



**GRAND HAVEN CHARTER
TOWNSHIP BOARD
MONDAY, MAY 10, 2021
Remote Electronic Meeting**

According to the Attorney General, interrupting a public meeting in Michigan with hate speech or profanity could result in criminal charges under several State statutes relating to Fraudulent Access to a Computer or Network (MCL 752. 797) and/or Malicious Use of Electronics Communication (MCL 750.540). According to the US Attorney for Eastern Michigan, Federal charges may include disrupting a public meeting, computer intrusion, using a computer to commit a crime, hate crimes, fraud, or transmitting threatening communications. Public meetings are monitored, and violations of statutes will be prosecuted.

Zoom Meeting: go to www.zoom.us/join | call: 1-929-205-6099
Meeting ID: 973 6260 9499 | Passcode: 535038

REGULAR MEETING – 7:00 P.M.

- I. CALL TO ORDER
- II. ROLL CALL
- III. STATEMENT ON REMOTE MEETING
- IV. APPROVAL OF MEETING AGENDA
- V. PUBLIC COMMENTS – (*Agenda Items Only*)
If you would like to comment on an Agenda Item Only, please click “Raise Hand” at the bottom of your screen or press Alt+Y. The Zoom Moderator will unmute you when it is your turn to speak. Comments will be limited to three (3) minutes.
- VI. CONSENT AGENDA
 1. Approve April 26, 2021, Regular Board Minutes
 2. Approve Payment of Invoices in the Amount of \$368,281.30 (*A/P checks of \$244,500.03 and payroll of \$123,781.27*)
 3. Approve Bierman Inspection Services LLC Agreement
 4. Approve Reis Appointment to Harbor Transit Board of Directors
 5. Approve Bid for Generator at East Ferris Lift Station – (*Bazen Electrical - \$73,276*)
- VII. PRESENTATION – 2020 Financial Audit (*Douglas Vredevelde*)
- VIII. OLD BUSINESS
 1. Approve Township-City Water Sewer Extension Agreement
- IX. NEW BUSINESS
 1. Approve First Reading – Zoning Text Amendment – Open Air Business
- X. REPORTS & CORRESPONDENCE
 1. Committee Reports
 2. Manager’s Report
 - a. Buchanan Street Road End

- b. April Building Report
 - c. April Enforcement Report
3. Other

XI. PUBLIC COMMENTS – (*Non-Agenda Items*)

If you would like to comment on a Non-Agenda Item Only, please click “Raise Hand” at the bottom of your screen or press Alt+Y. The Zoom Moderator will unmute you when it is your turn to speak. Comments will be limited to three (3) minutes.

XII. ADJOURNMENT

**GRAND HAVEN CHARTER TOWNSHIP BOARD
MONDAY, APRIL 26, 2021**

REGULAR MEETING

I. CALL TO ORDER

Supervisor Reenders called the regular meeting of the Grand Haven Charter Township Board to order at 7:00 p.m.

II. ROLL CALL

Board members present: Reenders, Larsen, Kieft, Redick, Meeusen, Behm, Wagenmaker

Board members absent:

Also present was Manager Cargo, Human Resources Director Dumbrell, and Community Development Director Fedewa.

III. STATEMENT ON REMOTE MEETING

It was noted that the Township Board was meeting remotely on the Zoom platform because of health concerns associated with COVID-19 pandemic. Information on this remote meeting has been posted so that the public may participate. All elected officials present noted that they are meeting remotely and are located within Grand Haven Charter Township, except for Supervisor Reenders who is in Grand Haven City.

IV. APPROVAL OF MEETING AGENDA

Motion by Trustee Meeusen and seconded by Trustee Behm to approve the meeting agenda. **Which motion carried** pursuant to the following roll call vote:

Ayes: Larsen, Wagenmaker, Kieft, Meeusen, Redick, Behm, Reenders

Nays:

Absent:

V. PUBLIC COMMENTS – (*Agenda Items Only*)

Supervisor Reenders announced that a period for public comments on agenda items was now opened.

Supervisor Reenders noted that if a person would like to comment on an Agenda Item Only, please click “Raise Hand” at the bottom of your screen or press Alt+Y. The Zoom moderator (*i.e., Stacey Fedewa*) will unmute you when it is your turn to speak. Comments will be limited to three (3) minutes.

There being no public comments, Supervisor Reenders announced that the period for public comments on agenda items was now closed.

VI. APPROVAL OF CONSENT AGENDA

1. Approve April 12, 2021, Regular Board Minutes
2. Approve April 19, 2021 Special Joint Board/PC Meeting Minutes

3. Approve Payment of Invoices in the Amount of \$466,233.30 (*A/P checks of \$233,390.24 and payroll of \$232,843.06*)
4. Approve Additional Road Paving Estimate – 161st Avenue Robbins Road to End or 0.24 miles (\$29,863)
5. Approve Bid Package for Hofma Park Lift Station Forcemain Relocation
6. Approve Bid Package for East Ferris Pump Station Generator

Motion by Clerk Larsen and seconded by Trustee Meeusen to approve the items listed on the Consent Agenda, with the minutes of the April 19th Board minutes amended to remove Attorney Bultje from the “Also present” list. **Which motion carried**, pursuant to the following roll call vote:

Ayes: Behm, Wagenmaker, Meeusen, Redick, Kieft, Reenders, Larsen

Nays:

Absent:

VII. OLD BUSINESS

None

VIII. NEW BUSINESS

1. **Motion** by Treasurer Kieft and seconded by Trustee Behm to approve Resolution 21-04-01, authorizing the revisions to the Vacation Policy as submitted. **Which motion carried**, pursuant to the following roll call vote:

Ayes: Kieft, Reenders, Meeusen, Behm, Wagenmaker, Larsen, Redick

Nays:

Absent:

2. **Motion** by Trustee Meeusen and seconded by Trustee Wagenmaker to approve Resolution 21-04-02, authorizing the revisions to the Paid Time Off (PTO) Policy as submitted. **Which motion carried**, pursuant to the following roll call vote:

Ayes: Wagenmaker, Larsen, Kieft, Reenders, Behm, Meeusen, Redick

Nays:

Absent:

3. **Motion** by Clerk Larsen and seconded by Treasurer Kieft to approve Resolution 21-04-03, authorizing the addition of the Paid Medical Leave (PML) Policy as submitted. **Which motion carried**, pursuant to the following roll call vote:

Ayes: Meeusen, Behm, Larsen, Kieft, Redick, Wagenmaker, Reenders

Nays:

Absent:

IX. REPORTS AND CORESPONDENCE

a. Committee Reports

- i. Human Resources Director Dumbrell provided an update on current job vacancies.
- ii. Trustee Wagenmaker critiqued the Special April 21st Planning Commission meeting regarding the Eastbrook Development and the level and type of information provided by staff. Trustee Redick stated that Zoning and Master Plan information should have been included in the staff cover memo.

- iii. Treasurer Kieft stated his preference to focus additional monies to upgrade and expand the playground equipment in parks – especially equipment for the under-five age group.
- b. Manager’s Report, which included:
 - i. FEMA notified the Township that there were no valid requests for changes in the 2020 flood hazard determinations. Therefore, the Flood Insurance Rate Maps and the Flood Insurance Study are considered final.
 - ii. February Legal Review
- c. Others

X. PUBLIC COMMENTS

Supervisor Reenders announced that a period for public comments on non-agenda items was now opened.

Manager Cargo noted any person would like to comment on a non-agenda item only, please click “Raise Hand” at the bottom of your screen or press Alt+Y. The Zoom moderator will unmute you when it is your turn to speak. Comments will be limited to three (3) minutes.

There being no public comments, Supervisor Reenders announced that the period for public comments on agenda items was now closed.

XII. ADJOURNMENT

Motion by Clerk Larsen and seconded by Trustee Behm to adjourn the meeting at 7:46 p.m. **Which motion carried**, pursuant to the following roll call vote:

Ayes: Reenders, Kieft, Behm, Meeusen, Larsen, Redick, Wagenmaker

Nays:

Absent:

Respectfully Submitted,



Laurie Larsen
Grand Haven Charter Township Clerk



Mark Reenders
Grand Haven Charter Township Supervisor



TO: Township Board
FROM: Andrea Dumbrell, Human Resources Director
DATE: May 5, 2021
RE: Contract for Electrical Permitting, Inspection and Enforcement Services

Since 2006, Gord Bosch, of Electrical Inspection Service, has been providing Grand Haven Charter Township with contracted electrical permitting, inspection, and enforcement services. During that time, the Township experienced incredible growth, and Gord was there to provide reliable service for new builds, remodels, large apartment complexes and commercial buildings.

On April 1, 2021, the Township was notified that Gord will be reducing his services in West Michigan, which includes all of his responsibilities for the Township. Gord noted that it has been a pleasant experience working with the Township, and he believes with no big projects currently underway, it is a good time for him to step down.

In Gord's resignation letter, he recommended Paul Bierman, of Bierman Electric and Bierman Inspection Services as a replacement, noting Paul's experience, including currently inspecting for other municipalities.

Paul Bierman is a Township resident and has 27 years' experience as an electrician, working for approximately 10 years with Rycenga Electric and 17 years for his own company. This past year, Paul was recognized for his work with the Tribune's People's Choice Award. Additionally, Paul has been working as the electrical inspector for the City of Norton Shores for the past year, and has filled in for Gord and Imperial Municipal Services (IMS), when needed.

Upon discussing a contract with Paul, he is excited for this opportunity and has provided the proper licenses and insurance to complete the work. Paul has agreed to keep the same \$50 cost per inspection that Gord has charged the Township, so the only changes in the attached draft contract are the dates and names of those doing the work.

The Administration and Building Official look forward to working with Mr. Bierman. Staff believe his knowledge, people skills, and experience will be valuable assets to our area builders and the Township.

If the Board concurs with Administration's recommendation to contract with Paul Bierman, the following motion could be offered for consideration:

Move to authorize Superintendent Cargo to execute a three-year Inspection Agreement with Paul Bierman for Electrical Permitting, Inspection, and Enforcement Services, effective immediately.

If you have any questions, please do not hesitate to contact Bill Cargo or Andrea Dumbrell.

CONTRACT

THIS AGREEMENT is made the 27th day of April 2021, by and between the following parties:

Charter Township of Grand Haven ("Township")
13300 168th Avenue
Grand Haven, Michigan 49417

and

Paul Bierman ("Bierman") d/b/a Bierman Inspection Services, LLC
13040 Always Lane
Grand Haven, MI 49417

RECITALS

A. The Township is a governmental subdivision that has elected to administer and enforce the Stille-DeRossett-Hale Single State Construction Code Act ("Act" - MCL 125.1501, et seq.) and the State Construction Code, including the Michigan Building Code, as adopted by the State of Michigan (the "Building Code"); the Michigan Mechanical Code, as adopted by the State of Michigan (the "Mechanical Code"); the Michigan Electrical Code, as adopted by the State of Michigan (the "Electrical Code"); and the Michigan Plumbing Code, as adopted by the State of Michigan (the "Plumbing Code"). Collectively, the Building Code, the Mechanical Code, the Electrical Code and the Plumbing Code are referred to as the "Codes."

B. Bierman is properly licensed and certified to perform electrical permitting, inspecting and enforcing services under the Codes, and is in the business of providing these services for governmental units in Michigan.

C. The Township desires to hire the services of Bierman to perform electrical code permitting, inspection and enforcement services for the Township's Community Development Department.

NOW, THEREFORE, the parties agree to the following terms:

1. RETENTION OF THE CONTRACTOR: The Township hereby retains Bierman to serve as an independent contractor providing permitting, inspection and enforcement services under the Codes within the Township limits on an "as needed" basis. Bierman hereby agrees to provide such services when requested by the Township.
2. DUTIES OF THE CONTRACTOR: Bierman shall have and agrees to perform the following duties:
 - a. Perform all permitting, inspecting and enforcing services under the Codes;
 - b. Acquire and maintain a full working knowledge of the Codes;
 - c. Complete and provide to the Township a permanent record of the duties performed pursuant to this Agreement;

- d. Prepare and approve permits, inspection certificates and notices of violation as may be required under the Codes, for issuance by the Township;
 - e. Consult with and assist the Township, its administrative staff and its attorneys with respect to problems with particular construction projects, prosecutions for violations of the Codes, questions of interpretation or application of the Codes and other matters relating to the performance of inspections and the enforcement of the Codes;
 - f. Perform all duties in a timely and competent manner which is satisfactory to the Township; and
 - g. At all times during the term of this Agreement, maintain all licenses and/or certifications required to permit Bierman to conduct permitting, inspecting and enforcing services under the codes for the Township.
3. COMPENSATION: As compensation for services to be provided by Bierman, the Township agrees to pay him fifty dollars (\$50.00) per inspection, which is actually performed by Bierman.

Payment for Bierman's services shall be paid to Paul Bierman d/b/a Bierman Inspection Services, LLC.

4. HOURS: Bierman shall schedule all inspections through the offices of the Township pursuant to any limitations of state law. Further, he agrees to be reasonably available and for sufficient amounts of time as the need for such inspections demands.
5. INDEPENDENT CONTRACTOR: Bierman acknowledges that in performance of all work and duties pursuant to the Agreement, Bierman shall be at all times performing as an independent contractor. Except for compliance with the provisions of this Agreement, the Township shall neither have nor exercise any control or direction over the methods and means by which Bierman performs his duties and work. Bierman shall provide and maintain, at his sole expense, all equipment and supplies necessary to perform the duties required under this Agreement and to pay all ancillary expenses related to such performance. Bierman shall provide for his own transportation for the performance of duties under this Agreement and shall be responsible for all expenses related to the operation of the motor vehicle(s), including without limitation, fuel, repair, maintenance, insurance and other incidental expenses.
6. INSURANCE. WORKER'S COMPENSATION, INDEMNIFICATION:
- a. Vehicle Insurance. Bierman, at his sole expense, shall secure and maintain in force comprehensive motor vehicle liability insurance during the term of this Agreement and shall provide the Township with a copy of the certificate of insurance upon request from the Township.
 - b. Comprehensive General Liability Insurance. Bierman, at his sole expense, shall secure and maintain in force comprehensive general liability insurance during the term of the Agreement and shall provide the Township with a copy of the

certificate of insurance upon request from the Township. Such insurance shall include the Township as an additional named insured and shall provide general liability coverage for property damage and personal injury (including death) arising from any act or omission of Bierman in the minimum coverage limits:

- i. \$1,000,000 per occasion;
 - ii. \$2,000,000 aggregate.
 - c. Worker's Compensation Insurance. Bierman, at his sole expense, shall secure and maintain in force worker's compensation insurance during the term of this Agreement, in compliance with applicable worker's compensation laws.
7. GOVERNMENTAL FUNCTION: The parties agree that the duties performed under this Agreement are governmental functions in accordance with the Act of the Codes. No party shall waive or otherwise act to jeopardize any immunity available to the other party.
 8. INDEMNIFICATION: Bierman agrees to indemnify and hold harmless the Township and its officers, employees, representatives and agents from and against all claims, demands, actions, causes of action, losses, liability and costs/expenses (*including reasonable attorney fees*) in any manner arising from or related to the Contractor's acts and omissions in matters involving its duties and responsibilities under this Agreement. Each party shall notify the other party of any knowledge and information which may result in a claim against either of them, and shall cooperate with the other party whenever any claim is filed against either party involving, in any manner, the performance of this Agreement.
 9. MISCELLANEOUS: Limited by the oversight and approval of the Township and its legal staff, Bierman shall have authority and discretion to issue citations for violations of the Codes. If Bierman is required to attend court for such purpose, then he shall receive additional compensation of \$50.00 per hour for such time, measured from when he is obligated to arrive at court and when he is released from his court obligation for the day.
 10. TERM: The term of this agreement commences May 11, 2021, and exists until May 11, 2024, unless terminated by either party by giving sixty (60) days written notice to the other party.
 11. SUBSTITUTE: In the event that Bierman is unavailable due to illness or vacation or for any other reason, he or the Township shall have the discretion to appoint a substitute inspector to act on his behalf. Provided, that any such substitute inspector shall be appointed by Bierman or the Township only from a list of pre-approved substitutes, such list of pre-approved substitutes to have all the appropriate qualifications and to have been approved in advance by the Township Board. Payment for the substitute inspector shall be made by the Township to Bierman, who will reimburse his substitute(s) directly.

This agreement shall constitute the full agreement and understanding of the parties. Any modification or alteration of it shall be in writing and signed by both parties.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date written below.

By _____
William D. Cargo, Superintendent

Date _____

By _____
Paul Bierman

Date _____

SUBSTITUTION
LIST

1. Jeffery Johnson, Electrical Inspector
3565 Whispering Woods Drive
Muskegon, MI, 49444
231-329-4465
Inspector #INSP00072
2. Larry Hicks, Electrical Inspector
17607 Navaho Drive
Spring Lake, MI, 49456
231-206-0677
License #INSP00420



TO: Township Board
FROM: Andrea Dumbrell, Human Resources Director
DATE: May 5, 2021
RE: Appointment of Harbor Transit Board of Director

On March 11, 2021, Joanne Marcetti resigned her position from the Harbor Transit Board of Directors due to health reasons.

After posting the open position and upon review of applications for the Harbor Transit Board of Director position, Donald Reis has been recommended for the appointment. Mr. Reis has a master's degree in urban planning, with 45 years of experience, which includes transit planning. Attached is Mr. Reis's curriculum vitae for consideration.

If the Board concurs with Supervisor Reenders and Administration's recommendation, the following motion could be offered:

Move to approve the appointment of Donald Reis to the Harbor Transit Board of Directors effective immediately, with a term ending June 1, 2023.

If you have any questions, please contact Bill Cargo or Andrea Dumbrell.



Manager's Memo

DATE: May 6, 2021
TO: Township Board
FROM: Bill
RE: 2021 – East Ferris Street Lift Station – Generator Project

As you may recall, the Township budgeted \$70,000 to add a standby generator at the sanitary sewer pump station located at the east end of Ferris Street.

Two bids on the aforementioned project were received with a low bid of \$73,276. (*See Bid Tabulation Summary below.*)

Company Name	Bid Summary
Bazen Electric Company 750 Ball Avenue NE Grand Rapids, Michigan	\$73,276
DVT Electric, Inc. 5151 Division Avenue Wyoming, Michigan	\$77,000

Although the low bid was **\$3,276 (or 4.65%) above** construction cost estimates from last September, I consider this bid to be reasonable. In brief, I am expecting that costs for most infrastructure or construction projects will continue to trend sharply upwards over the coming months because of the **massive** influx of federal monies into the economy.

That said, engineer Kieft is also recommending that the Township award this bid to Bazen Electric Company noting that, “*Bazin Electric has successfully worked with other local municipalities on generator additions*”.

To approve the low bid and proceed with the project, the following motion can be offered:

Move to approve the low bid of \$73,276 from Bazen Electric Company for the installation of a standby generator at the East Ferris Street Pump Station and authorize Superintendent Cargo to execute the necessary contract documents.

If you have any questions or comments, please contact Cargo.



Vredevelde Haefner LLC

CPAs and Consultants
10302 20th Avenue
Grand Rapids, MI 49534
Fax (616) 828-0307

Douglas J. Vredevelde, CPA
(616) 446-7474
Peter S. Haefner, CPA
(616) 460-9388

April 19, 2021

Members of the Board of Trustees
Grand Haven Charter Township
Grand Haven, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Grand Haven Charter Township (the Township) for the year ended December 31, 2020. 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 28, 2021. 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 Grand Haven Charter Township are described in Note 1 to the financial statements. The Township adopted Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities during the year. We noted no transactions entered into by the Township 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:

The useful lives of capital assets and the valuation of other post-employment benefit plan obligations.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 19, 2021.

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 Township's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

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 the combining statements and individual nonmajor fund statements and schedules, 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 information and use of the Board and management of Grand Haven Charter Township and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Urodeuxeld Haefner LLC



COUNTY OF OTTAWA, MICHIGAN

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020



Vredeveld Haefner LLC
CPAs and Consultants

Grand Haven Charter Township

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Vredeveld Haefner LLC

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INDEPENDENT AUDITORS' REPORT

April 19, 2021

Members of the Board of Trustees
Grand Haven Charter Township
Grand Haven, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Grand Haven Charter Township (the Township), as of and for the year ended December 31, 2020, 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 business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Township, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof 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 9 and the information on pages 41 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 nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor 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 combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Uredexeld Haefner LLC

MANAGEMENT'S DISCUSSION AND ANALYSIS



Management's Discussion and Analysis

As management of Grand Haven 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, 2020. 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

- 2020 was an “average” year for builders and contractors with just over \$31.5 million of new construction within the Township. The majority of the construction was residential with 279 new residential units permitted. This included 67 single family homes (with 3 homes being razed), 89 additions or alterations and 34 mobile homes. Commercial construction was about \$3.04 million of the total with 8 new commercial buildings and 9 commercial remodels.
- Expenditures related to the COVID-19 pandemic amounted to just over \$32,000 and were mainly attributable to IT expenses so that staff could work remotely as well as several improvements to the administrative building.
- About 2.2 miles of roadway were improved by the Ottawa County Road Commission with the Township contributing just over \$386,000 for the subdivision resurfacing portion of these improvements.
- The Fire/Rescue Department experienced its first decline in emergency responses since 2008 dropping from 1,398 emergency runs to 1,359 emergency runs (*i.e., about a 3% decrease*). The department also completed the purchase of a new Seagrave Marauder Pumper at a cost of just over \$757,000, including miscellaneous tools and equipment.
- Harbor Transit was also impacted by COVID-19 with public rides severely curtailed because of State regulations during the Pandemic. That said, the Township contributed about \$430,000 to help fund this authority. Grand Haven Township remains the largest contributor towards that millage with almost 34% of the total being paid by Township taxpayers.
- The Clerk's office completed the administration of 4 elections during 2020 at a cost of about \$159,000.
- Platting, clearing and construction activities were completed at the Historic Cemetery to create additional sections at a total cost of just over \$103,000.
- The DDA completed several large projects that included the addition of watermain and sidewalks along Robbins Road as well as storm sewer improvements to 172nd Avenue at a cost of \$885,980 and \$133,000, respectively.
- The Township purchased 2 new vehicles for various departments at a cost of about \$62,700.
- The Water Fund completed several large projects including the extension of water main along Ferris Street for future park expansion as well as the addition of waterlines to the existing parks at a cost of \$169,300 and \$72,100, respectively.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Grand Haven 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, and culture and recreation activities. The business-type activities of the Township include the water and sewer systems.

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 seven 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, municipal street fund, fire protection fund and pathways construction fund 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. The Township maintains two types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Township uses internal service funds to account for its information technologies services. Because these services primarily benefit the Township's governmental rather than business-type functions, they have been included within the governmental activities in the government-wide statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer funds, which are considered to be major funds of the Township. The internal service fund is included as a single column in the proprietary fund financial statements.

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

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

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Township, assets exceeded liabilities by \$27,138,746 at the close of the most recent fiscal year. A summary of net position is as follows:

	Net Position					
	<u>Governmental activities</u>		<u>Business-type activities</u>		<u>Total</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Current and other assets	\$ 9,355,788	\$ 9,032,779	\$ 5,243,787	\$ 4,248,297	\$14,599,575	\$13,281,076
Capital assets	15,297,635	14,510,066	11,827,967	11,856,185	27,125,602	26,366,251
Total assets	<u>24,653,423</u>	<u>23,542,845</u>	<u>17,071,754</u>	<u>16,104,482</u>	<u>41,725,177</u>	<u>39,647,327</u>
Deferred outflows of resources	230,269	153,080	300,967	322,465	531,236	475,545
Long-term liabilities outstanding	4,398,976	4,688,631	4,696,857	5,012,426	9,095,833	9,701,057
Other liabilities	1,003,632	931,101	626,262	406,518	1,629,894	1,337,619
Total liabilities	<u>5,402,608</u>	<u>5,619,732</u>	<u>5,323,119</u>	<u>5,418,944</u>	<u>10,725,727</u>	<u>11,038,676</u>
Deferred inflows of resources	4,391,940	3,989,692	-	-	4,391,940	3,989,692
Net position:						
Net investment in capital assets	11,032,635	9,964,968	6,910,990	6,683,917	17,943,625	16,648,885
Restricted	793,120	901,332	-	-	793,120	901,332
Unrestricted	<u>3,263,389</u>	<u>3,220,201</u>	<u>5,138,612</u>	<u>4,324,086</u>	<u>8,402,001</u>	<u>7,544,287</u>
Total net position	<u>\$15,089,144</u>	<u>\$14,086,501</u>	<u>\$12,049,602</u>	<u>\$11,008,003</u>	<u>\$27,138,746</u>	<u>\$25,094,504</u>

A significant portion of the Township's net position (31 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 \$2,044,242 during the current fiscal year.

Changes in Net Position

	<u>Governmental activities</u>		<u>Business-type activities</u>		<u>Total</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Revenue:						
Program revenue:						
Charges for services	\$933,003	\$1,042,585	\$3,496,234	\$3,115,011	\$4,429,237	\$4,157,596
Operating grants and contributions	174,513	49,937	-	-	174,513	49,937
Capital grants and contributions	278,403	711,173	725,506	253,626	1,003,909	964,799
General revenue:						
Property taxes	4,155,483	3,856,419	-	-	4,155,483	3,856,419
State sources	1,413,146	1,420,782	-	-	1,413,146	1,420,782
Unrestricted investment earnings	59,508	143,354	63,495	90,446	123,003	233,800
Other	606,071	537,225	82,169	174,616	688,240	711,841
Total revenue	<u>7,620,127</u>	<u>7,761,475</u>	<u>4,367,404</u>	<u>3,633,699</u>	<u>11,987,531</u>	<u>11,395,174</u>
Expenses:						
General government	1,941,951	1,737,339	-	-	1,941,951	1,737,339
Public safety	1,932,042	1,809,078	-	-	1,932,042	1,809,078
Public works	686,460	657,443	-	-	686,460	657,443
Community and economic Development	1,108,622	1,112,163	-	-	1,108,622	1,112,163
Culture and recreation	914,296	869,293	-	-	914,296	869,293
Interest on long-term debt	131,272	139,152	-	-	131,272	139,152
Sewer fund	-	-	788,842	758,786	788,842	758,786
Water fund	-	-	2,439,804	2,335,502	2,439,804	2,335,502
Total expenses	<u>6,714,643</u>	<u>6,324,468</u>	<u>3,228,646</u>	<u>3,094,288</u>	<u>9,943,289</u>	<u>9,418,756</u>
Change before contributions and transfers	905,484	1,437,007	1,138,758	539,411	2,044,242	1,976,418
Transfers	97,159	94,453	(97,159)	(94,453)	-	-
Change in net position	<u>1,002,643</u>	<u>1,531,460</u>	<u>1,041,599</u>	<u>444,958</u>	<u>2,044,242</u>	<u>1,976,418</u>
Net position - beginning of year	<u>14,086,501</u>	<u>12,555,041</u>	<u>11,008,003</u>	<u>10,563,045</u>	<u>25,094,504</u>	<u>23,118,086</u>
Net position - end of year	<u>\$15,089,144</u>	<u>\$14,086,501</u>	<u>\$12,049,602</u>	<u>\$11,008,003</u>	<u>\$27,138,746</u>	<u>\$25,094,504</u>

Governmental Activities. During the year the Township invested \$1,932,042 or 29% of governmental activities expenses in public safety. General government expenses amounted to \$1,941,951 or 29% of governmental activities while culture and recreation, public works, community and economic development, and interest on long-term debt made up the remaining 42% 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 \$4,313,341, a decrease of \$149,267 in comparison with the prior year. Of the \$4,313,341, \$2,884,853 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 \$2,045,495. 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 64% of total general fund expenditures and transfers. The fund balance of the Township's general fund increased by \$23,111 during the current fiscal year.

The municipal street fund is used to account for a special tax millage levied by the Township for the construction and maintenance of local streets and support of Harbor Transit transportation services. At the end of the current fiscal year, fund balance was \$44,136, an increase of \$37,503 over the prior year. Approximately .6 mills are available for support of the Harbor Transit System while the remainder of the millage, supplemented by transfers from the general fund, is used for streets.

The fire protection fund is used to account for Fire Department operations of the Township. At the end of the current fiscal year, fund balance was \$344,174 a decrease of \$257,520 over the prior year. The decrease is primarily due to capital outlay in the fund.

The police services fund is used to account for property taxes levied for providing policing services throughout the Township. Fund balance was \$341,395 at the end of the year, an increase of \$61,955.

Proprietary funds. The Township's proprietary funds provide the same type of information found in the government wide financial statements, but in more detail.

Unrestricted net position of the sewer and water funds at the end of the year amounted to \$2,107,364 and \$3,031,248 respectively. The sewer fund had an increase in net position for the year of \$215,687. The water fund had an increase in net position for the year of \$825,912.

Capital Asset and Debt Administration

Capital assets. The Township's investment in capital assets for its governmental and business-type activities as of December 31, 2020, amounted to \$24,567,269 (net of accumulated depreciation).

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

	Governmental Activities	Business-type Activities	Total
Land	\$ 3,403,228	\$ 55,804	\$ 3,459,032
Construction in progress	589,978	329,350	919,328
Buildings and improvements	4,619,114	-	4,619,114
Land improvements	12,457,654	5,664	12,463,318
Furniture, machinery and equipment	1,874,459	482,588	2,357,047
Vehicles	2,109,615	175,018	2,284,633
Shared improvements	664,012	-	664,012
Utility systems	-	22,192,087	22,192,087
Accumulated depreciation	(10,420,425)	(13,970,877)	(24,391,302)
Total	\$ 15,297,635	\$ 9,269,634	\$ 24,567,269

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:

	Governmental Activities	Business-type Activities	Total
Accrued employee benefits	\$ 94,946	\$ 26,966	\$ 121,912
Bonds payable	4,265,000	4,389,081	8,654,081
Total	\$4,359,946	\$4,416,047	\$8,775,993

The Township made principal payments on bonds outstanding totaling \$577,037 during the year.

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

Budgetary Highlights

Significant budget adjustments were made for the following:

- General fund revenues were increased overall by \$70,000 as a result of the Township securing grant funds for the waterfront redevelopment project at Pottawattomie Park as well as an insurance reimbursement for damage to the floating bridge in Hofma Park.
- The Administrative budget was increased by \$35,000 due to a signed agreement with Harbor Transit for human resource services provided by Township staff. This increase in expense was offset by an increase in general fund fees for roughly the same amount.
- Budgeted amounts for capital outlay in the Building & Grounds department were increased by \$94,630 to account for the increased cost in the finance roof replacement project as well as carpet replacement in the administrative building.
- The Cemetery budget was increased by \$106,430 to reflect the carryover of the historic cemetery expansion project that was postponed from 2019.
- The Parks and Recreation budget was increased by approximately \$232,000 to account for summer help that stayed on until October as well as amounts designated for the replacement of the floating bridge in Hofma Park, and professional fees related to planning for the Pottawattomie Park MNTRF Grant project.
- Transfers from the General Fund to the Transportation Fund as well as street paving costs were decreased by \$50,000 to reflect a decrease in actual subdivision resurfacing costs.
- Fire Fund revenues were increased by approximately \$113,000 to reflect grant monies received under the CARES Act. Fire Fund expenditures were also increased by roughly \$193,000 to account for an additional payment for the new fire truck in FY 2020.
- Revenues in the Police Services Fund were increased by \$62,000 to account for grant monies received under the CARES Act that were reimbursed to the Township from Ottawa County.
- Capital Outlay and related professional fees in the DDA Fund were decreased by approximately \$82,000 to reflect actual construction costs that came in under budget.
- The Pathway fund showed budget increases of about \$82,000 related to the Lakeshore Drive resurfacing project along with carryover costs for the completion of the 2019 pathway extension on Lincoln Street and 144th Avenue.

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the Township's budget for the 2021 fiscal year:

- The pandemic did not have as great of an effect on State Shared revenues as originally predicted. However, conservative estimates were used for 2021 revenues. The 2020 Census numbers should become available in the spring of 2021 and will have a positive effect on the Township's revenues going forward.
- 2021 Taxable Values have been established and any negative impact from the COVID-19 virus on property values will not be felt until Fiscal Year 2022. Property values are expected to increase by about 3.65% in 2021 to the current estimated taxable value of about \$864.6 million.
- Restoration to portions of the Pottawattomie Park waterfront will take place at a cost of about \$288,000.

- Pathway operations and maintenance will cost approximately \$982,000 and include the final addition of pathway along 160th Avenue as well as repairs to Pottawattomie Park floating bridge.
- The Township has budgeted \$1.36 million for transportation activities including \$524,000 for Harbor Transit Services, \$550,000 to pave 160th Avenue between Ferris Street and Lincoln Street as well as \$250,000 for resurfacing of subdivision streets.
- \$1.46 million will be utilized by the Fire/Rescue Department to respond to medical emergencies, fires, vehicular accidents and other rescues. The budget also includes monies for the purchase of a new brush truck and vehicle for the Fire Chief.
- The Township will contract for police protection with five (5) deputies through the Ottawa County Sheriff's Department at an estimated cost of \$523,000.
- The DDA fund will NOT collect any TIF revenues in 2021 as it has sufficient fund balance to pay for the scheduled projects which include the extension of sanitary sewer under US-31 to the West side of Hayes Street and the installation of sidewalks on the East side of 172nd Avenue at an approximate cost of just over \$1 million.
- A total of \$525,000 in debt payments will be made during 2021 from the Pathway Debt Fund and Refunded Building Debt Fund. It should be noted that the building debt will expire in 2021.
- The water fund will purchase approximately 608 million gallons of water through NOWS and Grand Rapids along with the operation and maintenance of the water distribution system including the extension of municipal water along 160th Avenue between Ferris Street and Lincoln Street at a cost of about \$2.83 million.
- The sewer fund will treat about 112 million gallons of wastewater through the Grand Haven/Spring Lake Sewer Authority along with operations of the sewage collection system including the relocation of the East Ferris lift station outlet at a cost of approximately \$2.17 million.
- It is noted that the Township Board requested voter approval (at the May 4th election) of a \$6.14 million bond to fund improvements to the parks system – including the initial phase of Schmidt Heritage Park. If approved, the Township will spend both the bond monies, \$750k in General Fund monies restricted for this project, and about \$767k in grant monies awarded to the Township.

Requests for Information

This financial report is designed to provide a general overview of Grand Haven Charter Township's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to William D. Cargo, Superintendent, Grand Haven Charter Township, 13300 168th Avenue, Grand Haven, Michigan, 49417, (616) 842-5988.

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BASIC FINANCIAL STATEMENTS

GRAND HAVEN CHARTER TOWNSHIP

STATEMENT OF NET POSITION

DECEMBER 31, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Downtown Development Authority
Assets				
Cash and pooled investments	\$ 7,016,527	\$ 4,583,664	\$ 11,600,191	\$ 1,757,105
Receivables				
Accounts	112,763	643,946	756,709	-
Taxes	1,892,262	-	1,892,262	-
Special assessments (current portion)	-	1,952	1,952	-
Internal balances	7,005	(7,005)	-	-
Due from other governments	246,697	-	246,697	-
Prepaid items	80,534	13,592	94,126	-
Total current assets	9,355,788	5,236,149	14,591,937	1,757,105
Noncurrent assets				
Special assessments receivable	-	4,606	4,606	-
Unamortized bond discount	-	3,032	3,032	-
Capital assets:				
Access rights, net	-	2,558,333	2,558,333	-
Non-depreciable	3,403,228	55,804	3,459,032	-
Construction in progress	589,978	329,350	919,328	-
Depreciable capital assets, net	11,304,429	8,884,480	20,188,909	-
Total noncurrent assets	15,297,635	11,835,605	27,133,240	-
Total assets	24,653,423	17,071,754	41,725,177	1,757,105
Deferred outflows				
Deferred loss on bond refunding	-	300,967	300,967	-
Deferred outflow related to OPEB	230,269	-	230,269	-
Total deferred outflows	230,269	300,967	531,236	-
Liabilities				
Accounts payable	560,538	343,201	903,739	14,112
Accrued payroll and benefits	21,738	3,303	25,041	-
Accrued interest payable	21,356	29,640	50,996	-
Current portion of noncurrent liabilities	400,000	250,118	650,118	-
Total current liabilities	1,003,632	626,262	1,629,894	14,112
Long-term liabilities				
Post-employment benefits	439,030	-	439,030	-
Compensated absences	94,946	26,966	121,912	-
Unamortized bond premium	-	530,928	530,928	-
Bonds payable	4,265,000	4,389,081	8,654,081	-
Less current portion	(400,000)	(250,118)	(650,118)	-
Total long-term liabilities	4,398,976	4,696,857	9,095,833	-
Total liabilities	5,402,608	5,323,119	10,725,727	14,112
Deferred inflows of resources				
Deferred revenue	4,387,430	-	4,387,430	-
Deferred inflow related to OPEB	4,510	-	4,510	-
Total deferred inflows of resources	4,391,940	-	4,391,940	-
Net position				
Net investment in capital assets	11,032,635	6,910,990	17,943,625	-
Restricted for				
Fire protection	344,174	-	344,174	-
Transportation	44,136	-	44,136	-
Police services	341,395	-	341,395	-
Building and zoning	63,415	-	63,415	-
Unrestricted	3,263,389	5,138,612	8,402,001	1,742,993
Total net position	\$ 15,089,144	\$ 12,049,602	\$ 27,138,746	\$ 1,742,993

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

GRAND HAVEN CHARTER TOWNSHIP

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2020

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	\$ 1,941,951	\$ 415,745	\$ 69,400	\$ -	\$ (1,456,806)
Public safety	1,932,042	85,302	100,725	-	(1,746,015)
Public works	686,460	-	-	-	(686,460)
Community and economic development	1,108,622	388,163	-	-	(720,459)
Culture and recreation	914,296	43,793	4,388	278,403	(587,712)
Interest on long-term debt	131,272	-	-	-	(131,272)
Total governmental activities	6,714,643	933,003	174,513	278,403	(5,328,724)
Business-type activities					
Sewer	788,842	703,563	-	232,231	146,952
Water	2,439,804	2,792,671	-	493,275	846,142
Total business-type activities	3,228,646	3,496,234	-	725,506	993,094
Total primary government	\$ 9,943,289	\$ 4,429,237	\$ 174,513	\$ 1,003,909	\$ (4,335,630)
Component unit					
Downtown Development Authority	\$ 1,060,243	\$ -	\$ -	\$ -	\$ (1,060,243)
Total component unit	\$ 1,060,243	\$ -	\$ -	\$ -	\$ (1,060,243)

(Continued)

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

GRAND HAVEN CHARTER TOWNSHIP

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Downtown Development Authority
Changes in net position				
Net (expense) revenue	\$ (5,328,724)	\$ 993,094	\$ (4,335,630)	\$ (1,060,243)
General revenues				
Property taxes				
General purpose	1,687,038	-	1,687,038	612,143
Specific purpose	2,468,445	-	2,468,445	-
State shared revenues	1,413,146	-	1,413,146	-
Unrestricted interest	59,508	63,495	123,003	24,741
Miscellaneous	606,071	82,169	688,240	140,594
Transfers	97,159	(97,159)	-	-
Total general revenues and transfers	<u>6,331,367</u>	<u>48,505</u>	<u>6,379,872</u>	<u>777,478</u>
Change in net position	1,002,643	1,041,599	2,044,242	(282,765)
Net position, beginning of year	<u>14,086,501</u>	<u>11,008,003</u>	<u>25,094,504</u>	<u>2,025,758</u>
Net position, end of year	<u>\$ 15,089,144</u>	<u>\$ 12,049,602</u>	<u>\$ 27,138,746</u>	<u>\$ 1,742,993</u>

(Concluded)

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

GRAND HAVEN CHARTER TOWNSHIP

**GOVERNMENTAL FUNDS
BALANCE SHEET**

DECEMBER 31, 2020

	<u>General</u>	<u>Municipal Street</u>	<u>Fire Protection</u>	<u>Police Services</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Assets						
Cash and pooled investments	\$ 3,605,718	\$ 526,662	\$ 1,255,621	\$ 660,064	\$ 914,945	\$ 6,963,010
Receivables						
Accounts	107,737	-	-	5,026	-	112,763
Taxes	482,592	348,713	696,112	198,358	166,487	1,892,262
Due from other funds	7,005	-	-	-	-	7,005
Due from other governments	246,697	-	-	-	-	246,697
Prepaid items	25,843	-	26,665	-	2,680	55,188
Total assets	<u>\$ 4,475,592</u>	<u>\$ 875,375</u>	<u>\$ 1,978,398</u>	<u>\$ 863,448</u>	<u>\$ 1,084,112</u>	<u>\$ 9,276,925</u>
Liabilities, deferred inflows of resources, and fund balances						
Liabilities						
Accounts payable	\$ 442,213	\$ 37,876	\$ 11,673	\$ 57,263	\$ 5,391	\$ 554,416
Accrued payroll and benefits	13,680	-	7,336	-	722	21,738
Total liabilities	<u>455,893</u>	<u>37,876</u>	<u>19,009</u>	<u>57,263</u>	<u>6,113</u>	<u>576,154</u>
Deferred inflows of resources						
Deferred revenue	1,134,846	793,363	1,615,215	464,790	379,216	4,387,430
Fund balances						
Nonspendable						
Prepaid items	25,843	-	26,665	-	2,680	55,188
Restricted						
Fire Protection	-	-	317,509	-	-	317,509
Transportation	-	44,136	-	-	-	44,136
Police Services	-	-	-	341,395	-	341,395
Building and zoning	63,415	-	-	-	-	63,415
Committed						
Parks	750,100	-	-	-	-	750,100
Assigned						
Debt service funds	-	-	-	-	393	393
Pathways capital projects	-	-	-	-	695,710	695,710
Unassigned	2,045,495	-	-	-	-	2,045,495
Total fund balances	<u>2,884,853</u>	<u>44,136</u>	<u>344,174</u>	<u>341,395</u>	<u>698,783</u>	<u>4,313,341</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,475,592</u>	<u>\$ 875,375</u>	<u>\$ 1,978,398</u>	<u>\$ 863,448</u>	<u>\$ 1,084,112</u>	<u>\$ 9,276,925</u>

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

GRAND HAVEN CHARTER TOWNSHIP

RECONCILIATION OF FUND BALANCE ON THE BALANCE SHEET FOR GOVERNMENTAL FUNDS TO NET POSITION OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF NET POSITION

DECEMBER 31, 2020

Fund balances - total governmental funds	\$ 4,313,341
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	3,403,228
Add - construction in progress	589,978
Add - capital assets (net of accumulated depreciation)	11,245,278
An internal service fund is used by management to account for the centralized services provided to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities.	
Add - net position of governmental activities accounted for in the internal service funds	131,892
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Deduct - post-employment benefits	(439,030)
Deduct - deferred inflows on OPEB	(4,510)
Add - deferred outflows on OPEB	230,269
Deduct - compensated absences payable	(94,946)
Deduct - bonds payable	(4,265,000)
Deduct - accrued interest on bonds payable	(21,356)
Net position of governmental activities	<u>\$ 15,089,144</u>

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

GRAND HAVEN CHARTER TOWNSHIP

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>General</u>	<u>Municipal Street</u>	<u>Fire Protection</u>	<u>Police Services</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Revenues						
Property taxes	\$ 1,241,273	\$ 710,088	\$ 1,418,929	\$ 445,765	\$ 339,428	\$ 4,155,483
Licenses and permits	649,253	-	-	-	-	649,253
Federal	13,906	-	97,146	-	-	111,052
State	1,413,146	-	-	-	-	1,413,146
Charges for services	196,536	-	33,707	-	-	230,243
Fines	1,912	-	-	51,595	-	53,507
Interest	50,223	54	7,534	1,687	4,398	63,896
Miscellaneous	569,903	972	24,945	62,662	6,662	665,144
Total revenues	<u>4,136,152</u>	<u>711,114</u>	<u>1,582,261</u>	<u>561,709</u>	<u>350,488</u>	<u>7,341,724</u>
Expenditures						
Current						
General government	1,830,087	-	-	-	-	1,830,087
Public safety	-	-	1,244,346	482,754	-	1,727,100
Public works	188,665	422,517	-	-	-	611,182
Community and economic development	570,401	451,079	-	-	-	1,021,480
Culture and recreation	303,047	-	-	-	148,644	451,691
Debt service						
Principal	-	-	-	-	385,000	385,000
Interest	-	-	-	-	132,625	132,625
Capital outlay	292,065	-	595,435	17,000	524,485	1,428,985
Total expenditures	<u>3,184,265</u>	<u>873,596</u>	<u>1,839,781</u>	<u>499,754</u>	<u>1,190,754</u>	<u>7,588,150</u>
Revenues over (under) expenditures	<u>951,887</u>	<u>(162,482)</u>	<u>(257,520)</u>	<u>61,955</u>	<u>(840,266)</u>	<u>(246,426)</u>
Other financing sources (uses)						
Transfers in	-	199,985	-	-	1,117,706	1,317,691
Transfers out	(928,776)	-	-	-	(291,756)	(1,220,532)
Total other financing sources (uses)	<u>(928,776)</u>	<u>199,985</u>	<u>-</u>	<u>-</u>	<u>825,950</u>	<u>97,159</u>
Net changes in fund balances	23,111	37,503	(257,520)	61,955	(14,316)	(149,267)
Fund balances, beginning of year	<u>2,861,742</u>	<u>6,633</u>	<u>601,694</u>	<u>279,440</u>	<u>713,099</u>	<u>4,462,608</u>
Fund balances, end of year	<u>\$ 2,884,853</u>	<u>\$ 44,136</u>	<u>\$ 344,174</u>	<u>\$ 341,395</u>	<u>\$ 698,783</u>	<u>\$ 4,313,341</u>

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

GRAND HAVEN 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, 2020

Net changes in fund balances - total governmental funds	\$ (149,267)
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Amounts reported for *governmental activities* in the statement of activities are different because

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

Add - capital outlay	1,707,409
Deduct - depreciation expense	(917,205)

Internal service funds are used by management to account for central services provided to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.

Add - net income from the internal service funds	8,486
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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	385,000
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Deduct - increase in OPEB liability	(88,381)
Add - decrease in deferred inflows related to OPEB	23
Add - increase in deferred outflows related to OPEB	77,189
Deduct - increase in compensated absences	(21,964)
Add - decrease in accrued interest	<u>1,353</u>

Change in net position of governmental activities	<u>\$ 1,002,643</u>
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The accompanying notes are an integral part of these financial statements.

GRAND HAVEN CHARTER TOWNSHIP

**PROPRIETARY FUNDS
STATEMENT OF NET POSITION**

DECEMBER 31, 2020

	Enterprise Funds		Enterprise Fund Total	Governmental
	Sewer	Water		Activities Internal Service
Assets				
Current assets				
Cash and pooled investments	\$ 2,141,425	\$ 2,442,239	\$ 4,583,664	\$ 53,517
Receivables				
Accounts	118,823	525,123	643,946	-
Special assessments (current portion)	1,952	-	1,952	-
Due from other funds	-	11,585	11,585	-
Prepaid and other assets	3,534	10,058	13,592	25,346
Total current assets	2,265,734	2,989,005	5,254,739	78,863
Noncurrent assets				
Special assessments receivable	4,606	-	4,606	-
Unamortized bond discount	3,032	-	3,032	-
Capital assets:				
Access rights, net	-	2,558,333	2,558,333	-
Non-depreciable	8,405	47,399	55,804	-
Construction in progress	106,913	222,437	329,350	-
Depreciable capital assets, net	3,399,463	5,485,017	8,884,480	59,151
Total noncurrent assets	3,522,419	8,313,186	11,835,605	59,151
Total assets	5,788,153	11,302,191	17,090,344	138,014
Deferred outflow				
Deferred loss on bond refunding	-	300,967	300,967	-
Liabilities				
Current liabilities				
Accounts payable	144,164	199,037	343,201	6,122
Accrued payroll and benefits	5,826	24,443	30,269	-
Due to other funds	12,986	5,604	18,590	-
Accrued interest payable	-	29,640	29,640	-
Current portion of long-term liabilities	55,000	195,118	250,118	-
Total current liabilities	217,976	453,842	671,818	6,122
Long-term liabilities				
Unamortized bond premium	-	530,928	530,928	-
Bonds payable	525,000	3,864,081	4,389,081	-
Less current portion	(55,000)	(195,118)	(250,118)	-
Total long-term liabilities	470,000	4,199,891	4,669,891	-
Total liabilities	687,976	4,653,733	5,341,709	6,122
Net position				
Net investment in capital assets	2,992,813	3,918,177	6,910,990	59,151
Unrestricted	2,107,364	3,031,248	5,138,612	72,741
Total net position	\$ 5,100,177	\$ 6,949,425	\$ 12,049,602	\$ 131,892

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

GRAND HAVEN CHARTER TOWNSHIP

**PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION**

FOR THE YEAR ENDED DECEMBER 31, 2020

	Enterprise Funds		Enterprise Fund Total	Governmental
	Sewer	Water		Activities Internal Service
Operating revenue				
Charges for services				
Water sales	\$ -	\$ 2,769,008	\$ 2,769,008	\$ -
Sewage disposal services	406,537	-	406,537	-
Debt services charges	295,312	-	295,312	-
Penalties	1,714	9,144	10,858	-
Other charges	-	-	-	340,440
Total charges for services	703,563	2,778,152	3,481,715	340,440
Hydrant maintenance charges	-	14,519	14,519	-
Other revenue	45,260	36,909	82,169	-
Total operating revenue	<u>748,823</u>	<u>2,829,580</u>	<u>3,578,403</u>	<u>340,440</u>
Operating expense				
Administration	66,480	180,360	246,840	300,892
Plant operations and maintenance	504,328	1,443,780	1,948,108	-
Depreciation	188,842	407,258	596,100	31,062
Amortization	-	228,611	228,611	-
Total operating expense	<u>759,650</u>	<u>2,260,009</u>	<u>3,019,659</u>	<u>331,954</u>
Operating income (loss)	<u>(10,827)</u>	<u>569,571</u>	<u>558,744</u>	<u>8,486</u>
Non-operating revenue (expense)				
Interest income	50,589	12,906	63,495	-
Interest expense	(29,192)	(179,795)	(208,987)	-
Total non-operating revenue (expense)	<u>21,397</u>	<u>(166,889)</u>	<u>(145,492)</u>	<u>-</u>
Income (loss) before transfers and capital contributions	<u>10,570</u>	<u>402,682</u>	<u>413,252</u>	<u>8,486</u>
Other financing sources (uses)				
Transfers out	(27,114)	(70,045)	(97,159)	-
Capital contributions				
Contribution from DDA	-	309,644	309,644	-
Connection fees and charges	217,904	183,631	401,535	-
Special assessments	14,327	-	14,327	-
Total capital contributions	<u>232,231</u>	<u>493,275</u>	<u>725,506</u>	<u>-</u>
Changes in net position	215,687	825,912	1,041,599	8,486
Net position, beginning of year	<u>4,884,490</u>	<u>6,123,513</u>	<u>11,008,003</u>	<u>123,406</u>
Net position, end of year	<u>\$ 5,100,177</u>	<u>\$ 6,949,425</u>	<u>\$ 12,049,602</u>	<u>\$ 131,892</u>

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

GRAND HAVEN CHARTER TOWNSHIP

PROPRIETARY FUNDS STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2020

	Enterprise Funds		Enterprise	Governmental
	Sewer	Water	Fund Total	Activities Internal Service
Cash flows from operating activities				
Receipts from internal services provided	\$ -	\$ -	\$ -	\$ 340,440
Receipts from customers and users	731,943	2,726,358	3,458,301	-
Payments to employees	(110,838)	(512,559)	(623,397)	-
Payments to suppliers	(337,141)	(988,861)	(1,326,002)	(310,332)
Payments for interfund services used	(26,880)	(57,120)	(84,000)	-
Transfers	(27,114)	(70,045)	(97,159)	-
Net cash provided by (used in) operating activities	229,970	1,097,773	1,327,743	30,108
Cash flows from capital and related financing activities				
Connection charges	217,904	183,631	401,535	-
Special assessments issued	(5,758)	-	(5,758)	-
Special assessments collected	187,488	-	187,488	-
Due (from) to other funds	12,986	(5,981)	7,005	-
Capital contribution from DDA	-	309,644	309,644	-
Property taxes	14,327	-	14,327	-
Principal paid on bonds	(55,000)	(137,035)	(192,035)	-
Interest paid on bonds	(28,491)	(180,405)	(208,896)	-
Acquisition of capital assets	(172,607)	(666,345)	(838,952)	(28,427)
Net cash provided by (used in) capital and related financing activities	170,849	(496,491)	(325,642)	(28,427)
Cash flows from investing activities				
Interest income	50,589	12,906	63,495	-
Net increase (decrease) in cash and pooled investments	451,408	614,188	1,065,596	1,681
Cash and pooled investments, beginning of year	1,690,017	1,828,051	3,518,068	51,836
Cash and pooled investments, end of year	\$ 2,141,425	\$ 2,442,239	\$ 4,583,664	\$ 53,517
Cash flows from operating activities				
Operating income (loss)	\$ (10,827)	\$ 569,571	\$ 558,744	\$ 8,486
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation	188,842	407,258	596,100	31,062
Amortization	-	228,611	228,611	-
Transfers	(27,114)	(70,045)	(97,159)	-
Change in operating assets and liabilities which provided (used) cash:				
Accounts receivable	(16,880)	(103,222)	(120,102)	-
Prepaid and other assets	(141)	913	772	(10,623)
Accounts payable	89,421	64,433	153,854	1,183
Accrued liabilities	6,669	254	6,923	-
Net cash provided by (used in) operating activities	\$ 229,970	\$ 1,097,773	\$ 1,327,743	\$ 30,108

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

GRAND HAVEN CHARTER TOWNSHIP

**FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION**

DECEMBER 31, 2020

	Other Post-employment Benefit <u>Trust</u>	Tax <u>Collection</u>
Assets		
Cash and pooled investments	\$ 3,330	\$ 1,814,885
Investments	<u>164,883</u>	<u>-</u>
Total assets	<u>168,213</u>	<u>\$ 1,814,885</u>
Liabilities		
Accounts payable	-	121,369
Due to other governmental units	<u>-</u>	<u>1,693,516</u>
Total liabilities	<u>-</u>	<u>1,814,885</u>
Net position		
Restricted for other post-employment benefits	168,213	-
Restricted for other governments	<u>-</u>	<u>-</u>
Total net position	<u>\$ 168,213</u>	<u>\$ -</u>

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

GRAND HAVEN CHARTER TOWNSHIP
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2020

	Other Post-employment Benefit Trust	Tax Collection
Additions		
Contributions:		
Employer	\$ 35,000	\$ -
Retiree	5,950	-
Property taxes collected for other governments	-	25,104,964
Investment earnings	<u>5,272</u>	<u>-</u>
Total Additions	46,222	25,104,964
Deductions		
Benefits	29,452	-
Property taxes distributed to other governments	-	25,104,964
Administrative expenses	<u>283</u>	<u>-</u>
Total deductions	<u>29,735</u>	<u>25,104,964</u>
Net increase	16,487	-
Net position, beginning of year	<u>151,726</u>	<u>-</u>
Net position, end of year	<u>\$ 168,213</u>	<u>\$ -</u>

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

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Grand Haven 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. The Township has no blended component units. Discretely presented component units are reported in separate columns in the financial statements to emphasize they are legally separate from the Township.

Discretely Presented Component Unit

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

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

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are charges between enterprise functions and other various functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, 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*.

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

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

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*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when 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, reimbursement-based grants, and interest which use a one year collection period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Township.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges for services. Operating expenses for the enterprise funds include depreciation or amortization on capital assets, labor, supplies and contracted services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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 *Municipal Street Fund* is used to account for a special tax millage levied by the Township for the construction and maintenance of local streets and support of Harbor Transit transportation services.

The *Fire Protection Fund* is used to account for a special tax millage levied by the Township for the operation of the fire department.

The *Police Protection Fund* is used to account for a special tax millage levied by the Township for the policing contract with Ottawa County.

The Township reports the following major proprietary funds:

The *Sewer Enterprise Fund* is used to account for the operations of the Township's Wastewater Department that provides sewer services on a user charge basis.

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

The *Water Enterprise Fund* is used to account for the operations of the Township's Water Department that provides water services on a user charge basis.

Additionally, the Township reports the following fund types:

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

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

The *Pathways Construction Fund* is used to account for a bond issue to be utilized for the construction of non-motorized pathways.

The *Internal Service Fund* is used to account for the accumulation of funds and the payment of information technology costs.

The *Fiduciary Funds* are used to account for the operations of the Township's Other Post-employment Benefits Plan for which assets are held in trust, and for the collection and disbursement of taxes and other 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 Superintendent 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 Township Superintendent may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Township Board. The legal level of budgetary control is the department level. Supplemental appropriations were made during the year.

Cash and Pooled Investments

For the purpose of the statement of cash flows, the Township's cash and pooled investments are considered to be cash equivalents because the balances are readily available similar to a demand deposit account.

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

Investments

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

State statutes authorize the Township to invest in:

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

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". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

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. The Township follows the consumption method of accounting for prepaid items.

Capital Assets

Capital assets, which include land, buildings and equipment, access rights, vehicles, improvements, and infrastructure assets (e.g., water and sewer systems, and similar items), are reported in the governmental and business-type activities columns 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 acquisition value (the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction) on the date received.

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

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Depreciation on capital assets is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Building and improvements	40
Utility systems	40
Land improvements	15
Furniture and equipment	5-20
Vehicles	5-20
Shared improvements	20
Access rights	20

Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The Township reports deferred refunding costs and certain other post-employment benefits related costs as deferred outflows. The deferred refunding costs will be amortized over the life of the related refunding bonds payable. The other post-employment benefits are discussed in Note 8.

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 government has items that qualify for reporting in this category. The governmental funds and governmental activities report deferred revenues from property taxes levied for the following year; in addition, governmental activities report deferred inflows related to certain other post-employment benefits items. The tax amounts are deferred and recognized as an inflow of resources in the period for which they are levied. The other post-employment benefits are discussed in Note 8.

Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, the long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, are deferred and amortized over the life of the related bonds using the effective interest method.

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

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

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 is 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. Amounts accumulated for proprietary funds are reported on the statements of net position of the individual enterprise funds.

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.

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 recorded as a receivable and unearned revenue at the end of the year and is intended to fund expenditures of the following year.

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

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. Charges between enterprise funds and other functions of the Township are not reimbursements because elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. 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. The Township manages its liability and property risks as a member of the Michigan Participating Plan (MPP), a public entity risk pool providing liability and property coverage to its participating members. The Township pays an annual premium to MPP for its insurance coverage. The MPP is self-sustaining through member premiums and provides, subject to certain deductibles, occurrence-based casualty coverage for each incident and occurrence based property coverage to its members by internally assuring certain risks and reinsuring risks through commercial companies. Various deductibles are maintained to place the responsibility for small charges with the insured.

The Township manages its workers' compensation risk by participating in the Michigan Municipal Workers' Compensation Self-Insurance Fund (MMWCSIF), a public entity risk pool providing workers' compensation coverage to its participating members. The Township pays an annual premium to MMWCSIF for its workers' compensation coverage. The MMWCSIF is self-sustaining through member premiums and provides statutory workers' compensation coverage to its members by internally assuring certain risks and reinsuring risks through commercial companies. The Township carries commercial insurance for employee health and accident insurance.

Settled claims resulting from these risks have not exceeded commercial 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, 2020, waste collection expenditures under the public works function of the general fund were in excess of the amount appropriated of \$9,900 by \$6,278.

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

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 Units</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash and pooled investments	\$11,600,191	\$1,757,105	\$1,818,215	\$15,175,511
Investments	-	-	164,883	164,883
	\$11,600,191	\$1,757,105	\$1,983,098	\$15,340,394

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

Deposits	\$ 8,241,766
Petty cash	300
Investments	7,098,328
Total	\$15,340,394

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

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned. State law does not require, and the Township does not have, a policy for deposit custodial credit risk. As of year-end, \$5,617,296 of the Township's bank balance of \$7,832,410 was exposed to custodial credit risk because the balance was uninsured and uncollateralized.

Investments

The Township chooses to disclose its investments by type. As of year-end, the Township had the following investments:

	<u>Maturity</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Source</u>
MI Class Investment Pool	N/A	\$5,509,884	AAAm	S&P
FFCB bond	8/25/25	250,000	Aaa	Moody
FHLBC bond	9/22/25	898,533	Aaa	Moody
FFCB bond	8/19/24	249,950	Aaa	Moody
Lake St Claire MI Clean Water bond	10/1/23	25,078	AA+	S&P
MERS Trust Account	N/A	164,883	Unrated	N/A
Total		\$7,098,328		

The Township categorizes its fair value measurements of investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

The Township has the following recurring fair value measurements as of year-end.

- The FFCB bond and FHLMC note are valued using quoted market prices (Level 1 inputs).
- MI Class Investment Pool and MERS investments are valued using a pricing model utilizing observable fair value measures of fund/pool investments and other observable inputs to determining the fair value of the securities making up the of investments fund/pool (Level 2 inputs).
- The Township does not have any investments that report fair value based on significant unobservable inputs (Level 3 inputs).

Investment and deposit risk

Interest Rate Risk. State law and Township policy limit the allowable investments and the maturities of some of the allowable investments as identified in Note 1, the summary of significant accounting policies. The Township's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

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. The above investment securities were uninsured, unregistered and held by the counterparty for the Township. For the above funds on deposit with MERS and MI Class investments, the Township's custodial credit risk exposure cannot be determined because the Township's participation in the pools/funds 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.

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

4. CAPITAL ASSETS

Capital asset activity for the year was as follows:

	<u>Balance January 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2020</u>
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 3,403,228	\$ -	\$ -	\$ 3,403,228
CIP	-	589,978	-	589,978
Total capital assets, not being depreciated	3,403,228	589,978	-	3,993,206
Capital assets, being depreciated				
Land improvements	12,074,640	383,014	-	12,457,654
Buildings and improvements	4,533,574	85,540	-	4,619,114
Furniture and equipment	1,748,847	131,256	5,644	1,874,459
Vehicles	1,904,620	546,048	341,053	2,109,615
Shared improvements	664,012	-	-	664,012
Total capital assets, being depreciated	20,925,693	1,145,858	346,697	21,724,854
Less accumulated depreciation for				
Land improvements	4,922,576	521,563	-	5,444,139
Buildings and improvements	2,339,356	120,959	-	2,460,315
Furniture and equipment	1,056,687	165,958	5,644	1,217,001
Vehicles	971,862	129,581	341,053	760,390
Shared improvements	528,374	10,206	-	538,580
Total accumulated depreciation	9,818,855	948,267	346,697	10,420,425
Net capital assets, being depreciated	11,106,838	197,591	-	11,304,429
Governmental Activities capital assets, net	\$14,510,066	\$787,569	\$ -	\$15,297,635
Business-type Activities				
Capital assets, not being depreciated				
Land	\$ 55,804	\$ -	\$ -	\$ 55,804
Construction in progress	23,215	329,350	23,215	329,350
Net capital assets, not being depreciated	79,019	329,350	23,215	385,154
Capital assets being depreciated				
Land Improvements	-	5,664	-	5,664
Utility systems	21,699,170	492,917	-	22,192,087
Machinery and equipment	623,370	34,236	-	657,606
Total capital assets, being depreciated	22,322,540	532,817	-	22,855,357
Less accumulated depreciation for				
Land Improvements	-	283	-	283
Utility systems	12,888,904	553,033	-	13,441,937
Machinery and equipment	485,873	42,784	-	528,657
Total accumulated depreciation	13,374,777	596,100	-	13,970,877
Net capital assets, being depreciated	8,947,763	(63,283)	-	8,884,480
Business-type Activities capital assets, net	\$9,026,782	\$266,067	\$ 23,215	\$9,269,634

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

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

Governmental Activities	
General government	\$ 92,527
Public safety	197,538
Public works	77,372
Community and economic development	87,142
Culture and recreation	462,626
Capital assets held by the governments internal service funds are charged to the various functions based on their usage of the assets	<u>31,062</u>
Total depreciation expense - governmental activities	<u><u>\$948,267</u></u>
 Business-type Activities	
Sewer	\$188,842
Water	<u>407,258</u>
Total depreciation expense - business- type activities	<u><u>\$596,100</u></u>

Access rights activity for the year was as follows:

	Balance January 1, <u>2020</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2020</u>
Business-type Activities				
Access rights	\$6,433,568	\$ -	\$ -	\$6,433,568
Less accumulated amortization	3,604,165	271,070	-	3,875,235
Access rights, net	<u>\$2,829,403</u>	<u>\$(271,070)</u>	<u>\$ -</u>	<u>\$2,558,333</u>

Amortization of \$271,070 has been charged to the water enterprise fund.

5. INTERFUND TRANSACTIONS

Transfers in and out for the year are as follows:

	<u>Transfers in</u>		
	<u>Municipal Street</u>	<u>Non-Major Funds</u>	<u>Total</u>
General Fund	\$199,985	\$ 728,791	\$ 928,776
Non-major funds	-	291,756	291,756
Sewer Fund	-	27,114	27,114
Water Fund	-	70,045	70,045
	<u>\$199,985</u>	<u>\$1,117,706</u>	<u>\$1,317,691</u>

Transfers are used to (1) move unrestricted revenues collected in the general fund to finance capital and other various programs accounted for in other funds in accordance with budgetary authorizations and (2) move allocated cost of general operations to applicable funds.

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

6. LONG-TERM DEBT

The following is a summary of the debt transactions of the Township for the year ended December 31, 2020:

	<u>Balance January 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2020</u>	<u>Due Within One Year</u>
Governmental Activities					
\$1,585,000 Refunding Bonds of 2013; due in annual installments of \$150,000 to \$230,000 plus interest at 1.75% through May 2021	\$ 450,000	\$ -	\$220,000	\$ 230,000	\$230,000
*\$4,500,000 Capital Improvement Bonds of 2017; due in annual installments of \$145,000 to \$345,000 plus interest at 2.50-3.75% through May 2036	4,200,000	-	165,000	4,035,000	170,000
Total	4,650,000	-	385,000	4,265,000	400,000
Accrued employee benefits	72,982	21,964	-	94,946	-
Total Governmental Activities	\$4,722,982	\$21,964	\$385,000	\$4,359,946	\$400,000
Business-type Activities					
*\$985,000 Township portion of Ottawa County Wastewater System Improvement Bonds of 2008; due in annual installments of \$40,000 to \$75,000 plus interest at 4.25-5.10% through July 2028	\$ 580,000	\$ -	\$ 55,000	\$ 525,000	\$ 55,000
*\$1,015,944 Township portion of Ottawa County 2010 Water Supply Refunding Bonds, due in installments of \$35,000 to \$280,000 plus interest at 2.0% to 2.625% through May 2021	248,291	-	120,728	127,563	127,563
*\$3,752,825 Township portion of Northwest Ottawa Water System Refunding Bonds of 2016; due in annual installments of \$16,307 to \$368,061 plus interest at 4.0-5.0% through May 2034	3,752,825	-	16,307	3,736,518	67,555
Total	4,581,116	-	192,035	4,389,081	250,118
Bond discount	(3,733)	-	(701)	(3,032)	-
Bond premium	594,885	-	63,957	530,928	-
Accrued employee benefits	28,461	-	1,495	26,966	-
Total Business-type Activities	\$5,200,729	\$ -	\$256,786	\$4,943,943	\$250,118

*= Public offering for GASB 88 purposes.

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

The outstanding direct borrowings contain a provision that in the event of default, the Township will be required to use money from its general fund or levy an ad valorem tax sufficient to pay the obligation, subject to applicable constitutional, statutory, and charter limitations.

The annual requirements to amortize all debt outstanding (excluding bond discount, bond premium, and accrued employee benefits) as of December 31, 2020 are as follows:

Year Ending December 31	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2021	\$ 400,000	\$ 123,999	\$ 250,118	\$ 199,963
2022	180,000	117,612	274,314	189,777
2023	190,000	112,987	285,962	177,972
2024	200,000	108,112	297,950	165,668
2025	210,000	102,987	307,268	152,881
2026-2030	1,205,000	418,695	1,601,394	538,044
2031-2035	1,535,000	205,827	1,372,075	141,343
2036	345,000	6,469	-	-
Total	\$4,265,000	\$1,196,688	\$4,389,081	\$1,565,648

7. PENSION PLANS

Defined Contribution Pension Plan

The Township maintains a defined contribution pension plan administered by the Municipal Employees Retirement System (MERS) of Michigan, that covers substantially all full-time employees. Participants contribute 5 percent of their salaries to the plan and 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 2020 was \$175,513 and the employees' contribution was \$87,756.

Deferred Compensation Plan

The Township offers employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all Township employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All Assets of the plan are held in trust for employees and the related assets and liabilities are not included in this report.

8. OTHER POST-EMPLOYMENT BENEFITS

Plan Description. The Township administers a single-employer defined benefit healthcare plan (the Retiree Health Plan). This benefit plan is authorized, and applicable benefit requirements are identified, in the Township personnel policy and union agreements. The Retiree Health Plan does not issue a publicly available financial report. The plan is closed to new participants.

Benefits Provided. The plan provides covered employees, who retire with 15 years of full-time employment, with partial payment of hospitalization benefits until Medicare eligible for a two person contract and Medicare supplemental coverage thereafter.

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

Membership of the Plan consisted of the following at the date of the latest actuarial valuation (December 31, 2020):

Retirees and beneficiaries receiving benefits	4
Active plan members	<u>6</u>
Total	<u><u>10</u></u>

Contributions

The Plan was established and is being funded under the authority of the Township. The Plan's funding policy is that the employer will make contributions to a trust to the extent possible. There are no long-term contracts for contributions to the Plan. The Plan has no legally required reserves.

Net OPEB Liability

The employer's net OPEB liability was measured as December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an annual actuarial valuation as of that date.

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

Discount rate: 1.96%

Salary increases: 3.5%

Investment rate of return: 3.0%, net of investment expense, including inflation

Healthcare cost trend rates: 8.25% graded down .25 per year to 4.5%

Mortality rates: As set forth in IRS Regulations for 2018 (1.430(h)(3)) for Non-annuitants, separately for males and females as well as annuitants and non-annuitants. Based on Public Service employee 2010 tables.

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

The long-term expected rate of return on OPEB 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>Expected Rate of Return</u>
Diversified Bond Portfolio	100%	0.5%

The sum of each target allocation times its a long- term expected real rate, plus inflation, is 3.0%.

Concentrations. 100% of the plan is invested in MERS Diversified Bond Portfolio fund

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

Discount rate. The discount rate used to measure the total OPEB liability is 1.96%. The projection of cash flows used to determine the discount rate assumes that the employer will first use assets to pay benefits and then pay benefits on a pay-as-you-go basis. Based on this assumption, the OPEB plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current plan members through 2029. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year the benefit payments were not projected to be covered by the projected assets, projected benefits were discounted at a discount rate reflecting a 20 year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate was that yields the same present value of benefits is calculated. The discount rate is used to determine the total OPEB liability. As of December 31, 2019 the discount rate used to value the OPEB liability was 3.26%

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balance at 12/31/19	\$501,573	\$150,924	\$350,649
Changes for the Year:			
Service cost	10,211	-	10,211
Interest	16,257	-	16,257
Differences between expected and actual experience	6,634	-	6,634
Change in assumptions	95,424	-	95,424
Contributions	-	35,000	(35,000)
Net investment income	-	5,272	(5,272)
Benefit payments, including refunds	(26,186)	(26,186)	-
Administrative expense	-	(283)	283
Other	-	156	(156)
Net changes	102,340	13,959	88,381
Balance at 12/31/20	\$603,913	\$164,883	\$439,030

Sensitivity of the Net OPEB Liability to changes in the discount rate.

The following presents the net OPEB liability of the employer, calculated using the discount rate of 1.96%, as well as what the employer's net OPEB liability would be using a discount rate that is 1 percentage point lower or higher than the current rate.

	1% Decrease	Current Discount rate	1% Increase
Total OPEB liability	\$701,434	\$603,913	\$525,627
Fiduciary net position	164,883	164,883	164,883
Net OPEB liability	\$536,551	\$439,030	\$360,744
Plan fiduciary position as a percentage of the total OPEB liability		27.3%	

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

Sensitivity of the Net OPEB Liability to changes in the healthcare cost trend rates.

The following presents the net OPEB liability of the employer, calculated using the healthcare cost trend rate of 8.25% in 2020 graded down 0.25% per year to 4.5%, as well as what the employer's net OPEB liability would be using a healthcare cost trend rate that is 1 percentage point lower or 1% higher than the current rate.

	1% Decrease	Current healthcare cost trend rate	1% Increase
Total OPEB liability	\$510,265	\$603,913	\$726,362
Fiduciary net position	164,883	164,883	164,883
Net OPEB liability	<u>\$345,382</u>	<u>\$439,030</u>	<u>\$561,479</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Plan

For the year ended December 31, 2020 the employer recognized OPEB expense of \$46,325. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$106,360	\$ -
Changes in assumptions	123,909	-
Excess(deficit) investment returns	-	4,510
Total	<u>\$230,269</u>	<u>\$4,510</u>

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

2021	\$ 23,613
2022	23,871
2023	22,860
2024	24,622
2025	24,869
Thereafter	<u>105,924</u>
Total	<u>\$225,759</u>

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

9. CONSTRUCTION CODE FEES

The Township oversees building construction in accordance with the State of Michigan Construction Code Act, including inspection of building construction and renovation to ensure compliance with the building codes. The Township charges fees for these services. The law requires that collection of these fees be used only for construction code costs, including an allocation of estimated overhead costs. A summary of the current year activity and cumulative surplus or shortfall generated since January 1, 2000 is as follows:

Excess – January 1, 2020	<u>\$13,565</u>
Current year building permit revenues	380,589
Direct expenses	<u>330,739</u>
Excess for the year ended December 31, 2020	<u>49,850</u>
Cumulative excess – December 31, 2020	<u><u>\$63,415</u></u>

10. 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.

11. JOINT VENTURES

The Township is a member of the Grand Haven - Spring Lake Sewer Authority (Authority). The Township appoints one member to the joint venture's governing board, which then approves the annual budget. In the current year, the Township paid \$275,011 to the Authority for sewage treatment. The purpose of the Grand Haven - Spring Lake Sewer Authority is to acquire, own, improve, enlarge, extend and operate a sewage disposal system. The Authority is governed by a Board of Trustees containing seven members. The participating communities (Cities of Grand Haven and Ferrysburg, Townships of Spring Lake and Grand Haven and the Village of Spring Lake) pay a set rate to the Authority to process waste. This rate includes amounts to finance the Authority's debt. At December 31, 2020, the portion of these Ottawa County bonds outstanding for which the township has pledged its full faith and credit amounted to approximately \$1,085,000. The Township is unaware of any circumstances that would cause an additional benefit or burden to the participating governments in the near future. Complete financial statements can be obtained at Grand Haven City Hall (519 Washington Street, Grand Haven, MI 49417).

GRAND HAVEN CHARTER TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

The Township is also a member of the Northwest Ottawa Water System (System). The Township appoints one member to the joint venture's governing board, which then approves the annual budget. In the current year, the Township paid \$761,967 to the System to purchase water. The purpose of the Northwest Ottawa Water System is to acquire, construct, finance, operate and maintain a water production facility. The plant is governed by an administrative committee composed of one representative from each of the participating communities (Cities of Grand Haven and Ferrysburg, Townships of Grand Haven and Spring Lake and the Village of Spring Lake). These participating communities pay for water at a rate that is estimated to cover operation, maintenance, replacement and debt service. Ottawa County has issued general obligation bonds to provide for the acquisition, construction and financing of improvements to the Northwest Ottawa Water System. Each participating municipality has entered into contracts with Ottawa County pledging its full faith and credit for its respective share of the bond obligation. At December 31, 2020, the portion of these Ottawa County bonds outstanding for which the township has pledged its full faith and credit amounted to approximately \$834,000. The Township is unaware of any other circumstances that would cause an additional benefit or burden to the participating government in the near future. Complete financial statements can be obtained at Grand Haven City Hall (519 Washington Street, Grand Haven, MI 49417).

12. TAX ABATEMENTS

The Township entered into property tax abatement agreements with local businesses under the Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Exemption) PA 198 of 1974, as amended, provides a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities, and to promote the establishment of high tech facilities. An Industrial Facilities Exemption (IFE) certificate entitles the facility to exemption from ad valorem real and/or personal property taxes for a term of 12 years for real property and 6 years for personal property as determined by the local unit of government. The agreements entered into by the Township include claw back provisions should the recipient of the tax abatement cease operations and no successor employer is providing employment during the term of the abatement. The IFT is computed at half the local property tax millage rate. This amounts to a reduction in property taxes of approximately 50%.

For the year ended December 31, 2020 the Township abated property tax revenues of approximately \$6,300.

13. COMMITMENTS

The Township has various ongoing construction projects with total estimated commitments of approximately \$470,000 outstanding at December 31, 2020.

REQUIRED SUPPLEMENTARY INFORMATION

GRAND HAVEN CHARTER TOWNSHIP

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget Amounts		Actual Amount	Variance Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 1,233,030	\$ 1,240,230	\$ 1,241,273	\$ 1,043
Licenses and permits	705,850	664,850	649,253	(15,597)
Federal	-	13,910	13,906	(4)
State	1,394,240	1,311,740	1,413,146	101,406
Charges for services	135,030	195,130	196,536	1,406
Fines	1,500	1,500	1,912	412
Interest	42,870	36,870	50,223	13,353
Miscellaneous	453,250	571,420	569,903	(1,517)
Total revenues	<u>3,965,770</u>	<u>4,035,650</u>	<u>4,136,152</u>	<u>100,502</u>
Expenditures				
Current				
General government				
Township board	176,360	170,760	158,188	12,572
Supervisor	22,630	22,630	22,378	252
Elections	143,730	161,730	152,748	8,982
Finance	261,330	272,080	268,014	4,066
Assessor	240,960	239,460	231,930	7,530
Clerk	39,820	34,820	29,234	5,586
Board of appeals	3,360	3,360	2,023	1,337
Board of review	3,030	3,130	3,062	68
Administration	500,080	568,910	566,020	2,890
Treasurer	43,630	40,980	38,832	2,148
Buildings and grounds	212,820	216,610	203,678	12,932
Cemetery	159,650	167,750	153,980	13,770
Public works				
Street lighting	127,340	136,640	135,903	737
Waste collection	9,900	9,900	16,178	(6,278)
Drains	34,000	40,600	36,584	4,016
Community and economic development				
Building and zoning	583,850	573,400	558,679	14,721
Planning commission	24,160	24,160	11,722	12,438
Culture and recreation				
Parks and recreation	287,380	317,750	303,047	14,703
Capital outlay	<u>159,000</u>	<u>551,560</u>	<u>292,065</u>	<u>259,495</u>
Total expenditures	<u>3,033,030</u>	<u>3,556,230</u>	<u>3,184,265</u>	<u>371,965</u>
Revenues over (under) expenditures	932,740	479,420	951,887	472,467
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(978,760)	(928,760)	(928,776)	(16)
Total other financing sources (uses)	<u>(978,760)</u>	<u>(928,760)</u>	<u>(928,776)</u>	<u>(16)</u>
Net changes in fund balances	(46,020)	(449,340)	23,111	472,451
Fund balances, beginning of year	<u>2,861,742</u>	<u>2,861,742</u>	<u>2,861,742</u>	<u>-</u>
Fund balances, end of year	<u>\$ 2,815,722</u>	<u>\$ 2,412,402</u>	<u>\$ 2,884,853</u>	<u>\$ 472,451</u>

GRAND HAVEN CHARTER TOWNSHIP

**MUNICIPAL STREET SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 711,870	\$ 711,870	\$ 710,088	\$ (1,782)
Interest	3,120	3,120	54	(3,066)
Miscellaneous	1,190	1,190	972	(218)
Total revenues	<u>716,180</u>	<u>716,180</u>	<u>711,114</u>	<u>(5,066)</u>
Expenditures				
Current				
Public works	514,100	464,100	422,517	41,583
Community and economic development	451,730	451,730	451,079	651
Total expenditures	<u>965,830</u>	<u>915,830</u>	<u>873,596</u>	<u>42,234</u>
Revenues over (under) expenditures	(249,650)	(199,650)	(162,482)	37,168
Other financing sources (uses)				
Transfers in	250,000	200,000	199,985	15
Net changes in fund balances	350	350	37,503	37,183
Fund balances, beginning of year	<u>6,633</u>	<u>6,633</u>	<u>6,633</u>	<u>-</u>
Fund balances, end of year	<u>\$ 6,983</u>	<u>\$ 6,983</u>	<u>\$ 44,136</u>	<u>\$ 37,183</u>

GRAND HAVEN CHARTER TOWNSHIP

**FIRE PROTECTION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 1,423,900	\$ 1,423,900	\$ 1,418,929	\$ (4,971)
Federal	-	112,950	97,146	(15,804)
Charges for services	38,430	35,430	33,707	(1,723)
Investment earnings	17,200	8,800	7,534	(1,266)
Miscellaneous	23,820	27,820	24,945	(2,875)
Total revenues	<u>1,503,350</u>	<u>1,608,900</u>	<u>1,582,261</u>	<u>(26,639)</u>
Expenditures				
Current				
Public safety	1,254,140	1,284,740	1,244,346	40,394
Capital outlay	435,500	597,970	595,435	2,535
Total expenditures	<u>1,689,640</u>	<u>1,882,710</u>	<u>1,839,781</u>	<u>42,929</u>
Net changes in fund balances	(186,290)	(273,810)	(257,520)	16,290
Fund balances, beginning of year	<u>601,694</u>	<u>601,694</u>	<u>601,694</u>	<u>-</u>
Fund balances, end of year	<u>\$ 415,404</u>	<u>\$ 327,884</u>	<u>\$ 344,174</u>	<u>\$ 16,290</u>

GRAND HAVEN CHARTER TOWNSHIP

**POLICE SERVICES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 448,770	\$ 448,770	\$ 445,765	\$ (3,005)
Fines	35,000	50,000	51,595	1,595
Interest	6,120	2,120	1,687	(433)
Miscellaneous	820	62,720	62,662	(58)
Total revenues	490,710	563,610	561,709	(1,901)
Expenditures				
Current				
Public safety	510,880	490,880	482,754	8,126
Net changes in fund balances	(62,170)	28,480	61,955	33,475
Fund balances, beginning of year	279,440	279,440	279,440	-
Fund balances, end of year	<u>\$ 217,270</u>	<u>\$ 307,920</u>	<u>\$ 341,395</u>	<u>\$ 33,475</u>

GRAND HAVEN CHARTER TOWNSHIP
DEFINED BENEFIT OPEB PLAN
SCHEDULE OF CHANGES IN EMPLOYERS NET OPEB
LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2020

	2017	2018	2019	2020
Total OPEB liability				
Service cost	\$ 13,628	\$ 13,333	\$ 13,333	\$ 10,211
Interest	9,844	10,396	11,251	16,257
Difference between expected and actual experience	3,209	21,760	99,298	6,634
Changes in assumptions	21,742	-	27,229	95,424
Benefit payments including employee refunds	(21,233)	(24,763)	(22,505)	(26,186)
Net change in total OPEB liability	<u>27,190</u>	<u>20,726</u>	<u>128,606</u>	<u>102,340</u>
Total OPEB liability, beginning of year	<u>325,051</u>	<u>352,241</u>	<u>372,967</u>	<u>501,573</u>
Total OPEB liability, end of year	<u>\$ 352,241</u>	<u>\$ 372,967</u>	<u>\$ 501,573</u>	<u>\$ 603,913</u>
Plan Fiduciary Net Position				
Contributions-employer	\$ 29,725	\$ 28,798	\$ 32,192	\$ 35,000
Contributions-employee	-	4,712	-	-
Net investment income	5,104	(1,302)	13,156	5,272
Benefit payments including employee refunds	(21,233)	(24,763)	(22,505)	(26,186)
Administrative expense	(274)	(294)	(252)	(283)
Other	-	-	-	156
Net change in plan fiduciary net position	<u>13,322</u>	<u>7,151</u>	<u>22,591</u>	<u>13,959</u>
Plan fiduciary net position, beginning of year	<u>107,860</u>	<u>121,182</u>	<u>128,333</u>	<u>150,924</u>
Plan fiduciary net position, end of year	<u>\$ 121,182</u>	<u>\$ 128,333</u>	<u>\$ 150,924</u>	<u>\$ 164,883</u>
Employer net OPEB liability	<u>\$ 231,059</u>	<u>\$ 244,634</u>	<u>\$ 350,649</u>	<u>\$ 439,030</u>
Plan fiduciary net position as a percentage of the total OPEB liability	34.4%	34.4%	30.1%	27.3%
Covered employee payroll	\$ 389,714	\$ 406,196	\$ 439,142	\$ 437,978
Employer's net OPEB liability as a percentage of covered employee payroll	59.3%	60.2%	79.8%	100.2%

Notes to schedule:

Above data is based on a December 31 measurement date.

The OPEB schedules are being accumulated prospectively until 10 years of information is presented.

GRAND HAVEN CHARTER TOWNSHIP

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Actuarially determined contributions	\$ 31,068	\$ 21,791	\$ 27,782	\$ 31,883
Contributions in relation to the actuarially determined contribution	29,725	33,510	32,192	35,000
Contribution excess (deficiency)	<u>\$ (1,343)</u>	<u>\$ 11,719</u>	<u>\$ 4,410</u>	<u>\$ 3,117</u>
Covered employee payroll	\$ 389,714	\$ 406,196	\$ 439,142	\$ 437,978
Contributions as a percentage of covered employee payroll	7.63%	8.25%	7.33%	7.99%

Notes to schedule

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Remaining amortization period	14 years
Asset valuation method	Market value
Discount rate	1.96% (3.26% in 2019, 3.0% in 2018)
Salary increases	2.5% (3.5% in 2018)
Investment rate of return	2.6% (3% in 2018)
Retirement age	60
Mortality	PS employee 2010 retiree, headcount weighted
Medical inflation rate	8.5% graded down .25% per year to rate of 4.5%

**DEFINED BENEFIT OPEB PLAN
SCHEDULE OF INVESTMENT RETURNS**

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Annual money-weighted rate of return net of investment expense	4.43%	-1.17%	8.30%	3.41%

**COMBINING FUND FINANCIAL
STATEMENTS**

GRAND HAVEN CHARTER TOWNSHIP

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET**

DECEMBER 31, 2020

	Debt Service Funds		Capital Project Fund	
	Refunded Township Building Debt	Pathways Debt	Pathways Construction	Total
Assets				
Cash and pooled investments	\$ 309	\$ 84	\$ 914,552	\$ 914,945
Receivables				
Taxes	-	-	166,487	166,487
Prepaid items	-	-	2,680	2,680
Total assets	\$ 309	\$ 84	\$ 1,083,719	\$ 1,084,112
Liabilities, deferred inflows of resources, and fund balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 5,391	\$ 5,391
Accrued payroll and benefits	-	-	722	722
Total liabilities	-	-	6,113	6,113
Deferred inflows of resources				
Unearned revenue - taxes	-	-	379,216	379,216
Fund balances				
Nonspendable				
Prepays	-		2,680	2,680
Assigned	309	84	695,710	696,103
Total fund balances	309	84	698,390	698,783
Total liabilities, deferred inflows of resources and fund balances	\$ 309	\$ 84	\$ 1,083,719	\$ 1,084,112

GRAND HAVEN CHARTER TOWNSHIP
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Debt Service Funds</u>		<u>Capital Project Fund</u>	<u>Total</u>
	<u>Refunded Township Building Debt</u>	<u>Pathways Debt</u>	<u>Pathways Construction</u>	
Revenues				
Property taxes	\$ -	\$ -	\$ 339,428	\$ 339,428
Investment earnings	10	-	4,388	4,398
Miscellaneous	-	-	6,662	6,662
Total revenues	<u>10</u>	<u>-</u>	<u>350,478</u>	<u>350,488</u>
Expenditures				
Current				
Culture and recreation	-	-	148,644	148,644
Debt Service				
Principal	220,000	165,000	-	385,000
Interest	5,950	126,675	-	132,625
Capital outlay	-	-	524,485	524,485
Total expenditures	<u>225,950</u>	<u>291,675</u>	<u>673,129</u>	<u>1,190,754</u>
Revenues over (under) expenditures	<u>(225,940)</u>	<u>(291,675)</u>	<u>(322,651)</u>	<u>(840,266)</u>
Other financing sources (uses)				
Transfers in	225,950	291,756	600,000	1,117,706
Transfers out	-	-	(291,756)	(291,756)
Total other financing sources (uses)	<u>225,950</u>	<u>291,756</u>	<u>308,244</u>	<u>825,950</u>
Net changes in fund balances	10	81	(14,407)	(14,316)
Fund balances, beginning of year	<u>299</u>	<u>3</u>	<u>712,797</u>	<u>713,099</u>
Fund balances, end of year	<u>\$ 309</u>	<u>\$ 84</u>	<u>\$ 698,390</u>	<u>\$ 698,783</u>



Manager's Memo

DATE: May 6, 2021

TO: Township Board

FROM: Bill

RE: Agreement – Grand Haven Area Water Sewer Extension

As you may recall, the City is approving the development of a 6-acre parcel adjacent to and abutting Comstock Street for residential housing and, eventually, an adjacent 40-acre blueberry field will be approved by the Township for some type of suitable residential development.

With regard to the 6-acre parcel located within the City, it is fiscally more responsible for the City to connect to the Township's water distribution system (*as opposed to constructing additional water mains to the site.*) And, regarding the 40-acre parcel located within the Township, it is necessary for sanitary sewer mains to be constructed within City street right-of-way.

To facilitate collaboration on the development of these parcels and to establish a framework for future cooperation in order to ensure less expensive options for water or sewer extensions along properties adjacent to or near our municipal boundaries, the attached agreement has been drafted. (*Recall that the City and Township already collaborate on the treatment of sewage; the production of potable water, and on providing service to border customers.*)

The agreement also delineates both maintenance responsibilities for these specific water and/or sewer mains and the related appurtenances and the process to initiate the agreement for parcels/projects in the future.

If there are no objections to plans or specifications, the following motion can be offered:

Move to approve the proposed Grand Haven Area Water and Sewer Extension Agreement and authorize the Supervisor and Clerk to execute the agreement.

If you have any questions or comments, please contact me at your convenience.

GRAND HAVEN AREA WATER AND SEWER EXTENSION AGREEMENT

THIS GRAND HAVEN AREA WATER AND SEWER EXTENSION AGREEMENT (the “Agreement”), dated as of _____, 2021, between the CITY OF GRAND HAVEN, a Michigan home rule city, whose address is 519 Washington Avenue, Grand Haven, Michigan 49417 (the “City”), and the CHARTER TOWNSHIP OF GRAND HAVEN, a Michigan charter township, whose address is 13300 168th Avenue, Grand Haven, Michigan 49417 (the “Township”), is made with reference to the following facts and circumstances.

Background

A. The City and the Township provide public water to their residents through the City’s Northwest Ottawa Water Treatment Plant, as part of the Northwest Ottawa Water System.

B. The City and the Township provide public sanitary sewer service to their residents as members of the Grand Haven/Spring Lake Sewer Authority.

C. The City and the Township wish to make this Agreement in order to extend public water and public sanitary sewer services to new areas and developments within their respective boundaries in the most efficient and effective means possible.

On the basis of the above, the City and the Township agree as follows.

Agreement

1. **Purpose.** The purpose of this Agreement are as follows.
 - a. Public water main extensions from the City to the Township, or from the Township to the City, are intended to reduce as much as reasonably possible, or even eliminate, the need for extensive water main extensions (i.e. extensions shall be laid out and constructed in the most direct and efficient manner without regard to boundaries between the City and the Township).
 - b. Sanitary sewer main extensions from the City to the Township, or from the Township to the City, are intended to reduce as much as reasonably possible, or even eliminate, the need for extensive sanitary sewer main extensions (i.e. extensions shall be laid out and constructed in the most direct and efficient manner without regard to boundaries between the City and the Township).
 - c. Public water mains constructed in or adjacent to border streets on or adjacent to the boundary between the City and the Township, whether constructed by the City or the Township or both, shall be available to provide public water services to abutting properties in both the City and the Township.
 - d. Sanitary sewer mains constructed in or adjacent to border streets on or adjacent to the boundary between the City and the Township, whether constructed by the City or

the Township or both, shall be available to provide sanitary sewer service to abutting properties in both the City and the Township.

2. Ownership and Maintenance of Mains. The public water mains and the sanitary sewer mains subject to this Agreement shall be owned and maintained by the municipality (i.e. the City or the Township) in which they lie, unless a specific agreement between the City and the Township for the specific main in question provides to the contrary, including any exhibit to this Agreement. The maintenance of the public water mains and the sanitary sewer mains subject to this Agreement shall be performed according to best management practices for the operation of public water systems or sanitary sewer systems, as the case may be.

When the public water mains and the sanitary sewer mains subject to this Agreement must be replaced according to best management practices, as mutually established by agreement between Township and City, the liability for the replacement shall be divided between the City and the Township based upon the percentage of Township flow and the percentage of City flow through the main to be replaced.

3. Construction of Extensions. Extensions of public water mains and extensions of sanitary sewer mains shall generally be constructed by the municipality in which the extension will lie; the design, specifications, and capacity requirements of the extension shall be subject to the approval of the constructing municipality. If a particular extension of a public water main or a sanitary sewer main is constructed by the other party to this Agreement or another entity (i.e. not constructed by the municipality in which the extension will lie), the design, specifications, and capacity requirements of the extension shall still be subject to the approval of the municipality that will own and maintain the extension per Section 2 above.

4. Providing or Denying Service. The City or the Township, as the case may be, shall generally provide public water or sanitary sewer service to property within its borders from public water or sanitary sewer extensions subject to this Agreement. The City or the Township may deny connections to its public water system or its sanitary sewer system, as the case may be. However, any such denial must be reasonably based upon specifically articulated reasons consistent with best management practices for the operation of public water systems or sanitary sewer systems, as the case may be.

5. Frontage Charges. To the extent public water system customers or sanitary sewer customers in either the City or the Township pay frontage charges to connect to public water mains or sanitary sewer mains subject to this Agreement, the frontage charges will generally be computed according to and paid to the municipality in which the public water main or sanitary sewer main lies, as the case may be.

However, if the main in question was constructed by the other municipality or a contractor with the other municipality, any such frontage payment shall be computed according to and made to the other municipality rather than the municipality in which the main lies.

Further, if the main in question was constructed in part by both municipalities or contractors with both municipalities, any such frontage payment shall be computed according to

and made to each municipality according to the pro-rated portion of the main constructed by or on behalf of each municipality. For example, if a main was constructed 40 percent by the City or a City contractor, and 60 percent by the Township or a Township contractor, the frontage charge for any property connecting to the main, whether located in the City or in the Township, shall be computed as 40 percent of the applicable City frontage charge and it shall be paid to the City, plus 60 percent of the applicable Township frontage charge and it shall be paid to the Township.

6. Other Utility Charges. Except as provided in Section 5 above for frontage charges, all other public water system charges or sanitary sewer system charges shall be computed by and paid to the municipality in which lies the property served by the public water main or the sanitary sewer main, as the case may be.

7. Meter Maintenance. Meters may be installed by the municipalities to measure flow for public water mains and sanitary sewer mains subject to this Agreement, or flow may be measured by customer meters upon mutual agreement of the City and the Township. Each municipality shall be responsible to maintain the meters the municipality installs to determine the levels of public water service or sanitary sewer service, or both, provided to properties within the municipality's boundaries pursuant to this Agreement. The installation and maintenance of meters shall be done by each municipality according to each municipality's own policies and practices regarding the installation and maintenance of meters.

8. Insurance and Liability. Each municipality shall be responsible to insure the public water mains and the sanitary sewer mains which are subject to this Agreement and which lie within their respective boundaries or are otherwise assigned to them for ownership and maintenance purposes per Section 2 above.

Any liability for any public water main or sanitary sewer main subject to this Agreement shall be the responsibility of the municipality specified in the preceding paragraph, unless that municipality can prove that the liability is the result of the other municipality's failure to properly maintain its mains consistent with best management practices for the operation of public water systems or sanitary sewer systems, as the case may be.

9. Miscellaneous.

a. This Agreement shall inure to the benefit of and be binding upon the City and the Township and their respective successors and permitted assigns. This Agreement shall not be deemed to inure to the benefit of anyone other than the municipalities.

b. Unless otherwise specifically provided, all notices and other documents to be served or transmitted per this Agreement shall be in writing and addressed to the municipalities at the addresses stated on page 1 of this Agreement or such other address or addresses as shall be specified by the municipalities from time to time. The notices and other documents may be served or transmitted in person or by certified mail properly addressed with return receipt requested and sufficient postage.

c. This Agreement may not be amended except by a written agreement properly signed by the City and the Township.

d. This Agreement is the complete agreement between the municipalities regarding the subject matter of the Agreement. However, the City and the Township may negotiate separate agreements for public water system extensions or sanitary sewer extensions which would ordinarily be covered by this Agreement, if the City and the Township agree that the facts of a particular extension require a separate or a supplemental agreement between the City and the Township.

e. A list of the public water mains and sanitary sewer mains subject to this Agreement is attached as Exhibit A. A separate page for Exhibit A shall be added for each utility extension project covered by this Agreement. A public water main or a sanitary sewer main or both shall be subject to this Agreement when added to Exhibit A with all of the relevant information blanks completed and when initialed by the City Manager or the Township Superintendent.

CITY OF GRAND HAVEN

CHARTER TOWNSHIP OF GRAND HAVEN

Mayor

Supervisor

City Clerk

Clerk

Dated: _____, 2021

Dated: _____, 2021



Community Development Memo

DATE: May 6, 2021
TO: Township Board
FROM: Stacey Fedewa, AICP – Community Development Director
RE: Zoning Text Amendment – Open Air Business

BACKGROUND

During the plan review of the vandenBerg Excavating application, staff found an additional land use that is recommended for inclusion with the zoning ordinance—an Open Air Business.

Research was performed on Open Air Business land uses throughout Michigan. The best and most applicable regulations were parsed out and compiled into a Zoning Text Amendment Ordinance.

The Planning Commission adopted a unanimous motion on 5/3/2021 recommending the Board approve the text amendment.

TYPES OF OPEN AIR BUSINESSES

As noted above, consideration was given to a spectrum of businesses and land uses who may want to pursue an Open Air Business. In addition, these uses may be seasonal, permanent, a minor land use, or a major land use such as vandenBerg Excavating's application.

- Gas stations requesting to sell mulch, firewood, and other products.
 - This is a common request, and D&W gas station is preparing a plan to sell mulch.
 - Speedway sales area, see photo on right.



- A Place of Worship selling evergreen trees around Christmas.
- An artist who wants to display their work outdoors for purchase.
- Sales of lawn furniture, outdoor fire pits, and similar outdoor living amenities.
- Tent sales for existing businesses.



Residential & Agricultural

The current draft of the text amendment would establish an Open Air Business as a special land use in the C-1, C-2, and I-1 districts.

The Planning Commission discussed the possibility of allowing this use in residential districts but determined not to include.

Regarding the AG district, it appears the Agri-Business and Farm Market land uses address outdoor sales and did not need to be included with the text amendment.

SUMMARY OF REGULATIONS

- A method to **intercept windblown trash** and other debris. Subject to PC approval.
- **No loose materials**; cannot blow around on, or off, the site.
- Site must be **dust-free**.
- Cannot use amplifiers, lights, or other attention-gathering devices.
- **Solid screening** required if abutting residential property.
- PC may establish hours of operation.
- PC may **inquire about the scope of the business** to determine if certain displays need to be restricted to the side or rear yard with screening.
- Curbside pickup and drive-thru services are permissible.
- Must comply with setbacks, no storage or display within required yards.
- Stacking areas and/or queuing lanes may be required.
- Existing business may incorporate an open air business component.

SAMPLE MOTION

If the Board finds the above text amendments acceptable, the following motion can be offered:

Motion to present and postpone the proposed Zoning Text Amendment Ordinance with draft date of 5/6/2021. Further action will be postponed until May 24th when the ordinance will be considered for adoption. **This is the first reading.**

Please contact me if this raises questions.

ORDINANCE NO. _____

ZONING TEXT AMENDMENT ORDINANCE

**AN ORDINANCE TO AMEND THE GRAND HAVEN
CHARTER TOWNSHIP ZONING ORDINANCE (THE
“ZONING ORDINANCE”) TO ADDRESS OPEN AIR
BUSINESSES AND ALLOW THEM AS SPECIAL LAND
USES IN CERTAIN ZONING DISTRICTS.**

THE CHARTER TOWNSHIP OF GRAND HAVEN, COUNTY OF OTTAWA, AND STATE OF MICHIGAN, ORDAINS:

Section 1. Table of Permitted Uses. Section 2.09 of the Zoning Ordinance shall be amended by adding to the “Commercial Uses” portion of the TABLE OF PERMITTED USES Open Air Businesses as Special Land Uses (“s”) in the C-1, C-2, and I-1 districts. The rest of the table will remain in its entirety.

Section 2. Open Air Businesses as Special Land Uses. Section 12.32A of the Zoning Ordinance shall be added in its entirety to state as follows.

Section 12.32A OPEN AIR BUSINESSES.

- (a) Applicant shall propose a method to intercept windblown trash and other debris. The Planning Commission will determine if the proposed method is acceptable based on the circumstances of the application and conditions of the property.
- (b) For a permanent location, a decorative fence or other suitable lawn feature, subject to the approval of the Planning Commission, shall be installed in the areas of the site easily visible from a public street.
- (c) Any loose material stored outside must be maintained lower than the top of its enclosure to prevent the loose material from blowing around or out of the site.
- (d) Curbside pickup and drive-thru services may be approved by the Planning Commission as part of the special land use. If those services are requested, the applicant shall include a circulation plan showing the traffic flow for business equipment, customer vehicles, pedestrians, bicyclists, and any other applicable traffic. A narrative shall be included describing how the site will operate safely and function in an organized fashion.
- (e) Sufficient stacking capacity shall be provided for the drive-thru portion of the operation to ensure that traffic does not extend into the public right-of-way. Stacking spaces shall be located so as not to interfere with vehicular circulation and egress from the property by vehicles not using the drive-thru portion of the facility.

- (f) No outdoor storage, display, or sale of material shall be permitted in any required front yard setback, rear yard setback, or side yard setback established per Section 2.13.
- (g) The use of amplifiers, lights, and other attention gathering devices are prohibited.
- (h) The site plan shall illustrate measures which are found to be satisfactory by the Planning Commission to contain blowing dust, trash, and debris on the site.
- (i) The operation shall be screened from abutting residentially-zoned property, pursuant to the regulations in Section 4.02 (A) 6, and subject to approval by the Planning Commission as part of the special land use approval process.
- (j) The Planning Commission may establish hours of operation as part of the special land use approval process.
- (k) The Planning Commission may make reasonable inquiries concerning the items to be sold as part of the operation. The Planning Commission may restrict the display of certain items to the rear yard or the side yard, with adequate screening or fencing.
- (l) An open air business may be integrated into a larger business operation on the site if approved by the Planning Commission as part of the special land use approval process.
- (m) The special use process applies to open air businesses operated on a permanent, temporary, or seasonal basis.

Section 3. Open Air Business Defined. Section 21.02 (A) (72A) of the Zoning Ordinance shall be added in its entirety to state as follows.

(72A) **Open Air Business.** An open air businesses may include the following uses:

- (a) The retail sale of horticulture nursery stock, fruits, vegetables, and similar items;
- (b) The retail sale of low-impact residential use landscape material such as stone, mulch, sand, pavers, aggregate, and similar material (large quantity sales of materials typically used with commercial projects are not included); and
- (c) The retail sale of lawn furniture, playground equipment, garden features, and similar material.

Uses confined to weekends and including garage and yard sales are exempt from this definition if all evidence of those uses are removed before the first businesses day following a weekend.

Section 4. Effective Date. The foregoing amendment to the Grand Haven Charter Township Zoning Ordinance was approved and adopted by the Township Board of Grand Haven Charter Township, Ottawa County, Michigan on _____, 2021, after a public hearing as required pursuant to Michigan Act 110 of 2006, as amended, and after a first reading of the amendment by the Township Board on _____, 2021. This Ordinance shall be effective on _____, 2021, which date is eight days after publication of the Ordinance as is required by Section 401 of Act 110, as amended, provided that this effective date shall be extended as necessary to comply with the requirements of Section 402 of Act 110, as amended.

Mark Reenders, Township Supervisor

Laurie Larsen, Township Clerk

CERTIFICATE

I, Laurie Larsen, the Clerk for the Charter Township of Grand Haven, Ottawa County, Michigan, certify that the foregoing Grand Haven Charter Township Zoning Text Amendment Ordinance was adopted at a regular meeting of the Township Board held on _____, 2021. The following members of the Township Board were present at that meeting: _____. The following members of the Township Board were absent: _____. The Ordinance was adopted by the Township Board with members of the Board _____ voting in favor and members of the Board _____ voting in opposition. The Ordinance or a summary of the Ordinance was published in the *Grand Haven Tribune* on _____, 2021.

Laurie Larsen, Clerk
Grand Haven Charter Township

From: [Bill Cargo](#)
To: [Township Board](#)
Cc: [Department Directors](#); [Kevin S. Kieft \(kkieft@preinnewhof.com\)](mailto:kkieft@preinnewhof.com); [Kristi Walsh \(kwalsh@ght.org\)](mailto:kwalsh@ght.org)
Subject: Buchanan Street Road End
Date: Wednesday, May 5, 2021 8:32:00 AM

To All:

As you are aware, in order to provide an option to the elected officials, I requested a cost estimate for bringing sand and opening the Buchanan Street road end.

The cost estimate of \$45,000± is based upon 2,000 cubic yards of sand being placed over the edge – but remaining at least one foot above the ordinary high water mark.

The danger or “Con” is that the sand will not be stable and will be heavily eroded over the coming months – thus having little help in the long-term. The benefit or “Pro” is that this will allow limited public access at this road end.

I will place a brief article in the Weekly Report and discuss this during my Manager’s Report at next Monday’s Board meeting.

Please let me know if you want to “tour” the Buchanan Street road end.

FYI

Bill

Building Permit Report - Monthly

			Estimated Cost	Permit Fee
ACCESSORY BUILDING				
P20BU0499	DUNN GABRIEL A-ALI M	14481 WILDLIFE WAY	\$44,698	\$416.65
P21BU0169	PURDY JAMES A-JOANN C	15719 COMSTOCK ST	\$9,370	\$168.00
P21BU0185	RYCENGA LYLE-RENEE	13518 FOREST PARK DR	\$15,000	\$211.15
P21BU0206	TWA PAUL-JAQUELINE S	12255 LINCOLN FARMS DRIVE	\$52,470	\$467.82
P21BU0222	RUST DALE L-MARY JO	18165 SHORE ACRES RD	\$200,000	\$1,318.40
			\$321,538	\$2,582.02
			<i>Total Permits For Type:</i>	5
ADDITIONS				
P21BU0213	KELLY DAVID-CORE ANNE	16088 LINCOLN ST	\$51,030	\$457.96
P21BU0214	SABENE RALPH-DEBORAH	17694 BRUCKER ST	\$60,000	\$519.40
P21BU0215	THOMAS ALISTAIR-JEANNE	13446 GREENLEAF LN	\$40,000	\$382.40
			\$151,030	\$1,359.76
			<i>Total Permits For Type:</i>	3
ADDRESS				
P21AD0027	PRINCE STEVEN M-ANNA L	17004 BUCHANAN ST	\$0	\$14.00
P21AD0028	JEROVSEK JACK	15907 CEDAR AVE	\$0	\$14.00
P21AD0029	PROVENCHER GARY P-GAIL C	11988 TURTLE TRAIL PVT	\$0	\$14.00
			\$0	\$42.00
			<i>Total Permits For Type:</i>	3
AG EXEMPT				
P21AG0001	CHAPEL KARL	12853 160TH AVE	\$0	\$50.00
			\$0	\$50.00
			<i>Total Permits For Type:</i>	1
ALTERATIONS				
P21BU0173	CHAPEL ROBERT-KAREN	14749 152ND AVE	\$6,500	\$120.75
P21BU0191	COOK CHRISTOPHER-JESSICA	15596 PINE ST	\$4,676	\$89.25
P21BU0216	PRINS WILLIAM-HALEY	16890 BUCHANAN ST	\$103,000	\$809.15
			\$114,176	\$1,019.15
			<i>Total Permits For Type:</i>	3
BASEMENT FINISH				
P21BU0129	TUSHEK ROBIN M-JUDITH A	12875 PINE GLEN DR	\$26,785	\$291.88
P21BU0184	PYLE DERRICK J-JILLIAN	12962 MARIPOSA ST	\$35,000	\$348.15
P21BU0211	SCHUBERT MARK A-BETTY	15541 SWEETBRIAR DR	\$33,560	\$338.29
			\$95,345	\$978.32
			<i>Total Permits For Type:</i>	3
COMMERCIAL REMODEL				
P21BU0208	WIND RIDERS LLC	16881 HAYES ST	\$55,000	\$672.65

Building Permit Report - Monthly

			Estimated Cost	Permit Fee
			\$55,000	\$672.65
			<i>Total Permits For Type:</i>	<i>1</i>
DECK				
P21BU0174	POST EDWARD-BARBARA	17145 TIMBER DUNE DR	\$22,310	\$261.22
P21BU0175	DEJONGE THOMAS-GARDNER CATHERINE	14954 RIVERSIDE TR	\$31,000	\$371.10
P21BU0190	KAMPS HOWARD-BERNADETTE	15233 PINE ST	\$6,505	\$120.75
P21BU0207	BASTIAN ERIC-JENIFER	13448 GREENBRIAR DR	\$18,000	\$231.70
			\$77,815	\$984.77
			<i>Total Permits For Type:</i>	<i>4</i>
ELECTRICAL				
P21EL0098	DEFER MATTHEW-HEATHER	11510 152ND AVE	\$0	\$64.00
P21EL0099	HARSHA JUSTIN S-JAQUELINE	15163 LINCOLN ST	\$0	\$124.00
P21EL0100	BUCKINGHAM THOMAS W-PATRCIA S	14481 WILDLIFE WAY	\$0	\$112.00
P21EL0101	LUCAS ANDREW-JANELLE	15593 PINE ST	\$0	\$59.00
P21EL0102	RYCENGA LYLE-RENEE	13518 FOREST PARK DR	\$0	\$56.00
P21EL0103	TACOMA ANDREW-CHRISTINA	14823 LAKESHORE DR	\$0	\$146.00
P21EL0104	CATLIN JOEL-WRIGHT DARNELLA	11664 GARNSEY AVE	\$0	\$60.00
P21EL0105	MYERS CHRISTOPHER S-REBECCA L	13736 COTTAGE DR	\$0	\$54.00
P21EL0106	HEGER DAVID R-MOLLY B	16632 PINE DUNES CT	\$0	\$56.00
P21EL0107	SIGNATURE LAND DEVELOPMENT CO	14593 WINDWAY DRIVE	\$0	\$282.00
P21EL0108	SIGNATURE LAND DEVELOPMENT CO	14612 WINDWAY DRIVE	\$0	\$282.00
P21EL0109	SIGNATURE LAND DEVELOPMENT CO	14676 WINDWAY DRIVE	\$0	\$282.00
P21EL0110	MILLER DOUGLAS K-SUSAN K	11487 OAK GROVE RD	\$0	\$106.00
P21EL0111	BROWN MATTHEW P-SARAH E	15121 155TH AVE	\$0	\$54.00
P21EL0112	AMERICAN DUNES LLC	17000 LINCOLN ST	\$0	\$80.00
P21EL0113	WRIGHT CHAD-JULIE	17021 FOX CHASE CIR PVT	\$0	\$318.00
P21EL0114	13800 172ND LLC	13800 172ND AVE	\$0	\$100.00
P21EL0115	MERKT CHRIS	15899 FILLMORE ST	\$0	\$130.00
P21EL0116	BASTIAN ERIC-JENIFER	13448 GREENBRIAR DR	\$0	\$50.00
P21EL0117	RUSTER SHARON L	15922 MERCURY DR	\$0	\$60.00
P21EL0118	HESSE ERIC S-LORRI L	15080 DENSLOW DR PVT	\$0	\$192.00
P21EL0119	TOWNSEND TRUST	14652 154TH AVE	\$0	\$59.00
P21EL0120	MACIEJEWSKI DONALD J	15042 LAKESHORE DR	\$0	\$79.00
P21EL0121	JEROVSEK JACK	15907 CEDAR AVE	\$0	\$234.00
P21EL0122	TOMPKINS BRETT S-STACY L TRUST	15467 BUCHANAN ST	\$0	\$68.00
P21EL0123	MOKA CORPORATION	17189 FERRIS ST	\$0	\$64.00
P21EL0124	ROGERS JASON A-JASMINE D	12120 LAKESHORE DR	\$0	\$60.00
P21EL0125	RIVER HAVEN OPERATING COMPANY LLC	13833 DEEPWATER POINT	\$0	\$56.00
P21EL0126	RIVER HAVEN OPERATING COMPANY LLC	13883 DEEPWATER POINT	\$0	\$56.00

Building Permit Report - Monthly

		Estimated Cost	Permit Fee
P21EL0127	RIVER HAVEN OPERATING COMPANY LLC14569 MAGNOLIA DR	\$0	\$56.00
P21EL0128	RIVER HAVEN OPERATING COMPANY LLC14440 TRILLIUM CIRCLE	\$0	\$56.00
P21EL0129	RIVER HAVEN OPERATING COMPANY LLC13291 WINDING CREEK DR 652B	\$0	\$56.00
P21EL0130	RIVER HAVEN OPERATING COMPANY LLC14410 TRILLIUM CIRCLE 706B	\$0	\$56.00
P21EL0131	RIVER HAVEN OPERATING COMPANY LLC13975 RIVER HAVEN BLVD	\$0	\$56.00
P21EL0132	GRAND HAVEN DEVELOPMENT GROUP LLC3028 BOULDERWAY TR	\$0	\$319.00
P21EL0133	KELLY DAVID-CORE ANNE 16088 LINCOLN ST	\$0	\$96.00
P21EL0134	ALMER JAKE T-KATLYN C 17586 BRUCKER ST	\$0	\$123.00
P21EL0135	EWBANK JOSHUA-CIOE MELITA 13171 SIKKEMA DR	\$0	\$114.00
P21EL0136	LYONS BRUCE W-MARCIA K 14872 BIGNELL DR	\$0	\$60.00
P21EL0137	SIGNATURE LAND DEVELOPMENT CO 12941 PINE GLEN DRIVE	\$0	\$272.00
P21EL0140	JORDAN RANDY JR-JACLYN 14510 MANOR RD	\$0	\$126.00
P21EL0141	AMERICAN DUNES LLC 17000 LINCOLN ST	\$0	\$68.00

\$0 **\$4,801.00**
Total Permits For Type: **42**

FENCE

P21ZL0029	PEDROZA EVERADO JR 15249 WIDGEON RD	\$2,000	\$40.00
P21ZL0031	VANDERVEEN TRUST 16083 ROBBINS RD	\$0	\$40.00
P21ZL0032	FORREST MICHAEL 12761 152ND AVE	\$0	\$40.00
P21ZL0035	WITHEY SHAYNE 15459 PINE ST	\$0	\$40.00
P21ZL0036	DAVIS BLAINE 15230 LINCOLN ST	\$3,130	\$40.00
P21ZL0038	HITSMAN MERIDETH W-KAREN M 15117 STEVES DR	\$0	\$40.00
P21ZL0041	TABACZYNSKI EDWIN F-MARY E 15692 CHARLES CT	\$1,400	\$40.00
P21ZL0042	DAVID JOANNE L-RODRIGO 14501 BRIGHAM DR	\$1,328	\$40.00
P21ZL0043	BYLSMA JOSEPH E-KACIE A 15334 GREEN OAK ST	\$800	\$40.00
P21ZL0045	BLEICH RUSS A 14735 160TH AVE	\$500	\$40.00
P21ZL0046	BULLERMAN DANIEL L-LAURIE M 14617 WINDWAY DRIVE	\$6,505	\$40.00
P21ZL0047	WILTFONG RYAN L-CHRISTINE 15231 CHANNEL RD	\$5,340	\$40.00
P21ZL0048	KENNY ALANNA K-VANDYKE ERIC C 15266 KEVIN ST	\$4,000	\$40.00
P21ZL0049	MICHALAK JEFFREY-MARTHA 10369 LAKESHORE DR	\$0	\$40.00
P21ZL0051	KEMME JOHN-SALLY 15142 PINE ST	\$0	\$40.00
P21ZL0055	LINK BRYAN 13266 GREENLEAF LN	\$4,711	\$40.00
P21ZL0059	SUNDSTROM JOHN F-SALLY J 17933 COMSTOCK ST	\$5,052	\$40.00

\$34,766 **\$680.00**
Total Permits For Type: **17**

GROUND SIGN

P21SG0006	ENT INVESTMENTS LLC 16828 HAYES ST	\$0	\$40.00
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\$0 **\$40.00**
Total Permits For Type: **1**

Building Permit Report - Monthly

		Estimated Cost	Permit Fee
MANUFACTURED HOME SET-UP			
P21BU0197	RIVER HAVEN OPERATING COMPANY LLC14410 TRILLIUM CIRCLE 706B	\$0	\$300.00
P21BU0198	RIVER HAVEN OPERATING COMPANY LLC13291 WINDING CREEK DR 652B	\$0	\$300.00
P21BU0199	RIVER HAVEN OPERATING COMPANY LLC13975 RIVER HAVEN BLVD	\$0	\$300.00
P21BU0200	RIVER HAVEN OPERATING COMPANY LLC14569 MAGNOLIA DR	\$0	\$300.00
P21BU0201	RIVER HAVEN OPERATING COMPANY LLC14440 TRILLIUM CIRCLE	\$0	\$300.00
P21BU0202	RIVER HAVEN OPERATING COMPANY LLC13883 DEEPWATER POINT	\$0	\$300.00
P21BU0203	RIVER HAVEN OPERATING COMPANY LLC13833 DEEPWATER POINT	\$0	\$300.00

\$0	\$2,100.00
<i>Total Permits For Type:</i>	
	7

MECHANICAL			
P21ME0124	GRAND HAVEN DEVELOPMENT GROUP LLC3121 COPPERWAY DR	\$0	\$225.00
P21ME0125	GRAND HAVEN DEVELOPMENT GROUP LLC4995 COPPERWOOD DR	\$0	\$225.00
P21ME0126	GRAND HAVEN DEVELOPMENT GROUP LLC5014 COPPER PL	\$0	\$225.00
P21ME0127	BRACHER DAVID A-LOUANN 11920 MISTRAL LN PVT	\$0	\$110.00
P21ME0128	DEVRIES DOUGLAS J-LYNNDA C 11800 168TH AVE	\$0	\$160.00
P21ME0129	DEFER MATTHEW-HEATHER 11510 152ND AVE	\$0	\$115.00
P21ME0130	JTB HOMES LLC 15681 GARDENTON CT	\$0	\$135.00
P21ME0131	WRIGHT CHAD-JULIE 17021 FOX CHASE CIR PVT	\$0	\$275.00
P21ME0132	KALIMAR INVESTMENTS LLC 13040 US-31 STE B	\$0	\$170.00
P21ME0133	B & H DRYWALL 15501 CLOVERNOOK DR	\$0	\$55.00
P21ME0134	INTERRA HOMES LLC 12585 RIVERTON RD	\$0	\$135.00
P21ME0135	WESTHUIS TRUST 14923 CANARY DR	\$0	\$80.00
P21ME0136	LUCAS ANDREW-JANELLE 15593 PINE ST	\$0	\$80.00
P21ME0137	ASHURA MICHAEL-DAMSKEY MARY 17345 MOUNTAIN PLAT LN	\$0	\$85.00
P21ME0138	TACOMA ANDREW-CHRISTINA 14823 LAKESHORE DR	\$0	\$105.00
P21ME0139	HATT DIANE 13484 HIDDEN CREEK CT	\$0	\$80.00
P21ME0140	SIGNATURE LAND DEVELOPMENT CO 14593 WINDWAY DRIVE	\$0	\$230.00
P21ME0141	SIGNATURE LAND DEVELOPMENT CO 14676 WINDWAY DRIVE	\$0	\$225.00
P21ME0142	SHERWOOD JANET L 15297 BROADMOOR PL PVT	\$0	\$85.00
P21ME0143	HESSE ERIC S-LORRI L 15080 DENSLOW DR PVT	\$0	\$65.00
P21ME0144	RIVER HAVEN OPERATING COMPANY LLC14462 MAPELTREE LN	\$0	\$110.00
P21ME0145	SIGNATURE LAND DEVELOPMENT CO 14593 WINDWAY DRIVE	\$0	\$135.00
P21ME0146	SIGNATURE LAND DEVELOPMENT CO 14612 WINDWAY DRIVE	\$0	\$135.00
P21ME0147	SIGNATURE LAND DEVELOPMENT CO 14676 WINDWAY DRIVE	\$0	\$135.00
P21ME0148	MERKT CHRIS 15899 FILLMORE ST	\$0	\$55.00
P21ME0149	INTERRA HOMES LLC 12585 RIVERTON RD	\$0	\$235.00
P21ME0150	BUTLER ELIZABETH M 14735 154TH AVE	\$0	\$110.00
P21ME0151	LOHRKE CYNTHIA J 15091 FAIRMOUNT CT	\$0	\$120.00

Building Permit Report - Monthly

			Estimated Cost	Permit Fee
P21ME0152	PYLE DERRICK J-JILLIAN	12962 MARIPOSA ST	\$0	\$130.00
P21ME0153	SIGNATURE LAND DEVELOPMENT CO	14701 WINDWAY DRIVE	\$0	\$135.00
P21ME0154	SIDES LORIE E TRUST	12680 RIVERTON RD	\$0	\$85.00
P21ME0155	MEYER ANNA JANE FAMILY TRUST	11055 LAKESHORE DR	\$0	\$80.00
P21ME0156	AMERICAN DUNES LLC	17000 LINCOLN ST	\$0	\$165.00
P21ME0157	RIVER HAVEN OPERATING COMPANY LLC	14440 TRILLIUM CIRCLE	\$0	\$80.00
P21ME0158	RIVER HAVEN OPERATING COMPANY LLC	14569 MAGNOLIA DR	\$0	\$80.00
P21ME0159	RIVER HAVEN OPERATING COMPANY LLC	13883 DEEPWATER POINT	\$0	\$80.00
P21ME0160	RIVER HAVEN OPERATING COMPANY LLC	13833 DEEPWATER POINT	\$0	\$80.00
P21ME0161	RIVER HAVEN OPERATING COMPANY LLC	14410 TRILLIUM CIRCLE 706B	\$0	\$80.00
P21ME0162	RIVER HAVEN OPERATING COMPANY LLC	13291 WINDING CREEK DR 652B	\$0	\$80.00
P21ME0163	RIVER HAVEN OPERATING COMPANY LLC	13975 RIVER HAVEN BLVD	\$0	\$80.00
P21ME0164	SIGNATURE LAND DEVELOPMENT CO	12941 PINE GLEN DRIVE	\$0	\$135.00
P21ME0165	ALMER JAKE T-KATLYN C	17586 BRUCKER ST	\$0	\$135.00
P21ME0167	JORDAN RANDY JR-JACLYN	14510 MANOR RD	\$0	\$110.00
P21ME0168	EWBANK JOSHUA-CIOE MELITA	13171 SIKKEMA DR	\$0	\$75.00
P21ME0169	VANDERLAAN DAVE B-MARY	9647 168TH AVE	\$0	\$80.00
P21ME0170	CARDON CURTIS-NAOMI	11801 CONNOR DR PVT	\$0	\$80.00
P21ME0171	TEG TIMBERVIEW 1 LLC	14997 MADELEINE CT 207-BLDG P	\$0	\$55.00
P21ME0172	SIGNATURE LAND DEVELOPMENT CO	12941 PINE GLEN DRIVE	\$0	\$225.00
P21ME0173	SIGNATURE LAND DEVELOPMENT CO	14701 WINDWAY DRIVE	\$0	\$230.00
P21ME0174	SIGNATURE LAND DEVELOPMENT CO	14612 WINDWAY DRIVE	\$0	\$225.00
P21ME0175	RIVER HAVEN OPERATING COMPANY LLC	13848 PINWOOD DR	\$0	\$80.00
P21ME0176	RIVER HAVEN OPERATING COMPANY LLC	13840 DEEPWATER POINT	\$0	\$80.00
P21ME0177	RIVER HAVEN OPERATING COMPANY LLC	13652 OAKTREE COURT	\$0	\$80.00
P21ME0178	RIVER HAVEN OPERATING COMPANY LLC	13622 OAKTREE COURT	\$0	\$80.00
P21ME0179	RIVER HAVEN OPERATING COMPANY LLC	13794 PINWOOD DR	\$0	\$80.00

\$0	\$6,805.00
<i>Total Permits For Type:</i>	55

PLUMBING

P21PL0052	DEFER MATTHEW-HEATHER	11510 152ND AVE	\$0	\$90.00
P21PL0053	SIGNATURE LAND DEVELOPMENT CO	14626 WINDWAY DRIVE	\$0	\$229.00
P21PL0054	SIGNATURE LAND DEVELOPMENT CO	14593 WINDWAY DRIVE	\$0	\$239.00
P21PL0055	JTB HOMES LLC	15682 GARDENTON CT	\$0	\$255.00
P21PL0056	LINCOLN STREET HOLDINGS	12697 RIVERTON RD	\$0	\$247.00
P21PL0057	TACOMA ANDREW-CHRISTINA	14823 LAKESHORE DR	\$0	\$115.00
P21PL0058	WESTVIEW CAPITAL LLC	15433 CLOVERNOOK DR A,B,C,D	\$0	\$227.00
P21PL0059	WESTVIEW CAPITAL LLC	15433 CLOVERNOOK DR A,B,C,D	\$0	\$227.00
P21PL0060	WESTVIEW CAPITAL LLC	15433 CLOVERNOOK DR A,B,C,D	\$0	\$227.00

Building Permit Report - Monthly

			Estimated Cost	Permit Fee
P21PL0061	WESTVIEW CAPITAL LLC	15433 CLOVERNOOK DR A,B,C,D	\$0	\$227.00
P21PL0062	WRIGHT CHAD-JULIE	17021 FOX CHASE CIR PVT	\$0	\$133.00
P21PL0063	MERKT CHRIS	15899 FILLMORE ST	\$0	\$115.00
P21PL0064	EWBANK JOSHUA-CIOE MELITA	13171 SIKKEMA DR	\$0	\$175.00
P21PL0065	SIGNATURE LAND DEVELOPMENT CO	14676 WINDWAY DRIVE	\$0	\$229.00
P21PL0066	RIVER HAVEN OPERATING COMPANY LLC	14410 TRILLIUM CIRCLE 706B	\$0	\$55.00
P21PL0067	RIVER HAVEN OPERATING COMPANY LLC	13291 WINDING CREEK DR 652B	\$0	\$55.00
P21PL0068	RIVER HAVEN OPERATING COMPANY LLC	13975 RIVER HAVEN BLVD	\$0	\$55.00
P21PL0069	RIVER HAVEN OPERATING COMPANY LLC	14440 TRILLIUM CIRCLE	\$0	\$55.00
P21PL0070	RIVER HAVEN OPERATING COMPANY LLC	14569 MAGNOLIA DR	\$0	\$55.00
P21PL0071	RIVER HAVEN OPERATING COMPANY LLC	13883 DEEPWATER POINT	\$0	\$55.00
P21PL0072	RIVER HAVEN OPERATING COMPANY LLC	13833 DEEPWATER POINT	\$0	\$55.00
P21PL0073	SIGNATURE LAND DEVELOPMENT CO	14612 WINDWAY DRIVE	\$0	\$234.00
P21PL0075	JORDAN RANDY JR-JACLYN	14510 MANOR RD	\$0	\$120.00

\$0 **\$3,474.00**
Total Permits For Type: **23**

POOL/SPA/HOT TUB

P21BU0158	MYERS CHRISTOPHER S-REBECCA L	13736 COTTAGE DR	\$3,150	\$75.00
P21BU0168	HEGER DAVID R-MOLLY B	16632 PINE DUNES CT	\$10,321	\$183.75

\$13,471 **\$258.75**
Total Permits For Type: **2**

REFACE EXISTING SIGN

P21SG0005	MEIJER INC	15000 US-31 14900	\$87,450	\$0.00
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\$87,450 **\$0.00**
Total Permits For Type: **1**

REPLACEMENT WINDOWS/DOORS

P21BU0140	GARZELLONI THOMAS	14081 PAYNE FOREST AVE	\$7,000	\$120.75
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\$7,000 **\$120.75**
Total Permits For Type: **1**

RE-ROOFING

P21BU0164	RIVER HAVEN OPERATING COMPANY LLC	14486 MAPLETREE LN	\$5,000	\$100.00
P21BU0165	SCHUNDER PAUL R-MARY C	15124 BRIARWOOD ST	\$7,456	\$100.00
P21BU0170	NOYES DAVID C-PAMELA J	16695 PINE DUNES CT	\$15,500	\$100.00
P21BU0171	MERRITT AARON-HEATHER	13124 SIKKEMA DR	\$11,000	\$100.00
P21BU0172	ROHRBOUGH ERIC B	13885 BITTERSWEET DR	\$11,000	\$100.00
P21BU0176	MOORE MATTHEW C-CINDY L	13449 HIDDEN CREEK CT	\$15,000	\$100.00
P21BU0178	RYMAL RUSSELL R-DEBRA D	13275 GREENLEAF LN	\$13,000	\$100.00
P21BU0179	MANZAGOL HELEN ET AL	13808 BITTERSWEET DR	\$11,980	\$100.00
P21BU0182	KIEFT WILLIAM ADAM IV-CHRISTINE M	16560 BUCHANAN ST	\$9,960	\$100.00

Building Permit Report - Monthly

			Estimated Cost	Permit Fee
P21BU0186	KABAT KEVIN T	12929 WILDERNESS TR PVT	\$19,860	\$100.00
P21BU0187	PERRY BEVERLY TRUST 8/17/2011	12028 LAKESHORE DR	\$13,090	\$100.00
P21BU0194	MACGIRR TRUST	15384 GREEN OAK ST	\$10,500	\$100.00
P21BU0195	MORRIS FLORENCE TRUST	13560 FOREST PARK DR	\$13,500	\$100.00
P21BU0196	GROENHOUT DAN E-JOAN	15213 160TH AVE	\$2,500	\$100.00
P21BU0204	RIVER HAVEN OPERATING COMPANY LLC	13295 WINDING CREEK DR	\$1,500	\$100.00
P21BU0218	SUCHECKI FAMILY TRUST	12523 LAKESHORE DR	\$10,925	\$100.00
P21BU0221	GRASKA DARLENE-JON W	13290 GREENLEAF LN	\$17,130	\$100.00
P21BU0223	BRINK PETER W-MICHELE R	13424 FOREST PARK DR	\$13,795	\$100.00
P21BU0225	THIBAUT GEORGE M-KRISTINE L	17790 COMSTOCK ST	\$14,103	\$100.00
			\$216,799	\$1,900.00
			<i>Total Permits For Type:</i>	19

SHED (<200 SQFT)

P21ZL0006	FRANKLIN ROBERT S-LISA R	15403 ROYAL OAK DR	\$9,000	\$40.00
P21ZL0030	VANTUBERGEN CHRISTOPHER D	13101 WOODVALE CT	\$0	\$40.00
P21ZL0033	CATLIN JOEL-WRIGHT DARNELLA	11664 GARNSEY AVE	\$0	\$40.00
P21ZL0037	HITSMAN MERIDETH W-KAREN M	15117 STEVES DR	\$0	\$40.00
P21ZL0039	15295-97 MERCURY LLC	15295 MERCURY DR 15297	\$0	\$40.00
P21ZL0040	15295-97 MERCURY LLC	15295 MERCURY DR 15297	\$0	\$40.00
P21ZL0044	LAMOURIE FAMILY TRUST	17216 MAPLERIDGE DR	\$3,000	\$40.00
P21ZL0050	BELTER CRAIG-KELLIE	15082 161ST AVE	\$0	\$40.00
P21ZL0052	ALBRIGHT ZACHARY J-JENNIFER	14411 WINDWAY DRIVE	\$2,600	\$40.00
P21ZL0053	DAVIS BLAINE	15230 LINCOLN ST	\$5,100	\$40.00
P21ZL0054	WIEWIORA MICHAEL-RACHAEL	15665 COMSTOCK ST	\$800	\$40.00
P21ZL0056	BILSKI JOHN C-MARY A	12071 SANDY WOODS DR	\$0	\$40.00
P21ZL0058	CURTICE JERAMIE	15981 MERCURY DR	\$350	\$40.00
			\$20,850	\$520.00
			<i>Total Permits For Type:</i>	13

SINGLE FAMILY DWELLING

P21BU0142	JTB HOMES LLC	15682 GARDENTON CT	\$388,206	\$2,306.48
P21BU0159	LINCOLN STREET HOLDINGS	12697 RIVERTON RD	\$335,853	\$2,031.63
P21BU0161	GRAND HAVEN DEVELOPMENT GROUP LLC	3092 BOULDERWAY TR	\$273,309	\$1,703.27
P21BU0166	T BOSGRAAF HOMES LLC	15033 KINGFISHER WAY	\$255,174	\$1,608.06
P21BU0167	T BOSGRAAF HOMES LLC	15047 KINGFISHER WAY	\$281,479	\$1,746.16
P21BU0177	GRAND HAVEN DEVELOPMENT GROUP LLC	3028 BOULDERWAY TR	\$358,784	\$2,152.02
P21BU0180	SIGNATURE LAND DEVELOPMENT CO	14588 WINDWAY DRIVE	\$400,383	\$2,370.41
P21BU0188	T BOSGRAAF HOMES LLC	15069 KINGFISHER WAY	\$280,000	\$1,738.40
P21BU0189	T BOSGRAAF HOMES LLC	15077 KINGFISHER WAY	\$280,000	\$1,738.40
P21BU0205	TWA PAUL-JAQUELINE S	12255 LINCOLN FARMS DRIVE	\$374,344	\$2,233.71

Building Permit Report - Monthly

			Estimated Cost	Permit Fee
P21BU0212	LANKAMP TISHA	14807 CANARY DR	\$311,172	\$1,905.05
P21BU0217	GRAND HAVEN DEVELOPMENT GROUP LLC	2955 BOULDERWAY TR	\$327,846	\$1,989.59
P21BU0219	SIGNATURE LAND DEVELOPMENT CO	14541 WINDWAY DRIVE	\$350,184	\$2,106.87
			\$4,216,734	\$25,630.05
			<i>Total Permits For Type:</i>	<i>13</i>
TEMPORARY SIGN				
P21SG0009	LAKE MICHIGAN CREDIT UNION	16916 ROBBINS RD	\$0	\$64.00
			\$0	\$64.00
			<i>Total Permits For Type:</i>	<i>1</i>
VEHICLE SALES				
P21VS0006	WOLFFIS TIMOTHY A-KRISTIN S	12668 LAKESHORE DR	\$0	\$0.00
P21VS0007	HINTZ RORY L-NORA L	14992 LAKESHORE DR	\$0	\$0.00
P21VS0008	CHAVEZ ROBERT JR-CAROLINA	15011 152ND AVE	\$0	\$0.00
P21VS0009	WERNER PROPERTIES LLC	13844 172ND AVE	\$0	\$0.00
P21VS0010	CHITTENDEN DWIGHT-JANINE	15721 LINCOLN ST	\$0	\$0.00
			\$0	\$0.00
			<i>Total Permits For Type:</i>	<i>5</i>
WALL/CANOPY SIGN				
P21SG0007	BLARNEY CASTLE OIL CO	11240 US-31	\$8,500	\$45.20
			\$8,500	\$45.20
			<i>Total Permits For Type:</i>	<i>1</i>
Totals			\$5,420,474	\$54,127.42
			<i>Total Permits In Month:</i>	<i>224</i>

April Enforcement Letters By Category

All enforcement letters sent the previous month

Type of Enforcement Letter	Number Mailed
DECK WITHOUT PERMIT	2
WORK WITHOUT PERMITS - 1ST NOTICE	2
Total Letters Sent:	4

Letter.DateTimeCreated Between 04/01/2021 AND 0
Letter.LinkFromType = Enforcement

April Open Enforcements By Category Monthly Report

BUILDING

Enforcement No.	Address	Status	Filed	Closed	Last Action Date & Last Action
E21CE0062	15109 STEVES DR	RESOLVED	04/15/21		
E21CE0065	15456 FOREST PARK DR	CLOSED	04/15/21	05/05/21	
E21CE0067	14707 160TH AVE	1ST NOTICE OF VIOLATION LETTER	04/20/21		
E21CE0068	15185 MERCURY DR	1ST NOTICE OF VIOLATION LETTER	04/22/21		
E21CE0069	13729 HOFMA DR	CLOSED	04/28/21	05/05/21	

Total Entries: 5

HOME OCCUPATION

Enforcement No.	Address	Status	Filed	Closed	Last Action Date & Last Action
E21CE0070	15409 LAKE AVE	1ST NOTICE OF VIOLATION LETTER	04/29/21		

Total Entries: 1

JUNK & RUBBISH

Enforcement No.	Address	Status	Filed	Closed	Last Action Date & Last Action
E21CE0063	11446 LAKESHORE DR	CLOSED	04/15/21	04/29/21	

Total Entries: 1

OTHER

Enforcement No.	Address	Status	Filed	Closed	Last Action Date & Last Action
E21CE0064		VERBAL WARNING	04/15/21		

Total Entries: 1

PARKING ON THE GRASS

Enforcement No.	Address	Status	Filed	Closed	Last Action Date & Last Action
E21CE0066	12555 LAKESHORE DR	CLOSED	04/20/21	04/20/21	

Total Entries: 1

VEHICLE IN ROW

Enforcement No.	Address	Status	Filed	Closed	Last Action Date & Last Action
E21CE0061	15056 ELIZABETH JEAN CT C	COMPLAINT LOGGED	04/08/21		

Total Entries: 1

April Open Enforcements By Category Monthly Report

Enforcement.DateFiled Between 4/1/2021 12:00:00 AM
AND 4/30/2021 11:59:59 PM

Total Records: 10

Total Pages: 2

Report Created: 05/05/21

April Closed Enforcements By Category

Monthly Report

ACCESSORY BUILDING

Enforcement No.	Address	Status	Filed	Closed	Last Action Date & Last Action
E20CE0281	15295 MERCURY DR 15297	CLOSED	12/22/20	04/01/21	
E21CE0025	15823 MERCURY DR 15825	CLOSED	02/04/21	04/22/21	
E21CE0047	11446 LAKESHORE DR	CLOSED	03/21/21	04/15/21	
E21CE0050	12071 SANDY WOODS DR	CLOSED	03/23/21	04/20/21	
Total Entries:					4

BUILDING

Enforcement No.	Address	Status	Filed	Closed	Last Action Date & Last Action
E21CE0045	14510 MANOR RD	CLOSED	03/17/21	04/20/21	
E21CE0060	14889 LAKESHORE DR	CLOSED	03/30/21	04/29/21	
Total Entries:					2

FENCE

Enforcement No.	Address	Status	Filed	Closed	Last Action Date & Last Action
E21CE0044	15013 178TH AVE	CLOSED	03/11/21	04/15/21	
E21CE0048	14827 160TH AVE	CLOSED	03/23/21	04/20/21	
E21CE0054	14735 160TH AVE	CLOSED	03/24/21	04/06/21	ISSUED FENCE PERMIT
E21CE0056	15117 STEVES DR	CLOSED	03/25/21	04/01/21	
E21CE0058	14617 WINDWAY DRIVE	CLOSED	03/30/21	04/06/21	PERMIT ISSUED
Total Entries:					5

HOME OCCUPATION

Enforcement No.	Address	Status	Filed	Closed	Last Action Date & Last Action
E21CE0046	15572 CLOVERNOOK DR	CLOSED	03/21/21	04/29/21	
Total Entries:					1

JUNK & RUBBISH

Enforcement No.	Address	Status	Filed	Closed	Last Action Date & Last Action
E21CE0063	11446 LAKESHORE DR	CLOSED	04/15/21	04/29/21	
Total Entries:					1

LITTER

April Closed Enforcements By Category Monthly Report

Enforcement No.	Address	Status	Filed	Closed	Last Action Date & Last Action
E20CE0130	13157 COPPERWOOD DR	CLOSED	08/18/20	04/15/21	
PARKING ON THE GRASS					
					Total Entries: 1
E11CE0203	15109 STEVES DR	EXPIRED - CLOSED BY STAFF	06/17/11	04/15/21	
E21CE0066	12555 LAKESHORE DR	CLOSED	04/20/21	04/20/21	
POOL & HOT TUB/SPA					
					Total Entries: 2
E19CE0035	15276 MEADOWWOOD DR	CLOSED	02/28/19	04/20/21	
RECREATION VEHICLES					
					Total Entries: 1
E21CE0016	15258 164TH AVE	CLOSED	02/02/21	04/14/21	
VEHICLE SALES					
					Total Entries: 1
E21CE0057	14172 152ND AVE 14170	CLOSED	03/25/21	04/15/21	
ZONING					
					Total Entries: 1
E20CE0275	16828 HAYES ST	CLOSED	12/10/20	04/02/21	04/02/2021 ISSUED APP
					Total Entries: 1

Total Records: 20

Enforcement.DateClosed Between 4/1/2021 12:00:00 AM
AND 4/30/2021 11:59:59 PM