGINEERING-OLD 28TH STREE REALIG	18,000.00	18,000.00	0.00	0.00	18,000.00	0.00	0.00	0.00
248-901-821-053	ENGINEER-MILLAGE AREA MID-BLOCK C	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00	0.00	0.00
248-901-821-054	ENGINEERING- ENHANCED INTERSECTI	154,000.00	154,000.00	0.00	74,214.50	79,785.50	3,112.90	0.00	48.19
248-901-974-051	MUSEUM GARDENS PROJECT	325,000.00	325,000.00	112,186.75	5,400.00	319,600.00	0.00	0.00	1.66
248-901-974-052	OLD 28TH ST REALIGNMENT	92,000.00	92,000.00	30,139.05	0.00	92,000.00	0.00	0.00	0.00
248-901-974-053	CAP OUT-VILLAGE AREA MID-BLOCK CR	160,000.00	160,000.00	0.00	0.00	160,000.00	0.00	0.00	0.00
248-901-974-054	CAPITAL OUTLAY- ENHANCED INTERSEC	925,000.00	925,000.00	0.00	0.00	925,000.00	0.00	0.00	0.00
Total Dept 901-CAPITAL OUTLAY		1,704,000.00	1,704,000.00	142,325.80	89,662.63	1,614,337.37	3,744.26	0.00	5.26
Total - Function CAPITAL OUTLAY		1,704,000.00	1,704,000.00	142,325.80	89,662.63	1,614,337.37	3,744.26	0.00	5.26
Function: OTHER FINANCE SOURCE									
Dept 965-TRANSFERS OUT									
248-965-999-101	TRANSFER TO GENERAL FUND	94,340.00	94,340.00	24,500.00	0.00	94,340.00	0.00	0.00	0.00
Total Dept 965-TRANSFERS OUT		94,340.00	94,340.00	24,500.00	0.00	94,340.00	0.00	0.00	0.00
Total - Function OTHER FINANCE SOURCE		94,340.00	94,340.00	24,500.00	0.00	94,340.00	0.00	0.00	0.00
Function: DEBT SERVICES									
Dept 990-DEBT SERVICE									
248-990-992-003	MUN BOND 2010 /PRINCIPAL	89,000.00	89,000.00	86,000.00	0.00	89,000.00	0.00	0.00	0.00
248-990-996-003	MUN BOND 2010 / INT & FEES	17,958.00	17,958.00	19,720.50	8,978.75	8,979.25	0.00	0.00	50.00
Total Dept 990-DEBT SERVICE		106,958.00	106,958.00	105,720.50	8,978.75	97,979.25	0.00	0.00	8.39
Total - Function DEBT SERVICES		106,958.00	106,958.00	105,720.50	8,978.75	97,979.25	0.00	0.00	8.39
Function: Unclassified									
Dept 170-DDA OPERATIONS/CONSTRUCTION									
248-170-787-000	OTHER EXPENSES	13,020.00	13,020.00	6,673.77	513.71	12,506.29	286.03	0.00	3.95
248-170-821-000	ENGINEERING	10,000.00	10,000.00	4,584.50	82.50	9,917.50	0.00	0.00	0.83
248-170-826-265	LEGAL	4,000.00	4,000.00	2,720.00	560.00	3,440.00	400.00	0.00	14.00
248-170-921-000	ELECTRICITY	25,000.00	25,000.00	26,614.84	9,654.61	15,345.39	1,889.36	0.00	38.62
248-170-922-000	STREETLIGHTS	19,000.00	19,000.00	0.00	0.00	19,000.00	0.00	0.00	0.00
248-170-927-000	WATER-SEWER	7,000.00	7,000.00	5,719.92	10.57	6,989.43	0.00	0.00	0.15
248-170-931-000	MAINT & REPAIR/IMPROVEMENTS	39,800.00	39,800.00	20,294.67	14,558.10	23,429.90	1,190.29	1,812.00	41.13
248-170-950-000	DDA PROPERTY TAX REFUNDS	20,000.00	20,000.00	17,809.98	5,828.38	14,171.62	5,828.38	0.00	29.14
248-170-967-000	SPECIAL PROJECTS	30,000.00	30,000.00	3,184.75	0.00	30,000.00	0.00	0.00	0.00
248-170-981-000	SMALL EQUIP AND FURNITURE	800.00	800.00	0.00	72.13	272.08	0.00	455.79	65.99
Total Dept 170-DDA OPERATIONS/CONSTRUCTION		168,620.00	168,620.00	87,602.43	31,280.00	135,072.21	9,594.06	2,267.79	19.90
Total - Function Unclassified		168,620.00	168,620.00	87,602.43	31,280.00	135,072.21	9,594.06	2,267.79	19.90
TOTAL Expenditures		2,073,918.00	2,073,918.00	360,148.73	129,921.38	1,941,728.83	13,338.32	2,267.79	6.37
Fund 248 - DDA:									
TOTAL REVENUES		526,838.00	526,838.00	493,322.09	259,688.46	267,149.54	430.11	0.00	49.29
TOTAL EXPENDITURES		2,073,918.00	2,073,918.00	360,148.73	129,921.38	1,941,728.83	13,338.32	2,267.79	6.37
NET OF REVENUES & EXPENDITURES		(1,547,080.00)	(1,547,080.00)	133,173.36	129,767.08	(1,674,579.29)	(12,908.21)	(2,267.79)	8.24

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 248 - DDA			
248-000-003-011	CD - THE BANK OF HOLLAND	265,466.16	
248-000-003-014	DDA CD - LAKE MICH CR UN #41 122215	262,812.23	
248-000-003-016	CD-OPTION ONE CR UN	200,000.00	
248-000-015-004	MONEY MARKET - CHEMICAL BANK	111,337.92	
248-000-015-005	M/M LAKE MICH CR UN 0001026578	964,741.38	
248-000-015-010	OPTION 1 CR UN-MM	5.00	
248-000-015-026	OLD NATIONAL BANK (FOUNDERS)	254,228.04	
248-000-040-000	ACCOUNTS RECEIVABLE	12,453.00	
248-000-202-000	ACCOUNTS PAYABLE		12,453.00
248-000-390-000	FUND BALANCE - RESTRICTED		1,795,650.29
248-000-401-401	TAXES - CASCADE TOWNSHIP		148,136.13
248-000-401-403	TAXES-KENT COUNTY		56,292.92
248-000-401-406	KDL TAXES-DDA		53,800.44
248-000-665-000	INTEREST REVENUE		1,458.97
248-170-787-000	OTHER EXPENSES	513.71	
248-170-821-000	ENGINEERING	82.50	
248-170-826-265	LEGAL	560.00	
248-170-921-000	ELECTRICITY	9,654.61	
248-170-927-000	WATER-SEWER	10.57	
248-170-931-000	MAINT & REPAIR/IMPROVEMENTS	14,558.10	
248-170-950-000	DDA PROPERTY TAX REFUNDS	5,828.38	
248-170-981-000	SMALL EQUIP AND FURNITURE	72.13	
248-901-821-051	ENGINEERING- MUSEUM GARDENS	10,048.13	
248-901-821-054	ENGINEERING- ENHANCED INTERSECTIONS	74,214.50	
248-901-974-051	MUSEUM GARDENS PROJECT	5,400.00	
248-990-996-003	MUN BOND 2010 / INT & FEES	8,978.75	
Total Fund 248 - DDA			
NET OF REVENUES/EXPENDITURES - 2014		2,200,965.11	133,173.36
			2,200,965.11

06/09/2015

BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 05/31/2015
PRE- AUDIT

<u>GL Number</u>	<u>Description</u>	<u>Balance</u>
Fund 248 - DDA		
*** Assets ***		
248-000-003-011	CD - THE BANK OF HOLLAND	265,466.16
248-000-003-014	DDA CD - LAKE MICH CR UN #41 122215	262,812.23
248-000-003-016	CD-OPTION ONE CR UN	200,000.00
248-000-015-004	MONEY MARKET - CHEMICAL BANK	111,337.92
248-000-015-005	M/M LAKE MICH CR UN 0001026578	964,741.38
248-000-015-010	OPTION 1 CR UN-MM	5.00
248-000-015-026	OLD NATIONAL BANK (FOUNDERS)	254,228.04
248-000-040-000	ACCOUNTS RECEIVABLE	12,453.00
	Total Assets	<u>2,071,043.73</u>
*** Liabilities ***		
248-000-202-000	ACCOUNTS PAYABLE	12,453.00
	Total Liabilities	<u>12,453.00</u>
*** Fund Balance ***		
248-000-390-000	FUND BALANCE - RESTRICTED	1,795,650.29
	Total Fund Balance	<u>1,795,650.29</u>
	Beginning Fund Balance - 2014	<u>1,795,650.29</u>
	Net of Revenues VS Expenditures - 2014	133,173.36
	*2014 End FB/2015 Beg FB	1,928,823.65
	Net of Revenues VS Expenditures - Current Year	129,767.08
	Ending Fund Balance	2,058,590.73
	Total Liabilities And Fund Balance	<u>2,071,043.73</u>
* Year Not Closed		

06/09/2015

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	END BALANCE 12/31/2014 NORM (ABNORM)	YTD BALANCE 05/31/2015 NORM (ABNORM)	UNENCUMBERED BALANCE	ACTIVITY FOR MONTH 05/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 249 - BUILDING FUND									
Revenues									
Function: REVENUE									
Dept 000									
249-000-607-483	CASCADE TWP BLDG COM PERMITS	120,000.00	120,000.00	152,606.10	92,461.00	27,539.00	13,108.00	0.00	77.05
249-000-607-484	CASCADE TWP BLDG RES PERMITS	90,000.00	90,000.00	128,228.00	39,748.00	50,252.00	13,984.00	0.00	44.16
249-000-607-485	CASCADE TWP ELECTRICAL PERMITS	65,000.00	65,000.00	81,232.00	47,337.00	17,663.00	15,824.00	0.00	72.83
249-000-607-486	CASCADE TWP MECHANICAL PERMITS	75,000.00	75,000.00	99,060.75	37,404.75	37,595.25	12,091.75	0.00	49.87
249-000-607-487	CASCADE TWP PLUMBING PERMITS	50,000.00	50,000.00	53,549.00	25,760.00	24,240.00	9,646.00	0.00	51.52
249-000-607-488	CASCADE TWP PLAN REVIEWS	85,000.00	85,000.00	92,861.00	42,996.00	42,004.00	10,161.00	0.00	50.58
249-000-607-490	CASCADE TWP CONTRACTOR REG	8,000.00	8,000.00	9,895.00	3,180.00	4,820.00	915.00	0.00	39.75
249-000-607-500	LOWELL TWP BUILDING PERMITS	21,000.00	21,000.00	18,215.00	5,644.50	15,355.50	2,382.00	0.00	26.88
249-000-607-501	LOWELL TWP ELECTRICAL PERMITS	8,000.00	8,000.00	9,200.00	1,816.00	6,184.00	517.00	0.00	22.70
249-000-607-502	LOWELL TWP MECHANICAL PERMITS	8,000.00	8,000.00	9,120.00	3,405.00	4,595.00	530.00	0.00	42.56
249-000-607-503	LOWELL TWP PLUMBING PERMITS	6,000.00	6,000.00	5,318.00	1,978.00	4,022.00	376.00	0.00	32.97
249-000-607-511	VERGENNES TWP ELECTRICAL PERMITS	8,000.00	8,000.00	9,828.00	2,696.00	5,304.00	1,028.00	0.00	33.70
249-000-607-512	VERGENNES TWP MECHANICAL PERMIT	7,000.00	7,000.00	9,485.00	2,740.00	4,260.00	925.00	0.00	39.14
249-000-607-516	VERGENNES TWP PLUMBING PERMITS	8,000.00	8,000.00	6,172.00	1,836.00	6,164.00	619.00	0.00	22.95
249-000-607-520	ADA TWP BUILDING PERMITS	70,000.00	70,000.00	77,890.70	28,447.00	41,553.00	4,674.00	0.00	40.64
249-000-607-521	ADA TWP PLUMBING PERMITS	25,000.00	25,000.00	19,352.00	9,753.00	15,247.00	1,502.00	0.00	39.01
249-000-607-523	ADA TWP ELECTRICAL PERMITS	30,000.00	30,000.00	34,389.00	14,335.00	15,665.00	2,293.00	0.00	47.78
249-000-607-524	ADA TWP MECHANICAL PERMITS	30,000.00	30,000.00	39,648.25	15,072.50	14,927.50	2,700.00	0.00	50.24
249-000-607-531	GR TWP BUILDING PERMITS	94,000.00	94,000.00	154,445.00	48,016.25	45,983.75	10,622.00	0.00	51.08
249-000-607-532	GR TWP ELECTRICAL PERMITS	46,000.00	46,000.00	51,977.00	16,535.00	29,465.00	2,999.00	0.00	35.95
249-000-607-533	GR TWP MECHANICAL PERMITS	54,000.00	54,000.00	63,882.45	24,402.75	29,597.25	5,349.50	0.00	45.19
249-000-607-534	GR TWP PLUMBING PERMITS	22,000.00	22,000.00	36,841.00	12,349.00	9,651.00	2,648.00	0.00	56.13
249-000-607-536	EAST GR BUILDING PERMITS	56,000.00	56,000.00	67,223.00	29,467.00	26,533.00	1,660.00	0.00	52.62
249-000-607-537	EAST GR ELECTRICAL PERMITS	32,000.00	32,000.00	36,360.00	16,575.00	15,425.00	2,861.00	0.00	51.80
249-000-607-538	EAST GR MECHANICAL PERMITS	40,000.00	40,000.00	42,409.75	18,448.75	21,551.25	3,048.75	0.00	46.12
249-000-607-539	EAST GR PLUMBING PERMITS	22,000.00	22,000.00	24,380.00	12,392.00	9,608.00	2,112.00	0.00	56.33
249-000-607-541	EAST GR-RENTAL INSP	4,000.00	4,000.00	3,250.00	2,250.00	1,750.00	750.00	0.00	56.25
249-000-607-551	PLAINFIELD - ELECTRICAL PERMITS	62,000.00	62,000.00	68,094.00	25,813.00	36,187.00	5,815.00	0.00	41.63
249-000-607-552	PLAINFIELD MECHANICAL PERMITS	84,000.00	84,000.00	91,832.25	33,390.00	50,610.00	7,120.00	0.00	39.75
249-000-607-553	PLAINFIELD - PLUMBING PERMITS	42,000.00	42,000.00	47,495.00	18,321.00	23,679.00	3,438.00	0.00	43.62
249-000-607-555	PLAINFIELD INSPECTION FEES -NP	24,000.00	24,000.00	16,337.50	0.00	24,000.00	0.00	0.00	0.00
249-000-607-560	LOWELL, CITY OF - BUILDING PERMITS	18,000.00	18,000.00	16,584.00	9,613.00	8,387.00	1,176.00	0.00	53.41
249-000-607-561	LOWELL, CITY OF - ELECTRICAL PERMITS	7,000.00	7,000.00	6,668.00	1,473.00	5,527.00	513.00	0.00	21.04
249-000-607-562	LOWELL, CITY OF - MECHANICAL PERMI	5,000.00	5,000.00	3,588.95	910.00	4,090.00	380.00	0.00	18.20
249-000-607-563	LOWELL CITY OF - PLUMBING PERMITS	5,000.00	5,000.00	2,820.00	807.00	4,193.00	282.00	0.00	16.14
249-000-665-000	INTEREST REVENUE	11,700.00	11,700.00	1,248.32	75.43	11,624.57	17.20	0.00	0.64
249-000-671-671	MISCELLANEOUS INCOME	1,000.00	1,000.00	1,925.63	3,625.50	(2,625.50)	1,130.50	0.00	362.55
249-000-673-000	SALE OF ASSETS	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		1,343,700.00	1,343,700.00	1,593,511.65	651,073.43	692,626.57	145,197.70	0.00	48.45
Total - Function REVENUE		1,343,700.00	1,343,700.00	1,593,511.65	651,073.43	692,626.57	145,197.70	0.00	48.45
TOTAL Revenues		1,343,700.00	1,343,700.00	1,593,511.65	651,073.43	692,626.57	145,197.70	0.00	48.45
Expenditures									
Function: OTHER TWP SERVICE									
Dept 850-BENEFITS/INSURANCE									
249-850-715-000	FICA-EMPLOYER	44,152.00	44,152.00	37,723.67	15,573.03	28,578.97	3,214.46	0.00	35.27
249-850-717-000	WORKERS COMP INSURANCE	8,894.00	8,894.00	9,374.08	0.00	8,894.00	0.00	0.00	0.00
249-850-718-000	VISION INSURANCE BENEFITS	1,165.00	1,165.00	1,037.32	506.00	659.00	101.20	0.00	43.43
249-850-719-000	HEALTH INSURANCE BENEFITS	81,681.00	81,681.00	64,951.50	42,549.70	39,131.30	7,658.67	0.00	52.09
249-850-719-100	OPT-OUT INSURANCE	1,500.00	1,500.00	1,000.00	250.00	1,250.00	0.00	0.00	16.67
249-850-719-200	MI CLAIMS TAX- HEALTH	0.00	0.00	(35.31)	0.00	0.00	0.00	0.00	0.00
249-850-720-000	LIFE & DISABILITY INSURANCE	3,748.00	3,748.00	3,053.76	2,006.88	1,741.12	334.48	0.00	53.55
249-850-721-000	DENTAL INSURANCE BENEFITS	11,148.00	11,148.00	7,062.49	4,478.16	6,669.84	804.76	0.00	40.17
249-850-721-200	MI CLAIMS TAX - DENTAL	0.00	0.00	77.45	31.93	(31.93)	0.00	0.00	100.00
249-850-722-000	PENSION PLAN BENEFITS	48,268.00	48,268.00	43,437.86	172,440.60	(124,172.60)	3,712.92	0.00	357.26
Total Dept 850-BENEFITS/INSURANCE		200,556.00	200,556.00	167,682.82	237,836.30	(37,280.30)	15,826.49	0.00	118.59
Total - Function OTHER TWP SERVICE		200,556.00	200,556.00	167,682.82	237,836.30	(37,280.30)	15,826.49	0.00	118.59
Function: CAPITAL OUTLAY									
Dept 901-CAPITAL OUTLAY									
249-901-970-000	BUILDING CAPITAL OUTLAY	124,000.00	124,000.00	5,148.84	11,579.00	105,421.00	0.00	7,000.00	14.98
Total Dept 901-CAPITAL OUTLAY		124,000.00	124,000.00	5,148.84	11,579.00	105,421.00	0.00	7,000.00	14.98

06/09/2015

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	END BALANCE 12/31/2014 NORM (ABNORM)	YTD BALANCE 05/31/2015 NORM (ABNORM)	UNENCUMBERED BALANCE	ACTIVITY FOR MONTH 05/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Total - Function CAPIAL OUTLAY		124,000.00	124,000.00	5,148.84	11,579.00	105,421.00	0.00	7,000.00	14.98
Function: PUBLIC SAFETY									
Dept 371-BUILDING DEPARTMENT									
249-371-703-000	DIRECTOR OF INSPECTIONS	79,734.00	79,734.00	81,905.92	30,666.90	49,067.10	6,133.38	0.00	38.46
249-371-706-000	BLDG WAGES/SALARY- KD	61,297.00	61,297.00	59,167.21	23,575.90	37,721.10	4,715.18	0.00	38.46
249-371-706-302	BLDG INSPECTOR - JB	60,960.00	60,960.00	54,807.90	23,446.20	37,513.80	4,689.24	0.00	38.46
249-371-706-303	BLDG INSPECTOR - WB	63,538.00	63,538.00	59,885.02	24,437.70	39,100.30	4,887.54	0.00	38.46
249-371-706-304	BLDG INSPECTOR - DH	66,083.00	66,083.00	65,042.64	25,416.60	40,666.40	5,083.32	0.00	38.46
249-371-706-305	BLDG INSPECTOR - JV/VM	60,960.00	60,960.00	48,210.96	23,446.20	37,513.80	4,689.24	0.00	38.46
249-371-706-306	BLDG INSPECTOR / PT - SB	39,370.00	39,370.00	34,973.64	15,845.44	23,524.56	3,461.12	0.00	40.25
249-371-706-309	BLDG INSPECTOR - DHU	54,037.00	54,037.00	39,748.68	20,783.50	33,253.50	4,156.70	0.00	38.46
249-371-706-400	BUILDING CLERICAL I	36,074.00	36,074.00	34,097.43	13,872.00	22,202.00	2,774.40	0.00	38.45
249-371-706-401	BUILDING CLERICAL II-JC	15,548.00	15,548.00	11,802.12	5,210.08	10,337.92	1,203.48	0.00	33.51
249-371-706-402	BUILDING CLERICAL PART-TIME KH	15,548.00	15,548.00	11,695.24	5,195.13	10,352.87	1,098.83	0.00	33.41
249-371-706-500	BLDG ADDITIONAL HELP	24,000.00	24,000.00	19,812.10	2,870.00	21,130.00	665.00	0.00	11.96
249-371-723-000	MEMBERSHIPS AND DUES	3,200.00	3,200.00	1,462.00	605.00	2,595.00	0.00	0.00	18.91
249-371-724-000	EDUCATION	6,000.00	6,000.00	3,023.48	1,074.83	4,925.17	27.93	0.00	17.91
249-371-727-000	SUPPLIES	8,500.00	8,500.00	1,638.01	1,116.62	2,092.61	383.58	5,290.77	75.38
249-371-756-000	DEPARTMENT SUPPLIES	0.00	0.00	3,295.78	0.00	0.00	0.00	0.00	0.00
249-371-757-000	SUPPLIES-ICC BOOKS	9,000.00	9,000.00	10,908.26	1,573.01	3,926.99	1,573.01	3,500.00	56.37
249-371-768-000	DEPARTMENT UNIFORMS	2,400.00	2,400.00	2,213.90	810.91	1,589.09	159.00	0.00	33.79
249-371-787-000	OTHER EXPENSES	1,600.00	1,600.00	72.40	445.55	1,154.45	63.39	0.00	27.85
249-371-787-200	OTHER EXPENSES- CREDIT CARD FEES	6,500.00	6,500.00	6,396.34	2,636.63	3,863.37	656.90	0.00	40.56
249-371-807-000	AUDIT FEES & SERVICES	880.00	880.00	1,213.75	550.00	330.00	0.00	0.00	62.50
249-371-810-000	INSURANCE	6,003.00	6,003.00	5,716.90	6,346.00	(343.00)	0.00	0.00	105.71
249-371-860-000	MILEAGE	50,000.00	50,000.00	52,403.64	22,682.71	27,317.29	4,595.46	0.00	45.37
249-371-862-500	DEPT HEAD, SUPV EXPENSES	500.00	500.00	220.00	79.31	420.69	0.00	0.00	15.86
249-371-900-000	PRINTING & PUBLISHING	2,000.00	2,000.00	655.00	0.00	2,000.00	0.00	0.00	0.00
249-371-924-000	PHONES	1,800.00	1,800.00	1,153.18	459.73	1,340.27	102.82	0.00	25.54
249-371-924-100	CELL PHONES	5,200.00	5,200.00	5,733.75	5,035.94	164.06	479.01	0.00	96.85
249-371-932-000	OFFICE EQUIP & COMPUTER REPAIR	2,500.00	2,500.00	980.15	0.00	2,500.00	0.00	0.00	0.00
249-371-939-000	SERVICE CONTRACTS	9,000.00	9,000.00	8,523.32	4,579.95	(183.02)	994.10	4,603.07	102.03
249-371-941-000	POSTAGE & MACHINE LEASE	1,000.00	1,000.00	750.00	150.00	850.00	0.00	0.00	15.00
249-371-957-000	BLDG PHYSICAL EXAMS	750.00	750.00	513.87	0.00	750.00	0.00	0.00	0.00
249-371-967-000	BLDG - SPECIAL PROJECTS	18,000.00	18,000.00	72.82	2,897.50	2,924.00	1,258.16	12,178.50	83.76
249-371-981-000	SMALL EQUIPMENT/FURNITURE	7,300.00	7,300.00	831.48	4,217.69	2,492.36	0.00	589.95	65.86
Total Dept 371-BUILDING DEPARTMENT		719,282.00	719,282.00	628,926.89	270,027.03	423,092.68	53,850.79	26,162.29	41.18
Dept 964-PAYMENTS TO OTHER TOWNSHIPS									
249-964-964-100	PERMITS DUE TO LOWELL TWP	8,600.00	8,600.00	8,352.60	1,807.70	6,792.30	945.00	0.00	21.02
249-964-964-200	PERMITS DUE TO VERGENNES TWP	4,600.00	4,600.00	5,094.00	911.60	3,688.40	522.00	0.00	19.82
249-964-964-300	PERMITS DUE TO GR TWP	45,600.00	45,600.00	61,399.09	15,929.90	29,670.10	5,049.40	0.00	34.93
249-964-964-400	PERMITS DUE TO ADA TWP	31,000.00	31,000.00	34,245.79	11,240.90	19,759.10	2,664.40	0.00	36.26
249-964-964-500	PERMITS DUE TO EAST GR	30,000.00	30,000.00	34,090.55	12,922.60	17,077.40	3,727.80	0.00	43.08
249-964-964-600	PERMITS DUE PLAINFIELD	37,600.00	37,600.00	41,436.25	12,249.40	25,350.60	3,564.20	0.00	32.58
249-964-964-700	PERMITS DUE CITY OF LOWELL	7,000.00	7,000.00	5,932.19	2,118.80	4,881.20	368.00	0.00	30.27
249-964-964-800	PERMITS DUE CASCADE TWP	80,000.00	80,000.00	102,920.37	35,830.20	44,169.80	19,391.65	0.00	44.79
Total Dept 964-PAYMENTS TO OTHER TOWNSHIPS		244,400.00	244,400.00	293,470.84	93,011.10	151,388.90	36,232.45	0.00	38.06
Total - Function PUBLIC SAFETY		963,682.00	963,682.00	922,397.73	363,038.13	574,481.58	90,083.24	26,162.29	40.39
TOTAL Expenditures		1,288,238.00	1,288,238.00	1,095,229.39	612,453.43	642,622.28	105,909.73	33,162.29	50.12
Fund 249 - BUILDING FUND:									
TOTAL REVENUES		1,343,700.00	1,343,700.00	1,593,511.65	651,073.43	692,626.57	145,197.70	0.00	48.45
TOTAL EXPENDITURES		1,288,238.00	1,288,238.00	1,095,229.39	612,453.43	642,622.28	105,909.73	33,162.29	50.12
NET OF REVENUES & EXPENDITURES		55,462.00	55,462.00	498,282.26	38,620.00	50,004.29	39,287.97	(33,162.29)	9.84

06/09/2015

TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 249 - BUILDING FUND			
249-000-001-100	CASH - CHEM	200,595.01	
249-000-003-001	CD - INDEPENDENT BANK M 12/19/16	300,000.00	
249-000-003-021	FIRST NATIONAL BANK OF MI/ M 10/11/2015	500,000.00	
249-000-003-024	FIRST NATIONAL BANK OF AMERICA	300,879.52	
249-000-003-028	CONSUMER CREDIT UNION M 3/10/2017	300,025.00	
249-000-003-029	CD - FIRST COMMUNITY BANK M5/27/2018	250,000.00	
249-000-204-000	ACCRUED PAYROLL		7,905.98
249-000-214-000	DUE TO OTHER FUNDS		75.13
249-000-237-000	DUE TO IRF SW CONNECTIONS		6,618.00
249-000-390-000	FUND BALANCE - RESTRICTED		1,146,122.16
249-000-393-000	FUND BALANCE - NONSPENDABLE		153,876.00
249-000-607-483	CASCADE TWP BLDG COM PERMITS		92,461.00
249-000-607-484	CASCADE TWP BLDG RES PERMITS		39,748.00
249-000-607-485	CASCADE TWP ELECTRICAL PERMITS		47,337.00
249-000-607-486	CASCADE TWP MECHANICAL PERMITS		37,404.75
249-000-607-487	CASCADE TWP PLUMBING PERMITS		25,760.00
249-000-607-488	CASCADE TWP PLAN REVIEWS		42,996.00
249-000-607-490	CASCADE TWP CONTRACTOR REG		3,180.00
249-000-607-500	LOWELL TWP BUILDING PERMITS		5,644.50
249-000-607-501	LOWELL TWP ELECTRICAL PERMITS		1,816.00
249-000-607-502	LOWELL TWP MECHANICAL PERMITS		3,405.00
249-000-607-503	LOWELL TWP PLUMBING PERMITS		1,978.00
249-000-607-511	VERGENNES TWP ELECTRICAL PERMITS		2,696.00
249-000-607-512	VERGENNES TWP MECHANICAL PERMITS		2,740.00
249-000-607-516	VERGENNES TWP PLUMBING PERMITS		1,836.00
249-000-607-520	ADA TWP BUILDING PERMITS		28,447.00
249-000-607-521	ADA TWP PLUMBING PERMITS		9,753.00
249-000-607-523	ADA TWP ELECTRICAL PERMITS		14,335.00
249-000-607-524	ADA TWP MECHANICAL PERMITS		15,072.50
249-000-607-531	GR TWP BUILDING PERMITS		48,016.25
249-000-607-532	GR TWP ELECTRICAL PERMITS		16,535.00
249-000-607-533	GR TWP MECHANICAL PERMITS		24,402.75
249-000-607-534	GR TWP PLUMBING PERMITS		12,349.00
249-000-607-536	EAST GR BUILDING PERMITS		29,467.00
249-000-607-537	EAST GR ELECTRICAL PERMITS		16,575.00
249-000-607-538	EAST GR MECHANICAL PERMITS		18,448.75
249-000-607-539	EAST GR PLUMBING PERMITS		12,392.00
249-000-607-541	EAST GR-RENTAL INSP		2,250.00
249-000-607-551	PLAINFIELD - ELECTRICAL PERMITS		25,813.00
249-000-607-552	PLAINFIELD MECHANICAL PERMITS		33,390.00
249-000-607-553	PLAINFIELD - PLUMBING PERMITS		18,321.00
249-000-607-560	LOWELL, CITY OF - BUILDING PERMITS		9,613.00
249-000-607-561	LOWELL, CITY OF - ELECTRICAL PERMITS		1,473.00
249-000-607-562	LOWELL, CITY OF - MECHANICAL PERMITS		910.00
249-000-607-563	LOWELL CITY OF - PLUMBING PERMITS		807.00
249-000-665-000	INTEREST REVENUE		75.43
249-000-671-671	MISCELLANEOUS INCOME		3,625.50
249-371-703-000	DIRECTOR OF INSPECTIONS	30,666.90	
249-371-706-000	BLDG WAGES/SALARY- KD	23,575.90	
249-371-706-302	BLDG INSPECTOR - JB	23,446.20	

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
249-371-706-303	BLDG INSPECTOR - WB	24,437.70	
249-371-706-304	BLDG INSPECTOR - DH	25,416.60	
249-371-706-305	BLDG INSPECTOR - JV/VM	23,446.20	
249-371-706-306	BLDG INSPECTOR / PT - SB	15,845.44	
249-371-706-309	BLDG INSPECTOR - DHU	20,783.50	
249-371-706-400	BUILDING CLERICAL I	13,872.00	
249-371-706-401	BUILDING CLERICAL II- JC	5,210.08	
249-371-706-402	BUILDING CLERICAL PART-TIME KH	5,195.13	
249-371-706-500	BLDG ADDITIONAL HELP	2,870.00	
249-371-723-000	MEMBERSHIPS AND DUES	605.00	
249-371-724-000	EDUCATION	1,074.83	
249-371-727-000	SUPPLIES	1,116.62	
249-371-757-000	SUPPLIES-ICC BOOKS	1,573.01	
249-371-768-000	DEPARTMENT UNIFORMS	810.91	
249-371-787-000	OTHER EXPENSES	445.55	
249-371-787-200	OTHER EXPENSES- CREDIT CARD FEES	2,636.63	
249-371-807-000	AUDIT FEES & SERVICES	550.00	
249-371-810-000	INSURANCE	6,346.00	
249-371-860-000	MILEAGE	22,682.71	
249-371-862-500	DEPT HEAD, SUPV EXPENSES	79.31	
249-371-924-000	PHONES	459.73	
249-371-924-100	CELL PHONES	5,035.94	
249-371-939-000	SERVICE CONTRACTS	4,579.95	
249-371-941-000	POSTAGE & MACHINE LEASE	150.00	
249-371-967-000	BLDG - SPECIAL PROJECTS	2,897.50	
249-371-981-000	SMALL EQUIPMENT/FURNITURE	4,217.69	
249-850-715-000	FICA-EMPLOYER	15,573.03	
249-850-718-000	VISION INSURANCE BENEFITS	506.00	
249-850-719-000	HEALTH INSURANCE BENEFITS	42,549.70	
249-850-719-100	OPT-OUT INSURANCE	250.00	
249-850-720-000	LIFE & DISABILITY INSURANCE	2,006.88	
249-850-721-000	DENTAL INSURANCE BENEFITS	4,478.16	
249-850-721-200	MI CLAIMS TAX - DENTAL	31.93	
249-850-722-000	PENSION PLAN BENEFITS	172,440.60	
249-901-970-000	BUILDING CAPITAL OUTLAY	11,579.00	
249-964-964-100	PERMITS DUE TO LOWELL TWP	1,807.70	
249-964-964-200	PERMITS DUE TO VERGENNES TWP	911.60	
249-964-964-300	PERMITS DUE TO GR TWP	15,929.90	
249-964-964-400	PERMITS DUE TO ADA TWP	11,240.90	
249-964-964-500	PERMITS DUE TO EAST GR	12,922.60	
249-964-964-600	PERMITS DUE PLAINFIELD	12,249.40	
249-964-964-700	PERMITS DUE CITY OF LOWELL	2,118.80	
249-964-964-800	PERMITS DUE CASCADE TWP	35,830.20	
Total Fund 249 - BUILDING FUND			
NET OF REVENUES/EXPENDITURES - 2014			498,282.26
		2,463,952.96	2,463,952.96

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 05/31/2015
PRE- AUDIT

<u>GL Number</u>	<u>Description</u>	<u>Balance</u>
Fund 249 - BUILDING FUND		
*** Assets ***		
249-000-001-100	CASH - CHEM	200,595.01
249-000-003-001	CD - INDEPENDENT BANK M 12/19/16	300,000.00
249-000-003-021	FIRST NATIONAL BANK OF MI/ M 10/11/2015	500,000.00
249-000-003-024	FIRST NATIONAL BANK OF AMERICA	300,879.52
249-000-003-028	CONSUMER CREDIT UNION M 3/10/2017	300,025.00
249-000-003-029	CD - FIRST COMMUNITY BANK M5/27/2018	250,000.00
	Total Assets	<u>1,851,499.53</u>
*** Liabilities ***		
249-000-204-000	ACCRUED PAYROLL	7,905.98
249-000-214-000	DUE TO OTHER FUNDS	75.13
249-000-237-000	DUE TO IRF SW CONNECTIONS	6,618.00
	Total Liabilities	<u>14,599.11</u>
*** Fund Balance ***		
249-000-390-000	FUND BALANCE - RESTRICTED	1,146,122.16
249-000-393-000	FUND BALANCE - NONSPENDABLE	153,876.00
	Total Fund Balance	<u>1,299,998.16</u>
	Beginning Fund Balance - 2014	<u>1,299,998.16</u>
	Net of Revenues VS Expenditures - 2014	498,282.26
	*2014 End FB/2015 Beg FB	1,798,280.42
	Net of Revenues VS Expenditures - Current Year	38,620.00
	Ending Fund Balance	1,836,900.42
	Total Liabilities And Fund Balance	<u>1,851,499.53</u>

* Year Not Closed

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REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	END BALANCE 12/31/2014 NORM (ABNORM)	YTD BALANCE 05/31/2015 NORM (ABNORM)	UNENCUMBERED BALANCE	ACTIVITY FOR MONTH 05/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 270 - LIBRARY FUND									
Revenues									
Function: REVENUE									
Dept 000									
270-000-401-402	TAX LEVY	182,000.00	182,000.00	456,096.22	176,601.63	5,398.37	214.60	0.00	97.03
270-000-401-410	PERSONAL PROPERTY TAX	19,100.00	19,100.00	44,683.99	17,560.70	1,539.30	0.00	0.00	91.94
270-000-401-412	DELINQUENT TAX LEVY	700.00	700.00	2,362.24	470.61	229.39	184.56	0.00	67.23
270-000-401-437	ABATEMENT TAXES-LEVY	1,905.00	1,905.00	2,852.22	1,890.12	14.88	0.00	0.00	99.22
270-000-401-445	PENALTIES & INTEREST ON TAX	100.00	100.00	134.82	42.00	58.00	5.61	0.00	42.00
270-000-587-587	KENT DISTRICT LIBRARY PAYMENT	32,869.00	32,869.00	21,913.00	8,217.38	24,651.62	0.00	0.00	25.00
270-000-665-000	INTEREST REVENUE	1,200.00	1,200.00	28,076.12	350.71	849.29	168.64	0.00	29.23
270-000-671-671	MISCELLANEOUS INCOME	0.00	0.00	430.75	0.00	0.00	(184.56)	0.00	0.00
270-000-673-000	SALE OF ASSETS	0.00	0.00	0.00	290.00	(290.00)	0.00	0.00	100.00
Total Dept 000		237,874.00	237,874.00	556,549.36	205,423.15	32,450.85	388.85	0.00	86.36
Total - Function REVENUE		237,874.00	237,874.00	556,549.36	205,423.15	32,450.85	388.85	0.00	86.36
TOTAL Revenues		237,874.00	237,874.00	556,549.36	205,423.15	32,450.85	388.85	0.00	86.36
Expenditures									
Function: RECREATIONAL AND CULTURAL									
Dept 790-LIBRARY									
270-790-727-000	LIBRARY SUPPLIES	6,600.00	6,600.00	4,395.17	3,240.99	2,326.85	1,077.25	1,032.16	64.74
270-790-729-000	LIB ELECTRONIC SUBSCRIPTIONS	900.00	900.00	840.00	0.00	900.00	0.00	0.00	0.00
270-790-757-000	LIBRARY OPERATIONAL EXPENSES	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00
270-790-787-000	LIBRARY OTHER EXPENSES	1,000.00	1,000.00	0.00	18.25	981.75	18.25	0.00	1.83
270-790-802-200	LIBRARY JANITORIAL CONTRACT	25,000.00	25,000.00	21,804.00	7,988.00	1,036.00	1,997.00	15,976.00	95.86
270-790-810-000	LIBRARY PROPERTY INSURANCE	10,719.00	10,719.00	10,208.74	10,577.00	142.00	0.00	0.00	98.68
270-790-921-000	LIBRARY ELECTRICITY	50,000.00	50,000.00	52,573.97	16,372.74	33,627.26	3,832.16	0.00	32.75
270-790-923-000	LIBRARY HEATING	16,000.00	16,000.00	14,943.22	7,576.97	8,423.03	702.00	0.00	47.36
270-790-924-000	LIBRARY PHONES	800.00	800.00	847.22	318.64	481.36	99.01	0.00	39.83
270-790-927-000	LIBRARY WATER-SEWER	6,500.00	6,500.00	4,918.57	1,945.61	4,554.39	884.07	0.00	29.93
270-790-931-000	LIBRARY MAINTENANCE	70,000.00	70,000.00	57,529.99	30,495.82	32,582.79	6,974.22	6,921.39	53.45
270-790-931-100	LIBRARY MAINT/ADDITIONAL	16,336.00	16,336.00	16,336.00	0.00	16,336.00	0.00	0.00	0.00
270-790-950-000	PROPERTY TAX REFUNDS	500.00	500.00	459.63	39.67	460.33	0.00	0.00	7.93
270-790-981-000	SMALL EQUIPMENT/FURNITURE	0.00	0.00	1,256.72	0.00	0.00	0.00	0.00	0.00
Total Dept 790-LIBRARY		204,555.00	204,555.00	186,113.23	78,573.69	102,051.76	15,583.96	23,929.55	50.11
Total - Function RECREATIONAL AND CULTURAL		204,555.00	204,555.00	186,113.23	78,573.69	102,051.76	15,583.96	23,929.55	50.11
Function: CAPITAL OUTLAY									
Dept 901-CAPITAL OUTLAY									
270-901-980-650	LIBRARY CIP	95,000.00	95,000.00	0.00	67,364.25	10,787.18	0.00	16,848.57	88.65
Total Dept 901-CAPITAL OUTLAY		95,000.00	95,000.00	0.00	67,364.25	10,787.18	0.00	16,848.57	88.65
Total - Function CAPITAL OUTLAY		95,000.00	95,000.00	0.00	67,364.25	10,787.18	0.00	16,848.57	88.65
TOTAL Expenditures		299,555.00	299,555.00	186,113.23	145,937.94	112,838.94	15,583.96	40,778.12	62.33
Fund 270 - LIBRARY FUND:									
TOTAL REVENUES		237,874.00	237,874.00	556,549.36	205,423.15	32,450.85	388.85	0.00	86.36
TOTAL EXPENDITURES		299,555.00	299,555.00	186,113.23	145,937.94	112,838.94	15,583.96	40,778.12	62.33
NET OF REVENUES & EXPENDITURES		(61,681.00)	(61,681.00)	370,436.13	59,485.21	(80,388.09)	(15,195.11)	(40,778.12)	30.33

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 270 - LIBRARY FUND			
270-000-003-011	CD - THE BANK OF HOLLAND #964 4/17/16	526,501.36	
270-000-003-014	CD - LAKE MICH CR UN #41 M3/20/2017	832,967.83	
270-000-003-026	CD - WEST MI COMMUNITY BANK M 6/1/2016	250,000.00	
270-000-015-023	LIBRARY M/M UNITED BANK	420,936.55	
270-000-390-000	FUND BALANCE - RESTRICTED		1,005,484.40
270-000-391-001	FUND BALANCE - COMMITTED/MAJOR REPAIRS11		400,000.00
270-000-391-003	FUND BALANCE - COMMITTED/PP TAX 2012		195,000.00
270-000-401-402	TAX LEVY		176,601.63
270-000-401-410	PERSONAL PROPERTY TAX		17,560.70
270-000-401-412	DELINQUENT TAX LEVY		470.61
270-000-401-437	ABATEMENT TAXES-LEVY		1,890.12
270-000-401-445	PENALTIES & INTEREST ON TAX		42.00
270-000-587-587	KENT DISTRICT LIBRARY PAYMENT		8,217.38
270-000-665-000	INTEREST REVENUE		350.71
270-000-673-000	SALE OF ASSETS		290.00
270-790-727-000	LIBRARY SUPPLIES	3,240.99	
270-790-787-000	LIBRARY OTHER EXPENSES	18.25	
270-790-802-200	LIBRARY JANITORIAL CONTRACT	7,988.00	
270-790-810-000	LIBRARY PROPERTY INSURANCE	10,577.00	
270-790-921-000	LIBRARY ELECTRICITY	16,372.74	
270-790-923-000	LIBRARY HEATING	7,576.97	
270-790-924-000	LIBRARY PHONES	318.64	
270-790-927-000	LIBRARY WATER-SEWER	1,945.61	
270-790-931-000	LIBRARY MAINTENANCE	30,495.82	
270-790-950-000	PROPERTY TAX REFUNDS	39.67	
270-901-980-650	LIBRARY CIP	67,364.25	
Total Fund 270 - LIBRARY FUND			
NET OF REVENUES/EXPENDITURES - 2014		2,176,343.68	370,436.13
			2,176,343.68

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 05/31/2015
PRE- AUDIT

<u>GL Number</u>	<u>Description</u>	<u>Balance</u>
Fund 270 - LIBRARY FUND		
*** Assets ***		
270-000-003-011	CD - THE BANK OF HOLLAND #964 4/17/16	526,501.36
270-000-003-014	CD - LAKE MICH CR UN #41 M3/20/2017	832,967.83
270-000-003-026	CD - WEST MI COMMUNITY BANK M 6/1/2016	250,000.00
270-000-015-023	LIBRARY M/M UNITED BANK	420,936.55
	Total Assets	<u>2,030,405.74</u>
*** Liabilities ***		
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
270-000-390-000	FUND BALANCE - RESTRICTED	1,005,484.40
270-000-391-001	FUND BALANCE - COMMITTED/MAJOR REPAIRS11	400,000.00
270-000-391-003	FUND BALANCE - COMMITTED/PP TAX 2012	195,000.00
	Total Fund Balance	<u>1,600,484.40</u>
	Beginning Fund Balance - 2014	<u>1,600,484.40</u>
	Net of Revenues VS Expenditures - 2014	370,436.13
	*2014 End FB/2015 Beg FB	1,970,920.53
	Net of Revenues VS Expenditures - Current Year	59,485.21
	Ending Fund Balance	2,030,405.74
	Total Liabilities And Fund Balance	<u>2,030,405.74</u>

* Year Not Closed

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REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	END BALANCE 12/31/2014 NORM (ABNORM)	YTD BALANCE 05/31/2015 NORM (ABNORM)	UNENCUMBERED BALANCE	ACTIVITY FOR MONTH 05/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 408 - A. HOMEYER/OPEN SPACE PRESERVATION FUND									
Revenues									
Function: REVENUE									
Dept 000									
408-000-665-000	INTEREST REVENUE	1,800.00	1,800.00	1,735.06	573.11	1,226.89	143.37	0.00	31.84
408-000-671-675	DONATIONS/HOMEYER	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		1,800.00	1,800.00	2,235.06	573.11	1,226.89	143.37	0.00	31.84
Total - Function REVENUE		1,800.00	1,800.00	2,235.06	573.11	1,226.89	143.37	0.00	31.84
TOTAL Revenues		1,800.00	1,800.00	2,235.06	573.11	1,226.89	143.37	0.00	31.84
Fund 408 - A. HOMEYER/OPEN SPACE PRESERVATION FUND:									
TOTAL REVENUES		1,800.00	1,800.00	2,235.06	573.11	1,226.89	143.37	0.00	31.84
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		1,800.00	1,800.00	2,235.06	573.11	1,226.89	143.37	0.00	31.84
TOTAL REVENUES - ALL FUNDS		10,556,423.00	10,556,423.00	11,241,938.24	6,912,330.74	3,644,092.26	426,745.68	0.00	65.48
TOTAL EXPENDITURES - ALL FUNDS		11,954,298.00	11,954,298.00	9,118,110.09	3,415,956.97	8,116,880.38	428,888.51	421,460.65	28.58
NET OF REVENUES & EXPENDITURES		(1,397,875.00)	(1,397,875.00)	2,123,828.15	3,496,373.77	(4,472,788.12)	(2,142.83)	(421,460.65)	250.12

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 05/31/2015
PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 408 - A. HOMEYER/OPEN SPACE PRESERVATION FUND			
408-000-015-005	MONEY MARKET LAKE MICH CR UN	349,699.54	
408-000-390-000	FUND BALANCE - RESTRICTED		346,891.37
408-000-665-000	INTEREST REVENUE		573.11
Total Fund 408 - A. HOMEYER/OPEN SPACE PRESERVATION FUND			
NET OF REVENUES/EXPENDITURES - 2014		349,699.54	2,235.06
			349,699.54

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BALANCE SHEET FOR CASCADE CHARTER TOWNSHIP
Period Ending 05/31/2015
PRE- AUDIT

<u>GL Number</u>	<u>Description</u>	<u>Balance</u>
Fund 408 - A. HOMEYER/OPEN SPACE PRESERVATION FUND		
*** Assets ***		
408-000-015-005	MONEY MARKET LAKE MICH CR UN	349,699.54
	Total Assets	<u>349,699.54</u>
*** Liabilities ***		
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
408-000-390-000	FUND BALANCE - RESTRICTED	346,891.37
	Total Fund Balance	<u>346,891.37</u>
	Beginning Fund Balance - 2014	<u>346,891.37</u>
	Net of Revenues VS Expenditures - 2014	2,235.06
	*2014 End FB/2015 Beg FB	349,126.43
	Net of Revenues VS Expenditures - Current Year	573.11
	Ending Fund Balance	349,699.54
	Total Liabilities And Fund Balance	<u>349,699.54</u>
* Year Not Closed		

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TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
 PERIOD ENDING 05/31/2015
 PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 701 - TRUST AND AGENCY			
701-000-003-002	CD-HENRY KRAMER BOND M 10/16/2015	14,808.28	
701-000-003-004	CD-JACK SMITH/INVEST M 10/16/2015	22,263.50	
701-000-003-018	CD - CHEMICAL BANK JAMES TIMMONS	12,400.00	
701-000-015-026	OLD NATIONAL BANK (FOUNDERS)	97,577.29	
701-000-230-004	T&A INTERST DUE GF		222.64
701-000-250-010	SABLE HOMES 2/2013		560.00
701-000-250-016	YMCA PATHWAY BOND 11/2014		13,760.00
701-000-250-017	TRIANGLE ASSOC-FOX DELTA AUDI/PW 5/2015		1,000.00
701-000-250-080	CASCADE POINTE-PATHWAY BOND		9,554.62
701-000-250-166	REDWOOD LIVING/WHITE WATER 4/2014		4,195.80
701-000-250-167	RIDGES OF CASCADE 4/2014	1,051.40	
701-000-250-168	STONESHIRE PHASE II 4/2014	8,815.75	
701-000-250-170	5795 MANCHESTER HILLS PW 8/2014		500.00
701-000-250-171	AERO COMMUNICATIONS PW 10/2014		500.00
701-000-252-050	WALMART S/W INSP GR 3/2013		826.83
701-000-252-227	CASCADE MARKETPLACE 5/08		8,858.33
701-000-252-751	GLENWOOD HILLS S/W BOND		23,211.72
701-000-253-273	TURNBURY 11-3042 7/2011		570.50
701-000-253-299	CAPITAL TELECOM LLC 12-3107 8/2012		500.00
701-000-253-306	5570 28TH ST SE 13-3120 1/2013		500.00
701-000-253-310	EAST IMPORTS EXPANSION 13-3168 12/13		500.00
701-000-253-320	CONSUMER CR UN 14-3205 8/2014		500.00
701-000-253-323	TRADEMARK INC 14-3217 10/2014		500.00
701-000-253-325	CASCADE ONE LLC 14-3219 10/2014		500.00
701-000-253-326	FIREHOUSE SUBS 14-3220 10/2014		269.00
701-000-253-327	DARLEE LLC 14-3223 11/2014		252.00
701-000-253-328	MIEDEMA METAL BUILDING SYSTEM 11/14		263.00
701-000-253-329	VANECK ENTERPRISE 14-3228 11/14		500.00
701-000-253-331	RJV VENTURES - 15:3229 02/15		500.00
701-000-253-332	LAKE MI CREDIT UNION #15:3231 02/15		500.00
701-000-253-333	BODBYL PROPERTIES LLC		500.00
701-000-253-334	KCRC/FLORENCE CEMENT #15:3240 03/15		500.00
701-000-253-335	PATTERSON ICE ARENA CASE #15:3242 03/15		500.00
701-000-253-336	LACKS ENTERPRISE 15-3243 4/2015		500.00
701-000-253-337	RIDGES OF CASCADE 15-3247 5/2015		500.00
701-000-255-741	JAMES TIMMONS TRUST		12,400.00
701-000-255-742	JACKS SMITH (IRF) M 10/16/2015		22,263.50
701-000-255-743	CUSTOMER DEPOSITS- SOLICITATION BONDS		400.00
701-000-283-000	PERFOMANCE BONDS		5,000.00
701-000-283-004	REDWOOD LIVING PERFORMANCE BOND 13-3139		10,000.00
701-000-283-005	TOM GIUSTI 5/2014		500.00
701-000-283-007	PERFORMANCE BOND- PVT RD/2181 THORNAPPLE		20,000.00
701-000-283-740	HENRY KRAMER PERFORMANCE BOND		14,808.28
Total Fund 701 - TRUST AND AGENCY			
		156,916.22	156,916.22

06/09/2015

TRIAL BALANCE REPORT FOR CASCADE CHARTER TOWNSHIP
PERIOD ENDING 05/31/2015
PRE-AUDIT

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
Fund 703 - CURRENT TAX COLLECTION FUND			
703-000-001-001	CASH (CASH DRAWER)	150.00	
703-000-001-100	CASH -CHEM	1,501.45	
703-000-001-102	CASH-CHEM /DELQ TAX	63,851.92	
703-000-001-103	CASH- CHEM /TAX WIRE	69.75	
703-000-214-112	CCT - OVER/SHORT		0.72
703-000-222-175	KENT COUNTY - DOG LICENSE		1,154.80
703-000-230-002	DELQ TAX - DUE TO OTHER UNIT OF GOVT		63,837.46
703-000-230-003	WIRE ACCT-DUE TO OTHER UNIT GOVT		1.00
703-000-230-032	DELQ TAX OVER AND SHORT	3.76	
703-000-230-043	WIRE- ONLINE SERVICE FEES		69.24
703-000-230-044	TAX NSF FEES		62.89
703-000-274-000	UNDISTRIBUTED TAX COLLECTION		450.77
Total Fund 703 - CURRENT TAX COLLECTION FUND		65,576.88	65,576.88
Total - All Funds:		32,463,389.53	32,463,389.53



CASCADE CHARTER TOWNSHIP

2865 Thornhills SE Grand Rapids, Michigan 49546-7140

Date: June 24, 2015
To: Supervisor Beahan and Township Board Members
From: Ben Swayze, Township Manager
Subject: FY 2014 Audit and Comprehensive Annual Financial Report

FACTS:

The FY 2014 audit has been completed by Vredevelde Haefner LLC. Doug Vredevelde from the firm will be present at the Board Meeting to review the audit results and the Comprehensive Annual Financial Report with the Board.

Attached for your review are:

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

ANALYSIS & CONCLUSIONS:

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

- The Township's net position increased through 2014 operations by \$3,498,083 (or 9.9%)
- Total expenses of the Township's programs were \$7,132,112
- Total revenues, including all program and general revenues, were \$10,630,195
- At the close of the current year, the Township's governmental funds reported combined ending fund balances of \$19,140,175, and increase of \$1,990,656 from the previous year.
- At the end of the current year, the unassigned fund balance for the General Fund was \$7,233,857, or 218.5% of total General Fund expenditures and transfers out.
- Total debt of the Township decreased by \$912,000 (or 15.6%) during the current year.

The auditor did recommend minor internal control changes, which are detailed in the transmittal letter. Township responses to the recommendations are included in the letter as well.

The Finance Committee has recommended the Township Board accept the 2014 Comprehensive Annual Financial Report.

FINANCIAL CONSIDERATIONS:

There are no financial considerations in approving this request.

RECOMMENDED ACTION:

Accept the FY 2014 Comprehensive Annual Financial Report.



Vredeveld Haefner LLC

CPA's and Consultants

4001 Granada Ct.
Grand Rapids, MI 49534
FAX (616) 828-0307

Douglas J. Vredeveld, CPA

(616) 446-7474

Peter S. Haefner, CPA

(616) 460-9388

June 4, 2015

Township Board
Cascade Charter Township
Kent County, Michigan

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cascade Charter Township (the Township) for the year ended December 31, 2014. 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 December 10, 2014. 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 2014. 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 trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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.

Specializing in services to governmental and nonprofit entities

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 4, 2015.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

We also noted the following items:

During our review of internal control over the accounting and financial reporting process we noted that journal entries are not approved. We recommend that the Township create a policy for journal entry review and approval, which should require documentation of approval of each journal entry by an individual separate from the journal entry preparation and entry process.

Management's response: The Township will draft and implement a policy whereby a monthly journal entry report is prepared and approved separate from the journal entry preparation and entry process.

While it was noted that there are ethical/fraud related policies in the personnel manual, it was noted during inquiry of Township staff that there is no routine discussion among staff regarding what fraud is, how to prevent it and how to identify it. We recommend that Township staff engage in a discussion regarding this topic during periodic staff meetings.

Management's response: Township staff will include fraud policy review, as well as fraud identification and prevention training as part of our on-going training for staff.

The Township's fund balance currently includes an amount of \$475,000 set aside for potential loss of personal property tax revenues. We recommend this amount be reviewed annually to determine whether it is still warranted and if the amount is reasonable.

Management's response: The Township will include the review of committed fund balance as a part of the annual budget process. Fund balance commitments will be discussed in the finance committee budget review session with recommendations on commitments or uncommitments being made to the full Township Board.

Other Matters

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

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

Accounting and Financial Reporting for Pensions

Effective for the year ending December 31, 2015, the Township will be required to implement a new pension reporting standard. This standard establishes new requirements for governments to report a "net pension liability" for the unfunded portion of its pension plan. Historically, governments have only been required to report a net pension obligation to the extent that they have not met the annual required contribution (ARC) in any given year. Upon implementation of this standard, governments will be required to report a net pension liability based on the current funded status of their pension plans. This liability will be limited to the full accrual basis financial statements. Changes in this liability from year to year will largely be reflected on the income statement, though certain amounts may be deferred and amortized over varying periods.

This new standard will also require more extensive note disclosures and required supplementary information, including 10 years of historical information. The methods used to determine the discount rate (the assumed rate of return on plan assets held in trust) are mandated and must be disclosed, along with what the impact would be on the net pension liability if that rate changed by 1% in either direction. Other new disclosure requirements include details of the changes in the components of the net pension liability, comparisons of actual employer contributions to actuarially determined contributions, and ratios to put the net pension liability in context.

Restriction on Use

This information is intended solely for the 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,

Uredaxold Haefner LLC



CASCADE CHARTER TOWNSHIP

KENT COUNTY, MICHIGAN

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014



Vredeveld Haefner LLC
CPA's

Cascade Charter Township

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Cascade Charter Township

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INDEPENDENT AUDITORS' REPORT

June 4, 2015

Township Board
Cascade Charter Township
Kent County, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cascade Charter Township (the Township), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Township, as of December 31, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 8 and the information on pages 35 through 43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The 2014 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 2014 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 did not audit the 2013 information presented and express no opinion on it.

Wendyold Haefner LLC

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of Cascade Charter Township (the Township), we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended December 31, 2014. 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 2014 operations by \$3,498,083 (or 9.9 %).
- Total expenses of the Township's programs were \$7,132,112.
- Total revenues, including all program and general revenues, were \$10,630,195.
- At the close of the current year, the Township's governmental funds reported combined ending fund balances of \$19,140,175, an increase of \$1,990,656 from the previous year.
- At the end of the current year, the unassigned fund balance for the General Fund was \$7,233,857, or 218.5% of total General Fund expenditures and transfers out.
- Total debt of the Township decreased by \$912,000 (or 15.6%) during the current year.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Township, assets exceeded liabilities and deferred inflows by \$38,777,148 at the close of the most recent fiscal year. A summary of net position is as follows:

Net Position

	<u>Governmental activities</u>	
	<u>2014</u>	<u>2013</u>
Current and other assets	\$28,920,551	\$26,267,209
Capital assets	20,365,543	20,594,409
Total assets	<u>49,286,094</u>	<u>46,861,618</u>
Long-term liabilities outstanding	4,348,938	4,994,222
Other liabilities	1,127,469	1,114,409
Total liabilities	<u>5,476,407</u>	<u>6,108,631</u>
Deferred inflows of resources-taxes	<u>5,032,539</u>	<u>5,473,922</u>
Net position:		
Net investment in capital assets	15,427,543	14,712,548
Restricted	15,071,170	12,947,249
Unrestricted	8,278,435	7,619,268
Total net position	<u>\$38,777,148</u>	<u>\$35,279,065</u>

A portion of the Township's net position (21 percent) reflects unrestricted net position which is available for future operations while the largest portion of net position is invested in capital assets (e.g., land, buildings, vehicles, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

The government's net position increased by \$3,498,083 during the current fiscal year.

Changes in Net Position

	<u>Governmental activities</u>	
	<u>2014</u>	<u>2013</u>
Revenue:		
Program revenue:		
Charges for services	\$ 2,623,363	\$2,827,189
Operating grants and contributions	24,500	-
Capital grants and contributions	-	-
General revenue:		
Property taxes	5,532,258	5,442,855
State sources	1,344,065	1,308,974
Intergovernmental	21,913	-
Unrestricted investment earnings	249,616	236,741
Other	834,480	154,684
Total revenue	<u>\$10,630,195</u>	<u>9,970,443</u>

	<u>Governmental activities</u>	
	<u>2014</u>	<u>2013</u>
Expenses:		
General government	\$1,535,203	\$1,382,212
Public safety	3,477,783	3,564,659
Public works	515,703	1,000,628
Community and economic development	154,567	147,396
Culture and recreation	846,609	791,006
Other township	405,669	379,068
Interest on long-term debt	196,578	239,891
Total expenses	<u>7,132,112</u>	<u>7,504,860</u>
Change in net position	<u>3,498,083</u>	<u>2,465,583</u>
Net position - beginning of year	<u>35,279,065</u>	<u>32,813,482</u>
Net position - end of year	<u>\$38,777,148</u>	<u>\$35,279,065</u>

Governmental Activities. During the year the Township invested \$3,477,783 or 49% of governmental activities expenses in public safety. General government expenses amounted to \$1,535,203 or 22% of governmental activities while public works, community and economic development, culture and recreation, interest on long-term debt, and other made up the remaining 29% of governmental activities expenses.

Financial Analysis of the Government's Funds

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

Governmental funds. The focus of the Township's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Township's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the Township's governmental funds reported combined ending fund balances of \$19,140,175, an increase of \$1,990,656 in comparison with the prior year. Of the \$19,140,175, \$8,516,152 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 \$7,233,857. 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 219% of total general fund expenditures. The fund balance of the Township's general fund increased by \$867,207 during the current fiscal year.

The fire fund is used to account for Fire Department operations of the Township. At the end of the current fiscal year, fund balance was \$2,292,634, a decrease of \$80,720 over the prior year. As a measure of the fund's liquidity, it may be useful to compare fund balance to total fund expenditures. The decrease is primarily the result of purchasing a fire truck during the year.

The police fund is used to account for the contract with the County Sheriff Department to provide police protection to the Township. At the end of the current fiscal year, fund balance was \$1,191,159, an increase of \$694 over the prior year.

The improvement revolving fund collects connection fees for sewer and water hookups to be used for the construction of extension to the utility systems benefiting Township residents. At the end of the current fiscal year, fund balance was \$1,181,493, an increase of \$369,950 over the prior year. The increase is primarily due to hookup fees received.

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 \$1,970,921, an increase of \$370,436 over the prior year. The increase is primarily the result of bonds being repaid in the prior year and debt service transfers were not needed in 2014.

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 \$758,014, a decrease of \$35,285 from the prior year. The decrease is due to required debt service principal and interest along with maintenance of the pathways.

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 \$1,798,281, an increase of \$498,283 over the prior year. The increase is primarily the result of significant building projects within the Township.

The open space fund is used to account for the property tax millage dedicated to the development of Township parks. At the end of the current fiscal year, fund balance was \$470,595, a decrease of \$55,113 from the prior year. The decrease is due to required debt service principal and interest payments transferred to the Building Authority.

Capital Asset and Debt Administration

Capital assets. The Township's investment in capital assets for its governmental and business-type activities as of December 31, 2014, amounted to \$20,365,543 (net of accumulated depreciation).

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

	2014	2013
Land	\$ 9,650,440	\$ 9,650,440
Land improvements	2,948,814	3,296,395
Infrastructure	588,000	616,000
Buildings and improvements	5,326,460	5,533,241
Furniture and equipment	314,466	359,350
Vehicles	1,537,363	1,138,983
Total	\$20,365,543	\$20,594,409

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:

	2014	2013
Accrued employee benefits	\$ 73,938	\$ 76,222
Bonds payable	4,938,000	5,850,000
Total	\$5,011,938	\$5,926,222

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 several times to comply with the Michigan Department of Treasury guidelines. The budget amendments were made to reflect changes in revenues and expenditures as they occurred during the year.

- In the General Fund, the final amended budget estimated an increase in fund balance of \$197,905, which was lower than the original anticipated increase of \$603,091. The major amendments included:
 - Increase in Liquor License revenues from \$0 to \$19,000 as we instituted our own liquor license inspection program.
 - Increase in Sewer & Water Implementation Fees of \$33,000 to reflect a higher than anticipated water and sewer connections
 - Increase in Building Inspection Interfund Reimbursements of \$30,000 to reflect higher than anticipated building permit revenues.
 - Increase in Road Overlay expenditures of \$46,000 to reflect additional work approved by the Township Board.
 - Increase in Pension Plan Benefits expenditures of \$375,435 to reflect the Township Board paying down a portion of the MERS DB plan unfunded liability.
- In the Infrastructure Revolving Fund, the final amended budget estimated an increase in fund balance of \$116,895, which was significantly higher than the original anticipated decrease of \$236,140. The major amendments included :
 - Increase in Hook-Up Fee revenues of \$350,000 to reflect significantly higher water and sewer hook-up charges in the Township.
- In the Building Department Fund, the final amended budget estimated an increase in fund balance of \$449,667, which was significantly higher than the original anticipated increase of \$82,096. The major amendments included :
 - Increase in nearly all of the revenue line items to reflect higher than anticipated revenues

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the Township's budget for the 2015 fiscal year:

- For FY 2015, the Township's initial General Fund Budget anticipates a year-end fund balance increase of \$93,726. The Township continues to see an increase in tax revenue growth (3.05%) and state shared-revenue growth (5.98%). For FY15 the Township budgeted significant capital improvement expenditures including upgrades at the Rec Park (\$600,000) and needed repairs at Township Hall (\$150,000). In addition, the Township increased the contribution to the local roads program to \$350,000 from \$150,000 in FY 2014.
- In the FY 2015 Special Revenue and component funds, all funds will continue to see an increase in fund balance, with the exception of the Open Space fund and the DDA fund. The Open Space fund will see a year-end decrease in fund balance of \$56,247 as part of a planned fund balance draw-down for the payment of debt obligation. The DDA will see the fund balance decrease by \$1,547,080 as the DDA completes several capital improvement projects they have been planning and saving for the past several years.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

CASCADE CHARTER TOWNSHIP

STATEMENT OF NET POSITION

DECEMBER 31, 2014

	Primary Governmental Activities	Component Unit Downtown Development Authority
Assets		
Cash and pooled investments	\$ 18,734,811	\$ 1,946,583
Receivables		
Accounts	2,495,873	12,453
Taxes	2,738,596	148,136
Due from other governments	230,671	-
Prepaid items	461,628	-
Total current assets	24,661,579	2,107,172
Noncurrent assets		
Special assessments receivable	3,883,537	-
Net pension asset	375,435	-
Capital assets		
Non-depreciable	9,650,440	59,366
Depreciable capital assets, net	10,715,103	3,542,681
Total noncurrent assets	24,624,515	3,602,047
Total assets	49,286,094	5,709,219
Liabilities		
Accounts payable	403,242	30,212
Accrued payroll and benefits	31,728	-
Accrued interest payable	29,499	4,489
Current portion of bonds and notes payable	663,000	89,000
Total current liabilities	1,127,469	123,701
Long-term liabilities		
Compensated absences	73,938	-
Bonds and notes payable	4,275,000	485,000
Total long-term liabilities	4,348,938	485,000
Total liabilities	5,476,407	608,701
Deferred inflows of resources		
Unearned revenue	5,032,539	148,136
Net position		
Net investment in capital assets	15,427,543	3,602,047
Restricted for		
Public safety	5,336,751	-
Public works	5,543,197	-
Recreation and cultural	4,118,328	-
Cemetery trust	72,894	-
Unrestricted	8,278,435	1,350,335
Total net position	\$ 38,777,148	\$ 4,952,382

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

CASCADE CHARTER TOWNSHIP

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Primary government					
Governmental activities					
General government	\$ 1,535,203	\$ 452,499	\$ 24,500	\$ -	\$ (1,058,204)
Public safety	3,477,783	1,681,876	-	-	(1,795,907)
Public works	515,703	462,770	-	-	(52,933)
Community and economic development	154,567	26,218	-	-	(128,349)
Culture and recreation	846,609	-	-	-	(846,609)
Other township	405,669	-	-	-	(405,669)
Interest on long-term debt	196,578	-	-	-	(196,578)
Total primary government	<u>\$ 7,132,112</u>	<u>\$ 2,623,363</u>	<u>\$ 24,500</u>	<u>\$ -</u>	<u>\$ (4,484,249)</u>
Component unit					
Downtown Development Authority	<u>\$ 367,220</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (367,220)</u>

(Continued)

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

CASCADE CHARTER TOWNSHIP
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Primary Governmental Activities</u>	<u>Component Unit Downtown Development Authority</u>
Changes in net position		
Net (expense) revenue	\$ (4,484,249)	\$ (367,220)
General revenues		
Property taxes		
General purpose	1,893,295	-
Specific purpose	3,638,963	489,299
State shared revenues	1,344,065	-
Intergovernmental revenues	21,913	-
Unrestricted interest	249,616	4,026
Miscellaneous	<u>834,480</u>	<u>-</u>
Total general revenues and transfers	<u>7,982,332</u>	<u>493,325</u>
Change in net position	3,498,083	126,105
Net position, beginning of year	<u>35,279,065</u>	<u>4,826,277</u>
Net position, end of year	<u>\$ 38,777,148</u>	<u>\$ 4,952,382</u>

(Concluded)

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

CASCADE CHARTER TOWNSHIP

GOVERNMENTAL FUNDS BALANCE SHEET

DECEMBER 31, 2014

	<u>General</u>	<u>Fire</u>	<u>Police</u>	<u>Improvement Revolving</u>
Assets				
Cash and pooled investments	\$ 7,839,666	\$ 2,559,054	\$ 1,268,842	\$ 1,217,731
Receivables				
Accounts	814,039	821,135	286,621	34,020
Taxes	882,465	956,305	333,807	-
Special assessments	-	-	-	3,883,537
Due from other funds	70,333	-	-	-
Due from other governments	230,671	-	-	-
Prepaid items	307,752	-	-	-
Total assets	<u>\$ 10,144,926</u>	<u>\$ 4,336,494</u>	<u>\$ 1,889,270</u>	<u>\$ 5,135,288</u>
Liabilities, deferred inflows of resources and fund balances				
Liabilities				
Accounts payable	\$ 29,623	\$ 259,260	\$ 77,683	\$ -
Accrued payroll and benefits	16,662	7,160	-	-
Due to other funds	-	-	-	70,258
Total liabilities	<u>46,285</u>	<u>266,420</u>	<u>77,683</u>	<u>70,258</u>
Deferred inflows of resources				
Unearned/unavailable revenue	<u>1,582,489</u>	<u>1,777,440</u>	<u>620,428</u>	<u>3,883,537</u>
Fund balances				
Nonspendable				
Prepaid items	307,752	-	-	-
Cemetery trust	-	-	-	-
Restricted				
Dedicated millage	-	2,292,634	1,191,159	-
Committed				
Cemetery trust	-	-	-	-
Unfunded pension liability	499,543	-	-	-
Loss of personal property tax revenues	475,000	-	-	-
Assigned				
Special revenue funds	-	-	-	1,181,493
Debt service funds	-	-	-	-
Unassigned	7,233,857	-	-	-
Total fund balances	<u>8,516,152</u>	<u>2,292,634</u>	<u>1,191,159</u>	<u>1,181,493</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,144,926</u>	<u>\$ 4,336,494</u>	<u>\$ 1,889,270</u>	<u>\$ 5,135,288</u>

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

<u>Library</u>	<u>Pathways</u>	<u>Inspections</u>	<u>Open Space</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ 1,973,106	\$ 758,525	\$ 1,678,855	\$ 478,106	\$ 960,926	\$ 18,734,811
93,796	248,785	-	143,582	-	2,441,978
109,054	289,743	-	167,222	-	2,738,596
-	-	-	-	-	3,883,537
-	-	-	-	-	70,333
-	-	-	-	-	230,671
-	-	153,876	-	-	461,628
<u>\$ 2,175,956</u>	<u>\$ 1,297,053</u>	<u>\$ 1,832,731</u>	<u>\$ 788,910</u>	<u>\$ 960,926</u>	<u>\$ 28,561,554</u>
\$ 2,185	\$ 511	\$ 26,469	\$ 7,511	\$ -	\$ 403,242
-	-	7,906	-	-	31,728
-	-	75	-	-	70,333
<u>2,185</u>	<u>511</u>	<u>34,450</u>	<u>7,511</u>	<u>-</u>	<u>505,303</u>
<u>202,850</u>	<u>538,528</u>	<u>-</u>	<u>310,804</u>	<u>-</u>	<u>8,916,076</u>
-	-	153,876	-	-	461,628
-	-	-	-	72,894	72,894
1,970,921	758,014	-	470,595	-	6,683,323
-	-	-	-	6,062	6,062
-	-	-	-	-	499,543
-	-	-	-	-	475,000
-	-	1,644,405	-	881,970	3,707,868
-	-	-	-	-	-
-	-	-	-	-	7,233,857
<u>1,970,921</u>	<u>758,014</u>	<u>1,798,281</u>	<u>470,595</u>	<u>960,926</u>	<u>19,140,175</u>
<u>\$ 2,175,956</u>	<u>\$ 1,297,053</u>	<u>\$ 1,832,731</u>	<u>\$ 788,910</u>	<u>\$ 960,926</u>	<u>\$ 28,561,554</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, 2014

Fund balances - total governmental funds	\$ 19,140,175
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Amounts reported for *governmental activities* in the statement of net position are different because

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

Add - land	9,650,440
Add - capital assets (net of accumulated depreciation)	10,715,103

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	3,883,537
Add - accrued interest receivable	53,895
Add - net pension asset	375,435

Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.

Deduct - compensated absences payable	(73,938)
Deduct - bonds and notes payable	(4,938,000)
Deduct - accrued interest on bonds and notes payable	(29,499)

Net position of governmental activities	<u>\$ 38,777,148</u>
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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, 2014

	<u>General</u>	<u>Fire</u>	<u>Police</u>	<u>Improvement Revolving</u>
Revenues				
Property taxes	\$ 1,893,295	\$ 1,714,843	\$ 598,575	\$ -
Licenses and permits	388,987	-	-	-
State	1,362,586	-	-	-
Local	-	-	-	-
Charges for services	162,063	-	-	-
Interest	187,117	26,247	1,754	6,506
Miscellaneous	63,122	1,058	-	786,843
Total revenues	<u>4,057,170</u>	<u>1,742,148</u>	<u>600,329</u>	<u>793,349</u>
Expenditures				
Current				
General government	1,363,313	-	-	-
Public safety	-	1,751,646	599,635	-
Public works	439,600	-	-	-
Community and economic development	154,567	-	-	-
Culture and recreation	51,031	-	-	-
Other	781,104	-	-	-
Debt service				
Principal	-	-	-	261,000
Interest	-	-	-	13,775
Capital outlay	78,483	471,222	-	147,495
Total expenditures	<u>2,868,098</u>	<u>2,222,868</u>	<u>599,635</u>	<u>422,270</u>
Revenues over (under) expenditures	<u>1,189,072</u>	<u>(480,720)</u>	<u>694</u>	<u>371,079</u>
Other financing sources (uses)				
Transfers in	120,385	400,000	-	-
Transfers out	(442,250)	-	-	(1,129)
Total other financing sources (uses)	<u>(321,865)</u>	<u>400,000</u>	<u>-</u>	<u>(1,129)</u>
Net changes in fund balances	867,207	(80,720)	694	369,950
Fund balances, beginning of year	<u>7,648,945</u>	<u>2,373,354</u>	<u>1,190,465</u>	<u>811,543</u>
Fund balances, end of year	<u>\$ 8,516,152</u>	<u>\$ 2,292,634</u>	<u>\$ 1,191,159</u>	<u>\$ 1,181,493</u>

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

<u>Library</u>	<u>Pathways</u>	<u>Inspections</u>	<u>Open Space</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ 506,129	\$ 519,559	\$ -	\$ 299,857	\$ -	\$ 5,532,258
-	-	1,590,238	-	-	1,979,225
-	-	-	-	-	1,362,586
21,913	-	-	-	-	21,913
-	-	-	-	120	162,183
28,077	1,578	1,248	6,183	10,128	268,838
431	-	2,026	-	5,500	858,980
<u>556,550</u>	<u>521,137</u>	<u>1,593,512</u>	<u>306,040</u>	<u>15,748</u>	<u>10,185,983</u>
-	-	-	-	1,337	1,364,650
-	-	986,256	-	-	3,337,537
-	-	-	-	-	439,600
-	-	-	-	-	154,567
168,521	12,926	-	14,048	-	246,526
-	-	-	-	-	781,104
-	456,000	-	-	195,000	912,000
-	33,060	-	-	152,105	198,940
1,257	54,436	6,053	-	1,457	760,403
<u>169,778</u>	<u>556,422</u>	<u>992,309</u>	<u>14,048</u>	<u>349,899</u>	<u>8,195,327</u>
<u>386,772</u>	<u>(35,285)</u>	<u>601,203</u>	<u>291,992</u>	<u>(334,151)</u>	<u>1,990,656</u>
-	-	-	-	389,355	909,740
(16,336)	-	(102,920)	(347,105)	-	(909,740)
(16,336)	-	(102,920)	(347,105)	389,355	-
370,436	(35,285)	498,283	(55,113)	55,204	1,990,656
<u>1,600,485</u>	<u>793,299</u>	<u>1,299,998</u>	<u>525,708</u>	<u>905,722</u>	<u>17,149,519</u>
<u>\$ 1,970,921</u>	<u>\$ 758,014</u>	<u>\$ 1,798,281</u>	<u>\$ 470,595</u>	<u>\$ 960,926</u>	<u>\$ 19,140,175</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, 2014

Net changes in fund balances - total governmental funds	\$ 1,990,656
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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	564,019
Deduct - depreciation expense	(792,885)

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

Add - net increase in special assessments	390,317
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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 paid.

Add - change in accrued interest receivable	53,895
---	--------

The additional pension payment is expensed when due on the statement of activities but recognized as a current expenditure on the fund statements

Add - increase in net pension asset	375,435
-------------------------------------	---------

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	912,000
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Add - decrease in compensated absences	2,284
Add - decrease in accrued interest	<u>2,362</u>

Change in net position of governmental activities	<u>\$ 3,498,083</u>
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The accompanying notes are an integral part of these financial statements.

CASCADE CHARTER TOWNSHIP
AGENCY FUNDS
STATEMENT OF ASSETS AND LIABILITIES
DECEMBER 31, 2014

	Agency Funds
Assets	
Cash and pooled investments	\$ <u>5,397,304</u>
Liabilities	
Accounts payable	\$ 2,335,271
Escrow deposits	160,433
Due to other governmental units	<u>2,901,600</u>
Total liabilities	<u>\$ 5,397,304</u>

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

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CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Blended Component Unit

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

Discretely Presented Component Unit

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

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

Government-wide and Fund Financial Statements

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

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

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

The Township reports the following major governmental funds:

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

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

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

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

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

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

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

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014

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

Additionally, the Township reports the following fund types:

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

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

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

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

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

Budgets and Budgetary Accounting

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

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

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

Cash and Pooled Investments

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

CASCADE CHARTER TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

Investments

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

State statutes 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.

Receivables and Payables

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

Prepaid Items

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

Capital Assets

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

Capital assets are defined by the government as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of one year. Such assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014

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

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

	<u>Years</u>
Land improvements	15-30
Infrastructure	50
Buildings and improvements	25-40
Vehicles	5-20
Furniture and equipment	5-15

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The government has no items that qualify for reporting in this category.

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

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. For new bond issuances after the implementation of GASB Statement No. 34, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method which approximates 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.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014

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.

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. Non-spendable fund balance would be equal to inventory, prepaid items, non-current financial assets, and the non-spendable 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.

Net Position and Fund Balance Flow Assumptions

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

Property Taxes

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

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014

Interfund Transactions

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

Risk Management

The Township is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During the year ended December 31, 2014, the Township carried commercial insurance to cover risks of losses. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

2. STATUTORY COMPLIANCE

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

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

During the year ended December 31, 2014, the Township incurred expenditures in excess of the amount appropriated as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund			
Other	\$776,263	\$781,104	\$4,841
Police Special Revenue Fund			
Public safety	573,107	599,635	26,528

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014

3. CASH AND 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	\$18,734,811	\$1,946,583	\$5,397,304	\$26,078,698

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

Deposits	\$21,566,301
Petty cash	401
Investments	4,511,996
Total	\$26,078,698

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. 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, \$16,697,434 of the Township's bank balance of \$23,302,358 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>
FHLB Note	6/26/19	\$ 499,815	AAA	Moody
Investment pool accounts				
Kent County Investment Pool	N/A	4,012,181	Unrated	
Total		\$4,511,996		

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.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014

At December 31, 2014 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	24%	0-3
Certificates of deposits	55%	0-4
Money market accounts	21%	Not applicable

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

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

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, 2014

4. CAPITAL ASSETS

Capital asset activity for the year was as follows:

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 9,650,440	\$ -	\$ -	\$ 9,650,440
Capital assets, being depreciated				
Land improvements	7,506,835	26,200	-	7,533,035
Infrastructure	1,400,000	-	-	1,400,000
Buildings and improvements	8,372,466	-	-	8,372,466
Furniture and equipment	1,094,902	47,095	-	1,141,997
Vehicles	1,822,544	490,724	-	2,313,268
Total capital assets, being depreciated	20,196,747	564,019	-	20,760,766
Less accumulated depreciation for				
Land improvements	4,210,440	373,781	-	4,584,221
Infrastructure	784,000	28,000	-	812,000
Buildings and improvements	2,839,225	206,781	-	3,046,006
Furniture and equipment	735,552	91,979	-	827,531
Vehicles	683,561	92,344	-	775,905
Total accumulated depreciation	9,252,778	792,885	-	10,045,663
Net capital assets, being depreciated	10,943,969	(228,866)	-	10,715,103
Governmental Activities capital assets, net	\$20,594,409	\$(228,866)	\$ -	\$20,365,543
Component Unit				
Capital assets, not being depreciated				
Land	\$ 59,366	\$ -	\$ -	\$ 59,366
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	59,366	-	-	59,366
Capital assets being depreciated				
Land improvements	5,520,978	142,326	-	5,663,304
Vehicles	46,528	-	-	46,528
Total capital assets, being depreciated	5,567,506	142,326	-	5,709,832
Less accumulated depreciation for				
Land improvements	1,912,703	226,530	-	2,139,233
Vehicles	18,612	9,306	-	27,918
Total accumulated depreciation	1,931,315	235,836	-	2,167,151
Net capital assets, being depreciated	3,636,191	(93,510)	-	3,542,681
Component Unit capital assets, net	\$3,695,557	\$(93,510)	\$ -	\$3,602,047

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

Governmental Activities	
General government	\$110,272
Public safety	138,223
Recreation and cultural	544,390
Total depreciation expense - governmental activities	\$792,885

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014

5. INTERFUND TRANSACTIONS

Transfers in and out for the year are as follows:

Transfers out	Transfers in			
	<u>General Fund</u>	<u>Fire Fund</u>	<u>Non-Major Funds</u>	<u>Total</u>
General fund	\$ -	\$400,000	\$ 42,250	\$442,250
Improvement revolving	1,129	-	-	1,129
Library	16,336	-	-	16,336
Inspections	102,920	-	-	102,920
Open space	-	-	347,105	347,105
	\$120,385	\$400,000	\$389,355	\$909,740

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 allocated cost of general operations to applicable funds.

Interfund receivables and payables of individual funds at December 31, 2014 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>		
	<u>Improvement Revolving</u>	<u>Inspections</u>	<u>Total</u>
General fund	\$70,258	\$75	\$70,333

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

6. LONG-TERM DEBT

The following is a summary of the debt transactions of the Township for the year ended December 31, 2014:

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014	Due Within One Year
Governmental Activities					
\$1,935,000 General Obligation Refunding Bonds of 2002; due in annual installments of \$185,000 plus interest at 4.00% through Dec. 2014	\$ 185,000	\$ -	\$185,000	\$ -	\$ -
\$560,000 General Obligation Bonds of 2005; due in annual installments of \$55,000 to \$60,000 plus interest at 3.65% - 4.10% through Nov. 2017	230,000	-	55,000	175,000	55,000

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Balance January 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2014</u>	<u>Due Within One Year</u>
\$1,285,000 General Obligation Refunding Bonds of 2012; due in annual installments of \$200,000 to \$364,000 plus interest at 1.40-2.05% through Nov. 2017	\$1,165,000	\$ -	\$202,000	\$ 963,000	\$273,000
\$4,430,000 Building Authority Bonds of 2009; due in annual installments of \$195,000 to \$340,000 plus interest at 2.65-4.50% through May 2028	3,865,000	-	195,000	3,670,000	205,000
\$1,205,000 Municipal Purchase Refunding Notes of 2010; due in annual installments of \$130,000 to \$275,000 plus interest at 2.05-2.45% through Nov. 2015	405,000	-	275,000	130,000	130,000
Total Long-Term Debt	5,850,000	-	912,000	4,938,000	663,000
Accrued compensated absences	76,222	41,446	43,730	73,938	35,738
Total Governmental Activities	\$5,926,222	\$41,446	\$955,730	\$5,011,938	\$698,738
Component Unit					
Downtown Development Authority					
\$912,000 Development Refunding Notes of 2010; due in annual installments of \$88,000 to \$103,000 plus interest at 1.90-3.65% through Oct. 2020	\$660,000	\$ -	\$86,000	\$574,000	\$89,000

7. PENSION PLANS

Defined Benefit Pension Plan

Defined Benefit Plan

The Township participates in the Municipal Employees' Retirement System of Michigan (MERS), an agent multi-employer defined benefit pension plan providing retirement, death and disability benefits. The System is administered by the MERS retirement board. Act No. 427 of the Public Acts of 1984, as amended, establishes and amends the benefit provisions of the participants in MERS. A publicly available financial report that includes financial statements and required supplementary information for MERS may be obtained by writing to the Municipal Employees Retirement System of Michigan, 1134 Municipal Way, Lansing, Michigan 48917.

The Township is required to contribute at an actuarially determined rate of 11.17% of annual covered payroll. Employees are required to contribute 5.04% of annual covered payroll 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 employment agreements.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014

For the year ended December 31, 2014, the Township's annual pension cost of \$210,338 for MERS was equal to the Township's required and actual contributions. In addition to the required contribution, the Township elected to make an additional contribution of \$375,435 which is reflected on the government-wide statement of net position as a net pension asset. The required contribution was determined as part of the December 31, 2012 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included: (a) a rate of return on the investment of present and future assets of eight (8.0) percent; and (b) projected salary increases of four and one-half (4.5) percent per year compounded annually based on inflation, plus from zero (0.0) to thirteen (13.0) percent based on an age-related scale to reflect merit, longevity and promotional salary increases. The actuarial value of MERS assets was determined on the basis of a valuation method that assumes the fund earns the expected rate of return and includes an adjustment to reflect fair value. The difference in investment income between expected return and market return is recognized over a 10-year period at the rate of ten (10.0) percent per year. The Township's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2013, the most recent valuation available, was 25 years.

The required schedule of funding progress immediately following the notes to the financial statements presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities of benefits.

Three-Year Trend Information

<u>Fiscal Year</u> <u>Ending</u>	<u>Annual Pension</u> <u>Cost (APC)</u>	<u>Percentage of APC</u> <u>Contributed</u>	<u>Net Pension</u> <u>Obligation</u>
12/31/12	\$211,950	100%	\$ -
12/31/13	219,505	100%	-
12/31/14	210,338	100%	-

Funding Progress

<u>Actuarial</u> <u>Valuation</u> <u>Date</u>	<u>Actuarial</u> <u>Value of</u> <u>Assets</u> <u>(a)</u>	<u>Actuarial</u> <u>Accrued</u> <u>Liability</u> <u>(AAL) Entry</u> <u>Age</u> <u>(b)</u>	<u>Unfunded</u> <u>AAL</u> <u>(UAAL)</u> <u>(b-a)</u>	<u>Funded</u> <u>Ratio</u> <u>Total</u>	<u>Covered</u> <u>Payroll</u> <u>(c)</u>	<u>UAAL as a</u> <u>Percentage</u> <u>of Covered</u> <u>Payroll</u> <u>((b-a)/c)</u>
12/31/2013	\$6,378,879	\$8,064,843	\$1,685,964	79%	\$2,130,553	79%

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 2014 was \$9,005.

8. LEASE AGREEMENT

The township renewed an agreement in 2005, which provides for the leasing of the Cascade Dam to a private company for the purpose of generating and selling hydroelectric power. The lease term is fourteen years (through 2018) with an annual base rental of \$74,276 plus an annual maintenance reserve fee of \$5,000 which 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, 2014 the Cascade Dam Major Repair Fund has accumulated \$478,167.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014

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.

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, 2014

	Budget Amounts		Actual Amount	Variance Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 1,879,752	\$ 1,888,836	\$ 1,893,295	\$ 4,459
Licenses and permits	347,750	348,150	388,987	40,837
State	1,301,243	1,320,243	1,362,586	42,343
Charges for services	96,650	135,650	162,063	26,413
Interest	200,091	191,277	187,117	(4,160)
Miscellaneous	63,750	73,664	63,122	(10,542)
Total revenues	<u>3,889,236</u>	<u>3,957,820</u>	<u>4,057,170</u>	<u>99,350</u>
Expenditures				
Current				
General government				
Township board	38,729	38,729	38,212	517
Supervisor	37,898	36,895	34,003	2,892
Manager	144,617	144,617	143,846	771
Clerk	77,206	77,338	73,464	3,874
Treasurer	119,419	119,419	115,911	3,508
Assessor	190,219	193,467	189,631	3,836
Elections	22,150	25,515	24,004	1,511
Buildings and grounds	368,087	382,122	319,424	62,698
Cemetery	26,500	26,500	2,184	24,316
Administration	482,476	490,921	422,634	68,287
Public works				
Drains	122,900	139,900	30,892	109,008
Road construction and maintenance	154,000	200,000	194,934	5,066
Street lighting	127,500	128,500	118,622	9,878
Hydrant rental	40,000	40,000	39,760	240
Waste collection	56,600	56,600	55,392	1,208
Community and economic development				
Planning commission	161,339	166,815	153,272	13,543
Building and zoning	2,100	2,100	1,295	805
Culture and recreation				
Parks and recreation	61,120	61,120	44,854	16,266
Historical	5,810	7,310	6,177	1,133
Other	372,388	776,263	781,104	(4,841)
Capital outlay	306,000	306,000	78,483	227,517
Total expenditures	<u>2,917,058</u>	<u>3,420,131</u>	<u>2,868,098</u>	<u>552,033</u>
Revenues over (under) expenditures	<u>972,178</u>	<u>537,689</u>	<u>1,189,072</u>	<u>651,383</u>
Other financing sources (uses)				
Transfers in	77,188	107,466	120,385	12,919
Transfers out	(446,275)	(447,250)	(442,250)	5,000
Total other financing sources (uses)	<u>(369,087)</u>	<u>(339,784)</u>	<u>(321,865)</u>	<u>17,919</u>
Net changes in fund balances	603,091	197,905	867,207	669,302
Fund balances, beginning of year	<u>7,648,945</u>	<u>7,648,945</u>	<u>7,648,945</u>	<u>-</u>
Fund balances, end of year	<u>\$ 8,252,036</u>	<u>\$ 7,846,850</u>	<u>\$ 8,516,152</u>	<u>\$ 669,302</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, 2014

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 1,728,101	\$ 1,728,101	\$ 1,714,843	\$ (13,258)
Licenses and permits	-	-	-	-
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Charges for services	-	-	-	-
Interest	26,500	26,500	26,247	(253)
Miscellaneous	25,925	26,800	1,058	(25,742)
Total revenues	<u>1,780,526</u>	<u>1,781,401</u>	<u>1,742,148</u>	<u>(39,253)</u>
Expenditures				
Current				
General government	-	-	-	-
Public safety	1,900,455	1,878,255	1,751,646	126,609
Public works	-	-	-	-
Community and economic development	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	551,800	551,800	471,222	80,578
Total expenditures	<u>2,452,255</u>	<u>2,430,055</u>	<u>2,222,868</u>	<u>207,187</u>
Revenues over (under) expenditures	<u>(671,729)</u>	<u>(648,654)</u>	<u>(480,720)</u>	<u>167,934</u>
Other financing sources (uses)				
Transfers in	400,000	400,000	400,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Net changes in fund balances	(271,729)	(248,654)	(80,720)	167,934
Fund balances, beginning of year	<u>2,373,354</u>	<u>2,373,354</u>	<u>2,373,354</u>	<u>-</u>
Fund balances, end of year	<u>\$ 2,101,625</u>	<u>\$ 2,124,700</u>	<u>\$ 2,292,634</u>	<u>\$ 167,934</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, 2014

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 602,449	\$ 602,449	\$ 598,575	\$ (3,874)
Licenses and permits	-	-	-	-
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Charges for services	-	-	-	-
Interest	2,500	2,500	1,754	(746)
Miscellaneous	-	-	-	-
Total revenues	<u>604,949</u>	<u>604,949</u>	<u>600,329</u>	<u>(4,620)</u>
Expenditures				
Current				
General government	-	-	-	-
Public safety	573,107	573,107	599,635	(26,528)
Public works	-	-	-	-
Community and economic development	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>573,107</u>	<u>573,107</u>	<u>599,635</u>	<u>(26,528)</u>
Revenues over (under) expenditures	<u>31,842</u>	<u>31,842</u>	<u>694</u>	<u>(31,148)</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	31,842	31,842	694	(31,148)
Fund balances, beginning of year	<u>1,190,465</u>	<u>1,190,465</u>	<u>1,190,465</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,222,307</u>	<u>\$ 1,222,307</u>	<u>\$ 1,191,159</u>	<u>\$ (31,148)</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, 2014

	Budget Amounts		Actual Amount	Variance Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Charges for services	-	-	-	-
Interest	7,100	7,100	6,506	(594)
Miscellaneous	<u>227,675</u>	<u>587,675</u>	<u>786,843</u>	<u>199,168</u>
Total revenues	<u>234,775</u>	<u>594,775</u>	<u>793,349</u>	<u>198,574</u>
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Community and economic development	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principal	261,000	261,000	261,000	-
Interest	13,815	13,815	13,775	40
Capital outlay	<u>196,100</u>	<u>201,935</u>	<u>147,495</u>	<u>54,440</u>
Total expenditures	<u>470,915</u>	<u>476,750</u>	<u>422,270</u>	<u>54,480</u>
Revenues over (under) expenditures	<u>(236,140)</u>	<u>118,025</u>	<u>371,079</u>	<u>253,054</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>(1,130)</u>	<u>(1,129)</u>	<u>1</u>
Total other financing sources (uses)	<u>-</u>	<u>(1,130)</u>	<u>(1,129)</u>	<u>1</u>
Net changes in fund balances	(236,140)	116,895	369,950	253,055
Fund balances, beginning of year	<u>811,543</u>	<u>811,543</u>	<u>811,543</u>	<u>-</u>
Fund balances, end of year	<u>\$ 575,403</u>	<u>\$ 928,438</u>	<u>\$ 1,181,493</u>	<u>\$ 253,055</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, 2014

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 509,738	\$ 509,738	\$ 506,129	\$ (3,609)
Licenses and permits	-	-	-	-
Federal	-	-	-	-
State	-	-	-	-
Local	21,913	21,913	21,913	-
Charges for services	-	-	-	-
Interest	27,800	27,800	28,077	277
Miscellaneous	<u>2,500</u>	<u>2,500</u>	<u>431</u>	<u>(2,069)</u>
Total revenues	<u>561,951</u>	<u>561,951</u>	<u>556,550</u>	<u>(5,401)</u>
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Community and economic development	-	-	-	-
Culture and recreation	172,478	198,678	168,521	30,157
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	<u>41,000</u>	<u>41,000</u>	<u>1,257</u>	<u>39,743</u>
Total expenditures	<u>213,478</u>	<u>239,678</u>	<u>169,778</u>	<u>69,900</u>
Revenues over (under) expenditures	<u>348,473</u>	<u>322,273</u>	<u>386,772</u>	<u>64,499</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	<u>(16,336)</u>	<u>(16,336)</u>	<u>(16,336)</u>	<u>-</u>
Total other financing sources (uses)	<u>(16,336)</u>	<u>(16,336)</u>	<u>(16,336)</u>	<u>-</u>
Net changes in fund balances	332,137	305,937	370,436	64,499
Fund balances, beginning of year	<u>1,600,485</u>	<u>1,600,485</u>	<u>1,600,485</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,932,622</u>	<u>\$ 1,906,422</u>	<u>\$ 1,970,921</u>	<u>\$ 64,499</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 523,231	\$ 523,231	\$ 519,559	\$ (3,672)
Licenses and permits	-	-	-	-
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Charges for services	-	-	-	-
Interest	2,500	2,500	1,578	(922)
Miscellaneous	500	500	-	(500)
Total revenues	<u>526,231</u>	<u>526,231</u>	<u>521,137</u>	<u>(5,094)</u>
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Community and economic development	-	-	-	-
Culture and recreation	14,000	16,500	12,926	3,574
Debt service				
Principal	456,000	456,000	456,000	-
Interest	33,102	33,752	33,060	692
Capital outlay	75,000	65,000	54,436	10,564
Total expenditures	<u>578,102</u>	<u>571,252</u>	<u>556,422</u>	<u>14,830</u>
Revenues over (under) expenditures	<u>(51,871)</u>	<u>(45,021)</u>	<u>(35,285)</u>	<u>9,736</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	(51,871)	(45,021)	(35,285)	9,736
Fund balances, beginning of year	<u>793,299</u>	<u>793,299</u>	<u>793,299</u>	<u>-</u>
Fund balances, end of year	<u>\$ 741,428</u>	<u>\$ 748,278</u>	<u>\$ 758,014</u>	<u>\$ 9,736</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, 2014

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	1,119,000	1,589,000	1,590,238	1,238
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Charges for services	-	-	-	-
Interest	2,500	2,500	1,248	(1,252)
Miscellaneous	1,100	1,100	2,026	926
Total revenues	<u>1,122,600</u>	<u>1,592,600</u>	<u>1,593,512</u>	<u>912</u>
Expenditures				
Current				
General government	-	-	-	-
Public safety	966,004	1,024,833	986,256	38,577
Public works	-	-	-	-
Community and economic development	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	14,500	14,500	6,053	8,447
Total expenditures	<u>980,504</u>	<u>1,039,333</u>	<u>992,309</u>	<u>47,024</u>
Revenues over (under) expenditures	<u>142,096</u>	<u>553,267</u>	<u>601,203</u>	<u>47,936</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(60,000)	(99,600)	(102,920)	(3,320)
Total other financing sources (uses)	<u>(60,000)</u>	<u>(99,600)</u>	<u>(102,920)</u>	<u>(3,320)</u>
Net changes in fund balances	82,096	453,667	498,283	44,616
Fund balances, beginning of year	<u>1,299,998</u>	<u>1,299,998</u>	<u>1,299,998</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,382,094</u>	<u>\$ 1,753,665</u>	<u>\$ 1,798,281</u>	<u>\$ 44,616</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEAR ENDED DECEMBER 31, 2014

	Budget Amounts		Actual Amount	Variance Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 302,278	\$ 302,278	\$ 299,857	\$ (2,421)
Licenses and permits	-	-	-	-
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Charges for services	-	-	-	-
Interest	6,200	6,200	6,183	(17)
Miscellaneous	1,000	1,000	-	(1,000)
Total revenues	<u>309,478</u>	<u>309,478</u>	<u>306,040</u>	<u>(3,438)</u>
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Community and economic development	-	-	-	-
Culture and recreation	18,200	18,950	14,048	4,902
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>18,200</u>	<u>18,950</u>	<u>14,048</u>	<u>4,902</u>
Revenues over (under) expenditures	<u>291,278</u>	<u>290,528</u>	<u>291,992</u>	<u>1,464</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(346,456)	(346,956)	(347,105)	(149)
Total other financing sources (uses)	<u>(346,456)</u>	<u>(346,956)</u>	<u>(347,105)</u>	<u>(149)</u>
Net changes in fund balances	(55,178)	(56,428)	(55,113)	1,315
Fund balances, beginning of year	<u>525,708</u>	<u>525,708</u>	<u>525,708</u>	<u>-</u>
Fund balances, end of year	<u>\$ 470,530</u>	<u>\$ 469,280</u>	<u>\$ 470,595</u>	<u>\$ 1,315</u>

CASCADE CHARTER TOWNSHIP

REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2014

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/2011	\$ 5,103,362	\$ 6,439,968	\$ 1,336,606	79.25%	\$ 2,084,507	64.12%
12/31/2012	5,528,566	7,100,010	1,571,444	77.87%	2,119,513	74.14%
12/31/2013	6,378,879	8,064,843	1,685,964	79.09%	2,130,553	79.13%

Note to required supplementary information

Budgets and Budgetary Accounting

The Township adopts an annual budget for the general fund following the GAAP basis of accounting. Unexpended appropriations lapse at year-end.

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**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

CASCADE CHARTER TOWNSHIP

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET**

DECEMBER 31, 2014

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Projects</u>	<u>Permanent</u>	
	<u>Cascade Dam Major Repair</u>	<u>Hazmat</u>	<u>Building Authority</u>	<u>Open Space Preservation</u>	<u>Cemetery Perpetual Care</u>	<u>Total</u>
Assets						
Cash and pooled investments	\$ 478,167	\$ 54,677	\$ -	\$ 349,126	\$ 78,956	\$ 960,926
Total assets	<u>\$ 478,167</u>	<u>\$ 54,677</u>	<u>\$ -</u>	<u>\$ 349,126</u>	<u>\$ 78,956</u>	<u>\$ 960,926</u>
Liabilities, deferred inflows of resources and fund balances						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred inflows of resources						
Unearned revenue	-	-	-	-	-	-
Fund balances						
Nonspendable						
Cemetery trust	-	-	-	-	72,894	72,894
Committed						
Cemetery trust	-	-	-	-	6,062	6,062
Assigned						
Special revenue funds	478,167	54,677	-	349,126	-	881,970
Debt service funds	-	-	-	-	-	-
Total fund balances	478,167	54,677	-	349,126	78,956	960,926
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 478,167</u>	<u>\$ 54,677</u>	<u>\$ -</u>	<u>\$ 349,126</u>	<u>\$ 78,956</u>	<u>\$ 960,926</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Projects</u>	<u>Permanent</u>	
	<u>Cascade Dam Major Repair</u>	<u>Hazmat</u>	<u>Building Authority</u>	<u>Open Space Preservation</u>	<u>Cemetery Perpetual Care</u>	<u>Total</u>
Revenues						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 120	\$ 120
Interest	8,023	221	-	1,735	149	10,128
Miscellaneous	5,000	-	-	500	-	5,500
Total revenues	<u>13,023</u>	<u>221</u>	<u>-</u>	<u>2,235</u>	<u>269</u>	<u>15,748</u>
Expenditures						
Current						
General government	-	-	-	-	1,337	1,337
Debt service						
Principal	-	-	195,000	-	-	195,000
Interest	-	-	152,105	-	-	152,105
Capital outlay	-	1,457	-	-	-	1,457
Total expenditures	<u>-</u>	<u>1,457</u>	<u>347,105</u>	<u>-</u>	<u>1,337</u>	<u>349,899</u>
Revenues over (under) expenditures	<u>13,023</u>	<u>(1,236)</u>	<u>(347,105)</u>	<u>2,235</u>	<u>(1,068)</u>	<u>(334,151)</u>
Other financing sources (uses)						
Transfers in	40,000	-	347,105	-	2,250	389,355
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>40,000</u>	<u>-</u>	<u>347,105</u>	<u>-</u>	<u>2,250</u>	<u>389,355</u>
Net changes in fund balances	53,023	(1,236)	-	2,235	1,182	55,204
Fund balances, beginning of year	<u>425,144</u>	<u>55,913</u>	<u>-</u>	<u>346,891</u>	<u>77,774</u>	<u>905,722</u>
Fund balances, end of year	<u>\$ 478,167</u>	<u>\$ 54,677</u>	<u>\$ -</u>	<u>\$ 349,126</u>	<u>\$ 78,956</u>	<u>\$ 960,926</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, 2014

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Charges for services	-	-	-	-
Interest	7,500	7,500	8,023	523
Miscellaneous	5,000	5,000	5,000	-
Total revenues	<u>12,500</u>	<u>12,500</u>	<u>13,023</u>	<u>523</u>
Expenditures				
Current				
General government	50,000	50,000	-	50,000
Public safety	-	-	-	-
Public works	-	-	-	-
Community and economic development	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Revenues over (under) expenditures	<u>(37,500)</u>	<u>(37,500)</u>	<u>13,023</u>	<u>50,523</u>
Other financing sources (uses)				
Transfers in	45,000	45,000	40,000	5,000
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>45,000</u>	<u>45,000</u>	<u>40,000</u>	<u>5,000</u>
Net changes in fund balances	7,500	7,500	53,023	55,523
Fund balances, beginning of year	<u>425,144</u>	<u>425,144</u>	<u>425,144</u>	<u>-</u>
Fund balances, end of year	<u>\$ 432,644</u>	<u>\$ 432,644</u>	<u>\$ 478,167</u>	<u>\$ 55,523</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, 2014

	Budget Amounts		Actual Amount	Variance Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Charges for services	6,000	6,000	-	(6,000)
Interest	250	250	221	(29)
Miscellaneous	-	-	-	-
Total revenues	<u>6,250</u>	<u>6,250</u>	<u>221</u>	<u>(6,029)</u>
Expenditures				
Current				
General government	-	-	-	-
Public safety	5,000	5,000	-	5,000
Public works	-	-	-	-
Community and economic development	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	4,000	4,000	1,457	2,543
Total expenditures	<u>9,000</u>	<u>9,000</u>	<u>1,457</u>	<u>7,543</u>
Revenues over (under) expenditures	<u>(2,750)</u>	<u>(2,750)</u>	<u>(1,236)</u>	<u>1,514</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	(2,750)	(2,750)	(1,236)	1,514
Fund balances, beginning of year	<u>55,913</u>	<u>55,913</u>	<u>55,913</u>	<u>-</u>
Fund balances, end of year	<u>\$ 53,163</u>	<u>\$ 53,163</u>	<u>\$ 54,677</u>	<u>\$ 1,514</u>

CASCADE CHARTER TOWNSHIP

GENERAL FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Cash and pooled investments	\$ 7,839,666	\$ 7,379,042
Receivables		
Accounts	814,039	100,439
Taxes	882,465	1,169,832
Due from other funds	70,333	669,368
Due from other governments	230,671	214,550
Prepaid items	<u>307,752</u>	<u>-</u>
Total assets	<u>\$ 10,144,926</u>	<u>\$ 9,533,231</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 29,623	\$ 33,904
Accrued payroll and benefits	16,662	-
Due to other funds	<u>-</u>	<u>14,973</u>
Total liabilities	<u>46,285</u>	<u>48,877</u>
Deferred inflows of resources		
Unearned revenue	<u>1,582,489</u>	<u>1,835,409</u>
Fund balances		
Nonspendable		
Prepaid items	307,752	-
Committed		
Unfunded pension liability	499,543	961,171
Loss of personal property tax revenues	475,000	475,000
Unassigned	<u>7,233,857</u>	<u>6,212,774</u>
Total fund balances	<u>8,516,152</u>	<u>7,648,945</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,144,926</u>	<u>\$ 9,533,231</u>

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CASCADE CHARTER TOWNSHIP
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES

FOR THE YEARS ENDED DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Revenues		
Property taxes		
Current property taxes	\$ 1,253,433	\$ 1,237,270
Hydrant rental assessment	39,922	38,843
Street lighting assessment	69,084	61,182
Delinquent property taxes	7,064	8,161
Industrial facilities taxes	7,139	4,631
Interest and penalties on taxes	11,662	12,949
Tax administration fees	504,991	489,049
Total property taxes	<u>1,893,295</u>	<u>1,852,085</u>
Licenses and permits		
Cablevision fees	383,974	341,218
Dog licenses	228	306
Other permits	4,785	520
Total licenses and permits	<u>388,987</u>	<u>342,044</u>
State		
Sales taxes	1,350,287	1,273,735
PA 48/Metro Authority	12,299	13,326
Total state	<u>1,362,586</u>	<u>1,287,061</u>
Charges for services		
Planning and zoning fees	26,218	20,316
Summer tax collection fees	25,477	25,346
P.A. 198 tax application fees	5,000	4,000
Yard waste bag fees	1,755	1,890
Sewer and water implementation fees	70,698	20,669
Grave openings	16,760	15,810
Passport application fees	15,925	17,145
Sale of printed materials	230	65
Total charges for services	<u>162,063</u>	<u>105,241</u>
Interest		
Interest on deposits and investments	38,107	36,258
Rental income	149,010	170,748
Total interest	<u>187,117</u>	<u>207,006</u>
Miscellaneous		
Sale of assets	110	358
Contributions	47,000	22,926
Interfund reimbursements	-	78,311
Park income	8,090	5,235
Reimbursements	6,414	1,818
Refunds and rebates	662	6,114
Other	846	5,459
Total miscellaneous	<u>63,122</u>	<u>120,221</u>
Total revenues	<u>\$ 4,057,170.00</u>	<u>\$ 3,913,658.00</u>

CASCADE CHARTER TOWNSHIP

**GENERAL FUND
COMPARATIVE SCHEDULE OF EXPENDITURES**

FOR THE YEARS ENDED DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Expenditures		
Current		
General government		
Township board		
Personnel services	\$ 21,807	\$ 21,414
Other services and charges	<u>16,405</u>	<u>15,338</u>
Total township board	38,212	36,752
Supervisor		
Personnel services	13,720	10,509
Other services and charges	19,957	389
Capital outlay	<u>326</u>	<u>1,945</u>
Total supervisor	34,003	12,843
Manager		
Personnel services	142,118	154,218
Other services and charges	<u>1,728</u>	<u>13,470</u>
Total manager	143,846	167,688
Clerk		
Personnel services	71,726	70,837
Other services and charges	<u>1,738</u>	<u>1,711</u>
Total clerk	73,464	72,548
Treasurer		
Personnel services	111,406	111,437
Other services and charges	4,370	5,168
Capital outlay	<u>135</u>	<u>-</u>
Total treasurer	115,911	116,605
Assessor		
Personnel services	177,208	176,214
Supplies	260	507
Other services and charges	12,074	10,702
Capital outlay	<u>89</u>	<u>-</u>
Total assessor	189,631	187,423
Elections		
Personnel services	19,065	7,206
Supplies	1,628	968
Other services and charges	<u>3,311</u>	<u>3,238</u>
Total elections	24,004	11,412
Buildings and grounds		
Personnel services	163,710	154,707
Supplies	1,167	1,403
Other services and charges	154,389	150,231
Capital outlay	<u>158</u>	<u>1,464</u>
Total buildings and grounds	319,424	307,805
Cemetery		
Other services and charges	<u>2,184</u>	<u>5,781</u>
Administration		
Personnel services	58,533	58,827
Supplies	25,153	23,948
Other services and charges	338,589	312,219
Capital outlay	<u>359</u>	<u>200</u>
Total administration	422,634	395,194
Total general government	<u>1,363,313</u>	<u>1,314,051</u>

(Continued)

CASCADE CHARTER TOWNSHIP

**GENERAL FUND
COMPARATIVE SCHEDULE OF EXPENDITURES**

FOR THE YEARS ENDED DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Public works		
Drains		
Other services and charges	\$ 5,341	\$ 12,416
Capital outlay	<u>25,551</u>	<u>-</u>
Total drains	30,892	12,416
Road construction and maintenance		
Capital outlay	194,934	131,534
Street lighting		
Other services and charges	116,073	110,767
Capital outlay	<u>2,549</u>	<u>1,623</u>
Total street lighting	118,622	112,390
Hydrant rental		
Other services and charges	39,760	39,680
Waste collection		
Other services and charges	<u>55,392</u>	<u>48,748</u>
Total public works	439,600	344,768
Community and economic development		
Planning commission		
Personnel services	121,266	111,271
Supplies	153	84
Other services and charges	<u>31,853</u>	<u>35,046</u>
Total planning commission	153,272	146,401
Building and zoning		
Personnel services	<u>1,295</u>	<u>995</u>
Total community and economic development	154,567	147,396
Culture and recreation		
Parks and recreation		
Supplies	2,019	3,411
Other services and charges	42,035	35,321
Capital outlay	<u>800</u>	<u>-</u>
Total parks and recreation	44,854	38,732
Historical		
Supplies	2,000	3,846
Other services and charges	<u>4,177</u>	<u>2,248</u>
Total historical	<u>6,177</u>	<u>6,094</u>
Total culture and recreation	51,031	44,826
Other		
Personnel services	675,560	289,163
Other services and charges	<u>105,544</u>	<u>89,905</u>
Total other	781,104	379,068
Capital outlay	<u>78,483</u>	<u>77,345</u>
Total expenditures	<u>\$ 2,868,098</u>	<u>\$ 2,307,454</u>

(Concluded)

CASCADE CHARTER TOWNSHIP

FIRE SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Cash and pooled investments	\$ 2,559,054	\$ 2,398,314
Receivables		
Accounts	821,135	773,528
Taxes	<u>956,305</u>	<u>945,421</u>
Total assets	<u>\$ 4,336,494</u>	<u>\$ 4,117,263</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 259,260	\$ 29,278
Accrued payroll and benefits	<u>7,160</u>	<u>-</u>
Total liabilities	<u>266,420</u>	<u>29,278</u>
Deferred inflows of resources		
Unearned revenue	<u>1,777,440</u>	<u>1,714,631</u>
Fund balances		
Restricted		
Dedicated millage	<u>2,292,634</u>	<u>2,373,354</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,336,494</u>	<u>\$ 4,117,263</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Revenues		
Property taxes		
Current property taxes	\$ 1,696,718	\$ 1,674,838
Delinquent property taxes	8,004	10,498
Industrial facilities taxes	9,664	6,268
Interest and penalties on taxes	<u>457</u>	<u>528</u>
Total property taxes	1,714,843	1,692,132
Interest	26,247	10,961
Miscellaneous		
Other	58	480
Donations	1,000	1,000
Refunds and rebates	<u>-</u>	<u>130</u>
Total miscellaneous	1,058	1,610
Total revenues	<u>1,742,148</u>	<u>1,704,703</u>
Expenditures		
Current		
Public safety		
Fire Department		
Personnel services	1,549,019	1,647,447
Supplies	43,506	38,400
Other services and charges	<u>159,121</u>	<u>139,369</u>
Total public safety	1,751,646	1,825,216
Capital outlay	<u>471,222</u>	<u>56,091</u>
Total expenditures	<u>2,222,868</u>	<u>1,881,307</u>
Revenues over (under) expenditures	<u>(480,720)</u>	<u>(176,604)</u>
Other financing sources (uses)		
Transfers in	400,000	400,000
Transfers out	<u>-</u>	<u>(251,761)</u>
Total other financing sources (uses)	<u>400,000</u>	<u>148,239</u>
Net changes in fund balances	(80,720)	(28,365)
Fund balances, beginning of year	<u>2,373,354</u>	<u>2,401,719</u>
Fund balances, end of year	<u>\$ 2,292,634</u>	<u>\$ 2,373,354</u>

CASCADE CHARTER TOWNSHIP

POLICE SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Cash and pooled investments	\$ 1,268,842	\$ 1,235,146
Receivables		
Accounts	286,621	268,495
Taxes	<u>333,807</u>	<u>330,006</u>
Total assets	<u>\$ 1,889,270</u>	<u>\$ 1,833,647</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 77,683	\$ 44,681
Deferred inflows of resources		
Unearned revenue	<u>620,428</u>	<u>598,501</u>
Fund balances		
Restricted		
Dedicated millage	<u>1,191,159</u>	<u>1,190,465</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,889,270</u>	<u>\$ 1,833,647</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Revenues		
Property taxes		
Current property taxes	\$ 592,249	\$ 584,611
Delinquent property taxes	2,794	3,665
Industrial facilities taxes	3,373	2,188
Interest and penalties on taxes	<u>159</u>	<u>184</u>
 Total property taxes	 598,575	 590,648
 Interest	 1,754	 3,679
Miscellaneous		
Reimbursements	<u>-</u>	<u>47</u>
 Total revenues	 <u>600,329</u>	 <u>594,374</u>
 Expenditures		
Current		
Public safety		
Law enforcement		
Other services and charges	<u>599,635</u>	<u>546,154</u>
 Net changes in fund balances	 694	 48,220
 Fund balances, beginning of year	 <u>1,190,465</u>	 <u>1,142,245</u>
 Fund balances, end of year	 <u>\$ 1,191,159</u>	 <u>\$ 1,190,465</u>

CASCADE CHARTER TOWNSHIP

IMPROVEMENT REVOLVING SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Cash and pooled investments	\$ 1,217,731	\$ 800,470
Receivables		
Accounts	34,020	14,594
Special assessments	<u>3,883,537</u>	<u>3,493,220</u>
Total assets	<u>\$ 5,135,288</u>	<u>\$ 4,308,284</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ -	\$ 3,521
Due to other funds	<u>70,258</u>	<u>-</u>
Total liabilities	<u>70,258</u>	<u>3,521</u>
Deferred inflows of resources		
Unavailable revenue	<u>3,883,537</u>	<u>3,493,220</u>
Fund balances		
Restricted		
Water and sewer improvements	<u>1,181,493</u>	<u>811,543</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,135,288</u>	<u>\$ 4,308,284</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, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Revenues		
Interest		
Interest on deposits	\$ 2,450	\$ 3,817
Interest on special assessments	<u>4,056</u>	<u>4,083</u>
Total interest	6,506	7,900
Miscellaneous		
Special assessments	84,262	149,821
Hookup fees	702,581	186,528
Miscellaneous	<u>-</u>	<u>7,060</u>
Total miscellaneous	786,843	343,409
Total revenues	<u>793,349</u>	<u>351,309</u>
Expenditures		
Debt service		
Principal	261,000	262,000
Interest and fees	13,775	21,872
Capital outlay	<u>147,495</u>	<u>655,860</u>
Total expenditures	<u>422,270</u>	<u>939,732</u>
Revenues over (under) expenditures	<u>371,079</u>	<u>(588,423)</u>
Other financing sources (uses)		
Transfers in	-	-
Transfers out	<u>(1,129)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,129)</u>	<u>-</u>
Net changes in fund balances	369,950	(588,423)
Fund balances, beginning of year	<u>811,543</u>	<u>1,399,966</u>
Fund balances, end of year	<u>\$ 1,181,493</u>	<u>\$ 811,543</u>

CASCADE CHARTER TOWNSHIP

LIBRARY SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Cash and pooled investments	\$ 1,973,106	\$ 1,616,580
Receivables		
Accounts	93,796	227,028
Taxes	<u>109,054</u>	<u>279,039</u>
Total assets	<u>\$ 2,175,956</u>	<u>\$ 2,122,647</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	<u>\$ 2,185</u>	<u>\$ 16,095</u>
Deferred inflows of resources		
Unearned revenue	<u>202,850</u>	<u>506,067</u>
Fund balances		
Restricted		
Dedicated millage	<u>1,970,921</u>	<u>1,600,485</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,175,956</u>	<u>\$ 2,122,647</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Revenues		
Property taxes		
Current property taxes	\$ 500,780	\$ 494,321
Delinquent property taxes	2,362	3,099
Industrial facilities taxes	2,852	1,852
Interest and penalties on taxes	<u>135</u>	<u>154</u>
 Total property taxes	 506,129	 499,426
 Local	 21,913	 21,913
Interest	28,077	1,867
Miscellaneous		
Donations	<u>431</u>	<u>38</u>
 Total revenues	 <u>556,550</u>	 <u>523,244</u>
 Expenditures		
Current		
Recreation and cultural		
Library		
Supplies	4,395	5,095
Other services and charges	<u>164,126</u>	<u>177,961</u>
 Total recreation and cultural	 168,521	 183,056
Capital outlay	<u>1,257</u>	<u>3,973</u>
 Total expenditures	 <u>169,778</u>	 <u>187,029</u>
 Revenues over (under) expenditures	 <u>386,772</u>	 <u>336,215</u>
 Other financing sources (uses)		
Transfers in	-	-
Transfers out	<u>(16,336)</u>	<u>(552,663)</u>
 Total other financing sources (uses)	 <u>(16,336)</u>	 <u>(552,663)</u>
 Net changes in fund balances	 370,436	 (216,448)
 Fund balances, beginning of year	 <u>1,600,485</u>	 <u>1,816,933</u>
 Fund balances, end of year	 <u>\$ 1,970,921</u>	 <u>\$ 1,600,485</u>

CASCADE CHARTER TOWNSHIP

PATHWAYS SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Cash and pooled investments	\$ 758,525	\$ 793,299
Receivables		
Accounts	248,785	233,052
Taxes	<u>289,743</u>	<u>286,443</u>
Total assets	<u>\$ 1,297,053</u>	<u>\$ 1,312,794</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	<u>\$ 511</u>	<u>\$ -</u>
Deferred inflows of resources		
Unearned revenue	<u>538,528</u>	<u>519,495</u>
Fund balances		
Restricted		
Dedicated millage	<u>758,014</u>	<u>793,299</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,297,053</u>	<u>\$ 1,312,794</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Revenues		
Property taxes		
Current property taxes	\$ 514,068	\$ 507,438
Delinquent property taxes	2,425	3,181
Industrial facilities taxes	2,928	1,899
Interest and penalties on taxes	<u>138</u>	<u>160</u>
 Total property taxes	 519,559	 512,678
 Interest	 1,578	 1,735
Miscellaneous	<u>-</u>	<u>296</u>
 Total revenues	 <u>521,137</u>	 <u>514,413</u>
 Expenditures		
Current		
Recreation and cultural		
Parks and recreations		
Supplies	3,626	5,662
Other services and charges	<u>9,300</u>	<u>7,979</u>
 Total recreation and cultural	 12,926	 13,641
Debt service		
Principal	456,000	372,000
Interest and fees	33,060	41,191
Capital outlay	<u>54,436</u>	<u>2,191</u>
 Total expenditures	 <u>556,422</u>	 <u>429,023</u>
 Net changes in fund balances	 (35,285)	 85,390
 Fund balances, beginning of year	 <u>793,299</u>	 <u>707,613</u>
 Fund balances, end of year	 <u>\$ 758,014</u>	 <u>\$ 793,003</u>

CASCADE CHARTER TOWNSHIP

INSPECTIONS SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Cash and pooled investments	\$ 1,678,855	\$ 1,326,752
Due from other funds	-	656
Prepaid items	<u>153,876</u>	<u>-</u>
Total assets	<u>\$ 1,832,731</u>	<u>\$ 1,327,408</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 26,469	\$ 21,560
Accrued payroll and benefits	7,906	-
Due to other funds	<u>75</u>	<u>5,850</u>
Total liabilities	<u>34,450</u>	<u>27,410</u>
Deferred inflows of resources		
Unearned revenue	<u>-</u>	<u>-</u>
Fund balances		
Nonspendable		
Prepaid items	153,876	-
Restricted		
Inspections	<u>1,644,405</u>	<u>1,299,998</u>
Total fund balances	<u>1,798,281</u>	<u>1,299,998</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,832,731</u>	<u>\$ 1,327,408</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Revenues		
Licenses and permits		
Building permits	\$ 280,834	\$ 195,838
Electrical permits	81,232	63,800
Mechanical permits	99,061	85,436
Plumbing permits	53,549	44,532
Permits - other townships	972,806	1,035,781
Plan reviews	92,861	104,904
Contractor registration fees	<u>9,895</u>	<u>11,510</u>
 Total licenses and permits	 1,590,238	 1,541,801
 Interest	 1,248	 534
Miscellaneous	<u>2,026</u>	<u>3,629</u>
 Total revenues	 <u>1,593,512</u>	 <u>1,545,964</u>
 Expenditures		
Current		
Public safety		
Inspections		
Personnel services	688,832	619,924
Supplies	18,056	12,920
Other services and charges	<u>279,368</u>	<u>359,101</u>
 Total public safety	 986,256	 991,945
Capital outlay	<u>6,053</u>	<u>20,015</u>
 Total expenditures	 <u>992,309</u>	 <u>1,011,960</u>
 Revenues over (under) expenditures	 <u>601,203</u>	 <u>534,004</u>
 Other financing sources (uses)		
Transfers out	<u>(102,920)</u>	<u>-</u>
 Net changes in fund balances	 498,283	 534,004
 Fund balances, beginning of year	 <u>1,299,998</u>	 <u>765,994</u>
 Fund balances, end of year	 <u>\$ 1,798,281</u>	 <u>\$ 1,299,998</u>

CASCADE CHARTER TOWNSHIP

OPEN SPACE SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Cash and pooled investments	\$ 478,106	\$ 527,147
Receivables		
Accounts	143,582	134,501
Taxes	<u>167,222</u>	<u>165,318</u>
Total assets	<u>\$ 788,910</u>	<u>\$ 826,966</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	<u>\$ 7,511</u>	<u>\$ 1,439</u>
Deferred inflows of resources		
Unearned revenue	<u>310,804</u>	<u>299,819</u>
Fund balances		
Restricted		
Dedicated millage	<u>470,596</u>	<u>525,708</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 788,910</u>	<u>\$ 826,966</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, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Revenues		
Property taxes		
Current property taxes	\$ 296,687	\$ 292,862
Delinquent property taxes	1,400	1,836
Industrial facilities taxes	1,690	1,096
Interest and penalties on taxes	<u>80</u>	<u>92</u>
 Total property taxes	 299,857	 295,886
 Interest	 6,183	 530
Miscellaneous	<u>-</u>	<u>2</u>
 Total revenues	 <u>306,040</u>	 <u>296,418</u>
 Expenditures		
Current		
Recreation and cultural		
Parks and recreations		
Other services and charges	14,048	10,668
Capital outlay	<u>-</u>	<u>78</u>
 Total expenditures	 <u>14,048</u>	 <u>78</u>
 Revenues over (under) expenditures	 <u>291,992</u>	 <u>296,340</u>
 Other financing sources (uses)		
Transfers in	-	-
Transfers out	<u>(347,105)</u>	<u>(346,224)</u>
 Total other financing sources (uses)	 <u>(347,105)</u>	 <u>(346,224)</u>
 Net changes in fund balances	 (55,113)	 (49,884)
 Fund balances, beginning of year	 <u>525,708</u>	 <u>586,260</u>
 Fund balances, end of year	 <u>\$ 470,595</u>	 <u>\$ 536,376</u>

CASCADE CHARTER TOWNSHIP

CASCADE DAM MAJOR REPAIR SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Cash and pooled investments	\$ 478,167	\$ 415,144
Due from other funds	<u>-</u>	<u>10,000</u>
Total assets	<u>\$ 478,167</u>	<u>\$ 425,144</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	<u>\$ -</u>	<u>\$ -</u>
Deferred inflows of resources		
Unearned revenue	<u>-</u>	<u>-</u>
Fund balances		
Committed		
Dam repairs	<u>478,167</u>	<u>425,144</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 478,167</u>	<u>\$ 425,144</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, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Revenues		
Interest	\$ 8,023	\$ 426
Miscellaneous	<u>5,000</u>	<u>-</u>
Total revenues	<u>13,023</u>	<u>426</u>
Expenditures		
Current		
General government	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>13,023</u>	<u>426</u>
Other financing sources (uses)		
Transfers in	40,000	45,000
Transfers out	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>40,000</u>	<u>45,000</u>
Net changes in fund balances	53,023	45,426
Fund balances, beginning of year	<u>425,144</u>	<u>379,718</u>
Fund balances, end of year	<u>\$ 478,167</u>	<u>\$ 425,144</u>

CASCADE CHARTER TOWNSHIP

HAZMAT SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Cash and pooled investments	\$ 54,677	\$ 55,983
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	<u>\$ -</u>	<u>\$ 70</u>
Deferred inflows of resources		
Unearned revenue	<u>-</u>	<u>-</u>
Fund balances		
Restricted		
HAZMAT	<u>54,677</u>	<u>55,913</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 54,677</u>	<u>\$ 55,983</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Revenues		
Interest	\$ 221	\$ 229
Expenditures		
Current		
Public safety		
HAZMAT		
Other services and charges	-	862
Capital outlay	<u>1,457</u>	<u>2,851</u>
Total expenditures	<u>1,457</u>	<u>3,713</u>
Net changes in fund balances	(1,236)	(3,484)
Fund balances, beginning of year	<u>55,913</u>	<u>59,397</u>
Fund balances, end of year	<u>\$ 54,677</u>	<u>\$ 55,913</u>

CASCADE CHARTER TOWNSHIP

BUILDING AUTHORITY DEBT SERVICE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Cash and pooled investments	\$ _____ -	\$ _____ -
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ _____ -	\$ _____ -
Deferred inflows of resources		
Unearned revenue	_____ -	_____ -
Fund balances		
Assigned		
Debt service	_____ -	_____ -
Total liabilities, deferred inflows of resources and fund balances	<u>\$ _____ -</u>	<u>\$ _____ -</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Revenues		
Interest	\$ -	\$ -
Expenditures		
Debt service		
Principal	195,000	1,230,000
Interest and fees	<u>152,105</u>	<u>196,277</u>
Total expenditures	<u>347,105</u>	<u>1,426,277</u>
Revenues over (under) expenditures	<u>(347,105)</u>	<u>(1,426,277)</u>
Other financing sources (uses)		
Transfers in	347,105	1,426,277
Transfers out	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>347,105</u>	<u>1,426,277</u>
Net changes in fund balances	-	-
Fund balances, beginning of year	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>

CASCADE CHARTER TOWNSHIP

OPEN SPACE PRESERVATION CAPITAL PROJECTS FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Cash and pooled investments	\$ 349,126	\$ 340,344
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ -	\$ -
Deferred inflows of resources		
Unearned revenue	-	-
Fund balances		
Restricted		
Capital projects	349,126	340,344
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 349,126</u>	<u>\$ 340,344</u>

CASCADE CHARTER TOWNSHIP

OPEN SPACE PRESERVATION CAPITAL PROJECTS FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Revenues		
Interest	\$ 1,735	\$ 1,706
Miscellaneous		
Contributions	<u>500</u>	<u>4,841</u>
Total revenues	<u>2,235</u>	<u>6,547</u>
Expenditures		
Current		
Recreation and cultural		
Parks and recreations		
Other services and charges	<u>-</u>	<u>-</u>
Net changes in fund balances	2,235	6,547
Fund balances, beginning of year	<u>346,891</u>	<u>340,344</u>
Fund balances, end of year	<u>\$ 349,126</u>	<u>\$ 346,891</u>

CASCADE CHARTER TOWNSHIP

CEMETERY PERPETUAL CARE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Cash and pooled investments	\$ 78,956	\$ 77,774
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ -	\$ -
Deferred inflows of resources		
Unearned revenue	-	-
Fund balances		
Nonspendable		
Cemetery trust	72,894	72,774
Committed		
Cemetery trust	6,062	5,000
Total fund balances	<u>78,956</u>	<u>77,774</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 78,956</u>	<u>\$ 77,774</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Revenues		
Charges for services		
Cemetery care fees	\$ 120	\$ 150
Interest	<u>149</u>	<u>168</u>
Total revenues	<u>269</u>	<u>318</u>
Expenditures		
Current		
General government		
Cemetery	<u>1,337</u>	<u>1,742</u>
Revenues over (under) expenditures	(1,068)	(1,424)
Other financing sources (uses)		
Transfers in	<u>2,250</u>	<u>1,950</u>
Net changes in fund balances	1,182	526
Fund balances, beginning of year	<u>77,774</u>	<u>77,248</u>
Fund balances, end of year	<u>\$ 78,956</u>	<u>\$ 77,774</u>

CASCADE CHARTER TOWNSHIP
AGENCY FUNDS
STATEMENT OF ASSETS AND LIABILITIES
DECEMBER 31, 2014

	Trust and Agency Fund	Tax Collection Fund	Total
Assets			
Cash and pooled investments	\$ 163,234	\$ 5,234,070	\$ 5,397,304
Liabilities			
Accounts payable	\$ 2,801	\$ 2,332,470	\$ 2,335,271
Escrow deposits	160,433	-	160,433
Due to other governments	-	2,901,600	2,901,600
Total liabilities	\$ 163,234	\$ 5,234,070	\$ 5,397,304

CASCADE CHARTER TOWNSHIP

**AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Trust and agency fund</u>			
	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
Assets				
Cash and pooled investments	\$ 102,472	\$ 142,514	\$ 81,752	\$ 163,234
Liabilities				
Accounts payable	\$ 691	\$ 164,862	\$ 162,752	\$ 2,801
Escrow deposits	101,781	130,285	71,633	160,433
Total liabilities	\$ 102,472	\$ 295,147	\$ 234,385	\$ 163,234

	<u>Tax collection fund</u>			
Assets				
Cash and pooled investments	\$ 5,081,000	\$ 50,918,413	\$ 50,765,343	\$ 5,234,070
Liabilities				
Accounts payable	\$ 2,314,606	\$ 5,932,358	\$ 5,914,494	\$ 2,332,470
Due to other governments	2,766,394	44,896,963	44,761,757	2,901,600
Total liabilities	\$ 5,081,000	\$ 50,829,321	\$ 50,676,251	\$ 5,234,070

	<u>Total agency funds</u>			
Assets				
Cash and pooled investments	\$ 5,183,472	\$ 51,060,927	\$ 50,847,095	\$ 5,397,304
Liabilities				
Accounts payable	\$ 2,315,297	\$ 6,097,220	\$ 6,077,246	\$ 2,335,271
Escrow deposits	101,781	130,285	71,633	160,433
Due to other governments	2,766,394	44,896,963	44,761,757	2,901,600
Total liabilities	\$ 5,183,472	\$ 51,124,468	\$ 50,910,636	\$ 5,397,304

CASCADE CHARTER TOWNSHIP

DOWNTOWN DEVELOPMENT AUTHORITY BALANCE SHEET/STATEMENT OF NET POSITION

DECEMBER 31, 2014

	Governmental Fund Type General Fund	Adjustments	Statement of Net Position
Assets			
Cash and pooled investments	\$ 1,946,583	\$ -	\$ 1,946,583
Receivables			
Accounts	12,453	-	12,453
Taxes	148,136	-	148,136
Capital assets			
Non-depreciable	-	59,366	59,366
Depreciable capital assets, net	-	3,542,681	3,542,681
Total assets	<u>\$ 2,107,172</u>	<u>\$ 3,602,047</u>	<u>\$ 5,709,219</u>
Liabilities, deferred inflows of resources and fund balance			
Liabilities			
Accounts payable	\$ 30,212	\$ -	30,212
Accrued interest payable	-	4,489	4,489
Bonds and notes payable - current portion	-	89,000	89,000
Bonds and notes payable	-	485,000	485,000
Total liabilities	<u>30,212</u>	<u>578,489</u>	<u>608,701</u>
Deferred inflows of resources			
Unearned revenue	<u>148,136</u>	<u>-</u>	<u>148,136</u>
Fund balance			
Restricted	<u>1,928,824</u>	<u>\$ (1,928,824)</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 2,107,172</u>		
Net position			
Net investment in capital assets			3,602,047
Unrestricted			<u>1,350,335</u>
Total net position			<u>\$ 4,952,382</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEAR ENDED DECEMBER 31, 2014

	Governmental		Statement
	<u>Fund Type</u>		of
	General	Adjustments	Activities
	<u>Fund</u>		
Revenues			
Taxes	\$ 489,299	\$ -	\$ 489,299
Investment earnings	4,026	-	4,026
	<u>493,325</u>	<u>-</u>	<u>493,325</u>
Total revenues			
Expenditures			
Current			
General government	254,430	93,510	347,940
Debt service			
Principal	86,000	(86,000)	-
Interest	19,721	(441)	19,280
	<u>360,151</u>	<u>7,069</u>	<u>367,220</u>
Total expenditures			
Net changes in fund balance	133,174		
Change in net position			126,105
Fund balance/net position, beginning of year	<u>1,795,650</u>		<u>4,826,277</u>
Fund balance/net position, end of year	<u>\$ 1,928,824</u>		<u>\$ 4,952,382</u>



CASCADE CHARTER TOWNSHIP

2865 Thornhills SE Grand Rapids, Michigan 49546-7140

Date: June 24th, 2015
To: Supervisor Beahan and Township Board Members
From: Ben Swayze, Township Manager
Subject: FOIA Policies and Procedures

FACTS:

Beginning July 1, 2015 Michigan governmental agencies face significant new regulations on how they charge and respond to requests through the Freedom of Information Act (FOIA). The new legislation, PA 563 of 2014, requires that public bodies establish specific written procedures and guidelines for FOIA requests, including a separate written summary informing the public on how to submit FOIA requests, how to understand the public body's responses to FOIA requests, deposit requirements, fee calculations, and avenues for challenging and appealing the public body's denial of a request.

The Township has worked in conjunction with the Grand Valley Metro Council to develop new policies, procedures, fees and forms to comply with PA 563 of 2014. The new Cascade Township Freedom of Information Act Procedures and Guidelines will supersede Resolution #18-2012, A Resolution Adopting a Freedom of Information Act Policy.

Attached for your review are:

- Proposed Freedom of Information Act Procedures and Guidelines
- Proposed Written Summary of FOIA Procedures and Guidelines
- Updated FOIA Request Form
- Updated FOIA Time Extension Notice Form
- Updated FOIA Denial Notice Form
- Updated FOIA Cost Worksheet
- Copy of PA 563 of 2014

ANALYSIS & CONCLUSIONS:

The new policy, written summary, cost worksheets and notice forms were drafted to comply with PA 563 of 2014 while maintaining the integrity of the previous Township FOIA policies.

Changes from the new act that have been incorporated into the updated documents include:

- Township must produce and publish on the website a written summary of the policies and guidelines that includes a detailed itemization of any fee the Township estimates or charges under FOIA.
- Allows FOIA requestors to require that the Township provide records on non-paper physical media, by email, or otherwise electronically provided, so long as the Township has the technological capability necessary to provide records on the particular media stipulated by the requestor.

- Prohibits the Township from charging more than \$0.10/sheet for paper copies of public records (excluding labor costs).
- Allows the Township to charge for contractual services required to perform separation and deletion of exempt information from nonexempt information if the Township does not employ a person capable of such activity. The Township may not charge more than an amount equal to six times the state minimum hourly wage rate for such contractual services.
- Allows the Township to add up to 50 percent to the applicable labor charge to cover or partially cover the cost of employee fringe benefits.
- Allows the Township to inform a FOIA requestor that requested information is available on the Township's website, in lieu of providing the public records, so long as the records were available on the website at the time of the request.
- Requires Township employees receiving verbal requests for information that is available on the Township's website, to inform the requestor of the pertinent website address.
- Requires the Township, in certain circumstances, to reduce its charges for labor costs in responding to FOIA request if the Township has not responded in a timely manner.
- Allows the Township, under certain circumstances, to require a 100 percent deposit before processing a request from individuals who have not paid the Township for public records acquired pursuant to previous FOIA requests.

Though not specified specifically in our policies and guidelines, the act also:

- Increases mandatory punitive damages to be awarded to a plaintiff from \$500 to \$1,000, and mandates a new \$1,000 civil fine which a court must award if it finds the Township has arbitrarily and capriciously violated the Act.
- Requires a court to impose an additional civil fine of \$2,500 to \$7,500 if it finds the Township willfully and intentionally failed to comply with the Act or otherwise acted in bad faith.

FINANCIAL CONSIDERATIONS:

The new policies and guidelines will not significantly alter any costs or fees the Township currently incurs or collects for administering the FOIA. The Township generally already was in compliance with the FOIA changes made by PA 536 of 2014, but needs to physically document many of the updated policies in order to come into compliance.

RECOMMENDED ACTION:

Approve the new Cascade Township FOIA program, including:

- Freedom of Information Act Procedures and Guidelines
- Written Summary of FOIA Procedures and Guidelines
- FOIA Request Form
- FOIA Time Extension Notice Form
- FOIA Denial Notice Form
- FOIA Cost Worksheet

				CASCADE CHARTER TOWNSHIP, MICHIGAN			
				POLICIES AND PROCEDURES		# OF PAGES: 13	POLICY #: Board 2015-02
SUBJECT: Freedom of Information Act Procedures and Guidelines		APPROVED BY: TOWNSHIP SUPERVISOR , ROBERT BEAHAN					
DEPARTMENT: Administration		SUPERCEDES: Res. #18-2012	DATE OF ISSUE: 06/24/2015		DATE OF EFFECT: Immediate		

I. PURPOSE

The Michigan Freedom of Information Act, 1976 P.A. 442, MCL §15.231 *et seq.*, (“FOIA” or the “Act”) was enacted by the Michigan Legislature to provide for public access to certain public records of public bodies with the express intent “that all Persons, ... are entitled to full and complete information regarding the affairs of the government and the official acts of those who represent them as public officials and public employees...”.

FOIA sets requirements for the disclosure of public records by public bodies upon written request by a requester. The Public Body is a public body under the Act, and shall comply with its requirements. The Public Body’s board shall designate a FOIA Coordinator to accept, process, track, grant, and/or deny requests in writing as required by the Act.

Terms not defined herein shall have the meaning given under FOIA.

II. POLICY STATEMENT

It is the intent of this policy to provide clear-cut procedures for citizens and Township officials in disclosing public records. The intent of this policy is to comply in all respects with the FOIA, and in the unintended event of a conflict, the FOIA shall control and be deemed a part of this policy

III. PROCEDURES

A. The FOIA Coordinator

1. **Designation of the FOIA Coordinator:** The FOIA Coordinator shall be the Township Manager or his or her designee. The FOIA Coordinator is authorized to designate other employees to act on his or her behalf.
2. **Receiving and Processing Requests.** The FOIA Coordinator shall be responsible for accepting and processing all FOIA requests. The FOIA Coordinator shall make all determinations regarding whether the FOIA requests are granted or denied, and whether the response time should be extended. If the FOIA Coordinator issues a notice extending the period to respond, he or she shall specify a reason and the date by which the Public Body will respond.

- 3. Determination of Exempt Material.** The FOIA Coordinator shall determine whether any of the information in the requested public records is exempt from disclosure. The FOIA Coordinator shall also determine whether there is a Public Body employee capable of redacting the necessary information. If there is no such employee, the FOIA Coordinator shall arrange for a person or firm of the FOIA Coordinator's choosing to provide this service.
- 4. Determination of Cost and Fees.** The FOIA Coordinator shall determine the costs of complying with each FOIA request by completing the Fee Itemization Form in compliance with the cost guidelines provided in Section IX. The FOIA Coordinator shall also determine whether each FOIA request would result in an unreasonably high cost to the Public Body and whether a fee may be charged for the request. The FOIA Coordinator shall also determine if a deposit shall be required in accordance with Section X herein.
- 5. Revising Forms.** The FOIA Coordinator is authorized to make reasonable revisions to and create necessary forms to implement these Procedures and Guidelines and administer the FOIA Program.
- 6. Compliance.** All actions taken by the FOIA Coordinator or his or her designee under this section shall be consistent with the requirements of FOIA and these Procedures and Guidelines.

B. Right to Inspect, Copy, or Receive Public Record

A requester has a right to inspect, copy, or receive copies of requested public records. If a person requests to inspect public records without having the public records duplicated, the following shall apply:

- 1.** The requester shall make an appointment with the FOIA Coordinator, who shall provide the requester a reasonable opportunity for inspection and examination of the public records during usual business hours. If requester arrives without an appointment the FOIA Coordinator shall endeavor to accommodate the public records inspection.
- 2.** The Public Body shall make reasonable accommodations to a person requesting the opportunity to inspect public records, but at all times shall protect public records from loss, unauthorized alteration, mutilation, or destruction, and shall also prevent the excessive and unreasonable interference with the discharge of its functions. To this extent, any person requesting to inspect the public records shall be under the direct supervision of the FOIA Coordinator or his or her designee at all times.
- 3.** If the requested public records contain exempt information, the FOIA Coordinator will make copies for inspection with the exempt material redacted.

C. Procedures and Guidelines

- 1. Procedures and Guidelines Available at No Cost.** The Public Body will keep copies of these Procedures and Guidelines, including a written public summary, available at its public office and will provide a copy, at no cost, to any person requesting the Procedures and Guidelines.
- 2. Maintaining Procedures and Guidelines on Website.** The public body shall post and maintain these Procedures and Guidelines on its website.
- 3. Responses to Written Requests.** A copy of these Procedures and Guidelines, including a written public summary, shall be included with all responses. If the Procedures and Guidelines are maintained on the Public Body's website, a link to the documents may be provided in lieu of providing paper copies.

D. Written Requests

- 1. Submit in Writing.** All requests for public records must be submitted in writing to the FOIA Coordinator. The writing may be submitted by mail, fax, electronic mail, or other electronic transmission. Requests for public records should be as specific as possible and must describe the public record sufficiently to enable the Public Body to find the public record.
- 2. Subscription.** A Person may subscribe to future issuances of public records that are created, issued, or disseminated on a regular basis. A subscription shall remain valid for up to six (6) months, at the request of the subscriber, and shall be renewable.
- 3. Record Retention.** The FOIA Coordinator will retain a copy of all written requests for public records for no less than 1 year.

E. Time to Respond

- 1. When a Request is Considered Received.** Requests submitted by mail are considered received on the day they arrive at the Public Body. A request made by fax, electronic mail, or other electronic transmission is not considered received until 1 business day after the electronic transmission is made. If the electronic mail is delivered to the Public Body's spam or junk folder, the request is not considered received until 1 day after the Public Body becomes aware of the request. The Public Body shall keep a record of when the request is delivered to the spam or junk mail folder and when the Public Body first becomes aware of the request.

- a. The FOIA Coordinator shall review the spam and/or junk mail folders for public record requests at reasonably frequent intervals, but in any event not less frequently than once every fourteen calendar days.
 - b. Employees of the Public Body who maintain email addresses through the Public Body are required to review the spam and/or junk mail folders for public record requests at reasonably frequent intervals, but in any event not less frequently than once every fourteen calendar days. Public Body Employees must promptly forward all FOIA requests to the FOIA Coordinator.
2. **Response within Five Business Days; Extension.** Unless otherwise agreed to in writing by the requester, the Public Body shall respond to the request within five (5) business days after receipt. However, the Public Body may issue a notice extending the time to respond for not more than ten (10) business days, which shall include the reason for the extension and the date by which the Public Body will respond. The Public Body shall not issue more than one (1) notice of extension for a particular request.

F. Form of Response

Depreciation is required for all fixed assets except land. Depreciation of fixed assets accounted for in a proprietary fund is calculated through the fixed asset system and reported in the accounts of that fund.

1. Within five (5) business days after the Public Body receives a request, the FOIA Coordinator shall respond to the request by:
 - a. Granting the request;
 - b. Issuing a written notice denying the request;
 - c. Granting the request in part and issuing a written notice denying the request in part; or
 - d. Issuing a notice extending the time to respond by ten (10) business days.
2. Failure to respond to a request shall only constitute a final determination to deny the request if:
 - a. Failure was willful and intentional; OR
 - b. Written request included language requesting information within first 250 words of body of request or the envelope or subject line of the email, letter, or fax included the following words, characters or abbreviations, or recognizable misspellings: "Freedom of Information", "Information", "FOIA", "Copy".
3. **Denial of Request.** To the extent a request, or any portion thereof, is denied, the written response shall be signed by the FOIA Coordinator and shall contain all of the following:

- a. An explanation of the basis for denial under FOIA or another statute, if that is the reason for denying the request;
- b. A certificate that the public record does not exist under the name given or by another name reasonably known, if that is the reason or denying the request;
- c. A description of a public record or information on a public record that is separated or deleted, if such separation or deletion is so made;
- d. A full explanation of the requestor's right to appeal to the Township Supervisor or to seek judicial review of the denial; and
- e. Notice of the right to receive attorney's fees and damages if the court determines the Public Body has not complied.

G. Exemptions and Protection of Confidential Information

- a. **Exempt Material Policy.** In order to protect individuals from an invasion of privacy, to ensure there is no interference with the safety of the public, and to ensure the safe and efficient operations of the Public Body, it is the policy of the Public Body to exempt from disclosure all information that may be exempted in accordance with FOIA.
- b. **Mandatory Exemptions.** The Public Body must exempt information that, if released, would prevent the Public Body from complying with the Family Educational Rights and Privacy Act of 1974, 20 USC 1232g.

H. Costs

It shall be the policy of the Public Body to recover all costs associated with responding to FOIA requests to the extent permitted by FOIA. The Public Body hereby establishes the following fee schedule and rules relating to the collection of fees in connection with the processing and fulfillment of FOIA requests:

1. **Cost Components Associated With Requests Resulting In Unreasonably High Costs.** The FOIA Coordinator may only charge a fee for the costs involved with searching for, locating and examining a public record, and the deletion and separation of exempt from non-exempt information when it results in unreasonably high costs to the Public Body. In determining what is an unreasonably high cost to the Public Body the FOIA Coordinator shall consider each request on a case-by-case basis to determine how the nature of the particular request differs from the usual request received by the Public Body. If the request would result in a cost that is unreasonably high relative to the requests the Public Body usually receives, the Public Body may charge for completing the request. *See Bloch v Davison Community Schools*, 2011 WL 1564645 (Mich Ct App). The FOIA Coordinator shall also consider the following factors to determine whether the cost is unreasonably high:
 - a. Volume of public records requested;

- b. The estimated hours of labor required to complete the request;
 - c. The complexity of searching for, examining, and reviewing, a public record, and the deletion and separation of exempt from non-exempt information;
 - d. The need to search for, examine, and review public records from different departments, commissions, boards, or committees for the City;
 - e. The available staffing for responding to the request; and
 - f. Any other similar factors designated by the FOIA coordinator.
2. **Labor Costs – Search, Location, and Examination of Records.** The labor costs of searching for, locating, and examining public records.
- a. This cost shall not exceed the hourly wage plus a fringe benefit multiplier of 50% of the hourly wage (but not to exceed the actual fringe benefit costs) of the lowest-paid employee capable of performing these tasks, regardless of whether that employee is available or who actually performs these tasks.
 - b. This fee shall be charged in increments of 15 minutes or more. All partial time increments must be rounded down.
 - c. Overtime wages shall not be included unless overtime is specifically stipulated by the requester.
3. **Labor Costs – Redacting Records.** The labor costs directly associated with separating and deleting exempt information from non-exempt information.
- a. **Performed by Public Body Employee.** If this task is performed by an employee, the cost shall not exceed the hourly wage plus a fringe benefit multiplier of 50% of the hourly wage (but not to exceed the actual fringe benefit costs) of the lowest-paid employee capable of performing these tasks in the particular instance, regardless of whether that person is available or who actually performs the tasks.
 - b. **Contracted Labor.** If the Public Body does not employ a person capable of separating and deleting exempt from non-exempt information in the particular instance as determined by the FOIA Coordinator on a case-by-case basis, it may treat necessary contracted labor costs in the same manner as employee labor costs, if it clearly notes the name of the contracted person or firm on the Fee Itemization Form. The total labor costs under this subsection for contracted labor shall not exceed an amount equal to six (6) times the state minimum hourly wage.
 - c. Labor costs shall be estimated and charged in increments of 15 minutes or more. All partial time increments must be rounded down.
 - d. Overtime wages for employees shall not be included unless overtime is specifically stipulated by the requester.

- e. The Public Body shall not charge for the costs of redaction if it knows or has reason to know that it previously redacted the public record and the redacted version is still in the Public Body's possession.
4. **Cost Components Applicable to All FOIA Requests.** The Public Body will charge for the actual cost of processing and fulfilling a FOIA request. The fee charged by the Public Body shall not exceed the sum of the following components:
- a. **Non-paper Physical Media.**
 - i. Non-paper physical media may be used in lieu of paper copies, and the requester may stipulate that the public records be provided on non-paper physical media, electronically mailed, or otherwise electronically provided in lieu of paper copies.
 - ii. If the Public Body provides the public records on non-paper physical media, the Public Body shall charge the actual and most reasonably economical cost of the computer discs, computer tapes, or other digital or similar media.
 - iii. If the Public Body does not have the technological capability necessary to provide the requested record on non-paper physical media, this subsection does not apply.
 - iv. In order to ensure the integrity and security of the Public Body's technological infrastructure, the Public Body will procure any requested non-paper physical media and will not accept non-paper physical media from the requestor.
 - b. **Paper Copies.** The actual total incremental cost of necessary duplication or publication, not including labor.
 - i. The total cost per sheet of paper and the number of sheets used shall be itemized.
 - ii. The fee shall not exceed \$0.10 per sheet of paper for copies made on 8 ½ by 11-inch paper or 8 ½ by 14 inch paper.
 - iii. The fee for other sized paper shall be charged at the actual total incremental cost.
 - iv. The Public Body shall utilize the most economical means available for making copies of public records, including using double-sided printing, if cost saving and available.
 - c. **Labor Costs – Duplication or Publication of Public records.** The cost of labor associated with duplication or publication of the public records, including making paper copies, making digital copies, or transferring digital public records to be given to the requestor on non-paper physical media through the internet or other electronic means as stipulated by the requestor.

records based on indigency from the Public Body twice during that calendar year.

- b. **Non-Profit Organization.** A nonprofit organization formally designated by the state to carry out activities under Subtitle C of the Developmental Disabilities Assistance and Bill of Rights Act of 2000, Public Law 106-402, and the Protection and Advocacy for Individuals with Mental Illness Act, Public Law 99-319, or their successors, if the request:
 - i. Is made directly on behalf of the organization or its clients;
 - ii. Is made for a reason wholly consistent with the mission and provisions of the above referenced statutes; AND
 - iii. Is accompanied by documentation of its designation by the State.
 - iv. If the requestor is eligible for this discount, it shall be noted on the Fee Itemization Form.
7. **Fee Reduction for Untimely Responses.** For each day the Public Body exceeds the five business day response requirement, the Public Body will reduce the labor costs charged by 5% per day up to a maximum 50% reduction, if:
- a. The late response was willful and intentional; OR
 - b. Written request included language requesting information within first 250 words of body of request or the envelope or subject line of the email, letter, or fax included the following words, characters or abbreviations, or recognizable misspellings: “Freedom of Information”, “Information”, “FOIA”, “Copy”.
8. **Statutorily Determined Cost of Records.** If a statute expressly provides for the sale of or fee for providing the requested public records the statute shall govern the cost and in such case the fees and costs provided herein, to the extent they conflict with the statute, shall not apply.

I. Deposit

- 1. **Good Faith Deposit.** If the FOIA Coordinator estimates that the costs associated with responding to a specific FOIA request will exceed \$50.00, the FOIA Coordinator may request a good faith deposit, not to exceed fifty-percent (50%) of the total cost, prior to compiling the public records.
 - a. The response requesting the deposit must include a non-binding best efforts estimate regarding the time it will take to comply with the request, and a detailed estimate of cost for complying with the request using the Fee Itemization Form.
- 2. **Deposit Due to Unpaid Balance.** If a requester has not paid in full for a previously completed request, the FOIA Coordinator may take the following actions:
 - a. Require a deposit of up to 100% of the estimated fee before it begins a full search for an subsequent request from the requester if:

another format, the requester shall be charged for the cost of providing these documents, which cost shall include the actual cost of fringe benefits of the lowest paid employee capable of providing the requested public records and shall not be subject to the 50% multiplier limitation.

2. **Verbal Requests for Information Available on Website.** Any verbal request for information that the Public Body employee knows or has reason to know is available on the website shall be responded to where practicable by informing the requester about the website address.

L. Appeals

1. Appealing a Denial of Public Records.

- a. If the Public Body makes a final determination to deny all or a portion of a request, the requester may:
 - i. Submit a written appeal to the Township Supervisor specifically stating the word “appeal” and the reasons for reversal; OR
 - ii. File a civil action in circuit court to compel disclosure. This action must be filed within 180 days after the Public Body’s final determination to deny the request.
- b. If the requester appeals to the Township Supervisor, within ten (10) business days after receiving a written appeal, the Township Supervisor shall do one of the following:
 - i. Reverse the denial;
 - ii. Issue a written notice to the requester upholding the disclosure denial;
 - iii. Reverse the denial in part and issue a written notice to the requester upholding the denial in part; OR
 - iv. If either of the following apply, issue a notice extending for up to 10 business days, the period during which the Township Supervisor shall respond to the written appeal:
 - a. The need to search for, collect, or appropriately examine or review a voluminous amount of separate and distinct public records pursuant to a single request; or
 - b. The need to collect the requested public records from numerous field offices, facilities, or other establishments which are located apart from the particular office receiving or processing the request.
- c. Within 180 days after receiving a final determination from the Township Supervisor, the requester may commence a civil action.

2. Appealing an Excessive Fee.

- a. If the Public Body requires a fee that exceeds the amount permitted, the requester may:

B. Adoption/Amendment of Policy

The Township Board of Trustees shall be responsible for the adoption and amendment of this policy.



CASCADE CHARTER TOWNSHIP WRITTEN PUBLIC SUMMARY OF FOIA PROCEDURES AND GUIDELINES

Consistent with the requirements of the Michigan Freedom of Information Act, Act 442, Public Acts of Michigan, 1976, as amended ("FOIA"), the following is the Written Public Summary of the Cascade Charter Township's FOIA Procedures and Guidelines. This document is meant to provide a summary of the FOIA procedures, but all persons submitting a request for public records are encouraged to review the full Procedures and Guidelines. If you have any questions about submitting a request or the FOIA process, please contact Ben Swayze, the FOIA Coordinator, at bswayze@cascadetwp.com.

1. How do I submit a FOIA request to Cascade Charter Township?

- a. Requests to inspect or obtain copies of public records prepared, owned, used, possessed or retained by Cascade Charter Township must be submitted in writing.
- b. A request must sufficiently describe a public record so as to enable the Township to find it.
- c. No specific form to submit a written request is required. However a FOIA Request form for your use and convenience is available on the Township's website at <http://www.cascadetwp.com>.
- d. Written requests can be made by delivery to Cascade Township Hall in person or by mail, and should be addressed to the attention of the FOIA Coordinator.
- e. Requests can also be made by facsimile to (616)-949-3918.
- f. A request may also be submitted by e-mail to Ben Swayze. To ensure a prompt response, e-mail requests should contain the term "FOIA" or "FOIA Request" in the subject line and be sent to bwayze@cascadetwp.com.

Note: If you are serving a sentence of imprisonment in a local, state or federal correctional facility you are not entitled to submit a request for a public record.

2. When and how will the Township respond to my request?

- a. Within 5 business days of receipt of a FOIA request the Township will issue a response. If a request is received by facsimile or e-mail the request is deemed to have been received on the following business day.
- b. If the request is emailed and goes to the spam or junk mail folder, it will not be considered "received" until 1 day after the Township becomes aware of the request.
- c. The Township will respond to your request in one of the following ways:
 - i. Grant the request- This means the Township will make the requested public records available for inspection or will provide copies of the requested public records.
 - ii. Issue a written notice denying the request- This notice will contain an explanation as to why the Township has denied the request. A request will be denied if the information requested is exempt from disclosure under FOIA or another statute, or if the requested public record does not exist.
 - iii. Grant the request in part and issue a written notice denying in part the request- If some of the requested public record is exempt from disclosure, the Township will make the non-exempt portions of the public record available for inspection or will provide copies.

- iv. Issue a notice indicating that due to the nature of the request the Township needs an additional 10 business days to respond- The Township may issue one 10 day extension.
 - v. Issue a written notice indicating that the public record requested is available at no charge on the City's website- If the requested public records are posted on the Township's website, the Township will provide with reasonable specificity the location of these public records.
- d. If the request is granted, or granted in part, the Township will ask that payment be made for the allowable fees associated with responding to the request before the public record is made available. If the cost of processing the request is expected to exceed \$50, or if you have not paid for a previously granted request, the Township will require a deposit before processing the request.

3. What are the Township's deposit requirements?

- a. If the Township has made a good faith calculation that the total fee for processing the request exceeds \$50.00, the Township will require that you provide a deposit in the amount of 50% of the total estimated fee. When the Township requests the deposit it will provide you a non-binding best efforts estimate of how long it will take to complete your request following receipt by the Township of your deposit.
- b. If you have not paid the Township for copies of public records made in fulfillment of a previously granted written request, the Township will require a deposit of 100% of the estimated processing fee before it begins to search for the public record for any subsequent written request when certain conditions exist.

4. How does the Township calculate the fee for completing a FOIA request?

- a. There are six fee components the Township will charge for, and which are provided in more detail in the Procedures and Guidelines and the Fee Itemization Form:
 - i. Labor costs for searching for, locating, and examining public records;
 - 1. Cost will be charged in 15 minute increments with all partial time rounded down.
 - 2. Cost will be the hourly wage of the lowest-paid employee capable of performing the tasks, regardless of who actually performs the task, and will also include a charge to cover or partially cover the cost of fringe benefits.
 - ii. Labor costs for redacting public records;
 - 1. Cost will be charged in 15 minute increments with all partial time rounded down.
 - 2. Cost will be the hourly wage of the lowest-paid employee capable of performing the tasks, regardless of who actually performs the task, and will also include a charge to cover or partially cover the cost of fringe benefits.
 - 3. If the FOIA Coordinator determines there is no employee capable of redacting the exempt information, the FOIA Coordinator may contract for the labor and treat the contracted labor costs in the same manner as employee labor costs, but the hourly rate charged may not exceed six times the State's minimum hourly wage rate.

- iii. Copies provided on non-paper physical media;
 - 1. The fee charged will be the actual and most reasonably economical cost of the non-paper physical media, such as computer discs, computer tapes, or other digital or similar media.
- iv. Copies provided on paper;
 - 1. The Township will charge \$0.08 per sheet of paper for copies made on 8 ½ by 11-inch or 8 ½ by 14-inch paper.
 - 2. The fee for all other sized paper will be the actual and total incremental cost.
- v. Labor costs for duplication or publication of the public records;
 - 1. Cost will be charged in 1 minute increments with all partial time rounded down.
 - 2. Cost will be the hourly wage of the lowest-paid employee capable of performing the tasks, regardless of who actually performs the task, and will also include a charge to cover or partially cover the cost of fringe benefits.
- vi. Mailing the public records.
 - 1. The fee charged shall be the actual cost of mailing the public records in a reasonably economical and justifiable manner.
 - 2. The Township may charge for the least expensive form of postal delivery confirmation.
- b. The portion of the labor costs related to searching for, locating and examining a public record, and deleting and separating exempt from non-exempt information will only be charged if the cost to the Township is unreasonably high. The Township will determine whether completing a FOIA request results in an unreasonably high cost on a case-by-case basis, based on the nature of the particular request.

5. How do I challenge the denial of a public record?

- a. If your FOIA request was denied in whole or in part and you believe this denial was improper, you may file an appeal with the Township Supervisor. The appeal must be in writing, must specifically include the word “appeal” and must identify the reason or reasons you believe the denial was improper.
- b. Within 10 business days of receiving the appeal, the Township Supervisor will respond in writing to do one of the following:
 - i. Reverse the denial;
 - ii. Issue a written notice upholding the denial;
 - iii. Reverse the denial in part and issue a written notice to uphold the denial in part; or
 - iv. Issue a notice extending the response period for up to 10 business days.
- c. Within 180 days after receiving a final determination from the Township Supervisor or the Township has failed to respond, you may commence a civil action.

6. How do I challenge an excessive fee?

- a. If you are charged a fee that you believe exceeds the amount permitted under FOIA and the Procedures and Guidelines, you may submit a written appeal for a fee reduction to the Township Supervisor. This written appeal must include the word “appeal” and identify how the fee exceeds the amount permitted. The Township will respond within 10 business days of receiving the appeal and shall do one of the following:
 - i. Waive the fee;

- ii. Reduce the fee and issue a written determination of the specific basis supporting the remaining fee, with a certification from the Township Supervisor that the statements are accurate and the fee amount complies with the Procedures and Guidelines and FOIA;
 - iii. Uphold the fee and issue a written determination indicating the specific basis supporting the fee, with a certification from the Township Supervisor that the statements are accurate and the fee amount complies with the Procedures and Guidelines and FOIA; or
 - iv. Issue notice extending the response period for up to 10 business days and detailing why the extension is necessary.
- b. Within 45 days after a determination of an appeal to the Township Supervisor is received or the Township has failed to respond, you may commence a civil action.



Notice to Extend Response Time for FOIA Request
 Michigan Freedom of Information Act, Public Act 442 of 1976, MCL 15.231, *et seq.*

Name	Phone
Firm/Organization	Fax
Street	Email
City	State Zip

RE: Request for Copy Certified copy Record inspection Subscription to record
 Delivery Method: Pick up records in person Mail to address above Email to address above

Date Request Received: _____ Date of This Response: _____
 Record(s) Requested: _____

We are extending the date to respond until _____ (month, day, year)_____.
 (This date can be no more than 15 business days from the date that the original request was received by the township.)

If you have any questions regarding this extension, contact _____ at _____

Reason for Extension:

- 1. The township needs to search for, collect, or appropriately examine or review a voluminous amount of separate and distinct public records pursuant to your request. Specifically, the township must: _____
- 2. The township needs to collect the requested public records from numerous field offices, facilities, or other establishments that are located apart from the township office. Specifically, the township must coordinate documents from the following locations: _____
- 3. Other (describe): _____

Signature of FOIA Coordinator:	Date:
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CASCADE CHARTER TOWNSHIP

2865 Thornhills SE Grand Rapids, Michigan 49546-7140

Notice of Denial of FOIA Request

Michigan Freedom of Information Act, Public Act 442 of 1976, MCL 15.231, et seq.

RE: Request for Copy Certified copy Record inspection Subscription to record

Name	Phone
Firm/Organization	Fax
Street	Email
City	State Zip

Date Request Received: _____ Date of This Response: _____

Record(s) Requested: _____

All or part of your request for records has been denied. Please refer to this form for an explanation. If you have any questions regarding this denial, contact _____ at _____

Reason for Denial:

1. This item is exempt from disclosure under FOIA Section 13, Subsection (_____), because: _____

2. This item does not exist under the name provided in your request or by another name reasonably known to the township. If you believe this record does exist, provide a description that will enable us to locate the record.

3. A portion of the requested record had to be separated or deleted as it is exempt under FOIA Section 13, Subsection (_____), because: _____

A brief description of the information that had to be separated or deleted: _____

Notice of Requestor's Right to Seek Judicial Review

You are entitled under Section 10 of the Michigan Freedom of Information Act, MCL 15.240, to appeal this denial to the Township Supervisor or to commence an action in the Circuit Court to compel disclosure of the requested records if you believe they were wrongfully withheld from disclosure. If you are successful in asserting the right to inspect or to receive a copy of a public record or a portion of a public record in court, the court will award reasonable attorney fees, costs, and disbursements. If you prevail in part of your action, the court may in its discretion award reasonable attorney fees, costs, and disbursements or an appropriate portion of those attorney fees, costs, and disbursements. (See FOIA Policies and Guidelines for additional information on your rights.)

Signature of FOIA Coordinator: _____

Date: _____

CASCADE CHARTER TOWNSHIP Freedom of Information Act Request Cost Worksheet

<p>Pursuant to Section 4 of the Michigan Freedom of Information Act, MCL 15.234, the following costs will be charged for responses to FOIA requests, according to the FOIA Fee Schedule adopted and periodically revised by the township board.</p>			
<p>Copying (per copy cost):</p> <p>Copying costs may be charged if a copy of a public record is requested, or if a copy is required to allow for blacking out exempt information, to protect old or delicate original records, or because the original record is a digital file or database not available for public inspection.</p> <p style="text-align: right;"> Letter (single-sided): 8 cents per page Letter (double-sided): 14 cents per page Legal (single-sided): 10 cents per page Legal (double-sided): 18 cents per page 11" x 17" (single-sided): 14 cents per page 11" x 17" (double-sided): 26 cents per page 24" x 36": \$2.00 per page </p> <p>Other Media (tape/disk/drive): _____ Cost: _____</p>		<p>Number of pages:</p> <p>X _____ = \$ _____ X _____ = \$ _____</p>	<p>Total Cost</p> <p>\$ _____ \$ _____</p>
<p>Labor Cost for Copying/Scanning/Preparing: Hourly Wage Charged: \$18.00</p>		<p>Number of minutes:</p> <p>X _____ =</p>	<p>Total Cost</p> <p>\$ _____</p>
<p>Mailing:</p> <p style="text-align: right;"> No. 10 Business Envelope: 4 cents 9 x 12 Envelope: 6 cents 10 x 13 Envelope: 14 cents Other: ___ cents </p> <p style="text-align: right;"> Postage (select method): \$.49 per stamp \$ _____ per pound \$ _____ per package </p>		<p>Number of envelopes:</p> <p>X _____ = \$ _____ X _____ = \$ _____ X _____ = \$ _____ X _____ = \$ _____</p> <p>Actual Postage:</p> <p>X _____ = \$ _____ X _____ = \$ _____ X _____ = \$ _____</p>	<p>Total Cost</p> <p>\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____</p>
<p>Labor Cost for Search and Separating Exempt from Non-Exempt Information (hourly wage):</p> <p>Due to the nature of the request, a labor charge may be charged for the search, examination, review, and (if appropriate) the deletion and separation of exempt from non-exempt information as provided in Section 4 of the Freedom of Information Act, MCL 15.234. This fee is being charged because failure to do so would result in unreasonably high costs to the township, specifically:</p> <p>_____</p> <p>_____</p> <p style="text-align: right;">Hourly Wage Charged: _____</p>		<p>Number of minutes:</p> <p>X _____ =</p>	<p>Total Cost</p> <p>\$ _____</p>
		Subtotal	\$ _____
Proof or Affidavit of Indigency Submitted		Subtract \$20.00	\$ _____
		Estimated Cost	\$ _____
<p>Note: When estimated Cost Exceeds \$50.00. Good Faith Deposit of 50% Required <u>Before</u> Request Will Be Processed</p>		50% Deposit Date Paid: _____	\$ _____
<p>Note: Request Will Be Processed, But Balance Must Be Paid <u>Before</u> Copies May Be Picked Up, Delivered, or Mailed</p>		Balance Due	\$ _____
		Date Paid: _____	\$ _____

Act No. 563
Public Acts of 2014
Approved by the Governor
January 11, 2015
Filed with the Secretary of State
January 15, 2015
EFFECTIVE DATE: July 1, 2015

**STATE OF MICHIGAN
97TH LEGISLATURE
REGULAR SESSION OF 2014**

Introduced by Rep. Shirkey

ENROLLED HOUSE BILL No. 4001

AN ACT to amend 1976 PA 442, entitled "An act to provide for public access to certain public records of public bodies; to permit certain fees; to prescribe the powers and duties of certain public officers and public bodies; to provide remedies and penalties; and to repeal certain acts and parts of acts," by amending sections 4, 5, 10, and 11 (MCL 15.234, 15.235, 15.240, and 15.241), sections 4, 5, and 10 as amended by 1996 PA 553, and by adding sections 10a and 10b.

The People of the State of Michigan enact:

Sec. 4. (1) A public body may charge a fee for a public record search, for the necessary copying of a public record for inspection, or for providing a copy of a public record if it has established, makes publicly available, and follows procedures and guidelines to implement this section as described in subsection (4). Subject to subsections (2), (3), (4), (5), and (9), the fee shall be limited to actual mailing costs, and to the actual incremental cost of duplication or publication including labor, the cost of search, examination, review, and the deletion and separation of exempt from nonexempt information as provided in section 14. Except as otherwise provided in this act, if the public body estimates or charges a fee in accordance with this act, the total fee shall not exceed the sum of the following components:

(a) That portion of labor costs directly associated with the necessary searching for, locating, and examining of public records in conjunction with receiving and fulfilling a granted written request. The public body shall not charge more than the hourly wage of its lowest-paid employee capable of searching for, locating, and examining the public records in the particular instance regardless of whether that person is available or who actually performs the labor. Labor costs under this subdivision shall be estimated and charged in increments of 15 minutes or more, with all partial time increments rounded down.

(b) That portion of labor costs, including necessary review, if any, directly associated with the separating and deleting of exempt information from nonexempt information as provided in section 14. For services performed by an employee of the public body, the public body shall not charge more than the hourly wage of its lowest-paid employee capable of separating and deleting exempt information from nonexempt information in the particular instance as provided in section 14, regardless of whether that person is available or who actually performs the labor. If a public body does not employ a person capable of separating and deleting exempt information from nonexempt information in the particular instance as provided in section 14 as determined by the public body's FOIA coordinator on a case-by-case basis, it may treat necessary contracted labor costs used for the separating and deleting of exempt information from nonexempt information in the same manner as employee labor costs when calculating charges under this subdivision if it clearly notes the name of the contracted person or firm on the detailed itemization described under subsection (4). Total labor costs calculated under this subdivision for contracted labor costs shall not exceed an amount equal to 6 times the state minimum hourly wage rate determined under section 4 of the workforce opportunity wage act, 2014 PA 138, MCL 408.411 to 408.424. Labor costs under this subdivision shall be estimated and charged in increments of 15 minutes or more, with all partial time increments rounded down. A public body shall not charge for labor directly associated with redaction under section 14 if it knows or has reason to know that it previously redacted the public record in question and the redacted version is still in the public body's possession.

(c) For public records provided to the requestor on nonpaper physical media, the actual and most reasonably economical cost of the computer discs, computer tapes, or other digital or similar media. The requestor may stipulate that the public records be provided on nonpaper physical media, electronically mailed, or otherwise electronically provided to him or her in lieu of paper copies. This subdivision does not apply if a public body lacks the technological capability necessary to provide records on the particular nonpaper physical media stipulated in the particular instance.

(d) For paper copies of public records provided to the requestor, the actual total incremental cost of necessary duplication or publication, not including labor. The cost of paper copies shall be calculated as a total cost per sheet of paper and shall be itemized and noted in a manner that expresses both the cost per sheet and the number of sheets provided. The fee shall not exceed 10 cents per sheet of paper for copies of public records made on 8-1/2- by 11-inch paper or 8-1/2- by 14-inch paper. A public body shall utilize the most economical means available for making copies of public records, including using double-sided printing, if cost saving and available.

(e) The cost of labor directly associated with duplication or publication, including making paper copies, making digital copies, or transferring digital public records to be given to the requestor on nonpaper physical media or through the internet or other electronic means as stipulated by the requestor. The public body shall not charge more than the hourly wage of its lowest-paid employee capable of necessary duplication or publication in the particular instance, regardless of whether that person is available or who actually performs the labor. Labor costs under this subdivision may be estimated and charged in time increments of the public body's choosing; however, all partial time increments shall be rounded down.

(f) The actual cost of mailing, if any, for sending the public records in a reasonably economical and justifiable manner. The public body shall not charge more for expedited shipping or insurance unless specifically stipulated by the requestor, but may otherwise charge for the least expensive form of postal delivery confirmation when mailing public records.

(2) When calculating labor costs under subsection (1)(a), (b), or (e), fee components shall be itemized in a manner that expresses both the hourly wage and the number of hours charged. The public body may also add up to 50% to the applicable labor charge amount to cover or partially cover the cost of fringe benefits if it clearly notes the percentage multiplier used to account for benefits in the detailed itemization described in subsection (4). Subject to the 50% limitation, the public body shall not charge more than the actual cost of fringe benefits, and overtime wages shall not be used in calculating the cost of fringe benefits. Overtime wages shall not be included in the calculation of labor costs unless overtime is specifically stipulated by the requestor and clearly noted on the detailed itemization described in subsection (4). A search for a public record may be conducted or copies of public records may be furnished without charge or at a reduced charge if the public body determines that a waiver or reduction of the fee is in the public interest because searching for or furnishing copies of the public record can be considered as primarily benefiting the general public. A public record search shall be made and a copy of a public record shall be furnished without charge for the first \$20.00 of the fee for each request by either of the following:

(a) An individual who is entitled to information under this act and who submits an affidavit stating that the individual is indigent and receiving specific public assistance or, if not receiving public assistance, stating facts showing inability to pay the cost because of indigency. If the requestor is eligible for a requested discount, the public body shall fully note the discount on the detailed itemization described under subsection (4). If a requestor is ineligible for the discount, the public body shall inform the requestor specifically of the reason for ineligibility in the public body's written response. An individual is ineligible for this fee reduction if any of the following apply:

(i) The individual has previously received discounted copies of public records under this subsection from the same public body twice during that calendar year.

(ii) The individual requests the information in conjunction with outside parties who are offering or providing payment or other remuneration to the individual to make the request. A public body may require a statement by the requestor in the affidavit that the request is not being made in conjunction with outside parties in exchange for payment or other remuneration.

(b) A nonprofit organization formally designated by the state to carry out activities under subtitle C of the developmental disabilities assistance and bill of rights act of 2000, Public Law 106-402, and the protection and advocacy for individuals with mental illness act, Public Law 99-319, or their successors, if the request meets all of the following requirements:

(i) Is made directly on behalf of the organization or its clients.

(ii) Is made for a reason wholly consistent with the mission and provisions of those laws under section 931 of the mental health code, 1974 PA 258, MCL 330.1931.

(iii) Is accompanied by documentation of its designation by the state, if requested by the public body.

(3) A fee as described in subsection (1) shall not be charged for the cost of search, examination, review, and the deletion and separation of exempt from nonexempt information as provided in section 14 unless failure to charge a fee would result in unreasonably high costs to the public body because of the nature of the request in the particular instance, and the public body specifically identifies the nature of these unreasonably high costs.

(4) A public body shall establish procedures and guidelines to implement this act and shall create a written public summary of the specific procedures and guidelines relevant to the general public regarding how to submit written requests to the public body and explaining how to understand a public body's written responses, deposit requirements, fee calculations, and avenues for challenge and appeal. The written public summary shall be written in a manner so as to be easily understood by the general public. If the public body directly or indirectly administers or maintains an official internet presence, it shall post and maintain the procedures and guidelines and its written public summary on its website. A public body shall make the procedures and guidelines publicly available by providing free copies of the procedures and guidelines and its written public summary both in the public body's response to a written request and upon request by visitors at the public body's office. A public body that posts and maintains procedures and guidelines and its written public summary on its website may include the website link to the documents in lieu of providing paper copies in its response to a written request. A public body's procedures and guidelines shall include the use of a standard form for detailed itemization of any fee amount in its responses to written requests under this act. The detailed itemization shall clearly list and explain the allowable charges for each of the 6 fee components listed under subsection (1) that compose the total fee used for estimating or charging purposes. Other public bodies may use a form created by the department of technology, management, and budget or create a form of their own that complies with this subsection. A public body that has not established procedures and guidelines, has not created a written public summary, or has not made those items publicly available without charge as required in this subsection is not relieved of its duty to comply with any requirement of this act and shall not require deposits or charge fees otherwise permitted under this act until it is in compliance with this subsection. Notwithstanding this subsection and despite any law to the contrary, a public body's procedures and guidelines under this act are not exempt public records under section 13.

(5) If the public body directly or indirectly administers or maintains an official internet presence, any public records available to the general public on that internet site at the time the request is made are exempt from any charges under subsection (1)(b). If the FOIA coordinator knows or has reason to know that all or a portion of the requested information is available on its website, the public body shall notify the requestor in its written response that all or a portion of the requested information is available on its website. The written response, to the degree practicable in the specific instance, shall include a specific webpage address where the requested information is available. On the detailed itemization described in subsection (4), the public body shall separate the requested public records that are available on its website from those that are not available on the website and shall inform the requestor of the additional charge to receive copies of the public records that are available on its website. If the public body has included the website address for a record in its written response to the requestor and the requestor thereafter stipulates that the public record be provided to him or her in a paper format or other form as described under subsection (1)(c), the public body shall provide the public records in the specified format but may use a fringe benefit multiplier greater than the 50% limitation in subsection (2), not to exceed the actual costs of providing the information in the specified format.

(6) A public body may provide requested information available in public records without receipt of a written request.

(7) If a verbal request for information is for information that a public body believes is available on the public body's website, the public employee shall, where practicable and to the best of the public employee's knowledge, inform the requestor about the public body's pertinent website address.

(8) In either the public body's initial response or subsequent response as described under section 5(2)(d), the public body may require a good-faith deposit from the person requesting information before providing the public records to the requestor if the entire fee estimate or charge authorized under this section exceeds \$50.00, based on a good-faith calculation of the total fee described in subsection (4). Subject to subsection (10), the deposit shall not exceed 1/2 of the total estimated fee, and a public body's request for a deposit shall include a detailed itemization as required under subsection (4). The response shall also contain a best efforts estimate by the public body regarding the time frame it will take the public body to comply with the law in providing the public records to the requestor. The time frame estimate is nonbinding upon the public body, but the public body shall provide the estimate in good faith and strive to be reasonably accurate and to provide the public records in a manner based on this state's public policy under section 1 and the nature of the request in the particular instance. If a public body does not respond in a timely manner as described under section 5(2), it is not relieved from its requirements to provide proper fee calculations and time frame estimates in any tardy responses. Providing an estimated time frame does not relieve a public body from any of the other requirements of this act.

(9) If a public body does not respond to a written request in a timely manner as required under section 5(2), the public body shall do the following:

(a) Reduce the charges for labor costs otherwise permitted under this section by 5% for each day the public body exceeds the time permitted under section 5(2) for a response to the request, with a maximum 50% reduction, if either of the following applies:

(i) The late response was willful and intentional.

(ii) The written request included language that conveyed a request for information within the first 250 words of the body of a letter, facsimile, electronic mail, or electronic mail attachment, or specifically included the words, characters, or abbreviations for "freedom of information", "information", "FOIA", "copy", or a recognizable misspelling of such, or appropriate legal code reference for this act, on the front of an envelope, or in the subject line of an electronic mail, letter, or facsimile cover page.

(b) If a charge reduction is required under subdivision (a), fully note the charge reduction on the detailed itemization described under subsection (4).

(10) This section does not apply to public records prepared under an act or statute specifically authorizing the sale of those public records to the public, or if the amount of the fee for providing a copy of the public record is otherwise specifically provided by an act or statute.

(11) Subject to subsection (12), after a public body has granted and fulfilled a written request from an individual under this act, if the public body has not been paid in full the total amount under subsection (1) for the copies of public records that the public body made available to the individual as a result of that written request, the public body may require a deposit of up to 100% of the estimated fee before it begins a full public record search for any subsequent written request from that individual if all of the following apply:

(a) The final fee for the prior written request was not more than 105% of the estimated fee.

(b) The public records made available contained the information being sought in the prior written request and are still in the public body's possession.

(c) The public records were made available to the individual, subject to payment, within the time frame estimate described under subsection (7).

(d) Ninety days have passed since the public body notified the individual in writing that the public records were available for pickup or mailing.

(e) The individual is unable to show proof of prior payment to the public body.

(f) The public body calculates a detailed itemization, as required under subsection (4), that is the basis for the current written request's increased estimated fee deposit.

(12) A public body shall no longer require an increased estimated fee deposit from an individual as described under subsection (11) if any of the following apply:

(a) The individual is able to show proof of prior payment in full to the public body.

(b) The public body is subsequently paid in full for the applicable prior written request.

(c) Three hundred sixty-five days have passed since the individual made the written request for which full payment was not remitted to the public body.

(13) A deposit required by a public body under this act is a fee.

Sec. 5. (1) Except as provided in section 3, a person desiring to inspect or receive a copy of a public record shall make a written request for the public record to the FOIA coordinator of a public body. A written request made by facsimile, electronic mail, or other electronic transmission is not received by a public body's FOIA coordinator until 1 business day after the electronic transmission is made. However, if a written request is sent by electronic mail and delivered to the public body's spam or junk-mail folder, the request is not received until 1 day after the public body first becomes aware of the written request. The public body shall note in its records both the time a written request is delivered to its spam or junk-mail folder and the time the public body first becomes aware of that request.

(2) Unless otherwise agreed to in writing by the person making the request, a public body shall respond to a request for a public record within 5 business days after the public body receives the request by doing 1 of the following:

(a) Granting the request.

(b) Issuing a written notice to the requesting person denying the request.

(c) Granting the request in part and issuing a written notice to the requesting person denying the request in part.

(d) Issuing a notice extending for not more than 10 business days the period during which the public body shall respond to the request. A public body shall not issue more than 1 notice of extension for a particular request.

(3) Failure to respond to a request pursuant to subsection (2) constitutes a public body's final determination to deny the request if either of the following applies:

(a) The failure was willful and intentional.

(b) The written request included language that conveyed a request for information within the first 250 words of the body of a letter, facsimile, electronic mail, or electronic mail attachment, or specifically included the words, characters, or abbreviations for "freedom of information", "information", "FOIA", "copy", or a recognizable misspelling of such, or appropriate legal code reference to this act, on the front of an envelope or in the subject line of an electronic mail, letter, or facsimile cover page.

(4) In a civil action to compel a public body's disclosure of a public record under section 10, the court shall assess damages against the public body pursuant to section 10(7) if the court has done both of the following:

(a) Determined that the public body has not complied with subsection (2).

(b) Ordered the public body to disclose or provide copies of all or a portion of the public record.

(5) A written notice denying a request for a public record in whole or in part is a public body's final determination to deny the request or portion of that request. The written notice shall contain:

(a) An explanation of the basis under this act or other statute for the determination that the public record, or portion of that public record, is exempt from disclosure, if that is the reason for denying all or a portion of the request.

(b) A certificate that the public record does not exist under the name given by the requester or by another name reasonably known to the public body, if that is the reason for denying the request or a portion of the request.

(c) A description of a public record or information on a public record that is separated or deleted pursuant to section 14, if a separation or deletion is made.

(d) A full explanation of the requesting person's right to do either of the following:

(i) Submit to the head of the public body a written appeal that specifically states the word "appeal" and identifies the reason or reasons for reversal of the disclosure denial.

(ii) Seek judicial review of the denial under section 10.

(e) Notice of the right to receive attorneys' fees and damages as provided in section 10 if, after judicial review, the court determines that the public body has not complied with this section and orders disclosure of all or a portion of a public record.

(6) The individual designated in section 6 as responsible for the denial of the request shall sign the written notice of denial.

(7) If a public body issues a notice extending the period for a response to the request, the notice shall specify the reasons for the extension and the date by which the public body will do 1 of the following:

(a) Grant the request.

(b) Issue a written notice to the requesting person denying the request.

(c) Grant the request in part and issue a written notice to the requesting person denying the request in part.

(8) If a public body makes a final determination to deny in whole or in part a request to inspect or receive a copy of a public record or portion of that public record, the requesting person may do either of the following:

(a) Appeal the denial to the head of the public body pursuant to section 10.

(b) Commence a civil action, pursuant to section 10.

Sec. 10. (1) If a public body makes a final determination to deny all or a portion of a request, the requesting person may do 1 of the following at his or her option:

(a) Submit to the head of the public body a written appeal that specifically states the word "appeal" and identifies the reason or reasons for reversal of the denial.

(b) Commence a civil action in the circuit court, or if the decision of a state public body is at issue, the court of claims, to compel the public body's disclosure of the public records within 180 days after a public body's final determination to deny a request.

(2) Within 10 business days after receiving a written appeal pursuant to subsection (1)(a), the head of a public body shall do 1 of the following:

(a) Reverse the disclosure denial.

(b) Issue a written notice to the requesting person upholding the disclosure denial.

(c) Reverse the disclosure denial in part and issue a written notice to the requesting person upholding the disclosure denial in part.

(d) Under unusual circumstances, issue a notice extending for not more than 10 business days the period during which the head of the public body shall respond to the written appeal. The head of a public body shall not issue more than 1 notice of extension for a particular written appeal.

(3) A board or commission that is the head of a public body is not considered to have received a written appeal under subsection (2) until the first regularly scheduled meeting of that board or commission following submission of the written appeal under subsection (1)(a). If the head of the public body fails to respond to a written appeal pursuant to subsection (2), or if the head of the public body upholds all or a portion of the disclosure denial that is the subject of the written appeal, the requesting person may seek judicial review of the nondisclosure by commencing a civil action under subsection (1)(b).

(4) In an action commenced under subsection (1)(b), a court that determines a public record is not exempt from disclosure shall order the public body to cease withholding or to produce all or a portion of a public record wrongfully withheld, regardless of the location of the public record. Venue for an action against a local public body is proper in the circuit court for the county in which the public record or an office of the public body is located has venue over the action. The court shall determine the matter de novo and the burden is on the public body to sustain its denial. The court, on its own motion, may view the public record in controversy in private before reaching a decision. Failure to comply with an order of the court may be punished as contempt of court.

(5) An action commenced under this section and an appeal from an action commenced under this section shall be assigned for hearing and trial or for argument at the earliest practicable date and expedited in every way.

(6) If a person asserting the right to inspect, copy, or receive a copy of all or a portion of a public record prevails in an action commenced under this section, the court shall award reasonable attorneys' fees, costs, and disbursements. If the person or public body prevails in part, the court may, in its discretion, award all or an appropriate portion of reasonable attorneys' fees, costs, and disbursements. The award shall be assessed against the public body liable for damages under subsection (7).

(7) If the court determines in an action commenced under this section that the public body has arbitrarily and capriciously violated this act by refusal or delay in disclosing or providing copies of a public record, the court shall order the public body to pay a civil fine of \$1,000.00, which shall be deposited into the general fund of the state treasury. The court shall award, in addition to any actual or compensatory damages, punitive damages in the amount of \$1,000.00 to the person seeking the right to inspect or receive a copy of a public record. The damages shall not be assessed against an individual, but shall be assessed against the next succeeding public body that is not an individual and that kept or maintained the public record as part of its public function.

Sec. 10a. (1) If a public body requires a fee that exceeds the amount permitted under its publicly available procedures and guidelines or section 4, the requesting person may do any of the following:

(a) If the public body provides for fee appeals to the head of the public body in its publicly available procedures and guidelines, submit to the head of the public body a written appeal for a fee reduction that specifically states the word "appeal" and identifies how the required fee exceeds the amount permitted under the public body's available procedures and guidelines or section 4.

(b) Commence a civil action in the circuit court, or if the decision of a state public body is at issue, in the court of claims, for a fee reduction. The action must be filed within 45 days after receiving the notice of the required fee or a determination of an appeal to the head of a public body. If a civil action is commenced against the public body under this subdivision, the public body is not obligated to complete the processing of the written request for the public record at issue until the court resolves the fee dispute. An action shall not be filed under this subdivision unless 1 of the following applies:

(i) The public body does not provide for appeals under subdivision (a).

(ii) The head of the public body failed to respond to a written appeal as required under subsection (2).

(iii) The head of the public body issued a determination to a written appeal as required under subsection (2).

(2) Within 10 business days after receiving a written appeal under subsection (1)(a), the head of a public body shall do 1 of the following:

(a) Waive the fee.

(b) Reduce the fee and issue a written determination to the requesting person indicating the specific basis under section 4 that supports the remaining fee. The determination shall include a certification from the head of the public body that the statements in the determination are accurate and that the reduced fee amount complies with its publicly available procedures and guidelines and section 4.

(c) Uphold the fee and issue a written determination to the requesting person indicating the specific basis under section 4 that supports the required fee. The determination shall include a certification from the head of the public body that the statements in the determination are accurate and that the fee amount complies with the public body's publicly available procedures and guidelines and section 4.

(d) Issue a notice extending for not more than 10 business days the period during which the head of the public body must respond to the written appeal. The notice of extension shall include a detailed reason or reasons why the extension is necessary. The head of a public body shall not issue more than 1 notice of extension for a particular written appeal.

(3) A board or commission that is the head of a public body is not considered to have received a written appeal under subsection (2) until the first regularly scheduled meeting of that board or commission following submission of the written appeal under subsection (1)(a).

(4) In an action commenced under subsection (1)(b), a court that determines the public body required a fee that exceeds the amount permitted under its publicly available procedures and guidelines or section 4 shall reduce the fee to a permissible amount. Venue for an action against a local public body is proper in the circuit court for the county in which the public record or an office of the public body is located. The court shall determine the matter de novo, and the burden is on the public body to establish that the required fee complies with its publicly available procedures and guidelines and section 4. Failure to comply with an order of the court may be punished as contempt of court.

(5) An action commenced under this section and an appeal from an action commenced under this section shall be assigned for hearing and trial or for argument at the earliest practicable date and expedited in every way.

(6) If the requesting person prevails in an action commenced under this section by receiving a reduction of 50% or more of the total fee, the court may, in its discretion, award all or an appropriate portion of reasonable attorneys' fees, costs, and disbursements. The award shall be assessed against the public body liable for damages under subsection (7).

(7) If the court determines in an action commenced under this section that the public body has arbitrarily and capriciously violated this act by charging an excessive fee, the court shall order the public body to pay a civil fine of \$500.00, which shall be deposited in the general fund of the state treasury. The court may also award, in addition to any actual or compensatory damages, punitive damages in the amount of \$500.00 to the person seeking the fee reduction. The fine and any damages shall not be assessed against an individual, but shall be assessed against the next succeeding public body that is not an individual and that kept or maintained the public record as part of its public function.

(8) As used in this section, "fee" means the total fee or any component of the total fee calculated under section 4, including any deposit.

Sec. 10b. If the court determines, in an action commenced under this act, that a public body willfully and intentionally failed to comply with this act or otherwise acted in bad faith, the court shall order the public body to pay, in addition to any other award or sanction, a civil fine of not less than \$2,500.00 or more than \$7,500.00 for each occurrence. In determining the amount of the civil fine, the court shall consider the budget of the public body and whether the public body has previously been assessed penalties for violations of this act. The civil fine shall be deposited in the general fund of the state treasury.

Sec. 11. (1) A state agency shall publish and make available to the public all of the following:

(a) Final orders or decisions in contested cases and the records on which they were made.

(b) Promulgated rules.

(c) Other written statements that implement or interpret laws, rules, or policy, including but not limited to guidelines, manuals, and forms with instructions, adopted or used by the agency in the discharge of its functions.

(2) Publications may be in pamphlet, loose-leaf, or other appropriate form in printed, mimeographed, or other written matter.

(3) Except to the extent that a person has actual and timely notice of the terms thereof, a person is not required to resort to, and shall not be adversely affected by, a matter required to be published and made available, if the matter is not so published and made available.

(4) This section does not apply to public records that are exempt from disclosure under section 13.

(5) A person may commence an action in the court of claims to compel a state agency to comply with this section. If the court determines that the state agency has failed to comply, the court shall order the state agency to comply and shall award reasonable attorneys' fees, costs, and disbursements to the person commencing the action. The court of claims has exclusive jurisdiction to issue the order.

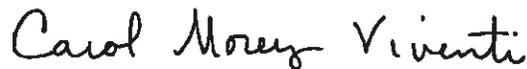
(6) As used in this section, "state agency", "contested case", and "rule" mean "agency", "contested case", and "rule" as those terms are defined in the administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to 24.328.

Enacting section 1. This amendatory act takes effect July 1, 2015.

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved

Governor

FIRE DEPARTMENT MEMORANDUM



TO: BENJAMIN SWAYZE – TOWNSHIP MANAGER
FROM: JOHN SIGG – FIRE CHIEF
SUBJECT: ADDENDUM TO THE MABAS (MUTUAL AID BOX ALARM SYSTEM) AGREEMENT
DATE: JUNE 10, 2015
CC: TOWNSHIP BOARD

Attached are several documents related to an addendum to the MABAS (Mutual Aid Box Alarm System) agreement. This addendum is for a name change to the agreement. The name change is “Michigan Mutual Aid Box Alarm Association.”

The purpose of this addendum is for existing MABAS member departments to adopt through their municipal governing body to update their existing MABAS Agreement.

The purpose of this Addendum is to create one separate legal entity for Michigan Mutual Aid Box Alarm System Divisions that encompass special operations team such as Haz - Mat response teams, technical rescue teams and urban search and rescue teams.

Cascade Charter Township
Kent County, Michigan
Resolution No. -2015

The Cascade Charter Township Board Hereby Resolves: Cascade Charter Township to approve; THE FIRST ADDENDUM TO THE MICHIGAN MUTUAL AID BOX ALARM SYSTEM AGREEMENT

Whereas, Cascade Charter Township has the power, privilege and authority to maintain and operate a fire department providing fire protection, fire suppression, emergency medical services, technical rescue, hazardous incident response, and other emergency response services (“Fire Services”); and,

Whereas, Cascade Charter Township Fire Services can further be improved by cooperation between political subdivisions during times of public emergency, conflagration or disaster (“Incidents”); and,

Whereas, the Michigan Constitution of 1963, Article 7, § 28, and the Urban Cooperation Act of 1967, Act No. 7 of the Public Acts of 1967, Ex. Sess., being MCL 124.501 et seq. (the “Act”), permit a political subdivision to exercise jointly with any other political subdivision any power, privilege or authority which such political subdivisions share in common and which each might exercise separately; and

Whereas, Cascade Charter Township this political jurisdiction desires to approve an addendum to the Agreement, pursuant to the Act, to further improve Fire Services; and,

Whereas, the Mutual Aid Box Alarm System (MABAS), is a mechanism which may be used for deploying personnel and equipment in a multi-jurisdictional or multi-agency emergency mutual aid response; and

Whereas, as a result of entering into an interlocal agreement to further improve Fire Services; and

Whereas, Cascade Charter Township has the authority to execute this Agreement pursuant to resolution of its governing body; and

Whereas, Cascade Charter Township desires to commit personnel and equipment to another Party if deemed reasonable upon the request of another Party; and

Now, Therefore Be It Resolved, that the Cascade Charter Township Board finds it is in the best interest of its citizens from a safety and fiscal standpoint to adopt the First Addendum to their existing Michigan Mutual Aid Box Alarm System Agreement.

The foregoing Resolution was offered by _____ and supported by _____. The roll call vote being as follows:

YEAS:

NAYS:

ABSENT:

RESOLUTION DECLARED ADOPTED.

Ronald H. Goodyke
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 Board Meeting held at the Wisner Center on the ____day of June at 7:00 p.m., pursuant to the required statutory procedures.

Dated: _____, 2015

By _____
Ronald H. Goodyke
Township Clerk

MICHIGAN MUTUAL AID BOX ALARM SYSTEM ASSOCIATION

FIRST ADDENDUM TO AGREEMENT

This first Addendum to the Michigan Mutual Aid Box Alarm System Agreement (Master Agreement) in the State of Michigan is meant to incorporate in its entirety the terms included within the Master Agreement except as specifically changed herein. In the event there is a conflict between the terms and conditions of the Master Agreement and this Addendum, this Addendum shall be controlling.

The following Section, "**Establishment of the Association**", shall be added as Paragraph A to Section Three of the Master Agreement, pursuant to the Michigan Urban Cooperation Act of 1967, 1967 PA, MCL 124.505(c). This section specifies the nature of MICHIGAN MABAS as a separate legal entity. Section Three will henceforth be titled "**Establishment of the Association and Executive Board of MABAS**". As such, the existing paragraph under Section Three titled "**Executive Board of MABAS**" shall become "**Establishment of the Executive Board**" as paragraph B under Section Three.

Establishment of the Association

1. Establishment and Legal Status of the Association. The Parties intend and agree that the Michigan MABAS Association is established as a separate legal entity and public body corporate pursuant to the Act and this Agreement.

2. Name of Association. The name of the Association is "Michigan Mutual Aid Box Alarm System Association".
3. Federal Tax Status. The Parties intend that the Association shall be exempt from federal income tax under Section 115(1) of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any future tax code.
4. State and Local Tax Status. The parties intend that the Association shall be exempt from all State and local taxation including, but not limited to, sales, use, income, single business, and property taxes under the applicable provisions of the laws of the State.
5. Title to Association Property. All property is owned by the Association as a separate legal entity. The Association may hold any of its property in its own name or in the name of one (1) or more of the Parties, as determined by the Parties.
6. Principal Office. The principal office of the Association ("Principal Office") shall be at such locations determined by the Association Board.

The signatory below certifies that this First Addendum to the MABAS Master Agreement has been adopted and approved by resolution.

Government Entity

Chief Executive Official

Date

MICHIGAN MUTUAL AID BOX ALARM SYSTEM AGREEMENT

Effective Date: _____

BETWEEN

PARTICIPATING POLITICAL SUBDIVISIONS AS SIGNATORIES TO THIS INTERLOCAL AGREEMENT

This Agreement is entered into between the participating units of local government "Parties" that execute this Agreement and adopt its terms and conditions as provided by law.

WHEREAS, the Constitution of the State of Michigan, 1963, Article VII, Section 28, authorizes units of local government to contract as provided by law; and,

WHEREAS, the Urban Cooperation Act, of 1967, 1967 PA 7, MCL 124.501, et seq., provides that any political subdivision of Michigan or of another state may enter into interlocal agreements for joint exercise of power, privilege, or authority that agencies share in common and might each exercise separately; and,

WHEREAS, the Parties have determined that it is in their best interests to enter into this Agreement to secure to each the benefits of mutual aid in fire protection, suppression, rescue and emergency medical assistance, hazardous materials control, technical rescue and/or other emergency support for an Emergency, Disaster, or other Serious Threat to Public Health and Safety; and,

WHEREAS, the Parties have determined that it is in their best interests to form an association to provide for communications procedures, training, and other functions to further the provision of said protection of life and property during an Emergency, Disaster, or other Serious Threat to Public Health and Safety; and

WHEREAS, the Constitution and people of the State of Michigan have long recognized the value of cooperation by and among the state and its political subdivisions;

NOW, THEREFORE, the Parties agree as follows:

SECTION ONE

Purpose

It is recognized and acknowledged that in certain situations, such as natural disasters and man-made catastrophes, no political subdivision possesses all the necessary resources to cope with every possible Emergency, Disaster or Serious Threat to Public Safety, and an effective, efficient response can be best achieved by leveraging collective resources from other political subdivisions. Further, it is acknowledged that coordination of mutual aid through the Mutual Aid Box Alarm System is the most desirable for the effective and efficient provision of mutual aid.

SECTION TWO

Definitions

The Parties agree that the following words and expressions, as used in this Agreement, whenever initially capitalized, whether used in the singular or plural, possessive or non-possessive, either within or without quotation marks, shall be defined and interpreted as follows:

- A. "Agreement" means Mutual Aid Box Alarm System Agreement.
- B. "Mutual Aid Box Alarm System" ("MABAS") means a definite and prearranged plan whereby response and assistance is provided to a Requesting Party by an Assisting Party in accordance with the system established and maintained by MABAS Members;

- C. "Party" means a political subdivision which has entered into this Agreement as a signatory;
- D. "Requesting Party" means any Party requesting assistance under this agreement;
- E. "Assisting Party" means any Party furnishing equipment, personnel, and/or services to a Requesting Party under this agreement;
- F. "Emergency" means an occurrence or condition in a Party's jurisdiction which results in a situation of such magnitude and/or consequence that it cannot be adequately handled by the Requesting Party and such that a Requesting Party determines the necessity of requesting aid;
- G. "Disaster" means an occurrence or threat of widespread or severe damage, injury, or loss of life or property resulting from a natural or human-made cause, including fire, flood, snowstorm, ice storm, tornado, windstorm, wave action, oil spill, water contamination, utility failure, hazardous peacetime radiological incident, major transportation accident, hazardous materials incident, epidemic, air contamination, or similar occurrences resulting from terrorist activities, riots, or civil disorders;
- H. "Serious Threats to Public Health and Safety" means other threats or incidents such as those described as Disasters, of sufficient magnitude that the necessary public safety response threatens to overwhelm local resources and requires mutual aid or other assistance;
- I. "Division" means the geographically associated Parties which have been grouped for operational efficiency and representation of those Parties;

- J. "Training" means the regular scheduled practice of emergency procedures during non-emergency drills to implement the necessary joint operations of MABAS;
- K. "Executive Board" means the governing body of MABAS composed of Division representatives.
- L. "Effective Date" means the date on which the Agreement is first filed with the Department of State, the Office of the Great Seal, and each county where Parties are located.

SECTION THREE

Establishment of the Association and Executive Board of MABAS

A. Establishment of the Association

1. The Parties intend and agree that the Michigan MABAS Association is established as a separate legal entity and public body corporate pursuant to the Michigan Urban Cooperation Act of 1967, 1967 PA, MCL 124.505(c) and this Agreement.
2. Name of Association. The name of the Association is "Michigan Mutual Aid Box Alarm System Association".
3. Federal Tax Status. The Parties intend that the Association shall be exempt from federal income tax under Section 115(1) of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any future tax code
4. State and Local Tax Status. The parties intend that the Association shall be exempt from all State and local taxation including, but not limited to,

sales, use, income, single business, and property taxes under the applicable provisions of the laws of the State.

5. Title to Association Property. All property is owned by the Association as a separate legal entity. The Association may hold any of its property in its own name or in the name of one (1) or more of the Parties, as determined by the Parties.
6. Principal Office. The principal office of the Association ("Principal Office") shall be at such locations determined by the Association Board.

B. Establishment of the Executive Board.

An Executive Board shall be established to consider, adopt, and amend needed rules, procedures, by-laws and any other matters deemed necessary by the Parties. The Executive Board shall consist of a member elected from each Division of MABAS who shall serve as the voting representative of said Division of MABAS matters, and may appoint a designee from his or her Division to serve temporarily in his or her stead. Such designee shall have all rights and privileges attendant to a representative of the Division. A President and Vice President shall be elected from the representatives of the Parties and shall serve without compensation. The President and other officers shall coordinate the activities of the MABAS Association.

SECTION FOUR

Duties of the Executive Board

The Executive Board shall meet regularly to conduct business and to consider and publish the rules, procedures, and bylaws of the MABAS Association, which shall

govern the Executive Board meetings and such other relevant matters as the Executive Board shall deem necessary.

SECTION FIVE

Rules and Procedures

Rules, procedures, and by laws of the MABAS Association shall be established by the Member Units via the Executive Board as deemed necessary for the purpose of administrative functions, the exchange of information, and the common welfare of the MABAS.

SECTION SIX

Authority and Action to Effect Mutual Aid

- A. The Parties hereby authorize and direct their respective Fire Chief or his or her designee to take necessary and proper action to render and/or request mutual aid from the other Parties in accordance with the policies and procedure established and maintained by the MABAS Association.
- B. Upon a Fire Department's receipt of a request from another Party for Fire Services, the Fire Chief, the ranking officer on duty, or other officer as designated by the Fire Chief shall have the right to commit the requested Firefighters, other personnel, and Fire Apparatus to the assistance of the requesting Party. The aid rendered shall be to the extent of available personnel and equipment not required for adequate protection of the territorial limits of the Responding Party. The judgment of the Fire Chief, or his or her designee, of the Responding Party shall be final as to the personnel and equipment available to render aid.

- C. An authorized representative of the Party which has withheld or refused to provide requested assistance under this Agreement shall immediately notify the Requesting Party, and shall submit an explanation for the refusal.

SECTION SEVEN

Jurisdiction Over Personnel and Equipment

Personnel dispatched to aid a party pursuant to this Agreement shall at all times remain employees of the Assisting Party, and are entitled to receive benefits and/or compensation to which they are otherwise entitled to under the Michigan Workers' Disability Compensation Act of 1969, any pension law, or any act of Congress.

Personnel dispatched intrastate to assist a party pursuant to this Agreement continue to enjoy all powers, duties, rights, privileges, and immunities as provided by Michigan Law. When Parties are dispatched pursuant to the Emergency Management Assistance Compact (EMAC), the Parties shall adhere to all provisions of the EMAC. Personnel rendering aid shall report for direction and assignment at the scene of the emergency to the Incident Commander of the Requesting Party.

SECTION EIGHT

Compensation for Aid

Equipment, personnel, and/or services provided pursuant to this Agreement, absent a state or federal declaration of emergency or disaster shall be at no charge to the Requesting Party for the first eight hours. Any expenses recoverable from third parties shall be equitably distributed among Responding Parties. Nothing herein shall operate to bar any recovery of funds from any state or federal agency under any

existing statutes. The Parties reserve the right to waive any charges to a Requesting Party.

SECTION NINE

Insurance

Each Party shall procure and maintain, at its sole and exclusive expense, insurance coverage, including comprehensive liability, personal injury, property damage, worker's compensation, and, if applicable, emergency medical service professional liability, with minimum limits of \$1,000,000 auto and \$1,000,000 combined single limit general liability and professional liability. The obligations of the Section may be satisfied by a Party's membership in a self-insurance pool, a self-insurance plan, or arrangement with an insurance provider approved by the state of jurisdiction. The MABAS Executive Board may require that copies or other evidence of compliance with the provisions of this Section be provided by the Parties to the MABAS Executive Board.

SECTION TEN

Liability

Each Party will be solely responsible for the acts of its own employees, agents, and subcontractors, the costs associated with those acts, and the defense of those acts. The Parties shall not be responsible for any liability or costs associated with those acts and the defense of those acts for Parties outside of their political jurisdictions. It is agreed that none of the Parties shall be liable for failure to respond for any reason to any request for Fire Services or for leaving the scene of an Incident with proper notice after responding to a request for service.

SECTION ELEVEN

No Waiver of Governmental Immunity

All of the privileges and immunities from liability, and exemptions from laws, ordinances and rules, and all pensions, relief, disability, worker's compensation and other benefits which apply to the activity of Parties, officers, agency, or employees of any public agents or employees of any public agency when performing their respective functions within the territorial limits for their respective agencies, shall apply to the same degree and extent to the performance of such functions and duties of such Parties, officers, agents, or employees extraterritorially under the provision of this Agreement. No provision of the Agreement is intended, nor shall any provision of this Agreement be construed, as a waiver by any Party of any governmental immunity as provided by the Act or otherwise under law.

SECTION TWELVE

Term

- A. The existence of the Association commences on the Effective Date and continues until terminated in accordance with this Section.
- B. Any Party may withdraw, at any time, from this Agreement for any reason, or for no reason at all, upon thirty (30) days written notice to the Association. The withdrawal of any Party shall not terminate or have any effect upon the provisions of this Agreement so long as the Association remains composed of at least two (2) Parties. Parties withdrawing from the Association and subsequently requesting a mutual aid resource from an Association member may be subject to reasonable fees for that resource according to the fee schedule established, and periodically reviewed and updated, by the Executive Board.

- C. This Agreement shall continue until terminated by the first to occur of the following:
- (i) The Association consists of less than two (2) Parties; or,
 - (ii) A unanimous vote of termination by the total membership of the Executive Board.

SECTION THIRTEEN

Miscellaneous

- A. Entire Agreement. This Agreement sets forth the entire agreement between the Parties. The language of this Agreement shall be construed as a whole according to its fair meaning and not construed strictly for or against any party. The Parties have taken all actions and secured all approvals necessary to authorize and complete this Agreement.
- B. Severability of Provisions. If a Court of competent jurisdiction finds any provision of this Agreement invalid or unenforceable, then that provision shall be deemed severed from this Agreement. The remainder of this Agreement shall remain in full force.
- C. Governing Law/Consent to Jurisdiction and Venue. This Agreement is made and entered into in the State of Michigan and shall in all respects be interpreted, enforced, and governed under the laws of the State of Michigan.
- D. Captions. The captions, headings, and titles in this Agreement are intended for the convenience of the reader and not intended to have any substantive meaning and are not to be interpreted as part of this Agreement.

- E. Terminology. All terms and words used in this Agreement, regardless of the numbers or gender in which they are used, are deemed to include any other number and any other gender as the context may require.
- F. Recitals. The Recitals shall be considered an integral part of this Agreement.
- G. Amendment. The Agreement may be amended or an alternative form of the Agreement adopted only upon written agreement and approval of the governing bodies of all Parties. Amendments to this Agreement shall be filed with the Department of State, the Office of the Great Seal, each county of the State where a Party is located, and any other governmental agency, office, and official required by law. The undersigned unit of local government or public agency hereby adopts, subscribes, and approves this Agreement to which this signature page will be attached, and agrees to be a party and be bound by the terms.
- H. Compliance with Law. The Association shall comply with all federal and State laws, rules, regulations, and orders applicable to this Agreement.
- I. No Third Party Beneficiaries. Except as expressly provided herein, this Agreement does not create, by implication or otherwise, any direct or indirect obligation, duty, promise, benefit, right of indemnification (i.e., contractual, legal, equitable, or by implication) right of subrogation as to any Party's rights in this Agreement, or any other right of any kind in favor of any individual or legal entity.
- J. Counterpart Signatures. This Agreement may be signed in counterpart. The counterparts taken together shall constitute one (1) agreement.
- K. Permits and Licenses. Each Party shall be responsible for obtaining and maintaining, throughout the term of this Agreement, all licenses, permits, certificates, and governmental authorizations for its employees and/or agents

necessary to perform all its obligations under this Agreement. Upon request, a Party shall furnish copies of any permit, license, certificate or governmental authorization to the requesting party.

- L. No Implied Waiver. Absent a written waiver, no fact, failure, or delay by a Party to pursue or enforce any rights or remedies under this Agreement shall constitute a waiver of those rights with regard to any existing or subsequent breach of this Agreement. No waiver of any term, condition, or provision of this Agreement, whether by conduct or otherwise, in one or more instances shall be deemed or construed as a continuing waiver of any term, condition, or provision of this Agreement. No waiver by either Party shall subsequently affect its right to require strict performance of this Agreement.
- M. Notices. Notices given under this Agreement shall be in writing and shall be personally delivered, sent by express delivery service, certified mail, or first class U.S. mail postage prepaid to the person appointed to the governing board by the governing body of the participating agency.

Political Entity

Chief Executive Official

Date