

**AGENDA
CASCADE CHARTER TOWNSHIP
REGULAR BOARD MEETING**

Wednesday June 8, 2016

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 Township Board Minutes of 5/25/16.
- b. Receive and File Reports
 1. Building Department's Monthly Report – May, 2016.
 2. Fire Department's Monthly Report – April, 2016
- c. Education Requests
 1. Todd Stevenson/Clem Bell – WMD Radiological/Nuclear course for Hazardous Material Technicians – October 3-6, 2016 – Nevada National Security Site.
 2. Roger McCarty – IAAO Conference – August 28-31, 2016 – Tampa FL.

Article 6. Financial Actions

- a. Consider Approval of May 2016, Payables, Payroll and Transfers.
- b. Consider Approval of Pay Draw #8 for the Museum Garden Project.

Article 7. Unfinished Business

Article 8. New Business

- 042-2016**
- a. Public Hearing – A Request for Approval of IFT Exemption Certificate for a New Facility for Bradford White.
 - b. Consider Approval of IFT Exemption Certificate for a New Facility for Bradford White at 5005 Kraft Ave. (roll call)
- 043-2016**
- Consider Acceptance of FY 2015 Audit and Comprehensive Annual Financial Report.**

**044-2016 Consider Approval of the Kent County Road Commission
Preparing and Approving a MDOT Transportation
Alternative Grant for a Pedestrian Pathway Crossing on the
Burton Street Bridge over I-96.**

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 May 25, 2016
7:00 P.M.

- Article 1.** Supervisor Beahan called the meeting to order at 7:00 p.m.
Present: Supervisor Beahan, Clerk Bell, Treasurer Peirce, Trustee Lewis, Koessel, Goldberg and McDonald.
Absent: None
Also Present: Manager Swayze, Community Development Director Peterson 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)**
Shane Underwood, 2945 Overlook Summit addressed the Board on two issues:
- Walking path proposed from Tassell Library to the center of Cascade Village.
 - Grave concerns regarding the pedestrian walk in the middle of Cascade Road.
- Penny Minhinnick Burns, 6650 Tanglewood Dr., had concerns regarding the purchase of 3500 Thornapple River Dr.
Nick Katsavelas, 2985 Burrwick Dr., addressed the Board on the pedestrian walk in the middle of Cascade Road. Also addressed the Board regarding the flags on the Bridge on Cascade Road...who makes the decision to put flags on the bridge, what is the cost of the flags. Are there any other flags that are being planned to go up on the bridge?
Ken Carey, 2929 Thornapple River, was present to ask why a referendum wasn't called on the new Township Hall.
- Article 5.** **Approval of Consent Agenda**
- a. Receive and File Various Meeting Minutes
 1. Regular Township Board Minutes of 5/11/16.
 2. Regular Planning Commission Minutes of 4/18/16.
 - b. Receive and File Reports
 1. Treasurer's Department Monthly Report – February, 2016 and March, 2016.
 - c. Education Requests
 1. Shawn Holzhei – MCAO Program – (6) month on-line program for Assessing position.
- Motion was made by Treasurer Peirce and supported by Trustee Lewis to approve the Consent Agenda as presented. Motion carried unanimously.
- Article 6.** **Financial Actions**
- a. **Consider Approval of April 2016, Payables, Payroll and Transfers.**
Motion was made by Trustee Koessel and supported by Trustee McDonald to approve the April 2016, Payables, Payroll and Transfers. Motion carried unanimously.
 - b. **Consider Approval of April 2016, General/Special Funds.**
Motion was made by Trustee Lewis and supported by Trustee Goldberg to approve the April 2016, General/Special Funds. Motion carried unanimously.
- Article 7.** **Unfinished Business**
024-2016 **Consider Approval of Township Social Media Usage Policy.**
Manager Swayze reviewed the policy with the Board. Discussion followed. Motion was made by Clerk Bell and supported by Trustee McDonald to approve the Township Social Media Usage Policy as presented. Motion carried unanimously.

a. Public Hearing – A Request to rezone 5800 Thornapple River Dr. from ARC to R-1

Community Development Director Peterson reviewed the request with the Board. Motion was made by Trustee Lewis and supported Trustee McDonald to move into public hearing. Motion carried unanimously.

No public comments.

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

b. Consider Approval of Rezoning of Approximately 74 Acres from ARC, Agricultural Rural Conservation to R-1 Residential for 5800 Thornapple River Dr.

Motion was made by Trustee McDonald and supported by Trustee Lewis to approve the Rezoning of 5800 Thornapple River Dr. from ARC to R-1. Motion carried unanimously.

039-2016

Consider Approval of P.U.D. Rezoning and Site Plan Extension for the Thornapple Hilltop Project.

Community Development Director Peterson reviewed the request for the extension. Motion was made by Trustee Goldberg and supported by Treasurer Peirce to exercise our discretion to allow it to remain P.U.D. at this time, but deny the request for extension as untimely. Motion carried unanimously.

040-2016

Consider Approval of Type II Special Use Permit to Allow River Association Members to Launch and Retrieve Boats at 7238 Cascade Rd.

Community Development Director Peterson reviewed the Type II Special Use Permit to allow river association members to launch and retrieve boats at 7238 Cascade Rd. The Board questioned Mr. Rissi regarding the request from the River Association. Discussion followed. Motion was made by Trustee Koessel and supported by Clerk Bell to approve the Type II Special Use Permit to allow River Association Members to Launch and Retrieve Boats at 7238 Cascade Rd. with a review to occur in January, 2018. Motion carried unanimously.

041-2016

Consider Approval of Resolution to Recognize the Cascade Community Foundation as a Non-Profit Organization.

Manager Swayze stated the Township has received a request from the Community Foundation to recognize their 501c(3) status as a non-profit in our community. Laura McDowell was present to address any questions/concerns from the Board. Discussion followed. Motion was made by Trustee Goldberg and supported by Trustee Lewis to approve the Resolution to Recognize the Cascade Community Foundation as a Non-Profit Organization. Motion carried unanimously by roll call vote.

Article 9.

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

Scot VanSolkema, 2570 Orange St. was present to address the building of a new Township Hall. Mr. VanSolkema also inquired about the large empty "anchor" store on Cascade Rd.

Ken Carey, 2929 Thornapple River Dr., addressed the Board regarding his law suit. He also distributed a "token" to each Board member. Also stated the new Township Hall is a "travesty".

Diane Cutler, Cascade Library was present to thank the Board for the social media policy that was approved tonight.

Nick Katsavelas, 2985 Burrwick Dr., commented on the social media policy. Also inquired about the facts and information page regarding the new Township Hall.

Penny Minhinnick Burns, 6650 Tanglewood Dr., questioned signage repair going into her subdivision.

Article 10. Manager Comments

Manager Swayze offered the following comments:

- The Finance Committee met this morning and received a positive review from our auditor. They will coming in front of the Board at the next regular meeting.
- The Right Place is coming to talk to us in July...KDL will be coming in early August.
- Update on Schoolhouse Creek...we now have all of our authorization forms in. We have made contact with the DEQ and they are working to schedule the site visit.
- The Board approved a Planning Contract a couple of meetings ago for the property at Jacksmith and 28th St. We are starting that process.

Article 11. Board Member Comments

Trustee Koessel offered the following comments:

- Want to thank the audience for coming tonight and commenting. I do hope anyone that has concerns about the Township Hall does take the fact sheet and look at it.

Treasurer Peirce offered the following comments:

- We are having a Memorial Day Program on May 30th
- The Pedestrian Crosswalk...concerned about the confusion of the people. Would like to re-visit this.

Trustee McDonald offered the following comments:

- Addressed the Township Hall "mis-conceptions".

Trustee Goldberg offered the following comments:

- Spoke to the issues with the building of a new Township Hall.

Article 12. Adjournment

Motion was made by Treasurer Peirce and supported by Trustee Lewis to adjourn.

Motion carried unanimously.

Meeting adjourned at 8:40 p.m.

Respectfully submitted,

Denise M. Biegalle
Deputy Clerk

Approved by:

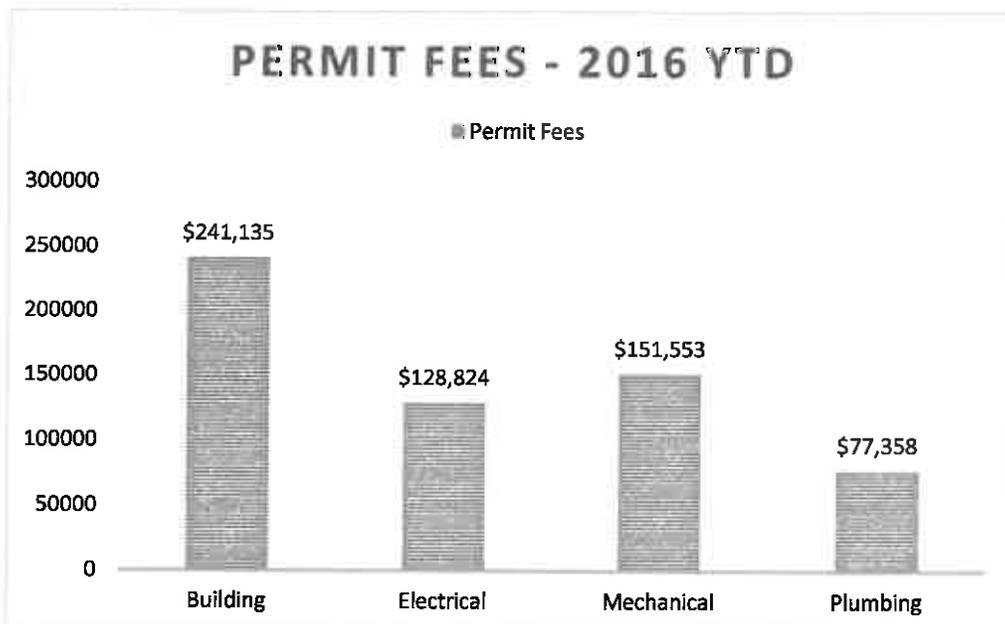
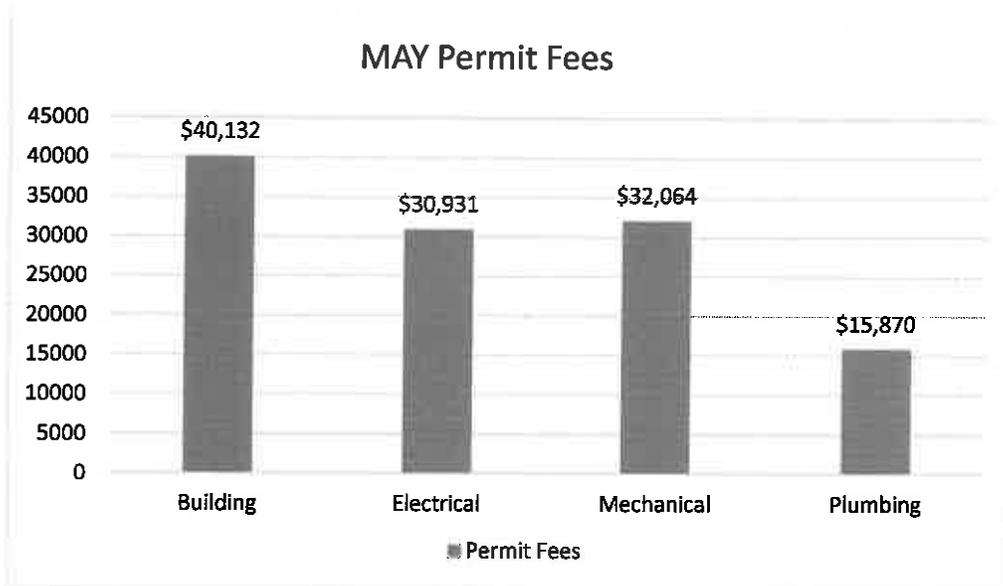
Clem Bell, Clerk

Robert S. Beahan, Supervisor

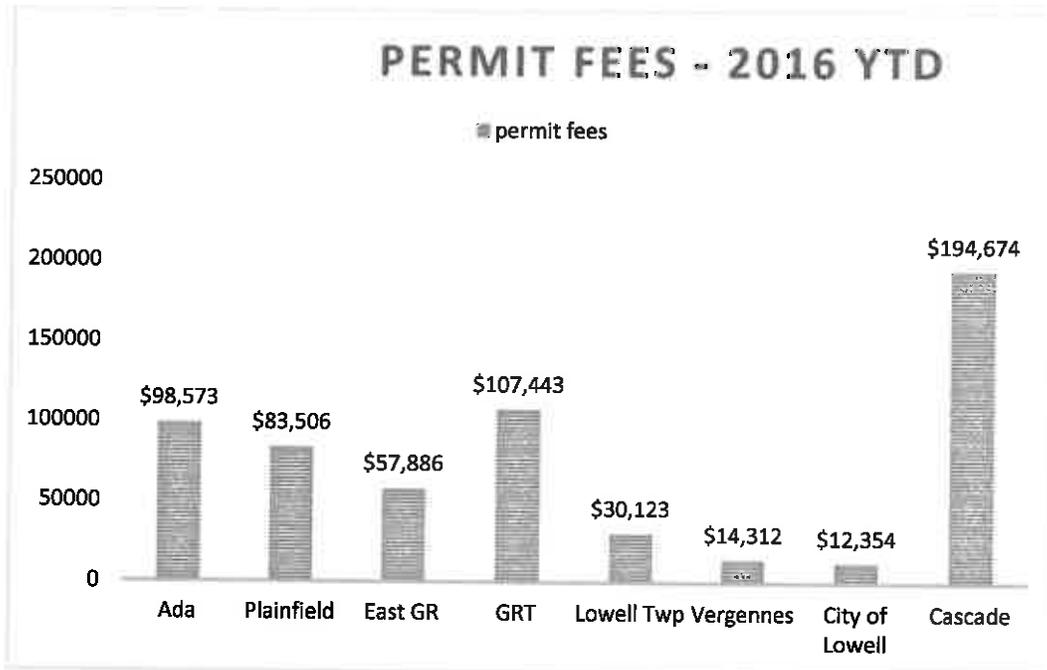
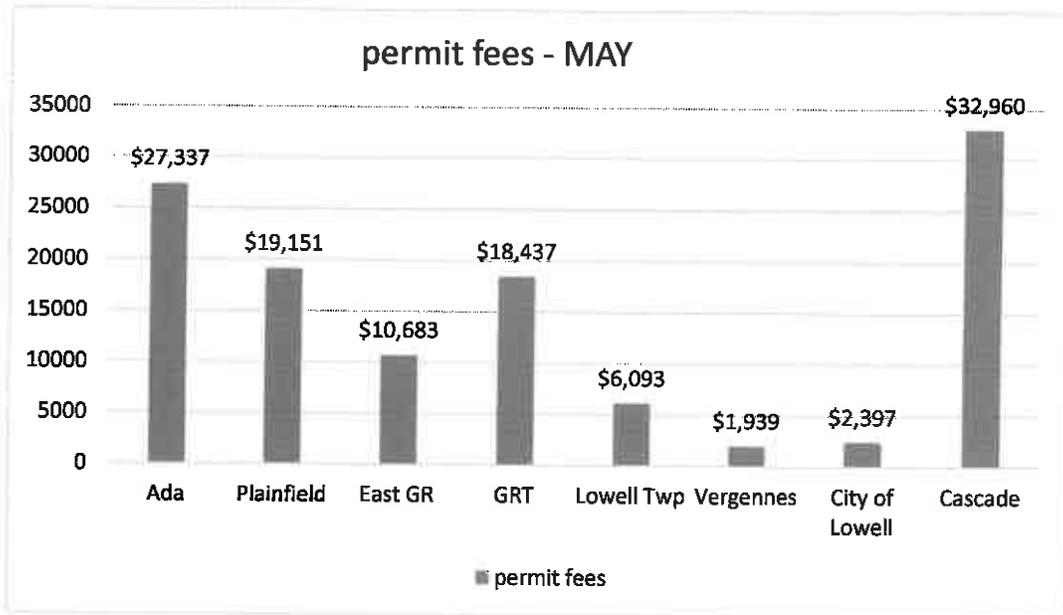
Cascade Inspection Services

MAY 2016

Permit Fees by Type



Permit Fees by Municipality



Township	#of Per	Building	#of Per	Electrical	# of Per	Mechanical	# of Per	Plumbing	Total Permits	Total Fees
PREV YTD TOTAL	397	\$201,003.00	591	\$97,893.00	928	\$119,489.25	453	\$61,488.00	2369	\$479,873.25
MAY										
Cascade	43	\$12,939.24	40	\$7,783.00	58	\$9,003.75	24	\$3,234.00	165	\$32,959.99
Lowell Twp	8	\$1,913.00	12	\$2,358.00	8	\$1,185.00	4	\$637.00	32	\$6,093.00
Ada	28	\$13,193.00	31	\$6,022.00	42	\$4,755.00	27	\$3,367.00	128	\$27,337.00
Vergennes			5	\$869.00	10	\$1,070.00			15	\$1,939.00
GR Twp	29	\$7,960.00	19	\$2,185.00	53	\$5,455.25	24	\$2,837.00	125	\$18,437.25
EGR	23	\$2,992.00	27	\$3,376.00	26	\$2,885.00	15	\$1,430.00	91	\$10,683.00
Plainfield			70	\$8,056.00	69	\$7,080.00	31	\$4,015.00	170	\$19,151.00
City of Lowell	5	\$1,135.00	4	\$282.00	4	\$630.00	3	\$350.00	16	\$2,397.00
MONTH TOTAL	136	\$40,132.24	208	\$30,931.00	270	\$32,064.00	128	\$15,870.00	742	\$118,997.24

YTD 2016	533	\$241,135.24	799	\$128,824.00	1198	\$151,553.25	581	\$77,358.00	3111	\$598,870.49
TOTAL-2015	1510	\$665,025.51	1948	\$327,865.00	3070	\$385,822.30	1361	\$216,089.00	7889	\$1,594,801.81
TOTAL-2014	1354	\$615,191.80	1780	\$297,971.00	2860	\$359,989.90	1257	\$196,553.00	7251	\$1,469,705.70
TOTAL-2013	1241	\$644,712.00	1667	\$288,442.06	2583	\$334,045.70	969	\$142,474.00	6460	\$1,409,673.76
TOTAL-2012	1,122	\$511,272.00	1,349	\$188,766.99	2,134	\$247,625.30	835	\$118,335.00	5,440	\$1,065,999.29
TOTAL-2011	949	\$410,550.75	990	\$148,549.50	1585	\$189,180.10	753	\$111,023.00	4277	\$859,303.35
TOTAL-2010	850	\$309,779.00	1330	\$162,994.00	1644	\$188,927.25	625	\$94,790.00	4449	\$756,490.25
TOTAL-2009	712	\$222,039.00	875	\$125,848.00	1313	\$149,101.75	554	\$74,397.00	3463	\$571,382.75
TOTAL-2008	848	\$582,100.75	1043	\$147,674.00	1348	\$164,271.30	697	\$91,695.00	3933	\$951,266.55
TOTAL-2007	1032	\$336,749.55	1069	\$137,857.00	1447	\$151,002.60	778	\$98,270.00	4326	\$723,879.15
TOTAL-2006	1181	\$481,673.30	1547	\$215,121.00	2147	\$243,076.90	1243	\$162,020.00	5173	\$940,523.41
TOTAL-2005	1032	\$419,355.30	1369	\$191,694.00	1874	\$211,234.15	1111	\$144,926.00	5386	\$967,209.45

	JAN	FEB	MARCH	APR	MAY	JUNE	JULY	AUGUST	SEPT	OCT	NOV	DEC	TOTAL
Township							2016						
Ada Twp	\$16,741.00	\$14,157.00	\$19,790.00	\$20,548.00	\$27,337.00								98,573.00
Permit Fees													
Special Insp													
Ada Total	\$16,741.00	\$14,157.00	\$19,790.00	\$20,548.00	\$27,337.00								
Plainfield	\$18,782.75	\$17,277.00	\$15,249.00	\$13,046.00	\$19,151.00								98,573.00
Permit Fees													\$83,505.75
Special Insp													
Plainfield Total	\$18,782.75	\$17,277.00	\$15,249.00	\$13,046.00	\$19,151.00								83,505.75
East Gr	\$9,818.00	\$12,560.00	\$11,758.00	\$13,067.00	\$10,683.00								57,886.00
Permit Fees													
Special Insp													
East Gr Tot	\$9,818.00	\$12,560.00	\$11,758.00	\$13,067.00	\$10,683.00								57,886.00
GR Twp	\$16,535.00	\$27,453.50	\$30,433.75	\$14,583.00	\$18,437.25								107,442.50
Permit Fees													
Special Insp													
GR Twp tot	\$16,535.00	\$27,453.50	\$30,433.75	\$14,583.00	\$18,437.25								107,442.50
Lowell Twp	\$6,189.00	\$7,417.00	\$6,479.00	\$3,945.00	\$6,093.00								30,123.00
Permit Fees													
Special Insp													
Lowell Tot	\$6,189.00	\$7,417.00	\$6,479.00	\$3,945.00	\$6,093.00								107,442.50
Vergennes	\$4,070.00	\$3,586.00	\$1,581.00	\$3,136.00	\$1,939.00								30,123.00
Permit Fees													
Special Insp													
Verg Total	\$4,070.00	\$3,586.00	\$1,581.00	\$3,136.00	\$1,939.00								14,312.00
City of Low	\$1,274.00	\$2,266.00	\$3,768.00	\$2,649.00	\$2,397.00								14,312.00
Permit Fees													
Special Insp													\$12,354.00
L. City Tot	\$1,274.00	\$2,266.00	\$3,768.00	\$2,649.00	\$2,397.00								
Subtotal	\$73,409.75	\$84,716.50	\$89,058.75	\$70,974.00	\$86,037.25								\$12,354.00
Cascade	\$21,598.75	\$39,182.25	\$54,063.25	\$46,870.00	\$32,959.99								404,196.25
Total w/ Cas	\$95,008.50	\$123,898.75	\$143,122.00	\$117,844.00	\$118,997.24								194,674.24
							2016 YTD						598,870.49
								2015 YTD					\$ 600,222.50
													DIFFERENCE
													\$1,352.01
GRAND TOTAL PERMIT FEE CHART													

CASCADE CONSOLIDATED FEES
 YEAR **2016**

MONTH	Building Comm.	Building Residential	Electrical	Mechanical	Plumbing	TOTAL
JANUARY	\$1,984.00	\$2,368.00	\$3,683.00	\$11,943.75	\$1,620.00	\$21,598.75
FEBRUARY	\$12,913.00	\$11,064.00	\$4,595.00	\$8,740.25	\$1,870.00	\$39,182.25
MARCH	\$31,981.00	\$5,515.00	\$5,390.00	\$5,121.25	\$6,056.00	\$54,063.25
APRIL	\$23,381.00	\$5,026.00	\$9,861.00	\$5,860.00	\$2,742.00	\$46,870.00
MAY	\$3,527.24	\$9,412.00	\$7,783.00	\$9,003.75	\$3,234.00	\$32,959.99
JUNE						
JULY						
AUGUST						
SEPTEMBER						
OCTOBER						
NOVEMBER						
DECEMBER						
YEAR END TOTAL	\$73,786.24	\$33,385.00	\$31,312.00	\$40,669.00	\$15,522.00	\$194,674.24
PERMIT # FOR MONTH	10	33	40	58	24	165
PREV PERMIT TOTAL	51	74	138	203	110	576
PERMIT TOTAL FOR YR	61	107	178	261	134	741
YEAR TO DATE	2016	\$194,674.24				
YEAR TO DATE	2015	\$243,065.75				
UNDER	\$48,391.51					

CASCADE SINGLE FAMILY HOMES

Number of Permits	MAY	YTD 2016	2015	2014	2013	2012
New Residential Homes	7	21	62	154	74	49
VALUE - RESIDENTIAL	\$ 2,811,951.00	\$ 8,397,840.00	\$ 26,706,215.00	\$ 39,466,458.00	\$ 30,714,184.00	\$ 16,148,000.00

Cascade Twp -Permit Report by Category/ Fee

Printed: 06/02/2016

5/1/2016 12:00:0 to 5/31/2016 12:00:

Permit Res. Single Family	Applicant	Address	Issue Date	Project Value	Permit Fee	Work Description
PB16000419	MCGRAW MICHAEL H	6072 HALL ST SE	05/06/2016	253,031	703.00	RESIDENCE W/DECK
PB16000484	WEAVER BUILDERS	9239 28TH ST SE	05/09/2016	350,000	807.00	RESIDENCE W/FINISHED BASEMI
PB16000383	O'BRIEN, JEFF	1665 THORNAPPLE RIVER DR S	05/10/2016	212,134	621.00	RESIDENCE W/DECK
PB16000518	ENGELSMA HOMES L	5801 MANCHESTER HILLS DR S	05/12/2016	446,786	1,089.00	RESIDENCE W/FINISHED BASEMI
PB16000543	SABLE DEVELOPING I	7995 SABLE VALLEY CT	05/23/2016	300,000	779.00	RESIDENCE
PB16000556	SHURLOW CUSTOM H	4815 N QUAIL CREST DR SE	05/23/2016	450,000	969.00	RESIDENCE W/FINISHED BASEMI
PB16000569	ENGELSMA HOMES L	8134 ASHWOOD DR SE	05/26/2016	800,000	1,213.00	RESIDENCE W/FINISHED BASEMI
				2,811,951	6,181.00	

7	Permits	Value Total	Fee Total
		2,811,951	6,181.00



Cascade Charter Township Fire Department Month End Report
April 2016

Site Plan Review:

We had no site plan reviews this month:

Public Relations:

We participated in 11 public relation programs this month:

- Fire Drill at Sysco Frost Pack
- Birthday Party on Donnagel Lane
- Sentinel Point Safety Day
- Fire Alarm test on Ridges Bend
- CPR class
- Health Kids day at YMCA
- Five (5) Safety talks at Thornapple Elementary School

Meeting attendance:

- Metro Cruise meeting
- Meeting with Undersheriff on Active Shooter program
- Radio System meeting at Sheriff Department
- Fire Investigation team board meeting – Sheriff Department
- KCEMS Agency meeting
- KCEMS Dispatch Review Committee meeting
- Kent County Chiefs meeting
- MSDS/SDS meeting
- Coffee with Area Fire Chiefs
- First Quarter Budget Amendment meeting

On Site Program:

We performed no on-sites this month:

Fires and Fire Investigations:

We had two (2) reported fires or investigations this month:

- Fire in grill at BBQ on 28th Street with possible extension into building. On arrival fire contained to outdoor grill.
- Chimney Fire on Whitneyville. Fire was contained to chimney no extension into the house.

New Hires:

We had no new hires this month.

Items Completed by Staff:

- Locking and unlocking Township properties
- General repairs to apparatus and equipment

- Monthly trainings -- Department
- Physical fitness
- Cleaned both stations
- Maintenance of buildings
- Department training
- Equipment Maintenance
- Public Relations
- CPR class
- Cutting grass at Township Offices, Station 1 and Station 2

Training:

This month's training covered the following topics.

- Department training:
 - Firefighter confidence course.
 - Hose evolutions, stand pipe operations, pump operations, Incident Command, evolutions with digital training simulator

Types of Alarms:

➤ Fire Alarms	20
➤ Automatic Aid	2
➤ Aircraft Alerts	1
➤ Bomb Threat	0
➤ CO Alarm	3
➤ Dumpster Fire	0
➤ Check Welfare	0
➤ Service Calls	0
➤ Fires	2
➤ Fuel Leak	1
➤ Grass Fire	2
➤ Hazardous Incident	1
➤ Illegal Burn	5
➤ Lock Out	1
➤ Lift Assist	3
➤ Lightning Strike (no fire)	0
➤ Med 1	41
➤ Med 2	21
➤ Med 3	23
➤ Medical Alarm	3
➤ Mechanical Failure	0
➤ Mutual Aid	3
➤ Gas Leak	0
➤ Odor of Smoke	3
➤ Personal Injury Accidents	10
➤ Property Damage Accidents	11
➤ Stand By	2
➤ Search	0
➤ Technical Rescue	0
➤ Tree Down	1
➤ Vehicle Fire	0
➤ Wires Down	2
➤ Wash Downs	0

➤ Water Leak
TOTAL

0
159

Mutual/Automatic Aid responses:

Ada Fire	Caledonia Fire	Kentwood Fire	Lowell Township	Alto Fire	Airport Fire
AA received on possible building fire.	AA received on a possible house fire. MA given on woods fire.				
	MA given on woods fire. MA given on building fire. AA given on building fire. AA received on chimney fire. AA given on garage fire.				

**Mutual Aid=MA
Automatic Aid=AA**

Summary:

We responded to 159 calls for assistance this month with an average turnout per incident of four (4) personnel. As of April 30, 2016, we responded to 626 calls for the year compared to 517 as of April 30, 2015. This is an increase of 109 responses from last year. We had 15 calls that overlapped during the month.



John C. Sigg
Fire Chief

Life EMS Ambulance April 2016 Report

Cascade Twp

Total Responses: 84
Total Transports: 66
% Transports: 79%

Suburban Response Interval

Priority 1 12:00
Priority 2 20:00
Priority 3 20:00

Rural Response Interval

Priority 1 15:00
Priority 2 20:00
Priority 3 20:00

Fractile Response Interval

Cascade Twp Suburban Priority 1

0-2 Min	2-4 Min	4-6 Min	6-8 Min	8-10 Min	10-12 Min	12-14 Min	14-15 Min	15-16 Min	16-18 Min	18-20 Min	20-22 Min	22-24 Min	>24 Min	Requested Exceptions	TOTAL	Compliant	Average
	2	7	7	8	4	0	0	0	0	1	0	0	0	1	30	97%	0:07:50

Cascade Twp Suburban Priority 2

0-2 Min	2-4 Min	4-6 Min	6-8 Min	8-10 Min	10-12 Min	12-14 Min	14-15 Min	15-16 Min	16-18 Min	18-20 Min	20-22 Min	22-24 Min	>24 Min	Requested Exceptions	TOTAL	Compliant	Average
0	1	2	1	2	2	1	2	1	4	1	0	0	0	0	17	100%	0:13:10

Cascade Twp Suburban Priority 3

0-2 Min	2-4 Min	4-6 Min	6-8 Min	8-10 Min	10-12 Min	12-14 Min	14-15 Min	15-16 Min	16-18 Min	18-20 Min	20-22 Min	22-24 Min	>24 Min	Requested Exceptions	TOTAL	Compliant	Average
1	1	0	2	4	8	1	0	1	3	2	0	0	1	0	25	96%	0:12:49

Cascade Twp Rural Priority 1

0-2 Min	2-4 Min	4-6 Min	6-8 Min	8-10 Min	10-12 Min	12-14 Min	14-15 Min	15-16 Min	16-18 Min	18-20 Min	20-22 Min	22-24 Min	>24 Min	Requested Exceptions	TOTAL	Compliant	Average
0	0	1	1	0	0	0	0	1	0	0	0	0	1	0	4	50%	0:15:27

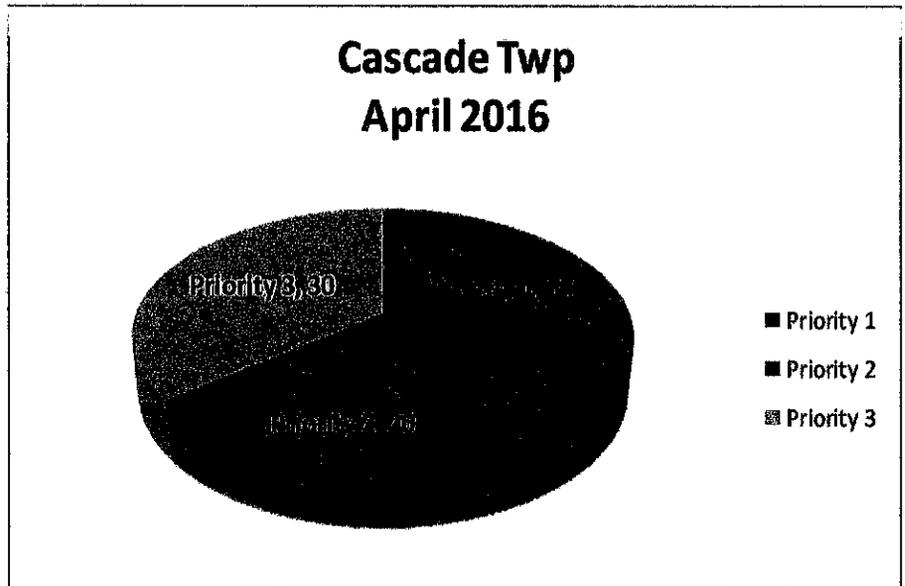
Cascade Twp Rural Priority 2

0-2 Min	2-4 Min	4-6 Min	6-8 Min	8-10 Min	10-12 Min	12-14 Min	14-15 Min	15-16 Min	16-18 Min	18-20 Min	20-22 Min	22-24 Min	>24 Min	Requested Exceptions	TOTAL	Compliant	Average
0	0	0	0	0	1	0	0	0	1	0	0	0	0	1	3	100%	0:15:06

Cascade Twp Rural Priority 3

0-2 Min	2-4 Min	4-6 Min	6-8 Min	8-10 Min	10-12 Min	12-14 Min	14-15 Min	15-16 Min	16-18 Min	18-20 Min	20-22 Min	22-24 Min	>24 Min	Requested Exceptions	TOTAL	Compliant	Average
0	0	0	0	0	0	2	0	0	0	0	0	0	3	0	5	40%	0:21:16

Response Priority	Total
Priority 1	34
Priority 2	20
Priority 3	30
Grand Total	84



FIRE DEPARTMENT MEMORANDUM



TO: BENJAMIN SAYZE – TOWNSHIP MANAGER
FROM: JOHN SIGG – FIRE CHIEF *Joh*
SUBJECT: EDUCATION REQUEST FOR CLEM BELL AND TODD STEVENSON – WMD
RADIOLOGICAL / NUCLEAR COURSE FOR HAZARDOUS MATERIALS – OCTOBER 3 – 6,
2016
DATE: MAY 23, 2016
CC: TOWNSHIP BOARD

As part of our commitment to the Tri-Com Hazardous Materials team agreement, we are continuing to have staff attend courses related to Hazardous Materials training.

This program is through the Center for Radiological Nuclear Training and will not cost us any money for this class, flight, boarding or food. Firefighter Bell and Lieutenant Stevenson will be attending this course from October 3 thru October 6, 2016.

This class will help staff when responding to a hazardous materials incident to mitigate the health risks to the team and public. They will get hands on training dealing with radiological incidents and use of proper equipment. They will bring back the knowledge learned and pass that on to the Tri-Com Hazardous Materials team as well as staff at our department.

I ask you approve Todd Stevenson and Clem Bell to attend this training.

WMD Radiological / Nuclear Course For Hazardous Material Technicians

1 Overview

WMD Radiological / Nuclear is an instructor led, exercise based course that trains emergency responders to respond to radiological weapon of mass destruction (WMD) incidents while mitigating the health risks to themselves and the public. The course is taught at the Nevada National Security Site, a massive, isolated, and secure one-of-a-kind outdoor laboratory and national experiment center the size of Rhode Island. Using Radiological fundamentals, the course incorporates them into applied radiation theory, radiological health effects, and terrorist use of radiation and radiological material with individual performance skills required for the response to a radiological WMD incident. Participants learn radiation detection instrument and dosimeter characteristics and operation, radiological survey techniques, and operational considerations for the response to a radiological WMD incident. The gained knowledge and skills are reinforced with detailed drills and exercises using radioactive material. The course advances from individual operation and techniques to tactical employment skills in realistic hazardous material scenarios. The course challenges the responder, incorporating the individual knowledge, techniques, and tactical skills learned throughout the course with a comprehensive radiological terrorism final exercise.

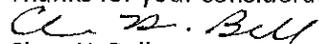
2 Target Audience/Disciplines

Emergency Management, **Emergency Medical Services, Fire Service**, Governmental Administrative, **Hazardous Material Technicians**, Healthcare, Law Enforcement, Public Health, Public Safety Communications, Public Works. **This course is recommended for Certified Hazardous Material Technicians.**

3 Value of Program WMD Radiological / Nuclear Course

My attendance at the FEMA course WMD Radiological / Nuclear Course PER-241 will take the skills learned at their Hazardous Materials Technician level along with HT and add extensive hands-on practicum. The "Hands-On" practical for further personal development will aid Cascade Fire Department, Tri-com Haz Mat Team (which I am a member representing Cascade Fire Dep't) and the Community when responding to Radiological / Nuclear calls. This wealth of knowledge will assist in ensuring the safety of our firefighters and the citizens of the community. In addition, the class will assist others within the department with additional knowledge through our bi-monthly in house training.

Thanks for your consideration.


Clem H. Bell



Cascade Charter Township
Seminar/Conference Attendance Request Form

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

Conditions:

1. Cascade Charter Township will reimburse employees for approved registration for work related seminars and conferences. Individual seminars and conferences must be related to the employee's current job duties or a foreseeable-future position in the organization in order to be eligible for educational assistance.
2. Some seminars/conferences that an employee may attend may be unrelated to their particular job or government in general, and are therefore not covered by this assistance policy.
3. Any request that requires an overnight stay or expenditure over \$200 requires Township Board approval before the seminar/conference is attended.
4. Under extenuating circumstances, the Township Manager may approve an overnight stay or expenditure over \$200 for a conference or seminar prior to Township Board approval. The request must be made before attendance to a seminar/conference. The Township Board will be informed of request at their next scheduled meeting.

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

Name: CLEM H. BELL

Application Date: 3.3.16

Location of Seminar/Conference CENTER FOR RADIOLOGICAL NUCLEAR TRAINING

Name of Proposed Seminar/Conference: WMD RADIOLOGICAL / NUCLEAR
COURSE FOR HAZARDOUS MATERIAL TECHNICIANS (PER 241)

Description of Seminar/Conference: (may also be attached) "SEE ATTACHED"

**** CLASS DATES: MONDAY, OCT 3rd - THURSDAY, OCT 6th ****
(over)

How will the Seminar/Conference benefit the employee and the township? MY ATTENDANCE
AT THE CENTER FOR RADIOLOGICAL NUCLEAR TRAINING
WILL ADD EXTENSIVE HANDS-ON TRAINING FOR FURTHER
PERSONAL DEVELOPMENT WITH CASCADE FIRE DEPT AND
THE COMMUNITY IN THE EVENT OF RESPONDING TO WMD INCIDENTS.

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

(Lodging) \$ 0 (Travel) \$ 0

Account #: No Cost

Your Signature: Chris M. Bell

Approvals:

Department Head: Opal Sigg Date: 6-1-16

Township Manager: _____ Date: _____

Clerk's Signature: _____ Date: _____

(Showing Township Board approval)

Original to personnel file

1 copy to applicant

1 copy to Accounting



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

Name: TODD STEVENSON

Application Date: 4-19-16

Location of Seminar/Conference CENTOR FOR RADIOLOGICAL NUCLEAR TRAINING, NEVADA

Name of Proposed Seminar/Conference: WMD RADIOLOGICAL/NUCLEAR COURSE FOR HAZARDOUS MATERIAL TECHNICIANS

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

SEE ATTACHED

Class dates 10/3/16 to 10/6/16

Travel on 10/2 + 10/7

(over)

How will the Seminar/Conference benefit the employee and the township? AS A MEMBER OF THE TRI-COM HAZ-MAT TEAM, THIS TYPE OF HANDS ON TRAINING WILL BE BENEFICIAL IN BUILDING THE SKILLS NEEDED TO RESPOND TO INCIDENTS IN THE COMMUNITY

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

(Lodging) \$ 0 (Travel) \$ 0

Account #: No Cost

Your Signature: [Signature]

Approvals:

Department Head: [Signature] Date: 6-1-16

Township Manager: _____ Date: _____

Clerk's Signature: _____ Date: _____

(Showing Township Board approval)

Original to personnel file

1 copy to applicant

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**Cascade Charter Township
Seminar/Conference Attendance Request Form**

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

Name: ROGER McCARTY

Application Date: 5-31-16

Location of Seminar/Conference IAAO CONF - TAMPA

Name of Proposed Seminar/Conference: IAAO CONFERENCE

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

(over)

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

UPDATE ON NEW PRODUCTS - EDUCATION

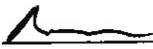
Cost of the Seminar/Conference: (Registration) \$ 550

(Lodging) \$ _____ (Travel) \$ _____

Account #: 101 257 724

Your Signature: 

Approvals:

Department Head:  Date: 5-21-16

Township Manager: _____ Date: _____

Clerk's Signature: _____ Date: _____

(Showing Township Board approval)

Original to personnel file

1 copy to applicant

1 copy to Accounting

REGISTRATION



Charting New Waters
And Building Bridges
To Assessment Excellence

INTERNATIONAL ASSOCIATION of ASSESSING OFFICERS
82ND ANNUAL INTERNATIONAL CONFERENCE ON ASSESSMENT ADMINISTRATION
AUGUST 28-31, 2016 - TAMPA CONVENTION CENTER - TAMPA, FL

REGISTRATION

First Name ROGER Middle Initial A Last Name MCCARTY
 Preferred Name for Badge ROGER
 Employer CASCADE CHARTER TWP Title ASSESSOR
 Address 2865 THORNHILLS SE
 City GRAND RAPIDS State/Province MI Zip/Postal Code 49546 Country USA
 Phone 616 949 6176 Fax 616 949 3918 E-mail RMCCARTY@CASCAOETWP.COM

EMERGENCY CONTACT

Name TARA HUNTERBERGER Phone 269 325 0755

SPECIAL NEEDS

If you have any special needs, please indicate in the space provided below:

- Dietary Please List _____
- Physical Please check here if you require special accommodations to participate.

E-mail a description of your needs by August 17, 2016 to Rachel Mense at mense@iaao.org. After August 17, 2016, we cannot guarantee we can accommodate your request.

REGISTRATION TYPES AND FEES

Please indicate if any of the following apply:

- First Time Attendee
- Volunteer*
- Speaker

*Coupon code required on registration form.

HOTEL ARRANGEMENTS

Do you plan to stay at one of the two host hotels?

- Yes
- No

CONFERENCE EVENTS

Full Registrations provides full access to all events. One Day registration includes all events on that day, except for Closing Banquet on Wednesday. Guest Registration does not have access to program sessions, or proceedings. Please note which meal functions you plan to attend. **Guest registrations are not for business associates or colleagues.**

	Attendee	Guest (if applicable)
Sunday Welcome Reception	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Monday Breakfast/Opening Ceremonies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Monday Awards Lunch	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tuesday Networking Breakfast	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tuesday Attendee Appreciation Lunch	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Wednesday Breakfast	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Wednesday Closing Banquet	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Wednesday President's After Party	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Registration Deadlines

Early Bird July 15

Regular August 17

Onsite Begins August 18

Save time, register online!



REGISTRATION

REGISTRATION TYPE	EARLY BIRD RATE Through July 1	GENERAL REGISTRATION July 2–Aug. 17	ON-SITE RATE Begins Aug. 18	AMOUNT DUE
Full Registration—IAAO Member Member # <u>11199</u>	\$550	\$660	\$770	550
Full Registration—Non-Member	\$715	\$825	\$935	
One-Day Registration—IAAO Member Select one: <input type="checkbox"/> Monday <input type="checkbox"/> Tuesday <input type="checkbox"/> Wednesday	\$300	\$330	\$360	
One-Day Registration—Non-Member Select one: <input type="checkbox"/> Monday <input type="checkbox"/> Tuesday <input type="checkbox"/> Wednesday	\$330	\$360	\$385	
Guest Registration*		\$225		
Additional Closing Banquet Ticket (included with each Full & Guest Registration)		\$85		
Workshop 181 – USPAP for Mass Appraisal 7-hour Update NEW FEATURE Registration must be received by July 15, 2016		\$125		
IAAO Curriculum Development Fund Voluntary contributions help IAAO update and improve educational materials.				
*Discount Full Conference Registration Coupon Codes (e.g. volunteers) Please provide your IAAO Conference Registration Coupon Code _____				
			Total Due	550

****Please provide a name for your guest's name badge**

Cancellation and Refund Policy Guarantees for food service, printing, and space rental cannot be changed by IAAO at the last moment. Requests for refunds will be honored, less a \$50 processing fee, only if received in writing by Aug. 18, 2016. No refunds will be made after Aug. 18, 2016. No refunds are given for no-shows. Send your cancellation notice to Rachel Mense at mense@iaao.org, or mail to: IAAO, Meetings Dept., 314 W. 10th St., Kansas City, MO 64105, or fax to 816-701-8169. Registrations are transferrable. IAAO will need a completed registration for the individual a registration is transferred to.

PAYMENT (Registrations are not accepted without full payment.)

Check—Please complete the registration form and mail with check or money order, payable to IAAO in US funds, to the IAAO Lockbox at IAAO, PO Box 29900, Dept. 929, Phoenix, AZ 85038-0900. Sending a check may delay your registration 10-14 business days.

Credit Card—Please consider registering and making your payment online at IAAO.org. If you prefer paper registration, please complete the below authorization, print and fax it to 816-701-8169.

- VISA
 MasterCard
 American Express

Card# _____ Exp. Date _____

Cardholder Name _____ CSC Code _____

Your signature below authorizes IAAO to charge the credit card above for the total payment due and acknowledges that you have read and understand the Cancellation and Refund Policy above.

Signature _____ Date _____



ABOUT IAAO

IAAO is an association of more than 7,000 property assessment professionals. Since 1934, IAAO has been the recognized leader and preeminent source for innovation, education, and research in property appraisal, assessment administration, and property tax policy.

ABOUT THE CONFERENCE

Join us in Tampa, Florida! The annual conference provides educational sessions, networking, events and exhibits that supply the tools you need to succeed.

WHAT MY REGISTRATION INCLUDES

Full Registration – includes access to all Education Sessions and Plenaries, as well as the Sunday Welcome Reception, the Monday Opening Ceremony and the Wednesday Closing Banquet and the mobile app. You will also have access to the Exhibit Hall, Conference Proceedings and Recertification & Continuing Education Credits. With full registration, you are invited to every meal served and given a conference bag.

One-Day Registration – includes everything offered in full registration for the day attended, with the exception of the Wednesday Closing Banquet.

Guest Registration – includes access to the Sunday Welcome Reception, the Monday Opening Ceremony, the Wednesday Closing Banquet, the Exhibit Hall, and all meals and breaks. It does not include Educational Program Sessions or Proceedings.



WELCOME RECEPTION

The conference kicks off at the Florida Aquarium, one of the top ranked aquariums in the country. Enjoy delicious food, fun entertainment and interactive exhibits as you explore the aquarium. Join your fellow conference attendees to connect, renew old friendships and have a wonderful time at the Welcome Reception!

KEYNOTE SPEAKER

Gene Kranz

Failure is Not an Option: Mission Control from Mercury to Apollo 13 and Beyond

As the leader of the “Tiger Team” of flight directors who brought the Apollo 13 spaceship safely back to Earth on April 17, 1970, Gene Kranz demonstrated extraordinary courage and heroism.



The legendary NASA flight controller who uttered “failure is not an option”, will discuss his New York Times best-selling memoir, *Failure is Not an Option: Mission Control from Mercury to Apollo 13 and Beyond*.

It was Kranz’s commitment to success—the origins of “failure is not an option”—that guided that first “return to flight” in the late 1960s with Apollo, leading to the success of Apollo 11 and also the rescue of Apollo 13. It was the teamwork that had been forged in mission control over the years that helped make that rescue possible. He will recall an effort during one phase of the rescue to put the spacecraft into a “barbecue roll” to ensure the spacecraft was evenly heated by the Sun. The effort required close coordination of the mission controllers, who had to step through the process again when an initial effort to put the spacecraft into the roll failed.

This keynote speaker will leave you with ‘goose bumps’ after he describes his harrowing day over 30 years ago. ‘Failure is not an option’ – that’s how you will describe this fearsome and talented man. This will be a Keynote

NOT TO BE MISSED!

TUESDAY PLENARY

Peter F. Korpacz, MAI, CRE, FRICS, Korpacz Realty Advisors, Inc.

Fee Simple . . . It’s Not So Complicated



Sales of leased income properties reflect leased fee transactions, investor surveys reflect leased fee expectations; and the Band of Investment technique usually reflects leased fee assumptions. So, where do fee simple data for cap rates and prices come from? This session will provide the answers.

Learning Objectives:

- How to ask the right fee simple related questions when verifying a comparable sale
- Understand what a fee simple proxy is
- How you can use all comp sales to derive a fee simple cap rate and price conclusion
- Learn how to use fee simple proxies to fine-tune your conclusion
- See examples of extracting fee simple cap rates and prices per square foot from leased fee data
- Understand practical applications of qualitative and quantitative adjustment grids to derive fee simple conclusions

WEDNESDAY PLENARY

Led by **Tim Wilmath, MAI, SRA, Chair, of the IAAO Special Committee on Intangible Assets, with panel members including:**

Mark Linné, MAI, SRA, Peter Korpacz, MAI, CRE, FRICS, Mark Kenney, MAI, SRPA, MRICS, MBA, Toni Viens, MAI, and Gaylord (Jay) Wood, Esq.

Identifying & Allocating Intangible Assets for Property Appraiser’s Office

This plenary presentation will discuss the various approaches to identifying and allocating intangible value and make recommendations that are specific to property tax assessments. Because so many industries are concerned with intangible value, an abundance of methods to identify and value these assets have appeared over the years. Business appraisers, accountants, financial executives, lenders and appraisers all have reasons for allocating intangible assets and the techniques they use may be appropriate for their purposes, but not for others.

In 2015, the IAAO created a special committee to review the topic of intangible assets. This committee was charged with reviewing the various methods utilized to identify and allocate intangible value. In addition to researching the abundance of articles, papers, texts, and court cases related to the topic, the committee also surveyed market participants to evaluate how they treat intangible assets. This plenary presentation will present the results of the committee’s work and review the various approaches to identifying and allocating intangibles, and make recommendations that are specific to property tax assessments.

EDUCATION SESSIONS

Eight in-depth education tracks are offered starting Monday, August 29. Tracks include: Commercial, Residential, Legal and Legislative, Management and Professional Development, Technology Trends and Tools, Special Issues, Education in Action and Mass Appraisal. Full track descriptions and the education program are found later in this brochure or at iaao.org.

EXHIBIT HALL

Get a firsthand look at the latest products and services presented by more than 40 exhibitors. Come and network with industry professionals from all over the globe, while enjoying exclusive Vendor Demos at the Business Connection Lounge or relaxing and recharging at The Gathering Place.

Exhibit Hall Hours:

Monday, August 29 10:15 am-6:00 pm
Tuesday, August 30 7:30 am-3:00 pm

AWARDS AND RECOGNITION LUNCHEON

The Awards Luncheon annually recognizes the outstanding accomplishments of IAAO members and others in mass appraisal, assessment administration, tax policy, and related disciplines. Come recognize fellow members and others whose contributions advance knowledge and professionalism in the industry.

ASSOCIATE MEMBERS COMMITTEE (AMC) AUCTION

Sponsored by the AMC, the auction is an opportunity to support IAAO by donating items, bidding on items or both! Proceeds benefit IAAO education programs and other initiatives for IAAO members. Donation forms will be available at iaao.org.

ONE-DAY WORKSHOP 181 -

USPAP FOR MASS APPRAISAL 7-HOUR UPDATE

The seven-hour USPAP Update Course for Mass Appraisal was developed by The Appraisal Foundation with the assistance of the International Association of Assessing Officers (IAAO). It focuses on USPAP and highlights common USPAP errors, deficiencies and misconceptions and includes illustrations and case studies that are relevant to the daily practice of mass appraisers. This course can be used toward IAAO designation USPAP recertification hours. Pat Alesandrini, CAE, RES, Assistant Chief Deputy Property Appraiser in Hillsborough County, Florida will be the instructor.

Wednesday, August 31 1:00 pm-4:00 pm
Thursday, September 1 8:00 am-12 noon

Open to Conference Attendees Only - Minimum of 25, maximum of 50

BADGES AND CONFERENCE MATERIAL PICKUP

Conference materials may be picked up starting at 8:00 am on Sunday, August 28, at the IAAO Registration Desk located on the second floor of the Tampa Convention Center. Look for signs pointing the way. Registration Hours:

Sunday, August 28 8:00 am-7:30 pm
Monday, August 29 7:00 am-4:30 pm
Tuesday, August 30 7:30 am-3:00 pm
Wednesday, August 31 7:30 am-Noon

Please wear your badge to all Conference functions. Badge scanning for all educational sessions will be done through the QR code located on your badges. Be sure you are scanned when entering all Education Sessions to receive CEU credit.

WHAT TO WEAR

Since the conference this year is in Florida, during August, resort casual is appropriate attire. For men, it means shorts, jeans, or slacks paired with a t-shirt or polo shirt. For women, a blouse with pants, jeans, a skirt, or a casual dress work.

For the Wednesday evening’s Closing Banquet, evening wear or formal wear have traditionally been worn for this event. Business attire is also acceptable.

For the Wednesday evening’s President’s After Party, feel free to come as you are from the Closing Banquet or change into casual Floridian attire such as Bermudas and Havaianas.

CANCELLATIONS AND REFUNDS

Refunds will be honored, less a \$50 processing fee, only if received in writing by August 18, 2016. No refunds will be made after August 18, 2016.



Education Program**MONDAY, AUGUST 29****2:00 pm–3:30 pm****COMMERCIAL**

Site Inspection Process for Industrial Properties

Robert T. Lehn, PE, RPA, MChE, Pickett & Company, Inc.
Nicholas A. Elmore, RES, AAS, MAE, Jackson County, MS
Dennis Deegear, MPA, Duff & Phelps, LLC

RESIDENTIAL

Five Stories from Across America

Timothy L. Boncoskey, Maricopa County, AZ
Steven Hunt, County of Kauai, HI
Scott K. Teruya, AAS, County of Maui, HI
David W. Fitzgibbon, Fulton County, GA
Tanya R. Giddings, Bernalillo County, NM
Marcy L. Martin, AAS, County of Maui, HI

LEGAL AND LEGISLATIVE

Tax Increment Finance: Policy & Administrative Challenges Part 1

Daphne A. Kenyon, PhD, Lincoln Institute of Land Policy
David F. Merriman, PhD, University of Illinois
Margaret Cusack, Cook County, IL and IAAO
Alan S. Dornfest, AAS, Idaho State Tax Commission
Dagney Faulk, PhD, Ball State University
Bob McDonough, Tampa, FL

MANAGEMENT AND PERSONAL DEVELOPMENT

Leading with Emotional Intelligence

Rebecca L. Malmquist, CAE, SAMA, Minneapolis, MN
Tiffany A. Opheikens, RES, Weber County, UT

TECHNOLOGY TRENDS AND TOOLS

ArcGIS Platform Implementations: A Tale of Two Counties

Robert Henriquez, CFA, Hillsborough County, FL
Katrina Scarborough, CCF, MCF, CFA, Osceola County, FL
Brandon Harris, CCM, MBA, Bruce Harris and Associates

SPECIAL ISSUES

Property Valuation in Europe & Central Asia

Mika-Petteri Törhönen, PhD, World Bank
Aanchal Anand, MA, World Bank

EDUCATION IN ACTION

GIS in the Assessor's Office: A Study of Emerging Trends

Daniel J. Fasteen, Dakota County, MN
Paul E. Bidanset, MA, Norfolk, VA
Brent Jones, PE, PLS, Esri

MASS APPRAISAL

Challenges after a Long Lapse in Revaluation

Siska S. Hutapea, MAI, MRICS, MRE, Cornerstone Valuation Guam, Inc.
Ruel J. Williamson, MBA, International Property Tax Institute

4:00 pm–5:00 pm**COMMERCIAL**

Who's Afraid of the Big, Bad Cost Approach?

William D. Shepherd, Esq, CFE, Hillsborough County, FL

RESIDENTIAL

Repeat Sales Model Depreciation Estimation

Weiran Huang, PhD, City of New York, NY

LEGAL AND LEGISLATIVE

Tax Increment Finance: Policy & Administrative Challenges Part 2

Daphne A. Kenyon, PhD, Lincoln Institute of Land Policy
David F. Merriman, PhD, University of Illinois
Margaret Cusack, Cook County, IL and IAAO
Alan S. Dornfest, AAS, Idaho State Tax Commission
Dagney Faulk, PhD, Ball State University
Bob McDonough, Tampa, FL

MANAGEMENT AND PERSONAL DEVELOPMENT

Off the Beaten Path—Alternative Careers in Appraisal

Paul E. Bidanset, Norfolk, VA

TECHNOLOGY TRENDS AND TOOLS

The Rise of Drone Utilization for Property Assessment

Charles Mondello, MS, ASPRS Fellow, GISP, EagleView Technology, Property Drone Consortium

SPECIAL ISSUES

County Economies 2015 - Learn How to Use the Toolkit

Emilia Istrate, PHD, National Association of Counties

EDUCATION IN ACTION

Mass Appraisal Developments from Around the Globe

David M. McMullen, Lebanon, NH
Jan G. E. Gieskes, Netherlands Council for Real Estate Assessment
Raphael C. Stephen, PhD, Ministry of Finance, West Indies
Chi-hung Tsui, Hong Kong Special Administrative Region

MASS APPRAISAL

Innovation of the Assessment System in South Korea

Hyoun-june Kim, MBA, Korea Appraisal Board

TUESDAY, AUGUST 30**10:00 am–11:00 am****COMMERCIAL**

Improving Commercial Value Estimates Using a New Cost Model

J. Wayne Moore, PhD, Moore Precision Cost
Tony W. Lindauer, CKA, Jefferson County PVA, KY

RESIDENTIAL

The Aliso Canyon/Porter Ranch Natural Gas Leak

Tracy Rekart, Los Angeles County, CA

LEGAL AND LEGISLATIVE

Experts and Evidence - How to Use Them Effectively

Paul Sanderson, JP, LLB (hons) FRICS, FIRR, International Property Tax Institute
Michele R. Crepeau, Montana Department of Revenue

MANAGEMENT AND PERSONAL DEVELOPMENT

The Magic of Innovation

Jake Parkinson, Tooele County, UT

TECHNOLOGY TRENDS AND TOOLS

Best-Practices for Automated Field Data Collection

Coleman McCormick, Fulcrum
Michael W. Prestridge, Lake County, FL

SPECIAL ISSUES

Disasters, Pre-Planning and Response: Is Your Office Ready?

Gregory S. Brown, CFA, Santa Rosa County, FL
Alex Hepp, Pictometry International Corp

EDUCATION IN ACTION

Creating a Body of Knowledge

Frederick M. Chmura, AAS, TEAM Consulting LLC

Kenneth L. Joyner, RES, AAS, Mecklenburg County, NC

Michael J. Lomax, Esri Canada

Michael W. Ireland, CAE, Retired, Bloomington, IL

MASS APPRAISAL

The Price Related Bias: Is It Ready for Prime Time?

Peter L. Davis, Kansas Division of Property Valuation

1:00pm-2:30pm

COMMERCIAL

Income Valuation Models: A Journey to Excellence

Charlene MacNeil, AACI, MIMA, Property Valuation Services Corporation

RESIDENTIAL

Accurately Accounting of AVM Land Values

Paul E. Bidanset, MA, Norfolk, VA

LEGAL AND LEGISLATIVE

Effectively Communicating with Your Legislators

Stephen White, Cobb County, GA

Steve A. Swindell, Cherokee County, GA

John A. Wright, Tulsa County, OK

L. Wade Patterson, Garfield County, OK

MANAGEMENT AND PERSONAL DEVELOPMENT

Out-Of-The-Box Leadership

Tony W. Lindauer, CKA, Jefferson County PVA, KY

Colleen Younger, Jefferson County PVA, KY

TECHNOLOGY TRENDS AND TOOLS

Calculating Price Related Bias in Excel

Anthony Justice, AAS, MS, MPA, Florida Department of Education

SPECIAL ISSUES

Demonstration Appraisal Report Grading

Randy J. Ripperger, CAE, Polk County, IA

EDUCATION IN ACTION

A View from the Trenches--Achieving Our CEA

Alvin R. Lankford, CAE, Williamson Central Appraisal District, TX

Katrina Scarborough, CFA, CCF, Osceola County, FL

Dinah Kilgore, RPA, El Paso Central Appraisal District, TX

Calvin Kent, PhD, AAS, Marshall University

MASS APPRAISAL

Multiple Regression Modeling and Residential Appraisal

Ronald A. Rowe, Lubbock Central Appraisal District, TX

Justin Carer, MA, Lubbock Central Appraisal District, TX

3:00pm-4:30pm

COMMERCIAL

Separating Intangible Value, FF&E, and Real Estate

Jim Amorin, MAI, SRA, AI-GRS, Appraisal Institute

RESIDENTIAL

Transforming the Reappraisal Process

Richard Jeffrey, Erie County, OH

Mark Wroblewski, Erie County, OH

Travis Gregorich, Bruce Harris & Associates

LEGAL AND LEGISLATIVE

Assessment Appeals in the Internet Age

Andrew Harrison, GISP, The Schneider Corporation

Tom Van Buer, Johnson County, IA

Michael Brady, Ocean City, NJ

MANAGEMENT AND PERSONAL DEVELOPMENT

Evolution or Revolution: Adapting to Changes

James Kavanagh, MRICS, Royal Institution of Chartered Surveyors

Christopher Barlow, MBA, MA, Thomson Reuters

TECHNOLOGY TRENDS AND TOOLS

Cadastral Data Sharing & Aggregation: National Parcel Map

Neal D. Carpenter, CMS, The Sidwell Company

Brent Jones, PE, PLS, Esri

SPECIAL ISSUES

The Importance of Property Tax in a Kingdom not so "United"

David Magor, OBE, IRRV (Hons), Institute of Revenues Rating and Valuation

Jim McCafferty, IRRV (Hons), Institute of Revenues Rating and Valuation

EDUCATION IN ACTION

Catching the Vision- Strategic Planning & Vision 2020

John C. Isbell, AAS, Sumner County, TN

Timothy L. Boncoskey, Maricopa County, AZ

MASS APPRAISAL

Office Buildings: Income Valuation & Mass Appraisal Modeling

Antonio G. Viens, MAI, SRA, Appraisal Education

WEDNESDAY, AUGUST 31

10:00am-11:30am

COMMERCIAL

Walking Tour of New Commercial Construction

James R. Siebers, CoreLogic

Sherrie Clevenger, CoreLogic

Ed Martinez, IDECC, CoreLogic

Tim C. Wilmath, MAI, SRA, Hillsborough County, FL

RESIDENTIAL

Solar Panels: It's Time to Value the Sun's Power

Jake Parkinson, Tooele County, UT

LEGAL AND LEGISLATIVE

A Successful Defense Starts with a Fair Assessment

Thomas A. Jaconetty, Esq, Cook County, IL

J. Geoffrey Pflugner, Esq, Icard, Merrill, Cullis, Timm, Furen & Ginsburg, PA.

MANAGEMENT AND PERSONAL DEVELOPMENT

Great Leaders Grow Highly Effective Teams

Val Larson, MBA, MD, OD, Larson Leadership

TECHNOLOGY TRENDS AND TOOLS

Geostatistical Response Surface - An Appraiser Training Manual

Maria De La Pena, WA Cert Appr, King County, WA

Bob Kaldor, King County, WA

SPECIAL ISSUES

What Top Customer Experience Trends Mean to You

Jeff Green, Qmatic, US

EDUCATION IN ACTION

Best Practices for Teaching Adult Learners

Kirk F. Boone, PPS, UNC - School of Government

Rob Moorem, MS, UNC - School of Government

MASS APPRAISAL

ASEAN Housing Markets and Opportunities for Mass Appraisal

Sophon Pornchokchai, PhD, D.FIABCI, CRS, MRICS, Thai Real Estate Foundation

1:00pm-2:30pm

COMMERCIAL

Multi Family Appraisal Issues

*Terry R. Taylor, CAE, RES, CFE, St Lucie County, FL***RESIDENTIAL**

Evaluating Residential Construction Primer Part 1

*James Canestaro, James C. Canestaro AIA, AICP***LEGAL AND LEGISLATIVE**

Mecklenburg 2011 Revaluation Review - Part 1

*Kenneth L. Joyner, RES, AAS, Mecklenburg County, NC**Eric G. Anderson, Mecklenburg County, NC**David D. Reeves, MSIT, SSGB, PMP, Mecklenburg County, NC**Christina M. Lantis, Mecklenburg County, NC**Kim Chandler, MCP, MCT, Mecklenburg County, NC***MANAGEMENT AND PERSONAL DEVELOPMENT**

Real Colors

*Terence Norwood, MPPA, Mississippi State University**Patrick Miller, Mississippi State University***TECHNOLOGY TRENDS AND TOOLS**

Excel Can Do That? From Pivot Tables to Dashboards

*David M. Cornell, CAE, MAI, MBA, New Hampshire Department of Revenue Administration***SPECIAL ISSUES**

The Valuation Table Approach

*Javaid Ashraf Dar, MSc, P&D Deptt. Govt of Punjab, Lahore, Pakistan**Abdul Razaq, Sr., MSc, P&D Deptt. Govt of Punjab, Lahore, Pakistan***EDUCATION IN ACTION**

Infill Property Development and Large Scale Renovations

*Andrew T. Carswell, PhD, University of Georgia**Daniel J. Fasteen, Dakota County, MN***MASS APPRAISAL**

Statistical Mass Appraisal Models for Large Buildings

Patrick M. O'Connor, ASA, O'Connor Consulting, Inc

3:00pm-4:30pm

COMMERCIAL

Valuation of Possessory Interests

*Olufemi A. Omotoso, RES, MRICS, District of Columbia**Folu Addy, MSc Architecture, District of Columbia***RESIDENTIAL**

Evaluating Residential Construction Primer Part 2

*James Canestaro, James C. Canestaro AIA, AICP***LEGAL AND LEGISLATIVE**

Mecklenburg 2011 Revaluation Review - Technology Challenges - Part 2

*Kenneth L. Joyner, RES, AAS, Mecklenburg County, NC**Eric G. Anderson, Mecklenburg County, NC**David D. Reeves, MSIT, SSGB, PMP, Mecklenburg County, NC**Christina M. Lantis, Mecklenburg County, NC**Kim Chandler, MCP, MCT, Mecklenburg County, NC***MANAGEMENT AND PERSONAL DEVELOPMENT**

Motivation and Morale--IAAO Can Help

*Heather Drake, CAE, RES, Maricopa County, AZ**Jared Angell, PMP, Tyler Technologies, Inc.***TECHNOLOGY TRENDS AND TOOLS**

Electronic Notices Vs. Paper in the Mail

*Jim Cote, MDP, EMC, The Master's Touch, LLC***SPECIAL ISSUES**

Tag and Tax: Evolution of Registered Motor Vehicle Taxation

*Travis J. Isaacs, North Carolina Department of Revenue Property Tax Division***EDUCATION IN ACTION**

An Update on the Educational Development Process

*Brad A. Eldridge, Douglas County, KS**Willa Jessee, MSED, IAAO***MASS APPRAISAL**

Electronic Property Characteristic Verification

James D. Tanner, Gaston County, NC

**For more information, including online registration,
please go to www.iaao.org**



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Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
FUND 101 - GENERAL FUND								
05/05/2016	GENS	64004*#	000519752568	MUTUAL OF OMAHA INSURANCE	DEPENDENT LIFE W/H FIRE MAY	231-220	000	23.40
05/05/2016	GENS	64004	000519752568	MUTUAL OF OMAHA INSURANCE	DEPENDENT LIFE W/H BLDG MAY	231-220	000	3.90
05/05/2016	GENS	64004	000519752568	MUTUAL OF OMAHA INSURANCE	DEPENDENT LIFE W/H GF MAY	231-220	000	11.70
05/05/2016	GENS	64004	000519752568	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H BLDG MAY	231-221	000	50.00
05/05/2016	GENS	64004	000519752568	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H GF MAY	231-221	000	145.60
05/05/2016	GENS	64004	000519752568	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H FIRE MAY	231-221	000	337.60
05/05/2016	GENS	64004	000519752568	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H VLIFE FIRE	231-221	000	30.00
05/05/2016	GENS	64004	000519752568	MUTUAL OF OMAHA INSURANCE	SHORT TERM DISABILITY W/H GF MAY	231-222	000	52.01
05/05/2016	GENS	64004	000519752568	MUTUAL OF OMAHA INSURANCE	SHORT TERM DISABILITY W/H FIRE MAY	231-222	000	69.13
				CHECK GENS 64004 TOTAL FOR FUND 101:				723.34
05/19/2016	GENS	64057	PARK RESERV REFUND	ADA CHRISTIAN SCHOOLS	PARK INCOME REFUND ADA CHR	671-653	000	25.00
05/26/2016	GENS	64093	PARK REFUND 11/09/15	FIRST BAPTIST CHURE OF ALTO	PARK INCOME REFUND REC PARK	671-653	000	60.00
05/26/2016	GENS	64094	PARK REFUND	GEPHARK, MICHELLE	PARK INCOME REFUND NO PLAY GROUND	671-653	000	60.00
05/26/2016	GENS	64098*#	000531127225	MUTUAL OF OMAHA INSURANCE	DEPENDENT LIFE W/H GF JUNE	231-220	000	11.70
05/26/2016	GENS	64098	000531127225	MUTUAL OF OMAHA INSURANCE	DEPENDENT LIFE W/H BLDG JUNE	231-220	000	3.90
05/26/2016	GENS	64098	000531127225	MUTUAL OF OMAHA INSURANCE	DEPENDENT LIFE W/H FIRE JUNE	231-220	000	23.40
05/26/2016	GENS	64098	000531127225	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H FIRE JUNE	231-221	000	337.60
05/26/2016	GENS	64098	000531127225	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H VLIFE JUNE	231-221	000	30.00
05/26/2016	GENS	64098	000531127225	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H GF JUNE	231-221	000	145.60
05/26/2016	GENS	64098	000531127225	MUTUAL OF OMAHA INSURANCE	ADDITIONAL LIFE W/H BLDG JUNE	231-221	000	50.00
05/26/2016	GENS	64098	000531127225	MUTUAL OF OMAHA INSURANCE	SHORT TERM DISABILITY W/H GF JUNE	231-222	000	52.01
05/26/2016	GENS	64098	000531127225	MUTUAL OF OMAHA INSURANCE	SHORT TERM DISABILITY W/H FIRE JUNE	231-222	000	140.13
				CHECK GENS 64098 TOTAL FOR FUND 101:				794.34
					Total for department 000:			1,662.68
Department: 101 TOWNSHIP BOARD								
05/05/2016	GENS	64033*#	9763047948	VERIZON WIRELESS	TRUSTEE CELL PHONESMTABLETS	924-100	101	64.13
05/12/2016	GENS	64055*#	9764690623	VERIZON WIRELESS	TRUSTEE CELL PHONES	924-100	101	64.13
05/26/2016	GENS	64097	0-1960 72016-6/2017	MICHIGAN TOWNSHIPS ASSOCIATION	TOWNSHIP DUES 7/1/2016-6/30/2017	723-000	101	6,126.00
					Total for department 101:			6,254.26
Department: 171 SUPERVISOR/MANAGER								
05/05/2016	GENS	63964	MILG 3/11-13 & CELL	ROBERT S BEAHAN	SUP/MGR/DEPT MILEAGE BEAHAN 61 MILES	860-000	171	32.94
05/05/2016	GENS	63964	MILG 3/11-13 & CELL	ROBERT S BEAHAN	MANAGER CELL PHONE ALLOWANCE	925-000	171	50.00
				CHECK GENS 63964 TOTAL FOR FUND 101:				82.94
05/05/2016	GENS	64033*#	9763047948	VERIZON WIRELESS	MANAGERS CELL PHONE TABLETS	925-000	171	32.07
05/12/2016	GENS	64055*#	9764505823	VERIZON WIRELESS	MANAGERS CELL PHONE	925-000	171	62.97
05/12/2016	GENS	64055	9764690623	VERIZON WIRELESS	MANAGERS CELL PHONE	925-000	171	32.07
				CHECK GENS 64055 TOTAL FOR FUND 101:				95.04
05/27/2016	GENS	64108*#	1267459	FIRST BANKCARD	SUPERVISOR EXP ACCT SWAYZE DONGLE STICK	862-500	171	6.99
05/27/2016	GENS	64108	548925	FIRST BANKCARD	MANAGER EXP ACCT SWAYZE CEMETERY DESIGN	862-550	171	49.03
05/27/2016	GENS	64108	1372271	FIRST BANKCARD	MGR EXP ACCT SWAYZE IPHONE CASE & CHARGE	862-550	171	34.84
05/27/2016	GENS	64108	610916105886	FIRST BANKCARD	MANAGER EXPENSE ACCT SWAYZE MEETING	862-550	171	6.36

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FUND 101 - GENERAL FUND								
					CHECK GENS 64108 TOTAL FOR FUND 101:			97.22
Department: 215 CLERK					Total for department 171:			307.27
05/05/2016	GENS	63965	MILG 4/18-27 & CELL	BELL, CLEM	CLERK MILEAGE BELL 88 MILES	860-000	215	47.52
05/05/2016	GENS	63965	MILG 4/18-27 & CELL	BELL, CLEM	CLERK CELL PHONE BELL- ALLOWANCE	925-000	215	50.00
					CHECK GENS 63965 TOTAL FOR FUND 101:			97.52
05/05/2016	GENS	64033*#	9763047948	VERIZON WIRELESS	CLERK CELL PHONE- TABLETS	925-000	215	32.07
05/05/2016	GENS	64035	DIR0258301	WEST MICHIGAN OFFICE INTERIORS	HON OFFICE CHAIR HN-HLWM-Y2-H-IM-DAI19-N	981-000	215	442.20
05/05/2016	GENS	64036	BIEGALLE,DENISE 2016	WEST MICHIGAN REGIONAL CLERKS ASSOC	ED BIEGALLE- ELECTION BEST PRAC CONF	724-000	215	10.00
05/12/2016	GENS	64055*#	9764505823	VERIZON WIRELESS	CLERK CELL PHONE	925-000	215	(32.11)
05/12/2016	GENS	64055	9764690623	VERIZON WIRELESS	CLERK CELL PHONE	925-000	215	32.07
					CHECK GENS 64055 TOTAL FOR FUND 101:			(0.04)
05/27/2016	GENS	64108*#	0988090562359544	FIRST BANKCARD	EDUCATION BIEGALLE HR CONF	724-000	215	195.00
Department: 253 TREASURER					Total for department 215:			776.75
05/05/2016	GENS	63961	PEIRCE,KENNETH 2016	ASSOCIATION OF PUBLIC	EDUCATION PEIRCE APT US & C CONF	724-000	253	320.00
05/05/2016	GENS	63961	SOURINE, OXANA 2016	ASSOCIATION OF PUBLIC	EDUCATION SOURINE 2016 APT US & C CONF	724-000	253	495.00
					CHECK GENS 63961 TOTAL FOR FUND 101:			815.00
05/05/2016	GENS	64018	MIKLG 3/07-4/25	SOURINE, OXANA	TREASURER MILEAGE 105 MILES	860-000	253	56.70
05/05/2016	GENS	64033*#	9763047948	VERIZON WIRELESS	TREASURER'S CELL PHONES TABLETS	924-100	253	16.03
05/12/2016	GENS	64055*#	9764690623	VERIZON WIRELESS	TREASURER'S CELL PHONES	924-100	253	16.03
05/26/2016	GENS	64087*#	106091	BS&A SOFTWARE	TREASURER SERVICE CONTRACTS- DELQ PP	939-000	253	570.00
05/26/2016	GENS	64087	106091	BS&A SOFTWARE	TREASURER SERVICE CONTRACTS- TAX	939-000	253	1,636.00
					CHECK GENS 64087 TOTAL FOR FUND 101:			2,206.00
05/26/2016	GENS	64095	KCTA MTG 6/08/2016	KENT COUNTY TREASURERS ASSOC	ED- KCTA MTG 6/08 AMOS, PEIRCE, SOURINE	724-000	253	36.00
05/26/2016	GENS	64101	CONF 5/15-5/18	PEIRCE, KENNETH	EDUCATION PEIRCE MMTA INSTITUE MEALS	724-000	253	70.18
05/26/2016	GENS	64101	CONF 5/15-5/18	PEIRCE, KENNETH	EDUCATION PEIRCE MMTA INSTITUTE LODGING	724-000	253	229.50
05/26/2016	GENS	64101	CONF 5/15-5/18	PEIRCE, KENNETH	EDUCATION PEIRCE MMTA INSTITUE MILEAGE	724-000	253	100.44
					CHECK GENS 64101 TOTAL FOR FUND 101:			400.12
Department: 257 ASSESSING					Total for department 253:			3,545.88
05/05/2016	GENS	63992	MILG 4/14-4/20	HOLZHEI, SHAWN	ASSESSING MILEAGE HOLZHEI 19 MILES	860-000	257	10.26
05/05/2016	GENS	63996	MCCARTY ,ROGER 2016	KENT COUNTY ASSESSOR'S ASSOC	ASSESSING MEMBERSH AND DUES MCCARTY KCAA	723-000	257	75.00
05/05/2016	GENS	63996	GENTER,JENNIFER 2016	KENT COUNTY ASSESSOR'S ASSOC	ASSESSING MEMBERS AND DUES GENTER KICAA	723-000	257	75.00
					CHECK GENS 63996 TOTAL FOR FUND 101:			150.00

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FUND 101 - GENERAL FUND								
05/05/2016	GENS	64000	MILG 4/1-4/27	ROGER MC CARTY	EDUCATION MCCARTY MTT & KCAA	724-000	257	8.10
05/05/2016	GENS	64000	MILG 4/1-4/27	ROGER MC CARTY	ASSESSING MILEAGE MCCARTY 124 REGULAR MI	860-000	257	66.96
								75.06
CHECK GENS 64000 TOTAL FOR FUND 101:								
05/05/2016	GENS	64033*#	9763047948	VERIZON WIRELESS	CELL PHONES/DATA TABLETS	924-100	257	16.03
05/12/2016	GENS	64055*#	9764690623	VERIZON WIRELESS	CELL PHONES/DATA	924-100	257	16.03
05/19/2016	GENS	64065	CONF MILG 4/7-4/28	GENTER, JENNIFER	ED- GENTER- KCAAO MTGS, KCAAO CLASSES	724-000	257	134.46
								401.84
Department: 262 ELECTIONS								
05/05/2016	GENS	3334(A)	961176	ELECTION SYSTEMS & SOFTWARE INC	HDWRE MAINT FOR M100	788-000	262	660.00
05/05/2016	GENS	3334(A)	961176	ELECTION SYSTEMS & SOFTWARE INC	HDWRE MAINT FOR AUTOMARK	788-000	262	189.60
								849.60
CHECK GENS 3334(A) TOTAL FOR FUND 101:								
05/05/2016	GENS	64033*#	9763058633	VERIZON WIRELESS	ELECTION MISC EXPENSES- TELEPHONES	788-000	262	16.82
05/12/2016	GENS	64055*#	9764701430	VERIZON WIRELESS	ELECTION MISC EXPENSES TELEPHONES	788-000	262	7.74
05/26/2016	GENS	64092	32310	ELECTION SOURCE	ELECTION SUPPLIES- OVAL BALLOT MARKING	756-000	262	50.00
05/27/2016	GENS	64108*#	DW 4/11/16	FIRST BANKCARD	ELECTION MISC EXP BIEGALLE ELECTION TRN	788-000	262	100.29
								1,024.45
Department: 265 BUILDING AND GROUNDS								
05/05/2016	GENS	3348(A)*#	44987931	WEX BANK	BLDG & GRDS VEHICLE FUEL APRIL	864-000	265	643.94
05/05/2016	GENS	63962	61695708476592 4/16	AT&T	COMPLEX PHONES	924-000	265	175.87
05/05/2016	GENS	63974*#	APRIL, 2016	CONSUMERS ENERGY	100012052419 6569 THORNBROOK ST SE	921-000	265	22.59
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100012762959 2990 BUTTRICK AVE SE	921-000	265	282.87
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	103019008525 2800 THORNAPPLE RIV DR	921-000	265	7.98
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100000285161 2865 THORNHILLS AVE	921-000	265	1,769.22
								2,082.66
CHECK GENS 63974 TOTAL FOR FUND 101:								
05/05/2016	GENS	63977*#	42487632	COMCAST	COMPLEX PHONES	924-000	265	149.51
05/05/2016	GENS	63977	42487632	COMCAST	COMPLEX PHONES B&G	924-000	265	28.50
								178.01
CHECK GENS 63977 TOTAL FOR FUND 101:								
05/05/2016	GENS	63978*#	01720517386011 5/16	COMCAST	COMPLEX PHONES CABLE/INTERNET MAY	924-000	265	206.74
05/05/2016	GENS	63984*#	457268600022 4/2016	DTE ENERGY	COMPLEX HEATING APRIL	923-000	265	550.42
05/05/2016	GENS	63984	457268600048 4/2016	DTE ENERGY	COMPLEX HEATING B&G APRIL	923-000	265	84.57
05/05/2016	GENS	63984	457268600014 4/2016	DTE ENERGY	COMPLEX HEATING 2800 THORNAPPLE RIV APR	923-000	265	39.36
								674.35
CHECK GENS 63984 TOTAL FOR FUND 101:								
05/05/2016	GENS	63986	FOCS187020	FOX FORD MAZDA	BLDG & GRDS VEHICLE MAINT OIL/LUBE F250	863-000	265	72.20

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05/05/2016	GENS	63986	FOCS187049	FOX FORD MAZDA	BLDG & GRDS VEHICLE MAINT OIL/ 02 F250	863-000	265	74.44
				CHECK GENS 63986 TOTAL FOR FUND 101:				146.64
05/05/2016	GENS	64009*#	59342542	PAETEC	COMPLEX PHONES B&G	924-000	265	52.73
05/05/2016	GENS	64009	59342542	PAETEC	COMPLEX PHONES ADMIN	924-000	265	132.27
				CHECK GENS 64009 TOTAL FOR FUND 101:				185.00
05/05/2016	GENS	64013*#	0240-006122162	REPUBLIC SERVICES	COMPLEX MAINTENANCE RECYCLE MAY	931-000	265	519.44
05/05/2016	GENS	64013	0240-006122162	REPUBLIC SERVICES	COMPLEX MAINTENANCE B&G RECYCLE MAY	931-000	265	62.79
				CHECK GENS 64013 TOTAL FOR FUND 101:				582.23
05/05/2016	GENS	64020	BLR387035	STATE OF MICHIGAN	COMPLEX MAINTENANCE BROILER INSPECTION	931-000	265	130.00
05/05/2016	GENS	64021*#	18129	SUPERIOR PEST CONTROL INC	COMPLEX MAINTENANCE- ANT TREATMENT	931-000	265	50.00
05/05/2016	GENS	64021	17965	SUPERIOR PEST CONTROL INC	PEST CONTROL - B&G	931-000	265	16.00
05/05/2016	GENS	64021	17966	SUPERIOR PEST CONTROL INC	PEST CONTROL - TWP HALL	931-000	265	16.00
				CHECK GENS 64021 TOTAL FOR FUND 101:				82.00
05/05/2016	GENS	64031	REFUND- FUEL PURCHAS	VANDERMEULEN, CHARLES	BLDG & GRDS VEH FUEL PURCHASED- OWN CC	864-000	265	100.00
05/05/2016	GENS	64033*#	9763047948	VERIZON WIRELESS	BLDG AND GROUNDS CELL PHONES ATBLETS	924-100	265	16.03
05/12/2016	GENS	3350(A)*#	80936	ENVIRO-CLEAN	CLEANING TOWNSHIP HALLAPRIL	802-200	265	462.00
05/12/2016	GENS	3352(A)*#	259013	NAPA AUTO PARTS	BLDG & GRDS VEH MAINT- STARTER 2000 F250	863-000	265	279.00
05/12/2016	GENS	3352(A)	259643	NAPA AUTO PARTS	BLDG & GRDS VEHICLE MAINT CR CORE DEPOSI	863-000	265	(106.51)
				CHECK GENS 3352(A) TOTAL FOR FUND 101:				172.49
05/12/2016	GENS	3354(A)*#	194138	KINGSLAND'S ACE HARDWARE	BLDG & GROUNDS UNIFORMS- GLASSES & GLOVE	768-000	265	26.08
05/12/2016	GENS	3354(A)	194153	KINGSLAND'S ACE HARDWARE	BLDG & GRDS VEHICLE MAINT CYCLE OIL	863-000	265	8.07
05/12/2016	GENS	3354(A)	194154	KINGSLAND'S ACE HARDWARE	BLDG & GRDS VEHICLE MAINT SUPPLIES	863-000	265	89.88
05/12/2016	GENS	3354(A)	194155	KINGSLAND'S ACE HARDWARE	BLDG & GRDS VEHICLE MAINT 2 CYCLE OIL	863-000	265	40.50
05/12/2016	GENS	3354(A)	194164	KINGSLAND'S ACE HARDWARE	BLDG & GRDS VEHICLE MAINTENANCE WASHERS	863-000	265	4.72
05/12/2016	GENS	3354(A)	194123	KINGSLAND'S ACE HARDWARE	BLDG & GRDS VEHICLE MAINT SCREWDRIVER	863-000	265	2.69
05/12/2016	GENS	3354(A)	194132	KINGSLAND'S ACE HARDWARE	BLDG & GRDS VEH MAINT PRIMER & GLASSES	863-000	265	83.66
05/12/2016	GENS	3354(A)	193936	KINGSLAND'S ACE HARDWARE	BLDG & GRDS VEHICLE FUEL RED ARMOR	864-000	265	32.38
05/12/2016	GENS	3354(A)	194166	KINGSLAND'S ACE HARDWARE	COMPLEX MAINTENANCE ELEC BALLAST	931-000	265	59.38
05/12/2016	GENS	3354(A)	193958	KINGSLAND'S ACE HARDWARE	RAKES, HAMMERS, LOPPERS, SHOVELS, PAILS,	931-000	265	713.46
05/12/2016	GENS	3354(A)	194081	KINGSLAND'S ACE HARDWARE	COMPLEX MAINT PRIMER AND PAINT TRAY	931-000	265	36.88
				CHECK GENS 3354(A) TOTAL FOR FUND 101:				1,097.70
05/12/2016	GENS	64043*#	30102736 MAY 2016	CINTAS CORP #301	2016 RUG CLEANING SERVICE BLDG	931-000	265	39.64
05/12/2016	GENS	64043	30102736 MAY 2016	CINTAS CORP #301	2016 RUG CLEANING SERVICE COMPLEX/BLDG M	931-000	265	179.36
				CHECK GENS 64043 TOTAL FOR FUND 101:				219.00
05/12/2016	GENS	64055*#	9764505823	VERIZON WIRELESS	BLDG AND GROUNDS CELL PHONES	924-100	265	132.44
05/12/2016	GENS	64055	9764690623	VERIZON WIRELESS	BLDG AND GROUNDS CELL PHONES	924-100	265	16.03
				CHECK GENS 64055 TOTAL FOR FUND 101:				148.47
05/19/2016	GENS	64066*#	WS2042252 JAN/APR 16	GRAND RAPIDS CITY TREASURER	COMPLEX WATER-SEWER JAN-APR	927-000	265	782.28
05/26/2016	GENS	3363(A)*#	191246	QUALITY AIR	COMPLEX MAINTENANCE 5/15-6/14	931-000	265	141.40

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FUND 101 - GENERAL FUND									
05/26/2016	GENS	3363(A)	191246	QUALITY AIR	COMPLEX MAINTENANCE BLDG 5/15-6/14	931-000	265	76.19	
05/26/2016	GENS	3363(A)	191246	QUALITY AIR	COMPLEX MAINTENANCE 5/15-6/14	931-000	265	48.90	
05/26/2016	GENS	3363(A)	189292	QUALITY AIR	COMPLEX MAINTENANCE 3/15-4/14	931-000	265	141.36	
05/26/2016	GENS	3363(A)	189292	QUALITY AIR	COMPLEX MAINTENANCE 3/15-4/14	931-000	265	48.90	
05/26/2016	GENS	3363(A)	189292	QUALITY AIR	COMPLEX MAINTENANCE BLDG 3/15-4/14	931-000	265	76.19	
05/26/2016	GENS	3363(A)	187347	QUALITY AIR	COMPLEX MAINTENANCE 1/15-2/14	931-000	265	141.36	
05/26/2016	GENS	3363(A)	187347	QUALITY AIR	COMPLEX MAINTENANCE 1/15-2/14	931-000	265	48.90	
05/26/2016	GENS	3363(A)	187347	QUALITY AIR	COMPLEX MAINTENANCE BLDG 1/15-2/14	931-000	265	76.19	
05/26/2016	GENS	3363(A)	191246	QUALITY AIR	MUSEUM MAINTENANCE 5/15-6/14	961-000	265	31.12	
05/26/2016	GENS	3363(A)	189292	QUALITY AIR	MUSEUM MAINTENANCE 3/15-4/14	961-000	265	31.12	
05/26/2016	GENS	3363(A)	187347	QUALITY AIR	MUSEUM MAINTENANCE 1/15-2/14	961-000	265	31.12	
				CHECK GENS 3363(A) TOTAL FOR FUND 101:					892.75
05/26/2016	GENS	64085	6169670842 5/18	AT&T	COMPLEX PHONES MAY LOCAL & LONG DISTANC	924-000	265	197.73	
05/26/2016	GENS	64086*#	36696246-0	BARTLETT TREE EXPERTS	COMPLEX MAINTENANCE TREAT AUSTRIAN PINE	931-000	265	159.00	
05/26/2016	GENS	64086	3672194-0	BARTLETT TREE EXPERTS	COMPLEX MAINTENANCE B&G FOLIAGE TREATMNT	931-000	265	26.00	
				CHECK GENS 64086 TOTAL FOR FUND 101:					185.00
05/26/2016	GENS	64091*#	43168343	COMCAST	COMPLEX PHONES B&G	924-000	265	28.50	
05/26/2016	GENS	64091	43168343	COMCAST	COMPLEX PHONES	924-000	265	149.51	
				CHECK GENS 64091 TOTAL FOR FUND 101:					178.01
05/26/2016	GENS	64100*#	59424819	PAETEC	COMPLEX PHONES B&G	924-000	265	52.75	
05/26/2016	GENS	64100	59424819	PAETEC	COMPLEX PHONES ADMIN	924-000	265	132.44	
				CHECK GENS 64100 TOTAL FOR FUND 101:					185.19
05/27/2016	GENS	64108*#	Z MASTER MOWER PART: FIRST BANKCARD	FIRST BANKCARD	BLDG & GR VEH MAINT-Z-MASTER MOWER PARTS	863-000	265	1,662.29	
05/27/2016	GENS	64108	1037756	FIRST BANKCARD	BLDG & GRDS VEHICLE FUEL	864-000	265	58.02	
05/27/2016	GENS	64108	313733/9	FIRST BANKCARD	COMPLEX MAINTENANCE BOOT SCRUBBERS	931-000	265	31.98	
				CHECK GENS 64108 TOTAL FOR FUND 101:					1,752.29
Department: 276 CEMETERY								Total for department 265:	11,476.38
05/05/2016	GENS	63974*#	APRIL, 2016	CONSUMERS ENERGY	100012957591 7200 30TH ST SE	921-000	276	78.47	
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100012548051 5601 WHITNEYVILLE AVE	921-000	276	55.50	
				CHECK GENS 63974 TOTAL FOR FUND 101:					133.97
05/05/2016	GENS	63985	2569/3	FRUIT BASKET FLOWERLAND	CEMETERY MAINTSUN & SHADE MIX	932-000	276	169.98	
Department: 295 ADMINISTRATIVE								Total for department 276:	303.95
05/05/2016	GENS	3330(A)	800193	APPLIED IMAGING	MONTHLY MAINTADM CANNON/IRC2550 COPIES	939-000	295	97.58	
05/05/2016	GENS	3337(A)	F16222	KENT COUNTY TREASURER	KENT COUNTY AERIAL PHOTO PICTOMETRY PROJ	952-100	295	3,294.42	
05/05/2016	GENS	63979	55562	CAPITAL ONE COMMERCIAL	OTHER EXPENSES- KITCHEN/CLEANING SUPPLIE	787-000	295	145.09	
05/05/2016	GENS	63990	1984	GRAND VALLEY METRO COUNCIL	REGIS DUES (FY 16 - 17) APR-SEPT	952-000	295	18,949.00	
05/05/2016	GENS	64008	424791	OFFICE MAX	OFFICE SUPPLIES- PAPER (YELLOW GOLD)	727-000	295	31.11	

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FUND 101 - GENERAL FUND								
05/05/2016	GENS	64011	280705	PRINTLINK	OFFICE SUPPLIES REGULAR ENVELOPES	727-000	295	198.50
05/05/2016	GENS	64016	MILG 4/18	SEYKORA, ANN	EDUCATION SEYKORA SOFTWARE TRAINING 30 M	724-000	295	16.20
05/05/2016	GENS	64022*#	493660-0	SUPPLYGEEKS.BIZ	GENERAL FUND OFFICE SUPPLIES	727-000	295	60.90
05/05/2016	GENS	64022	493660-1	SUPPLYGEEKS.BIZ	GENERAL FUND SUPPLIES	727-000	295	24.48
05/05/2016	GENS	64022	493261-0	SUPPLYGEEKS.BIZ	GENERAL FUND OFFICE SUPPLIES	727-000	295	49.87
05/05/2016	GENS	64022	493229-0	SUPPLYGEEKS.BIZ	GENERAL FUND SUPPLIES - TONER / LAMINATE	727-000	295	97.40
05/05/2016	GENS	64022	492918-0	SUPPLYGEEKS.BIZ	GENERAL FUND OFFICE SUPPLIES	727-000	295	142.00
05/05/2016	GENS	64022	493088-0	SUPPLYGEEKS.BIZ	GENERAL FUND SUPPLIES	727-000	295	134.44
05/05/2016	GENS	64022	492436-0	SUPPLYGEEKS.BIZ	GENERAL FUND-NAME PLATE BELL	727-000	295	24.95
				CHECK GENS 64022 TOTAL FOR FUND 101:				534.04
05/05/2016	GENS	64033*#	9763047948	VERIZON WIRELESS	CELL PHONES/DATA TABLETS	924-100	295	16.03
05/12/2016	GENS	3351(A)*#	408019	FIRST CHOICE COFFEE SERVICE	COFFEE SERVICE FOR TWP. HALL	787-000	295	57.55
05/12/2016	GENS	3355(A)	480447	SHMG OCCUPATIONAL HEALTH	GENERAL FUND PHYSICAL EXAMS- BEATON	957-000	295	62.00
05/12/2016	GENS	3355(A)	480067	SHMG OCCUPATIONAL HEALTH	GENERAL FUND PHYSICAL EXAMS BEATON	957-000	295	131.00
				CHECK GENS 3355(A) TOTAL FOR FUND 101:				193.00
05/12/2016	GENS	64042#	9307304374	CONSUMERS ENERGY	OTHER EXP- LAND RENTAL LEASE CASC/HALL	787-000	295	50.00
05/12/2016	GENS	64048*#	1000015084 4/2016	MLIVE MEDIA GROUP	PRINTING/PUBLISHING EMPLOYMENT ADV SECR	900-000	295	377.11
05/12/2016	GENS	64050*#	493867-0	SUPPLYGEEKS.BIZ	GENERAL FUND SUPPLIES	727-000	295	174.82
05/12/2016	GENS	64050	494207-0	SUPPLYGEEKS.BIZ	GENERAL FUND OFFICE SUPPLIES	727-000	295	76.49
				CHECK GENS 64050 TOTAL FOR FUND 101:				251.31
05/12/2016	GENS	64053	973154	VARNUM	LEGAL FEES ZONING APRIL	826-000	295	91.00
05/12/2016	GENS	64053	9731583	VARNUM	LEGAL FEES INTERN PROGRAM	826-000	295	218.40
				CHECK GENS 64053 TOTAL FOR FUND 101:				309.40
05/12/2016	GENS	64055*#	9764690623	VERIZON WIRELESS	CELL PHONES/DATA	924-100	295	16.03
05/12/2016	GENS	64056*#	3536	VREDEVELD HAEFNER LLC	2015 AUDIT FINAL BILLING PROGRESS BILLING	807-000	295	2,000.00
05/19/2016	GENS	3359(A)	51999	MUNICIPAL WEB SERVICES	WEBSITE HOSTING	815-000	295	130.00
05/19/2016	GENS	3360(A)	480106	SHMG OCCUPATIONAL HEALTH	GENERAL FUND PHYSICAL EXAMS LING	957-000	295	40.00
05/19/2016	GENS	3360(A)	480106	SHMG OCCUPATIONAL HEALTH	GENERAL FUND PHYSICAL EXAMS WYELS	957-000	295	95.00
				CHECK GENS 3360(A) TOTAL FOR FUND 101:				135.00
05/19/2016	GENS	64075	11208	MUNICIPAL ADVISORY COUNCIL OF MICH	TAX/ASSESS ADMIN COSTS- OVERLAPPING DEBT	814-000	295	100.00
05/19/2016	GENS	64076	565770	OFFICE MAX	OFFICE SUPPLIES COMPUTER PAPER	727-000	295	129.95
05/19/2016	GENS	64077*#	PETTY CASH 5/18/2016	CASH - GENERAL FUND	OTHER EXPENSES SUPPLIES	787-000	295	4.98
05/19/2016	GENS	64077	PETTY CASH 5/18/2016	CASH - GENERAL FUND	LEGAL FEES SOURINE REGISTER DEEDS	826-000	295	30.00

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FUND 101 - GENERAL FUND								
05/19/2016	GENS	64077	PETTY CASH 5/18/2016	CASH - GENERAL FUND	LEGAL FEES KORHORN REGISTER DEEDS	826-000	295	56.00
05/19/2016	GENS	64077	PETTY CASH 5/18/2016	CASH - GENERAL FUND	LEGAL FEES SOURINE REGISTER DEEDS	826-000	295	30.00
05/19/2016	GENS	64077	PETTY CASH 5/18/2016	CASH - GENERAL FUND	LEGAL FEES SOURINE JEOPARDY	826-000	295	10.00
CHECK GENS 64077 TOTAL FOR FUND 101:								130.98
05/19/2016	GENS	64083	489180-0	SUPPLYGEEKS.BIZ	GENERAL FUND SUPPLIES	727-000	295	57.63
05/19/2016	GENS	64083	494848-0	SUPPLYGEEKS.BIZ	GENERAL FUND OFFICE SUPPLIES	727-000	295	60.14
CHECK GENS 64083 TOTAL FOR FUND 101:								117.77
05/26/2016	GENS	3361(A)	812276	APPLIED IMAGING	MONTHLY MAINT COPIER/ADM	939-000	295	72.65
05/26/2016	GENS	3361(A)	812276	APPLIED IMAGING	MONTHLY MAINT COPIER/ADM COPIES	939-000	295	17.96
CHECK GENS 3361(A) TOTAL FOR FUND 101:								90.61
05/26/2016	GENS	3362(A)*f	350637	FISHBECK THOMPSON CARR & HUBER	ENGINEERING COSTS- TASSELL PARK EROSION	821-000	295	495.00
05/26/2016	GENS	3364(A)	480550	SHMG OCCUPATIONAL HEALTH	GENERAL FUND PHYSICAL EXAMS- NOTEBOOK	957-000	295	95.00
05/26/2016	GENS	64087**	106091	BS&A SOFTWARE	COMPUTER COSTS-WEB SITE TAX, ASSESS,SA	815-100	295	3,795.00
05/26/2016	GENS	64087	106091	BS&A SOFTWARE	SERVICE CONTRACTS WORK ORDER	939-000	295	1,040.00
05/26/2016	GENS	64087	10379	BS&A SOFTWARE	SERVICE CONTRACTS CR ON INV# 106091	939-000	295	(1,040.00)
CHECK GENS 64087 TOTAL FOR FUND 101:								3,795.00
05/26/2016	GENS	64090	P# 62738447	CNA SURETY DIRECT BILL	LEGAL FEES BOND CLERK/TREASURER	826-000	295	480.00
05/26/2016	GENS	64104	482512	SHMG OCCUPATIONAL HEALTH	GENERAL FUND PHYSICAL EXAMS WIERENGA	957-000	295	40.00
05/27/2016	GENS	64108**	REALTIME LANDSCAPE	FIRST BANKCARD	SPECIAL PROJECTS LANSCAPE SOFTWARE	967-000	295	86.95
05/27/2016	GENS	64108	79639	FIRST BANKCARD	SMALL EQUIPMENT/FURN BELL BELKIN 4FT AC	981-000	295	29.99
CHECK GENS 64108 TOTAL FOR FUND 101:								116.94
Department: 445 DRAIN								Total for department 295: 32,392.62
05/05/2016	GENS	3335(A)	348205	FISHBECK THOMPSON CARR & HUBER	DRAIN ENGINEERING SCHOOLHOUSE CREEK	821-000	445	437.00
05/19/2016	GENS	3357(A)	348207	FISHBECK THOMPSON CARR & HUBER	DRAIN ENGINEERING THORNAPPLE HILLS BAYOU	821-000	445	407.50
05/26/2016	GENS	3362(A)*f	349841	FISHBECK THOMPSON CARR & HUBER	DRAIN ENGINEERING- CAS/SCHOOLHOUSE CREEK	821-000	445	872.50
05/26/2016	GENS	3362(A)	349842	FISHBECK THOMPSON CARR & HUBER	DRAIN ENGINEERING- CAS/SENTINEL POINT DR	821-000	445	2,334.00
CHECK GENS 3362(A) TOTAL FOR FUND 101:								3,206.50
Department: 447 YARD WASTE REMOVAL								Total for department 445: 4,051.00
05/05/2016	GENS	64010	5982	PHOENIX RESOURCES	4-22-16	818-000	447	1,500.00
05/05/2016	GENS	64010	5982	PHOENIX RESOURCES	4-24-16	818-000	447	2,500.00
05/05/2016	GENS	64010	5982	PHOENIX RESOURCES	4-26-16	818-000	447	500.00
05/05/2016	GENS	64010	5982	PHOENIX RESOURCES	4-23-16	818-000	447	3,000.00
CHECK GENS 64010 TOTAL FOR FUND 101:								7,500.00
05/26/2016	GENS	3365(A)	9050	THORNAPPLE RIVER NURSERY, INC.	CONTRACTED SERVICE- YARD WASTE TAGS	818-000	447	4,576.50
Department: 448 STREET LIGHTS								Total for department 447: 12,076.50

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FUND 101 - GENERAL FUND								
05/05/2016	GENS	63974*#	APRIL, 2016	CONSUMERS ENERGY	100011965082 2870 JACK SMITH AVE SE	926-000	448	78.74
05/12/2016	GENS	64042#	100000373306 4/2016	CONSUMERS ENERGY	STREETLIGHTING APRIL	926-000	448	8,554.17
05/19/2016	GENS	64070*#	409811	KENT COUNTY ROAD COMMISSION	TRAFFIC SIGNALS APR	927-100	448	9.34
05/26/2016	GENS	64106	SE 387142	STATE OF MICHIGAN	TRAFFIC SIGNALS 1/1-3/30/2016	927-100	448	33.39
Department: 652 TRANSPORTATION								
05/05/2016	GENS	63994	073777	HOPE NETWORK	SENIOR AND DISABLED TRANSPORTATION 2016-	859-000	652	3,412.50
Department: 721 PLANNING								
05/05/2016	GENS	64033*#	9763047948	VERIZON WIRELESS	COMM DEV CELL/DATA TABLETS	925-000	721	32.07
05/12/2016	GENS	64048*#	1000015084 4/2016	MLIVE MEDIA GROUP	PRINTING & PUBLISHING APR ADV	900-000	721	443.10
05/12/2016	GENS	64055*#	9764505823	VERIZON WIRELESS	COMM DEV CELL/DATA	925-000	721	151.33
05/12/2016	GENS	64055	9764690623	VERIZON WIRELESS	COMM DEV CELL/DATA	925-000	721	32.07
CHECK GENS 64055 TOTAL FOR FUND 101:								183.40
05/26/2016	GENS	3362(A)*#	350636	FISHBECK THOMPSON CARR & HUBER	SPECIAL PROJECTS- CASC/GATEWAY SIGNS	967-000	721	2,203.50
05/26/2016	GENS	64102	3746	RIVERHOUSE	COMM DEV UNIFORMS- PORT AUTHORITY SHIRTS	768-000	721	163.94
05/27/2016	GENS	64108*#	089445	FIRST BANKCARD	COMM DEV MILEAGE PETERSON PARKING	860-000	721	3.00
05/27/2016	GENS	64108	1138150	FIRST BANKCARD	COMM DEV EXPENSE ACCT PETERSON PLAN MTG	862-500	721	14.39
CHECK GENS 64108 TOTAL FOR FUND 101:								17.39
Department: 756 PARKS								
								Total for department 721:
								3,043.40
05/05/2016	GENS	63963	36735848-0	BARTLETT TREE EXPERTS	FINAL BILL	935-000	756	539.00
05/05/2016	GENS	63968	127210	BUIST ELECTRIC INC	TRACED WIRES AT TASSELL PARK LABOR & EQU	935-000	756	226.00
05/05/2016	GENS	63974*#	APRIL, 2016	CONSUMERS ENERGY	100014570889 3820 THORNAPPLE RIV DR	921-000	756	43.70
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100014570673 3804 THORNAPPLE RIV DR	921-000	756	86.69
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100012592265 2900 THORNAPPLE RIV DR	921-000	756	230.52
CHECK GENS 63974 TOTAL FOR FUND 101:								360.91
05/05/2016	GENS	63977*#	42487632	COMCAST	PARK PHONES	924-000	756	21.36
05/05/2016	GENS	63997	PLAN REVIEW	KENT COUNTY - HEALTH DEPT	PARK MAINTENANCE- PLAN REVIEW - REC PARK	935-000	756	250.00
05/05/2016	GENS	64002	462106	MINER SUPPLY COMPANY	CLEANING SUPPLIES/PAPER PRODUCTS PARK	756-000	756	1,142.10
05/05/2016	GENS	64002	462166	MINER SUPPLY COMPANY	CLEANING SUPPLIES/PAPER PRODUCTS PARK	756-000	756	182.01
05/05/2016	GENS	64002	462167	MINER SUPPLY COMPANY	PARK OPERATING SUPPLIES CR ON INV 462106	756-000	756	(207.00)

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FUND 101 - GENERAL FUND								
					CHECK GENS 64002 TOTAL FOR FUND 101:			1,117.11
05/05/2016	GENS	64009*#	59342542	PAETEC	PARK PHONES	924-000	756	39.55
05/05/2016	GENS	64013*#	0240-006122162	REPUBLIC SERVICES	PARK MAINTENANCE RECYCLE MAY	935-000	756	451.77
05/05/2016	GENS	64014	17452	ROOKS LANDSCAPING INC	FINAL BILL	935-000	756	5,624.00
05/12/2016	GENS	3354(A)*#	193967	KINGSLAND'S ACE HARDWARE	PARK MAINTENANCE RAKES	935-000	756	194.32
05/12/2016	GENS	3354(A)	194049	KINGSLAND'S ACE HARDWARE	PARK MAINTENANCE BLEACH	935-000	756	5.14
05/12/2016	GENS	3354(A)	193957	KINGSLAND'S ACE HARDWARE	PARK MAINTENANCE CABLE TIES	935-000	756	7.19
					CHECK GENS 3354(A) TOTAL FOR FUND 101:			206.65
05/19/2016	GENS	64069	EHD43016-3774	KENT COUNTY - HEALTH DEPT	PARK MAINT- WATER TESTING 3810 THORNAPPL	935-000	756	64.00
05/26/2016	GENS	3363(A)*#	191246	QUALITY AIR	PARK MAINTENANCE 5/15-6/14	935-000	756	11.33
05/26/2016	GENS	3363(A)	189292	QUALITY AIR	PARK MAINTENANCE 3/15-4/14	935-000	756	11.33
05/26/2016	GENS	3363(A)	187347	QUALITY AIR	PARK MAINTENANCE 1/15-2/14	935-000	756	11.33
					CHECK GENS 3363(A) TOTAL FOR FUND 101:			33.99
05/26/2016	GENS	64091*#	43168343	COMCAST	PARK PHONES	924-000	756	21.36
05/26/2016	GENS	64096	463140	MINER SUPPLY COMPANY	CLEANING SUPPLIES/PARK MAINTENANCE	935-000	756	132.97
05/26/2016	GENS	64099	5445	NORTH KENT WELL & PUMP INC	PARK MAINTENANCE- NEW WELL AT REC PARK	935-000	756	12,037.00
05/26/2016	GENS	64100*#	59424819	PAETEC	PARK PHONES	924-000	756	39.56
Department: 803 HISTORICAL					Total for department 756:			21,165.23
05/05/2016	GENS	63974*#	APRIL, 2016	CONSUMERS ENERGY	100012592398 2839 THORNAPPLE RIV DR	921-000	803	52.34
05/05/2016	GENS	63984*#	457268600030 4/2016	DTE ENERGY	MUSEUM - HEATING/UTILITY APRIL	923-000	803	65.21
05/05/2016	GENS	64021*#	17964	SUPERIOR PEST CONTROL INC	PEST CONTROL - MUSEUM	961-000	803	45.00
05/26/2016	GENS	64105	39030	SPEESE PAINTING CO., LLC	MUSEUM MAINTENANCE- CLEAN AND PAINTING	961-000	803	2,555.00
Department: 850 BENEFITS/INSURANCE					Total for department 803:			2,717.55
05/05/2016	GENS	63982*	RIS0001081497	DELTA DENTAL	DENTAL INSURANCE BENEFITS MAY	721-000	850	975.32
05/05/2016	GENS	63982	RIS0001081497	DELTA DENTAL	MI CLAIMS TAX - DENTAL MAY	721-200	850	6.33
					CHECK GENS 63982 TOTAL FOR FUND 101:			981.65
05/05/2016	GENS	64004*#	000519752568	MUTUAL OF OMAHA INSURANCE	LIFE & DIS INSURANCE BENEFITS ADD MAY	720-000	850	21.55
05/05/2016	GENS	64004	000519752568	MUTUAL OF OMAHA INSURANCE	LIFE & DIS INSURANCE BENEFITS LIF MAY	720-000	850	141.75
05/05/2016	GENS	64004	000519752568	MUTUAL OF OMAHA INSURANCE	LIFE & DIS INSURANCE BENEFITS LTD MAY	720-000	850	343.81
					CHECK GENS 64004 TOTAL FOR FUND 101:			507.11

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FUND 101 - GENERAL FUND								
05/05/2016	GENS	64012*	0161050065786	PRIORITY HEALTH	HEALTH INSURANCE BENEFITS MAY	719-000	850	10,159.27
05/12/2016	GENS	64044*	525814	FIDELITY SECURITY LIFE INS	VISION INSURANCE BENEFITS MAY	718-000	850	146.43
05/19/2016	GENS	64064*	RSI0001122212	DELTA DENTAL	DENTAL INSURANCE BENEFITS JUNE	721-000	850	1,093.76
05/19/2016	GENS	64064	RSI0001122212	DELTA DENTAL	MI CLAIMS TAX - DENTAL JUNE	721-200	850	79.52
				CHECK GENS 64064 TOTAL FOR FUND 101:				1,173.28
05/26/2016	GENS	64098*#	000531127225	MUTUAL OF OMAHA INSURANCE	LIFE & DIS INSURANCE BENEFITS LIF JUNE	720-000	850	141.75
05/26/2016	GENS	64098	000531127225	MUTUAL OF OMAHA INSURANCE	LIFE & DIS INSURANCE BENEFITS LTD JUNE	720-000	850	343.81
05/26/2016	GENS	64098	000531127225	MUTUAL OF OMAHA INSURANCE	LIFE & DIS INSURANCE BENEFITS ADD JUNE	720-000	850	21.55
				CHECK GENS 64098 TOTAL FOR FUND 101:				507.11
					Total for department 850:			13,474.85
Department: 901 CAPITAL OUTLAY								
05/05/2016	GENS	63976	932654	COLDSRING	COLUMBARIUM UNIT	970-000	901	8,292.40
05/26/2016	GENS	64089	9307407837	CONSUMERS ENERGY	CAPITAL OUT- LANDIMP SIGN BOARD 28TH/196	974-000	901	600.00
					Total for department 901:			8,892.40
Department: 965 TRANSFERS OUT								
05/12/2016	GENS	64040	MAY 2016 GF ALLOC	CASCADE CHARTER TOWNSHIP	TRANSFER TO FIRE FUND MAY	999-006	965	33,333.33
					Total for department 965:			33,333.33
					Total for fund 101 GENERAL FUND			168,988.48
FUND 151 - CEMETERY TRUST FUND								
05/05/2016	GENS	3344(A)*#	ACH3292	THORNAPPLE RIVER NURSERY, INC.	MAINT & REPAIR/- DUPLICAT PYMT ACH 3292	931-000	276	(250.00)
05/12/2016	GENS	3354(A)*#	193913	KINGSLAND'S ACE HARDWARE	MAINT & REPAIR/IMPROVEMENTS- EARPLUGS	931-000	276	15.29
					Total for department 276:			(234.71)
					Total for fund 151 CEMETERY TRUST FUND			(234.71)
FUND 206 - FIRE FUND								
05/05/2016	GENS	3331(A)	383-336150	BATTERIES PLUS - 383	FIRE EQUIPMENT MAINT BATTERIES	938-000	336	108.84
05/05/2016	GENS	3336(A)	1612101	FUEL MANAGEMENT SYSTEM	FIRE FUELS	745-000	336	209.60
05/05/2016	GENS	3336(A)	1612101	FUEL MANAGEMENT SYSTEM	FIRE FUELS	745-000	336	(9.57)
				CHECK GENS 3336(A) TOTAL FOR FUND 206:				200.03
05/05/2016	GENS	3340(A)	478689	SHMG OCCUPATIONAL HEALTH	FIRE PHYSICAL EXAMS ALBRIGHT	957-000	336	103.00
05/05/2016	GENS	3340(A)	477710	SHMG OCCUPATIONAL HEALTH	FIRE PHYSICAL EXAMS ALBRIGHT	957-000	336	148.00
				CHECK GENS 3340(A) TOTAL FOR FUND 206:				251.00
05/05/2016	GENS	3348(A)*#	44987931	WEX BANK	FIRE FUELS APRIL	745-000	336	703.15
05/05/2016	GENS	63969	87600	BULLEX	FIRE TRAINING SMOKE LIQUID	726-000	336	154.97

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FUND 101 - GENERAL FUND								
05/05/2016	GENS	63970	2 /2016	CALEDONIA CHARTER TOWNSHIP	FIRE TRAINING TRAINING RESOUREC MATERIAL	726-000	336	186.42
05/05/2016	GENS	63974*#	APRIL, 2016	CONSUMERS ENERGY	100012762959 2990 BUTTRICK AVE SE	921-002	336	565.73
05/05/2016	GENS	63977*#	42487632	COMCAST	FIRE PHONES	924-000	336	56.96
05/05/2016	GENS	63977	42487632	COMCAST	FIRE PHONES/BUTTRICK	924-002	336	21.36
				CHECK GENS 63977 TOTAL FOR FUND 206:				78.32
05/05/2016	GENS	63978*#	01720206159018 5/16	COMCAST	FIRE PHONES INTERNET MAY	924-000	336	94.90
05/05/2016	GENS	63978	01720517386011 5/16	COMCAST	FIRE PHONES CABLE MAY	924-000	336	119.75
05/05/2016	GENS	63978	01720575391010 5/16	COMCAST	FIRE PHONES/BUTTRICK XFINITY	924-002	336	42.53
				CHECK GENS 63978 TOTAL FOR FUND 206:				257.18
05/05/2016	GENS	63981	CLOTH ALLOW 4/21	KREIGH DEERING	FIRE UNIFORMS DEERING CLOTHING ALLOW	768-000	336	60.00
05/05/2016	GENS	63983	TRAINING MATERIAL	DETTWILER, JOSHUA	FIRE TRAINING- REIMB TRAINING MATERIAL	726-000	336	114.00
05/05/2016	GENS	63984*#	457268600048 4/2016	DTE ENERGY	FIRE HEATING/BUTTRICK APRIL	923-002	336	169.16
05/05/2016	GENS	63987	27576	FRONT LINE SERVICES INC.	FIRE EQUIPMENT MAINT AUTOMATIC DRAIN	938-000	336	45.25
05/05/2016	GENS	63988	36100-12016319 9/28/	GRAND RAPIDS PRESS	FIRE PUBLICATIONS GR PRESS 4/12-9/28	901-000	336	93.60
05/05/2016	GENS	63993*#	7014239	THE HOME DEPOT CREDIT SERVICES	FIRE TRAINING SUPPLIES	726-000	336	163.00
05/05/2016	GENS	63993	0023689	THE HOME DEPOT CREDIT SERVICES	FIRE STATION MAINT MICROWAVE	936-000	336	156.66
				CHECK GENS 63993 TOTAL FOR FUND 206:				319.66
05/05/2016	GENS	64003	99049130I	MOORE MEDICAL, LLC	ITEMS FOR TRAINING	726-000	336	772.50
05/05/2016	GENS	64003	99049130I	MOORE MEDICAL, LLC	MEDICAL EQUIPMENT FOR RESPONSE TO MEDICA	958-000	336	765.84
05/05/2016	GENS	64003	99049130I	MOORE MEDICAL, LLC	FIRE SUPPLEMENTAL EQUIPMENT	958-000	336	0.84
				CHECK GENS 64003 TOTAL FOR FUND 206:				1,539.18
05/05/2016	GENS	64006	11704968-00	NICHOLS PAPER & SUPPLY CO	CLEANING SUPPLIES FOR STATION 1	936-000	336	491.99
05/05/2016	GENS	64007	552862	NYE UNIFORM COMPANY	FIRE UNIFORMS KNOWLES	768-000	336	131.97
05/05/2016	GENS	64009*#	59342542	PAETEC	FIRE PHONES	924-000	336	65.96
05/05/2016	GENS	64009	59342542	PAETEC	FIRE PHONES/BUTTRICK	924-002	336	39.55
				CHECK GENS 64009 TOTAL FOR FUND 206:				105.51
05/05/2016	GENS	64013*#	0240-006122162	REPUBLIC SERVICES	FIRE STATION MAINT/BUTTRICK RECYCLE MAY	936-002	336	125.59
05/05/2016	GENS	64021*#	17966	SUPERIOR PEST CONTROL INC	PEST CONTROL - STATION 1	936-000	336	32.00
05/05/2016	GENS	64021	17965	SUPERIOR PEST CONTROL INC	PEST CONTROL - STATION 2	936-002	336	32.00
				CHECK GENS 64021 TOTAL FOR FUND 206:				64.00
05/05/2016	GENS	64030	28224780	VALLEY CITY LINEN INC	FIRE STATION MAINT-RUG & TOWEL CLEANING	936-000	336	39.95
05/05/2016	GENS	64030	28219910	VALLEY CITY LINEN INC	FIRE STATION MAINT-RUG & TOWEL CLEANING	936-000	336	39.95

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FUND 101 - GENERAL FUND								
05/05/2016	GENS	64030	28215088	VALLEY CITY LINEN INC	FIRE STATION MAINT-RUG & TOWEL CLEANING	936-000	336	39.95
05/05/2016	GENS	64030	28209492	VALLEY CITY LINEN INC	FIRE STATION MAINT-RUG & TOWEL CLEANING	936-000	336	39.95
				CHECK GENS 64030 TOTAL FOR FUND 206:				159.80
05/05/2016	GENS	64033*#	9763047948	VERIZON WIRELESS	FIRE PHONES TABLETS	924-000	336	16.03
05/05/2016	GENS	64033	9763058633	VERIZON WIRELESS	FIRE PHONES MODEMS	924-000	336	118.60
				CHECK GENS 64033 TOTAL FOR FUND 206:				134.63
05/05/2016	GENS	64037	5558454	WORLDPOINT EC, INC.	COR TRAINING MATERIALS FOR DEPT AND COMM	726-000	336	658.00
05/05/2016	GENS	64037	5558454	WORLDPOINT EC, INC.	FIRE TRAINING FREIGHT ON INV 5558454	726-000	336	29.61
05/05/2016	GENS	64037	5558166	WORLDPOINT EC, INC.	FIRE TRAINING-CLICKER REPLACEMENT BELLOW	726-000	336	40.95
				CHECK GENS 64037 TOTAL FOR FUND 206:				728.56
05/12/2016	GENS	3351(A)*#	408018	FIRST CHOICE COFFEE SERVICE	FIRE OTHER EXPENSES- COFFEE SERVICE	787-000	336	111.92
05/12/2016	GENS	3352(A)*#	2572488	NAPA AUTO PARTS	REDUCER SLEEVES	938-000	336	26.99
05/12/2016	GENS	3354(A)*#	193832	KINGSLAND'S ACE HARDWARE	FIRE STATION MAINTHWN SUPPLIES	936-000	336	29.80
05/12/2016	GENS	3354(A)	193970	KINGSLAND'S ACE HARDWARE	FIRE STATION MAINT LAUNDRY SUPPLIES	936-000	336	41.94
05/12/2016	GENS	3354(A)	193943	KINGSLAND'S ACE HARDWARE	FIRE STATION MAINT ALUM PIPE	936-000	336	11.43
05/12/2016	GENS	3354(A)	193944	KINGSLAND'S ACE HARDWARE	FIRE STATION MAINT VECH MAINT SUPPLIES	936-000	336	26.23
05/12/2016	GENS	3354(A)	193879	KINGSLAND'S ACE HARDWARE	FIRE STATION MAINT/BUTTRICK STAPLES	936-002	336	3.59
05/12/2016	GENS	3354(A)	194065	KINGSLAND'S ACE HARDWARE	FIRE STA MAINT/BUTTRICK PAINTING SUPPLIE	936-002	336	10.33
05/12/2016	GENS	3354(A)	193952	KINGSLAND'S ACE HARDWARE	FIRE EQUIPMENT MAINT CR INV 193943	938-000	336	(5.00)
				CHECK GENS 3354(A) TOTAL FOR FUND 206:				118.32
05/12/2016	GENS	64043*#	30102736 MAY 2016	CINTAS CORP #301	2016 RUG CLEANING SERVICE FIRE	936-000	336	95.72
05/12/2016	GENS	64043	30102736 MAY 2016	CINTAS CORP #301	2016 RUG CLEANING SERVICE S.C.	936-000	336	30.60
				CHECK GENS 64043 TOTAL FOR FUND 206:				126.32
05/12/2016	GENS	64047	AR142648	KRAFT BUSINESS SYSTEM	FIRE COPIER/LEASE/SERVICE SHARP/MX-363N	939-000	336	69.52
05/12/2016	GENS	64048*#	1000015084 4/2016	MLIVE MEDIA GROUP	FIRE PUBLICATIONS EMPLOYMENT ADV FF	901-000	336	367.76
05/12/2016	GENS	64051	116667	TIME EMERGENCY EQUIPMENT	HIGH RISE PACKS FOR ALL 3 ENGINES	938-000	336	234.46
05/12/2016	GENS	64055*#	9764505823	VERIZON WIRELESS	FIRE PHONES	924-000	336	111.28
05/12/2016	GENS	64055	9764701430	VERIZON WIRELESS	FIRE PHONES MODEMS	924-000	336	118.62
05/12/2016	GENS	64055	9764690623	VERIZON WIRELESS	FIRE PHONES	924-000	336	16.03
				CHECK GENS 64055 TOTAL FOR FUND 206:				245.93
05/12/2016	GENS	64056*#	3536	VREDEVELD HAEFNER LLC	2015 AUDIT FINAL BILLING	807-000	336	375.00
05/19/2016	GENS	3358(A)	1613601	FUEL MANAGEMENT SYSTEM	FIRE FUELS	745-000	336	179.08
05/19/2016	GENS	3358(A)	1613601	FUEL MANAGEMENT SYSTEM	FIRE FUELS	745-000	336	(6.51)
				CHECK GENS 3358(A) TOTAL FOR FUND 206:				172.17
05/19/2016	GENS	64060	53148	CANFIELD PLUMBING & HEATING	FIRE STA MAINT/BUTTRICK- LEAK COPPER PIP	936-002	336	164.50
05/19/2016	GENS	64074	830109891	MOORE MEDICAL, LLC	FIRE SUPPLEMENTAL EQUIP INSTA GLUCOSE	958-000	336	151.83

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FUND 101 - GENERAL FUND								
05/19/2016	GENS	64077*#	PETTY CASH 5/18/2016	CASH - GENERAL FUND	FIRE OTHER EXPENSES SEYKORA POSTAGE-FIRE	787-000	336	1.12
05/19/2016	GENS	64078	MILG 5/13 & REIMB	RON ROWLAND	FIRE STATION MAINT	936-000	336	12.71
05/19/2016	GENS	64078	MILG 5/13 & REIMB	RON ROWLAND	FIRE STATION MAINT BATTERIES	936-000	336	63.57
				CHECK GENS 64078 TOTAL FOR FUND 206:				76.28
05/19/2016	GENS	64081	16-2658	STROBRIDGE, JAMES R	AIR QUALITY ASSESSMENT STATION 2	936-002	336	1,565.00
05/26/2016	GENS	3363(A)*#	191246	QUALITY AIR	FIRE STATION MAINT 5/15-6/14	936-000	336	79.95
05/26/2016	GENS	3363(A)	189292	QUALITY AIR	FIRE STATION MAINT 3/15-4/14	936-000	336	79.95
05/26/2016	GENS	3363(A)	187347	QUALITY AIR	FIRE STATION MAINT 1/15-2/14	936-000	336	79.95
05/26/2016	GENS	3363(A)	190840	QUALITY AIR	SERVICE CALL STATION 2 BAY HEATER	936-002	336	277.50
05/26/2016	GENS	3363(A)	191246	QUALITY AIR	FIRE STATION MAINT/BUTTRICK 5/15-6/14	936-002	336	124.60
05/26/2016	GENS	3363(A)	189292	QUALITY AIR	FIRE STATION MAINT/BUTTRICK 3/15-4/14	936-002	336	124.60
05/26/2016	GENS	3363(A)	187347	QUALITY AIR	FIRE STATION MAINT/BUTTRICK 1/15-2/14	936-002	336	124.60
				CHECK GENS 3363(A) TOTAL FOR FUND 206:				891.15
05/26/2016	GENS	64086*#	3672194-0	BARTLETT TREE EXPERTS	FIRE STA MAINT/BUTTRICK FOLIAGE TREATMNT	936-002	336	52.00
05/26/2016	GENS	64091*#	43168343	COMCAST	FIRE PHONES	924-000	336	56.96
05/26/2016	GENS	64091	43168343	COMCAST	FIRE PHONES/BUTTRICK	924-002	336	21.36
				CHECK GENS 64091 TOTAL FOR FUND 206:				78.32
05/26/2016	GENS	64100*#	59424819	PAETEC	FIRE PHONES	924-000	336	65.97
05/26/2016	GENS	64100	59424819	PAETEC	FIRE PHONES/BUTTRICK	924-002	336	39.56
				CHECK GENS 64100 TOTAL FOR FUND 206:				105.53
					Total for department 336:			11,722.66
Department: 850 BENEFITS/INSURANCE								
05/05/2016	GENS	63982*	RIS0001081497	DELTA DENTAL	DENTAL INSURANCE BENEFITS MAY	721-000	850	1,834.30
05/05/2016	GENS	63982	RIS0001081497	DELTA DENTAL	MI CLAIMS TAX - DENTAL MAY	721-200	850	10.56
				CHECK GENS 63982 TOTAL FOR FUND 206:				1,844.86
05/05/2016	GENS	64004*#	000519752568	MUTUAL OF OMAHA INSURANCE	LIFE & DISABILITY INSURANCE AD&D MAY	720-000	850	25.54
05/05/2016	GENS	64004	000519752568	MUTUAL OF OMAHA INSURANCE	LIFE & DISABILITY INSURANCE LTD MAY	720-000	850	400.46
05/05/2016	GENS	64004	000519752568	MUTUAL OF OMAHA INSURANCE	LIFE & DIS INSURANCE BENEFITS LIF MAY	720-000	850	168.00
				CHECK GENS 64004 TOTAL FOR FUND 206:				594.00
05/05/2016	GENS	64012*	0161050065786	PRIORITY HEALTH	HEALTH INSURANCE BENEFITS MAY	719-000	850	10,605.60
05/12/2016	GENS	64044*	525814	FIDELITY SECURITY LIFE INS	VISION INSURANCE BENEFITS MAY	718-000	850	194.82
05/19/2016	GENS	64064*	RSI0001122212	DELTA DENTAL	DENTAL INSURANCE BENEFITS JUNE	721-000	850	1,834.30
05/19/2016	GENS	64064	RSI0001122212	DELTA DENTAL	MI CLAIMS TAX - DENTAL JUNE	721-200	850	133.35
				CHECK GENS 64064 TOTAL FOR FUND 206:				1,967.65
05/26/2016	GENS	64098*#	000531127225	MUTUAL OF OMAHA INSURANCE	LIFE & DISABILITY INSURANCE AD&D JUNE	720-000	850	29.34
05/26/2016	GENS	64098	000531127225	MUTUAL OF OMAHA INSURANCE	LIFE & DIS INSURANCE BENEFITS LIF JUNE	720-000	850	193.00
05/26/2016	GENS	64098	000531127225	MUTUAL OF OMAHA INSURANCE	LIFE & DISABILITY INSURANCE LTD JUNE	720-000	850	458.96
				CHECK GENS 64098 TOTAL FOR FUND 206:				681.30
					Total for department 850:			15,888.23
Department: 901 CAPITAL OUTLAY								

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FUND 101 - GENERAL FUND									
05/19/2016	GENS	64061	125000079-1	CHROUGH COMMUNICATIONS INC	MOUNTS, ANTENNAS FOR MOBILE COMPUTERS	980-000	901	47.72	
								Total for department 901:	47.72
								Total for fund 206 FIRE FUND	27,658.61
FUND 207 - POLICE FUND									
05/05/2016	GENS	63998	F16191	KENT COUNTY SHERIFF'S DEPT	SHERIFF PROTECTION MARCH	801-000	301	47,082.66	
								Total for department 301:	47,082.66
								Total for fund 207 POLICE FUND	47,082.66
FUND 208 - HAZMAT FUND									
05/12/2016	GENS	64038	04105351	ARGUS-HAZCO	HYDROGEN SULFIDE SENSOR	958-000	344	250.00	
05/12/2016	GENS	64038	04105351	ARGUS-HAZCO	FREIGHT	958-000	344	8.31	
05/12/2016	GENS	64038	04105351	ARGUS-HAZCO	O2 SENSOR MULTI RAE DETECTOR	958-000	344	160.00	
								CHECK GENS 64038 TOTAL FOR FUND 208:	418.31
								Total for department 344:	418.31
								Total for fund 208 HAZMAT FUND	418.31
FUND 209 - CCT OPEN SPACE FUND									
05/05/2016	GENS	63974*#	APRIL, 2016	CONSUMERS ENERGY	100041772151 6803 BURTON ST SE	921-000	751	99.45	
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100061096465 6803 BURTON ST SE	921-000	751	22.59	
								CHECK GENS 63974 TOTAL FOR FUND 209:	122.04
05/26/2016	GENS	3363(A)*#	191246	QUALITY AIR	PARK MAINTENANCE 5/15-6/14	935-000	751	50.47	
05/26/2016	GENS	3363(A)	189292	QUALITY AIR	PARK MAINTENANCE 3/15-4/14	935-000	751	50.47	
05/26/2016	GENS	3363(A)	187347	QUALITY AIR	PARK MAINTENANCE 1/15-2/14	935-000	751	50.47	
								CHECK GENS 3363(A) TOTAL FOR FUND 209:	151.41
								Total for department 751:	273.45
								Total for fund 209 CCT OPEN SPACE	273.45
FUND 216 - PATHWAYS FUND									
05/05/2016	GENS	3344(A)*#	8960	THORNAPPLE RIVER NURSERY, INC.	PROMIX 4/11/16	931-000	758	300.00	
05/05/2016	GENS	3344(A)	8960	THORNAPPLE RIVER NURSERY, INC.	PROMIX 4/5/16	931-000	758	300.00	
								CHECK GENS 3344(A) TOTAL FOR FUND 216:	600.00
05/26/2016	GENS	3362(A)*#	350637	FISHBECK THOMPSON CARR & HUBER	ENGINEERING PATHWAY VISITS	821-100	758	330.00	
								Total for department 758:	930.00
								Total for fund 216 PATHWAYS FUND	930.00
FUND 246 - IRF FUND									
05/26/2016	GENS	3362(A)*#	350641	FISHBECK THOMPSON CARR & HUBER	ADMIN ENGINEERING COSTS- CAS/TRD ROAD EX	821-000	295	270.00	
05/26/2016	GENS	3362(A)	350633	FISHBECK THOMPSON CARR & HUBER	ADMIN ENGINEER COSTS- BURTON & CASC PRV	821-000	295	12,422.20	
05/26/2016	GENS	3362(A)	350640	FISHBECK THOMPSON CARR & HUBER	ADMIN ENGINEERING COSTS- TRD UTILITY EXT	821-000	295	3,034.00	
								CHECK GENS 3362(A) TOTAL FOR FUND 246:	15,726.20
								Total for department 295:	15,726.20

Department: 901 CAPITAL OUTLAY

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FUND 101 - GENERAL FUND									
05/12/2016	GENS	3353(A)	APPL# 1	KAMMINGA AND ROODVOETS INC	BURTON/CASCADE PV PROJECT APPL# 1	972-300	901	239,391.70	
05/19/2016	GENS	64070*#	409829	KENT COUNTY ROAD COMMISSION	BURTON/CASCADE PV PROJECT- APR	972-300	901	228.04	
								Total for department 901:	239,619.74
								Total for fund 246 IRF	255,345.94
FUND 248 - DDA FUND									
05/05/2016	GENS	63974*#	APRIL, 2016	CONSUMERS ENERGY	100011901541 6800 CASCADE RD SE	921-000	170	288.22	
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100012017305 6610 28TH ST SE	921-000	170	164.02	
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100041058650 6116 28TH ST SE	921-000	170	87.11	
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100063460503 5770 FOREMOST DR SE	921-000	170	151.32	
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100066874924 2990 LUCERNE DR SE	921-000	170	191.59	
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100012213862 6658 28TH ST SE	921-000	170	22.72	
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100054393572 5434 28TH ST SE	921-000	170	70.56	
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100041059393 6282 28TH ST SE	921-000	170	131.25	
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100041059278 5905 28TH ST SE	921-000	170	92.04	
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100012017115 6753 OLD 28TH ST	921-000	170	205.19	
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100041081355 5613 28TH ST SE	921-000	170	87.02	
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100054379084 5196 28TH ST SE	921-000	170	187.39	
05/05/2016	GENS	63974	APRIL, 2016	CONSUMERS ENERGY	100011901814 6811 CASCADE RD SE	921-000	170	136.73	
								CHECK GENS 63974 TOTAL FOR FUND 248:	1,815.16
05/05/2016	GENS	64033*#	9763047948	VERIZON WIRELESS	CELL PHONES TABLETS	924-100	170	16.03	
05/12/2016	GENS	64045	22958	HOOGERHYDE SAFE & LOCK, INC	LOCKS FOR STREETLIGHT CONTROL BOXES	931-000	170	560.00	
05/12/2016	GENS	64055*#	9764690623	VERIZON WIRELESS	CELL PHONES	924-100	170	16.03	
05/19/2016	GENS	3356(A)	1075197	DICKINSON WRIGHT PLLC	LEGAL DDA ANNUAL REPORTS	826-265	170	160.00	
05/19/2016	GENS	64077*#	PETTY CASH 5/18/2016	CASH - GENERAL FUND	DDA - MILEAGE KORHORN PARKING	860-000	170	1.00	
05/19/2016	GENS	64082	METRO CUISE RENTAL	SUN RENTALS	DDA REPAIR & MAINT- METRO CRUISE	931-300	170	251.25	
05/26/2016	GENS	3362(A)*#	350637	FISHBECK THOMPSON CARR & HUBER	ENGINEERING- DDA SCANNING	821-000	170	53.85	
05/26/2016	GENS	64086*#	36696243-0	BARTLETT TREE EXPERTS	MAINT & REPAIR/IMPROV FOLIAGE/CRANSAPPLE	931-000	170	116.00	
05/26/2016	GENS	64107	051716	STUDIO BINDI	DDA REPAIR & MAINT- METRO CRUISE FLYERS	931-300	170	150.00	
								Total for department 170:	3,139.32
Department: 901 CAPITAL OUTLAY									
05/05/2016	GENS	3332(A)	201404-14	CORNELISSE DESIGN ASSOC INC	ENGINEERING- MUSEUM GARDENS JAN-APR	821-051	901	855.90	
05/12/2016	GENS	3349(A)	APPL# 7	APEX CONTRACTORS, INC.	MUSEUM GARDENS PROJECT AAPL# 7	974-051	901	27,707.70	
05/26/2016	GENS	3362(A)*#	350637	FISHBECK THOMPSON CARR & HUBER	CAPITAL OUTLAY - LANDIMP DRURY INN WALK	974-000	901	165.00	

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FUND 101 - GENERAL FUND									
05/26/2016	GENS	64103	17553	ROOKS LANDSCAPING INC	MUSEUM GARDENS PROJECT	974-051	901	21,443.78	
								Total for department 901:	50,172.38
								Total for fund 248 DDA	53,311.70
FUND 249 - BUILDING FUND									
05/05/2016	GENS	63973	P# 2564	CASCADE CHARTER TOWNSHIP	S/W CONNECT 5924 BURTON SE	237-000	000	1,100.00	
05/05/2016	GENS	63973	P# 2565	CASCADE CHARTER TOWNSHIP	S/W CONNECT 2500 THORNAPPLE RIVER DR	237-000	000	2,200.00	
								CHECK GENS 63973 TOTAL FOR FUND 249:	3,300.00
05/12/2016	GENS	64041	P# 2566	CASCADE CHARTER TOWNSHIP	2463 S/W CONNECT 6072 HALL TS	237-000	000	2,200.00	
05/19/2016	GENS	64062	P# 2567	CASCADE CHARTER TOWNSHIP	S/W CONNECT 5801 MANCHESTER HILLS	237-000	000	2,200.00	
05/26/2016	GENS	64088	P# 2568	CASCADE CHARTER TOWNSHIP	S/W CONNECT 6084 CASCADE RD	237-000	000	1,100.00	
05/26/2016	GENS	64088	P# 2570	CASCADE CHARTER TOWNSHIP	S.W CONNECT 4815 N QUAIL CREST DR	237-000	000	2,200.00	
								CHECK GENS 64088 TOTAL FOR FUND 249:	3,300.00
								Total for department 000:	11,000.00
Department: 371 BUILDING DEPARTMENT									
05/05/2016	GENS	63966	MILG 4/18-4/29	BENOIT, BILL	MILEAGE - BENOIT 630 MILES	860-000	371	340.20	
05/05/2016	GENS	63967	MILG 4/18-4/29	BIEGALLE, JEFFREY	MILEAGE- BIEGALLE,J 584 MILES	860-000	371	315.36	
05/05/2016	GENS	63977*#	42487632	COMCAST	PHONES	924-000	371	49.84	
05/05/2016	GENS	63980	MILG 4/18-4/29/16	KEN DAVIS	MILEAGE DAVIS 595 MILES	860-000	371	321.30	
05/05/2016	GENS	63991	MILG 4/18-4/29	DANIEL L HEYER	MILEAGE HEYER 569 MILES	860-000	371	307.26	
05/05/2016	GENS	63995	MILG 4/18-4/28	HUYSER, DANIEL A.	MILEAGE- HUYSER 489 MILES	860-000	371	264.06	
05/05/2016	GENS	64001	MILG 4/18-4/29	VINCENT MILITO	MILEAGE MILITO- 214 MILES	860-000	371	115.56	
05/05/2016	GENS	64009*#	59342542	PAETEC	PHONES BLDG	924-000	371	27.05	
05/05/2016	GENS	64015	MILG 4/18-4/29	RON SABIN	MILEAGE SABIN 508 MILES	860-000	371	274.32	
05/05/2016	GENS	64019	MILG 4/21-4/28	JIM SPAAK	MILEAGE SPAAK- 146 MILES	860-000	371	78.84	
05/05/2016	GENS	64022*#	493660-0	SUPPLYGEEKS.BIZ	SUPPLIES- CRTDG	727-000	371	166.59	
05/05/2016	GENS	64033*#	9763047948	VERIZON WIRELESS	CELL PHONES TABLETS	924-100	371	128.26	
05/05/2016	GENS	64034	MILG 4/18-4/29/2016	BRIAN WILSON	MILEAGE WILSON 618 MILES	860-000	371	333.72	

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FUND 101 - GENERAL FUND								
05/12/2016	GENS	64046	9002364175	KONICA MINOLTA ALBIN	C454 PRINTER/COPIER COPIES & MAINT	939-000	371	45.98
05/12/2016	GENS	64049	95348	PSI PRINTING SYSTEMS INC	OTHER EXPENSES- DEPOSIT SLIPS	787-000	371	182.39
05/12/2016	GENS	64050*#	494049-0	SUPPLYGEEKS.BIZ	BLDG SUPPLIES INK CARTRIDES	727-000	371	147.12
05/12/2016	GENS	64050	494049-1	SUPPLYGEEKS.BIZ	BLDG SUPPLIES- INK CARTRIDGE	727-000	371	75.11
05/12/2016	GENS	64050	493660-0 CR	SUPPLYGEEKS.BIZ	SUPPLIES CR IN 493660-0 5/4/2016	727-000	371	(166.59)
				CHECK GENS 64050 TOTAL FOR FUND 249:				55.64
05/12/2016	GENS	64055*#	9764505823	VERIZON WIRELESS	CELL PHONES	924-100	371	420.11
05/12/2016	GENS	64055	9764690623	VERIZON WIRELESS	CELL PHONES	924-100	371	128.26
				CHECK GENS 64055 TOTAL FOR FUND 249:				548.37
05/12/2016	GENS	64056*#	3536	VREDEVELD HAEFNER LLC	2015 AUDIT FINAL BILLING	807-000	371	125.00
05/19/2016	GENS	64058	MILG 5/2--5/20/	BENOIT, BILL	MILEAGE - BENOIT MILG 494 MILES	860-000	371	266.76
05/19/2016	GENS	64059	MILG 5/05-5/13	BIEGALLE, JEFFREY	MILEAGE- BIEGALLE,J 499 MILES	860-000	371	269.46
05/19/2016	GENS	64063	MILG 5,02-5/13	KEN DAVIS	MILEAGE DAVIS 436 MILES	860-000	371	235.44
05/19/2016	GENS	64067	MILG 5/2-5/13 &REIMB	DANIEL L HEYER	MILEAGE HEYER 559 MILES	860-000	371	301.86
05/19/2016	GENS	64067	MILG 5/2-5/13 &REIMB	DANIEL L HEYER	SMALL EQUIPMENT/FURNITURE THERMOMETERS	981-000	371	15.45
				CHECK GENS 64067 TOTAL FOR FUND 249:				317.31
05/19/2016	GENS	64068	MILG 5/2-5/13	HUYSER, DANIEL A.	MILEAGE- HUYSER 642 MILES	860-000	371	346.68
05/19/2016	GENS	64072	MILG 5/2-5/13	VINCENT MILITO	MILEAGE MILITO- 503 MILES	860-000	371	271.62
05/19/2016	GENS	64079	MILG 5/2-5/13	RON SABIN	MILEAGE SABIN 414 MILES	860-000	371	223.56
05/19/2016	GENS	64080	MILG 5/5/2016	JIM SPAAK	MILEAGE SPAAK MILEAGE- 44 MILES	860-000	371	23.76
05/19/2016	GENS	64084	MILG 5/2-5/13	BRIAN WILSON	MILEAGE WILSON 255 MILES	860-000	371	137.70
05/26/2016	GENS	64087*#	106091	BS&A SOFTWARE	USAGE FEE - PERMITS	939-000	371	1,178.00
05/26/2016	GENS	64091*#	43168343	COMCAST	PHONES	924-000	371	49.84
05/26/2016	GENS	64100*#	59424819	PAETEC	PHONES BLDG	924-000	371	27.29
05/27/2016	GENS	64108*#	93540	FIRST BANKCARD	14MBOOKS	724-000	371	240.84
05/27/2016	GENS	64108	8395	FIRST BANKCARD	DEPT HEAD, SUPV EXP WILSON CONF PLAINF	862-500	371	44.90
05/27/2016	GENS	64108	90364C	FIRST BANKCARD	DEPT HEAD, SUPV EXP WILSON MTG CLERK	862-500	371	34.00
				CHECK GENS 64108 TOTAL FOR FUND 249:				319.74
					Total for department 371:			7,346.90

Department: 850 BENEFITS/INSURANCE

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FUND 101 - GENERAL FUND								
05/05/2016	GENS	63982*	RIS0001081497	DELTA DENTAL	DENTAL INSURANCE BENEFITS MAY	721-000	850	650.37
05/05/2016	GENS	63982	RIS0001081497	DELTA DENTAL	MI CLAIMS TAX - DENTAL MAY	721-200	850	4.22
CHECK GENS 63982 TOTAL FOR FUND 249:								654.59
05/05/2016	GENS	64004*#	000519752568	MUTUAL OF OMAHA INSURANCE	LIFE & DISABILITY INSURANCE LTD MAY	720-000	850	224.75
05/05/2016	GENS	64004	000519752568	MUTUAL OF OMAHA INSURANCE	LIFE & DISABILITY INSURANCE BENEFITS LIF	720-000	850	95.25
05/05/2016	GENS	64004	000519752568	MUTUAL OF OMAHA INSURANCE	LIFE & DISABILITY INSURANCE AD&D MAY	720-000	850	14.48
CHECK GENS 64004 TOTAL FOR FUND 249:								334.48
05/05/2016	GENS	64012*	0161050065786	PRIORITY HEALTH	HEALTH INSURANCE BENEFITS MAY	719-000	850	9,468.70
05/12/2016	GENS	64044*	525814	FIDELITY SECURITY LIFE INS	VISION INSURANCE BENEFITS MAY	718-000	850	101.20
05/19/2016	GENS	64064*	RSI0001122212	DELTA DENTAL	DENTAL INSURANCE BENEFITS JUNE	721-000	850	650.37
05/19/2016	GENS	64064	RSI0001122212	DELTA DENTAL	MI CLAIMS TAX - DENTAL JUNE	721-200	850	47.28
CHECK GENS 64064 TOTAL FOR FUND 249:								697.65
05/26/2016	GENS	64098*#	000531127225	MUTUAL OF OMAHA INSURANCE	LIFE & DISABILITY INSURANCE LTD JUNE	720-000	850	224.75
05/26/2016	GENS	64098	000531127225	MUTUAL OF OMAHA INSURANCE	LIFE & DISABILITY INSURANCE BENEFITS LIF	720-000	850	95.25
05/26/2016	GENS	64098	000531127225	MUTUAL OF OMAHA INSURANCE	LIFE & DISABILITY INSURANCE AD&D JUNE	720-000	850	14.48
CHECK GENS 64098 TOTAL FOR FUND 249:								334.48
Total for department 850:								11,591.10
Department: 964 PAYMENTS TO OTHER TOWNSHIPS								
05/05/2016	GENS	3333(A)	APRIL 2016 PERMITS	EAST GRAND RAPIDS/CITY OF	PERMITS DUE TO EAST GR APRIL	964-500	964	2,613.40
05/05/2016	GENS	3338(A)	APRIL 2016 PERMITS	LOWELL TOWNSHIP	PERMITS DUE TO LOWELL TWP APRIL	964-100	964	789.00
05/05/2016	GENS	3339(A)	APRIL 2016 PERMITS	PLAINFIELD CHARTER TOWNSHIP	PERMITS DUE PLAINFIELD APRIL	964-600	964	2,609.20
05/05/2016	GENS	63960	APRIL 2016 PERMITS	ADA TOWNSHIP	PERMITS DUE TO ADA TWP APRIL	964-400	964	4,109.60
05/05/2016	GENS	63972	APRIL 2016 PERMITS	CASCADE CHARTER TOWNSHIP	PERMITS DUE CASCADE TWP APRIL	964-800	964	9,328.00
05/05/2016	GENS	63989	APRIL 2016 PERMITS	GRAND RAPIDS CHARTER TOWNSHIP	PERMITS DUE TO GR TWP APRIL	964-300	964	2,916.60
05/05/2016	GENS	63999	APRIL 2016 PERMITS	LOWELL MI, CITY OF	PERMITS DUE CITY OF LOWELL APRIL	964-700	964	529.80
05/05/2016	GENS	64032	APRIL 2016 PERMITS	VERGENNES TOWNSHIP	PERMITS DUE TO VERGENNES TWP APRIL	964-200	964	627.20
Total for department 964:								23,522.80
Total for fund 249 BUILDING FUND								53,460.80
FUND 270 - LIBRARY FUND								
05/05/2016	GENS	63974*#	APRIL, 2016	CONSUMERS ENERGY	100000284784 2870 JACKSMITH AVE	921-000	790	4,286.85
05/05/2016	GENS	63977*#	42487632	COMCAST	LIBRARY PHONES	924-000	790	21.36

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FUND 101 - GENERAL FUND								
05/05/2016	GENS	63984*#	457271900013 4/2016	DTE ENERGY	LIBRARY HEATING APRIL	923-000	790	620.27
05/05/2016	GENS	63993*#	703272	THE HOME DEPOT CREDIT SERVICES	LIBRARY MAINTENANCE BRACKETS	931-000	790	43.92
05/05/2016	GENS	64009*#	59342542	PAETEC	LIBRARY PHONES	924-000	790	39.55
05/05/2016	GENS	64013*#	0240-006122162	REPUBLIC SERVICES	LIBRARY MAINTENANCE RECYCLE MAY	931-000	790	401.35
05/05/2016	GENS	64021*#	17963	SUPERIOR PEST CONTROL INC	PEST CONTROLL - LIBRARY	931-000	790	65.00
05/12/2016	GENS	3350(A)*#	80936	ENVIRO-CLEAN	CLEANING WISNER APRIL	802-200	790	330.00
05/12/2016	GENS	3350(A)	80936	ENVIRO-CLEAN	CLEANING LIBRARY APRIL	802-200	790	1,487.00
05/12/2016	GENS	3350(A)	80936	ENVIRO-CLEAN	CLEANING LIBRARY (WEEKEND) APRIL	802-200	790	180.00
					CHECK GENS 3350(A) TOTAL FOR FUND 270:			1,997.00
05/12/2016	GENS	64039	127106	BUIST ELECTRIC INC	LIBRARY MAINTENANCE -PARKING LOT LIGHTS	931-000	790	194.00
05/12/2016	GENS	64043*#	30102737 APRIL	CINTAS CORP #301	2016 RUG CLEANING SERVICE LIBRARY	931-000	790	749.32
05/12/2016	GENS	64054	536623	VEENKAMP ROOFING & SIDING, LLC	INSPECTED/REPLACED MISSING SHINGLES	931-000	790	640.00
05/19/2016	GENS	64066*#	WS2039826 FEB/MAY 16	GRAND RAPIDS CITY TREASURER	LIBRARY WATER-SEWER FIRE PROTECTION	927-000	790	49.07
05/19/2016	GENS	64066	WS2039827 JAN/APR	GRAND RAPIDS CITY TREASURER	LIBRARY WATER-SEWER JAN-APR	927-000	790	897.48
05/19/2016	GENS	64066	WS2039828 JAN-APR 16	GRAND RAPIDS CITY TREASURER	LIBRARY WATER-SEWER IRRIGATION	927-000	790	8.72
					CHECK GENS 64066 TOTAL FOR FUND 270:			955.27
05/19/2016	GENS	64071	128846	MIDSTATE SECURITY CO.	LIBRARY MAINTENANCE - ANNUAL MONITORING	931-000	790	216.00
05/19/2016	GENS	64073	462846	MINER SUPPLY COMPANY	CLEANING SUPPLIES/PAPER PRODUCT LIBRARY	727-000	790	494.77
05/26/2016	GENS	3362(A)*#	350637	FISHBECK THOMPSON CARR & HUBER	LIBRARY MAINTENANCE- FTCH POND OUTLET	931-000	790	339.75
05/26/2016	GENS	3363(A)*#	191246	QUALITY AIR	LIBRARY MAINTENANCE 5/15-6/14	931-000	790	785.66
05/26/2016	GENS	3363(A)	189292	QUALITY AIR	LIBRARY MAINTENANCE 3/15-4/14	931-000	790	785.66
05/26/2016	GENS	3363(A)	187347	QUALITY AIR	LIBRARY MAINTENANCE 1/15-2/14	931-000	790	785.66
					CHECK GENS 3363(A) TOTAL FOR FUND 270:			2,356.98
05/26/2016	GENS	64091*#	43168343	COMCAST	LIBRARY PHONES	924-000	790	21.36
05/26/2016	GENS	64100*#	59424819	PAETEC	LIBRARY PHONES	924-000	790	39.56
					Total for department 790:			13,482.31
					Total for fund 270 LIBRARY FUND			13,482.31
FUND 701 - TRUST AND AGENCY FUND								
05/05/2016	GENS	63971	REFUND 15-3229	CASCADE CHARTER TOWNSHIP	RJV VENTURES - 15:3229 02/15 ESCROW	253-331	000	500.00

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05/05/2016	GENS	63971	REFUND 16-3293	CASCADE CHARTER TOWNSHIP	JOHN SLAGBOOM 16:3293 1/2016 ESCROW	253-352	000	322.67
				CHECK GENS 63971 TOTAL FOR FUND 701:				822.67
05/05/2016	GENS	64017	REFUND 16-3293	SLAGBOOM, JOHN	JOHN SLAGBOOM 16:3293 1/2016 SIGN VARIAN	253-352	000	177.33
05/26/2016	GENS	3362(A)*1	350638	FISHBECK THOMPSON CARR & HUBER	GROOTERS PROJECT	252-235	000	184.00
05/26/2016	GENS	3362(A)	350639	FISHBECK THOMPSON CARR & HUBER	LACKS TRIM DIV S/W 1/2016	252-236	000	5,211.00
				CHECK GENS 3362(A) TOTAL FOR FUND 701:				5,395.00
				Total for department 000:				6,395.00
				Total for fund 701 TRUST AND AGENCY				6,395.00
FUND 703 - DELINQUENT TAX COLLECTION FUND								
05/05/2016	GENS	3341(A)	DQ CAL 16-2	CALEDONIA COMMUNITY SCHOOLS	DELQ TAX - CALEDONIA DEBT	230-002	000	11,331.60
05/05/2016	GENS	3341(A)	DQ CAL 16-2	CALEDONIA COMMUNITY SCHOOLS	DELQ TAX - INTEREST	230-002	000	339.95
				CHECK GENS 3341(A) TOTAL FOR FUND 703:				11,671.55
05/05/2016	GENS	3342(A)	DQ FHPS 16-2	FOREST HILLS PUBLIC SCHOOLS	DELQ TAX - FHPS INTEREST	230-002	000	73.30
05/05/2016	GENS	3342(A)	DQ FHPS 16-2	FOREST HILLS PUBLIC SCHOOLS	DELQ TAX - FHPS DEBT	230-002	000	1,007.17
05/05/2016	GENS	3342(A)	DQ FHPS 16-2	FOREST HILLS PUBLIC SCHOOLS	DELQ TAX - FHPS RECREATION	230-002	000	130.80
05/05/2016	GENS	3342(A)	DQ FHPS 16-2	FOREST HILLS PUBLIC SCHOOLS	DELQ TAX - FHPS OPERATING	230-002	000	784.78
				CHECK GENS 3342(A) TOTAL FOR FUND 703:				1,996.05
05/05/2016	GENS	3343(A)	DQ GRCC 16-2	GRAND RAPIDS COMMUNITY COLLEGE	DELQ TAX - GRCC	230-002	000	71.45
05/05/2016	GENS	3343(A)	DQ GRCC 16-2	GRAND RAPIDS COMMUNITY COLLEGE	DELQ TAX - GRCC INTEREST	230-002	000	5.72
				CHECK GENS 3343(A) TOTAL FOR FUND 703:				77.17
05/05/2016	GENS	3345(A)	DQ KC 16-2	KENT COUNTY TREASURER	DELQ TAX - OPERATING	230-002	000	171.20
05/05/2016	GENS	3345(A)	DQ KC 16-2	KENT COUNTY TREASURER	DELQ TAX - JAIL	230-002	000	2,730.29
05/05/2016	GENS	3345(A)	DQ KC 16-2	KENT COUNTY TREASURER	DELQ TAX - VETERANS	230-002	000	172.93
05/05/2016	GENS	3345(A)	DQ KC 16-2	KENT COUNTY TREASURER	DELQ TAX - SENIOR	230-002	000	1,729.51
05/05/2016	GENS	3345(A)	DQ KC 16-2	KENT COUNTY TREASURER	DELQ TAX - INTEREST	230-002	000	152.82
				CHECK GENS 3345(A) TOTAL FOR FUND 703:				4,956.75
05/05/2016	GENS	3346(A)	DQ SET 16-2	KENT COUNTY TREASURER-SET	DELQ TAX - SET	230-002	000	240.00
05/05/2016	GENS	3346(A)	DQ SET 16-2	KENT COUNTY TREASURER-SET	DELQ TAX - INTEREST	230-002	000	19.20
				CHECK GENS 3346(A) TOTAL FOR FUND 703:				259.20
05/05/2016	GENS	3347(A)	DQ KIS 16-2	KENT INTERMEDIATE SCHOOLS	DELQ TAX - KISD	230-002	000	191.60
05/05/2016	GENS	3347(A)	DQ KIS 16-2	KENT INTERMEDIATE SCHOOLS	DELQ TAX - KISD INTEREST	230-002	000	15.32
				CHECK GENS 3347(A) TOTAL FOR FUND 703:				206.92
05/05/2016	GENS	64023	DQ FIRE 16-2	CASCADE CHARTER TOWNSHIP	DELQ TAX - FIRE	230-002	000	4,549.49
05/05/2016	GENS	64023	DQ FIRE 16-2	CASCADE CHARTER TOWNSHIP	DELQ TAX - INTEREST	230-002	000	136.64
				CHECK GENS 64023 TOTAL FOR FUND 703:				4,686.13
05/05/2016	GENS	64024	DQ GF 16-2	CASCADE CHARTER TWP	DELQ TAX - OPERATING	230-002	000	3,360.91
05/05/2016	GENS	64024	DQ GF 16-2	CASCADE CHARTER TWP	DELQ TAX - INTEREST	230-002	000	108.00
05/05/2016	GENS	64024	DQ GF 16-2	CASCADE CHARTER TWP	DELQ TAX - ADMIN	230-002	000	351.75
05/05/2016	GENS	64024	DQ GF 16-2	CASCADE CHARTER TWP	DELQ TAX - PENALTIES	230-002	000	1,055.40
05/05/2016	GENS	64024	DQ GF 16-2	CASCADE CHARTER TWP	DELQ TAX OVER AND SHORT	230-032	000	(0.07)
				CHECK GENS 64024 TOTAL FOR FUND 703:				4,875.99

05/31/2016

CHECK DISBURSEMENT REPORT FOR CASCADE CHARTER TOWNSHIP
 CHECK DATE FROM 05/01/2016 - 05/31/2016
MAY 2016 PAYABLES, PAYROLL, AND TRANSFERS

Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
FUND 101 - GENERAL FUND								
05/05/2016	GENS	64025	DQ LIB 16-2	CASCADE TOWNSHIP LIBRARY FUND	DELQ TAX - LIBRARY	230-002	000	518.99
05/05/2016	GENS	64025	DQ LIB 16-2	CASCADE TOWNSHIP LIBRARY FUND	DELQ TAX - INTEREST	230-002	000	15.61
				CHECK GENS 64025 TOTAL FOR FUND 703:				534.60
05/05/2016	GENS	64026	DQ OS 16-2	CASCADE CHARTER TOWNSHIP	DELQ TAX - OPEN SPACE	230-002	000	795.60
05/05/2016	GENS	64026	DQ OS 16-2	CASCADE CHARTER TOWNSHIP	DELQ TAX - INTEREST	230-002	000	23.88
				CHECK GENS 64026 TOTAL FOR FUND 703:				819.48
05/05/2016	GENS	64027	DQ PATH 16-2	PATHWAYS FUND	DELQ TAX - INTEREST	230-002	000	41.39
05/05/2016	GENS	64027	DQ PATH 16-2	PATHWAYS FUND	DELQ TAX - PATHWAYS	230-002	000	1,378.44
				CHECK GENS 64027 TOTAL FOR FUND 703:				1,419.83
05/05/2016	GENS	64028	DQ POL 16-2	POLICE FUND	DELQ TAX - INTEREST	230-002	000	47.69
05/05/2016	GENS	64028	DQ POL 16-2	POLICE FUND	DELQ TAX - POLICE	230-002	000	1,588.07
				CHECK GENS 64028 TOTAL FOR FUND 703:				1,635.76
05/05/2016	GENS	64029	DQ KDL 16-2	KENT DISTRICT LIBRARY	DELQ TAX - INTEREST	230-002	000	132.92
05/05/2016	GENS	64029	DQ KDL 16-2	KENT DISTRICT LIBRARY	DELQ TAX - KDL	230-002	000	4,427.56
				CHECK GENS 64029 TOTAL FOR FUND 703:				4,560.48
05/12/2016	GENS	64052	2015 FINAL IFT	STATE OF MICHIGAN	IFT 41050 KISD MILLS	228-201	000	9,387.56
05/12/2016	GENS	64052	2015 FINAL IFT	STATE OF MICHIGAN	IFT 41110 KISD MILLS	228-201	000	3,153.40
				CHECK GENS 64052 TOTAL FOR FUND 703:				12,540.96
					Total for department 000:			50,240.87
					Total for fund 703 CURRENT TAX COLLECTION FUND			50,240.87
				TOTAL - ALL FUNDS				677,353.42

*#-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE FUND

*#-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE DEPARTMENT

Transactions Log for Payroll Deductions
MONTH ENDING: MAY 2016

Direct Deposit

Date Submitted	<u>5.3.16</u>	Transaction#	<u>1099207</u>	Amount	<u>62,705.38</u>
Date Submitted	<u>5.17.16</u>	Transaction#	<u>1108896</u>	Amount	<u>55,023.51</u>
Date Submitted	<u>5.31.16</u>	Transaction#	<u>1116852</u>	Amount	<u>61,016.90.</u>

Deferred Comp

Date Submitted	<u>5.3.16</u>	Transaction#	<u>480KL</u>	Amount	<u>1229.10</u>
Date Submitted	<u>5.16.16</u>	Transaction#	<u>4840Z</u>	Amount	<u>1229.10</u>
Date Submitted	<u>5.26.16</u>	Transaction#	<u>68Y7H</u>	Amount	<u>1299.06</u>

Payroll Taxes

Date Submitted	<u>5.3.16</u>	Transaction#	<u>40520184</u>	Amount	<u>31,206.30</u>
Date Submitted	<u>5.17.16</u>	Transaction#	<u>81821000</u>	Amount	<u>26,136.40</u>
Date Submitted	<u>5.27.16</u>	Transaction#	<u>31668968</u>	Amount	<u>29,300.38</u>

HSA

Date Submitted	<u>5.3.16</u>	Transaction#	<u>1099223</u>	Amount	<u>2713.00</u>
Date Submitted	<u>5.17.16</u>	Transaction#	<u>1108904</u>	Amount	<u>2713.00</u>
Date Submitted	<u>5.31.16</u>	Transaction#	<u>1116860</u>	Amount	<u>2863.00</u>

ICMA RC

Date Submitted	<u>5.3.16</u>	Transaction#	<u>1099215</u>	Amount	<u>498.00</u>
Date Submitted	<u>5.17.16</u>	Transaction#	<u>1108899</u>	Amount	<u>498.00</u>
Date Submitted	<u>5.31.16</u>	Transaction#	<u>1116857</u>	Amount	<u>498.00</u>

MERS

Date Submitted	<u>5.2.16</u>	Transaction#	<u>57514</u>	Amount	<u>27,868.94</u>
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Monthly Check Register - Gross

Date Submitted	<u>6.3.16</u>	Amount	<u>493,886.21</u>
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Clerk's Office

Date 6.3.16

TOWNSHIP BOARD MEMORANDUM

To: Cascade Charter Township Board

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

Subject: Consider Pay Draw #8 for the Museum Gardens project

Meeting Date: June 8, 2016

Attached is the contractor's application for payment #8 for the Museum Gardens improvement project. The pay application, pay estimate report and account balance are attached.

The amount due is \$15,538.10. The work completed and recommended for payment in this pay request has been reviewed and approved by Pat Cornelisse of Cornelisse Design Associates.

The construction work at the Museum Gardens is complete. We are holding \$2,500 in retainage for the project. The retainage is for some irrigation heads that need to be lowered in the landscape beds.

Staff recommends approval of Pay Draw #8 in the amount of \$15,538.10 for the Museum Gardens project.

Attachments: Pay Draw #8



Cornelisse
Design Associates, Inc.
LANDSCAPE ARCHITECTURE

June 1, 2016

TO: Sandra Korhorn, Cascade Township

**RE: Pay Application #8 Approval
Cascade Township Gateway Park Improvements**

Dear Sandra:

We have reviewed the Pay Application #8 from Apex Contractors. This pay application covers completion of **all** of the project except several small items (lowering several irrigation heads). For that work, a small retainage amount was withheld that should more than cover it.

We recommend payment of the application.

Sincerely yours,

Patricia Cornelisse, ASLA, LLA
Cornelisse Design Associates, Inc.

site planning ■
land planning
park planning & design

APPLICATION AND CERTIFICATE FOR PAYMENT

To: Cascade Charter Township
 2865 Thornhills SE
 Grand Rapids, MI 49546
 FROM: APEX Contractors, Inc.
 4101 27th Street, Dorr, MI 49323

PROJECT: Cascade Gateway Park Improvement APPLICATION NO: 8
 PERIOD TO: 5/31/16
 VIA: Cornelisse Design Associates, Inc.
 818 Sarasota SE
 Grand Rapids, MI 49546

ARCHITECT: Pat Cornelisse
 PROJECT NO: 201404
 PO NO: 44562
 CONTRACT DATE: March 5, 2015

OWNER
 ARCHITECT
 CONTRACTOR

CONTRACT FOR: General Construction

CONTRACTOR'S APPLICATION FOR PAYMENT

CHANGE ORDER SUMMARY		ADDITIONS	DEDUCTIONS
Change Orders approved in previous months by owner			
4-Jan	TOTAL	\$ 43,484.00	\$ (14,767.00)
APPROVED THIS MONTH			
Number	Date Approved		
5	1/19/2016	\$ -	\$ (1,024.00)
6	4/26/2016	\$ 2,188.79	\$ -
		\$ -	
TOTALS		\$ 45,672.79	\$ (15,791.00)
Net change by Change Orders		\$ 29,881.79	

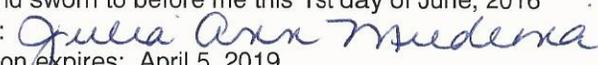
Application is made for Payment, as shown below, in connection with the Contract Continuation Sheet, AIA Document G703, is attached.

- 1. ORIGINAL CONTRACT SUM..... \$ 289,293.11
- 2. Net change by change Orders..... \$ 29,881.79
- 3. CONTRACT SUM TO DATE (LINE 1+2)..... \$ 319,174.90
- 4. TOTAL COMPLETED & STORED TO DATE..... \$319,174.90
 (Column G on G703)
- 5. RETAINAGE:
 - a. Lump Sum of Completed Work \$2,500.00
 - b. 10% of Stored Material \$ -
 - Total Retainage(line 5a+5b) \$ 2,500.00
- 6. TOTAL EARNED LESS RETAINAGE \$316,674.90
 (LINE 4 LESS LINE 5 TOTAL)
- 7. LESS PREVIOUS CERTIFICATES FOR PAYMENT \$ 301,136.80
- 8. CURRENT PAYMENT DUE..... **\$15,538.10**
- 9. BALANCE TO FINISH, PLUS RETAINAGE..... \$ 2,500.00
 (Line 3 less Line 6)

The undersigned Contractor certifies that to the best of the Contractor's Knowledge information and belief the Work covered by this application for payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: APEX Contractors, Inc.

By: 

State of: **Michigan** County of: **Allegan**
 Subscribed and sworn to before me this 1st day of June, 2016
 Notary Public: 
 My Commission expires: April 5, 2019

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief, the Work has progressed as indicated, the Quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED..... \$15,538.10

(Attach explanation if amount certified differs from the amount applied for.)

ARCHITECT:

By:  Date: **6.1.16**

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing Contractor's signed Certification is attached
 In tabulations below, amounts are stated to the nearest dollar,
 Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 8
APPLICATION DATE : 6/1/16
PERIOD TO: 5/31/16
ARCHITECT'S PROJECT NO: 201404

A	B	C	D	E	F	G	H	I
ITEM NO	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED	THIS PERIOD	MATERIALS PRESENTLY STORED NOT IN D O R E	TOTAL COMPLETED AND STORED TO DATE (D+E+F+)	BALANCE TO FINISH (C-G)	RETAINAGE
1	Demolition work	\$ 10,203.28	\$ 10,203.28	\$ -		\$ 10,203.28	\$ -	\$ -
2	Earthwork	\$ 18,200.00	\$ 18,200.00	\$ -		\$ 18,200.00	\$ -	\$ -
3	Drainage	\$ 30,073.10	\$ 30,073.10	\$ -		\$ 30,073.10	\$ -	\$ -
4	Paving, precast straight curb	\$ 64,015.73	\$ 64,015.73	\$ -		\$ 64,015.73	\$ -	\$ -
5	Masonry Retaining Walls	\$ 46,600.00	\$ 46,600.00	\$ -		\$ 46,600.00	\$ -	\$ -
6	Site Furnishings	\$ 16,285.00	\$ 16,285.00	\$ -		\$ 16,285.00	\$ -	\$ -
7	Site Musical Instruments	\$ 28,025.00	\$ 28,025.00	\$ -		\$ 28,025.00	\$ -	\$ -
8	Site Electrical	\$ 38,500.00	\$ 38,500.00	\$ -		\$ 38,500.00	\$ -	\$ -
9	Landscape Work	\$ 8,819.50	\$ 8,819.50	\$ -		\$ 8,819.50	\$ -	\$ -
10	Irrigation System	\$ 9,700.00	\$ 9,700.00	\$ -		\$ 9,700.00	\$ -	\$ -
11	Miscellaneous Items	\$ 18,871.50	\$ 18,871.50	\$ -		\$ 18,871.50	\$ -	\$ -
12	Change Order 1	\$ 825.00	\$ 825.00	\$ -		\$ 825.00	\$ -	\$ -
13	Change Order 2	\$ 8,517.00	\$ 8,517.00	\$ -		\$ 8,517.00	\$ -	\$ -
14	Change Order 3	\$ 18,151.00	\$ 18,151.00	\$ -		\$ 18,151.00	\$ -	\$ -
15	Change Order 4	\$ 1,224.00	\$ 1,224.00	\$ -		\$ 1,224.00	\$ -	\$ -
16	Change Order 5	\$ (1,024.00)	(\$1,024.00)	\$ -		\$ (1,024.00)	\$ -	\$ -
17	Change Order 6	\$ 2,188.79		\$ 2,188.79		\$ 2,188.79	\$ -	\$ -
18						\$ -	\$ -	\$ -
19						\$ -	\$ -	\$ -
20						\$ -	\$ -	\$ -
21						\$ -	\$ -	\$ -
22						\$ -	\$ -	\$ -
		\$ 319,174.90	\$ 316,986.11	\$ 2,188.79	\$ 0.00	\$ 319,174.90	\$ -	\$ -

Memo

To: Cascade Township Board
From: Roger Mc Carty, Assessor
CC:
Date: 6/1/2016
Re: Request for approval of IFT Exemption Certificate for new facility for Bradford White

We will be using the Industrial Development District established for Compatico so a new district will not be needed. A public hearing is held for the certificate.

Bradford White Corp. has applied for abatement for a NEW FACILITY to be located at 5005 Kraft Ave. The project is for 165,000 sq. ft. of a new 337,000 square foot manufacturing building. Warehousing and shipping will be done at the facility. Personal property is not included as it would be exempt under the EMPP exemption. Presently they have no employees in Cascade and with this project 2 to 5 new jobs will be added at the new Cascade facility.

The amount of the exemption request is \$4,096,420 which is all real property.

It is recommended that the certificate be granted for a period of 12 years.

Attached are the application and exhibits submitted by Bradford White Corp., which explain the project. If you have any questions prior to the meeting on June 8, 2016, please feel free to contact me.

The Industrial Facilities Certificate must be issued during the early stages of construction and will entitle the firm to certain tax savings during the term of the exemption certificate. The following computation reflects the tax savings the company will realize for the first year after completion of the project. The Tax Rate for the building portion (real property) is 1/2 of the Ad Valorem rate with the State Education Tax not reduced. The 1% administration fee is included in the calculations.

REAL

Ad Valorem Millage Rate	IFT Millage Rate	SEV of Project [Est.]	Ad Valorem Taxes [Est.]	IFT Taxes [Est.]	Estimated Tax Savings	Township Tax Loss
48.0008	27.0004	\$2,048,200	\$99,298.39	\$55,855.24	\$43,443.15	\$3,891.81

RESOLUTION # /2016

TOWNSHIP OF CASCADE
RESOLUTION TO APPROVE APPLICATION
FOR INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE

At a regular meeting of the Township Board of the Township of Cascade, County of Kent, State of Michigan, held in the Cascade Library, 2870 Jacksmith Drive, S.E., in said Township on the 8th day of June, 2016, at 7:00 p.m.

MEMBERS PRESENT:

MEMBERS ABSENT:

The following preamble and resolution was offered by Member and supported by Member

RESOLUTION TO APPROVE APPLICATION
FOR INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE
FOR BRADFORD WHITE CORPORATION

WHEREAS, pursuant to Act No. 198 of the Public Acts of 1974, as amended (“Act 198”), and after a duly noticed public hearing held at 7:00 p.m. on March 23, 2016 this Board, by resolution, established Compatico Industrial Development District as requested by Compatico, and

WHEREAS, Bradford White Corporation, has filed an Application for an Industrial Facilities Exemption Certificate with respect to installation of Real Property within said Industrial Development District; and

WHEREAS, before acting on said Application, a public hearing was held before this Board on June 8, 2016, at the Cascade Library, 2870 Jacksmith Drive, S.E., Grand Rapids, Michigan, at 7:00 p.m.; and

WHEREAS, written notification of said hearing was given to the Township Assessor and to the legislative body of each taxing unit which levies ad valorem property taxes within Cascade Township; and

WHEREAS, the Township Assessor and representatives of the affected taxing units have been given an opportunity to be heard, and the Township Board has considered any objections with regard to the approval of an Industrial Facilities Exemption Certificate for Bradford White Corporation.

NOW THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. That the Township Board finds as follows:
 - a. That the application relates to a “new facility” within the meaning of Act 198 and which are situated within Compatico Industrial Development District.
 - b. That the commencement of the construction and acquisition of the new facilities described in the application occurred not earlier than six (6) months before the filing of the application.
 - c. That new facility described in the application is calculated to have the reasonable likelihood to create employment, retain employment or prevent a loss of employment in Cascade Township.
 - d. That the aggregate State Equalized Valuation (“SEV”) of real and personal property exempt from ad valorem taxes within Cascade Township, after granting this Certificate, will not exceed five percent (5%) of an amount equal to the sum of the SEV of Cascade Township, plus the SEV of personal and real property thus exempted.
 - e. That the granting of the Industrial Facilities Exemption Certificate for Bradford White Corporation, considering together with the aggregate amount of certificates previously granted and currently in force under Act 198, and Act 255 of the Public Acts of 1978, shall not have the effect of substantially impeding the operation of Cascade Township or impairing the financial soundness of any taxing unit which levies ad valorem property taxes in Cascade Township.
2. That the Application of Bradford White Corporation for an Industrial Facilities Exemption Certificate be and is hereby approved.
3. That the Industrial Facilities Exemption Certificate, when issued, shall be and remain in force and effect for a period of FOUR (4) years.
4. That all resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

YEAS:

NAYS:

MEMBERS ABSENT:

RESOLUTION DECLARED ADOPTED.

Clem Bell
Cascade Township Clerk

CERTIFICATION

I certify that the foregoing constitutes a true and complete copy of a resolution adopted by the Cascade Township Board of the Township of Cascade, County of Kent, Michigan, at a regular meeting held on June 8, 2016.

Clem Bell
Cascade Township Clerk

Application for Industrial Facilities Tax Exemption Certificate

Issued under authority of Public Act 198 of 1974, as amended. Filing is mandatory.

INSTRUCTIONS: File the original and two copies of this form and the required attachments (three complete sets) with the clerk of the local government unit. The State Tax Commission (STC) requires two complete sets (one original and one copy). One copy is retained by the clerk. If you have any questions regarding the completion of this form, call (517) 373-3302.

To be completed by Clerk of Local Government Unit	
Signature of Clerk	Date Received by Local Unit 4-7-16
STC Use Only	
Application Number	Date Received by STC

APPLICANT INFORMATION
All boxes must be completed.

1a. Company Name (Applicant must be the occupant/operator of the facility) Bradford White Corporation		1b. Standard Industrial Classification (SIC) Code - Sec. 2(10) (4 or 6 Digit Code) 3433	
1c. Facility Address (City, State, ZIP Code) (real and/or personal property location) 5005 Kraft Ave., S.E. Grand Rapids, MI 49512		1d. City/Township/Village (indicate which) Cascade Township	1e. County Kent
2. Type of Approval Requested <input checked="" type="checkbox"/> New (Sec. 2(5)) <input type="checkbox"/> Transfer <input type="checkbox"/> Speculative Building (Sec. 3(8)) <input type="checkbox"/> Rehabilitation (Sec. 3(6)) <input type="checkbox"/> Research and Development (Sec. 2(10)) <input type="checkbox"/> Increase/Amendment		3a. School District where facility is located Caledonia Schools	3b. School Code 41050
4. Amount of years requested for exemption (1-12 Years) 4			

5. Per section 5, the application shall contain or be accompanied by a general description of the facility and a general description of the proposed use of the facility, the general nature and extent of the restoration, replacement, or construction to be undertaken, a descriptive list of the equipment that will be part of the facility. Attach additional page(s) if more room is needed.

The facility will be 337,500 SF constructed in 2 phases (Phase 1 - 210,000 SF & Phase II - 127,500 SF) Applicant will occupy 165,000 SF (105,000 SF -Phase I & 60,000 SF-Phase II) Applicants use of the space will be warehouse finished goods and parts for manufacturing, shipping & inspection of finished goods, & loading pallets of mixed parts from bulk storage to supply manufacturing facility. See more detailed sheet of use attached to application.

6a. Cost of land and building improvements (excluding cost of land) * Attach list of improvements and associated costs. * Also attach a copy of building permit if project has already begun.	\$4,096,420 Real Property Costs
6b. Cost of machinery, equipment, furniture and fixtures * Attach itemized listing with month, day and year of beginning of installation, plus total	Personal Property Costs
6c. Total Project Costs * Round Costs to Nearest Dollar	\$4,096,420 Total of Real & Personal Costs

7. Indicate the time schedule for start and finish of construction and equipment installation. Projects must be completed within a two year period of the effective date of the certificate unless otherwise approved by the STC.

	Begin Date (M/D/Y)	End Date (M/D/Y)	
Real Property Improvements	10/07/15	10/31/16	<input type="checkbox"/> Owned <input checked="" type="checkbox"/> Leased
Personal Property Improvements	6/1/16	10/31/16	<input type="checkbox"/> Owned <input checked="" type="checkbox"/> Leased

8. Are State Education Taxes reduced or abated by the Michigan Economic Development Corporation (MEDC)? If yes, applicant must attach a signed MEDC Letter of Commitment to receive this exemption. Yes No

9. No. of existing jobs at this facility that will be retained as a result of this project. New Construction - No jobs at present time	10. No. of new jobs at this facility expected to create within 2 years of completion. 2-5 New Jobs
--	--

11. Rehabilitation applications only: Complete a, b and c of this section. You must attach the assessor's statement of SEV for the entire plant rehabilitation district and obsolescence statement for property. The Taxable Value (TV) data below must be as of December 31 of the year prior to the rehabilitation.

a. TV of Real Property (excluding land)	_____
b. TV of Personal Property (excluding inventory)	_____
c. Total TV	_____

12a. Check the type of District the facility is located in:
 Industrial Development District Plant Rehabilitation District

12b. Date district was established by local government unit (contact local unit) 3/23/16	12c. Is this application for a speculative building (Sec. 3(8))? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

APPLICANT CERTIFICATION - complete all boxes.

The undersigned, authorized officer of the company making this application certifies that, to the best of his/her knowledge, no information contained herein or in the attachments hereto is false in any way and that all are truly descriptive of the industrial property for which this application is being submitted.

It is further certified that the undersigned is familiar with the provisions of P.A. 198 of 1974, as amended, being Sections 207.551 to 207.572, inclusive, of the Michigan Compiled Laws; and to the best of his/her knowledge and belief, (s)he has complied or will be able to comply with all of the requirements thereof which are prerequisite to the approval of the application by the local unit of government and the issuance of an Industrial Facilities Exemption Certificate by the State Tax Commission.

13a. Preparer Name Bradford White	13b. Telephone Number 269-795-5922	13c. Fax Number 616-336-7000	13d. E-mail Address jhelmus@bradfordwhite.com
14a. Name of Contact Person Jeff Helmus	14b. Telephone Number 269-795-5922	14c. Fax Number 616-336-7000	14d. E-mail Address jhelmus@bradfordwhite.com
▶ 15a. Name of Company Officer (No Authorized Agents) Mark Taylor			
15b. Signature of Company Officer (No Authorized Agents) <i>[Signature]</i> 4/6/2016		15c. Fax Number 616-336-7000	15d. Date 4/5/2016
▶ 15e. Mailing Address (Street, City, State, ZIP Code) 200 Lafayette, Middleville, MI 49333		15f. Telephone Number (269) 795-5921	15g. E-mail Address mtaylor@bradfordwhite.co

LOCAL GOVERNMENT ACTION & CERTIFICATION - complete all boxes.

This section must be completed by the clerk of the local governing unit before submitting application to the State Tax Commission. Check items on file at the Local Unit and those included with the submittal.

▶ 16. Action taken by local government unit <input type="checkbox"/> Abatement Approved for _____ Yrs Real (1-12), _____ Yrs Pers (1-12) After Completion <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Denied (Include Resolution Denying)	16b. The State Tax Commission Requires the following documents be filed for an administratively complete application: Check or Indicate N/A if Not Applicable <input type="checkbox"/> 1. Original Application plus attachments, and one complete copy <input type="checkbox"/> 2. Resolution establishing district <input type="checkbox"/> 3. Resolution approving/denying application. <input type="checkbox"/> 4. Letter of Agreement (Signed by local unit and applicant) <input type="checkbox"/> 5. Affidavit of Fees (Signed by local unit and applicant) <input type="checkbox"/> 6. Building Permit for real improvements if project has already begun <input type="checkbox"/> 7. Equipment List with dates of beginning of installation <input type="checkbox"/> 8. Form 3222 (if applicable) <input type="checkbox"/> 9. Speculative building resolution and affidavits (if applicable)
16a. Documents Required to be on file with the Local Unit Check or Indicate N/A if Not Applicable <input type="checkbox"/> 1. Notice to the public prior to hearing establishing a district. <input type="checkbox"/> 2. Notice to taxing authorities of opportunity for a hearing. <input type="checkbox"/> 3. List of taxing authorities notified for district and application action. <input type="checkbox"/> 4. Lease Agreement showing applicants tax liability.	
16c. LUCI Code	16d. School Code
17. Name of Local Government Body	▶ 18. Date of Resolution Approving/Denying this Application

Attached hereto is an original application and all documents listed in 16b. I also certify that all documents listed in 16a are on file at the local unit for inspection at any time, and that any leases show sufficient tax liability.

19a. Signature of Clerk	19b. Name of Clerk	19c. E-mail Address
19d. Clerk's Mailing Address (Street, City, State, ZIP Code)		
19e. Telephone Number	19f. Fax Number	

State Tax Commission Rule Number 57: Complete applications approved by the local unit and received by the State Tax Commission by October 31 each year will be acted upon by December 31. Applications received after October 31 may be acted upon in the following year.

Local Unit: Mail one original and one copy of the completed application and all required attachments to:

Michigan Department of Treasury
State Tax Commission
PO Box 30471
Lansing, MI 48909

(For guaranteed receipt by the STC, it is recommended that applications are sent by certified mail.)

STC USE ONLY				
▶ LUCI Code	▶ Begin Date Real	▶ Begin Date Personal	▶ End Date Real	▶ End Date Personal

Legal Description

411930400018 PART OF SE 1/4 COM 481.96 FT S 1D 17M 12S E ALONG E SEC LINE FROM E 1/4 COR TH S 1D 17M 12S E ALONG E SEC LINE 1124.33 FT TO N LINE OF S 1045 FT OF SE 1/4 TH S 88D 27M 24S W ALONG SD N LINE 1327.25 FT TO W LINE OF E 1/2 SE 1/4 TH N ALONG SD W LINE TO S LINE OF N 481.96 FT E 1/2 SE 1/4 TH E ALONG SD S LINE TO BEG * SEC 30 T6N R10W 32.64 A. SPLIT ON 09/07/2006 FROM 41-19-30-400-016;

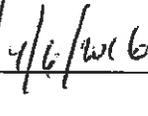
*Statement of Use for BWC Leased Site at 5005 Kraft Ave. SE.
Caledonia MI 49512*

- **Warehouse finished goods and parts for manufacturing:**
Finished product will be manufactured at our Middleville facility and transported to the warehouse at 5005 Kraft Ave SE. The finished goods will then be segregated into individual shipments for our customers. During or prior to the segregation some light assembly work and/or conversions may need to be done including changing labels or changes in heating configurations of the water heater to specific customer needs, as well as some accessory assembly to finished goods and purchased products.
- **Shipping and Inspections of finished goods:**
Some shipments require a third party inspection this will be done at the warehouse prior to loading trailers for outbound shipments. In doing this, these heaters will need to be unpackaged for inspection then repackaged.
- **Loading pallets of mixed parts from bulk storage to supply manufacturing facility:**
Parts for manufacturing will be brought into the warehouse in bulk quantities then broken down in to daily schedule quantities re-palletized as a unit and delivered to the manufacturing facility daily. Some repackaging of parts for emergency service shipments will also be done from this facility.

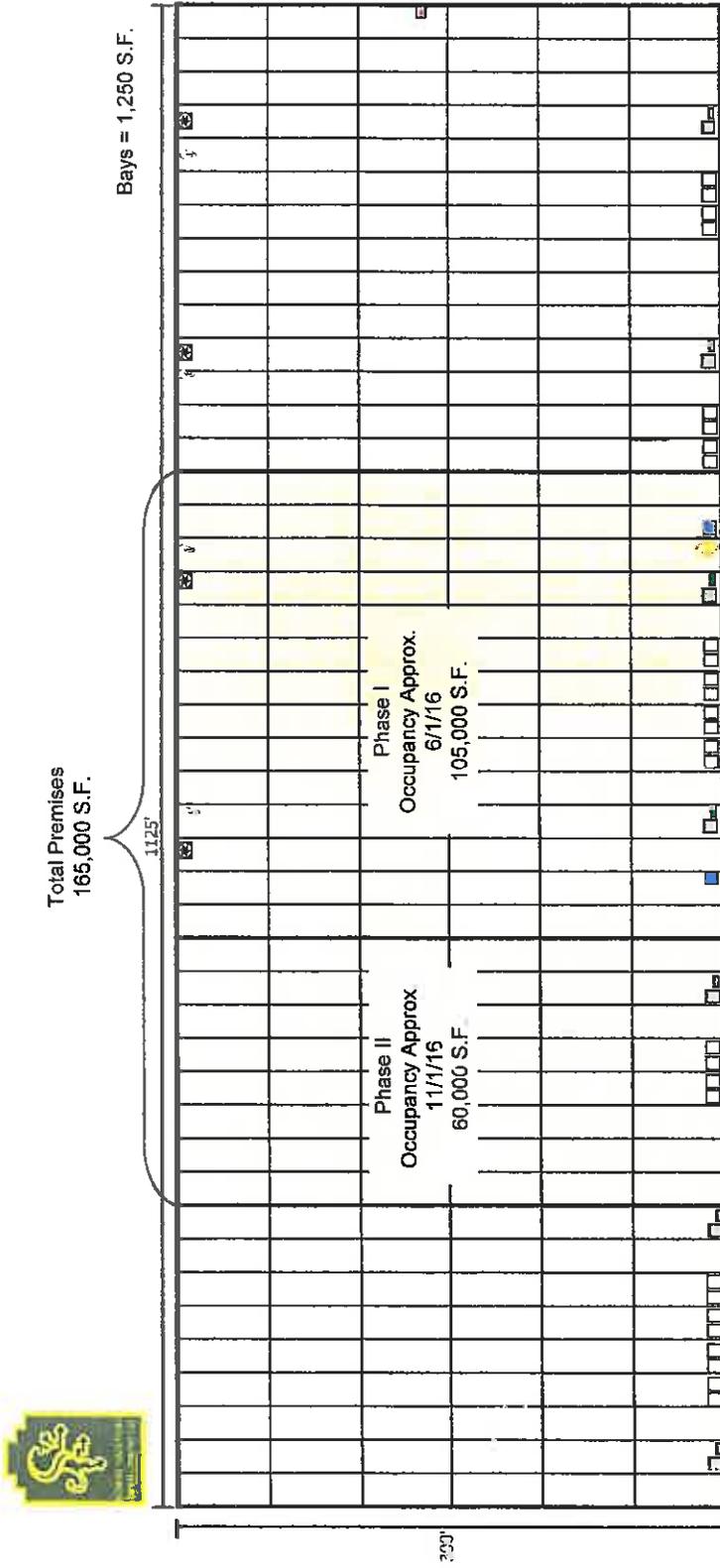
Signed:



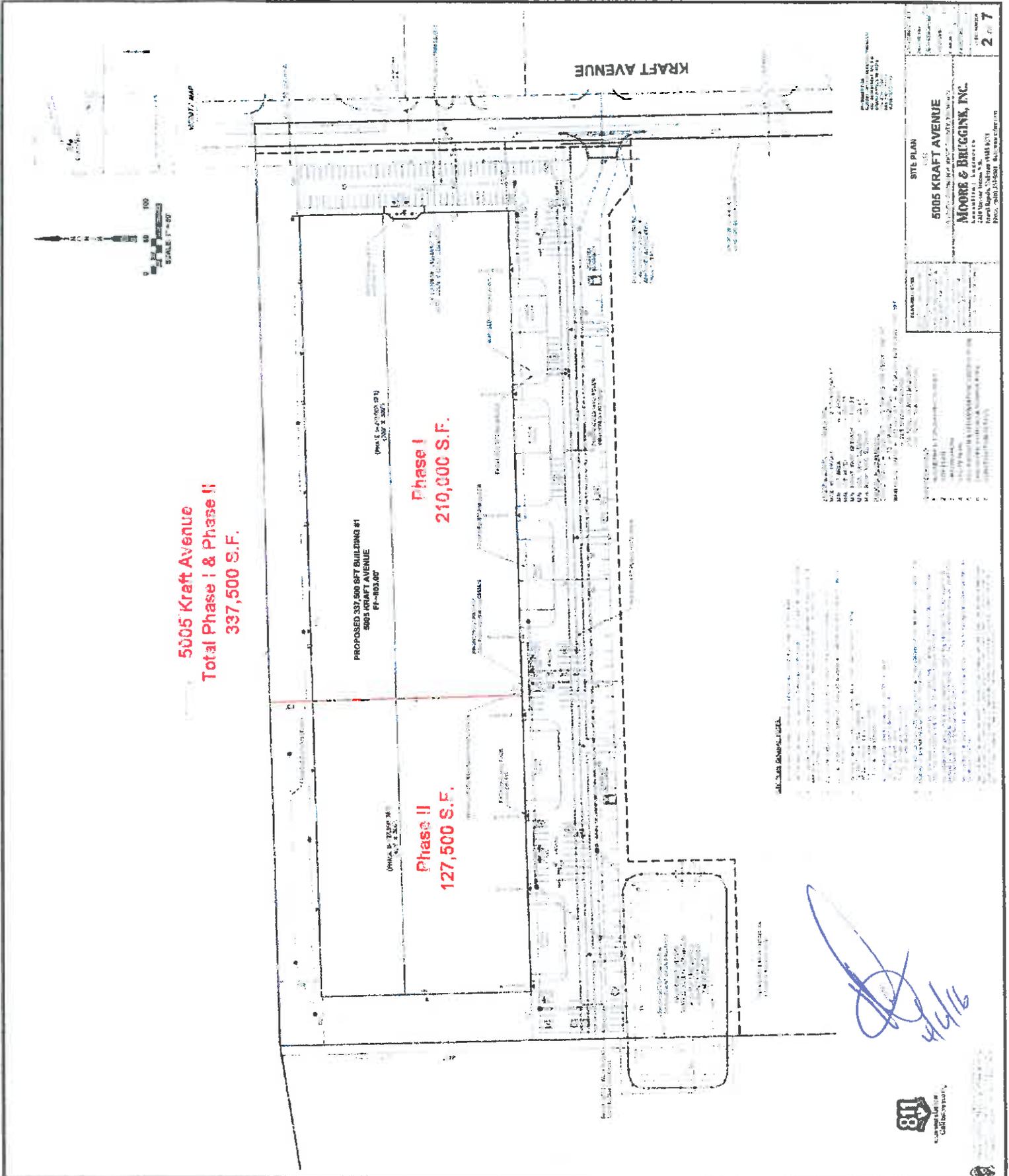
Date:



**Exhibit A
Bradford White Corporation
Lease**



**Exhibit B
Bradford White Corporation
Lease**



SITE PLAN	
5005 KRAFT AVENUE	
MOORE & BRUGGINK, INC.	
1000 Kraft Avenue, S.E. Atlanta, Georgia 30316	
DATE: 04/16/16	SCALE: 1"=50'
PROJECT NO: 16-001	SHEET NO: 2 OF 7

search

Products

Customers

Resource Center

Innovations

Warranty

Support

Corporate

BRADFORD WHITE CORPORATION

Bradford White Corporation

AT BRADFORD WHITE, OUR GOAL IS SIMPLE.

We will be the manufacturer of choice in the wholesale market. We will achieve this by listening to the customer and maintaining flexibility in our processes and procedures. Together with the talents of our suppliers, the cooperation of our customers and the dedication of our employees, we are able to provide hot water solutions for any situation. Bradford White's expansive Research and Development Laboratory is where you'll find that achieving excellence is the overriding objective. Here, technology takes a remarkable turn by focusing on the professional installer's needs for superior performance, Bradford White engineers create products and systems with enhanced quality features that are built to last and to serve the constantly evolving and more sophisticated needs of our professional customers.



OUR HISTORY

With a long and successful history dating back to 1881, Bradford White is one of the most technologically advanced manufacturers of water heating, space heating, combination heating and water storage products in the world. With headquarters in suburban Philadelphia and operation in Middleville, Michigan the company builds all of its products strictly for wholesale distribution. Bradford White products for residential, commercial and industrial applications are designed for installation by plumbing and heating professionals.

WHY PROFESSIONAL INSTALLATION?

Bradford White is proud to stand by its wholesale sales and professional installation philosophy. Our products are built to the highest quality and highest performance and we firmly believe in safe, professional installation.

You'll find that Bradford White is the only major water heater manufacturer who fully supports the plumbing and heating industry. You won't find our water heaters, boilers or tanks at the local retail center where unsafe, corner-cutting installations frequently occur to save a few dollars. When it comes to working with gas and electric we want to be certain a professional installs our products.

[Corporate Policies, Disclaimers & Disclosures](#)

[National, State & Local Disclaimers & Disclosures](#)

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- [Customers](#)
- [Resource Center](#)
- [Innovations](#)
- [Warranty](#)
- [Support](#)
- [Dealers](#)

RESIDENTIAL

RESIDENTIAL WATER HEATERS

Bradford White residential water heaters are available in configurations for nearly every residential application. They are offered with fuel sources including natural gas, propane gas, electric, oil, and solar. Indirectly powered water heaters that use the heat for a boiler to heat potable water are also part of the residential line. Bradford White offers multiple styles to suit your specific needs including atmospheric vent, power-direct vent, power vent, direct vent, point-of-use, storage, and tankless models.



Effective April 16, 2015.

New Energy Standards

Click here to learn how this could impact you.



Bradford White residential water heaters include exclusive features, at no extra charge, that are found nowhere else. Some these include the [Hydrojet® Total Performance System](#), [Vitraglas®](#) tank lining, and the [iCON System™](#) intelligent gas control. In all, Bradford White offers an incredible variety of products for water heating, combination heating, and storage applications.

Natural Gas Water Heaters

- [Atmospheric Vent](#)
- [High Efficiency](#)
- [Power Vent](#)
- [Power Direct Vent](#)
- [Direct Vent](#)

Natural Gas Ultra Low NOx Water Heaters

- [Atmospheric Vent](#)
- [High Efficiency](#)
- [Power Vent](#)
- [Power Direct Vent](#)
- [Direct Vent](#)

Propane Gas Water Heaters

- [Atmospheric Vent](#)
- [High Efficiency](#)
- [Power Vent](#)
- [Power Direct Vent](#)
- [Direct Vent](#)

Natural Gas Combination Water Heaters

- [Atmospheric Vent](#)
- [Power Vent](#)
- [Power Direct Vent](#)
- [Direct Vent](#)

Propane Gas Combination Water Heaters

- [Atmospheric Vent](#)
- [Power Vent](#)
- [Power Direct Vent](#)
- [Direct Vent](#)

Electric Water Heaters

- [Electric](#)

Tankless Water Heaters

- [Tankless](#)

COMMERCIAL

COMMERCIAL WATER HEATERS

Bradford White MAGNUM Series® commercial water heaters are confidently used by specifiers, architects, engineers, mechanical contractors and building owners for practically every type of commercial installation. This extensive line provides solutions to the multitude of challenges faced when specifying, buying and installing commercial water heating products.



Most importantly, Bradford White MAGNUM Series® commercial water heaters incorporate features and design elements that result in greater durability, more reliable and energy efficient performance, exceptional installation flexibility, and cost savings. Hotels, motels, restaurants, medical centers, schools, universities, public buildings, apartments, health clubs, stadiums, prisons, office buildings, shopping centers, laundromats and more - no matter what the call for hot water, there's a MAGNUM Series® solution.

Natural Gas Water Heaters

- [High Efficiency](#)
- [Atmospheric Vent](#)
- [Power Vent](#)
- [Power Direct Vent](#)
- [Direct Vent](#)

Natural Gas Ultra Low NOx Water Heaters

- [High Efficiency](#)
- [Atmospheric Vent](#)
- [Power Vent](#)
- [Power Direct Vent](#)
- [Direct Vent](#)

Propane Gas Water Heaters

- [High Efficiency](#)
- [Atmospheric Vent](#)
- [Power Vent](#)
- [Power Direct Vent](#)
- [Direct Vent](#)

Electric Water Heaters

- [Electric](#)

Tankless Water Heaters

- [Tankless](#)

Oil Water Heaters

- [Oil](#)

Indirect Water Heaters

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BOILERS AND VOLUME WATER HEATERS

BOILERS AND VOLUME WATER HEATERS

Bradford White has been known for years as a company that provides a premium product at the best possible price. That same philosophy is apparent in our versatile line of Hydronic Boilers, High Volume Water Heaters, and Accessory Products. You can count on these High-Quality, American Made products to deliver years of highly efficient, trouble-free performance.



Designed to be contractor-friendly, these units offer simplified installation and ease of service.

Note: Bradford White Boilers and Volume Water Heaters are currently not available in Canada.

[Boilers](#)

[Volume Water Heaters](#)

[Indirect Water Heaters](#)

[Storage Tanks](#)



CASCADE CHARTER TOWNSHIP

2865 Thornhills SE Grand Rapids, Michigan 49546-7140

Date: June 8, 2016
To: Supervisor Beahan and Township Board Members
From: Ben Swayze, Township Manager
Subject: FY 2015 Audit and Comprehensive Annual Financial Report

FACTS:

The FY 2015 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:

- Audit Presentation from Vredevelde Haefner
- Comprehensive Financial Annual Report (paper copies to be distributed)

ANALYSIS & CONCLUSIONS:

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

- The Township's net position increased through 2014 operations by \$1,772,367 (or 4.7%)
- Total expenses of the Township's programs were \$8,624,742
- Total revenues, including all program and general revenues, were \$10,397,109
- At the close of the current year, the Township's governmental funds reported combined ending fund balances of \$20,167,548, an increase of \$1,027,373 from the previous year.
- At the end of the current year, the unassigned fund balance for the General Fund was \$7,929,939, or 179.8% of total General Fund expenditures and transfers out.
- Total debt of the Township decreased by \$783,000 (or 15.6%) during the current year.

The Finance Committee has recommended the Township Board accept the FY2015 Comprehensive Annual Financial Report.

FINANCIAL CONSIDERATIONS:

There are no financial considerations in approving this request.

RECOMMENDED ACTION:

Accept the FY 2015 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

May 19, 2016

To the Township Finance Committee
Cascade Charter Township, Michigan

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Cascade Charter Township (the Township) for the year ended December 31, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 11, 2016. 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. The Township adopted Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, in 2015. 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. The following material misstatements detected as a result of audit procedures were corrected by management:

- Entry to record tax related administrative fees receivable and related deferred revenue - approximately \$123,500
- Entry to record reimbursements due from other units of government - approximately \$304,000

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.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 19, 2016.

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.

Other Matters

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

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

Restriction on Use

This information is intended solely for the 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,

Uredewald Haefner LLC



CASCADE CHARTER TOWNSHIP

KENT COUNTY, MICHIGAN

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015



Vredeveld Haefner LLC
CPA's

Cascade Charter Township

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Cascade Charter Township

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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

INDEPENDENT AUDITORS' REPORT

May 19, 2016

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, 2015, 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, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

The 2015 balances in the combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2015 balances in the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Uredaxold 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, 2015. 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 2015 operations by \$1,772,367 (or 4.7%)
- Total expenses of the Township's programs were \$8,624,742.
- Total revenues, including all programs and general revenues, were \$10,397,109.
- At the close of the current year, the Township's governmental funds reported combined ending fund balances of \$20,167,548, an increase of \$1,027,373 from the previous year.
- At the end of the current year, the unassigned fund balance for the General Fund was \$7,929,939, or 179.8% of total General Fund expenditures and transfers out.
- Total long-term debt of the Township decreased by \$783,000 (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, inspections, and open space funds which are considered major funds.

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

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

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

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

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

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Township, assets exceeded liabilities and deferred inflows by \$39,199,861 at the close of the most recent fiscal year. A summary of net position is as follows:

Net Position

	<u>Governmental activities</u>	
	<u>2015</u>	<u>2014</u>
Current and other assets	\$29,824,123	\$28,920,551
Capital assets	20,816,821	20,365,543
Total assets	50,640,944	49,286,094
Deferred outflows of resources - pension	537,044	-
Long-term liabilities outstanding	5,707,980	4,348,938
Other liabilities	1,084,669	1,127,469
Total liabilities	6,792,649	5,476,407

	<u>Governmental activities</u>	
	<u>2015</u>	<u>2014</u>
Deferred inflows of resources-taxes	5,185,478	5,032,539
Net position:		
Net investment in capital assets	16,661,821	15,427,543
Restricted	15,436,358	15,071,170
Unrestricted	7,101,682	8,278,435
Total net position	<u>\$39,199,861</u>	<u>\$38,777,148</u>

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

The government's net position increased by \$1,772,367 during the current fiscal year.

Changes in Net Position

	<u>Governmental activities</u>	
	<u>2015</u>	<u>2014</u>
Revenue:		
Program revenue:		
Charges for services	\$ 2,369,973	\$ 2,623,363
Operating grants and contributions	94,433	24,500
Capital grants and contributions	4,002	-
General revenue:		
Property taxes	5,405,163	5,532,258
State sources	1,343,931	1,344,065
Intergovernmental	32,870	21,913
Unrestricted investment earnings	250,633	249,616
Other	896,104	834,480
Total revenue	<u>\$10,397,109</u>	<u>\$10,630,195</u>
Expenses:		
General government	\$1,916,278	\$1,535,203
Public safety	4,042,924	3,477,783
Public works	699,363	515,703
Community and economic development	227,592	154,567
Culture and recreation	837,108	846,609
Other township	729,237	405,669
Interest on long-term debt	172,240	196,578
Total expenses	<u>8,624,742</u>	<u>7,132,112</u>
Change in net position	<u>1,772,367</u>	<u>3,498,083</u>
Net position - beginning of year	<u>37,427,494</u>	<u>35,279,065</u>
Net position - end of year	<u>\$39,199,861</u>	<u>\$38,777,148</u>

Net position was reduced by \$1,349,654 at January 1, 2015 for the implementation of GASB Statement Number 68 (pension accounting).

Governmental Activities. During the year the Township invested \$4,042,924 or 47% of governmental activities expenses in public safety. General government expenses amounted to \$1,916,278 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 31% 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 \$20,167,548, an increase of \$1,027,373 in comparison with the prior year. Of the \$20,167,548, \$8,527,111 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 \$7,468,311. 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 188% of total general fund expenditures. The fund balance of the Township's general fund increased by \$10,959 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 \$2,431,700, an increase of \$139,066 over the prior year. The increase is primarily the result of lower capital purchases than anticipated 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 \$1,219,182, an increase of \$28,023 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 \$1,822,858, an increase of \$641,365 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 \$1,903,636, a decrease of \$67,285 over the prior year. The decrease is primarily the result of capital outlay.

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 \$707,925, a decrease of \$50,089 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 \$2,128,897, an increase of \$330,616 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 \$762,814, an increase of \$292,219 from the prior year. The increase is due to accumulating funds for future projects along with a transfer from the open space preservation (Homeyer) fund.

Capital Asset and Debt Administration

Capital assets. The Township's investment in capital assets for its governmental activities as of December 31, 2015, amounted to \$20,816,821 (net of accumulated depreciation).

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

	2015	2014
Land	\$ 9,925,955	\$ 9,650,440
Land improvements	3,221,534	2,948,814
Infrastructure	560,000	588,000
Buildings and improvements	5,205,407	5,326,460
Furniture and equipment	456,132	314,466
Vehicles	1,447,793	1,537,363
Total	\$20,816,821	\$20,365,543

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:

	2015	2014
Accrued employee benefits	\$ 80,309	\$ 73,938
Bonds payable	4,155,000	4,938,000
Total	\$4,235,309	\$5,011,938

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 a decrease in fund balance of \$392,228, which was lower than the original anticipated increase of \$93,726. The major amendments included:
 - Increase in Cable PEG revenues by \$24,000 to reflect higher PEG fee collections due to new Comcast franchise agreement.
 - Increase in Sewer & Water Implementation Fees of \$49,000 to reflect higher than anticipated water and sewer connections
 - Decrease the Park Donations line by \$150,000 to reflect that we did not receive the pledged Cascade Community Foundation grant.
 - Increase in Building Inspection Interfund Reimbursements of \$35,000 to reflect higher than anticipated building permit revenues.
 - Increase in Road Overlay expenditures of \$120,000 to reflect additional work approved by the Township Board.
 - Decrease the Drain Construction line by \$200,000 to reflect drain projects being moved to the FY 2016 budget
 - Increase the Land Acquisition line by \$278,000 to reflect the purchase of property on Thornapple River Drive, including associated studies.

- Decrease the Capital Outlay Land Improv – Parks line by \$100,000 to reflect the reduction in the scope of the project due to not receiving the pledged Community Foundation grant.
 - Increase in Pension Plan Benefits expenditures of \$307,752 to reflect the Township Board paying down a portion of the MERS DB plan unfunded liability.
- In the Cascade Charter Township Open Space Fund, revenues were increased by \$351,880. A majority of this increase came from the closure of the Homeyer Open Space fund and a transfer of the remaining funds to the CCT Open Space fund. Funds transferred from the Homeyer Fund to the Open Space Fund were committed for the purpose of acquiring open space in the Township in the future.
 - In the Pathway Fund, the final amended budget estimated a decrease in fund balance of \$180,923, which was lower than the original anticipated increase of \$49,546. The major amendments included:
 - Increase in Cap Imp Bond 2005/Principal expenditures by \$120,000 to reflect paying off a callable bond.
 - In the Improvements Revolving Fund, the final amended budget estimated an increase in fund balance of \$596,121, which was significantly higher than the original anticipated increase of \$26,946. The major amendments included:
 - Increase in Hook-Up Fee revenues of \$500,000 to reflect significantly higher water and sewer hook-up charges in the Township.
 - Decrease the Burton/Cascade PV project by \$140,000 to reflect that project being moved to FY 2016.
 - The Homeyer Fund was closed and all remaining funds were transferred to the Open Space Fund. By resolution the Township Board committed these funds for future Open Space acquisition.

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the Township's budget for the 2016 fiscal year:

- The FY2016 General and Special Funds budget was prepared utilizing identical millage rates from the FY2015 budget.
- For FY 2016, the Township's initial General Fund Budget anticipates a year-end fund balance decrease of \$82,934. The Township continues to see an increase in tax revenue growth (3.55%) and state shared-revenue growth (3.26%). For FY16 the Township budgeted significant capital improvement expenditures including upgrades at the Rec Park (\$300,000) and drain repairs (\$300,000). In addition, the Township initiated a new linehaul bus service in the Township. The 3-year pilot program is budgeted at \$400,000 per year, with 75% of the cost coming from the General Fund and 25% coming from the Downtown Development Authority.
- In the FY 2016 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 Improvements Revolving Fund. The Open Space fund will see a year-end decrease in fund balance of \$45,614 as part of a planned fund balance draw-down for the payment of debt obligation. The Improvements Revolving Fund will see a decrease in fund balance of \$272,395 from a planned capital improvement project.

Requests for Information

This financial report is designed to provide a general overview of Cascade Charter Township's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Benjamin Swayze, Township Manager, Cascade Charter Township, 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, 2015

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Downtown Development Authority</u>
Assets		
Cash and pooled investments	\$ 19,733,236	\$ 619,850
Receivables		
Accounts	2,871,759	14,095
Taxes	2,841,309	166,216
Due from other governments	512,924	14,980
Prepaid items	<u>4,357</u>	<u>-</u>
Total current assets	<u>25,963,585</u>	<u>815,141</u>
Noncurrent assets		
Special assessments receivable	3,860,538	-
Capital assets		
Non-depreciable	9,925,955	59,366
Depreciable capital assets, net	<u>10,890,866</u>	<u>4,986,950</u>
Total noncurrent assets	<u>24,677,359</u>	<u>5,046,316</u>
Total assets	<u>50,640,944</u>	<u>5,861,457</u>
Deferred outflows of resources		
Pension deficit investment returns	<u>537,044</u>	<u>-</u>
Liabilities		
Accounts payable	474,896	319,110
Accrued payroll and benefits	47,754	-
Accrued interest payable	26,019	3,945
Current portion of bonds and notes payable	<u>536,000</u>	<u>91,000</u>
Total current liabilities	<u>1,084,669</u>	<u>414,055</u>
Long-term liabilities		
Compensated absences	80,309	-
Net pension liability	2,008,671	-
Bonds and notes payable	<u>3,619,000</u>	<u>394,000</u>
Total long-term liabilities	<u>5,707,980</u>	<u>394,000</u>
Total liabilities	<u>6,792,649</u>	<u>808,055</u>
Deferred inflows of resources		
Unearned revenue	<u>5,185,478</u>	<u>166,216</u>
Net position		
Net investment in capital assets	16,661,821	4,561,316
Restricted for		
Public safety	5,779,779	-
Public works	6,194,690	-
Culture and recreation	3,374,375	-
Cemetery trust	87,514	-
Unrestricted	<u>7,101,682</u>	<u>325,870</u>
Total net position	<u>\$ 39,199,861</u>	<u>\$ 4,887,186</u>

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

CASCADE CHARTER TOWNSHIP

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities					
General government	\$ 2,543,806	\$ 489,820	\$ 94,340	\$ 4,002	\$ (1,955,644)
Public safety	4,042,924	1,806,956	-	-	(2,235,968)
Public works	699,363	39,485	-	-	(659,878)
Community and economic development	329,301	33,712	-	-	(295,589)
Culture and recreation	837,108	-	93	-	(837,015)
Interest on long-term debt	172,240	-	-	-	(172,240)
Total primary government	\$ 8,624,742	\$ 2,369,973	\$ 94,433	\$ 4,002	\$ (6,156,334)
Component unit					
Downtown Development Authority	\$ 633,723	-	-	-	\$ (633,723)

(Continued)

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

CASCADE CHARTER TOWNSHIP

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Downtown Development Authority</u>
Changes in net position		
Net (expense) revenue	\$ (6,156,334)	\$ (633,723)
General revenues		
Property taxes		
General purpose	1,955,861	-
Specific purpose	3,449,302	546,637
State shared revenues	1,343,931	-
Intergovernmental revenues	32,870	-
Unrestricted interest	250,633	11,842
Miscellaneous	<u>896,104</u>	<u>10,048</u>
Total general revenues and transfers	<u>7,928,701</u>	<u>568,527</u>
Change in net position	1,772,367	(65,196)
Net position, beginning of year, as restated	<u>37,427,494</u>	<u>4,952,382</u>
Net position, end of year	<u>\$ 39,199,861</u>	<u>\$ 4,887,186</u>

(Concluded)

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

CASCADE CHARTER TOWNSHIP

**GOVERNMENTAL FUNDS
BALANCE SHEET**

DECEMBER 31, 2015

	<u>General</u>	<u>Fire</u>	<u>Police</u>	<u>Improvement Revolving</u>
Assets				
Cash and pooled investments	\$ 7,897,619	\$ 2,462,772	\$ 1,299,082	\$ 1,802,949
Receivables				
Accounts	1,121,383	843,426	294,249	12,875
Taxes	893,642	1,003,465	350,269	-
Special assessments	-	-	-	3,860,538
Due from other funds	104	-	-	-
Due from other governments	512,924	-	-	-
Prepaid items	1,323	2,229	-	-
Total assets	<u>\$ 10,426,995</u>	<u>\$ 4,311,892</u>	<u>\$ 1,943,600</u>	<u>\$ 5,676,362</u>
Liabilities, deferred inflows of resources and fund balances				
Liabilities				
Accounts payable	\$ 275,491	\$ 17,139	\$ 79,900	\$ 5,683
Accrued payroll and benefits	22,913	16,602	-	-
Due to other funds	-	-	-	104
Total liabilities	<u>298,404</u>	<u>33,741</u>	<u>79,900</u>	<u>5,787</u>
Deferred inflows of resources				
Unearned/unavailable revenue	<u>1,601,480</u>	<u>1,846,451</u>	<u>644,518</u>	<u>3,847,717</u>
Fund balances				
Nonspendable				
Prepaid items	1,323	2,229	-	-
Cemetery trust	-	-	-	-
Restricted				
Dedicated millage	-	2,429,471	1,219,182	-
Inspection fees	-	-	-	-
Capital improvements	-	-	-	1,822,858
Committed				
Cemetery trust	-	-	-	-
Unfunded pension liability	499,543	-	-	-
Loss of personal property tax revenues	475,000	-	-	-
Assigned				
Future years expenditures	82,934	-	-	-
Special revenue funds	-	-	-	-
Unassigned	<u>7,468,311</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>8,527,111</u>	<u>2,431,700</u>	<u>1,219,182</u>	<u>1,822,858</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,426,995</u>	<u>\$ 4,311,892</u>	<u>\$ 1,943,600</u>	<u>\$ 5,676,362</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>
\$ 1,945,329	\$ 721,881	\$ 2,160,644	\$ 777,142	\$ 665,818	\$ 19,733,236
96,288	255,406	-	147,402	-	2,771,029
114,432	304,031	-	175,470	-	2,841,309
-	-	-	-	-	3,860,538
-	-	-	-	-	104
-	-	-	-	-	512,924
-	-	805	-	-	4,357
<u>\$ 2,156,049</u>	<u>\$ 1,281,318</u>	<u>\$ 2,161,449</u>	<u>\$ 1,100,014</u>	<u>\$ 665,818</u>	<u>\$ 29,723,497</u>
\$ 41,693	\$ 13,956	\$ 24,313	\$ 14,328	\$ 2,393	\$ 474,896
-	-	8,239	-	-	47,754
-	-	-	-	-	104
<u>41,693</u>	<u>13,956</u>	<u>32,552</u>	<u>14,328</u>	<u>2,393</u>	<u>522,754</u>
<u>210,720</u>	<u>559,437</u>	<u>-</u>	<u>322,872</u>	<u>-</u>	<u>9,033,195</u>
-	-	805	-	-	4,357
-	-	-	-	87,514	87,514
1,903,636	707,925	-	762,814	-	7,023,028
-	-	2,128,092	-	-	2,128,092
-	-	-	-	524,115	2,346,973
-	-	-	-	5,721	5,721
-	-	-	-	-	499,543
-	-	-	-	-	475,000
-	-	-	-	-	82,934
-	-	-	-	46,075	46,075
-	-	-	-	-	7,468,311
<u>1,903,636</u>	<u>707,925</u>	<u>2,128,897</u>	<u>762,814</u>	<u>663,425</u>	<u>20,167,548</u>
<u>\$ 2,156,049</u>	<u>\$ 1,281,318</u>	<u>\$ 2,161,449</u>	<u>\$ 1,100,014</u>	<u>\$ 665,818</u>	<u>\$ 29,723,497</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, 2015

Fund balances - total governmental funds	\$ 20,167,548
Amounts reported for <i>governmental activities</i> in the statement of net position are different because	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	
Add - land	9,925,955
Add - capital assets (net of accumulated depreciation)	10,890,866
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	3,847,717
Add - accrued interest receivable	100,730
Deferred outflows reported on the statement of net position are recognized over future periods and therefore are not reported in the funds.	
Add - deferred outflows related to pensions	537,044
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Deduct - compensated absences payable	(80,309)
Deduct - net pension liability	(2,008,671)
Deduct - bonds and notes payable	(4,155,000)
Deduct - accrued interest on bonds and notes payable	(26,019)
Net position of governmental activities	<u>\$ 39,199,861</u>

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

CASCADE CHARTER TOWNSHIP

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

FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>General</u>	<u>Fire</u>	<u>Police</u>	<u>Improvement Revolving</u>
Revenues				
Property taxes	\$ 1,955,861	\$ 1,777,046	\$ 620,297	\$ -
Licenses and permits	407,123	-	-	-
State	1,368,616	-	-	-
Local	-	-	-	-
Charges for services	176,694	-	-	-
Interest	209,603	13,093	2,868	19,928
Miscellaneous	159,194	27,122	-	798,217
Total revenues	<u>4,277,091</u>	<u>1,817,261</u>	<u>623,165</u>	<u>818,145</u>
Expenditures				
Current				
General government	1,536,975	-	-	-
Public safety	-	1,852,531	595,142	-
Public works	640,744	-	-	-
Community and economic development	227,592	-	-	-
Culture and recreation	69,198	-	-	-
Other	729,237	-	-	-
Debt service				
Principal	-	-	-	74,000
Interest	-	-	-	5,298
Capital outlay	763,972	225,664	-	97,482
Total expenditures	<u>3,967,718</u>	<u>2,078,195</u>	<u>595,142</u>	<u>176,780</u>
Revenues over (under) expenditures	<u>309,373</u>	<u>(260,934)</u>	<u>28,023</u>	<u>641,365</u>
Other financing sources (uses)				
Transfers in	143,611	400,000	-	-
Transfers out	(442,025)	-	-	-
Total other financing sources (uses)	<u>(298,414)</u>	<u>400,000</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	10,959	139,066	28,023	641,365
Fund balances, beginning of year	<u>8,516,152</u>	<u>2,292,634</u>	<u>1,191,159</u>	<u>1,181,493</u>
Fund balances, end of year	<u>\$ 8,527,111</u>	<u>\$ 2,431,700</u>	<u>\$ 1,219,182</u>	<u>\$ 1,822,858</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>
\$ 202,925	\$ 538,408	\$ -	\$ 310,626	\$ -	\$ 5,405,163
-	-	1,715,417	-	-	2,122,540
-	-	-	-	-	1,368,616
32,870	-	-	-	-	32,870
-	-	-	-	14,620	191,314
1,427	13,021	11,580	347	2,787	274,654
290	-	21	93	6,000	990,937
<u>237,512</u>	<u>551,429</u>	<u>1,727,018</u>	<u>311,066</u>	<u>23,407</u>	<u>10,386,094</u>
-	-	-	-	2,412	1,539,387
-	-	1,227,978	-	377	3,676,028
-	-	-	-	-	640,744
-	-	-	-	-	227,592
177,726	9,583	-	19,125	-	275,632
-	-	-	-	-	729,237
-	504,000	-	-	205,000	783,000
-	23,976	-	-	146,446	175,720
<u>110,735</u>	<u>63,959</u>	<u>41,149</u>	<u>-</u>	<u>8,420</u>	<u>1,311,381</u>
<u>288,461</u>	<u>601,518</u>	<u>1,269,127</u>	<u>19,125</u>	<u>362,655</u>	<u>9,358,721</u>
<u>(50,949)</u>	<u>(50,089)</u>	<u>457,891</u>	<u>291,941</u>	<u>(339,248)</u>	<u>1,027,373</u>
-	-	-	351,724	393,471	1,288,806
<u>(16,336)</u>	<u>-</u>	<u>(127,275)</u>	<u>(351,446)</u>	<u>(351,724)</u>	<u>(1,288,806)</u>
<u>(16,336)</u>	<u>-</u>	<u>(127,275)</u>	<u>278</u>	<u>41,747</u>	<u>-</u>
(67,285)	(50,089)	330,616	292,219	(297,501)	1,027,373
<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>\$ 1,903,636</u>	<u>\$ 707,925</u>	<u>\$ 2,128,897</u>	<u>\$ 762,814</u>	<u>\$ 663,425</u>	<u>\$ 20,167,548</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, 2015

Net changes in fund balances - total governmental funds	\$ 1,027,373
--	---------------------

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

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

Add - capital outlay	1,344,225
Deduct - depreciation expense	(830,447)
Deduct - net book value of disposed capital assets	(62,500)

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

Deduct - net decrease in special assessments	(35,820)
--	----------

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

Add - increase in accrued interest receivable	46,835
---	--------

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

Deduct - decrease 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	783,000
----------------------------------	---------

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

Deduct - increase in net pension liability	(659,017)
Add - increase in deferred inflows related to pension	537,044
Deduct - increase in compensated absences	(6,371)
Add - decrease in accrued interest	3,480

Change in net position of governmental activities	<u>\$ 1,772,367</u>
--	----------------------------

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

CASCADE CHARTER TOWNSHIP
AGENCY FUNDS
STATEMENT OF ASSETS AND LIABILITIES
DECEMBER 31, 2015

	Agency Funds
Assets	
Cash and pooled investments	\$ <u>5,666,776</u>
Liabilities	
Accounts payable	\$ 2,375,003
Escrow deposits	181,267
Due to other governmental units	<u>3,110,506</u>
	<u>\$ 5,666,776</u>
Total liabilities	

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, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Blended Component Unit

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

Discretely Presented Component Unit

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

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

Government-wide and Fund Financial Statements

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

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

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

The Township reports the following major governmental funds:

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

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

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

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

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

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

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

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015

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

Additionally, the Township reports the following fund types:

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

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

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

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

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

Budgets and Budgetary Accounting

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

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

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

Cash and Pooled Investments

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

CASCADE CHARTER TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

Investments

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

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

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

Receivables and Payables

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

Prepaid Items

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

Capital Assets

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

Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015

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 items that qualify for reporting in this category related to the net pension liability that is discussed in Note 7.

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

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, 2015

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.

Pensions

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

Net Position and Fund Balance Reporting

Governmental funds report fund balance in the following five categories:

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

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.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015

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.

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, 2015, 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, 2015, the Township incurred expenditures in excess of the amount appropriated as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund			
General government			
Manager	\$104,550	\$105,634	\$ 1,084
Administration	575,053	581,616	6,563
Transfers out	441,500	442,025	525
Improvement Revolving Special Revenue Fund			
Capital outlay	67,325	97,482	30,157

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015

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	\$19,733,236	\$619,850	\$5,666,776	\$26,019,862

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

Deposits	\$22,587,147
Petty cash	606
Investments	3,432,109
Total	\$26,019,862

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

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned. State law does not require, and the Township does not have, a policy for deposit custodial credit risk. As of year-end, \$16,732,309 of the Township's bank balance of \$22,743,453 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>
Investment pool accounts			
Kent County Investment Pool	N/A	3,432,109	Unrated
Total		\$3,432,109	

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, 2015

At December 31, 2015 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	23.4%	0-3
Certificates of deposits	59.3%	0-3
Money market accounts	17.3%	Not applicable

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

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

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

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015

4. CAPITAL ASSETS

Capital asset activity for the year was as follows:

	Balance January 1, 2015	Additions	Deletions	Balance December 31, 2015
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 9,650,440	\$ 275,515	\$ -	\$ 9,925,955
Capital assets, being depreciated				
Land improvements	7,533,035	680,528	-	8,213,563
Infrastructure	1,400,000	-	-	1,400,000
Buildings and improvements	8,372,466	99,556	-	8,472,022
Furniture and equipment	1,141,997	243,466	-	1,385,463
Vehicles	2,313,268	45,160	250,000	2,108,428
Total capital assets, being depreciated	20,760,766	1,068,710	250,000	21,579,476
Less accumulated depreciation for				
Land improvements	4,584,221	407,808	-	4,992,029
Infrastructure	812,000	28,000	-	840,000
Buildings and improvements	3,046,006	220,609	-	3,266,615
Furniture and equipment	827,531	101,801	-	929,332
Vehicles	775,905	72,229	187,500	660,634
Total accumulated depreciation	10,045,663	830,447	187,500	10,688,610
Net capital assets, being depreciated	10,715,103	238,263	62,500	10,890,866
Governmental Activities capital assets, net	\$20,365,543	\$513,778	\$ 62,500	\$20,816,821
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	5,663,304	1,750,109	-	7,413,413
Vehicles	46,528	-	-	46,528
Total capital assets, being depreciated	5,709,832	1,750,109	-	7,459,941
Less accumulated depreciation for				
Land improvements	2,139,233	296,534	-	2,435,767
Vehicles	27,918	9,306	-	37,224
Total accumulated depreciation	2,167,151	305,840	-	2,472,991
Net capital assets, being depreciated	3,542,681	1,444,269	-	4,986,950
Component Unit capital assets, net	\$3,602,047	\$1,444,269	\$ -	\$5,046,316

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

Governmental Activities	
General government	\$114,495
Public safety	151,456
Recreation and cultural	564,496
Total depreciation expense - governmental activities	\$830,447

CASCADE CHARTER TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

5. INTERFUND TRANSACTIONS

Transfers in and out for the year are as follows:

Transfers out	Transfers in				Total
	General fund	Fire fund	Open Space fund	Non-major funds	
General fund	\$ -	\$400,000	\$ -	\$ 42,025	\$ 442,025
Library fund	16,336	-	-	-	16,336
Inspections fund	127,275	-	-	-	127,275
Open space fund	-	-	-	351,446	351,446
Non-major funds	-	-	351,724	-	351,724
	\$143,611	\$400,000	\$351,724	\$393,471	\$1,288,806

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

Interfund receivables and payables of individual funds at December 31, 2015 were as follows:

Receivable Fund	Payable Fund
	Improvement Revolving
General fund	\$104

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, 2015:

Governmental Activities	Balance January 1, 2015	Additions	Deletions	Balance December 31, 2015	Due Within One Year
\$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 (called 2015)	\$ 175,000	\$ -	\$175,000	\$ -	\$ -

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Balance January 1, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2015</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	\$ 963,000	\$ -	\$273,000	\$ 690,000	\$326,000
\$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	3,670,000	-	205,000	3,465,000	210,000
\$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	130,000	-	130,000	-	-
Total Long-Term Debt	4,938,000	-	783,000	4,155,000	536,000
Accrued compensated absences	73,938	42,109	35,738	80,309	37,953
Total Governmental Activities	\$5,011,938	\$42,109	\$818,738	\$4,235,309	\$573,953
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	\$574,000	\$ -	\$89,000	\$485,000	\$91,000

The annual requirements to amortize all debt outstanding (excluding issuance discount, bond issuance, other post-employment benefits and accrued compensated absences) as of December 31, 2015 are as follows:

<u>Year Ending December 31</u>	<u>Governmental Activities</u>		<u>Component Units</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2016	\$ 536,000	\$ 152,702	\$ 91,000	\$ 15,777
2017	579,000	139,496	94,000	13,229
2018	225,000	124,193	97,000	10,362
2019	230,000	115,745	100,000	7,210
2020	240,000	106,575	103,000	3,760
2021-2025	1,370,000	368,663	-	-
2026-2028	975,000	66,520	-	-
Total	\$4,155,000	\$1,073,894	\$485,000	\$50,338

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015

7. PENSION PLANS

Defined Benefit Pension Plan

The Township participates in the Municipal Employees Retirement System of Michigan (MERS). MERS is an agent multiple employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at www.mersofmich.com.

Benefits Provided

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

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

Membership of the defined benefit plan consisted of the following at the date of the latest actuarial valuation (December 31, 2014):

Active plan members	35
Inactive employees entitled but not yet receiving benefits	5
Inactive employees or beneficiaries currently receiving benefits	<u>18</u>
Total	<u><u>58</u></u>

Contributions

The Township is required to contribute at an actuarially determined rate, which for the current year was 11.34% of annual covered payroll. Contributions are determined based on participating employees. Participating employees are required to contribute 5.04% percent of gross wages to the Plan. The contribution requirements of the Township are established and may be amended by the MERS Retirement Board. The contribution requirements of employees are established and may be amended by labor agreements.

Net Pension Liability

The employer's net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of December 31, 2014.

The total pension liability calculated in the December 31, 2014 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 3%-4%

Salary Increases: 4.5% in the long-term (1%, 2% and 3% for calendar years 2014, 2015 and 2016, respectively)

Investment rate of return: 8.0%, net of investment expense, including inflation

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015

Mortality rates used were based on the 1994 Group Annuity Mortality Table of a 50% Male and 50% Female blend. For disabled retirees, the regular mortality table is used with a 10-year set forward in ages to reflect the higher expected mortality rates of disabled members.

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

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	57.5%	5.02%
Global Fixed Income	20.0%	2.18%
Real Assets	12.5%	4.23%
Diversifying Strategies	10.0%	6.56%

Discount rate. The discount rate used to measure the total pension liability is 8.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a)-(b)
Balance at 12/31/14	\$8,209,563	\$6,859,910	\$1,349,653
Changes for the Year:			
Service cost	232,044	-	232,044
Interest	672,517	-	672,517
Change in benefits	-	-	-
Change in assumptions	-	-	-
Contributions: employer	-	232,013	(232,013)
Contributions: employee	-	117,128	(117,128)
Net investment Income	-	(105,931)	105,931
Benefit payments, including refunds	(347,736)	(347,736)	-
Administrative expense	-	(15,175)	15,175
Other changes	(17,508)	-	(17,508)
Net changes	539,317	(119,701)	659,018
Balance at 12/31/15	\$8,748,880	\$6,740,209	\$2,008,671

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015

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

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 8.25%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (7.25%) or 1% higher (9.25%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$9,858,452	\$8,748,880	\$7,829,413
Fiduciary Net Position	6,740,209	6,740,209	6,740,209
Net Pension Liability	\$3,118,243	\$2,008,671	\$1,089,204

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended December 31, 2015 the employer recognized pension expense of \$497,408. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources
Differences in experience	\$ -
Differences in assumptions	-
Excess (deficit) investment returns	537,044
Contributions subsequent to the measurement date	-
Total	\$537,044

* Any amount reported as deferred outflows of resources resulting from the contributions subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability for the year ending 2016.

Amounts reported as deferred outflows of resources from deficit investment returns related to pensions will be recognized in pension expense as follows:

2016	\$134,261
2017	134,261
2018	134,261
2019	134,261
2020	-
Thereafter	-
Total	\$537,044

Defined Contribution Pension Plan

The Township maintains a defined contribution plan administered by an insurance company. The Township contributes 10 percent of each eligible employee's salary to the plan. Employees are also able to make additional voluntary contributions. Plan provision and contribution requirements are established and may be amended by the Board. The Township's contribution for 2015 was \$9,788.

CASCADE CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015

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 \$70,416 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, 2015 the Cascade Dam Major Repair Fund has accumulated \$524,115.

9. CONTINGENT LIABILITIES

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

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

10. PRIOR PERIOD ADJUSTMENT

Beginning net position of the Township's governmental activities was decreased \$1,349,654 to record the net pension liability in accordance with the implementation of *Governmental Accounting Standards Board Statement No. 68*.

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, 2015

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 1,952,032	\$ 1,959,632	\$ 1,955,861	\$ (3,771)
Licenses and permits	362,000	386,000	407,123	21,123
State	1,395,308	1,395,308	1,368,616	(26,692)
Charges for services	99,400	167,400	176,694	9,294
Interest	201,900	208,005	209,603	1,598
Miscellaneous	281,040	142,582	159,194	16,612
Total revenues	<u>4,291,680</u>	<u>4,258,927</u>	<u>4,277,091</u>	<u>18,164</u>
Expenditures				
Current				
General government				
Township board	45,953	46,753	42,906	3,847
Supervisor	31,770	32,270	24,244	8,026
Manager	100,518	104,550	105,634	(1,084)
Clerk	80,520	80,920	77,989	2,931
Treasurer	123,242	124,442	122,053	2,389
Assessor	206,599	210,799	189,997	20,802
Elections	7,300	9,800	8,090	1,710
Buildings and grounds	409,864	422,364	374,888	47,476
Cemetery	24,500	25,250	9,558	15,692
Administration	466,286	575,053	581,616	(6,563)
Public works				
Drains	241,200	63,200	49,146	14,054
Road construction and maintenance	354,000	474,000	434,914	39,086
Street lighting	128,000	128,000	113,704	14,296
Waste collection	54,600	54,600	42,980	11,620
Community and economic development				
Planning commission	238,815	239,215	225,757	13,458
Building and zoning	2,100	2,100	1,835	265
Culture and recreation				
Parks and recreation	80,100	80,100	60,950	19,150
Historical	7,400	9,900	8,248	1,652
Other	424,423	732,675	729,237	3,438
Capital outlay	826,600	926,000	763,972	162,028
Total expenditures	<u>3,853,790</u>	<u>4,341,991</u>	<u>3,967,718</u>	<u>374,273</u>
Revenues over (under) expenditures	<u>437,890</u>	<u>(83,064)</u>	<u>309,373</u>	<u>392,437</u>
Other financing sources (uses)				
Transfers in	97,336	132,336	143,611	11,275
Transfers out	(441,500)	(441,500)	(442,025)	(525)
Total other financing sources (uses)	<u>(344,164)</u>	<u>(309,164)</u>	<u>(298,414)</u>	<u>10,750</u>
Net changes in fund balances	93,726	(392,228)	10,959	403,187
Fund balances, beginning of year	<u>8,516,152</u>	<u>8,516,152</u>	<u>8,516,152</u>	<u>-</u>
Fund balances, end of year	<u>\$ 8,609,878</u>	<u>\$ 8,123,924</u>	<u>\$ 8,527,111</u>	<u>\$ 403,187</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, 2015

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 1,784,000	\$ 1,790,900	\$ 1,777,046	\$ (13,854)
Interest	15,000	15,000	13,093	(1,907)
Miscellaneous	2,250	28,864	27,122	(1,742)
Total revenues	<u>1,801,250</u>	<u>1,834,764</u>	<u>1,817,261</u>	<u>(17,503)</u>
Expenditures				
Current				
Public safety	1,872,232	1,893,784	1,852,531	41,253
Capital outlay	322,000	325,600	225,664	99,936
Total expenditures	<u>2,194,232</u>	<u>2,219,384</u>	<u>2,078,195</u>	<u>141,189</u>
Revenues over (under) expenditures	(392,982)	(384,620)	(260,934)	123,686
Other financing sources (uses)				
Transfers in	400,000	400,000	400,000	-
Net changes in fund balances	7,018	15,380	139,066	123,686
Fund balances, beginning of year	<u>2,292,634</u>	<u>2,292,634</u>	<u>2,292,634</u>	<u>-</u>
Fund balances, end of year	<u>\$ 2,299,652</u>	<u>\$ 2,308,014</u>	<u>\$ 2,431,700</u>	<u>\$ 123,686</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, 2015

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 622,200	\$ 625,200	\$ 620,297	\$ (4,903)
Interest	<u>2,000</u>	<u>2,000</u>	<u>2,868</u>	<u>868</u>
Total revenues	624,200	627,200	623,165	(4,035)
Expenditures				
Current				
Public safety	<u>587,165</u>	<u>644,522</u>	<u>595,142</u>	<u>49,380</u>
Net changes in fund balances	37,035	(17,322)	28,023	45,345
Fund balances, beginning of year	<u>1,191,159</u>	<u>1,191,159</u>	<u>1,191,159</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,228,194</u>	<u>\$ 1,173,837</u>	<u>\$ 1,219,182</u>	<u>\$ 45,345</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, 2015

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 14,600	\$ 14,600	\$ 19,928	\$ 5,328
Miscellaneous	<u>298,145</u>	<u>728,145</u>	<u>798,217</u>	<u>70,072</u>
Total revenues	<u>312,745</u>	<u>742,745</u>	<u>818,145</u>	<u>75,400</u>
Expenditures				
Debt service				
Principal	74,000	74,000	74,000	-
Interest	5,299	5,299	5,298	1
Capital outlay	<u>206,500</u>	<u>67,325</u>	<u>97,482</u>	<u>(30,157)</u>
Total expenditures	<u>285,799</u>	<u>146,624</u>	<u>176,780</u>	<u>(30,156)</u>
Net changes in fund balances	26,946	596,121	641,365	45,244
Fund balances, beginning of year	<u>1,181,493</u>	<u>1,181,493</u>	<u>1,181,493</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,208,439</u>	<u>\$ 1,777,614</u>	<u>\$ 1,822,858</u>	<u>\$ 45,244</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, 2015

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 203,805	\$ 204,680	\$ 202,925	\$ (1,755)
Local	32,869	32,869	32,870	1
Interest	1,200	1,200	1,427	227
Miscellaneous	-	290	290	-
Total revenues	<u>237,874</u>	<u>239,039</u>	<u>237,512</u>	<u>(1,527)</u>
Expenditures				
Current				
Culture and recreation	188,219	188,219	177,726	10,493
Capital outlay	95,000	114,360	110,735	3,625
Total expenditures	<u>283,219</u>	<u>302,579</u>	<u>288,461</u>	<u>14,118</u>
Revenues over (under) expenditures	(45,345)	(63,540)	(50,949)	12,591
Other financing sources (uses)				
Transfers out	(16,336)	(16,336)	(16,336)	-
Net changes in fund balances	(61,681)	(79,876)	(67,285)	12,591
Fund balances, beginning of year	<u>1,970,921</u>	<u>1,970,921</u>	<u>1,970,921</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,909,240</u>	<u>\$ 1,891,045</u>	<u>\$ 1,903,636</u>	<u>\$ 12,591</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, 2015

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 540,250	\$ 542,650	\$ 538,408	\$ (4,242)
Interest	13,500	13,500	13,021	(479)
Miscellaneous	-	7,934	-	(7,934)
Total revenues	<u>553,750</u>	<u>564,084</u>	<u>551,429</u>	<u>(12,655)</u>
Expenditures				
Current				
Culture and recreation	26,500	26,500	9,583	16,917
Debt service				
Principal	384,000	624,000	504,000	120,000
Interest	23,704	24,507	23,976	531
Capital outlay	70,000	70,000	63,959	6,041
Total expenditures	<u>504,204</u>	<u>745,007</u>	<u>601,518</u>	<u>143,489</u>
Net changes in fund balances	49,546	(180,923)	(50,089)	130,834
Fund balances, beginning of year	<u>758,014</u>	<u>758,014</u>	<u>758,014</u>	<u>-</u>
Fund balances, end of year	<u>\$ 807,560</u>	<u>\$ 577,091</u>	<u>\$ 707,925</u>	<u>\$ 130,834</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, 2015

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 1,331,000	\$ 1,578,300	\$ 1,715,417	\$ 137,117
Interest	11,700	11,700	11,580	(120)
Miscellaneous	1,000	1,000	21	(979)
Total revenues	<u>1,343,700</u>	<u>1,591,000</u>	<u>1,727,018</u>	<u>136,018</u>
Expenditures				
Current				
Public safety	1,058,938	1,248,504	1,227,978	20,526
Capital outlay	149,300	66,300	41,149	25,151
Total expenditures	<u>1,208,238</u>	<u>1,314,804</u>	<u>1,269,127</u>	<u>45,677</u>
Revenues over (under) expenditures	135,462	276,196	457,891	181,695
Other financing sources (uses)				
Transfers out	(80,000)	(115,000)	(127,275)	(12,275)
Net changes in fund balances	55,462	161,196	330,616	169,420
Fund balances, beginning of year	<u>1,798,281</u>	<u>1,798,281</u>	<u>1,798,281</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,853,743</u>	<u>\$ 1,959,477</u>	<u>\$ 2,128,897</u>	<u>\$ 169,420</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, 2015

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 312,000	\$ 313,150	\$ 310,626	\$ (2,524)
Interest	400	400	347	(53)
Miscellaneous	1,000	1,000	93	(907)
Total revenues	<u>313,400</u>	<u>314,550</u>	<u>311,066</u>	<u>(3,484)</u>
Expenditures				
Current				
Culture and recreation	<u>18,200</u>	<u>24,200</u>	<u>19,125</u>	<u>5,075</u>
Revenues over (under) expenditures	<u>295,200</u>	<u>290,350</u>	<u>291,941</u>	<u>1,591</u>
Other financing sources (uses)				
Transfers in	-	350,730	351,724	994
Transfers out	<u>(351,447)</u>	<u>(351,447)</u>	<u>(351,446)</u>	<u>1</u>
Total other financing sources (uses)	<u>(351,447)</u>	<u>(717)</u>	<u>278</u>	<u>995</u>
Net changes in fund balances	(56,247)	289,633	292,219	2,586
Fund balances, beginning of year	<u>470,595</u>	<u>470,595</u>	<u>470,595</u>	<u>-</u>
Fund balances, end of year	<u>\$ 414,348</u>	<u>\$ 760,228</u>	<u>\$ 762,814</u>	<u>\$ 2,586</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>2015</u>
Total pension liability	
Service cost	\$ 232,044
Interest	672,517
Changes in benefit terms	-
Difference between expected and actual experience	-
Changes in assumptions	-
Benefit payments including employee refunds	(347,736)
Other	<u>(17,508)</u>
Net change in total pension liability	<u>539,317</u>
Total pension liability, beginning of year	<u>8,209,563</u>
Total pension liability, ending of year	<u><u>\$ 8,748,880</u></u>
Plan fiduciary net position	
Contributions-employer	\$ 232,013
Contributions-employee	117,128
Net investment income	(105,931)
Benefit payments including employee refunds	(347,736)
Administrative expense	<u>(15,175)</u>
Net change in plan fiduciary net position	<u>(119,701)</u>
Plan fiduciary net position, beginning of year	<u>6,859,910</u>
Plan fiduciary net position, ending of year	<u><u>\$ 6,740,209</u></u>
Employer net pension liability	<u><u>\$ 2,008,671</u></u>
Plan fiduciary net position as a percentage of the total pension liability	77%
Covered employee payroll	\$ 2,047,653
Employer's net pension liability as a percentage of covered employee payroll	98%

Notes to schedule:

Above data is based on a measurement date of December 31.

CASCADE CHARTER TOWNSHIP
DEFINED BENEFIT PENSION PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2015

	2015
Actuarial determined contributions	\$ 232,013
Contributions in relation to the actuarially determined contribution	232,013
Contribution deficiency (excess)	\$ -
Covered employee payroll	\$ 2,047,653
Contributions as a percentage of covered employee payroll	11.3%

Notes to schedule

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Remaining amortization period	25 years
Asset valuation method	10 year smoothed
Inflation	3.50%
Salary increases	4.50%
Investment rate of return	8.00%
Retirement age	Varies depending on plan adoption
Mortality	50% female/ 50% male 1994 group annuity mortality table

Note to required supplementary information

Budgets and Budgetary Accounting

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

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

CASCADE CHARTER TOWNSHIP

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET**

DECEMBER 31, 2015

	<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 investment:	\$ 524,115	\$ 48,388	\$ -	\$ -	\$ 93,315	\$ 665,818
Total assets	\$ 524,115	\$ 48,388	\$ -	\$ -	\$ 93,315	\$ 665,818
Liabilities, deferred inflows of resources and fund balances						
Liabilities						
Accounts payable	\$ -	\$ 2,313	\$ -	\$ -	\$ 80	\$ 2,393
Total liabilities	\$ -	\$ 2,313	\$ -	\$ -	\$ 80	\$ 2,393
Fund balances						
Nonspendable						
Cemetery trust	-	-	-	-	87,514	87,514
Restricted						
Capital improvements	524,115	-	-	-	-	524,115
Committed						
Cemetery trust	-	-	-	-	5,721	5,721
Assigned						
Special revenue funds:	-	46,075	-	-	-	46,075
Total fund balances	524,115	46,075	-	-	93,235	663,425
Total liabilities, deferred inflows of resources and fund balances	\$ 524,115	\$ 48,388	\$ -	\$ -	\$ 93,315	\$ 665,818

CASCADE CHARTER TOWNSHIP
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2015

	Special Revenue Funds		Debt Service Fund	Capital Projects	Permanent	
	Cascade Dam Major Repair	Hazmat	Building Authority	Open Space Preservation	Cemetery Perpetual Care	Total
Revenues						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 14,620	\$ 14,620
Interest	948	195	-	1,598	46	2,787
Miscellaneous	5,000	-	-	1,000	-	6,000
Total revenues	<u>5,948</u>	<u>195</u>	<u>-</u>	<u>2,598</u>	<u>14,666</u>	<u>23,407</u>
Expenditures						
Current						
General government	-	-	-	-	2,412	2,412
Public safety	-	377	-	-	-	377
Debt service						
Principal	-	-	205,000	-	-	205,000
Interest	-	-	146,446	-	-	146,446
Capital outlay	-	8,420	-	-	-	8,420
Total expenditures	<u>-</u>	<u>8,797</u>	<u>351,446</u>	<u>-</u>	<u>2,412</u>	<u>362,655</u>
Revenues over (under) expenditure	<u>5,948</u>	<u>(8,602)</u>	<u>(351,446)</u>	<u>2,598</u>	<u>12,254</u>	<u>(339,248)</u>
Other financing sources (uses)						
Transfers in	40,000	-	351,446	-	2,025	393,471
Transfers out	-	-	-	(351,724)	-	(351,724)
Total other financing sources (uses)	<u>40,000</u>	<u>-</u>	<u>351,446</u>	<u>(351,724)</u>	<u>2,025</u>	<u>41,747</u>
Net changes in fund balances	45,948	(8,602)	-	(349,126)	14,279	(297,501)
Fund balances, beginning of year	<u>478,167</u>	<u>54,677</u>	<u>-</u>	<u>349,126</u>	<u>78,956</u>	<u>960,926</u>
Fund balances, end of year	<u>\$ 524,115</u>	<u>\$ 46,075</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93,235</u>	<u>\$ 663,425</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, 2015

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 500	\$ 500	\$ 948	\$ 448
Miscellaneous	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total revenues	5,500	5,500	5,948	448
Expenditures				
Current				
General government	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>45,000</u>
Revenues over (under) expenditures	<u>(39,500)</u>	<u>(39,500)</u>	<u>5,948</u>	<u>45,448</u>
Other financing sources (uses)				
Transfers in	40,000	40,000	40,000	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Net changes in fund balances	500	500	45,948	45,448
Fund balances, beginning of year	<u>478,167</u>	<u>478,167</u>	<u>478,167</u>	<u>-</u>
Fund balances, end of year	<u>\$ 478,667</u>	<u>\$ 478,667</u>	<u>\$ 524,115</u>	<u>\$ 45,448</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, 2015

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 250	\$ 250	\$ 195	\$ (55)
Expenditures				
Current				
Public safety	5,000	5,000	377	4,623
Capital outlay	4,000	8,745	8,420	325
Total expenditures	<u>9,000</u>	<u>13,745</u>	<u>8,797</u>	<u>4,948</u>
Net changes in fund balances	(8,750)	(13,495)	(8,602)	4,893
Fund balances, beginning of year	<u>54,677</u>	<u>54,677</u>	<u>54,677</u>	<u>-</u>
Fund balances, end of year	<u>\$ 45,927</u>	<u>\$ 41,182</u>	<u>\$ 46,075</u>	<u>\$ 4,893</u>

CASCADE CHARTER TOWNSHIP

GENERAL FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and pooled investments	\$ 7,897,619	\$ 7,839,666
Receivables		
Accounts	1,121,383	814,039
Taxes	893,642	882,465
Due from other funds	104	70,333
Due from other governments	512,924	230,671
Prepaid items	<u>1,323</u>	<u>307,752</u>
Total assets	<u>\$ 10,426,995</u>	<u>\$ 10,144,926</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 275,491	\$ 29,623
Accrued payroll and benefits	<u>22,913</u>	<u>16,662</u>
Total liabilities	<u>298,404</u>	<u>46,285</u>
Deferred inflows of resources		
Unearned revenue	<u>1,601,480</u>	<u>1,582,489</u>
Fund balances		
Nonspendable		
Prepaid items	1,323	307,752
Committed		
Unfunded pension liability	499,543	499,543
Loss of personal property tax revenues	475,000	475,000
Assigned		
Future years expenditures	82,934	-
Unassigned	<u>7,468,311</u>	<u>7,233,857</u>
Total fund balances	<u>8,527,111</u>	<u>8,516,152</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,426,995</u>	<u>\$ 10,144,926</u>

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CASCADE CHARTER TOWNSHIP

**GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES**

FOR THE YEARS ENDED DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Revenues		
Property taxes		
Current property taxes	\$ 1,290,761	\$ 1,253,433
Hydrant rental assessment	39,921	39,922
Street lighting assessment	68,406	69,084
Delinquent property taxes	12,862	7,064
Industrial facilities taxes	12,244	7,139
Interest and penalties on taxes	14,719	11,662
Tax administration fees	516,948	504,991
Total property taxes	<u>1,955,861</u>	<u>1,893,295</u>
Licenses and permits		
Cablevision fees	406,050	383,974
Dog licenses	113	228
Other permits	960	4,785
Total licenses and permits	<u>407,123</u>	<u>388,987</u>
State		
Sales taxes	1,353,482	1,350,287
PA 48/Metro Authority	11,132	12,299
Other state grants	4,002	-
Total state	<u>1,368,616</u>	<u>1,362,586</u>
Charges for services		
Planning and zoning fees	33,712	26,218
Summer tax collection fees	25,533	25,477
P.A. 198 tax application fees	4,000	5,000
Yard waste bag fees	2,177	1,755
Sewer and water implementation fees	73,128	70,698
Grave openings	17,375	16,760
Passport application fees	20,625	15,925
Sale of printed materials	144	230
Total charges for services	<u>176,694</u>	<u>162,063</u>
Interest		
Interest on deposits and investments	41,703	38,107
Rental income	167,900	149,010
Total interest	<u>209,603</u>	<u>187,117</u>
Miscellaneous		
Sale of assets	-	110
Contributions	139,990	47,000
Park income	6,255	8,090
Reimbursements	8,042	6,414
Refunds and rebates	1,895	662
Other	3,012	846
Total miscellaneous	<u>159,194</u>	<u>63,122</u>
Total revenues	<u>\$ 4,277,091</u>	<u>\$ 4,057,170</u>

CASCADE CHARTER TOWNSHIP

**GENERAL FUND
COMPARATIVE SCHEDULE OF EXPENDITURES**

FOR THE YEARS ENDED DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Expenditures		
Current		
General government		
Township board		
Personnel services	\$ 22,208	\$ 21,807
Other services and charges	20,698	16,405
Total township board	<u>42,906</u>	<u>38,212</u>
Supervisor		
Personnel services	8,104	13,720
Other services and charges	14,923	19,957
Capital outlay	1,217	326
Total supervisor	<u>24,244</u>	<u>34,003</u>
Manager		
Personnel services	103,220	142,118
Other services and charges	2,414	1,728
Total manager	<u>105,634</u>	<u>143,846</u>
Clerk		
Personnel services	74,268	71,726
Other services and charges	3,721	1,738
Total clerk	<u>77,989</u>	<u>73,464</u>
Treasurer		
Personnel services	113,548	111,406
Other services and charges	6,881	4,370
Capital outlay	1,624	135
Total treasurer	<u>122,053</u>	<u>115,911</u>
Assessor		
Personnel services	172,826	177,208
Supplies	389	260
Other services and charges	16,405	12,074
Capital outlay	377	89
Total assessor	<u>189,997</u>	<u>189,631</u>
Elections		
Personnel services	5,793	19,065
Supplies	610	1,628
Other services and charges	1,687	3,311
Total elections	<u>8,090</u>	<u>24,004</u>
Buildings and grounds		
Personnel services	219,493	163,710
Supplies	1,530	1,167
Other services and charges	150,945	154,389
Capital outlay	2,920	158
Total buildings and grounds	<u>374,888</u>	<u>319,424</u>
Cemetery		
Other services and charges	<u>9,558</u>	<u>2,184</u>
Administration		
Personnel services	60,010	58,533
Supplies	22,689	25,153
Other services and charges	497,576	338,589
Capital outlay	1,341	359
Total administration	<u>581,616</u>	<u>422,634</u>
Total general government	<u>1,536,975</u>	<u>1,363,313</u>

(Continued)

CASCADE CHARTER TOWNSHIP

**GENERAL FUND
COMPARATIVE SCHEDULE OF EXPENDITURES**

FOR THE YEARS ENDED DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Public works		
Drains		
Other services and charges	\$ 6,564	\$ 5,341
Capital outlay	<u>42,582</u>	<u>25,551</u>
Total drains	<u>49,146</u>	<u>30,892</u>
Road construction and maintenance		
Capital outlay	<u>434,914</u>	<u>194,934</u>
Street lighting		
Other services and charges	112,985	116,073
Capital outlay	<u>719</u>	<u>2,549</u>
Total street lighting	<u>113,704</u>	<u>118,622</u>
Hydrant rental		
Other services and charges	<u>-</u>	<u>39,760</u>
Waste collection		
Other services and charges	<u>42,980</u>	<u>55,392</u>
Total public works	<u>640,744</u>	<u>439,600</u>
Community and economic development		
Planning commission		
Personnel services	193,265	121,266
Supplies	274	153
Other services and charges	<u>32,218</u>	<u>31,853</u>
Total planning commission	<u>225,757</u>	<u>153,272</u>
Building and zoning		
Personnel services	<u>1,835</u>	<u>1,295</u>
Total community and economic development	<u>227,592</u>	<u>154,567</u>
Culture and recreation		
Parks and recreation		
Supplies	3,395	2,019
Other services and charges	57,555	42,035
Capital outlay	<u>-</u>	<u>800</u>
Total parks and recreation	<u>60,950</u>	<u>44,854</u>
Historical		
Supplies	5,000	2,000
Other services and charges	<u>3,248</u>	<u>4,177</u>
Total historical	<u>8,248</u>	<u>6,177</u>
Total culture and recreation	<u>69,198</u>	<u>51,031</u>
Other		
Employee benefits	627,528	675,560
Transportation services	<u>101,709</u>	<u>105,544</u>
Total other	<u>729,237</u>	<u>781,104</u>
Capital outlay	<u>763,972</u>	<u>78,483</u>
Total expenditures	<u>\$ 3,967,718</u>	<u>\$ 2,868,098</u>

(Concluded)

CASCADE CHARTER TOWNSHIP

FIRE SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and pooled investments	\$ 2,462,772	\$ 2,559,054
Receivables		
Accounts	843,426	821,135
Taxes	1,003,465	956,305
Prepaid items	<u>2,229</u>	<u>-</u>
Total assets	<u>\$ 4,311,892</u>	<u>\$ 4,336,494</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 17,139	\$ 259,260
Accrued payroll and benefits	<u>16,602</u>	<u>7,160</u>
Total liabilities	<u>33,741</u>	<u>266,420</u>
Deferred inflows of resources		
Unearned revenue	<u>1,846,451</u>	<u>1,777,440</u>
Fund balances		
Nonspendable		
Prepaid items	2,229	-
Restricted		
Dedicated millage	<u>2,429,471</u>	<u>2,292,634</u>
Total fund balances	<u>2,431,700</u>	<u>2,292,638</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,311,892</u>	<u>\$ 4,336,494</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Revenues		
Property taxes		
Current property taxes	\$ 1,747,247	\$ 1,696,718
Delinquent property taxes	12,866	8,004
Industrial facilities taxes	16,574	9,664
Interest and penalties on taxes	359	457
Total property taxes	<u>1,777,046</u>	<u>1,714,843</u>
Interest	13,093	26,247
Miscellaneous		
Other	26,392	58
Donations	730	1,000
Total miscellaneous	<u>27,122</u>	<u>1,058</u>
Total revenues	<u>1,817,261</u>	<u>1,742,148</u>
Expenditures		
Current		
Public safety		
Fire department		
Personnel services	1,624,902	1,549,019
Supplies	50,089	43,506
Other services and charges	177,540	159,121
Total public safety	<u>1,852,531</u>	<u>1,751,646</u>
Capital outlay	<u>225,664</u>	<u>471,222</u>
Total expenditures	<u>2,078,195</u>	<u>2,222,868</u>
Revenues over (under) expenditures	<u>(260,934)</u>	<u>(480,720)</u>
Other financing sources (uses)		
Transfers in	400,000	400,000
Transfers out	-	-
Total other financing sources (uses)	<u>400,000</u>	<u>400,000</u>
Net changes in fund balances	139,066	(80,720)
Fund balances, beginning of year	<u>2,292,634</u>	<u>2,373,354</u>
Fund balances, end of year	<u>\$ 2,431,700</u>	<u>\$ 2,292,634</u>

CASCADE CHARTER TOWNSHIP

**POLICE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and pooled investments	\$ 1,299,082	\$ 1,268,842
Receivables		
Accounts	294,249	286,621
Taxes	<u>350,269</u>	<u>333,807</u>
Total assets	<u>\$ 1,943,600</u>	<u>\$ 1,889,270</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	<u>\$ 79,900</u>	<u>\$ 77,683</u>
Deferred inflows of resources		
Unearned revenue	<u>644,518</u>	<u>620,428</u>
Fund balances		
Restricted		
Dedicated millage	<u>1,219,182</u>	<u>1,191,159</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,943,600</u>	<u>\$ 1,889,270</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Revenues		
Property taxes		
Current property taxes	\$ 609,888	\$ 592,249
Delinquent property taxes	4,499	2,794
Industrial facilities taxes	5,785	3,373
Interest and penalties on taxes	<u>125</u>	<u>159</u>
 Total property taxes	 620,297	 598,575
 Interest	 <u>2,868</u>	 <u>1,754</u>
 Total revenues	 <u>623,165</u>	 <u>600,329</u>
 Expenditures		
Current		
Public safety		
Law enforcement		
Other services and charges	<u>595,142</u>	<u>599,635</u>
 Net changes in fund balances	 28,023	 694
 Fund balances, beginning of year	 <u>1,191,159</u>	 <u>1,190,465</u>
 Fund balances, end of year	 <u>\$ 1,219,182</u>	 <u>\$ 1,191,159</u>

CASCADE CHARTER TOWNSHIP

IMPROVEMENT REVOLVING SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and pooled investments	\$ 1,802,949	\$ 1,217,731
Receivables		
Accounts	12,875	34,020
Special assessments	<u>3,860,538</u>	<u>3,883,537</u>
Total assets	<u>\$ 5,676,362</u>	<u>\$ 5,135,288</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 5,683	\$ -
Due to other funds	<u>104</u>	<u>70,258</u>
Total liabilities	<u>5,787</u>	<u>70,258</u>
Deferred inflows of resources		
Unavailable revenue	<u>3,847,717</u>	<u>3,883,537</u>
Fund balances		
Restricted		
Water and sewer improvements	<u>1,822,858</u>	<u>1,181,493</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,676,362</u>	<u>\$ 5,135,288</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, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Revenues		
Interest		
Interest on deposits	\$ 11,515	\$ 244,850
Interest on special assessments	8,413	4,056
Total interest	<u>19,928</u>	<u>6,506</u>
Miscellaneous		
Special assessments	67,977	84,262
Hookup fees	730,240	702,581
Total miscellaneous	<u>798,217</u>	<u>786,843</u>
Total revenues	<u>818,145</u>	<u>793,349</u>
Expenditures		
Debt service		
Principal	74,000	261,000
Interest and fees	5,298	13,775
Total debt service	<u>79,298</u>	<u>274,775</u>
Capital outlay	<u>97,482</u>	<u>147,495</u>
Total expenditures	<u>176,780</u>	<u>422,270</u>
Revenues over (under) expenditures	<u>641,365</u>	<u>371,079</u>
Other financing sources (uses)		
Transfers in	-	-
Transfers out	-	(1,129)
Total other financing sources (uses)	<u>-</u>	<u>(1,129)</u>
Net changes in fund balances	641,365	369,950
Fund balances, beginning of year	<u>1,181,493</u>	<u>811,543</u>
Fund balances, end of year	<u>\$ 1,822,858</u>	<u>\$ 1,181,493</u>

CASCADE CHARTER TOWNSHIP

LIBRARY SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and pooled investments	\$ 1,945,329	\$ 1,973,106
Receivables		
Accounts	96,288	93,796
Taxes	<u>114,432</u>	<u>109,054</u>
Total assets	<u>\$ 2,156,049</u>	<u>\$ 2,175,956</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	<u>\$ 41,693</u>	<u>\$ 2,185</u>
Deferred inflows of resources		
Unearned revenue	<u>210,720</u>	<u>202,850</u>
Fund balances		
Restricted		
Dedicated millage	<u>1,903,636</u>	<u>1,970,921</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,156,049</u>	<u>\$ 2,175,956</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Revenues		
Property taxes		
Current property taxes	\$ 199,407	\$ 500,780
Delinquent property taxes	1,586	2,362
Industrial facilities taxes	1,890	2,852
Interest and penalties on taxes	42	135
Total property taxes	<u>202,925</u>	<u>506,129</u>
Local	32,870	21,913
Interest	1,427	28,077
Miscellaneous		
Donations	<u>290</u>	<u>431</u>
Total revenues	<u>237,512</u>	<u>556,550</u>
Expenditures		
Current		
Recreation and cultural		
Library		
Supplies	5,594	4,395
Other services and charges	172,132	164,126
Total recreation and cultural	<u>177,726</u>	<u>168,521</u>
Capital outlay	<u>110,735</u>	<u>1,257</u>
Total expenditures	<u>288,461</u>	<u>169,778</u>
Revenues over (under) expenditures	<u>(50,949)</u>	<u>386,772</u>
Other financing sources (uses)		
Transfers in	-	-
Transfers out	<u>(16,336)</u>	<u>(16,336)</u>
Total other financing sources (uses)	<u>(16,336)</u>	<u>(16,336)</u>
Net changes in fund balances	(67,285)	370,436
Fund balances, beginning of year	<u>1,970,921</u>	<u>1,600,485</u>
Fund balances, end of year	<u>\$ 1,903,636</u>	<u>\$ 1,970,921</u>

CASCADE CHARTER TOWNSHIP

**PATHWAYS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and pooled investments	\$ 721,881	\$ 758,525
Receivables		
Accounts	255,406	248,785
Taxes	<u>304,031</u>	<u>289,743</u>
Total assets	<u>\$ 1,281,318</u>	<u>\$ 1,297,053</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	<u>\$ 13,956</u>	<u>\$ 511</u>
Deferred inflows of resources		
Unearned revenue	<u>559,437</u>	<u>538,528</u>
Fund balances		
Restricted		
Dedicated millage	<u>707,925</u>	<u>758,014</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,281,318</u>	<u>\$ 1,297,053</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Revenues		
Property taxes		
Current property taxes	\$ 529,379	\$ 514,068
Delinquent property taxes	3,898	2,425
Industrial facilities taxes	5,022	2,928
Interest and penalties on taxes	109	138
Total property taxes	<u>538,408</u>	<u>519,559</u>
Interest	<u>13,021</u>	<u>1,578</u>
Total revenues	<u>551,429</u>	<u>521,137</u>
Expenditures		
Current		
Recreation and cultural		
Parks and recreations		
Supplies	6,584	3,626
Other services and charges	2,999	9,300
Total recreation and cultural	<u>9,583</u>	<u>12,926</u>
Debt service		
Principal	504,000	456,000
Interest and fees	23,976	33,060
Total debt service	<u>527,976</u>	<u>489,060</u>
Capital outlay	<u>63,959</u>	<u>54,436</u>
Total expenditures	<u>601,518</u>	<u>556,422</u>
Net changes in fund balances	(50,089)	(35,285)
Fund balances, beginning of year	<u>758,014</u>	<u>793,299</u>
Fund balances, end of year	<u>\$ 707,925</u>	<u>\$ 758,014</u>

CASCADE CHARTER TOWNSHIP

INSPECTIONS SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and pooled investments	\$ 2,160,644	\$ 1,678,855
Prepaid items	<u>805</u>	<u>153,876</u>
Total assets	<u>\$ 2,161,449</u>	<u>\$ 1,832,731</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 24,313	\$ 26,469
Accrued payroll and benefits	8,239	7,906
Due to other funds	<u>-</u>	<u>75</u>
Total liabilities	<u>32,552</u>	<u>34,450</u>
Fund balances		
Nonspendable		
Prepaid items	805	153,876
Restricted		
Inspections	<u>2,128,092</u>	<u>1,644,405</u>
Total fund balances	<u>2,128,897</u>	<u>1,798,281</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,161,449</u>	<u>\$ 1,832,731</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Revenues		
Licenses and permits		
Building permits	\$ 352,152	\$ 280,834
Electrical permits	105,856	81,232
Mechanical permits	116,960	99,061
Plumbing permits	61,509	53,549
Permits - other townships	961,346	972,806
Plan reviews	110,484	92,861
Contractor registration fees	7,110	9,895
Total licenses and permits	<u>1,715,417</u>	<u>1,590,238</u>
Interest	11,580	1,248
Miscellaneous	<u>21</u>	<u>2,026</u>
Total revenues	<u>1,727,018</u>	<u>1,593,512</u>
Expenditures		
Current		
Public safety		
Inspections		
Personnel services	927,500	688,832
Supplies	8,913	18,056
Other services and charges	291,565	279,368
Total public safety	<u>1,227,978</u>	<u>986,256</u>
Capital outlay	<u>41,149</u>	<u>6,053</u>
Total expenditures	<u>1,269,127</u>	<u>992,309</u>
Revenues over (under) expenditures	<u>457,891</u>	<u>601,203</u>
Other financing sources (uses)		
Transfers out	<u>(127,275)</u>	<u>(102,920)</u>
Net changes in fund balances	330,616	498,283
Fund balances, beginning of year	<u>1,798,281</u>	<u>1,299,998</u>
Fund balances, end of year	<u>\$ 2,128,897</u>	<u>\$ 1,798,281</u>

CASCADE CHARTER TOWNSHIP

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

DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and pooled investments	\$ 777,142	\$ 478,106
Receivables		
Accounts	147,402	143,582
Taxes	<u>175,470</u>	<u>167,222</u>
Total assets	<u>\$ 1,100,014</u>	<u>\$ 788,910</u>
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	<u>\$ 14,328</u>	<u>\$ 7,511</u>
Deferred inflows of resources		
Unearned revenue	<u>322,872</u>	<u>310,804</u>
Fund balances		
Restricted		
Dedicated millage	<u>762,814</u>	<u>470,595</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,100,014</u>	<u>\$ 788,910</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, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Revenues		
Property taxes		
Current property taxes	\$ 305,524	\$ 296,687
Delinquent property taxes	2,141	1,400
Industrial facilities taxes	2,898	1,690
Interest and penalties on taxes	<u>63</u>	<u>80</u>
 Total property taxes	 310,626	 299,857
 Interest	 347	 6,183
Miscellaneous	<u>93</u>	<u>-</u>
 Total revenues	 <u>311,066</u>	 <u>306,040</u>
 Expenditures		
Current		
Recreation and cultural		
Parks and recreations		
Other services and charges	<u>19,125</u>	<u>14,048</u>
 Total expenditures	 <u>19,125</u>	 <u>14,048</u>
 Revenues over (under) expenditures	 <u>291,941</u>	 <u>291,992</u>
 Other financing sources (uses)		
Transfers in	351,724	-
Transfers out	<u>(351,446)</u>	<u>(347,105)</u>
 Total other financing sources (uses)	 <u>278</u>	 <u>(347,105)</u>
 Net changes in fund balances	 292,219	 (55,113)
 Fund balances, beginning of year	 <u>470,595</u>	 <u>525,708</u>
 Fund balances, end of year	 <u>\$ 762,814</u>	 <u>\$ 470,595</u>

CASCADE CHARTER TOWNSHIP

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

DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and pooled investments	\$ 524,115	\$ 478,167
Due from other funds	<u>-</u>	<u>-</u>
Total assets	<u>\$ 524,115</u>	<u>\$ 478,167</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>524,115</u>	<u>478,167</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 524,115</u>	<u>\$ 478,167</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, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Revenues		
Interest	\$ 948	\$ 8,023
Miscellaneous	5,000	5,000
Total revenues	<u>5,948</u>	<u>13,023</u>
Other financing sources (uses)		
Transfers in	<u>40,000</u>	<u>40,000</u>
Net changes in fund balances	45,948	53,023
Fund balances, beginning of year	<u>478,167</u>	<u>425,144</u>
Fund balances, end of year	<u>\$ 524,115</u>	<u>\$ 478,167</u>

CASCADE CHARTER TOWNSHIP

**HAZMAT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and pooled investments	\$ 48,388	\$ 54,677
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 2,313	\$ -
Deferred inflows of resources		
Unearned revenue	-	-
Fund balances		
Restricted HAZMAT	46,075	54,677
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 48,388</u>	<u>\$ 54,677</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Revenues		
Interest	\$ 195	\$ 221
Expenditures		
Current		
Public safety		
HAZMAT		
Other services and charges	377	-
Capital outlay	<u>8,420</u>	<u>1,457</u>
Total expenditures	<u>8,797</u>	<u>1,457</u>
Net changes in fund balances	(8,602)	(1,236)
Fund balances, beginning of year	<u>54,677</u>	<u>55,913</u>
Fund balances, end of year	<u>\$ 46,075</u>	<u>\$ 54,677</u>

CASCADE CHARTER TOWNSHIP

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

DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</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	\$ -	\$ -

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Expenditures		
Debt service		
Principal	205,000	195,000
Interest and fees	<u>146,446</u>	<u>152,105</u>
Total expenditures	<u>351,446</u>	<u>347,105</u>
Revenues over (under) expenditures	<u>(351,446)</u>	<u>(347,105)</u>
Other financing sources (uses)		
Transfers in	351,446	347,105
Transfers out	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>351,446</u>	<u>347,105</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, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and pooled investments	\$ -	\$ 349,126
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ -	\$ -
Deferred inflows of resources		
Unearned revenue	-	-
Fund balances		
Restricted		
Capital projects	-	349,126
Total liabilities, deferred inflows of resources and fund balances	<u>\$ -</u>	<u>\$ 349,126</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, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Revenues		
Interest	\$ 1,598	\$ 1,735
Miscellaneous Contributions	<u>1,000</u>	<u>500</u>
Total revenues	2,598	2,235
Other financing sources (uses)		
Transfers out	<u>(351,724)</u>	<u>-</u>
Net changes in fund balances	(349,126)	2,235
Fund balances, beginning of year	<u>349,126</u>	<u>346,891</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ 349,126</u>

CASCADE CHARTER TOWNSHIP

**CEMETERY PERPETUAL CARE FUND
COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and pooled investments	\$ 93,315	\$ 78,956
Liabilities, deferred inflows of resources and fund balances		
Liabilities		
Accounts payable	\$ 80	\$ -
Deferred inflows of resources		
Unearned revenue	-	-
Fund balances		
Nonspendable		
Cemetery trust	87,514	72,894
Committed		
Cemetery trust	5,721	6,062
Total fund balances	<u>93,235</u>	<u>78,956</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 93,315</u>	<u>\$ 78,956</u>

CASCADE CHARTER TOWNSHIP

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

FOR THE YEARS ENDED DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Revenues		
Charges for services		
Cemetery care fees	\$ 14,620	\$ 120
Interest	<u>46</u>	<u>149</u>
Total revenues	14,666	269
Expenditures		
Current		
General government		
Cemetery	<u>2,412</u>	<u>1,337</u>
Revenues over (under) expenditures	12,254	(1,068)
Other financing sources (uses)		
Transfers in	<u>2,025</u>	<u>2,250</u>
Net changes in fund balances	14,279	1,182
Fund balances, beginning of year	<u>78,956</u>	<u>77,774</u>
Fund balances, end of year	<u>\$ 93,235</u>	<u>\$ 78,956</u>

CASCADE CHARTER TOWNSHIP
AGENCY FUNDS
STATEMENT OF ASSETS AND LIABILITIES
DECEMBER 31, 2015

	Trust and Agency Fund	Tax Collection Fund	Total
Assets			
Cash and pooled investments	\$ 181,828	\$ 5,484,948	\$ 5,666,776
Liabilities			
Accounts payable	\$ 561	\$ 2,374,442	\$ 2,375,003
Escrow deposits	181,267	-	181,267
Due to other governments	-	3,110,506	3,110,506
Total liabilities	\$ 181,828	\$ 5,484,948	\$ 5,666,776

CASCADE CHARTER TOWNSHIP

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

FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Trust and agency fund</u>			
	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
Assets				
Cash and pooled investments	\$ 163,234	\$ 149,844	\$ 131,250	\$ 181,828
Liabilities				
Accounts payable	\$ 2,801	\$ 128,976	\$ 131,216	\$ 561
Escrow deposits	160,433	66,826	45,992	181,267
Total liabilities	\$ 163,234	\$ 195,802	\$ 177,208	\$ 181,828

	<u>Tax collection fund</u>			
Assets				
Cash and pooled investments	\$ 5,234,070	\$ 52,138,041	\$ 51,887,163	\$ 5,484,948
Liabilities				
Accounts payable	\$ 2,332,470	\$ 5,838,968	\$ 5,796,996	\$ 2,374,442
Due to other governments	2,901,600	46,504,271	46,295,365	3,110,506
Total liabilities	\$ 5,234,070	\$ 52,343,239	\$ 52,092,361	\$ 5,484,948

	<u>Total agency funds</u>			
Assets				
Cash and pooled investments	\$ 5,397,304	\$ 52,287,885	\$ 52,018,413	\$ 5,666,776
Liabilities				
Accounts payable	\$ 2,335,271	\$ 5,967,944	\$ 5,928,212	\$ 2,375,003
Escrow deposits	160,433	66,826	45,992	181,267
Due to other governments	2,901,600	46,504,271	46,295,365	3,110,506
Total liabilities	\$ 5,397,304	\$ 52,539,041	\$ 52,269,569	\$ 5,666,776

CASCADE CHARTER TOWNSHIP
DOWNTOWN DEVELOPMENT AUTHORITY
BALANCE SHEET/STATEMENT OF NET POSITION
DECEMBER 31, 2015

	Governmental		Statement
	Fund Type		of
	General		Net Position
	Fund	Adjustments	
Assets			
Cash and pooled investments	\$ 619,850	\$ -	\$ 619,850
Receivables			
Accounts	14,095	-	14,095
Taxes	166,216	-	166,216
Due from other governments	14,980	-	14,980
Capital assets			
Non-depreciable	-	59,366	59,366
Depreciable capital assets, net	-	4,986,950	4,986,950
Total assets	\$ 815,141	\$ 5,046,316	\$ 5,861,457
Liabilities, deferred inflows of resources and fund balance			
Liabilities			
Accounts payable	\$ 319,110	\$ -	319,110
Accrued interest payable	-	3,945	3,945
Bonds and notes payable - current portion	-	91,000	91,000
Bonds and notes payable	-	394,000	394,000
Total liabilities	319,110	488,945	808,055
Deferred inflows of resources			
Unearned revenue	166,216	-	166,216
Fund balance			
Unassigned	329,815	\$ (329,815)	-
Total liabilities, deferred inflows of resources and fund balance	\$ 815,141		
Net position			
Net investment in capital assets			4,561,316
Unrestricted			325,870
Total net position			\$ 4,887,186
Reconciliation of fund balances to net position:			
Fund balance of governmental fund			\$ 329,815
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds			
Add - land			59,366
Add - capital assets (net of accumulated depreciation)			4,986,950
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.			
Deduct - debt payable			(485,000)
Deduct - accrued interest on debt payable			(3,945)
Net position of governmental activities			\$ 4,887,186

CASCADE CHARTER TOWNSHIP

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

FOR THE YEAR ENDED DECEMBER 31, 2015

	Governmental Fund Type		Statement of Activities
	General Fund	Adjustments	
Revenues			
Taxes	\$ 546,637	\$ -	\$ 546,637
Investment earnings	11,842	-	11,842
Miscellaneous	<u>10,048</u>	<u>-</u>	<u>10,048</u>
Total revenues	<u>568,527</u>	<u>-</u>	<u>568,527</u>
Expenditures			
Current			
General government	2,060,578	(1,444,269)	616,309
Debt service			
Principal	89,000	(89,000)	-
Interest	<u>17,958</u>	<u>(544)</u>	<u>17,414</u>
Total expenditures	<u>2,167,536</u>	<u>(1,533,813)</u>	<u>633,723</u>
Net changes in fund balance	(1,599,009)		
Change in net position			(65,196)
Fund balance/net position, beginning of year	<u>1,928,824</u>		<u>4,952,382</u>
Fund balance/net position, end of year	<u>\$ 329,815</u>		<u>\$ 4,887,186</u>
Reconciliation of change in fund balances to change in net position			
Net change in fund balance of governmental fund			\$ (1,599,009)
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.			
Add - capital outlay			1,750,109
Deduct - depreciation expense			(305,840)
Repayment of bond or note principal is an expenditure in the governmental funds, but the repayment reduces the long-term liabilities in the statement of net position.			
Add - principal payments on debt			89,000
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.			
Add - decrease in accrued interest			<u>544</u>
Change in net position of governmental activities			<u>\$ (65,196)</u>

CASCADE CHARTER TOWNSHIP

year ended December 31, 2015

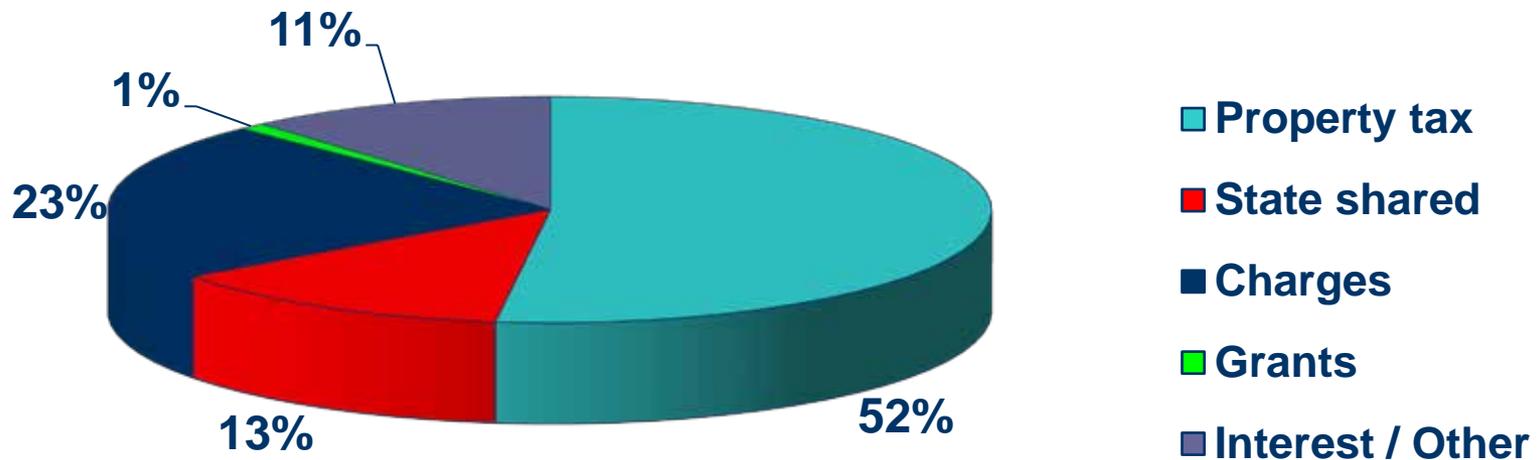
Presented by

Vredeveld Haefner LLC

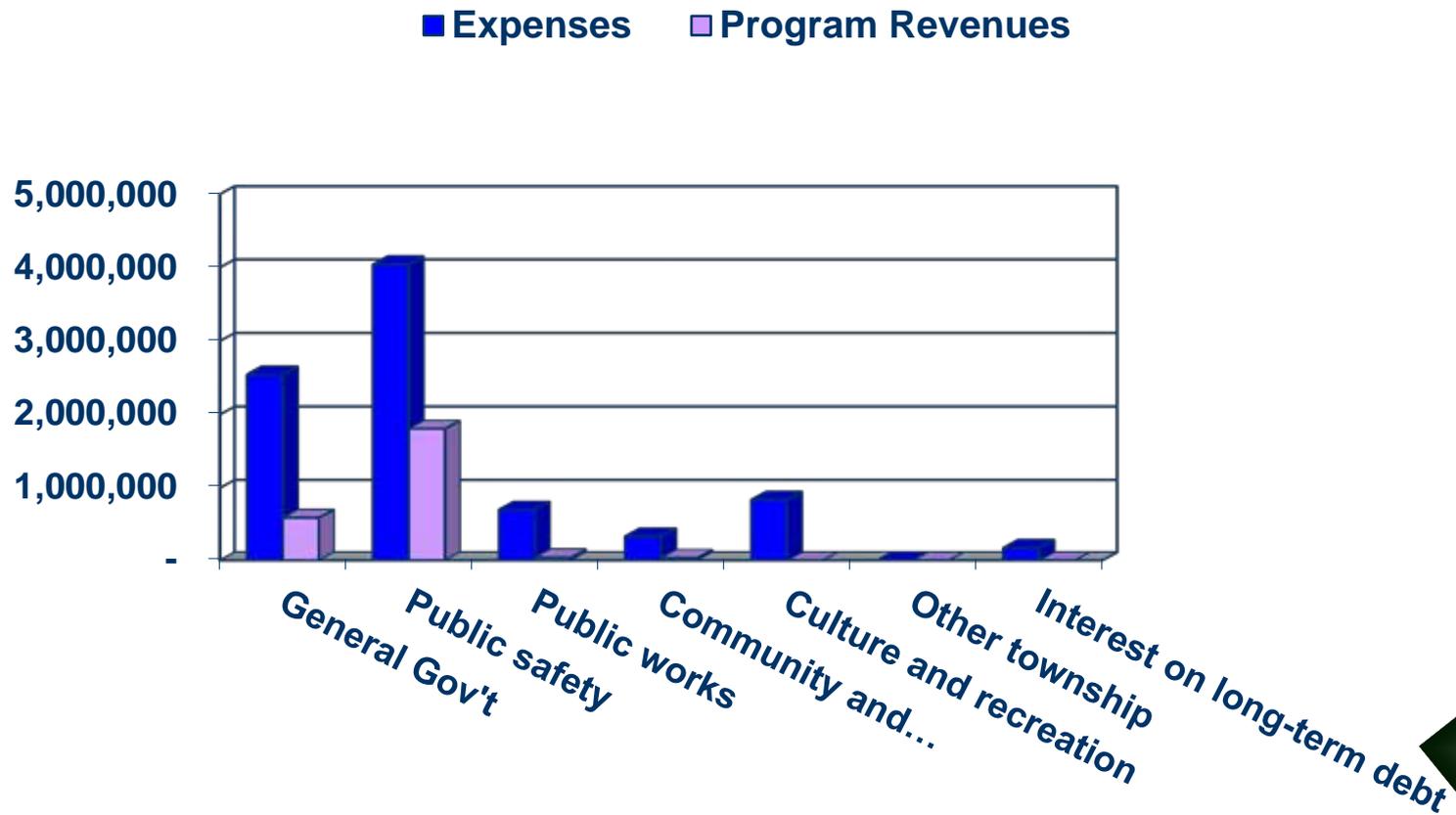


Revenue by type

Governmental activities

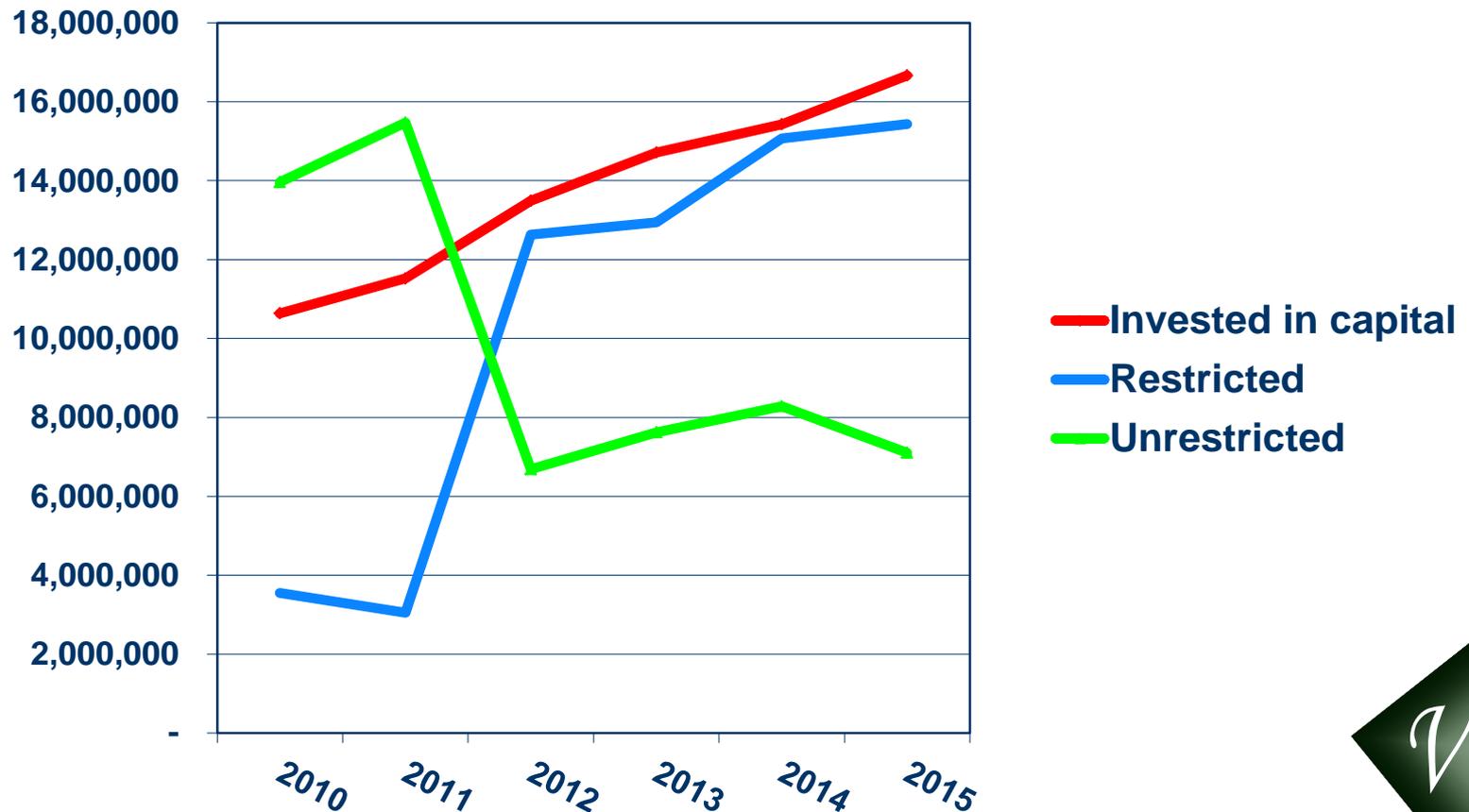


Expenses and program revenues Governmental activities

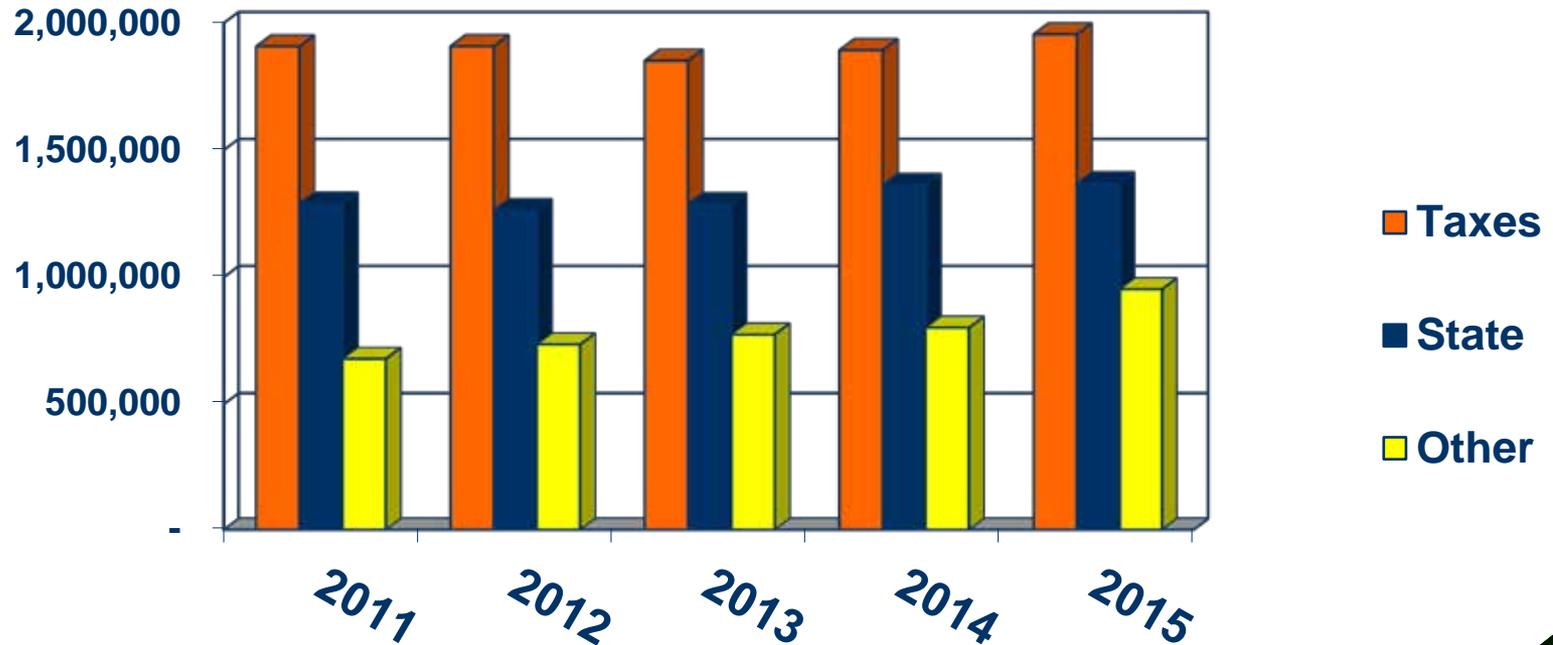


Net assets

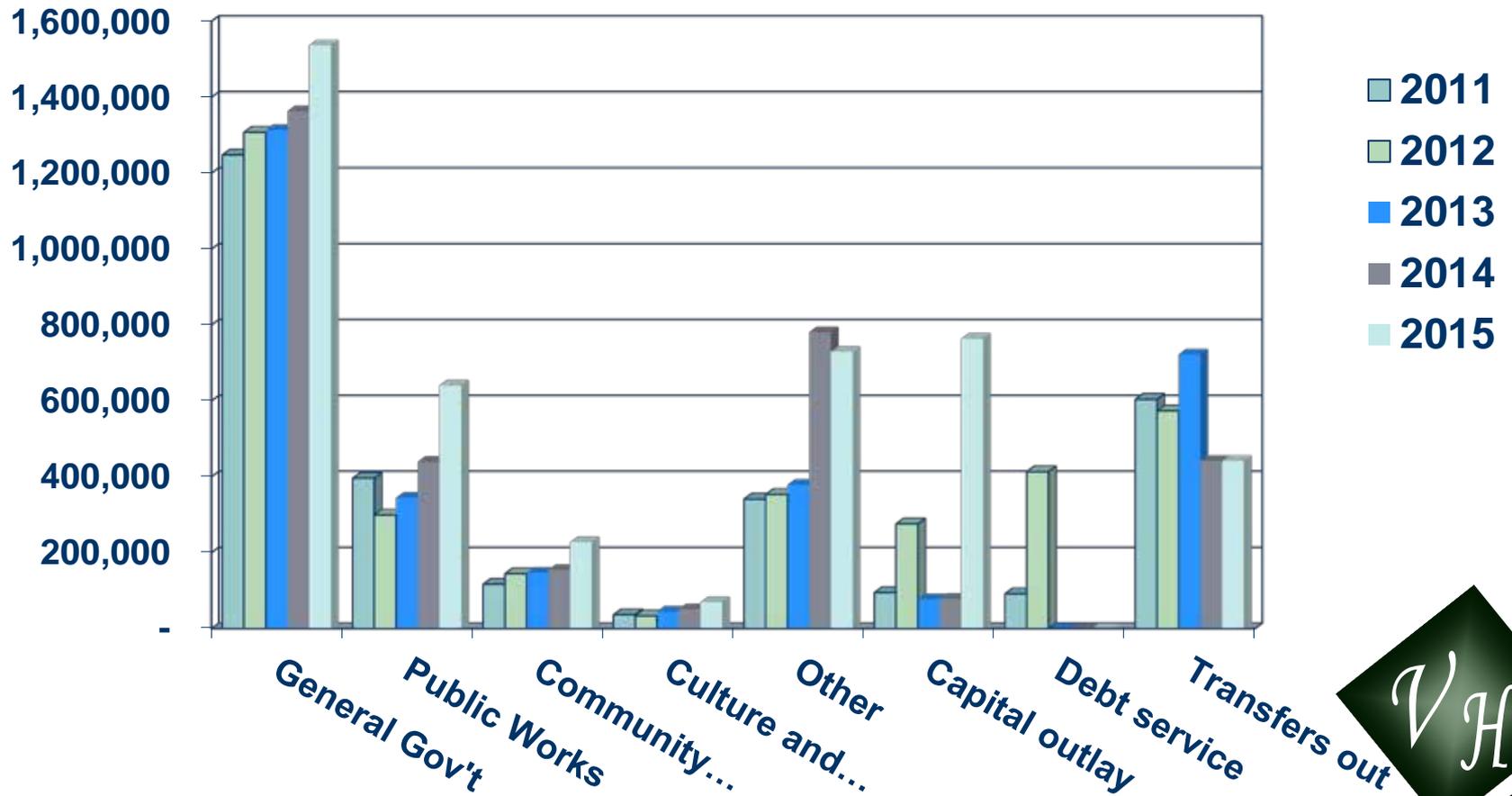
Governmental activities



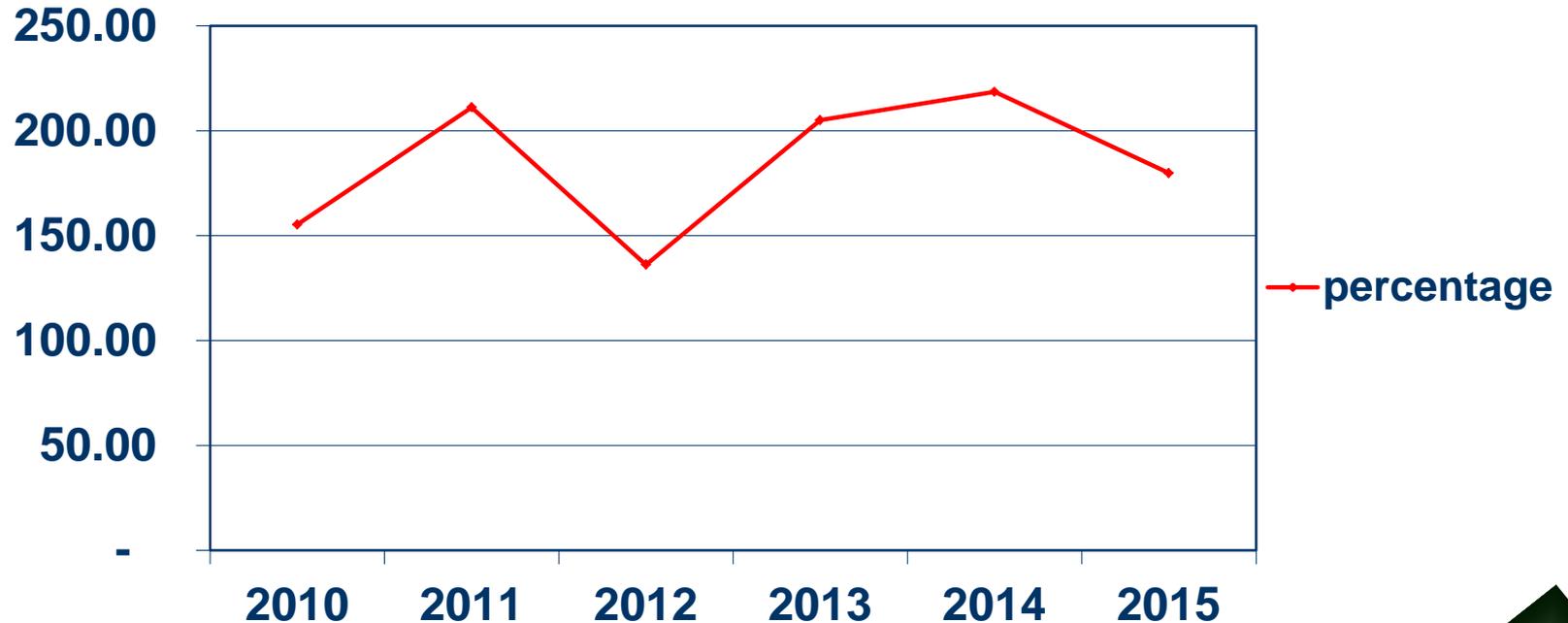
General fund revenues



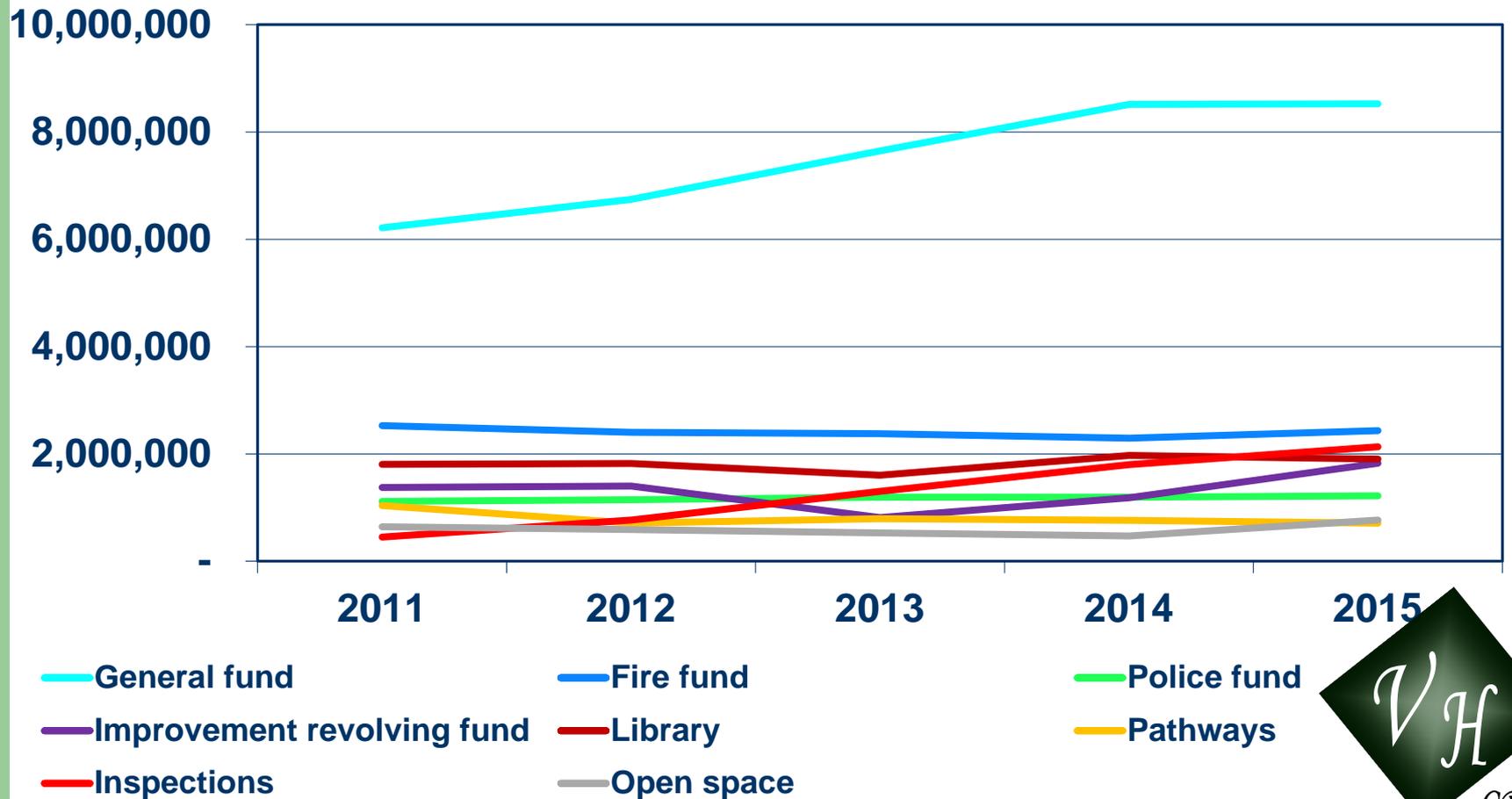
Expenditures by function General fund



General fund unassigned fund balance as a percent of expenditures and transfers



Selected funds fund balance December 31, 2010 through 2014





CASCADE CHARTER TOWNSHIP
2865 Thornhills SE Grand Rapids, Michigan 49546-7140

Date: June 8, 2016
To: Supervisor Beahan and Township Board Members
From: Ben Swayze, Township Manager
Subject: Pedestrian Pathway – Burton Street/I-96 Crossing Grant Opportunity

FACTS:

Township planning documents, including the Township Parks and Recreation Plan and Capital Improvements Plan, have identified a pedestrian crossing for the Burton Street Pathway at the I-96 Bridge as a priority for the pathway system. The Burton Street Bridge is very narrow and highly unaccommodating to pedestrian and bicycle traffic. Currently the Cascade Township Capital Improvements Plan identifies a crossing at this bridge as a “Desirable” project and has an estimated project date of 2019. The Township has consistently pressured MDOT for a timeline on the replacement or upgrade to this bridge (at which time it could be built or modified to include a pedestrian crossing) but MDOT has indicated that the bridge does not appear in any of their long range planning documents.

In partnership with the Kent County Road Commission we have identified a potential grant opportunity to fund a separated pedestrian bridge at the I-96 overpass. The grant program, the MDOT Transportation Alternatives program, is a competitive grant program that uses federal transportation funds for activities that enhance the intermodal transportation system. \$23 million is available annually through a competitive grant program. Currently MDOT is considering applications for the 2018 and 2019 construction season.

KCRC engineer Wayne Harrell has made contact with MDOT and the consensus is that a pedestrian bridge at the Burton Street Bridge over I-96 would be a competitive project. Based on previous similar projects, KCRC believes the cost of the project would be \$1.2 - \$1.5 million including connecting the bridge to the pathway on either side. Wayne has estimated the local match for a successful project would be 33% (\$500,000) plus engineering (\$150,000 +/-). The Township would be responsible for all local dollars.

As the Act 51 agency for Cascade Township, the KCRC has offered to prepare and submit the application. This would include application preparation and submittal, conceptual engineering and meetings with MDOT. However, the KCRC would like to be assured that should the grant be awarded, the Township is committed to carrying through on the project.

Attached for your review are:

- Overview of the Transportation Alternatives Grant Program

ANALYSIS & CONCLUSIONS:

The Infrastructure Committee met at their May meeting to review the potential project and consider the pros and cons of submitting an application. The Committee felt that the project meets several of the goals of the Transportation Alternatives Grant program, including:

- Pedestrian and bicycle facilities, including shared-use paths, that:
 - Connect and develop documented regional or statewide bicycle and pedestrian transportation networks
 - Are appropriate for the need and user types targeted
 - If locally significant, have strong transportation connection and involve planning efforts or serve as connectors to regional networks
 - Are part of a broader non-Transportation Enhancement or TAP-funded bicycle and pedestrian transportation network.

Given that there is no long term plan to replace or significantly rehabilitate the Burton Street Bridge at I-96, this may be the best opportunity the Township has to complete this strategic connection. By installing the pedestrian crossing and providing a connection between the Cascade Pathway system and the Kentwood sidewalk system at Patterson & Burton, users of the system will have access to a clear, separated pedestrian and bicycle system that would provide safe access to and from Cascade Township.

FINANCIAL CONSIDERATIONS:

The Kent County Road Commission has agreed to fund all of the cost related to the grant submittal. As the Act 51 entity for Cascade Township, they are the only entity that can apply for the funds. Should the grant proposal be successful, the Township would be responsible for all matching funds (currently estimated at \$500,000) for the project as well as the needed engineering services (+/- \$150,000).

Currently the Pathway Fund has a fund balance of just over \$700,000. We expect that the balance will continue to rise until 2018, at which time the millage will expire. There are plans for this year to develop a Pathway Master Plan which will determine if the Township will pursue a millage renewal that year.

RECOMMENDED ACTION:

Accept the Kent County Road Commission preparing and approving a MDOT Transportation Alternative grant for a Pedestrian Pathway Crossing on the Burton Street Bridge over I-96.

Program Overview



Overview

- The Transportation Alternatives Program (TAP) is a competitive grant program that uses federal transportation funds designated by Congress for specific activities that enhance the intermodal transportation system and provide safe alternative transportation options.
- TAP was created by the Moving Ahead for Progress in the 21st Century Act (MAP-21), signed into law in July 2012.
- Approximately \$23 million is available annually. Of this, approximately \$16.5 million is available through a competitive grant process administered by the Michigan Department of Transportation (MDOT) Office of Economic Development (OED). \$6.5 million is available through a competitive grant process administered by metropolitan planning organizations (MPOs) in urban areas with populations greater than 200,000.

Eligible Activities

MAP-21 specifies the following activities as eligible for TAP funding:

- Facilities for pedestrians and bicyclists, including traffic calming and other safety improvements
- Safe routes for non-drivers
- Conversion and use of abandoned railroad corridors for trails
- Turnouts, overlooks and viewing areas
- Historic preservation and rehabilitation of historic transportation facilities
- Inventory, control, or removal of outdoor advertising
- Vegetation management practices in transportation rights of way
- Archaeological activities
- Environmental mitigation activities
- Boulevards in the right of way of former interstates or other divided highways

Program Requirements

- Eligible applicants include county road commissions, cities, villages, regional transportation authorities, transit agencies, state and federal natural resource or public land agencies, and tribal governments. MDOT may partner with a local agency to apply for funding and implement the project. Other organizations such as townships or trail groups, may work with an eligible agency to apply.
- TAP funding requires matching funds of at least 20 percent of the eligible project cost. Additional consideration is given to projects whose match exceeds the minimum required.

How to Apply

Applications are accepted year-round.

Go online at www.michigan.gov/tap for the online application and instructions.

It is highly recommended that you contact a grant coordinator at 517-335-1069 to discuss the proposed project before filling out a grant application.

Grant coordinators are available to assist you by providing more information on the program, guidance on competitive projects, and how to best develop a competitive application.



What types of projects are competitive for TAP funding?

Competitiveness and Eligibility Details

Facilities for Pedestrians and Bicyclists

- *Pedestrian and bicycle facilities, including shared-use paths, that:*
 - connect and develop documented regional or statewide bicycle and pedestrian transportation networks.
 - are appropriate for the need and user types targeted.
 - benefit state tourism or economic development initiatives.
 - if locally significant, have strong transportation connection and involve planning efforts or serve as connectors to regional networks.
 - are a priority on state, county or regional nonmotorized transportation plans.
 - address documented safety deficiencies.
 - are part of a broader non-Transportation Enhancement or TAP-funded bicycle and pedestrian transportation networks.
- *Amenities that increase usability of bicycle and pedestrian facilities.*
- *Streetscape improvements that:*
 - are located in established traditional downtowns or historic districts, including areas with high pedestrian activity or of a context that promotes pedestrian transportation.
 - use a creative design approach that enhances pedestrian safety and takes into account the community identity, history, context, and the human environment.
 - accomplish multiple goals (traffic calming, pedestrian safety, tied with other initiatives, water quality improvements, etc.).
 - receive input and support from citizens, local businesses, economic developers, traffic engineers, historians, etc.

Turnouts, Overlooks, and Viewing Areas

- *Projects that:*
 - provide views of the Great Lakes or highly unique and scenic areas, and/or provide a benefit to state tourism.

Historic Preservation and Repair of Transportation Facilities

- *Historic preservation projects that:*
 - enhance National Register-listed historic districts, locally designated districts or National Heritage Areas.
 - preserve original property in place (certain bridges designed to be moved are an exception).
 - promote cultural tourism.

Environmental Mitigation Activities

- *Water quality projects that:*
 - will have a positive effect on important watersheds or water bodies with sensitive fisheries or that are not attaining state water quality standards.
 - include monitoring after implementation or projections of water quality improvement.
 - are consistent with a local watershed management plan.
 - include an inspection and maintenance schedule.

Other Eligible Activities

- *For information on the Safe Routes to School Program, go online at www.saferoutesmichigan.org.*
- *Other eligible activities defined in the Moving Ahead for Progress in the 21st Century Act (MAP-21) but not specifically listed here are generally not competitive. Consideration will be given in certain circumstances where significant benefit to the state is demonstrated.*

*** Important note:** These details about competitiveness and eligibility pertain only to the \$16.5 million of TAP funding available per year through the competitive process administered by MDOT. \$6.5 million is available per year through competitive grant processes administered by metropolitan planning organizations (MPOs) in urban areas with populations greater than 200,000. For applicants in those areas, please consult with the MPOs for competitiveness and eligibility details.



Competitiveness and Eligibility Details

What other factors make a project competitive for TAP funding?

Financial factors

- Realistic expectations and cost.
- A high level of overmatch (40 percent and higher, ability to pay is considered).
- Non-participating work that is determined to be a benefit to the TAP project.

Public input

- Project identified as a result of a community's Complete Streets stakeholder involvement process.
- Project receiving a high level of public input from multiple partners.

Coordinated efforts

- Project supporting a community's Complete Streets policy, is on a designated state or national scenic byway, or is part of a statewide initiative, such as placemaking, statewide trail connectivity, or tourism efforts.
- Paired with other infrastructure work.
- Part of an economic development or community improvement initiative.

Constructability

- Project design will use industry design standards and can obtain all necessary permits and approvals.

Maintenance factors

- Strong maintenance plan that includes tasks, schedule, cost, source of maintenance funding, and responsible parties.

Previous Transportation Enhancement (TE) and TAP funding

- Lower-than-average per capita TE and TAP investment in prior years.
- Timely implementation and appropriate maintenance on previous projects.

What items are ineligible for TAP funding?

Eligible costs are those costs determined by federal TAP guidance and by the Michigan Department of Transportation (MDOT) to be consistent with achieving the intention of eligible categories set forth in federal law. To enable limited TAP funds to support more projects, some project development costs are considered ineligible by MDOT, but may meet federal eligibility. MDOT usually considers the following costs to be ineligible for funding:

- Construction engineering
- Construction extras and cost overruns
- Design engineering
- Environmental clearance and mitigation (except for water quality)
- Permit cost
- Project administration

Various project elements also deemed ineligible for funding include the following:

- Annual plantings
- Banners
- Building facades (except for historic transportation buildings)
- Burying utility lines
- Clock towers
- Curb and gutter (negotiable in a water quality project)
- Decorative fountains
- Decorative street signs
- Electrical for tree lighting
- Flag poles
- Irrigation
- Items required as federal-aid project mitigation (except for water quality)
- Public art
- Speaker systems
- Landscaping of property (as opposed to road right of way)
- Wayfinding primarily for vehicular use
- Welcome signs

* **Important note:** It is highly recommended that you contact a grant coordinator at 517-335-1069 to discuss your proposed project before filling out a grant application. For more information, please visit www.michigan.gov/tap.

For many projects, these ineligible costs may be characterized as non-participating costs.