



# AGENDA

Regular Meeting of the Kalamazoo Area Building Authority Board of Directors

**Virtual Meeting via Zoom**

ID: 939 9552 0274 Passcode: 113219

June 15, 2021

2:00 PM

1. Call to Order
2. Approval of the Agenda
3. Consent Agenda
  - a. Approval of Minutes from the May 18, 2021 Board Meeting
  - b. Receipt of Bank Reconciliation Report – May 2021
  - c. Receipt of Financial Reports – May 2021
  - d. Receipt of Building Report – May 2021
  - e. Receipt of Permit Lists – May 2021
4. Citizen Comments on Agenda and Non-Agenda Items
  - a. *Policy: A citizen shall state his/her name and address and may speak only one time, for no more than three (3) minutes. This time may not be given to another citizen to extend their time. During this time, you will be making statements, without discussion from the Board, but you are welcome to make an appointment with the Building Official or Board Chair to discuss your comments further. (Approved by KABA Board on November 9, 2017)*
5. Presentation – Jordan Smith, CPA with Maner Costerisan
6. Business
  - a. Construction Board of Appeals Policy
7. Board Member Comments
8. Staff Member Comments
9. Adjournment

# Consent Agenda

Meeting Minutes from May 18, 2021

**MINUTES OF THE VIRTUAL REGULAR MEETING OF THE  
KALAMAZOO AREA BUILDING AUTHORITY  
KALAMAZOO, MI  
May 18, 2021**

Secretary, Lysanne Harma called the Virtual Regular Meeting of the Kalamazoo Area Building Authority (KABA) Board to order at approximately 2:00 P.M., Virtual Meeting Via Zoom.

Present: Terry McIver, Alternate Chairperson / Representative from Comstock Township  
Steve Leuty, Treasurer / Representative from Kalamazoo Township  
Don Smith / Representative from Pine Grove Township  
Lysanne Harma, Secretary / Representative from Richland Township  
Kim Lewis / Representative from Village of Richland  
Denise Barrons, At Large Board Member

Absent: Robin Madaras / Representative from City of Parchment

Also present were Building Official, Mike Alwine; KABA Attorney, Robb Krueger, Office Coordinator/Board Liaison, Penny Cassidy and one other citizen.

Secretary asked the Board Members to state their name and location for the minutes:

Terry McIver in Comstock Township (at home)  
Steve Leuty in Kalamazoo Township (at home)  
Don Smith in Pine Grove Township (at home)  
Lysanne Harma in Richland Township  
Kim Lewis in the Village of Richland (at home)  
Denise Barrons in Kalamazoo Township (at home)

**Approval of Agenda** – A handout of the Construction Board of Appeals Guidelines was emailed to the Board Members prior to the Board Meeting. Mr. Alwine requested to have the handout added to the Agenda as Item D. under 5. Business. A motion was made by Mr. Smith to approve the agenda as presented with the addition, seconded by Mr. Leuty, and carried with a roll call vote 6-0.

Roll Call Vote: Ayes: Lewis, Barrons, Harma, Smith, Leuty, and McIver.  
Nays: None

**Approval of Consent Agenda** - A motion was made by Ms. Lewis to approve the Consent Agenda, seconded by Ms. Barrons, and carried with a roll call vote 6-0.

Roll Call Vote: Ayes: Lewis, Barrons, Harma, Smith, Leuty, and McIver.  
Nays: None

**Citizen Comments** – There were no citizen comments.

**BUSINESS:**

**5. a. Reappointment of the At-Large Board Member (2-year term)** – Mr. Leuty motioned to reappoint Ms. Barrons for another 2-year term as the KABA At-Large Board Member, seconded by Ms. Lewis, and carried with a roll call vote 6-0.

Roll Call Vote: Ayes: Lewis, Barrons, Harma, Smith, Leuty, and McIver.  
Nays: None

**5. b. Discussion on Board Meeting Venue** – After a brief discussion, the board members decided to continue with the virtual board meetings.

**5. c. Amendment to the Demolition Permit Fee Schedule** – Mr. Alwine offered information in regard to the addition of the \$75 fee for the detached accessory structures that are under 600 square feet to the KABA Demolition Information Packet. Mr. Leuty motioned to approve the addition to the Demolition Permit Fee Schedule, seconded by Ms. Lewis, and carried with a roll call vote 6-0.

Roll Call Vote:           Ayes: Lewis, Barrons, Harma, Smith, Leuty, and McIver.  
                                  Nays: None

**5. d. Construction Board of Appeals Guidelines** – After brief discussion, the policy will be tabled to the June 15<sup>th</sup> Board Meeting, allowing additional time for the Board Members to review.

**KABA Board Member Comments** – Ms. Lewis stated that the Village of Richland will be celebrating 150 years in July. Mr. McIver announced a ribbon cutting ceremony for Merrill Park on May 26<sup>th</sup>. Ms. Barrons thanked the Board Members for re-appointing her. Ms. Harma thanked the Board Members for their contributions to the meetings.

**KABA Staff Comments** – Ms. Cassidy announced the 2020 audit has been completed and the financial statements will be presented at the June 18<sup>th</sup> Board Meeting. Mr. Alwine provided an update of the current permits being submitted.

There was no further business. Ms. Lewis motion to adjourn the board meeting, seconded by Mr. McIver, and carried with a roll call vote 6-0.

Roll Call Vote:           Ayes: Lewis, Barrons, Harma, Smith, Leuty, and McIver.  
                                  Nays: None

The meeting was adjourned at approximately 2:35 P.M.

Drafted:                May 19, 2021  
Approved:

## Reports / Lists – May 2021

Kalamazoo Area Building Authority  
**Reconciliation Summary**  
 1050 - Checking / SMBT, Period Ending 05/28/2021

11:22 AM  
 06/07/21

Beginning Balance	185,366.67
Cleared Transactions	
Checks and Payments - 49 items	-49,799.01
Deposits and Credits - 89 items	54,873.00
Total Cleared Transactions	5,073.99
Cleared Balance	<u>190,440.66</u>
Uncleared Transactions	
Checks and Payments - 11 items	-4,092.34
Deposits and Credits - 16 items	2,457.00
Total Uncleared Transactions	-1,635.34
Register Balance as of 05/28/2021	<u>188,805.32</u>
New Transactions	
Checks and Payments - 15 items	-14,660.64
Deposits and Credits - 23 items	5,695.40
Total New Transactions	-8,965.24
Ending Balance	<u>179,840.08</u>

# Kalamazoo Area Building Authority

## Reconciliation Detail

1050 - Checking / SMBT, Period Ending 05/28/2021

Type	Date	Num	Name	Memo	Clr	Amount	Balance
<b>Beginning Balance</b>							
							185,366.67
<b>Cleared Transactions</b>							
<b>Checks and Payments - 49 Items</b>							
Check	03/31/2021	5580	ML Heating	Refund - PM21-07-147 (overpayment)	✓	-30.00	
Check	04/22/2021	5608	JP Heating & Air Conditioning, Inc.	Refund - PM21-03-178 (check overwritten)	✓	-140.00	
Bill Pmt -Check	04/29/2021	5616	Maner Costertsan	audit for Y/E 12/31/2020	✓	-4,000.00	
Bill Pmt -Check	04/29/2021	5614	Doug Scott	04/18-04/24/21 (18 Inspections)	✓	-900.00	
Bill Pmt -Check	04/29/2021	5619	Butch Hayes/State Approved Insp Snvs	04/18-04/24/21 (6 Mech / 9 Plumb Inspections)	✓	-750.00	
Bill Pmt -Check	04/29/2021	5620	Scott Paddock	04/18-04/24/21 (10 Inspections)	✓	-500.00	
Bill Pmt -Check	04/29/2021	5615	Great America Financial	Toshiba copier	✓	-275.07	
Bill Pmt -Check	04/29/2021	5621	Terry Thatcher/MP Services	04/18-04/24/21 (3 Mech / 2 Plumb Inspections)	✓	-250.00	
Bill Pmt -Check	04/29/2021	5613	Charter Comm	04/20-05/19/21	✓	-179.97	
Check	04/29/2021	5623	Nieboer Heating & Cooling, Inc.	Refund - PM20-03-442 (check overwritten)	✓	-50.00	
Check	04/29/2021	5622	Superior Plumbing Services	Refund - PP21-03-094 (check overwritten)	✓	-10.00	
Liability Check	04/30/2021	5624	State of Michigan/Withhold	April 2021	✓	-754.61	
Check	05/04/2021	5626	Roy, Stephen A	Reimbursement - Phone (34.65) & Mileage (482.72)	✓	-517.37	
Check	05/04/2021	5625	Alwine, Michael R	Reimbursement - Phone (89.24) & Mileage (378.56)	✓	-467.80	
Check	05/04/2021	5627	Southern Michigan Bank & Trust - Fees	Stop payment - Ck#5576 (lost in mail)	✓	-35.00	
Check	05/06/2021	5627	Redmond Engineering & Design	Reissue payment from Ck#5576	✓	-2,287.60	
Bill Pmt -Check	05/06/2021	5633	Terry Thatcher/MP Services	04/25-04/30/21 (10 Mech / 9 Plumb Inspections)	✓	-950.00	
Bill Pmt -Check	05/06/2021	5628	Bear Priest	(Z20) 04/17-04/30/21 (8.25 hrs + (2) ZCP)	✓	-585.00	
Bill Pmt -Check	05/06/2021	5632	Scott Paddock	04/25-04/30/21 (8 Inspections)	✓	-400.00	
Bill Pmt -Check	05/06/2021	5629	Consumers Energy	03/24-04/22/21	✓	-238.15	
Bill Pmt -Check	05/06/2021	5631	Republic Services	05/01-05/31/21	✓	-50.25	
Bill Pmt -Check	05/06/2021	5630	Modern Lawn Care	mowing: 04/19, 04/26	✓	-42.00	
Liability Check	05/11/2021	ACH	QuickBooks Payroll Service	Payroll (W/E 05/09/21)	✓	-6,992.90	
Liability Check	05/12/2021	EFTPS	Dept of Treasury (IRS) - Form 941	Payroll (W/E 05/09/21)	✓	-2,527.36	
Liability Check	05/12/2021	ACH	Great-West	Payroll (W/E 05/09/21)	✓	-551.09	
Bill Pmt -Check	05/13/2021	5637	Terry Thatcher/MP Services	05/02-05/08/21 (11 Mech / 15 Plumb Inspections)	✓	-1,300.00	
Bill Pmt -Check	05/13/2021	5635	Doug Scott	04/25-04/30/21 (20 inspections)	✓	-1,000.00	
Bill Pmt -Check	05/13/2021	5643	Steve Wood	05/02-05/08/21 (18 inspections)	✓	-900.00	
Bill Pmt -Check	05/13/2021	5636	Scott Paddock	05/02-05/07/21 (13 inspections)	✓	-650.00	
Bill Pmt -Check	05/13/2021	5634	CCU - Mastercard		✓	-440.89	
Check	05/13/2021	5642	Post Office	(300) .55 stamps, (40) 20 stamps, & (30) 1.00 stamps	✓	-203.00	
Check	05/13/2021	5640	Comerstone Construction and Builders	Refund - PB21-07-196 (reduced permit fee)	✓	-170.00	
Check	05/13/2021	5641	Fred Dutton / Homeowner	Refund - PB21-06-198 (job canceled)	✓	-50.00	

# Kalamazoo Area Building Authority

## Reconciliation Detail

1050 - Checking / SMBT, Period Ending 05/28/2021

Type	Date	Num	Name	Memo	Clr	Amount	Balance
Check	05/13/2021	5639	Orlando Plumbing, LLC	Refund PP21-07-113 (check overwritten)	✓	-45.00	
Bill Pmt -Check	05/13/2021	5638	Zemlick	envelopes & paper towels	✓	-44.77	
Bill Pmt -Check	05/20/2021	5650	Terry Thatcher/MP Services	05/09-05/15/21 (17 Mech / 17 Plumb Inspections)	✓	-1,700.00	
Bill Pmt -Check	05/20/2021	5645	Doug Scott	05/09-05/15/21 (28 Inspections)	✓	-1,400.00	
Bill Pmt -Check	05/20/2021	5646	EMC Insurance	June 2021	✓	-947.41	
Bill Pmt -Check	05/20/2021	5649	TelNet	05/08-06/07/21	✓	-605.37	
Bill Pmt -Check	05/20/2021	5648	Sun Life Assurance	06/01-06/30/21	✓	-371.46	
Bill Pmt -Check	05/20/2021	5644	City of Kalamazoo (Water&Sewer)	02/09-05/27/21 (estimate)	✓	-76.03	
Bill Pmt -Check	05/20/2021	5651	West Michigan Business Forms	KABA apparel	✓	-61.90	
Bill Pmt -Check	05/24/2021	online	Blue Cross Blue Shield	06/01-06/30/21	✓	-3,701.86	
Liability Check	05/25/2021	ACH	QuickBooks Payroll Service	Payroll (W/E 05/23/21)	✓	-7,002.49	
Liability Check	05/26/2021	ACH	Dept of Treasury (IRS) - Form 941	Payroll (W/E 05/23/21)	✓	-2,532.42	
Liability Check	05/26/2021	ACH	Great-West	Payroll (W/E 05/23/21)	✓	-551.95	
Bill Pmt -Check	05/27/2021	online	SMBT	June 2021	✓	-1,565.29	
Bill Pmt -Check	05/27/2021	5659	Terry Thatcher/MP Services	05/16-05/22/21 (6 Mech / 13 Plumb Inspections)	✓	-950.00	
Check	05/31/2021	ACH	Southern Michigan Bank & Trust - Fees	Cash Management Fees for month	✓	-45.00	
Total Checks and Payments							-49,799.01
<b>Deposits and Credits - 89 items</b>							
Deposit	04/28/2021			Deposit ID # 93128205	✓	100.00	
Deposit	04/28/2021			Deposit ID # 93152920	✓	100.00	
Deposit	04/29/2021			Deposit ID # 93223743	✓	220.00	
Deposit	04/29/2021			Deposit ID # 93244489	✓	350.00	
Deposit	04/30/2021			Deposit ID # 93269203	✓	45.00	
Deposit	04/30/2021			Deposit ID # 93309555	✓	45.00	
Deposit	04/30/2021			Deposit ID # 93314667	✓	402.00	
Deposit	04/30/2021			Deposit ID # 93286128	✓	435.00	
Deposit	05/03/2021			Deposit ID # 93460978	✓	45.00	
Deposit	05/03/2021			Deposit ID # 93454189	✓	100.00	
Deposit	05/03/2021			Deposit ID # 93444973	✓	101.00	
Deposit	05/03/2021			Deposit ID # 93458103	✓	225.00	
Deposit	05/03/2021			Deposit	✓	270.00	
Deposit	05/03/2021			Deposit ID # 93446366	✓	326.00	
Deposit	05/03/2021			Deposit	✓	445.00	
Deposit	05/03/2021			Deposit	✓	1,116.25	
Deposit	05/04/2021			Deposit ID # 93523296	✓	105.00	
Deposit	05/05/2021			Deposit ID # 93581060	✓	100.00	



Kalamazoo Area Building Authority  
Reconciliation Detail  
1050 - Checking / SMBT, Period Ending 05/28/2021

Type	Date	Num	Name	Memo	Cir	Amount	Balance
Deposit	05/05/2021			Deposit ID # 93582085	✓	165.00	
Deposit	05/05/2021			Deposit ID # 935985577	✓	201.00	
Deposit	05/06/2021			Deposit ID # 93638990	✓	100.00	
Deposit	05/06/2021			Deposit ID # 93654371	✓	110.00	
Deposit	05/06/2021			Deposit ID # 93662739	✓	190.00	
Deposit	05/06/2021			Deposit ID # 93662491	✓	286.50	
Deposit	05/06/2021			Deposit ID # 93663834	✓	288.00	
Deposit	05/07/2021			Deposit ID # 93725550	✓	105.00	
Deposit	05/07/2021			Deposit ID # 93693588	✓	115.00	
Deposit	05/07/2021			Deposit ID 3 93709135	✓	150.00	
Deposit	05/07/2021			Deposit ID # 93717647	✓	170.00	
Deposit	05/07/2021			Deposit ID # 93724081	✓	293.00	
Deposit	05/07/2021			Deposit ID # 93704215	✓	326.00	
Deposit	05/10/2021			Deposit ID # 93796198	✓	125.00	
Deposit	05/10/2021			Deposit ID # 93808374	✓	125.00	
Deposit	05/10/2021			Deposit ID # 93821429	✓	155.00	
Deposit	05/10/2021			Deposit	✓	2,223.00	
Deposit	05/10/2021			Deposit	✓	5,236.00	
Deposit	05/11/2021			Deposit ID # 93891923	✓	208.00	
Deposit	05/11/2021			Deposit ID # 93870943	✓	226.00	
Paycheck	05/12/2021	DD30509	Alwine, Michael R	Direct Deposit	✓	0.00	
Paycheck	05/12/2021	DD30510	Cassidy, Penny M	Direct Deposit	✓	0.00	
Paycheck	05/12/2021	DD30512	Roy, Stephen A	Direct Deposit	✓	0.00	
Paycheck	05/12/2021	DD30511	Feist, Erin L	Direct Deposit	✓	0.00	
Deposit	05/12/2021			Deposit ID # 93919932	✓	45.00	
Deposit	05/12/2021			Deposit ID # 93934822	✓	155.00	
Deposit	05/12/2021			Deposit ID # 93951943	✓	163.00	
Deposit	05/12/2021			Deposit ID # 93921391	✓	350.00	
Deposit	05/13/2021			Deposit ID # 94002646	✓	545.00	
Deposit	05/14/2021			Deposit ID # 94057231	✓	125.00	
Deposit	05/17/2021			Deposit ID # 94202372	✓	125.00	
Deposit	05/17/2021			Deposit ID # 94207333	✓	125.00	
Deposit	05/17/2021			Deposit ID # 94210864	✓	170.00	
Deposit	05/17/2021			Deposit ID # 94195415	✓	278.00	
Deposit	05/18/2021			Deposit ID # 94270328	✓	100.00	
Deposit	05/18/2021			Deposit ID # 94278176	✓	100.00	

Kalamazoo Area Building Authority  
Reconciliation Detail  
1050 - Checking / SMBT, Period Ending 05/28/2021

Type	Date	Num	Name	Memo	Clr	Amount	Balance
Deposit	05/18/2021			Deposit ID # 94278872	✓	125.00	
Deposit	05/18/2021			Deposit	✓	1,331.25	
Deposit	05/18/2021			Deposit	✓	6,137.00	
Deposit	05/18/2021			Deposit	✓	15,468.00	
Deposit	05/19/2021			Deposit ID # 94306256	✓	30.00	
Deposit	05/19/2021			Deposit ID # 94327773	✓	136.00	
Deposit	05/19/2021			Deposit ID # 94306847	✓	251.00	
Deposit	05/20/2021			Deposit ID # 94384943	✓	170.00	
Deposit	05/20/2021			Deposit ID # 94370771	✓	285.00	
Deposit	05/20/2021			Deposit ID # 94367309	✓	310.00	
Deposit	05/20/2021			Deposit ID # 94388079	✓	335.00	
Deposit	05/21/2021			Deposit ID # 94434913	✓	125.00	
Deposit	05/21/2021			Deposit ID # 94454475	✓	137.00	
Deposit	05/21/2021			Deposit ID # 94424464	✓	170.00	
Deposit	05/24/2021			Deposit ID # 94552754	✓	45.00	
Deposit	05/24/2021			Deposit ID # 94542321	✓	165.00	
Deposit	05/24/2021			Deposit ID # 94521519	✓	202.00	
Deposit	05/24/2021			Deposit	✓	1,204.00	
Deposit	05/24/2021			Deposit	✓	6,262.00	
Deposit	05/25/2021			Deposit ID # 94578035	✓	100.00	
Deposit	05/25/2021			Deposit ID # 94612179	✓	100.00	
Deposit	05/25/2021			Deposit ID # 94587746	✓	125.00	
Paycheck	05/26/2021	DD30516	Roy, Stephen A	Direct Deposit	✓	0.00	
Paycheck	05/26/2021	DD30515	Feist, Erin L	Direct Deposit	✓	0.00	
Paycheck	05/26/2021	DD30514	Cassidy, Penny M	Direct Deposit	✓	0.00	
Paycheck	05/26/2021	DD30513	Alwine, Michael R	Direct Deposit	✓	0.00	
Deposit	05/27/2021			Deposit	✓	2,242.00	
Deposit	05/28/2021			Deposit - Cash	✓	21.00	
Deposit	05/28/2021			Deposit - Cash	✓	21.00	
Deposit	05/28/2021			Deposit - Cash	✓	95.00	
Deposit	05/28/2021			Deposit - Cash	✓	105.00	
Deposit	05/28/2021			Deposit - Cash	✓	130.00	
Deposit	05/28/2021			Deposit - Cash	✓	356.00	
Deposit	05/28/2021			Deposit	✓	1,083.00	
Deposit	05/31/2021			Interest	✓	8.00	
Total Deposits and Credits							54,873.00

Kalamazoo Area Building Authority

Reconciliation Detail

1050 - Checking / SMBT, Period Ending 05/28/2021

Type	Date	Num	Name	Memo	Clr	Amount	Balance
<b>Total Cleared Transactions</b>							
Cleared Balance							190,440.66
<b>Uncleared Transactions</b>							
<b>Checks and Payments - 11 items</b>							
Check	04/22/2021	5610	Spectrum Boiler & Mechanical Services	Refund - PM20-18-514 (job canceled)		-51.00	
Check	04/22/2021	5611	Comstock Creamery LLC	Refund - PM21-07-186 (check overwritten)		-5.00	
Bill Pmt -Check	05/20/2021	5647	Scott Paddock	05/09-05/15/21 (8 inspections)		-400.00	
Check	05/20/2021	5652	B&A Mechanical	Refund - PM21-03-243 (over payment)		-36.00	
Bill Pmt -Check	05/27/2021	5653	Bear Priest	(Z20) 05/01-05/21/21 (14.75 hrs + (2) ZCP)		-975.00	
Bill Pmt -Check	05/27/2021	5654	Doug Scott	05/16-05/22/21 (15 inspections + Plan Review)		-840.00	
Bill Pmt -Check	05/27/2021	5656	Scott Paddock	05/16-05/22/21 (9 inspections)		-460.00	
Bill Pmt -Check	05/27/2021	5655	Great America Financial	Toshiba copier		-275.07	
Check	05/27/2021	5660	Lamplighter Electrical Contractors, Inc.	Refund - PE21-03-167 (job canceled)		-256.00	
Check	05/27/2021	5657	Diamond Electric	Refund - PE20-07-441 (job canceled)		-55.00	
Liability Check	05/28/2021	5658	State of Michigan/Withhold	May 2021		-749.27	
<b>Total Checks and Payments</b>						<b>-4,092.34</b>	
<b>Deposits and Credits - 16 items</b>							
Deposit	05/26/2021			Deposit ID # 94633392		51.00	
Deposit	05/26/2021			Deposit ID # 94634307		100.00	
Deposit	05/26/2021			Deposit ID # 94646628		105.00	
Deposit	05/26/2021			Deposit ID # 94632907		125.00	
Deposit	05/26/2021			Deposit ID # 94635066		127.00	
Deposit	05/26/2021			Deposit ID # 94634419		127.00	
Deposit	05/26/2021			Deposit ID # 94661676		205.00	
Deposit	05/26/2021			Deposit ID # 94658952		235.00	
Deposit	05/27/2021			Deposit ID # 94687706		104.00	
Deposit	05/27/2021			Deposit ID # 94715615		170.00	
Deposit	05/27/2021			Deposit ID # 94685003		178.00	
Deposit	05/27/2021			Deposit ID # 94690868		185.00	
Deposit	05/27/2021			Deposit ID # 94685473		200.00	
Deposit	05/28/2021			Deposit ID # 94768892		125.00	
Deposit	05/28/2021			Deposit ID # 94740425		205.00	
Deposit	05/28/2021			Deposit ID # 94767721		215.00	
<b>Total Deposits and Credits</b>						<b>2,457.00</b>	
<b>Total Uncleared Transactions</b>						<b>-1,635.34</b>	
<b>Register Balance as of 05/28/2021</b>						<b>188,805.32</b>	

Kalamazoo Area Building Authority

Reconciliation Detail

1050 - Checking / SMBT, Period Ending 05/28/2021

Type	Date	Num	Name	Memo	Clr	Amount	Balance
<b>New Transactions</b>							
<b>Checks and Payments - 15 items</b>							
Check	06/01/2021	5662	Roy, Stephen A	Reimbursement - Phone (34.65) & Mileage (654.64)		-689.29	
Check	06/01/2021	5661	Alwine, Michael R	Reimbursement - Phone (89.24) & Mileage (446.88)		-536.12	
Bill Pmt -Check	06/03/2021	5671	Terry Thatcher/MP Services	05/23-05/29/21 (12 Mech / 8 Plumb Inspections)		-1,000.00	
Bill Pmt -Check	06/03/2021	5666	Doug Scott	05/23-05/29/21 (19 Inspections)		-950.00	
Bill Pmt -Check	06/03/2021	5663	Bear Priest	(Z20) 05/22-05/31/21 (4.25 hrs + (2) ZCP)		-345.00	
Bill Pmt -Check	06/03/2021	5670	Scott Paddock	05/23-05/29/21 (6 Inspections)		-300.00	
Bill Pmt -Check	06/03/2021	5665	Consumers Energy	04/23-05/23/21		-225.99	
Bill Pmt -Check	06/03/2021	5664	Charter Comm	05/20-06/19/21		-179.97	
Bill Pmt -Check	06/03/2021	5668	Knight Watch Inc	June - August		-119.85	
Bill Pmt -Check	06/03/2021	5667	Kal-Blue	(1) 30x500 & (1) 36x500 plotter paper		-94.70	
Bill Pmt -Check	06/03/2021	5672	Zemlick	(2) cases paper		-92.14	
Bill Pmt -Check	06/03/2021	5669	Republic Services	06/01-06/30/21		-50.25	
Liability Check	06/08/2021	ACH	QuickBooks Payroll Service	Payroll (W/E 06/06/21)		-6,995.77	
Liability Check	06/09/2021	EFTPS	Dept of Treasury (IRS) - Form 941	Payroll (W/E 06/06/21)		-2,530.14	
Liability Check	06/09/2021	ACH	Great-West	Payroll (W/E 06/06/21)		-551.42	
<b>Total Checks and Payments</b>							<b>-14,660.64</b>
<b>Deposits and Credits - 23 items</b>							
Deposit	06/01/2021			Deposit ID # 94872145		55.00	
Deposit	06/01/2021			Deposit ID # 94870974		105.00	
Deposit	06/01/2021			Deposit ID # 94888056		130.00	
Deposit	06/01/2021			Deposit ID # 94884989		205.00	
Deposit	06/01/2021			Deposit		331.00	
Deposit	06/02/2021			Deposit ID # 94956827		19.40	
Deposit	06/02/2021			Deposit ID # 94940254		100.00	
Deposit	06/02/2021			Deposit ID # 94938216		155.00	
Deposit	06/02/2021			Deposit ID # 94967637		155.00	
Deposit	06/02/2021			Deposit ID # 94940661		170.00	
Deposit	06/02/2021			Deposit ID # 94960678		231.00	
Deposit	06/02/2021			Deposit ID # 94958894		292.00	
Deposit	06/03/2021			Deposit ID # 94995019		105.00	
Deposit	06/03/2021			Deposit ID # 94995555		125.00	
Deposit	06/03/2021			Deposit ID # 94999484		170.00	
Deposit	06/03/2021			Deposit ID # 96031477		246.00	
Deposit	06/04/2021			Deposit ID # 95084605		55.00	

Kalamazoo Area Building Authority  
**Reconciliation Detail**  
 1050 - Checking / SMBT, Period Ending 05/28/2021

Type	Date	Num	Name	Memo	Cir	Amount	Balance	
Deposit	06/04/2021			Deposit ID # 95058253		130.00		
Deposit	06/04/2021			Deposit ID # 95069969		146.00		
Deposit	06/07/2021			Deposit		440.00		
Deposit	06/07/2021			Deposit		2,010.00		
Deposit	06/28/2021			Deposit - Cash		150.00		
Deposit	06/30/2021			Deposit - Cash		170.00		
Total Deposits and Credits							5,695.40	
Total New Transactions							-8,965.24	
<b>Ending Balance</b>							<b>179,840.08</b>	

**Kalamazoo Area Building Authority**  
**Profit & Loss Prev Year Comparison**  
**May 2021**

06/10/21

Accrual Basis

	May 21	May 20	% Change
<b>Income</b>			
4010 · Building Permits	29,471.00	15,128.00	94.8%
4015 · Special Permits	275.00	375.00	-26.7%
4020 · Electrical Permits	8,770.00	13,400.00	-34.6%
4030 · Mechanical Permits	9,061.50	8,715.20	4.0%
4040 · Plumbing Permits	4,607.00	5,987.00	-23.1%
4100 · Zoning Administration	1,755.00	1,586.25	10.6%
4600 · Investment Income	8.00	3.00	166.7%
<b>Total Income</b>	<b>53,947.50</b>	<b>45,194.45</b>	<b>19.4%</b>
<b>Expense</b>			
6200 · Bank Fees	80.00	45.00	77.8%
6500 · Payroll Expenses			
6501 · Salary - Building Official	6,250.00	6,250.00	0.0%
6503 · Salary - Building Inspector	5,000.00	5,000.00	0.0%
6505 · Wages - Administrative	6,730.67	6,548.33	2.8%
6510 · Payroll Taxes	1,406.39	1,369.50	2.7%
6511 · LTD / STD / AD&D / Life	371.46	371.46	0.0%
6512 · 401A (KABA)	1,103.04	1,092.09	1.0%
6513 · Health Insurance	4,105.24	4,372.15	-6.1%
<b>Total 6500 · Payroll Expenses</b>	<b>24,966.80</b>	<b>25,003.53</b>	<b>-0.2%</b>
6700 · Insurance - General	947.35	919.91	3.0%
6810 · Computer Support (External)	195.86	154.98	26.4%
6820 · Accounting Services	14.00	3,145.25	-99.6%
7100 · Office Equipment	275.07	275.07	0.0%
7110 · Office Supplies	186.84	393.47	-52.5%
7115 · Postage	203.00	183.20	10.8%
7130 · Resource Materials	-42.00	110.00	-138.2%
7420 · Lawn Care/Snow Removal	84.00	84.00	0.0%
7450 · Maintenance & Repairs - Office	0.00	31.78	-100.0%
7500 · Utilities	302.02	234.05	29.0%
7550 · Trash Removal	50.25	45.29	11.0%
7600 · Security (Office)	0.00	392.65	-100.0%
7610 · Telephone - Office	605.37	600.76	0.8%
7611 · Telephone - Cellular	123.89	125.11	-1.0%
7711 · Contracted Electrical Inspector	4,090.00	4,140.00	-1.2%
7712 · Contracted Mechanical Inspector	4,100.00	3,530.00	16.2%
7713 · Contracted Plumbing Inspector	2,650.00	2,150.00	23.3%
7715 · Contracted Zoning Administrator	1,320.00	1,365.00	-3.3%
7800 · Mileage Reimbursement	1,101.52	610.08	80.6%
7830 · Interest Expense	593.37	711.68	-16.6%
<b>Total Expense</b>	<b>41,847.34</b>	<b>44,250.81</b>	<b>-5.4%</b>
<b>Net Income</b>	<b>12,100.16</b>	<b>943.64</b>	<b>1,182.3%</b>

# Kalamazoo Area Building Authority Profit & Loss Prev Year Comparison

January through May 2021

Accrual Basis

	Jan 21	Jan 20	% Change	Feb 21	Feb 20	% Change	Mar 21	Mar 20	% Change
<b>Income</b>									
4010 · Building Permits	58,008.00	11,072.00	423.9%	18,414.00	10,375.00	77.5%	46,709.00	9,620.00	385.5%
4015 · Special Permits	385.00	385.00	0.0%	495.00	330.00	50.0%	550.00	715.00	-23.1%
4020 · Electrical Permits	11,233.00	11,610.00	-3.3%	9,257.00	6,154.00	50.4%	7,932.00	6,815.00	16.4%
4030 · Mechanical Permits	16,834.00	10,641.00	58.2%	11,571.60	5,508.00	77.8%	12,589.00	9,130.00	37.9%
4040 · Plumbing Permits	5,640.00	4,276.00	31.9%	2,472.00	6,534.00	-55.3%	6,805.00	2,248.00	202.7%
4090 · Ordinance Enforcement	0.00	0.00	0.0%	0.00	137.50	-100.0%	0.00	0.00	0.0%
4100 · Zoning Administration	930.00	2,005.00	-53.6%	1,347.50	1,666.25	-19.1%	1,361.25	1,253.75	8.6%
4600 · Investment Income	5.57	23.63	-76.4%	6.40	17.75	-63.9%	6.93	10.23	-32.3%
<b>Total Income</b>	<b>93,035.57</b>	<b>40,012.63</b>	<b>132.5%</b>	<b>43,563.50</b>	<b>30,722.50</b>	<b>41.8%</b>	<b>75,953.18</b>	<b>29,791.98</b>	<b>155.0%</b>
<b>Expense</b>									
6010 · Advertising and Marketing	0.00	0.00	0.0%	0.00	516.15	-100.0%	197.90	0.00	100.0%
6200 · Bank Fees	74.93	0.00	100.0%	80.00	0.00	100.0%	183.62	45.00	308.0%
6500 · Payroll Expenses									
6501 · Salary - Building Official	3,437.68	4,062.64	-15.4%	6,250.00	6,250.00	0.0%	9,375.00	6,250.00	50.0%
6503 · Salary - Building Inspector	2,750.00	3,250.00	-15.4%	5,000.00	5,000.00	0.0%	7,500.00	5,000.00	50.0%
6505 · Wages - Administrative	3,691.68	4,307.00	-14.3%	6,753.60	6,531.40	3.4%	10,104.23	6,522.92	54.9%
6510 · Payroll Taxes	1,384.32	1,368.44	1.2%	1,400.48	1,368.19	2.4%	2,121.68	1,379.01	53.9%
6511 · LTD / STD / AD&D / Life	371.46	371.46	0.0%	371.46	371.46	0.0%	371.46	371.46	0.0%
6512 · 401A (KABA)	1,097.73	1,091.28	0.6%	1,104.42	1,091.08	1.2%	1,655.06	1,090.57	51.8%
6513 · Health Insurance	5,480.45	4,700.68	16.6%	4,105.24	4,372.15	-6.1%	7,206.76	4,372.15	64.8%
6500 · Payroll Expenses - Other	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
<b>Total 6500 · Payroll Expenses</b>	<b>18,213.32</b>	<b>19,151.50</b>	<b>-4.9%</b>	<b>24,985.20</b>	<b>24,984.28</b>	<b>0.0%</b>	<b>38,334.19</b>	<b>24,986.11</b>	<b>53.4%</b>
6700 · Insurance - General	947.40	889.29	6.5%	947.41	889.31	6.5%	947.35	904.13	4.8%
6800 · Legal Fees	1,140.00	860.00	32.6%	210.00	940.00	-77.7%	693.00	416.10	66.6%
6810 · Computer Support (External)	6,365.86	6,324.98	0.7%	198.55	154.98	28.1%	195.86	288.75	-32.2%
6820 · Accounting Services	1,048.58	14.00	7,389.9%	14.00	14.00	0.0%	3,188.75	255.75	1,150.7%
7100 · Office Equipment	619.94	437.18	41.8%	275.07	437.18	-37.1%	654.05	398.22	64.2%
7110 · Office Supplies	30.93	240.70	-87.2%	174.35	44.26	293.9%	201.64	140.36	43.7%
7115 · Postage	185.00	0.00	100.0%	14.40	185.00	-92.2%	193.00	0.00	100.0%
7125 · Computer (Hardware/Software)	3,153.17	3,557.50	-11.4%	1,420.00	2,932.95	-51.6%	61.70	-33.00	100.0%
7130 · Resource Materials	0.00	-109.25	100.0%	-21.00	0.00	-100.0%	0.00	-42.00	100.0%
7420 · Lawn Care/Snow Removal	837.00	35.00	2,291.4%	0.00	208.86	-100.0%	145.00	0.00	246.9%
7450 · Maintenance & Repairs - Office	329.90	334.41	-1.4%	66.74	0.00	100.0%	0.00	0.00	100.0%
7500 · Utilities	360.13	314.44	14.5%	444.81	417.26	6.6%	274.49	310.07	-11.5%
7550 · Trash Removal	48.85	45.24	8.0%	49.04	45.15	8.6%	49.68	44.94	10.6%
7600 · Security (Office)	79.90	44.99	77.6%	0.00	44.99	-100.0%	119.85	44.99	166.4%
7610 · Telephone - Office	606.08	603.05	0.5%	611.75	602.26	1.6%	605.24	607.89	-0.4%
7611 · Telephone - Cellular	124.74	125.18	-0.4%	124.74	125.18	-0.4%	123.97	125.18	-1.0%
7701 · At-Large/Alternate Board Member	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
7711 · Contracted Electrical Inspector	3,160.00	4,600.00	-31.3%	4,710.00	4,460.00	5.6%	5,120.00	150.00	30.0%
7712 · Contracted Mechanical Inspector	4,950.00	6,145.00	-19.5%	6,777.60	3,730.00	81.7%	8,087.60	4,130.00	95.8%
7713 · Contracted Plumbing Inspector	2,450.00	2,895.00	-15.4%	2,250.00	3,300.00	-31.8%	2,500.00	1,950.00	28.2%
7714 · Contracted Ord Enforcement	0.00	67.50	-100.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
7715 · Contracted Zoning Administrator	795.00	1,605.00	-50.5%	1,080.00	1,335.00	-19.1%	1,230.00	1,050.00	17.1%
7800 · Mileage Reimbursement	783.44	920.00	-14.8%	760.48	862.50	-11.8%	1,088.64	633.65	71.8%
7810 · Training Expense	1,231.20	0.00	100.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
7830 · Interest Expense	588.04	-390.00	250.8%	799.82	1,049.99	-23.8%	601.69	720.68	-16.5%
7999 · Misc Expense	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
<b>Total Expense</b>	<b>48,123.41</b>	<b>48,710.81</b>	<b>-1.2%</b>	<b>45,972.96</b>	<b>47,279.30</b>	<b>-2.8%</b>	<b>64,957.22</b>	<b>41,066.62</b>	<b>56.2%</b>
<b>Net Income</b>	<b>44,912.16</b>	<b>-8,698.18</b>	<b>616.3%</b>	<b>-2,409.46</b>	<b>-16,556.80</b>	<b>85.5%</b>	<b>10,995.96</b>	<b>-11,274.64</b>	<b>197.5%</b>

06/10/21  
 Accrual Basis  
 Kalamazoo Area Building Authority  
 Profit & Loss Prev Year Comparison  
 January through May 2021

	Apr 21	Apr 20	% Change	May 21	May 20	% Change	Jan - May 21	Jan - May 20	% Change
<b>Income</b>									
4010 - Building Permits	22,720.00	0.00	100.0%	29,471.00	15,128.00	94.8%	175,322.00	46,195.00	279.5%
4015 - Special Permits	1,045.00	0.00	100.0%	275.00	375.00	-26.7%	1,805.00	1,805.00	52.4%
4020 - Electrical Permits	8,447.00	0.00	100.0%	8,770.00	13,400.00	-34.6%	45,639.00	37,979.00	20.2%
4030 - Mechanical Permits	12,641.20	-20.00	63.306.0%	9,061.50	8,715.20	4.0%	62,697.30	34,974.20	79.3%
4040 - Plumbing Permits	5,987.00	0.00	100.0%	4,607.00	5,987.00	-23.1%	25,511.00	18,045.00	41.4%
4090 - Ordinance Enforcement	0.00	0.00	0.0%	0.00	0.00	0.0%	137.50	137.50	-100.0%
4100 - Zoning Administration	1,881.25	387.50	385.5%	1,755.00	1,586.25	10.6%	7,275.00	6,898.75	5.5%
4600 - Investment Income	7.57	4.37	73.2%	8.00	3.00	166.7%	34.47	58.98	-41.6%
<b>Total Income</b>	<b>52,729.02</b>	<b>371.87</b>	<b>14,079.4%</b>	<b>53,947.50</b>	<b>45,194.45</b>	<b>19.4%</b>	<b>319,228.77</b>	<b>146,093.43</b>	<b>118.5%</b>
<b>Expense</b>									
6010 - Advertising and Marketing	61.90	0.00	100.0%	0.00	0.00	0.0%	259.80	516.15	-49.7%
6200 - Bank Fees	45.00	115.00	-60.9%	80.00	45.00	77.8%	463.55	205.00	126.1%
<b>6500 - Payroll Expenses</b>									
6501 - Salary - Building Official	6,250.00	9,375.00	-33.3%	6,250.00	6,250.00	0.0%	31,562.68	32,187.64	-1.9%
6503 - Salary - Building Inspector	5,000.00	7,500.00	-33.3%	5,000.00	5,000.00	0.0%	25,250.00	25,750.00	-1.9%
6505 - Wages - Administrative	6,856.30	9,835.20	-30.3%	6,730.67	6,548.33	2.8%	34,136.48	33,744.85	1.2%
6510 - Payroll Taxes	1,415.98	2,055.18	-31.1%	1,406.39	1,369.50	2.7%	7,728.85	7,540.32	2.5%
6511 - LTD / STD / AD&D / Life	371.46	371.46	0.0%	371.46	371.46	0.0%	1,857.30	1,857.30	0.0%
6512 - 401A (KABA)	1,110.58	1,638.90	-32.2%	1,103.04	1,092.09	1.0%	6,070.83	6,003.92	1.1%
6513 - Health Insurance	4,105.24	4,573.84	-10.3%	4,105.24	4,372.15	-6.1%	25,002.93	22,390.97	11.7%
<b>6500 - Payroll Expenses - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total 6500 - Payroll Expenses</b>	<b>25,109.56</b>	<b>35,349.58</b>	<b>-29.0%</b>	<b>24,966.80</b>	<b>25,003.63</b>	<b>-0.2%</b>	<b>131,609.07</b>	<b>129,475.00</b>	<b>1.7%</b>
6700 - Insurance - General	947.41	904.18	4.8%	947.35	919.91	3.0%	4,736.92	4,506.82	5.1%
6800 - Legal Fees	0.00	0.00	0.0%	0.00	0.00	0.0%	2,043.00	2,216.10	-7.8%
6810 - Computer Support (External)	195.86	154.98	26.4%	195.86	154.98	26.4%	7,151.99	7,078.67	1.0%
6820 - Accounting Services	4,014.00	589.00	581.5%	14.00	3,145.25	-99.6%	8,289.33	4,018.00	106.3%
7100 - Office Equipment	275.07	354.57	-22.4%	275.07	275.07	0.0%	2,099.20	1,902.22	10.4%
7110 - Office Supplies	149.65	0.00	100.0%	186.84	393.47	-52.5%	743.41	818.79	-9.2%
7115 - Postage	0.00	0.00	0.0%	203.00	183.20	10.8%	595.40	368.20	61.7%
7125 - Computer (Hardware/Software)	0.00	0.00	0.0%	0.00	0.00	0.0%	4,573.17	6,457.55	-29.2%
7130 - Resource Materials	383.00	0.00	100.0%	-42.00	110.00	-138.2%	381.70	-41.25	1,025.3%
7420 - Lawn Care/Snow Removal	42.00	41.00	2.4%	84.00	84.00	0.0%	1,108.00	368.86	200.4%
7450 - Maintenance & Repairs - Office	0.00	0.00	0.0%	0.00	31.78	-100.0%	386.64	366.19	8.3%
7500 - Utilities	238.15	182.17	30.7%	302.02	234.05	29.0%	1,619.60	1,457.99	11.1%
7550 - Trash Removal	0.00	46.23	-100.0%	50.25	45.29	11.0%	197.82	226.85	-12.8%
7600 - Security (Office)	606.59	603.82	0.5%	605.37	600.76	0.8%	3,035.03	572.61	-65.1%
7610 - Telephone - Office	123.89	125.12	-1.0%	123.89	125.11	-1.0%	621.23	625.77	-0.7%
7701 - At-Large/Alternate Board Member	0.00	0.00	0.0%	0.00	0.00	0.0%	150.00	150.00	0.0%
7711 - Contracted Electrical Inspector	4,260.00	340.00	1,152.9%	4,090.00	4,140.00	-1.2%	21,340.00	17,480.00	22.1%
7712 - Contracted Mechanical Inspector	4,000.00	225.00	1,677.8%	4,100.00	3,530.00	16.2%	27,915.20	17,760.00	57.2%
7713 - Contracted Plumbing Inspector	2,600.00	235.00	1,006.4%	2,650.00	2,150.00	23.3%	12,450.00	10,550.00	18.2%
7714 - Contracted Ord Enforcement	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	67.50	-100.0%
7715 - Contracted Zoning Administrator	1,425.00	270.00	427.8%	1,320.00	1,365.00	-3.3%	5,850.00	5,625.00	4.0%
7800 - Mileage Reimbursement	861.28	48.30	1,663.2%	1,101.52	610.08	80.6%	4,595.36	3,074.53	49.5%
7810 - Training Expense	0.00	0.00	0.0%	0.00	0.00	0.0%	1,231.20	0.00	100.0%
7830 - Interest Expense	746.49	670.00	11.4%	593.37	711.68	-16.6%	3,329.41	2,762.44	20.5%
7999 - Misc Expense	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
<b>Total Expense</b>	<b>46,084.85</b>	<b>40,299.03</b>	<b>14.4%</b>	<b>41,847.34</b>	<b>44,250.81</b>	<b>-5.4%</b>	<b>246,985.78</b>	<b>221,606.57</b>	<b>11.5%</b>
<b>Net Income</b>	<b>6,644.17</b>	<b>-39,927.16</b>	<b>116.6%</b>	<b>12,100.16</b>	<b>943.64</b>	<b>1,182.3%</b>	<b>72,242.99</b>	<b>-75,513.14</b>	<b>195.7%</b>



# Kalamazoo Area Building Authority

## Profit & Loss Budget Performance

10:13 AM

06/10/21

Accrual Basis

May 2021

	May 21	Budget	% of Budget	Jan - May 21	YTD Budget	% of Budget	Annual Budget
<b>Income</b>							
4010 · Building Permits	29,471.00	26,308.00	112.0%	175,322.00	116,237.00	150.8%	310,725.00
4015 · Special Permits	275.00	524.00	52.5%	2,750.00	2,796.00	98.4%	7,926.00
4020 · Electrical Permits	8,770.00	9,705.00	90.4%	45,639.00	40,970.00	111.4%	110,867.00
4030 · Mechanical Permits	9,061.50	8,400.00	107.9%	62,697.30	43,565.00	143.9%	116,004.00
4040 · Plumbing Permits	4,607.00	6,229.00	74.0%	25,511.00	22,909.00	111.4%	63,190.00
4100 · Zoning Administration	1,755.00	10.00	80.0%	7,275.00	50.00	68.9%	120.00
4600 · Investment Income	8.00			34.47			
<b>Total Income</b>	<b>53,947.50</b>	<b>51,176.00</b>	<b>105.4%</b>	<b>319,228.77</b>	<b>226,527.00</b>	<b>140.9%</b>	<b>608,832.00</b>
<b>Expense</b>							
6010 · Advertising and Marketing	0.00	0.00	0.0%	259.80	1,200.00	21.7%	2,000.00
6200 · Bank Fees	80.00	45.00	177.8%	463.55	225.00	206.0%	540.00
6450 · Dues & Subscriptions	0.00	0.00	0.0%	0.00	0.00	0.0%	575.00
6500 · Payroll Expenses							
6501 · Salary - Building Official	6,250.00	6,250.00	100.0%	31,562.68	34,375.00	91.8%	81,250.00
6503 · Salary - Building Inspector	5,000.00	5,000.00	100.0%	25,250.00	27,500.00	91.8%	65,000.00
6505 · Wages - Administrative	6,730.67	6,753.60	99.7%	34,136.48	37,144.80	91.9%	87,796.80
6510 · Payroll Taxes	1,406.39	1,408.13	99.9%	7,728.85	7,761.93	98.6%	18,374.59
6511 · LTD / STD / AD&D / Life	371.46	371.46	100.0%	1,857.30	1,857.30	100.0%	4,457.52
6512 · 401A (KABA)	1,103.04	1,104.42	99.9%	6,070.83	6,074.30	99.9%	14,357.44
6513 · Health Insurance	4,105.24	4,527.15	90.7%	25,002.93	22,837.44	109.5%	54,945.41
<b>Total 6500 · Payroll Expenses</b>	<b>24,966.80</b>	<b>25,414.76</b>	<b>98.2%</b>	<b>131,609.07</b>	<b>137,550.77</b>	<b>95.7%</b>	<b>326,181.76</b>
6700 · Insurance - General	947.35	940.25	100.8%	4,736.92	4,701.25	100.8%	12,433.00
6800 · Legal Fees	0.00	720.00	0.0%	2,043.00	3,600.00	56.8%	20,000.00
6810 · Computer Support (External)	195.86	200.00	97.9%	7,151.99	7,462.38	95.8%	10,588.56
6820 · Accounting Services	14.00	14.00	100.0%	8,289.33	8,339.75	99.4%	12,582.00
7100 · Office Equipment	275.07	275.07	100.0%	2,099.20	2,215.09	94.8%	4,980.32
7110 · Office Supplies	186.84	300.00	62.3%	743.41	1,500.00	49.6%	3,800.00
7115 · Postage	203.00	165.00	123.0%	595.40	505.00	117.9%	1,000.00
7125 · Computer (Hardware/Software)	0.00	0.00	0.0%	4,573.17	4,620.00	99.0%	5,987.00
7130 · Resource Materials	-42.00	0.00	100.0%	381.70	400.00	95.4%	1,000.00
7400 · Rent/Lease Expense	0.00	1,600.00	0.0%	0.00	8,000.00	0.0%	19,200.00
7420 · Lawn Care/Snow Removal	84.00	84.00	100.0%	1,108.00	1,139.00	97.3%	2,484.00
7450 · Maintenance & Repairs - Office	0.00	0.00	0.0%	396.64	420.00	94.4%	5,000.00
7500 · Utilities	302.02	326.00	92.6%	1,619.60	1,447.00	111.9%	3,424.00
7550 · Trash Removal	50.25	50.00	100.5%	197.82	250.00	79.1%	600.00
7600 · Security (Office)	0.00	0.00	0.0%	199.75	225.00	88.8%	540.00
7610 · Telephone - Office	605.37	610.00	99.2%	3,035.03	3,050.00	99.5%	7,320.00
7611 · Telephone - Cellular	123.89	150.00	82.6%	621.23	750.00	82.8%	1,800.00
7700 · Building Board of Appeals	0.00	0.00	0.0%	0.00	0.00	0.0%	375.00
7701 · At-Large/Alternate Board Member	0.00	0.00	0.0%	150.00	225.00	66.7%	1,200.00
7710 · Contracted Building Inspector	0.00	0.00	0.0%	0.00	0.00	0.0%	10,000.00
7711 · Contracted Electrical Inspector	4,090.00	4,457.00	91.8%	21,340.00	21,418.00	99.6%	53,400.00
7712 · Contracted Mechanical Inspector	4,100.00	3,282.00	124.9%	27,915.20	19,564.00	142.7%	45,600.00
7713 · Contracted Plumbing Inspector	2,650.00	2,784.00	95.2%	12,450.00	11,571.00	107.6%	31,200.00
7715 · Contracted Zoning Administrator	1,320.00	1,320.00	100.0%	5,850.00	5,850.00	100.0%	12,740.00
7800 · Mileage Reimbursement	1,101.52	1,045.00	105.4%	4,595.36	5,225.00	87.9%	1,600.00
7810 · Training Expense	0.00	0.00	0.0%	1,231.20	1,232.00	99.9%	7,000.00
7830 · Interest Expense	593.37	0.00	0.0%	3,329.41	0.00	0.0%	2,000.00
7920 · Capital Outlay	0.00	0.00	0.0%	0.00	0.00	0.0%	607,150.64
7999 · Misc Expense	0.00	0.00	0.0%	0.00	0.00	0.0%	1,681.36
<b>Total Expense</b>	<b>41,847.34</b>	<b>42,462.08</b>	<b>98.6%</b>	<b>246,985.78</b>	<b>246,835.24</b>	<b>100.1%</b>	<b>607,150.64</b>
<b>Net Income</b>	<b>12,100.16</b>	<b>8,713.92</b>	<b>138.9%</b>	<b>72,242.99</b>	<b>-20,308.24</b>	<b>-355.7%</b>	<b>1,681.36</b>

Kalamazoo Area Building Authority  
**Balance Sheet**  
As of May 31, 2021

	<u>May 31, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1001 · Cash on Hand (Register)	300.00
1022 · Savings / Consumers CU	25.00
1050 · Checking / SMBT	<u>188,805.32</u>
Total Checking/Savings	189,130.32
Accounts Receivable	
1200 · Accounts Receivable	<u>1,425.00</u>
Total Accounts Receivable	1,425.00
Other Current Assets	
1250 · Accounts Receivables / ADJ	331.00
1400 · Prepaid Items	<u>5,020.73</u>
Total Other Current Assets	<u>5,351.73</u>
Total Current Assets	195,907.05
Other Assets	
1600 · Accumulated Depreciation	-46,437.48
1900 · Capital Assets	<u>231,006.20</u>
Total Other Assets	<u>184,568.72</u>
<b>TOTAL ASSETS</b>	<b><u>380,475.77</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	<u>1,706.51</u>
Total Accounts Payable	1,706.51
Credit Cards	
2010 · CCU - Mastercard	<u>15.89</u>
Total Credit Cards	15.89
Other Current Liabilities	
2070 · Notes Payable - SMBT	125,202.20
2100 · Accrued Items	489.04
2300 · Accounts Payables / ADJ	<u>2,506.70</u>
Total Other Current Liabilities	<u>128,197.94</u>
Total Current Liabilities	<u>129,920.34</u>
Total Liabilities	129,920.34
Equity	
3010 · Net Position	178,312.44
Net Income	<u>72,242.99</u>
Total Equity	<u>250,555.43</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>380,475.77</u></b>

# BUILDING REPORT

**MAY 2021**

## **Residential / Commercial Building Permits and Construction Values**

- A. Total Number of Commercial & Agricultural Permits Issued – 6
- B. Total Construction Value for Commercial & Agricultural Permits - \$2,794,894
- C. Total Number of New Residential Construction Permits Issued – 3
- D. Total Construction Value for New Residential Permits – \$1,180,649
- E. Total Number of All Other Residential Permits Issued – 31
- F. Total Construction Value for All Other Residential Permits – \$460,254

## **Revenue / Permit Summary YTD**

- A. Total KABA Revenue in May 2021 - \$52,359.50 vs. Total KABA Revenue in May 2020 - \$42,490. **This is an increase of 23.2%.**
- B. Total Number of Permits Issued in May 2021 - 188 vs. Total Number of Permits issued in May 2020 – 190. **This is a decrease of 1.1%.**
- C. Total KABA YTD Revenue in May 2021 - \$309,903 vs. Total KABA YTD Revenue in May 2020 - \$136,113. **This is an increase of 127.7%.**
- D. Total Number of Permits Issued YTD 2021 – 958 vs. Total Number of Permits Issued this time in 2020 – 611. **This is an increase of 56.8%.**
- E. The May 2021 Revenue of \$52,359.50 is **20.6%** of the forecast for May YTD 2021 Revenue (\$253,680).
- F. The YTD 2021 Revenue of 309,903 is **50.9%** of the forecast for the entire 2021 Projected Budget of \$608,832.

## 2021 MONTHLY PERMITS BY JURISDICTION

### MONTH OF MAY 2021

JURISDICTION	PERMIT CATEGORY	# PERMITS	PERMIT REVENUE
COMSTOCK	BUILDING	10	\$ 16,353
COMSTOCK	ELECTRICAL	18	\$ 2,723
COMSTOCK	MECHANICAL	17	\$ 2,509
COMSTOCK	PLUMBING	10	\$ 1,539
COMSTOCK	SPECIAL - JURISDICTION	4	\$ 220
COMSTOCK	SPECIAL - HOMEOWNER	-	\$ -
<b>TOTAL COMSTOCK</b>		<b>59</b>	<b>\$ 23,344</b>
KALAMAZOO	BUILDING	16	\$ 2,460
KALAMAZOO	ELECTRICAL	10	\$ 1,376
KALAMAZOO	MECHANICAL	24	\$ 3,334
KALAMAZOO	PLUMBING	2	\$ 200
KALAMAZOO	SPECIAL - JURISDICTION	5	\$ 275
KALAMAZOO	SPECIAL - HOMEOWNER	-	\$ -
<b>TOTAL KALAMAZOO</b>		<b>57</b>	<b>\$ 7,645</b>
PARCHMENT	BUILDING	-	\$ -
PARCHMENT	ELECTRICAL	1	\$ 111
PARCHMENT	MECHANICAL	2	\$ 226
PARCHMENT	PLUMBING	1	\$ 265
PARCHMENT	SPECIAL - JURISDICTION	1	\$ 55
PARCHMENT	SPECIAL - HOMEOWNER	-	\$ -
<b>TOTAL PARCHMENT</b>		<b>5</b>	<b>\$ 657</b>
PINE GROVE	BUILDING	6	\$ 2,138
PINE GROVE	ELECTRICAL	7	\$ 1,158
PINE GROVE	MECHANICAL	5	\$ 917
PINE GROVE	PLUMBING	1	\$ 208
PINE GROVE	SPECIAL - JURISDICTION	1	\$ 55
PINE GROVE	SPECIAL - HOMEOWNER	-	\$ -
<b>TOTAL PINE GROVE</b>		<b>20</b>	<b>\$ 4,476</b>
RICHLAND	BUILDING	7	\$ 7,408
RICHLAND	ELECTRICAL	16	\$ 3,118
RICHLAND	MECHANICAL	9	\$ 1,665
RICHLAND	PLUMBING	9	\$ 2,205
RICHLAND	SPECIAL - JURISDICTION	-	\$ -
RICHLAND	SPECIAL - HOMEOWNER	-	\$ -
<b>TOTAL RICHLAND</b>		<b>41</b>	<b>\$ 14,396</b>
RICHLAND VILLAGE	BUILDING	1	\$ 1,212
RICHLAND VILLAGE	ELECTRICAL	1	\$ 115
RICHLAND VILLAGE	MECHANICAL	3	\$ 415
RICHLAND VILLAGE	PLUMBING	1	\$ 100
RICHLAND VILLAGE	SPECIAL - JURISDICTION	-	\$ -
RICHLAND VILLAGE	SPECIAL - HOMEOWNER	-	\$ -
<b>TOTAL RICHLAND VILLAGE</b>		<b>6</b>	<b>\$ 1,842</b>
<b>TOTAL</b>		<b>188</b>	<b>\$ 52,359.50</b>

<b>MAY 2020</b>	<b>% PREV YEAR MONTH</b>
<b>\$ 42,490</b>	<b>123.2%</b>

<b>PERMITS</b>	<b>PERMITS</b>
<b>MAY 2020</b>	<b>% 2020 - YTD</b>
<b>190</b>	<b>99%</b>



2021 MONTHLY PERMITS BY JURISDICTION

**YEAR TO DATE AS OF: MAY 2021**

JURISDICTION	PERMIT CATEGORY	# PERMITS	PERMIT REVENUE
COMSTOCK	BUILDING	75	\$ 64,692
COMSTOCK	ELECTRICAL	72	\$ 12,870
COMSTOCK	MECHANICAL	68	\$ 12,254
COMSTOCK	PLUMBING	36	\$ 6,886
COMSTOCK	SPECIAL - JURISDICTION	15	\$ 825
COMSTOCK	SPECIAL - HOMEOWNER	5	\$ 275
<b>TOTAL COMSTOCK</b>		<b>271</b>	<b>\$ 97,802</b>
KALAMAZOO	BUILDING	73	\$ 12,598
KALAMAZOO	ELECTRICAL	68	\$ 10,688
KALAMAZOO	MECHANICAL	112	\$ 21,732
KALAMAZOO	PLUMBING	44	\$ 5,772
KALAMAZOO	SPECIAL - JURISDICTION	27	\$ 1,540
KALAMAZOO	SPECIAL - HOMEOWNER	7	\$ 385
<b>TOTAL KALAMAZOO</b>		<b>331</b>	<b>\$ 52,715</b>
PARCHMENT	BUILDING	3	\$ 520
PARCHMENT	ELECTRICAL	11	\$ 2,081
PARCHMENT	MECHANICAL	9	\$ 6,986
PARCHMENT	PLUMBING	2	\$ 674
PARCHMENT	SPECIAL - JURISDICTION	2	\$ 110
PARCHMENT	SPECIAL - HOMEOWNER	0	\$ -
<b>TOTAL PARCHMENT</b>		<b>27</b>	<b>\$ 10,371</b>
PINE GROVE	BUILDING	26	\$ 13,743
PINE GROVE	ELECTRICAL	18	\$ 2,481
PINE GROVE	MECHANICAL	20	\$ 3,443
PINE GROVE	PLUMBING	9	\$ 1,890
PINE GROVE	SPECIAL - JURISDICTION	3	\$ 165
PINE GROVE	SPECIAL - HOMEOWNER	0	\$ -
<b>TOTAL PINE GROVE</b>		<b>76</b>	<b>\$ 21,722</b>
RICHLAND	BUILDING	53	\$ 81,508
RICHLAND	ELECTRICAL	61	\$ 15,601
RICHLAND	MECHANICAL	72	\$ 16,359
RICHLAND	PLUMBING	42	\$ 9,199
RICHLAND	SPECIAL - JURISDICTION	1	\$ 55
RICHLAND	SPECIAL - HOMEOWNER	1	\$ 55
<b>TOTAL RICHLAND</b>		<b>230</b>	<b>\$ 122,777</b>
RICHLAND VILLAGE	BUILDING	5	\$ 2,102
RICHLAND VILLAGE	ELECTRICAL	6	\$ 809
RICHLAND VILLAGE	MECHANICAL	8	\$ 1,071
RICHLAND VILLAGE	PLUMBING	4	\$ 535
RICHLAND VILLAGE	SPECIAL - JURISDICTION	0	\$ -
RICHLAND VILLAGE	SPECIAL - HOMEOWNER	0	\$ -
<b>TOTAL RICHLAND VILLAGE</b>		<b>23</b>	<b>\$ 4,517</b>
<b>TOTAL KABA</b>	<b>YTD</b>	<b>958</b>	<b>309,903</b>

REVENUE	REVENUE
YTD - MAY 2020	% 2020 - YTD
<b>\$ 136,113</b>	<b>227.7%</b>

REVENUE
% 2021 YTD BUDGET
<b>1.2%</b>

PERMITS	PERMITS
YTD - MAY 2020	% 2020 - YTD
<b>611</b>	<b>156.8%</b>

2021 MONTHLY CUMULATIVE TOTALS			
# PERMITS	REVENUE		
185	\$ 91,435		JAN
157	\$ 41,412		FEB
201	\$ 73,173		MAR
227	\$ 51,524		APRIL
188	\$ 52,360		MAY
-	\$ -		JUNE
-	\$ -		JULY
-	\$ -		AUG
-	\$ -		SEPT
-	\$ -		OCT
-	\$ -		NOV
-	\$ -		DEC
<b>958</b>	<b>\$ 309,903</b>		<b>2021</b>

# Monthly Building Permits Issued

06/07/2021

Permit #	Address	Work Description	Applicant Name	Date Issued	Value	Amount Billed
PB21-03-174	6359 N SHORE CV	New 2 story 5220 s.f. 3 bed, 3.5 bath singl	AVB Inc.	05/17/2021	499,212.00	\$2,845.00
PB21-03-190	6422 MEDINAH LN	New single story 4668 s.f. single family d	Snowden Builders	05/06/2021	384,545.00	\$2,191.00
PB21-03-204	9239 E EF AVE	New 1 story 3202 s.f. 4 bed 3 full bath, 2	Watts Homes & Construction	05/07/2021	296,892.00	\$1,692.00
PB21-03-208	8351 YALE AVE	Removing a half bath and laundry and rem	Mater Home Improvement	05/10/2021	7,473.00	\$170.00
PB21-03-215	8364 GULL RD	New 20' x40' post frame detached accessor	WENDZEL, ASHLEIGH D & JA	05/17/2021	12,000.00	\$170.00
PB21-03-216	8322 LAUSEN LN	New 12' X16' attached deck per plans	Mr. Handyman of Kalamazoo & St.	05/17/2021	2,880.00	\$170.00
PB21-03-225	6343 E BAY LN	Renovation/alteration to existing finished	Matrix Construction Inc.	05/20/2021	0.00	\$170.00
PB21-06-185	1102 LUM AVE	Installing a 18' x 20' pre-fabricated garage.	RICHARDSON, ANTONIETTE	05/03/2021	14,338.00	\$100.00
PB21-06-198	918 NICHOLS RD	Remove existing 17' x17' observatory and	DUTTON FRED E. TRUST	05/06/2021	3,375.00	\$50.00
PB21-06-201	3728 GRANDESSA DR.	Install 11 roof mounted PV modules per pl	Palmetto Solar	05/05/2021	0.00	\$100.00
PB21-06-202	1008 COOPER AVE	Building a new detached wheelchair ramp	Dempsey Construction	05/05/2021	3,500.00	\$100.00
PB21-06-203	3817 STONEGATE RD	Install egress window in basement per plan	West MI Glass Block	05/07/2021	0.00	\$100.00
PB21-06-206	503 LUM AVE	Remove the existing deck around a pool a	COLWELL, SIERRA A. & CHRIS	05/11/2021	11,655.00	\$170.00
PB21-06-210	2324 SKYLINE ST	Install subfloor waterguard drainage syste	Ayers Basement Systems	05/07/2021	0.00	\$170.00
PB21-06-211	3308 GREENFIELD AVE	Home demolition	TORRES, JAZMIN H.	05/07/2021	0.00	\$150.00
PB21-06-217	3430 STOLK DR	Construct 12' x 24' garage addition to exist	Capstone Home Improvement	05/14/2021	11,471.00	\$215.00
PB21-06-219	332 S KENDALL	Replace existing 2 and 3 story balconies p	All Renovations Company	05/13/2021	20,625.00	\$545.00
PB21-06-220	2400 RAVINE RD	Remove existing compactor in loading doc	CLARK LOGISTICS GROUP, XX	05/14/2021	0.00	\$215.00
PB21-06-222	727 AVONDALE DR	Replace existing windows in house, lower	BRANDT, RAYMOND & BARBA	05/18/2021	0.00	\$100.00
PB21-06-223	1129 JENKS BLVD	Building a new 12' x 18' three season room	Blackberry Systems	05/21/2021	3,240.00	\$170.00
PB21-06-224	117 W ALLEN ST	Repair roof structural damage	PRUDE, DENNIS & ET AL	05/19/2021	0.00	\$100.00
PB21-06-226	3309 GREENFIELD AVE	Garage demo	BULLIS, NANCY & BULLIS, DO	05/20/2021	0.00	\$75.00
PB21-06-229	833 NICHOLS RD	Install a new egress window system.Must	Southwest Michigan Egress Windo	05/25/2021	3,600.00	\$100.00
PB21-07-193	9031 E H AVE	New 16' x 22' attached garage with a 4' x 8	Max Haase & Son Custom Builder	05/03/2021	15,613.00	\$215.00
PB21-07-199	8938 KRUM AVE	Alteration to existing 1200 s.f. (approx) ar	Cornerstone Construction Manage	05/03/2021	0.00	\$170.00
PB21-07-207	3933 JENNINGS DR	Construct 28' x 36' detached heated access	Building Dream Construction LLC.	05/12/2021	40,148.00	\$350.00
PB21-07-209	10350 MILLER DR	Foundation and structural shell only permi	Cornerstone Construction Manage	05/14/2021	2,582,256.00	\$14,718.00
PB21-07-212	2805 N 26TH ST	Construct 8' x 35' post frame lean to existi	Ron Vegh Construction	05/07/2021	4,200.00	\$170.00

PB21-07-228	1029 RIVER ST	demo of garage	FOWLER MARCIA R	05/21/2021	0.00	\$75.00
PB21-07-233	5800 GULL RD	Permit for the erection of a 30' x 50' Temp	Chuck Friese	05/26/2021	0.00	\$100.00
PB21-07-236	109 GRANDVIEW ST	Finish basement to include one full bath, o	MILIAZZO CHRISTOPHER & L	05/28/2021	0.00	\$170.00
PB21-07-237	407 COURTNEY ST	New attached 12' x 20' deck per plans. N	LaFluer Construction	05/27/2021	3,600.00	\$170.00
PB21-07-239	2229 S SPRINKLE RD	Interior exterior renovation per plans. No	Wolverine Building	05/28/2021	0.00	\$215.00
PB21-19-126	8450 N 32ND ST	Interior build out of existing 9171 s.f. first	AVB Construction	05/13/2021	212,638.00	\$1,212.00
PB21-20-191	26188 2ND AVE	New 24' x 36' pole barn.NOTE: FOOTIN	BOYDSTON SCOTT	05/06/2021	12,960.00	\$170.00
PB21-20-200	25860 18TH AVE	New 30' x 40' pole barn per plans.NOTE:	ROBINSON JASON C	05/03/2021	18,000.00	\$170.00
PB21-20-213	31576 23RD AVE	Add 26 roof mounted PV module solar arr	Power Home Solar	05/14/2021	0.00	\$100.00
PB21-20-214	3886 22ND ST	New 1724 s/f slab on grade home with 3 b	Watts Homes & Construction	05/11/2021	212,256.00	\$1,210.00
PB21-20-221	25291 BASELINE RD	Install 1120 s.f. 3 bed, 1.5 bath used man	Bryan Winn	05/17/2021	59,320.00	\$338.00
PB21-20-235	21360 RIDGE RD	Demolish and removal of existing single w	HUIZING MICHAEL & STEPHA	05/28/2021	0.00	\$150.00

**Number of Permits:** 40

**Total Billed:** \$29,571.00

**Total Construction Value**

**\$4,435,797.00**

Population: All Records  
 Permit.DateIssued in <Previous month> [05/01/21 - 05/31/21]  
 AND  
 Permit.Type = Building

# Monthly Trade Permits Issued

06/07/2021

Permit #	Address	Work Description	Applicant Name	Date Issued	Amount Billed
<b>Electrical</b>					
PE21-03-182	8129 W STURTEVANT ST	New home	Consolidated Electric Contractors	05/03/2021	\$326.00
PE21-03-190	6359 N SHORE CV	Temp service only	Esper Electric	05/06/2021	\$110.00
PE21-03-191	6472 N SHORE CV	New home	Esper Electric	05/06/2021	\$288.00
PE21-03-193	8222 W STURTEVANT ST	Service inspection under Permit # PE21-03-167	Consolidated Electric Contractors	05/07/2021	\$326.00
PE21-03-199	10765 M-43 HWY	New home	Jason Fitch	05/11/2021	\$226.00
PE21-03-200	8105 ENGELWOOD AVE	Electric for pole barn	Steensma Lawn & Power	05/12/2021	\$110.00
PE21-03-203	8351 YALE AVE	Generator install	Lamplighter Electric	05/13/2021	\$185.00
PE21-03-205	6730 M-89 HWY	Kitchen remodel	Morgan Electrical Services Inc	05/17/2021	\$120.00
PE21-03-214	6812 E E	Generator install	Lamplighter Electric	05/24/2021	\$333.00
PE21-03-219	6838 E E	New home	Lamplighter Electric	05/24/2021	\$333.00
PE21-03-222	5700 N 28TH ST	New Home	Windemuller Electric	05/21/2021	\$182.00
PE21-03-224	6080 N 31ST ST	New underground primary feeder to new building 670	Alliance Electric Of Michigan	05/24/2021	\$110.00
PE21-03-226	8855 E B AVE	Generator install	JG Services Company LLC	05/26/2021	\$105.00
PE21-03-227	7763 PRAIRIE CROSSINGS I	Service upgradeER# 1056943161	Yes Electric LLC	05/26/2021	\$127.00
PE21-03-228	7763 PRAIRIE CROSSINGS I	Solar array	Yes Electric LLC	05/26/2021	\$127.00
PE21-03-228	5236 STONE OAK LN	Solar array	Yes Electric LLC	05/26/2021	\$127.00
PE21-03-231	5633 E CD AVE	Generator install	Steensma Lawn & Power	05/27/2021	\$110.00
PE21-06-186	3728 GRANDESSA DR.	Solar array	Palmetto Solar	05/05/2021	\$101.00
PE21-06-189	1986 SPRINKLE RD	Replace existing wall sign on building and replace face on	Burkett Signs Inc.	05/10/2021	\$115.00
PE21-06-201	415 N ARLINGTON ST	AC replacement	SGI Heating & Cooling	05/17/2021	\$106.00
PE21-06-206	2921 NICHOLS RD	Service upgrade to 200A	RW Electrical, LLC	05/17/2021	\$105.00
PE21-06-208	139 S BERKLEY ST	Service upgrade. Add circuits	Lamplighter Electric	05/18/2021	\$130.00
PE21-06-209	2334 TAMRACK ST	Service upgrade. Add circuits	Lamplighter Electric	05/18/2021	\$120.00
PE21-06-213	4274 RAVINE RD	Installation of transfer switch and all cables and conduits	GR Electric	05/24/2021	\$156.00
PE21-06-221	4301 W MAIN ST	Cleared panel after fire. Set temporary power to existing	Webster Electric Co	05/21/2021	\$136.00
PE21-06-223	4372 WINDING WAY	Storage addition	PAULSEN, DOUGLAS & JESSICA	05/24/2021	\$202.00
PE21-06-233	3413 GRACE RD	Service upgrade	W.E. Harrison Electric	05/28/2021	\$205.00
PE21-07-162	8691 E MAIN ST	Addition	Vroma Electrical Services	05/03/2021	\$156.00
PE21-07-173	1297 MERRY BROOK ST	Kitchen remodel	Jackson Electric	05/03/2021	\$176.00
PE21-07-183	6035 GULL RD	Replace 2 Bell logos, 2 channel letters, install LED border	RWL Sign Co LLC	05/03/2021	\$145.00
PE21-07-184	5530 E H AVE	Service replacement	Esper Electric	05/04/2021	\$105.00
PE21-07-185	2975 INTERSTATE PKWY	400 AMP service for new buildingER#1056568040	Egly Electric	05/04/2021	\$130.00
PE21-07-187	4906 N 35TH ST	100 AMP service upgrade	Hi-Tech Electric	05/05/2021	\$105.00



PE21-07-188	6310 WILLOW BROOK DR	Temp service and rewire home after fire	Webster Electric Co	05/05/2021	\$361.00
PE21-07-192	6176 TWILIGHT AVE	Addition	Country Lane Electric	05/07/2021	\$156.00
PE21-07-194	8546 E G AVE	Install new service wire to panel	McFanin Electric	05/07/2021	\$105.00
PE21-07-196	9559 DAYLILY LN	Generator install	Steensma Lawn & Power	05/10/2021	\$110.00
PE21-07-197	4221 AUTUMN JOY ST	Generator install	Steensma Lawn & Power	05/10/2021	\$110.00
PE21-07-204	84 HENNING ST	Corrections to violations from 5/12/21 inspection (PE20-07	Ruphos A. Brown	05/14/2021	\$95.00
PE21-07-207	6198 ORMADA DR	200 AMP service upgrade, 14 GFCI receptacles, outside	Dan Wood Co	05/17/2021	\$134.00
PE21-07-212	3035 S 26TH ST	Bath remodel	Bullard Brothers	05/21/2021	\$155.00
PE21-07-217	561 MARINE CT	200 AMP service upgrade	STEVE ANDERSON	05/24/2021	\$105.00
PE21-07-218	9100 E MICHIGAN AVE	Addition	Woolsey Electric, Inc.	05/20/2021	\$310.00
PE21-07-229	10125 CASTLE CREEK CIR	Installing car charging outlet	Tishhouse Electric	05/27/2021	\$104.00
PE21-07-230	109 GRANDVIEW ST	Basement finish	MILLAZZO CHRISTOPHER & LC	05/28/2021	\$161.00
PE21-18-211	311 E THOMAS	200 AMP service upgradeER# 1057319914	Dan Wood Co	05/18/2021	\$111.00
PE21-19-202	9373 E DE AVE	Service change, furnace & AC circuits	Hi-Tech Electric	05/13/2021	\$115.00
PE21-20-180	26188 2ND AVE	Pole barn	BOYDSTON SCOTT	05/06/2021	\$131.00
PE21-20-195	31576 23RD AVE	Solar array	Power Home Solar	05/14/2021	\$147.00
PE21-20-198	22822 5TH AVE	Electric for pole barn	William Thompson	05/10/2021	\$127.00
PE21-20-215	24916 8TH AVE	New service drop to pole barn: meter socket, 100 amp	MORTIMORE SHAWN D & KIMI	05/19/2021	\$136.00
PE21-20-216	818 40 HWY # M	Changing electrical from overhead to underground	Haveman Electric	05/24/2021	\$110.00
PE21-20-220	33438 PINEDALE LN	New homeER# 1057144512	Consolidated Electric Contractors	05/20/2021	\$335.00
PE21-20-234	22584 27 1/2 ST	New manufactured home	Gregg'O Electric	05/28/2021	\$172.00

**Number of Permits: 53**

**Total Billed: \$8,601.00**

**Mechanical**

PM21-03-243	8222 W STURTEVANT ST	New home	B & A Mechanical	05/06/2021	\$245.00
PM21-03-248	10422 GULL HILLS DR	AC replacements	Rogers Refrigeration	05/10/2021	\$155.00
PM21-03-252	9856 W GULL LAKE DR	Fireplace install	Sackett's Fireplace LLC	05/10/2021	\$170.00
PM21-03-257	8105 ENGELWOOD AVE	Generator install	Steensma Lawn & Power	05/12/2021	\$130.00
PM21-03-263	6812 E E	New home	Nieboer Heating & Cooling	05/17/2021	\$265.00
PM21-03-264	6838 E E	New home	Nieboer Heating & Cooling	05/17/2021	\$265.00
PM21-03-270	6343 E BAY LN	Basement remodel/finish	Dimensional HVAC	05/20/2021	\$180.00
PM21-03-280	6080 N 31ST ST	Generator install	Alliance Electric Of Michigan	05/28/2021	\$130.00
PM21-03-293	6090 E F AVE	AC replacement	Vredevoogd Heating & Cooling	05/28/2021	\$125.00
PM21-06-230	3225 RED CLOVER RD	Gas line to generator	Wood Brothers	05/07/2021	\$130.00
PM21-06-237	1310 CALHOUN ST	Furnace & AC replacement	Eric Dale Heating & AC	05/03/2021	\$155.00
PM21-06-238	1309 SUNNYSIDE DR	Water heater replacement	Dan Wood Co	05/03/2021	\$101.00
PM21-06-239	4928 WESTON AVE	Furnace replacement	Bel Aire Heating & Air	05/03/2021	\$125.00

PM21-06-240	4715 THISTLE MILL COURT	Replace furnace, AC, humidifier, and water heater	Nieboer Heating & Cooling	05/06/2021	\$171.00
PM21-06-241	540 N DARTMOUTH ST	Fan in new bathroom	POWELL, MARK L. & JAME M. &	05/17/2021	\$145.00
PM21-06-254	3511 MEADOWCROFT AVE	AC replacement	Bel Aire Heating & Air	05/10/2021	\$125.00
PM21-06-258	415 N ARLINGTON ST	AC replacement	SGI Heating & Cooling	05/17/2021	\$125.00
PM21-06-259	3314 W MAIN 304	Water heater replacement	Royal Comfort Mechanical	05/14/2021	\$101.00
PM21-06-260	3328 OLD FARM RD	Water heater replacement	Dan Wood Co	05/14/2021	\$101.00
PM21-06-261	2307 OLMSTEAD RD	AC install	Bel Aire Heating & Air	05/14/2021	\$125.00
PM21-06-262	2238 DOUGLAS AVE	Furnace replacement	Nieboer Heating & Cooling	05/20/2021	\$125.00
PM21-06-265	2012 HEATHER LANE	Furnace & AC replacement	Dan Wood Co	05/17/2021	\$155.00
PM21-06-266	3607 N WESTNEDGE AVE	AC install	Bel Aire Heating & Air	05/17/2021	\$125.00
PM21-06-267	2124 CHAPARRAL ST	AC replacement	Bel Aire Heating & Air	05/17/2021	\$125.00
PM21-06-272	208 PINECOVE CIR	AC replacement	Luke VanderHill	05/28/2021	\$125.00
PM21-06-273	743 BETH AVE	AC replacement	Luke VanderHill	05/28/2021	\$125.00
PM21-06-274	1711 W G AVE	Furnace replacement	Luke VanderHill	05/24/2021	\$125.00
PM21-06-275	3015 NICHOLS RD	Rooftop unit replacement for activity building Permit	Mall City Mechanical	05/21/2021	\$155.00
PM21-06-281	4732 THISTLE MILL CT	Replace furnace, AC, and humidifier	Bel Aire Heating & Air	05/24/2021	\$165.00
PM21-06-283	2301 STRAWBERRY LANE	AC install	Dan Wood Co	05/25/2021	\$125.00
PM21-06-286	1902 COLGROVE AVE Bldg	AC replacements (Apts 101 and 302)	W Soule & Company	05/27/2021	\$200.00
PM21-06-290	2134 SUNSPRITE DR.	Furnace & AC replacement	Benjamin Farrer	05/27/2021	\$185.00
PM21-06-291	4778 CYPRESS CREEK LAN	Pool heater	Lagenour Heating & Cooling	05/28/2021	\$195.00
PM21-07-235	8938 KRUM AVE	Add 1 exhaust fan and 2 transfer grills	Pro Services	05/03/2021	\$136.00
PM21-07-244	6035 GULL RD	Rework walk in cooler/install walk in freezer work	Armoek Mechanical	05/06/2021	\$286.50
PM21-07-246	2940 SUNNYCREST DR	Addition: Mini split heat pump	Craft Mechanical	05/10/2021	\$125.00
PM21-07-249	6938 CADE AVE	Water heater replacement	Dan Wood Co	05/10/2021	\$101.00
PM21-07-250	9559 DAYLILY LN	Generator install	Steenasma Lawn & Power	05/10/2021	\$130.00
PM21-07-251	4221 AUTUMN JOY ST	Generator install	Steenasma Lawn & Power	05/10/2021	\$130.00
PM21-07-255	459 PICKARD ST	Furnace & AC replacement	Bel Aire Heating & Air	05/10/2021	\$155.00
PM21-07-256	2971 CASPER ST	Furnace & AC replacement	Seasonal Comfort	05/11/2021	\$155.00
PM21-07-268	6543 CRESTWOOD AVE	AC replacement	Boniface Heating & AC	05/18/2021	\$125.00
PM21-07-271	2595 S SPRINKLE RD	Install 60 LF of 6" ductile iron pipe with 5" storks FDC	Cripps Fontaine Excavating	05/20/2021	\$115.00
PM21-07-276	5804 HEATH AVE	Furnace & humidifier replacement	Vredevoogd Heating & Cooling	05/21/2021	\$135.00
PM21-07-278	2775 S 26TH ST	Rooftop unit install	JP Heating & Air Conditioning Inc	05/24/2021	\$125.00
PM21-07-282	3035 S 26TH ST	Replace bath exhaust fan	Eltre Heating & Cooling Service LLC	05/25/2021	\$100.00
PM21-07-284	8870 MARSH CREEK CIR	AC replacement	Bel Aire Heating & Air	05/25/2021	\$125.00
PM21-07-287	3929 BROKEN RIDGE CIR	Replace 2 furnaces, 2 AC's, and 2 humidifiers	Bel Aire Heating & Air	05/26/2021	\$235.00
PM21-07-288	6065 GULL RD	Install 2 refrigerant pump skids and 1 heat exchanger skid	Deem LLC	05/26/2021	\$205.00
PM21-07-289	109 GRANDVIEW ST	Basement finish: ductwork (4 supply & 2 return openings),	Bel Aire Heating & Air	05/28/2021	\$125.00
PM21-18-285	119 HAYMAC	AC replacement	Bel Aire Heating & Air	05/26/2021	\$125.00

PM21-18-292	517 HAMILTON	Water heater replacement	Dan Wood Co	05/28/2021	\$101.00
PM21-19-242	9373 E DE AVE	Furnace, A.C. and humidifier replacement	Bel Aire Heating & Air	05/05/2021	\$165.00
PM21-19-247	9475 RICHWOOD AVE	Furnace replacement	Dale W Hubbard Inc	05/10/2021	\$125.00
PM21-19-277	8681 GULL RD	Heat mini split system	Bel Aire Heating & Air	05/21/2021	\$125.00
PM21-20-236	28197 NORTHERN BLUFF I	Water heater replacement	Bel Aire Heating & Air	05/03/2021	\$101.00
PM21-20-245	3886 22ND ST	New home	JP Heating & Air Conditioning Inc	05/11/2021	\$255.00
PM21-20-253	24916 8TH AVE	LP Tank set	Hopkins LP Gas, LLC	05/10/2021	\$115.00
PM21-20-269	33438 PINEDALE LN	New home	B & A Mechanical	05/19/2021	\$251.00
PM21-20-279	22584 27 1/2 ST	New manufactured home setup	Portage Heating & Air	05/24/2021	\$195.00

**Number of Permits: 60**

**Total Billed: \$9,065.50**

**Plumbing**

PP21-03-115	6441 MEDINAH LN	New home	Portage Plumbing	05/17/2021	\$278.00
PP21-03-119	8254 W STURTEVANT ST	New home	Superior Plumbing Services	05/07/2021	\$260.00
PP21-03-120	6654 E E AVE	New home	Elite Plumbing	05/07/2021	\$275.00
PP21-03-121	9239 E EF AVE	New home	Portage Plumbing	05/07/2021	\$293.00
PP21-03-123	10765 M-43 HWY	Detached garage with full bath	Orlando Plumbing	05/13/2021	\$233.00
PP21-03-125	8351 YALE AVE	Kitchen remodel	Pipeline Services	05/12/2021	\$155.00
PP21-03-130	6422 MEDINAH LN	New home with finished basement	Velco Plumbing	05/21/2021	\$313.00
PP21-03-133	6359 N SHORE CV	New home with finished basement	Elite Plumbing	05/21/2021	\$298.00
PP21-03-134	10451 W GULL LAKE DR	Water heater replacement	Service Professor	05/26/2021	\$100.00
PP21-06-116	1817 NAZARETH RD	Tub replacement	Ohio Bath Solutions	05/17/2021	\$100.00
PP21-06-128	725 TURWILL LN	Insert acrylic tub and wall liner, replace valve fixture	Ohio Bath Solutions	05/17/2021	\$100.00
PP21-07-112	3234 DELLWOOD ST	Tub to shower conversion	Ohio Bath Solutions	05/06/2021	\$100.00
PP21-07-114	8938 KRUM AVE	Install trench drain and approx. 80' of sanitary piping	Pro Services	05/03/2021	\$153.00
PP21-07-117	6035 GULL RD	Rework/replace bathroom fixtures/floor drains	Armock Mechanical	05/06/2021	\$190.00
PP21-07-118	5607 LANTANA AVE	Remodel - replacing new shower/tub, toilet, vanity & Sewer connection	West's Plumbing	05/07/2021	\$115.00
PP21-07-124	4188 SARATOGA AVE	Stubbing in plumbing for future bathroom in garage	Richards Sewer & Septic	05/12/2021	\$100.00
PP21-07-126	3933 JENNINGS DR	Install acrylic tub liner and wall surround over existing.	Rhino's Plumbing	05/12/2021	\$163.00
PP21-07-131	5165 WILLETTE AVE	New home	Ohio Bath Solutions	05/28/2021	\$100.00
PP21-07-132	3238 WYNGATE MDW	Bath remodel	Helmus Plumbing Services, Inc	05/20/2021	\$285.00
PP21-07-135	3035 S 26TH ST	Addition: master bathroom addition with laundry hookup	Orlando Plumbing	05/26/2021	\$155.00
PP21-07-136	8691 E MAIN ST	Warehouse Phase 2	Apex Plumbing LLC	05/27/2021	\$178.00
PP21-18-127	101 EUNICE	Sewer connection	Great Lakes Plumbing	05/13/2021	\$265.00
PP21-19-129	9373 E DE AVE	New home	Modern Septic Tank Engineers Inc	05/18/2021	\$100.00
PP21-20-122	3886 22ND ST		Portage Plumbing	05/11/2021	\$208.00

**Number of Permits:** 24

**Total Billed:** \$4,517.00

**Number of Permits:** 137

**Total Billed:** \$22,183.50

Population: All Records

Permit:PermitType = Electrical OR

Permit:PermitType = Mechanical OR

Permit:PermitType = Plumbing

AND

Permit.DateIssued in <Previous month> [05/01/21 - 05/31/21]

# Monthly Property Maintenance Requests

06/07/2021

## Special Permit

Permit #	Job Address	Parcel Number	Owner	Date Entered	Fee Total
PS17-06-087	3308 GREENFIELD AV	06-24-405-720	NONATO, OMAR & LU	11/06/2017	\$110.00
<b>Work Description:</b> Building Code Violation					
<b>Inspections:</b>	05/03/2021	Property Maintenance Inspectio	Disapproved		
<b>Inspections:</b>	11/06/2017	Property Maintenance Inspectio	Disapproved		
PS21-06-050	2513 CIMARRON DR	06-11-135-450	COWLEY, STEVEN D.	05/04/2021	\$55.00
<b>Work Description:</b> Property Maintenance request from Kalamazoo					
<b>Inspections:</b>	05/07/2021	Property Maintenance Inspectio	Disapproved		
PS21-06-051	2716 NICHOLS RD	06-05-310-260	HEATH, RICHARD AND	05/04/2021	\$55.00
<b>Work Description:</b> Property Maintenance request from Kalamazoo					
<b>Inspections:</b>	05/06/2021	Property Maintenance Inspectio	Not Ready		
PS21-06-054	2809 LAKE ST	06-24-306-590	LIEU, YEN	05/05/2021	\$55.00
<b>Work Description:</b> Property Maintenance request from Kalamazoo					
<b>Inspections:</b>	05/05/2021	Property Maintenance Inspectio	Disapproved		
PS21-06-056	4301 W MAIN ST	06-18-330-012	KELGAV, LLC	05/17/2021	\$55.00
<b>Work Description:</b> Property Maintenance request from Kalamazoo Township Fire Dept.					
<b>Inspections:</b>	05/18/2021	Property Maintenance Inspectio	Disapproved		
PS21-07-049	1207 N 35TH ST	07-13-105-090	MAILE CHARLES R	04/30/2021	\$55.00
<b>Work Description:</b> Property Maintenance request from Comstock					
<b>Inspections:</b>	05/03/2021	Property Maintenance Inspectio	Disapproved		
PS21-07-055	5791 COMSTOCK AVE	07-19-242-140	DAVIS RENTALS LLC	05/07/2021	\$55.00
<b>Work Description:</b> Property Maintenance request from Comstock					
<b>Inspections:</b>	05/10/2021	Property Maintenance Inspectio	Disapproved		

PS21-07-057	241 PARCOM ST	07-20-105-270	BLAISDELL DONALD K	05/19/2021	\$55.00
<b>Work Description:</b>	Property Maintenance request from Comstock				
<b>Inspections:</b>	05/20/2021	Property Maintenance Inspectio	Disapproved		
PS21-07-060	5031 GULL RD	07-06-355-020	TUSTIN MIKE & ROXA	05/27/2021	\$55.00
<b>Work Description:</b>	Property Maintenance request from Comstock				
<b>Inspections:</b>	05/27/2021	Property Maintenance Inspectio	Disapproved		
PS21-18-025	415 GLENDALE BLVD	06-02-180-680	RAPACZ STANLEY & M	03/16/2021	\$110.00
<b>Work Description:</b>	Property Maintenance request from Parchment				
<b>Inspections:</b>	05/10/2021	Property Maint. Re-inspection	Approved		
<b>Inspections:</b>	03/16/2021	Property Maintenance Inspectio	Disapproved		
PS21-20-052	20655 40 HWY # M	80-15-031-011-10	DEMANN ARNOLDE	05/04/2021	\$55.00
<b>Work Description:</b>	Property Maintenance request from Pine Grove				
<b>Inspections:</b>	05/04/2021	Property Maintenance Inspectio	Disapproved		

**Total Permits For Type: 11**  
**Total Fees For Type: \$715.00**

## Report Summary

**Grand Total Fees: \$715.00**  
**Grand Total Permits: 11**

Population: All Records  
Permit.Category = Jurisdiction  
Request AND  
Permit.PermitType = Special  
Permit AND  
Permit.Status = HOLD (FEE)  
AND  
Inspection.Date:TimeScheduled in  
<Previous month> [05/01/21 -  
05/31/21]

Presentation

by

Jordan Smith, CPA

Maner Costerisan

April 30, 2021

To the Board of Directors  
Kalamazoo Area Building Authority

We have audited the financial statements of the Kalamazoo Area Building Authority (the Authority) for the years ended December 31, 2020 and 2019. 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 April 2, 2021. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Kalamazoo Area Building Authority are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the Authority 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 estimate affecting the financial statements was:

Management's estimate of the depreciation expense is based on the useful lives of the capital assets. We evaluated the key factors and assumptions used to develop the estimates of the useful lives for capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

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



### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Material misstatements were not detected as a result of our auditing procedures.

### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated April 30, 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 Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority'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 management's discussion and analysis, which is required supplementary information (RSI) 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.

### Restriction on Use

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

Very truly yours,

*Maney Costerian PC*

*Kalamazoo Area Building Authority  
Kalamazoo County, Michigan*

**FINANCIAL STATEMENTS**

*Years ended December 31, 2020 and 2019*

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Kalamazoo Area Building Authority  
Kalamazoo, Michigan

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Kalamazoo Area Building Authority (the Authority) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the Authority'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 an opinion 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 opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Kalamazoo Area Building Authority as of December 31, 2020 and 2019, and the respective changes in financial position and cash flows thereof for the years 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, as identified in the table of contents, 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.

*Maney Costeiran PC*

April 30, 2021

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

The following discussion and analysis is intended as a narrative overview of the Kalamazoo Area Building Authority's (the Authority) operations over the two recent fiscal years and its financial condition on December 31, 2020 and 2019. Please read it in conjunction with the Authority's financial statements.

**FINANCIAL HIGHLIGHTS**

- The Authority's total net position increased by \$23,698 in 2020 and increased by \$42,306 in 2019.
- Total net position was reported in the amount of \$178,312 (\$154,614 at December 31, 2019), with unrestricted net position of \$123,442 (\$111,599 at December 31, 2019).

**Overview of the financial statements**

The Statement of Net Position reports all of the Authority's assets and liabilities, along with the difference between the two, which is identified as the net position. Over time, increases or decreases in net position may serve as a useful indicator as to whether the Authority's financial position is improving or deteriorating. However, other factors must also be considered when evaluating the overall financial position.

The Statement of Activities shows how the Authority's net position changed during the fiscal year. All changes in net position are reported when the underlying events giving rise to the changes occur, regardless of the timing of related cash flows. Therefore, 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 vacation leave). This statement should help the reader to answer the question: Is the Authority better or worse off as a result of this year's activities?

The Statement of Cash Flows presents the Authority's cash receipts and disbursements during the fiscal year, classified by principal sources and uses.

**Funds**

The accounts of the Authority are organized within a single fund, its Operating Fund. This fund accounts for the expenses involved in providing inspection services to customers within the member townships who are charged fees to recover the costs of operation. This fund uses accrual accounting, which is the same method used by private-sector businesses.

The notes to the basic financial statements provide additional information that is necessary to understand the data reported in the financial statements.

**FINANCIAL ANALYSIS OF THE AUTHORITY AS A WHOLE**

**Net position**

Net position may serve, over time, as a useful indicator of the Authority's financial position. In the Authority's case, assets exceeded liabilities at the end of fiscal year 2020 by \$178,312 compared to \$154,614 at the end of fiscal year 2019 and \$112,308 in 2018. The Authority's net investment in capital assets, a component of the total net position, amounts to \$54,870 at the end of fiscal year 2020, compared to balances of \$43,015 and \$62,485 for 2019 and 2018, respectively. The Authority uses these capital assets to provide essential services to its customers; consequently, these assets are not available to be liquidated for future spending needs.

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

*Condensed financial information*

*Net position*

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Current assets	\$ 135,479	\$ 122,922	\$ 58,103
Capital assets	<u>184,569</u>	<u>183,015</u>	<u>62,485</u>
Total assets	<u>320,048</u>	<u>305,937</u>	<u>120,588</u>
Long-term debt	129,699	140,000	-
Current and other liabilities	<u>12,037</u>	<u>11,323</u>	<u>8,280</u>
Total liabilities	<u>141,736</u>	<u>151,323</u>	<u>8,280</u>
Net assets:			
Net investment in capital assets	54,870	43,015	62,485
Unrestricted	<u>123,442</u>	<u>111,599</u>	<u>49,823</u>
Total net position	<u>\$ 178,312</u>	<u>\$ 154,614</u>	<u>\$ 112,308</u>

**Changes in net position**

The Authority's total revenues of \$590,118 in 2020 were \$89,573 lower than total revenues in 2019 (\$679,691). The Authority's operating revenues come from its customers for building and trade inspections, and plan review fees. These charges comprise 99 percent of the Authority's revenues. Total 2020 expenses of \$566,420 were \$70,965 lower than the total 2019 expenses (\$637,385). Revenues decreased due to reduction in inspection activity, due to the pandemic lock down. Expenses decreased primarily due to lower personnel costs and professional services due to decreased activity from 2019.

The Authority's total revenues of \$679,691 in 2019 were \$232,203 higher than total revenues in 2018 (\$447,488). The Authority's operating revenues come from its customers for building and trade inspections, and plan review fees. These charges comprise 99 percent of the Authority's revenues. Total 2019 expenses of \$637,385 were \$130,209 higher than the total 2018 expenses (\$507,176). Revenues increased due to increased inspection activity. Expenses increased primarily due to higher personnel costs and professional services due to increased activity from 2018 in addition to a loss of \$52,273 on disposal of assets.



Condensed financial information  
Changes in net position

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Operating revenues	\$ 589,956	\$ 679,423	\$ 447,312
Nonoperating revenues - interest	<u>162</u>	<u>268</u>	<u>176</u>
Total revenues	<b>590,118</b>	679,691	447,488
Operating expenses	<b>558,327</b>	584,722	507,176
Nonoperating expenses:			
Interest expense	8,093	390	-
Loss on disposal of assets	<u>-</u>	<u>52,273</u>	<u>-</u>
Total expenses	<u>566,420</u>	<u>637,385</u>	<u>507,176</u>
Changes in net position	<u>\$ 23,698</u>	<u>\$ 42,306</u>	<u>\$ (59,688)</u>
Net position at end of year	<u>\$ 178,312</u>	<u>\$ 154,614</u>	<u>\$ 112,308</u>

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital assets**

The Authority's investment in capital assets was as follows:

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Land	\$ 21,000	\$ 21,000	\$ -
Office equipment	4,741	607	3,186
Building	158,828	161,408	-
Leasehold improvements	<u>-</u>	<u>-</u>	<u>59,299</u>
Totals	<u>\$ 184,569</u>	<u>\$ 183,015</u>	<u>\$ 62,485</u>

More detailed information about the Authority's capital assets is presented in Note 3 of the notes to the financial statements.

**Debt**

At the end of the fiscal year, the Authority had long-term debt outstanding in the amount of \$129,699, which represents a decrease of \$10,301. Timely principal payments, in the amount of \$10,301, were made which reduced long-term debt.

More detailed information about the Authority's long-term obligations is presented in Note 5 of the notes to the basic financial statements.

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

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**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The Authority continues to develop uniform processes and information to implement the combination of inspections activities within its member townships and to actively recruit new municipal members.

**CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT**

Questions regarding any information provided in this report or requests for additional financial information should be addressed to:

Kalamazoo Area Building Authority  
2322 Nazareth Road  
Kalamazoo, MI 49048

**BASIC FINANCIAL STATEMENTS**

**Kalamazoo Area Building Authority**

**STATEMENTS OF NET POSITION**

December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Current assets:		
Cash	\$ 126,504	\$ 114,538
Accounts receivable	474	1,013
Prepaid items	<u>8,501</u>	<u>7,371</u>
Total current assets	<u>135,479</u>	<u>122,922</u>
Noncurrent assets:		
Capital assets not being depreciated	21,000	21,000
Capital assets, net of depreciation	<u>163,569</u>	<u>162,015</u>
Total noncurrent assets	<u>184,569</u>	<u>183,015</u>
Total assets	<u>320,048</u>	<u>305,937</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	3,129	2,717
Accrued wages	8,194	6,306
Other accrued liabilities	225	616
Compensated absences due within one year	489	1,684
Notes payable due within one year	<u>10,243</u>	<u>9,178</u>
Total current liabilities	<u>22,280</u>	<u>20,501</u>
Noncurrent liabilities:		
Note payable	<u>119,456</u>	<u>130,822</u>
Total liabilities	<u>141,736</u>	<u>151,323</u>
<b>NET POSITION</b>		
Net investment in capital assets	54,870	43,015
Unrestricted	<u>123,442</u>	<u>111,599</u>
Total net position	<u>\$ 178,312</u>	<u>\$ 154,614</u>

See notes to financial statements

Kalamazoo Area Building Authority

**STATEMENTS OF ACTIVITIES**

Years ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>OPERATING REVENUES</b>		
Permits:		
Building	\$ 288,433	\$ 342,192
Electrical	103,567	114,666
Mechanical	124,344	125,507
Plumbing	49,266	67,552
Special	6,232	10,010
Ordinance enforcement	166	1,870
Zoning administration	<u>17,948</u>	<u>17,626</u>
Total operating revenues	<u>589,956</u>	<u>679,423</u>
<b>OPERATING EXPENSES</b>		
Personnel costs	232,554	232,046
Employee benefits	88,513	73,839
Contracted inspections:		
Electrical	51,450	54,050
Mechanical	54,806	48,047
Plumbing	28,597	31,380
Ordinance enforcement	68	1,019
Zoning administration	13,465	13,760
Professional services	19,895	34,651
Computer support and operations	15,701	12,425
Operating supplies	8,049	9,744
Resource materials	-	1,151
Maintenance and utilities	7,938	7,477
Insurance	11,159	9,008
Telephones	8,769	8,217
Vehicle expense	10,003	12,431
Staff recruiting and training	-	55
Rent expense	-	25,443
Miscellaneous	589	2,282
Depreciation	<u>6,771</u>	<u>7,697</u>
Total operating expenses	<u>558,327</u>	<u>584,722</u>
<b>OPERATING INCOME</b>	<u>31,629</u>	<u>94,701</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Interest	162	268
Interest expense	(8,093)	(390)
Loss on disposal of assets	<u>-</u>	<u>(52,273)</u>
Total nonoperating revenues (expenses)	<u>(7,931)</u>	<u>(52,395)</u>
<b>CHANGE IN NET POSITION</b>	23,698	42,306
<b>NET POSITION - BEGINNING</b>	<u>154,614</u>	<u>112,308</u>
<b>NET POSITION - ENDING</b>	<u>\$ 178,312</u>	<u>\$ 154,614</u>

See notes to financial statements

**Kalamazoo Area Building Authority**

**STATEMENTS OF CASH FLOWS**

*Years ended December 31, 2020 and 2019*

	<u>2020</u>	<u>2019</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers and members	\$ 590,495	\$ 680,461
Payments to vendors and suppliers	(320,111)	(342,445)
Payments to employees	(231,861)	(230,967)
Net cash provided by operating activities	<u>38,523</u>	<u>107,049</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Proceeds from debt issuance	-	140,000
Acquisition of capital assets	(8,325)	(180,500)
Principal payments on long term debt	(10,301)	-
Interest paid on long term debt	(8,093)	(390)
Net cash (used in) capital and related financing activities	<u>(26,719)</u>	<u>(40,890)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	162	268
<b>NET INCREASE IN CASH</b>	11,966	66,427
<b>CASH - BEGINNING</b>	<u>114,538</u>	<u>48,111</u>
<b>CASH - ENDING</b>	<u>\$ 126,504</u>	<u>\$ 114,538</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income	\$ 31,629	\$ 94,701
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	6,771	7,697
(Increase) decrease in:		
Accounts receivable	539	1,038
Prepaid expenses	(1,130)	570
Increase (decrease) in:		
Accounts payable	412	(157)
Accrued wages	1,888	1,045
Other accrued liabilities	(391)	471
Compensated absences	(1,195)	1,684
Net cash provided by operating activities	<u>\$ 38,523</u>	<u>\$ 107,049</u>

*See notes to financial statements*

**Kalamazoo Area Building Authority**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Kalamazoo Area Building Authority (the Authority) conform to accounting principles generally accepted in the United States of America (hereinafter referred to as generally accepted accounting principles) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies.

*Reporting entity:*

As required by generally accepted accounting principles, these financial statements present the Authority (located in Kalamazoo County); management has determined that there are no other entities for which the Authority is financially accountable.

These financial statements include all the operations of the Authority, a municipal joint venture. The Authority is a separate legal entity governed by an Authority Board established under Section 7 of the Urban Cooperation Act. The Authority was originally created under the provisions of Public Act 7 of 1967 (Ex. Sess.), as amended, through an agreement entered into by the Charter Townships of Comstock and Kalamazoo. The Authority regulates and controls building construction within Comstock Township, Kalamazoo Township, City of Parchment, Pine Grove Township, Richland Township, and the Village of Richland and has the power to administer and enforce the State Construction Code within the boundaries of each such unit. The purpose of the Authority is to administer and enforce the Michigan State Construction Code within its member municipalities.

*Basis of accounting:*

The Authority uses the accrual basis of accounting to account for its operations. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

*Operating revenues and expenses:*

The Authority distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with principal ongoing operations. Operating revenues represent charges to customers for sales and services. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

*Assets, liabilities, and equity:*

*Cash* - Cash is considered to be demand deposits.

*Receivables* - All receivables are considered to be fully collectible and are due within one year.

*Capital assets* - Capital assets, which include property, equipment, and vehicles, are defined by the Authority as assets with an initial, individual cost of more than \$2,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. 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.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Equipment	5 - 7 years
Buildings	7- 30 years
Software	3 years

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Assets, liabilities, and equity (continued):*

*Net position* - Net position represents the difference between assets and liabilities. The Authority currently reports two categories of net position, as follows: (1) *Net investment in capital assets* consists of net capital assets reduced by outstanding balances of any related debt obligations attributable to the acquisition, construction, or improvement of those assets; and (2) *Unrestricted net position* consists of all other net position that does not meet the definition of the above component and is available for general use by the Authority.

*Compensated absences* - It is the Authority's policy to permit employees to accumulate earned but unused paid time off. A liability for unpaid paid time off has been recorded for the portion due to employees upon separation from service with the Authority. Vested compensated absences are accrued when earned in the financial statements.

*Long-Term Obligations* - Long-term debt and other long-term obligations are recognized as a liability when incurred. The portion of those liabilities expected to be paid within the next year is a current liability with the remaining amounts shown as noncurrent.

*Use of estimates* - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Accordingly, actual results could differ from those estimates.

**NOTE 2 - CASH**

State statutes and the Authority's investment policy authorize the Authority to make deposits in the accounts of federally insured banks, credit unions, and savings and loan associations. The Authority's deposits are in accordance with statutory authority. As of December 31, 2020, and 2019, the Authority had deposits with carrying amounts of \$126,204 and \$114,238, respectively, and \$300 of imprest cash on hand.

Custodial credit risk is the risk that, in the event of the failure of a financial institution, the Authority will not be able to recover its deposits. The Authority's investment policy does not specifically address custodial credit risk for deposits. At December 31, 2020 and 2019, none of the Authority's bank balances of \$130,841 and \$119,187, respectively, were exposed to custodial credit risk because it was uninsured and uncollateralized.



**Kalamazoo Area Building Authority**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 3 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2020, was as follows:

	<i>Beginning balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending balance</i>
Capital assets not being depreciated - land	\$ 21,000	\$ -	\$ -	\$ 21,000
Capital assets being depreciated:				
Office equipment	19,995	4,905	-	24,900
Buildings	163,886	3,420	-	167,306
Software	17,800	-	-	17,800
Subtotal	<u>201,681</u>	<u>8,325</u>	<u>-</u>	<u>210,006</u>
Less accumulated depreciation for:				
Office equipment	(19,388)	(771)	-	(20,159)
Buildings	(2,478)	(6,000)	-	(8,478)
Software	(17,800)	-	-	(17,800)
Subtotal	<u>(39,666)</u>	<u>(6,771)</u>	<u>-</u>	<u>(46,437)</u>
Total capital assets being depreciated, net	<u>162,015</u>	<u>1,554</u>	<u>-</u>	<u>163,569</u>
Capital assets, net	<u>\$ 183,015</u>	<u>\$ 1,554</u>	<u>\$ -</u>	<u>\$ 184,569</u>

Capital asset activity for the year ended December 31, 2019, was as follows:

	<i>Beginning balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending balance</i>
Capital assets not being depreciated - land	\$ -	\$ 21,000	\$ -	\$ 21,000
Capital assets being depreciated:				
Office equipment	19,995	-	-	19,995
Buildings	70,648	159,500	(66,262)	163,886
Software	17,800	-	-	17,800
Subtotal	<u>108,443</u>	<u>159,500</u>	<u>(66,262)</u>	<u>201,681</u>
Less accumulated depreciation for:				
Office equipment	(16,809)	(2,579)	-	(19,388)
Buildings	(11,349)	(5,118)	13,989	(2,478)
Software	(17,800)	-	-	(17,800)
Subtotal	<u>(45,958)</u>	<u>(7,697)</u>	<u>13,989</u>	<u>(39,666)</u>
Total capital assets being depreciated, net	<u>62,485</u>	<u>151,803</u>	<u>(52,273)</u>	<u>162,015</u>
Capital assets, net	<u>\$ 62,485</u>	<u>\$ 172,803</u>	<u>\$ (52,273)</u>	<u>\$ 183,015</u>

**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 4 - RISK MANAGEMENT**

The Authority is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries (workers' compensation), and medical benefits provided to employees. The Authority has purchased commercial insurance for each of these claims and is neither self-insured, nor participates in a shared-risk pool. During the past three years, settlements did not exceed insurance coverage.

**NOTE 5 - LONG-TERM OBLIGATIONS**

At December 31, 2020, long-term obligations represent the \$140,000 2019 note payable, payable in monthly installments ranging from \$1,565 to \$82,375, including interest at 6.00%; final payment is due January 2025.

Long-term obligation activity for the year ended December 31, 2020, was as follows:

	<i>Beginning balance</i>	<i>Additions</i>	<i>Reductions</i>	<i>Ending balance</i>	<i>Amounts due within one year</i>
Primary government:					
Direct borrowing:					
Note payable	\$ 140,000	\$ -	\$ (10,301)	\$ 129,699	\$ 10,243
Compensated absences	1,684	18,697	(19,892)	489	489
	<u>\$ 281,684</u>	<u>\$ 18,697</u>	<u>\$ (40,494)</u>	<u>\$ 259,887</u>	<u>\$ 20,975</u>

Debt service requirements at December 31, 2020, are as follows:

<i>Year ended December 31:</i>	<i>Direct borrowing</i>	
	<i>Principal</i>	<i>Interest</i>
2021	\$ 10,243	\$ 6,975
2022	11,829	6,954
2023	12,569	6,214
2024	13,340	5,444
2025	81,718	657
Totals	<u>\$ 129,699</u>	<u>\$ 26,244</u>

**NOTE 6 - DEFINED CONTRIBUTION PENSION PLAN**

The Authority provides pension benefits for all of its full-time employees through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Employees are eligible to participate after 90 days of employment. The Authority contributes an amount equal to 6% and employees have the option to contribute. The Authority's contributions for each employee (and interest allocated to the employee's account) are fully vested upon entering the plan. The Authority and eligible employees made the required contributions of \$14,193 and \$-0-, respectively, for the year ended December 31, 2020. The Authority and eligible employees made the required contributions of \$13,818 and \$-0-, respectively, for the year ended December 31, 2019. The Authority is not a trustee of the plan, nor is the Authority responsible for investment management of plan assets.

**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**NOTE 7 - UPCOMING ACCOUNTING PRONOUNCEMENT**

Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, was issued by the GASB in June 2017 and will be effective for periods beginning after June 15, 2021. The objective of this Statement is to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use the underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB Statement No. 96, *Subscription-based Information Technology Arrangements*, was issued by the GASB in May 2020 and will be effective for periods beginning after June 15, 2022. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

**NOTE 8 - UNCERTAINTIES**

The extent of the impact of COVID-19 on the Authority's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on services, employees, and vendors all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the financial condition and results of operations is uncertain.

# Construction Board of Appeals Policy

# Kalamazoo Area Building Authority Construction Board of Appeals Guidelines

Construction Board of Appeals Hearings are to be held in accordance with 1976 PA 267 (Open Meetings Act)

Prior to each hearing the Construction Board of Appeals (CBA) members are to select a member to Chair that meeting. Once selected, the Chairperson shall open the meeting, declare the date and time and take roll call. The Chairman shall additionally circulate among the designated CBA members any written documents or exhibits provided by appellant or the building official relative to the appeal.

## 1. Meeting Procedures

- a. Following roll call the Chairperson shall announce the name of the appellant and the nature of the appeal. The Chairperson shall further notify the appellant and Building Official or their representatives the amount of time allotted to present the appeal.
- b. The Chairperson shall then give the floor to the appellant or its representative to give a more detailed description of the nature of the appeal request and the relief sought.
- c. The Board may ask questions of the appellant or its representative as necessary to clarify the request of the appellant including the type of relief requested and any alternatives to same.
- d. Once the board is satisfied with the description of the appeal request, the Board shall then give the floor to the Code Official or its representative to explain his or her reasoning for the decision appealed including his or her interpretation and determination of the relative Michigan Code giving rise to the appeal request.
- e. The Board may ask questions of the Code Official or its representative as necessary to clarify the decision.
- f. The Board may then open discussion and ask additional questions of the parties involved in order to make a determination.
- g. All discussions related to the appeal shall be held during the open hearing unless otherwise allowed by the Open Meetings Act.

## 2. Guidelines for decision

### **125.1515 Specific variance from code; requirements; breach of condition; permissible variance.**

#### Sec. 15.

(1) After a public hearing a board of appeals may grant a specific variance to a substantive requirement of the code if the literal application of the substantive requirement would result in an exceptional, practical difficulty to the applicant, and if both of the following requirements are satisfied:

(a) The performance of the particular item or part of the building or structure with respect to which the variance is granted shall be adequate for its intended use and shall not substantially deviate from performance required by the code of that particular item or part for the health, safety and welfare of the people of this state.

(b) The specific condition justifying the variance shall be neither so general nor recurrent in nature as to make an amendment of the code with respect to the condition reasonably practical or desirable.

(2) A board of appeals may attach in writing any condition in connection with the granting of a variance that in its judgment is necessary to protect the health, safety and welfare of the people of this state. The breach of a condition shall automatically invalidate the variance and any permit, license and certificate granted on the basis of it. In no case shall more than minimum variance from the code be granted than is necessary to alleviate the exceptional, practical difficulty.

### **R112.2 Limitations on Authority**

An application for appeal shall be based on a claim that the true intent of this code or the rules legally adopted thereunder have been incorrectly interpreted, the provisions of this code do not fully apply or an equally good or better form of construction is proposed. The board shall not have authority to waive requirements of this code.

## 3. Opinion and Notice to Appellant

Once the board is satisfied that it has received sufficient information to make a determination, the Chairperson or a CBA board member designated by the Chairperson shall within 30 days of the hearing render a written opinion outlining its reasons for the decision and file same with the KABA office. A copy of the decisions and statement of reasons for the decision shall be mailed by first class mail to the appellant or its representative at the address appearing on the appeal. The notice of decision shall also provide notice of the appellant's rights related to the decision including the right to appeal to the Michigan Building Department. KABA shall maintain copies of any CBA decisions in accordance with its retention policy and Michigan Law.