



AGENDA

Regular Meeting of the Kalamazoo Area Building Authority Board of Directors
January 21, 2025
2:00 PM

1. Call to Order
2. Approval of the Agenda [MOTION]
3. Consent Agenda [MOTION]
 - a. Approval of Minutes from the December 17, 2024 Board Meeting
 - b. Approval of Minutes from the December 17, 2024 Closed Session
 - c. Receipt of Bank Reconciliation Reports – December 2024
 - d. Receipt of Financial Reports – December 2024
 - e. Receipt of Building Report – December 2024
 - f. Receipt of Permit Lists – December 2024
 - g. Motion Log - 2024
4. Citizen Comments on Agenda and Non-Agenda Items
 - a. *Policy: A citizen shall state his/her name and address and speak only one time, for no more than three (3) minutes. This time 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 December 9, 2017)*
5. Business
 - a. Conflict of Interest (Annual)
 - b. Appointment of Board of Appeals [MOTION]
 - c. Engagement Letter from Maner Costerisan (Annual) [MOTION]
 - d. Engagement Letter from KABA Legal Counsel (Annual) [MOTION]
6. Board Member Comments
7. Staff Member Comments
8. Adjournment

Consent Agenda

**MINUTES OF THE REGULAR MEETING OF THE
KALAMAZOO AREA BUILDING AUTHORITY
KALAMAZOO, MI
December 17, 2024**

Acting Chairperson, Kim Lewis called the regular meeting of the Kalamazoo Area Building Authority (KABA) Board to order at approximately 2:00 P.M., at the KABA Offices, 2322 Nazareth Road.

Present: Jerry Amos / Alternate Representative from Comstock Township
Craig Sherwood / Representative from Kalamazoo Township
Justin Mendoza / Representative from City of Parchment
Art White / Representative from Richland Township
Kim Lewis, Interim-Treasurer / Representative from Village of Richland

Absent: Pam Vissor / Representative from Pine Grove Township
Vik Bawa / At-Large Board Member

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

Lewis requested to add Introduction as #2 to the agenda. Motioned by Mendoza, seconded by Amos.

Introduction – Each board member introduced themselves and shared some of their background.

Approval of Agenda – A motion was made by Mendonza to approve the amended agenda, seconded by White, and motioned carried.

Approval of Consent Agenda – A motion was made by White to approve the Consent Agenda as presented, seconded by Amos, and motion carried.

Citizen Comments – There were no citizen comments.

Business –

A motion was made by Sherwood to swap Item a and Item b on the agenda, seconded by Mendonza, and motion carried.

Appointment of Board Members – A description of the officers' duties from the KABA By-Laws was provided as a handout.

Mendonza nominated Lewis as the KABA Chairman, seconded by White.

Roll Call Vote: Yes: Sherwood, Lewis, Mendonza, White and Amos.
No: None.
Absent: Vissor and Bawa.

Lewis nominated Mendoza as the KABA Treasurer, seconded by Amos.

Roll Call Vote: Yes: Sherwood, Lewis, Mendonza, White and Amos.
No: None.
Absent: Vissor and Bawa.

Lewis nominated White as the KABA Secretary, seconded by Amos.

Roll Call Vote: Yes: Sherwood, Lewis, Mendonza, White and Amos.
No: None.
Absent: Vissor and Bawa.

Accept resignation of Kim Lewis as Interim-Treasury-Treasurer – Lewis presented her notice to the board for resigning as Interim-Treasurer.

2025 Board Meeting Schedule – White motioned to approve the 2025 Board Meeting Schedule as presented, seconded by Mendonza, and carried with a vote 5-0.

Engagement Letter from Siegfried Crandall (Annual) – Mendoza motioned to approve the Engagement Letter from Siegfried Crandall for 2024 and authorized Alwine to sign and submit, seconded by Sherwood, and carried with a vote 5-0.

Refresher & Introduction to Board on how KABA is organized & its statutory duties – Alwine provided a synopsis of how KABA is organized and its duties.

Closed Session to update current & new Board Members on pending litigation – At approximately 2:30 pm, Lewis moved that the Board meet in closed session under Section 8 (1) (e) of the Open Meetings Act to consult with its attorney regarding trial or settlement strategy in connection with Soil Friends LLC, et al v. Comstock Charter Township, et al (including KABA) US district court of the Western District of Michigan Case No. 1:23-cv-1267; and Comstock Township v. Soil Friends, 8th District Court Case No. 24C002 because consultation in an open meeting would have a detrimental financial effect on our litigating or settlement position. Motioned by Mendonza, seconded by White.

Roll Call Vote: Yes: Sherwood, Lewis, Mendonza, White and Amos.
No: None.
Absent: Vissor and Bawa.

At approximately 3:40 pm, Amos motioned to leave the closed session, seconded by Mendoza.

Roll Call Vote: Yes: Sherwood, Lewis, Mendonza, White and Amos.
No: None.
Absent: Vissor and Bawa.

Board Member Comments – Board members welcomed each other to the KABA board.

Staff Member Comments – Alwine welcomed the new board members and is looking forward to working with them.

There was no further business. The meeting was adjourned at approximately 3:45 P.M.

Drafted: December 18, 2024

Approved:

9:37 AM

01/08/25

Kalamazoo Area Building Authority
Reconciliation Summary
1065 - Savings / CCU, Period Ending 12/31/2024

	<u>Dec 31, 24</u>
Beginning Balance	25.00
Cleared Balance	25.00
Register Balance as of 12/31/2024	25.00
Ending Balance	25.00

Kalamazoo Area Building Authority
Reconciliation Detail
1060 - Checking (Reserves) / CCU, Period Ending 12/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						200,607.49
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	12/31/2024			X	25.49	25.49
Total Deposits and Credits					25.49	25.49
Total Cleared Transactions					25.49	25.49
Cleared Balance					25.49	200,632.98
Register Balance as of 12/31/2024					25.49	200,632.98
Ending Balance					25.49	200,632.98

9:38 AM

01/08/25

Kalamazoo Area Building Authority
Reconciliation Summary
1050 - Checking (Primary) / SMBT, Period Ending 12/31/2024

	<u>Dec 31, 24</u>
Beginning Balance	243,154.30
Cleared Transactions	
Checks and Payments - 55 items	-65,603.08
Deposits and Credits - 133 items	49,501.55
Total Cleared Transactions	<u>-16,101.53</u>
Cleared Balance	<u>227,052.77</u>
Uncleared Transactions	
Checks and Payments - 11 items	-5,229.44
Deposits and Credits - 10 items	2,386.00
Total Uncleared Transactions	<u>-2,843.44</u>
Register Balance as of 12/31/2024	<u>224,209.33</u>
New Transactions	
Checks and Payments - 16 items	-88,256.77
Deposits and Credits - 8 items	7,960.64
Total New Transactions	<u>-80,296.13</u>
Ending Balance	<u>143,913.20</u>

Kalamazoo Area Building Authority Reconciliation Detail 1050 - Checking (Primary) / SMBT, Period Ending 12/31/2024

Type	Date	Num	Name	Memo	Clr	Amount	Balance
Beginning Balance							243,154.30
Cleared Transactions							
Checks and Payments - 55 items							
Bill Pmt -Check	11/21/2024	8052	Scott Paddock	11/10-11/16/24 (11 Inspections)	√	-550.00	
Bill Pmt -Check	11/27/2024	8062	Scott Paddock	11/17-11/23/24 (19 Inspections)	√	-950.00	
Liability Check	11/27/2024	8066	State of Michigan/Withhold	Nov 2024	√	-925.36	
Bill Pmt -Check	11/27/2024	8057	Butch Hayes/State Approved Insp Srvs	11/17-11/23/24 (7 Mech / 5 Plumb Inspections)	√	-600.00	
Bill Pmt -Check	11/27/2024	8059	Great America Financial	toshiba copier	√	-275.07	
Bill Pmt -Check	11/27/2024	8060	Molly Maid	office cleaning: 11/22	√	-120.00	
Bill Pmt -Check	11/27/2024	8061	Republic Services	11/01-11/30/24	√	-58.84	
Check	11/27/2024	8065	Consolidated Electrical Contractors	Refund - PE24-07-521 (over payment)	√	-20.00	
Bill Pmt -Check	11/27/2024	8064	Zemlick	binder	√	-8.25	
Liability Check	12/03/2024	ACH	QuickBooks Payroll Service	Payroll (W/E 12/01/24)	√	-8,286.48	
Check	12/03/2024	8069	Roy, Stephen A	Reimbursement - Mileage (749.06) & Phone (94.41)	√	-843.47	
Check	12/03/2024	8067	Post Office	(600) .73 stamps & (200) .28 stamps	√	-494.00	
Check	12/03/2024	8068	Alwine, Michael R	Reimbursement - Mileage (188.94) & Phone (73.52)	√	-262.46	
Liability Check	12/04/2024	EFTPS	Dept of Treasury (IRS) - Form 941	Payroll (W/E 12/01/24)	√	-3,116.14	
Liability Check	12/04/2024	ACH	Great-West	Payroll (W/E 12/01/24)	√	-672.20	
Liability Check	12/04/2024	ACH	Great-West	Payroll (W/E 12/01/24)	√	-200.00	
Bill Pmt -Check	12/06/2024	8073	Doug Scott	11/24-11/30/24 (33 Inspections)	√	-1,650.00	
Bill Pmt -Check	12/06/2024	8075	Knight Watch Inc	front desk camera with audio (3-yr license)	√	-1,649.75	
Bill Pmt -Check	12/06/2024	8079	Terry Thatcher/MP Services	11/24-11/30/24 (10 Mech / 15 Plumb Inspections)	√	-1,250.00	
Bill Pmt -Check	12/06/2024	8076	Metronet	11/22-12/21/24	√	-722.25	
Bill Pmt -Check	12/06/2024	8070	Barret Priest	(Z19) 11/01-11/30/24 (ZCP) & (Z20) 11/01-11/30/24 (9 hrs)	√	-585.00	
Bill Pmt -Check	12/06/2024	8078	Scott Paddock	11/24-11/30/24 (8 Inspections)	√	-400.00	
Bill Pmt -Check	12/06/2024	8072	Consumers Energy	10/18-11/19/24	√	-329.71	
Bill Pmt -Check	12/06/2024	8074	Graybar Financial Services	phone rental	√	-198.83	
Bill Pmt -Check	12/06/2024	8071	City of Kalamazoo (Water&Sewer)	08/12-11/09/24 (actual)	√	-176.88	
Bill Pmt -Check	12/06/2024	8077	Republic Services	12/01-12/31/24	√	-69.16	
Check	12/06/2024	8081	Homeowner	Refund - PE23-06-722 (job canceled)	√	-56.00	
Check	12/06/2024	8080	Allen Edwin Home Builders	Refund - PB24-03-526 (over payment)	√	-4.00	
Bill Pmt -Check	12/12/2024	8083	Butch Hayes/State Approved Insp Srvs	12/01-12/07/24 (10 Mech / 14 Plumb Inspections)	√	-1,200.00	
Bill Pmt -Check	12/12/2024	8084	Doug Scott	12/01-12/07/24 (17 Inspections)	√	-850.00	

Kalamazoo Area Building Authority Reconciliation Detail

1050 - Checking (Primary) / SMBT, Period Ending 12/31/2024

Type	Date	Num	Name	Memo	Clr	Amount	Balance
Bill Pmt -Check	12/12/2024	8088	Terry Thatcher/MP Services	12/01-12/07/24 (7 Mech / 6 Plumb Inspections)	√	-650.00	
Bill Pmt -Check	12/12/2024	8086	Redmond Engineering and Design	8676 East M-89 (Parker Hannifin)	√	-500.00	
Bill Pmt -Check	12/12/2024	8087	Scott Paddock	12/01-12/07/24 (6 Inspections)	√	-300.00	
Bill Pmt -Check	12/12/2024	8085	Molly Maid	office cleaning: 12/06	√	-120.00	
Liability Check	12/17/2024	ACH	QuickBooks Payroll Service	Payroll (W/E 12/15/24)	√	-8,382.87	
Liability Check	12/18/2024	EFTPS	Dept of Treasury (IRS) - Form 941	Payroll (W/E 12/15/24)	√	-3,148.08	
Liability Check	12/18/2024	ACH	Great-West	Payroll (W/E 12/15/24)	√	-679.65	
Liability Check	12/18/2024	ACH	Great-West	Payroll (W/E 12/15/24)	√	-200.00	
Bill Pmt -Check	12/19/2024	8092	Doug Scott	12/08-12/14/24 (27 Inspections)	√	-1,350.00	
Bill Pmt -Check	12/19/2024	8098	EMC Insurance	Jan 2025	√	-1,121.06	
Bill Pmt -Check	12/19/2024	8095	Terry Thatcher/MP Services	12/08-12/14/24 (11 Mech / 9 Plumb Inspections)	√	-1,000.00	
Bill Pmt -Check	12/19/2024	8097	Adams Remco	Contract 12/20-03/19/25 & copy overage - 09/20-12/19/24	√	-728.34	
Bill Pmt -Check	12/19/2024	8090	Butch Hayes/State Approved Insp Svcs	12/08-12/14/24 (6 Mech / 6 Plumb Inspections)	√	-600.00	
Bill Pmt -Check	12/19/2024	8096	Zemlick	binder, laminating pouches, binder clips, paper, folders, correction tape, voicemail logs	√	-184.85	
Bill Pmt -Check	12/19/2024	8091	CCU - Mastercard	Annual payroll subscription - unlimited employees & Payroll Mthly Per Employee Fee Usage - Nov 2024	√	-164.95	
Bill Pmt -Check	12/26/2024	ACH	Blue Cross Blue Shield	01/01-01/31/25, 12/01-12/31/24 (member add-on), & 11/16-11/30/24 (member add-on)	√	-5,084.54	
Bill Pmt -Check	12/26/2024	8105	Terry Thatcher/MP Services	12/15-12/21/24 (15 Mech / 14 Plumb Inspections)	√	-1,450.00	
Bill Pmt -Check	12/26/2024	8099	Doug Scott	12/15-12/21/24 (19 Inspections + Plan Review)	√	-1,000.00	
Bill Pmt -Check	12/26/2024	ACH	Sun Life Assurance	01/01-01/31/25	√	-377.98	
Bill Pmt -Check	12/26/2024	8100	Great America Financial	toshiba copier	√	-275.07	
Bill Pmt -Check	12/26/2024	8101	Knight Watch Inc	Dec - Feb	√	-135.00	
Liability Check	12/30/2024	ACH	QuickBooks Payroll Service	Payroll (W/E 12/29/24)	√	-8,433.98	
Liability Check	12/30/2024	ACH	QuickBooks Payroll Service	Payroll (Q/E 12/31/24)	√	-69.26	
Liability Check	12/31/2024	EFTPS	Dept of Treasury (IRS) - Form 941	Payroll (W/E 12/29/24)	√	-3,078.60	
Check	12/31/2024	ACH	Southern Michigan Bank & Trust - Fees	Cash Management Fees for month	√	-45.00	
Total Checks and Payments							-65,603.08
Deposits and Credits - 133 items							
Deposit	11/26/2024			Deposit ID # 166709151	√	60.00	
Deposit	11/26/2024			Deposit ID # 166692102	√	150.00	
Deposit	11/26/2024			Deposit ID # 166690609	√	180.00	
Deposit	11/26/2024			Deposit ID # 166717455	√	200.00	

Kalamazoo Area Building Authority
Reconciliation Detail
1050 - Checking (Primary) / SMBT, Period Ending 12/31/2024

Type	Date	Num	Name	Memo	Clr	Amount	Balance
Deposit	11/26/2024			Deposit ID # 166694020	√	266.00	
Deposit	11/26/2024			Deposit ID # 166715582	√	892.00	
Deposit	11/27/2024			Deposit ID # 166781081	√	60.00	
Deposit	11/27/2024			Deposit ID # 166770042	√	125.00	
Deposit	11/27/2024			Deposit ID # 166749660	√	148.00	
Deposit	11/27/2024			Deposit ID # 166756213	√	234.00	
Deposit	12/02/2024			Deposit ID # 166972294	√	115.00	
Deposit	12/02/2024			Deposit ID # 166985970	√	115.00	
Deposit	12/02/2024			Deposit ID # 166929865	√	116.00	
Deposit	12/02/2024			Deposit ID # 166973674	√	116.00	
Deposit	12/02/2024			Deposit ID # 166943452	√	126.00	
Deposit	12/02/2024			Deposit ID # 166934443	√	140.00	
Deposit	12/02/2024			Deposit ID # 166951536	√	217.00	
Deposit	12/02/2024			Deposit ID # 166952703	√	245.60	
Deposit	12/02/2024			Deposit ID # 166981697	√	373.00	
Deposit	12/03/2024			Deposit ID # 167025030	√	115.00	
Deposit	12/03/2024			Deposit ID # 167027974	√	115.00	
Deposit	12/03/2024			Deposit ID # 167048558	√	116.00	
Deposit	12/03/2024			Deposit ID # 167024362	√	121.00	
Deposit	12/03/2024			Deposit ID # 167044652	√	140.00	
Deposit	12/03/2024			Deposit ID # 167035291	√	170.00	
Deposit	12/03/2024			Deposit ID # 167031234	√	182.00	
Deposit	12/04/2024			Deposit ID # 167131667	√	60.00	
Deposit	12/04/2024			Deposit ID # 167135686	√	60.00	
Deposit	12/04/2024			Deposit ID # 167106181	√	115.00	
Deposit	12/04/2024			Deposit ID # 167130928	√	116.00	
Deposit	12/04/2024			Deposit ID # 167111376	√	170.00	
Deposit	12/04/2024			Deposit ID # 167104788	√	200.00	
Deposit	12/04/2024			Deposit ID # 167137008	√	550.00	
Deposit	12/06/2024			Deposit ID # 167293380	√	50.00	
Deposit	12/06/2024			Deposit ID # 167275514	√	60.00	
Deposit	12/06/2024			Deposit ID # 167296547	√	108.00	
Deposit	12/06/2024			Deposit ID # 167258323	√	116.00	

Kalamazoo Area Building Authority
Reconciliation Detail
1050 - Checking (Primary) / SMBT, Period Ending 12/31/2024

Type	Date	Num	Name	Memo	Clr	Amount	Balance
Deposit	12/06/2024			Deposit ID # 167260423	√	120.00	
Deposit	12/06/2024			Deposit ID # 167291058	√	215.00	
Deposit	12/06/2024			Deposit ID # 167254016	√	231.00	
Deposit	12/06/2024			Deposit ID # 167267351	√	237.00	
Deposit	12/06/2024			Deposit ID # 167257667	√	318.00	
Deposit	12/09/2024			Deposit ID # 167410437	√	10.00	
Deposit	12/09/2024			Deposit ID # 167417756	√	60.00	
Deposit	12/09/2024			Deposit ID # 167432813	√	115.00	
Deposit	12/09/2024			Deposit ID # 167401929	√	116.00	
Deposit	12/09/2024			Deposit ID # 167433301	√	116.00	
Deposit	12/09/2024			Deposit ID # 167420032	√	138.00	
Deposit	12/09/2024			Deposit ID # 167410095	√	140.00	
Deposit	12/09/2024			Deposit ID # 167416991	√	231.00	
Deposit	12/09/2024			Deposit	√	675.00	
Deposit	12/09/2024			Deposit	√	3,262.00	
Deposit	12/10/2024			Deposit ID # 167549588	√	104.00	
Deposit	12/10/2024			Deposit ID # 167505708	√	108.00	
Deposit	12/10/2024			Deposit ID # 167502980	√	116.00	
Deposit	12/10/2024			Deposit ID # 167500175	√	145.00	
Deposit	12/10/2024			Deposit ID # 167524408	√	170.00	
Deposit	12/10/2024			Deposit ID # 167534094	√	176.00	
Deposit	12/10/2024			Deposit ID # 167508713	√	182.00	
Deposit	12/11/2024			Deposit ID # 167612645	√	120.00	
Deposit	12/11/2024			Deposit ID # 167610833	√	127.00	
Deposit	12/11/2024			Deposit ID # 167621601	√	130.00	
Deposit	12/11/2024			Deposit ID # 167597933	√	182.00	
Deposit	12/11/2024			Deposit ID # 167622333	√	190.00	
Deposit	12/11/2024			Deposit ID # 167592668	√	195.00	
Deposit	12/11/2024			Deposit ID # 167595240	√	228.00	
Deposit	12/11/2024			Deposit ID # 167618924	√	456.00	
Deposit	12/11/2024			Deposit ID # 167615796	√	542.00	
Deposit	12/11/2024			Deposit ID # 167615870	√	566.00	
Deposit	12/11/2024			Deposit ID # 167593051	√	645.00	

Kalamazoo Area Building Authority
Reconciliation Detail
1050 - Checking (Primary) / SMBT, Period Ending 12/31/2024

Type	Date	Num	Name	Memo	Clr	Amount	Balance
Deposit	12/12/2024			Deposit ID # 167655798	√	115.00	
Deposit	12/12/2024			Deposit ID # 167646102	√	116.00	
Deposit	12/12/2024			Deposit ID # 167649403	√	119.00	
Deposit	12/12/2024			Deposit ID # 167654232	√	121.00	
Deposit	12/12/2024			Deposit ID # 167667675	√	126.00	
Deposit	12/12/2024			Deposit ID # 167657879	√	237.00	
Deposit	12/13/2024			Deposit ID # 167705886	√	20.00	
Deposit	12/13/2024			Deposit ID # 167699673	√	176.00	
Deposit	12/16/2024			Deposit ID # 167817410	√	60.00	
Deposit	12/16/2024			Deposit ID # 167817765	√	115.00	
Deposit	12/16/2024			Deposit ID # 167814578	√	116.00	
Deposit	12/16/2024			Deposit ID # 167832093	√	116.00	
Deposit	12/16/2024			Deposit ID # 167812907	√	216.00	
Deposit	12/16/2024			Deposit ID # 167813957	√	224.00	
Deposit	12/16/2024			Deposit ID # 167838839	√	231.00	
Deposit	12/16/2024			Deposit	√	1,181.00	
Deposit	12/16/2024			Deposit	√	6,057.00	
Deposit	12/17/2024			Deposit ID # 167873063	√	115.00	
Deposit	12/17/2024			Deposit ID # 167900905	√	116.00	
Deposit	12/17/2024			Deposit ID # 167899490	√	116.00	
Deposit	12/17/2024			Deposit ID # 167872803	√	140.00	
Deposit	12/17/2024			Deposit ID # 167878114	√	340.00	
Deposit	12/17/2024			Deposit ID # 167890550	√	373.00	
Paycheck	12/18/2024	DD30938	Roy, Stephen A	Direct Deposit	√	0.00	
Paycheck	12/18/2024	DD30937	Feist, Erin L	Direct Deposit	√	0.00	
Paycheck	12/18/2024	DD30936	Cassidy, Penny M	Direct Deposit	√	0.00	
Paycheck	12/18/2024	DD30935	Alwine, Michael R	Direct Deposit	√	0.00	
Deposit	12/18/2024			Deposit ID # 167952148	√	60.00	
Deposit	12/18/2024			Deposit ID # 167925710	√	115.00	
Deposit	12/18/2024			Deposit ID # 167932496	√	115.00	
Deposit	12/18/2024			Deposit ID # 167942551	√	140.00	
Deposit	12/19/2024			Deposit ID # 168002129	√	10.00	
Deposit	12/19/2024			Deposit ID # 167996546	√	115.00	

Kalamazoo Area Building Authority
Reconciliation Detail
1050 - Checking (Primary) / SMBT, Period Ending 12/31/2024

Type	Date	Num	Name	Memo	Clr	Amount	Balance
Deposit	12/19/2024			Deposit ID # 167984027	√	140.00	
Deposit	12/19/2024			Deposit ID # 167993075	√	140.00	
Deposit	12/19/2024			Deposit ID # 167984330	√	170.00	
Deposit	12/19/2024			Deposit ID # 167980362	√	381.00	
Deposit	12/20/2024			Deposit ID # 168043039	√	2,453.00	
Deposit	12/23/2024			Deposit ID # 168163407	√	70.00	
Deposit	12/23/2024			Deposit ID # 168176942	√	120.00	
Deposit	12/23/2024			Deposit ID # 168161982	√	130.00	
Deposit	12/23/2024			Deposit ID # 168154694	√	237.00	
Deposit	12/23/2024			Deposit ID # 168155416	√	256.00	
Deposit	12/26/2024			Deposit ID # 168244665	√	116.00	
Deposit	12/26/2024			Deposit ID # 168268381	√	116.00	
Deposit	12/26/2024			Deposit ID # 168244918	√	116.00	
Deposit	12/26/2024			Deposit	√	339.00	
Deposit	12/26/2024			Deposit ID # 168255561	√	485.00	
Deposit	12/26/2024			Deposit	√	9,115.00	
Deposit	12/27/2024			Deposit	√	3,765.00	
Deposit	12/30/2024			Deposit - Cash	√	130.00	
Deposit	12/30/2024			Deposit - Cash	√	362.00	
Deposit	12/30/2024			Deposit - Cash	√	493.00	
Deposit	12/30/2024			Deposit - Cash	√	805.00	
Deposit	12/30/2024			Deposit - Cash	√	1,313.00	
Paycheck	12/31/2024	DD30943	Roy, Stephen A	Direct Deposit	√	0.00	
Paycheck	12/31/2024	DD30942	Feist, Erin L	Direct Deposit	√	0.00	
Paycheck	12/31/2024	DD30941	Cassidy, Penny M	Direct Deposit	√	0.00	
Paycheck	12/31/2024	DD30939	Bawa, Vikrant S	Direct Deposit	√	0.00	
Paycheck	12/31/2024	DD30940	Alwine, Michael R	Direct Deposit	√	0.00	
Deposit	12/31/2024			Interest	√	108.95	
Deposit	12/31/2024			Deposit	√	231.00	
Paycheck	01/03/2025	DD30944	Roy, Stephen A	Direct Deposit	√	0.00	
Total Deposits and Credits							49,501.55
Total Cleared Transactions							-16,101.53
Cleared Balance							227,052.77

Kalamazoo Area Building Authority Reconciliation Detail

1050 - Checking (Primary) / SMBT, Period Ending 12/31/2024

Type	Date	Num	Name	Memo	Clr	Amount	Balance
Uncleared Transactions							
Checks and Payments - 11 items							
Check	12/06/2024	8082	Pryor & Osborn Electric	Partial Refund - PE24-07-544		-120.00	
Bill Pmt -Check	12/12/2024	8089	West Michigan Lawn Services	fall cleanup: 11/11		-155.00	
Bill Pmt -Check	12/19/2024	8094	Scott Paddock	12/08-12/14/24 (12 Inspections)		-600.00	
Bill Pmt -Check	12/19/2024	8093	ICC - International Code Council	'21 IFGC code book		-109.50	
Bill Pmt -Check	12/26/2024	8102	Kreis Enderle Hudgins and Borsos	general through 11/30/24		-1,058.00	
Bill Pmt -Check	12/26/2024	8104	Scott Paddock	12/15-12/21/24 (16 Inspections)		-800.00	
Bill Pmt -Check	12/26/2024	8103	Molly Maid	office cleaning: 12/20		-120.00	
Bill Pmt -Check	12/26/2024	8106	Zemlick	ink		-81.95	
Liability Check	12/31/2024	8108	State of Michigan/Withhold	Dec 2024		-1,374.63	
Liability Check	12/31/2024	ACH	Great-West	Payroll (W/E 12/29/24)		-666.31	
Check	12/31/2024	8107	Cassidy, Penny M	Reimbursement - Mileage (Jul-Dec 2024)		-144.05	
Total Checks and Payments							-5,229.44
Deposits and Credits - 10 items							
Deposit	12/27/2024			Deposit ID # 168331322		108.00	
Deposit	12/27/2024			Deposit ID # 168315420		120.00	
Deposit	12/27/2024			Deposit ID # 168332296		254.00	
Deposit	12/27/2024			Deposit ID # 163835083		592.00	
Deposit	12/30/2024			Deposit ID # 168485974		140.00	
Deposit	12/30/2024			Deposit ID # 168452301		176.00	
Deposit	12/30/2024			Deposit ID # 168454709		191.00	
Deposit	12/30/2024			Deposit ID # 168453270		220.00	
Deposit	12/30/2024			Deposit ID # 168453109		385.00	
Deposit	12/31/2024			Deposit ID # 168525830		200.00	
Total Deposits and Credits							2,386.00
Total Uncleared Transactions							-2,843.44
Register Balance as of 12/31/2024							224,209.33
New Transactions							
Checks and Payments - 16 items							
Bill Pmt -Check	01/02/2025	8120	SMBT	payoff of loan		-82,338.01	
Bill Pmt -Check	01/02/2025	8115	Scott Paddock	12/22-12/28/24 (16 Inspections)		-800.00	
Bill Pmt -Check	01/02/2025	8113	Metronet	12/22/24 - 01/21/25		-722.25	

Kalamazoo Area Building Authority
Reconciliation Detail
1050 - Checking (Primary) / SMBT, Period Ending 12/31/2024

Type	Date	Num	Name	Memo	Clr	Amount	Balance
Bill Pmt -Check	01/02/2025	8111	Doug Scott	12/22-12/28/24 (14 Inspections)		-700.00	
Check	01/02/2025	8121	Roy, Stephen A	Reimbursement - Mileage (570.84) & Phone (94.65) (Z20) 12/01-12/31/24 (6 hrs + (5) ZCP) & (Z19) 12/01-12/31/24 (1 ZCP)		-665.49	
Bill Pmt -Check	01/02/2025	8109	Barret Priest			-630.00	
Bill Pmt -Check	01/02/2025	8117	Terry Thatcher/MP Services	12/22-12/28/24 (7 Mech / 5 Plumb Inspections)		-600.00	
Bill Pmt -Check	01/02/2025	8118	West Michigan Business Forms	inspector stickers		-450.00	
Bill Pmt -Check	01/02/2025	8110	Consumers Energy	11/20-12/19/24		-443.33	
Bill Pmt -Check	01/02/2025	8112	Graybar Financial Services	phone rental		-198.83	
Liability Check	01/02/2025		QuickBooks Payroll Service	Payroll (W/E 01/12/25)		-177.64	
Bill Pmt -Check	01/02/2025	8114	Republic Services	01/01-01/31/25		-76.91	
Bill Pmt -Check	01/02/2025	8119	Zemlick	card holders/inspector stickers & stamp - Permit #		-35.50	
Bill Pmt -Check	01/02/2025	8116	Spectrum VoIP	01/01-01/31/25		-22.33	
Check	01/06/2025	8122	Alwine, Michael R	Reimbursement - Mileage (292.12) & Phone (73.52)		-365.64	
Liability Check	01/06/2025	EFTPS	Dept of Treasury (IRS) - Form 941	Payroll (W/E 01/12/25)		-30.84	
Total Checks and Payments							<u>-88,256.77</u>
Deposits and Credits - 8 items							
Deposit	01/02/2025			Deposit		13.64	
Deposit	01/02/2025			Deposit ID # 168629239		125.00	
Deposit	01/02/2025			Deposit ID # 168637432		255.00	
Deposit	01/02/2025			Deposit		450.00	
Deposit	01/03/2025			Deposit ID # 168712900		60.00	
Deposit	01/03/2025			Deposit ID # 168721019		290.00	
Deposit	01/06/2025			Deposit		6,707.00	
Deposit	01/31/2025			Deposit - Cash		60.00	
Total Deposits and Credits							<u>7,960.64</u>
Total New Transactions							<u>-80,296.13</u>
Ending Balance							<u><u>143,913.20</u></u>

Kalamazoo Area Building Authority
Profit & Loss Prev Year Comparison
December 2024

01/14/25

Accrual Basis

	Dec 24	Dec 23	% Change
Income			
4010 · Building Permits	15,795.00	13,676.00	15.5%
4015 · Special Permits	940.00	910.00	3.3%
4020 · Electrical Permits	10,250.00	6,149.00	66.7%
4030 · Mechanical Permits	14,711.60	11,540.00	27.5%
4040 · Plumbing Permits	6,445.00	22,814.00	-71.8%
4100 · Zoning Administration	615.00	542.50	13.4%
4600 · Investment Income	134.44	350.14	-61.6%
Total Income	48,891.04	55,981.64	-12.7%
Gross Profit	48,891.04	55,981.64	-12.7%
Expense			
6200 · Bank Fees	45.00	115.00	-60.9%
6400 · Depreciation Expense	0.00	9,683.53	-100.0%
6500 · Payroll Expenses			
6501 · Salary - Building Official	12,662.42	10,877.96	16.4%
6503 · Salary - Building Inspector	10,129.98	8,905.40	13.8%
6505 · Wages - Administrative	12,637.38	10,714.95	17.9%
6510 · Payroll Taxes	2,578.91	1,582.87	62.9%
6511 · LTD / STD / AD&D / Life	377.98	377.98	0.0%
6512 · 401A (KABA)	2,018.16	1,232.47	63.8%
6513 · Health Insurance	4,785.19	4,476.85	6.9%
6500 · Payroll Expenses - Other	0.00	0.00	0.0%
Total 6500 · Payroll Expenses	45,190.02	38,168.48	18.4%
6700 · Insurance - General	1,121.07	1,071.62	4.6%
6800 · Legal Fees	0.00	798.00	-100.0%
6810 · Computer Support (External)	722.25	-9,000.03	108.0%
6820 · Accounting Services	700.00	740.75	-5.5%
7100 · Office Equipment	686.89	602.26	14.1%
7110 · Office Supplies	567.45	0.00	100.0%
7115 · Postage	494.00	10.05	4,815.4%
7125 · Computer (Hardware/Software)	0.00	-23,270.48	100.0%
7420 · Lawn Care/Snow Removal	1,277.50	339.50	276.3%
7450 · Maintenance & Repairs - Office	240.00	-62,605.00	100.4%
7500 · Utilities	443.33	450.61	-1.6%
7550 · Trash Removal	69.16	55.23	25.2%
7600 · Security (Office)	45.00	-2,857.57	101.6%
7610 · Telephone - Office	220.17	280.04	-21.4%
7611 · Telephone - Cellular	168.17	185.46	-9.3%
7701 · At-Large/Alternate Board Member	75.00	150.00	-50.0%
7711 · Contracted Electrical Inspector	4,500.00	4,950.00	-9.1%
7712 · Contracted Mechanical Inspector	5,700.00	4,850.00	17.5%
7713 · Contracted Plumbing Inspector	2,800.00	3,950.00	-29.1%
7715 · Contracted Zoning Administrator	630.00	390.00	61.5%
7721 · Plan Review - Electrical	50.00	150.00	-66.7%
7722 · Plan Review - Mechanical	500.00	500.00	0.0%
7800 · Mileage Reimbursement	1,007.01	977.27	3.0%
7830 · Interest Expense	387.39	378.15	2.4%
7920 · Capital Outlay	0.00	-3,215.00	100.0%
Total Expense	67,639.41	-32,152.13	310.4%
Net Income	-18,748.37	88,133.77	-121.3%

Kalamazoo Area Building Authority
Profit & Loss Prev Year Comparison
 January through December 2024

	Jan 24	Jan 23	% Change	Feb 24	Feb 23	% Change	Mar 24	Mar 23
Income								
4010 · Building Permits	7,813.00	30,547.00	-74.4%	19,387.00	17,355.00	11.7%	21,666.00	128,437.00
4015 · Special Permits	665.00	455.00	46.2%	1,015.00	955.00	6.3%	705.00	355.00
4020 · Electrical Permits	10,376.00	5,791.00	79.2%	8,924.00	5,926.00	50.6%	12,719.00	13,538.00
4030 · Mechanical Permits	16,106.00	8,233.00	95.6%	22,795.50	8,423.00	170.6%	18,206.80	11,264.00
4040 · Plumbing Permits	3,821.00	3,398.00	12.5%	7,094.00	3,595.00	97.3%	12,529.00	9,401.00
4100 · Zoning Administration	150.00	411.25	-63.5%	336.25	1,232.50	-72.7%	1,025.00	746.25
4600 · Investment Income	327.65	71.78	356.5%	288.69	132.18	118.4%	311.51	175.01
4700 · Other Income	0.00	0.00	0.0%	23.40	-121.00	119.3%	0.00	0.00
4710 · FOIA Income	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00
Total Income	39,258.65	48,907.03	-19.7%	59,863.84	37,497.68	59.7%	67,162.31	163,916.26
Gross Profit	39,258.65	48,907.03	-19.7%	59,863.84	37,497.68	59.7%	67,162.31	163,916.26
Expense								
6010 · Advertising and Marketing	0.00	0.00	0.0%	0.00	0.00	0.0%	57.22	0.00
6200 · Bank Fees	45.00	45.00	0.0%	45.00	57.00	-21.1%	45.00	45.00
6400 · Depreciation Expense	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00
6500 · Payroll Expenses								
6501 · Salary - Building Official	7,914.04	3,640.31	117.4%	7,914.04	7,280.62	8.7%	7,914.04	10,920.93
6503 · Salary - Building Inspector	6,331.24	2,912.25	117.4%	6,331.24	5,824.50	8.7%	6,331.24	8,736.75
6505 · Wages - Administrative	8,006.40	4,241.60	88.8%	8,006.40	8,529.80	-6.1%	7,975.37	12,855.67
6510 · Payroll Taxes	2,531.51	1,622.91	56.0%	1,733.12	1,685.94	2.8%	1,742.23	2,539.29
6511 · LTD / STD / AD&D / Life	377.98	371.46	1.8%	377.98	371.46	1.8%	377.98	371.46
6512 · 401A (KABA)	1,985.50	1,218.21	63.0%	1,359.30	1,252.40	8.5%	1,357.44	1,876.33
6513 · Health Insurance	15,390.81	10,194.48	51.0%	3,843.45	4,140.84	-7.2%	3,843.45	4,342.53
6500 · Payroll Expenses - Other	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00
Total 6500 · Payroll Expenses	42,537.48	24,201.22	75.8%	29,565.53	29,085.56	1.7%	29,541.75	41,642.96
6700 · Insurance - General	1,071.61	1,004.03	6.7%	1,071.60	1,004.03	6.7%	1,071.59	1,004.02
6800 · Legal Fees	0.00	0.00	0.0%	0.00	0.00	0.0%	1,679.00	0.00
6810 · Computer Support (External)	1,119.97	7,494.97	-85.1%	214.97	209.97	2.4%	214.97	209.97
6820 · Accounting Services	495.08	1,166.25	-57.6%	5,324.00	4,517.50	17.9%	156.80	564.25
7100 · Office Equipment	563.01	769.71	-26.9%	275.07	275.07	0.0%	796.04	766.43
7110 · Office Supplies	194.63	137.12	41.9%	154.13	596.83	-74.2%	372.24	108.02
7115 · Postage	411.00	374.40	9.8%	0.00	0.00	0.0%	0.00	0.00
7120 · Water Cooler	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00
7125 · Computer (Hardware/Software)	2,721.77	2,540.97	7.1%	0.00	0.00	0.0%	849.00	130.00
7130 · Resource Materials	0.00	0.00	0.0%	508.00	-126.00	503.2%	0.00	13.00
7420 · Lawn Care/Snow Removal	1,647.04	606.00	171.8%	168.25	0.00	100.0%	279.50	464.00
7450 · Maintenance & Repairs - Office	283.00	240.00	17.9%	240.00	240.00	0.0%	360.00	360.00
7500 · Utilities	530.12	531.45	-0.3%	545.44	597.57	-8.7%	381.55	397.06
7550 · Trash Removal	66.47	59.34	12.0%	65.30	56.38	15.8%	65.89	56.44
7600 · Security (Office)	90.00	90.00	0.0%	0.00	0.00	0.0%	135.00	135.00
7610 · Telephone - Office	280.04	284.53	-1.6%	280.05	284.53	-1.6%	280.05	284.53
7611 · Telephone - Cellular	185.48	185.40	0.0%	185.48	185.40	0.0%	192.44	185.40
7701 · At-Large/Alternate Board Member	0.00	0.00	0.0%	0.00	0.00	0.0%	150.00	75.00
7711 · Contracted Electrical Inspector	7,350.00	5,300.00	38.7%	4,450.00	3,200.00	39.1%	6,300.00	5,750.00
7712 · Contracted Mechanical Inspector	5,700.00	4,750.00	20.0%	6,600.00	3,200.00	106.3%	5,550.00	5,250.00
7713 · Contracted Plumbing Inspector	5,850.00	2,650.00	120.8%	5,750.00	1,950.00	194.9%	6,400.00	3,100.00
7715 · Contracted Zoning Administrator	120.00	375.00	-68.0%	270.00	1,035.00	-73.9%	870.00	555.00
7721 · Plan Review - Electrical	250.00	600.00	-58.3%	50.00	250.00	-80.0%	350.00	400.00
7722 · Plan Review - Mechanical	800.00	150.00	433.3%	3,164.80	450.00	603.3%	50.00	450.00
7723 · Plan Review - Plumbing	50.00	100.00	-50.0%	50.00	150.00	-66.7%	50.00	150.00
7800 · Mileage Reimbursement	1,008.35	922.90	9.3%	944.03	736.88	28.1%	1,180.54	1,329.66
7810 · Training Expense	0.00	0.00	0.0%	0.00	0.00	0.0%	826.20	0.00
7830 · Interest Expense	539.51	610.87	-11.7%	439.52	480.81	-8.6%	465.28	511.19
7920 · Capital Outlay	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00
7999 · Misc Expense	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00
Total Expense	73,909.56	55,189.16	33.9%	60,361.17	48,436.53	24.6%	58,670.06	63,936.93
Net Income	-34,650.91	-6,282.13	-451.6%	-497.33	-10,938.85	95.5%	8,492.25	99,979.33

Kalamazoo Area Building Authority Profit & Loss Prev Year Comparison

January through December 2024

	% Change	Apr 24	Apr 23	% Change	May 24	May 23	% Change	Jun 24
Income								
4010 · Building Permits	-83.1%	21,841.00	29,155.00	-25.1%	14,527.00	52,481.00	-72.3%	18,978.00
4015 · Special Permits	98.6%	350.00	465.00	-24.7%	1,670.00	655.00	155.0%	210.00
4020 · Electrical Permits	-6.1%	11,412.00	12,945.00	-11.8%	12,701.00	11,747.00	8.1%	10,096.00
4030 · Mechanical Permits	61.6%	9,248.65	11,393.00	-18.8%	23,854.00	15,402.00	54.9%	17,063.80
4040 · Plumbing Permits	33.3%	5,334.00	2,901.00	83.9%	9,274.00	8,034.00	15.4%	3,888.00
4100 · Zoning Administration	37.4%	782.50	726.25	7.8%	1,102.50	1,167.50	-5.6%	577.50
4600 · Investment Income	78.0%	295.28	180.91	63.2%	297.14	189.69	56.7%	282.71
4700 · Other Income	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
4710 · FOIA Income	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
Total Income	-59.0%	49,263.43	57,766.16	-14.7%	63,425.64	89,676.19	-29.3%	51,096.01
Gross Profit	-59.0%	49,263.43	57,766.16	-14.7%	63,425.64	89,676.19	-29.3%	51,096.01
Expense								
6010 · Advertising and Marketing	100.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6200 · Bank Fees	0.0%	45.00	45.00	0.0%	45.00	45.00	0.0%	115.00
6400 · Depreciation Expense	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6500 · Payroll Expenses								
6501 · Salary - Building Official	-27.5%	7,914.04	7,280.62	8.7%	7,914.04	7,280.62	8.7%	7,914.04
6503 · Salary - Building Inspector	-27.5%	6,331.24	5,824.50	8.7%	6,331.24	5,824.50	8.7%	6,331.24
6505 · Wages - Administrative	-38.0%	8,001.23	9,145.70	-12.5%	7,902.95	8,496.99	-7.0%	7,993.05
6510 · Payroll Taxes	-31.4%	1,732.70	1,733.06	0.0%	1,725.19	1,683.42	2.5%	1,737.83
6511 · LTD / STD / AD&D / Life	1.8%	377.98	371.46	1.8%	377.98	371.46	1.8%	377.98
6512 · 401A (KABA)	-27.7%	1,358.99	1,251.26	8.6%	1,353.10	1,251.84	8.1%	1,358.50
6513 · Health Insurance	-11.5%	3,843.45	4,140.84	-7.2%	3,843.45	4,140.84	-7.2%	3,843.45
6500 · Payroll Expenses - Other	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
Total 6500 · Payroll Expenses	-29.1%	29,559.63	29,747.44	-0.6%	29,447.95	29,049.67	1.4%	29,556.09
6700 · Insurance - General	6.7%	1,071.59	1,004.01	6.7%	1,071.58	1,004.01	6.7%	1,071.58
6800 · Legal Fees	100.0%	230.00	525.00	-56.2%	644.00	0.00	100.0%	690.00
6810 · Computer Support (External)	2.4%	214.97	209.97	2.4%	897.47	209.97	327.4%	356.96
6820 · Accounting Services	-72.2%	6,899.00	4,617.50	49.4%	24.00	1,017.50	-97.6%	155.00
7100 · Office Equipment	3.9%	275.07	275.07	0.0%	275.07	275.07	0.0%	865.71
7110 · Office Supplies	244.6%	511.08	0.00	100.0%	10.89	251.66	-95.7%	273.43
7115 · Postage	0.0%	389.80	378.00	3.1%	0.00	0.00	0.0%	0.00
7120 · Water Cooler	0.0%	47.33	16.69	183.6%	0.00	0.00	0.0%	0.00
7125 · Computer (Hardware/Software)	553.1%	0.00	3,318.29	-100.0%	3,435.25	0.00	100.0%	1,203.84
7130 · Resource Materials	-100.0%	0.00	-139.00	100.0%	442.00	0.00	100.0%	0.00
7420 · Lawn Care/Snow Removal	-39.8%	232.25	153.50	51.3%	383.50	344.75	11.2%	362.50
7450 · Maintenance & Repairs - Office	0.0%	240.00	240.00	0.0%	3,225.00	240.00	1,243.8%	1,279.00
7500 · Utilities	-3.9%	384.72	312.73	23.0%	476.58	366.50	30.0%	325.65
7550 · Trash Removal	16.7%	65.89	55.61	18.5%	65.27	55.05	18.6%	65.00
7600 · Security (Office)	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	135.00
7610 · Telephone - Office	-1.6%	280.05	284.53	-1.6%	279.93	284.91	-1.8%	279.93
7611 · Telephone - Cellular	3.8%	189.36	185.30	2.3%	162.79	185.30	-12.2%	162.80
7701 · At-Large/Alternate Board Member	100.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	75.00
7711 · Contracted Electrical Inspector	9.6%	7,250.00	4,350.00	66.7%	5,450.00	6,450.00	-15.5%	7,050.00
7712 · Contracted Mechanical Inspector	5.7%	4,900.00	3,200.00	53.1%	6,050.00	5,700.00	6.1%	6,200.00
7713 · Contracted Plumbing Inspector	106.5%	4,950.00	2,600.00	90.4%	5,400.00	3,300.00	63.6%	4,000.00
7715 · Contracted Zoning Administrator	56.8%	630.00	765.00	-17.7%	840.00	675.00	24.4%	600.00
7721 · Plan Review - Electrical	-12.5%	450.00	300.00	50.0%	250.00	200.00	25.0%	0.00
7722 · Plan Review - Mechanical	-88.9%	0.00	75.00	-100.0%	2,750.00	500.00	450.0%	1,321.80
7723 · Plan Review - Plumbing	-66.7%	0.00	75.00	-100.0%	0.00	50.00	-100.0%	0.00
7800 · Mileage Reimbursement	-11.2%	1,176.52	869.84	35.3%	1,294.44	1,068.97	21.1%	1,122.92
7810 · Training Expense	100.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
7830 · Interest Expense	-9.0%	429.13	523.54	-18.0%	484.38	483.78	0.1%	463.66
7920 · Capital Outlay	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
7999 · Misc Expense	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
Total Expense	-8.2%	60,421.49	53,988.02	11.9%	63,405.10	51,757.14	22.5%	57,730.87
Net Income	-91.5%	-11,158.06	3,778.14	-395.3%	20.54	37,919.05	-100.0%	-6,634.86

Kalamazoo Area Building Authority
Profit & Loss Prev Year Comparison
 January through December 2024

	Jun 23	% Change	Jul 24	Jul 23	% Change	Aug 24	Aug 23	% Change
Income								
4010 · Building Permits	43,435.00	-56.3%	22,934.00	10,214.00	124.5%	19,741.00	95,918.00	-79.4%
4015 · Special Permits	1,105.00	-81.0%	1,475.00	1,915.00	-23.0%	1,445.00	1,070.00	35.1%
4020 · Electrical Permits	14,415.00	-30.0%	10,459.00	11,086.00	-5.7%	7,130.00	13,264.00	-46.3%
4030 · Mechanical Permits	14,987.00	13.9%	12,896.00	12,505.00	3.1%	14,487.30	18,391.00	-21.2%
4040 · Plumbing Permits	10,407.00	-62.6%	7,084.00	7,705.00	-8.1%	5,684.00	10,619.00	-46.5%
4100 · Zoning Administration	1,157.50	-50.1%	710.00	1,197.50	-40.7%	1,005.00	330.00	204.6%
4600 · Investment Income	183.27	54.3%	283.68	187.28	51.5%	273.01	189.03	44.4%
4700 · Other Income	0.00	0.0%	0.00	0.00	0.0%	0.00	22.98	-100.0%
4710 · FOIA Income	0.00	0.0%	0.00	0.00	0.0%	0.00	166.62	-100.0%
Total Income	85,689.77	-40.4%	55,841.68	44,809.78	24.6%	49,765.31	139,970.63	-64.5%
Gross Profit	85,689.77	-40.4%	55,841.68	44,809.78	24.6%	49,765.31	139,970.63	-64.5%
Expense								
6010 · Advertising and Marketing	0.00	0.0%	0.00	0.00	0.0%	637.00	0.00	100.0%
6200 · Bank Fees	115.00	0.0%	45.00	45.00	0.0%	45.00	80.00	-43.8%
6400 · Depreciation Expense	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
6500 · Payroll Expenses								
6501 · Salary - Building Official	7,280.62	8.7%	11,871.06	7,280.62	63.1%	7,914.04	10,920.93	-27.5%
6503 · Salary - Building Inspector	5,824.50	8.7%	9,496.86	5,824.50	63.1%	6,331.24	8,736.75	-27.5%
6505 · Wages - Administrative	8,607.76	-7.1%	12,027.11	7,782.37	54.5%	8,001.23	11,048.42	-27.6%
6510 · Payroll Taxes	1,697.64	2.4%	2,601.01	1,628.74	59.7%	1,732.72	2,395.32	-27.7%
6511 · LTD / STD / AD&D / Life	371.46	1.8%	377.98	371.46	1.8%	377.98	371.46	1.8%
6512 · 401A (KABA)	1,248.69	8.8%	2,040.00	1,253.69	62.7%	1,358.99	1,878.69	-27.7%
6513 · Health Insurance	4,140.84	-7.2%	4,045.14	4,140.84	-2.3%	3,843.45	4,342.53	-11.5%
6500 · Payroll Expenses - Other	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Total 6500 · Payroll Expenses	29,171.51	1.3%	42,459.16	28,282.22	50.1%	29,559.65	39,694.10	-25.5%
6700 · Insurance - General	1,003.99	6.7%	1,071.57	1,003.99	6.7%	1,221.57	1,153.99	5.9%
6800 · Legal Fees	525.00	31.4%	0.00	0.00	0.0%	345.00	525.00	-34.3%
6810 · Computer Support (External)	209.97	70.0%	3,995.22	8,279.97	-51.8%	852.25	6,436.94	-86.8%
6820 · Accounting Services	144.25	7.5%	24.00	15.75	52.4%	24.00	21.00	14.3%
7100 · Office Equipment	797.22	8.6%	275.07	-0.50	55,114.0%	14,544.07	275.07	5,187.4%
7110 · Office Supplies	260.34	5.0%	712.10	938.62	-24.1%	324.80	98.12	231.0%
7115 · Postage	392.40	-100.0%	410.00	52.80	676.5%	0.00	28.75	-100.0%
7120 · Water Cooler	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
7125 · Computer (Hardware/Software)	0.00	100.0%	0.00	24,498.95	-100.0%	0.00	-76.47	100.0%
7130 · Resource Materials	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
7420 · Lawn Care/Snow Removal	330.25	9.8%	266.25	614.25	-56.7%	237.00	344.75	-31.3%
7450 · Maintenance & Repairs - Office	32,120.50	-96.0%	1,521.84	240.00	534.1%	360.00	240.00	50.0%
7500 · Utilities	254.22	28.1%	384.66	279.16	37.8%	532.64	512.43	3.9%
7550 · Trash Removal	54.83	18.6%	64.28	53.91	19.2%	64.48	53.71	20.1%
7600 · Security (Office)	135.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
7610 · Telephone - Office	279.64	0.1%	279.93	279.64	0.1%	280.03	279.66	0.1%
7611 · Telephone - Cellular	185.30	-12.1%	162.85	185.31	-12.1%	162.85	185.31	-12.1%
7701 · At-Large/Alternate Board Member	75.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
7711 · Contracted Electrical Inspector	5,000.00	41.0%	6,800.00	5,350.00	27.1%	6,050.00	6,300.00	-4.0%
7712 · Contracted Mechanical Inspector	5,500.00	12.7%	6,750.00	4,350.00	55.2%	5,250.00	6,250.00	-16.0%
7713 · Contracted Plumbing Inspector	3,400.00	17.7%	4,650.00	3,300.00	40.9%	4,150.00	4,050.00	2.5%
7715 · Contracted Zoning Administrator	975.00	-38.5%	615.00	1,005.00	-38.8%	675.00	975.00	-30.8%
7721 · Plan Review - Electrical	300.00	-100.0%	50.00	300.00	-83.3%	200.00	150.00	33.3%
7722 · Plan Review - Mechanical	1,000.00	32.2%	0.00	650.00	-100.0%	500.00	50.00	900.0%
7723 · Plan Review - Plumbing	100.00	-100.0%	0.00	0.00	0.0%	0.00	50.00	-100.0%
7800 · Mileage Reimbursement	1,353.90	-17.1%	1,157.76	1,132.49	2.2%	1,230.12	1,360.44	-9.6%
7810 · Training Expense	0.00	0.0%	0.00	0.00	0.0%	375.00	0.00	100.0%
7830 · Interest Expense	495.82	-6.5%	413.64	575.26	-28.1%	408.27	469.12	-13.0%
7920 · Capital Outlay	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
7999 · Misc Expense	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Total Expense	84,179.14	-31.4%	72,108.33	81,431.82	-11.5%	68,028.73	69,506.92	-2.1%
Net Income	1,510.63	-539.2%	-16,266.65	-36,622.04	55.6%	-18,263.42	70,463.71	-125.9%

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

January through December 2024

	Sep 24	Sep 23	% Change	Oct 24	Oct 23	% Change	Nov 24	Nov 23
Income								
4010 · Building Permits	11,051.00	21,174.00	-47.8%	50,365.00	54,225.00	-7.1%	17,504.00	62,974.00
4015 · Special Permits	1,300.00	1,525.00	-14.8%	820.00	210.00	290.5%	1,050.00	1,020.00
4020 · Electrical Permits	9,043.00	40,069.00	-77.4%	9,734.00	16,450.00	-40.8%	9,459.00	25,282.00
4030 · Mechanical Permits	12,710.50	13,794.00	-7.9%	17,804.50	21,405.60	-16.8%	12,469.00	11,121.50
4040 · Plumbing Permits	4,786.00	6,200.00	-22.8%	6,123.00	12,612.00	-51.5%	8,404.00	7,510.00
4100 · Zoning Administration	1,180.00	1,603.75	-26.4%	1,345.00	220.00	511.4%	730.00	617.50
4600 · Investment Income	190.03	271.59	-30.0%	171.08	325.97	-47.5%	168.73	348.79
4700 · Other Income	0.00	0.00	0.0%	15.00	0.00	100.0%	0.00	0.00
4710 · FOIA Income	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00
Total Income	40,260.53	84,637.34	-52.4%	86,377.58	105,448.57	-18.1%	49,784.73	108,873.79
Gross Profit	40,260.53	84,637.34	-52.4%	86,377.58	105,448.57	-18.1%	49,784.73	108,873.79
Expense								
6010 · Advertising and Marketing	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00
6200 · Bank Fees	45.00	45.00	0.0%	45.00	45.00	0.0%	45.00	45.00
6400 · Depreciation Expense	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00
6500 · Payroll Expenses								
6501 · Salary - Building Official	7,914.04	7,280.62	8.7%	7,914.04	7,280.62	8.7%	7,914.04	7,280.62
6503 · Salary - Building Inspector	6,331.24	5,824.50	8.7%	6,331.24	5,824.50	8.7%	6,331.24	5,824.50
6505 · Wages - Administrative	8,006.40	7,331.50	9.2%	7,985.71	7,131.68	12.0%	7,985.71	7,293.44
6510 · Payroll Taxes	1,738.86	1,599.99	8.7%	1,731.52	1,578.96	9.7%	1,731.52	1,591.36
6511 · LTD / STD / AD&D / Life	377.98	371.46	1.8%	377.98	371.46	1.8%	377.98	377.98
6512 · 401A (KABA)	1,359.30	1,250.41	8.7%	1,358.06	1,238.42	9.7%	1,358.06	1,248.13
6513 · Health Insurance	3,843.45	4,140.84	-7.2%	3,843.45	4,140.84	-7.2%	4,059.31	4,140.84
6500 · Payroll Expenses - Other	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00
Total 6500 · Payroll Expenses	29,571.27	27,799.32	6.4%	29,542.00	27,566.48	7.2%	29,757.86	27,756.87
6700 · Insurance - General	1,066.55	1,003.96	6.2%	1,184.46	1,141.51	3.8%	1,500.10	1,218.63
6800 · Legal Fees	805.00	525.00	53.3%	0.00	655.00	-100.0%	1,058.00	567.00
6810 · Computer Support (External)	1,112.25	3,069.97	-63.8%	722.25	2,839.97	-74.6%	2,402.25	12,769.97
6820 · Accounting Services	155.00	790.75	-80.4%	28.00	14.00	100.0%	28.00	314.00
7100 · Office Equipment	921.00	821.31	12.1%	275.07	275.07	0.0%	275.07	275.07
7110 · Office Supplies	574.69	291.50	97.2%	0.00	0.00	0.0%	321.80	338.82
7115 · Postage	0.00	0.00	0.0%	0.00	410.40	-100.0%	0.00	0.00
7120 · Water Cooler	0.00	0.00	0.0%	0.00	0.00	0.0%	23.64	0.00
7125 · Computer (Hardware/Software)	161.54	399.00	-59.5%	0.00	81.00	-100.0%	519.00	493.50
7130 · Resource Materials	0.00	0.00	0.0%	0.00	0.00	0.0%	109.50	0.00
7420 · Lawn Care/Snow Removal	237.00	289.75	-18.2%	684.00	234.75	191.4%	445.25	1,179.00
7450 · Maintenance & Repairs - Office	240.00	360.00	-33.3%	240.00	367.18	-34.6%	240.00	31,477.50
7500 · Utilities	316.88	284.27	11.5%	249.92	289.46	-13.7%	506.59	432.28
7550 · Trash Removal	64.16	55.28	16.1%	63.83	30.98	106.0%	63.84	55.44
7600 · Security (Office)	135.00	135.00	0.0%	0.00	0.00	0.0%	1,649.75	2,902.57
7610 · Telephone - Office	220.08	279.68	-21.3%	220.08	279.68	-21.3%	220.17	280.04
7611 · Telephone - Cellular	162.89	185.35	-12.1%	167.93	111.97	50.0%	167.93	185.46
7701 · At-Large/Alternate Board Member	75.00	75.00	0.0%	0.00	0.00	0.0%	0.00	0.00
7711 · Contracted Electrical Inspector	5,150.00	6,650.00	-22.6%	6,000.00	7,500.00	-20.0%	4,850.00	7,800.00
7712 · Contracted Mechanical Inspector	6,300.00	5,600.00	12.5%	6,050.00	6,550.00	-7.6%	4,900.00	7,400.00
7713 · Contracted Plumbing Inspector	3,800.00	4,550.00	-16.5%	5,050.00	5,150.00	-1.9%	3,300.00	4,450.00
7715 · Contracted Zoning Administrator	1,080.00	795.00	35.9%	990.00	210.00	371.4%	585.00	285.00
7721 · Plan Review - Electrical	200.00	450.00	-55.6%	300.00	500.00	-40.0%	0.00	250.00
7722 · Plan Review - Mechanical	1,350.00	150.00	800.0%	50.00	1,724.60	-97.1%	150.00	300.00
7723 · Plan Review - Plumbing	150.00	200.00	-25.0%	50.00	0.00	100.0%	50.00	50.00
7800 · Mileage Reimbursement	1,072.00	1,007.39	6.4%	1,076.02	975.91	10.3%	938.00	1,095.17
7810 · Training Expense	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00
7830 · Interest Expense	489.20	546.86	-10.5%	412.06	492.06	-16.3%	476.56	551.58
7920 · Capital Outlay	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	3,325.00
7999 · Misc Expense	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00
Total Expense	55,454.51	56,359.39	-1.6%	53,400.62	57,445.02	-7.0%	54,583.31	105,797.90
Net Income	-15,193.98	28,277.95	-153.7%	32,976.96	48,003.55	-31.3%	-4,798.58	3,075.89

Kalamazoo Area Building Authority
Profit & Loss Prev Year Comparison
 January through December 2024

					TOTAL		
	% Change	Dec 24	Dec 23	% Change	Jan - Dec 24	Jan - Dec 23	% Change
Income							
4010 · Building Permits	-72.2%	15,795.00	13,676.00	15.5%	241,602.00	559,591.00	-56.8%
4015 · Special Permits	2.9%	940.00	910.00	3.3%	11,645.00	10,640.00	9.5%
4020 · Electrical Permits	-62.6%	10,250.00	6,149.00	66.7%	122,303.00	176,662.00	-30.8%
4030 · Mechanical Permits	12.1%	14,711.60	11,540.00	27.5%	192,353.65	158,459.10	21.4%
4040 · Plumbing Permits	11.9%	6,445.00	22,814.00	-71.8%	80,466.00	105,196.00	-23.5%
4100 · Zoning Administration	18.2%	615.00	542.50	13.4%	9,558.75	9,952.50	-4.0%
4600 · Investment Income	-51.6%	134.44	350.14	-61.6%	3,023.95	2,605.64	16.1%
4700 · Other Income	0.0%	0.00	0.00	0.0%	38.40	-98.02	139.2%
4710 · FOIA Income	0.0%	0.00	0.00	0.0%	0.00	166.62	-100.0%
Total Income	-54.3%	48,891.04	55,981.64	-12.7%	660,990.75	1,023,174.84	-35.4%
Gross Profit	-54.3%	48,891.04	55,981.64	-12.7%	660,990.75	1,023,174.84	-35.4%
Expense							
6010 · Advertising and Marketing	0.0%	0.00	0.00	0.0%	694.22	0.00	100.0%
6200 · Bank Fees	0.0%	45.00	115.00	-60.9%	610.00	727.00	-16.1%
6400 · Depreciation Expense	0.0%	0.00	9,683.53	-100.0%	0.00	9,683.53	-100.0%
6500 · Payroll Expenses							
6501 · Salary - Building Official	8.7%	12,662.42	10,877.96	16.4%	103,673.88	94,605.09	9.6%
6503 · Salary - Building Inspector	8.7%	10,129.98	8,905.40	13.8%	82,939.24	75,887.15	9.3%
6505 · Wages - Administrative	9.5%	12,637.38	10,714.95	17.9%	104,528.94	103,179.88	1.3%
6510 · Payroll Taxes	8.8%	2,578.91	1,582.87	62.9%	23,317.12	21,339.50	9.3%
6511 · LTD / STD / AD&D / Life	0.0%	377.98	377.98	0.0%	4,535.76	4,470.56	1.5%
6512 · 401A (KABA)	8.8%	2,018.16	1,232.47	63.8%	18,265.40	16,200.54	12.8%
6513 · Health Insurance	-2.0%	4,785.19	4,476.85	6.9%	59,028.05	56,483.11	4.5%
6500 · Payroll Expenses - Other	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Total 6500 · Payroll Expenses	7.2%	45,190.02	38,168.48	18.4%	396,288.39	372,165.83	6.5%
6700 · Insurance - General	23.1%	1,121.07	1,071.62	4.6%	13,594.87	12,617.79	7.7%
6800 · Legal Fees	86.6%	0.00	798.00	-100.0%	5,451.00	4,120.00	32.3%
6810 · Computer Support (External)	-81.2%	722.25	-9,000.03	108.0%	12,825.78	32,941.61	-61.1%
6820 · Accounting Services	-91.1%	700.00	740.75	-5.5%	14,012.88	13,923.50	0.6%
7100 · Office Equipment	0.0%	686.89	602.26	14.1%	20,027.14	5,406.85	270.4%
7110 · Office Supplies	-5.0%	567.45	0.00	100.0%	4,017.24	3,021.03	33.0%
7115 · Postage	0.0%	494.00	10.05	4,815.4%	1,704.80	1,646.80	3.5%
7120 · Water Cooler	100.0%	0.00	0.00	0.0%	70.97	16.69	325.2%
7125 · Computer (Hardware/Software)	5.2%	0.00	-23,270.48	100.0%	8,890.40	8,114.76	9.6%
7130 · Resource Materials	100.0%	0.00	0.00	0.0%	1,059.50	-252.00	520.4%
7420 · Lawn Care/Snow Removal	-62.2%	1,277.50	339.50	276.3%	6,220.04	4,900.50	26.9%
7450 · Maintenance & Repairs - Office	-99.2%	240.00	-62,605.00	100.4%	8,468.84	3,520.18	140.6%
7500 · Utilities	17.2%	443.33	450.61	-1.6%	5,078.08	4,707.74	7.9%
7550 · Trash Removal	15.2%	69.16	55.23	25.2%	783.57	642.20	22.0%
7600 · Security (Office)	-43.2%	45.00	-2,857.57	101.6%	2,189.75	540.00	305.5%
7610 · Telephone - Office	-21.4%	220.17	280.04	-21.4%	3,120.51	3,381.41	-7.7%
7611 · Telephone - Cellular	-9.5%	168.17	185.46	-9.3%	2,071.07	2,150.96	-3.7%
7701 · At-Large/Alternate Board Member	0.0%	75.00	150.00	-50.0%	375.00	375.00	0.0%
7711 · Contracted Electrical Inspector	-37.8%	4,500.00	4,950.00	-9.1%	71,200.00	68,600.00	3.8%
7712 · Contracted Mechanical Inspector	-33.8%	5,700.00	4,850.00	17.5%	69,950.00	62,600.00	11.7%
7713 · Contracted Plumbing Inspector	-25.8%	2,800.00	3,950.00	-29.1%	56,100.00	42,450.00	32.2%
7715 · Contracted Zoning Administrator	105.3%	630.00	390.00	61.5%	7,905.00	8,040.00	-1.7%
7721 · Plan Review - Electrical	-100.0%	50.00	150.00	-66.7%	2,150.00	3,850.00	-44.2%
7722 · Plan Review - Mechanical	-50.0%	500.00	500.00	0.0%	10,636.60	5,999.60	77.3%
7723 · Plan Review - Plumbing	0.0%	0.00	0.00	0.0%	400.00	925.00	-56.8%
7800 · Mileage Reimbursement	-14.4%	1,007.01	977.27	3.0%	13,207.71	12,830.82	2.9%
7810 · Training Expense	0.0%	0.00	0.00	0.0%	1,201.20	0.00	100.0%
7830 · Interest Expense	-13.6%	387.39	378.15	2.4%	5,408.60	6,119.04	-11.6%
7920 · Capital Outlay	-100.0%	0.00	-3,215.00	100.0%	0.00	110.00	-100.0%
7999 · Misc Expense	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Total Expense	-48.4%	67,639.41	-32,152.13	310.4%	745,713.16	695,875.84	7.2%
Net Income	-256.0%	-18,748.37	88,133.77	-121.3%	-84,722.41	327,299.00	-125.9%

Kalamazoo Area Building Authority Profit & Loss Budget Performance December 2024

	Dec 24	Budget	% of Budget	Jan - Dec 24	YTD Budget	% of Budget	Annual Budget
Income							
4010 · Building Permits	15,795.00	28,818.00	54.8%	241,602.00	404,607.00	59.7%	404,607.00
4015 · Special Permits	940.00	1,494.00	62.9%	11,645.00	8,169.00	142.6%	8,169.00
4020 · Electrical Permits	10,250.00	11,735.00	87.3%	122,303.00	141,192.00	86.6%	141,192.00
4030 · Mechanical Permits	14,711.60	14,039.00	104.8%	192,353.65	153,060.00	125.7%	153,060.00
4040 · Plumbing Permits	6,445.00	4,896.00	131.6%	80,466.00	53,868.00	149.4%	53,868.00
4100 · Zoning Administration	615.00			9,558.75			
4600 · Investment Income	134.44	10.00	1,344.4%	3,023.95	120.00	2,520.0%	120.00
4700 · Other Income	0.00			38.40			
Total Income	48,891.04	60,992.00	80.2%	660,990.75	761,016.00	86.9%	761,016.00
Gross Profit	48,891.04	60,992.00	80.2%	660,990.75	761,016.00	86.9%	761,016.00
Expense							
6010 · Advertising and Marketing	0.00	1,290.00	0.0%	694.22	2,000.00	34.7%	2,000.00
6200 · Bank Fees	45.00	325.00	13.8%	610.00	890.00	68.5%	890.00
6450 · Dues & Subscriptions	0.00	720.00	0.0%	0.00	720.00	0.0%	720.00
6500 · Payroll Expenses							
6501 · Salary - Building Official	12,662.42	7,914.04	160.0%	103,673.88	102,882.52	100.8%	102,882.52
6503 · Salary - Building Inspector	10,129.98	6,331.24	160.0%	82,939.24	82,306.10	100.8%	82,306.10
6505 · Wages - Administrative	12,637.38	8,006.40	157.8%	104,528.94	120,695.04	86.6%	120,695.04
6510 · Payroll Taxes	2,578.91	1,936.35	133.2%	23,317.12	25,017.64	93.2%	25,017.64
6511 · LTD / STD / AD&D / Life	377.98	378.00	100.0%	4,535.76	4,536.00	100.0%	4,536.00
6512 · 401A (KABA)	2,018.16	1,359.30	148.5%	18,265.40	17,670.93	103.4%	17,670.93
6513 · Health Insurance	4,785.19	4,488.98	106.6%	59,028.05	58,515.98	100.9%	58,515.98
6500 · Payroll Expenses - Other	0.00			0.00			
Total 6500 · Payroll Expenses	45,190.02	30,414.31	148.6%	396,288.39	411,624.21	96.3%	411,624.21
6700 · Insurance - General	1,121.07	1,700.00	65.9%	13,594.87	14,102.59	96.4%	14,102.59
6800 · Legal Fees	0.00	6,801.00	0.0%	5,451.00	12,000.00	45.4%	12,000.00
6810 · Computer Support (External)	722.25	6,100.00	11.8%	12,825.78	17,995.00	71.3%	17,995.00
6820 · Accounting Services	700.00	2,644.50	26.5%	14,012.88	15,984.50	87.7%	15,984.50
7100 · Office Equipment	686.89	816.61	84.1%	20,027.14	20,867.00	96.0%	20,867.00
7110 · Office Supplies	567.45	0.00	100.0%	4,017.24	3,000.00	133.9%	3,000.00
7115 · Postage	494.00	1,200.00	41.2%	1,704.80	2,400.00	71.0%	2,400.00
7120 · Water Cooler	0.00	0.00	0.0%	70.97	80.00	88.7%	80.00
7125 · Computer (Hardware/Software)	0.00	0.00	0.0%	8,890.40	8,965.29	99.2%	8,965.29
7130 · Resource Materials	0.00	448.00	0.0%	1,059.50	1,000.00	106.0%	1,000.00
7400 · Rent/Lease Expense	0.00	1,600.00	0.0%	0.00	19,200.00	0.0%	19,200.00
7420 · Lawn Care/Snow Removal	1,277.50	1,470.00	86.9%	6,220.04	7,100.00	87.6%	7,100.00
7450 · Maintenance & Repairs - Office	240.00	4,845.00	5.0%	8,468.84	13,120.00	64.5%	13,120.00
7500 · Utilities	443.33	350.00	126.7%	5,078.08	4,700.00	108.0%	4,700.00
7550 · Trash Removal	69.16	65.00	106.4%	783.57	780.00	100.5%	780.00
7600 · Security (Office)	45.00	45.00	100.0%	2,189.75	540.00	405.5%	540.00
7610 · Telephone - Office	220.17	300.00	73.4%	3,120.51	3,600.00	86.7%	3,600.00
7611 · Telephone - Cellular	168.17	200.00	84.1%	2,071.07	2,400.00	86.3%	2,400.00
7700 · Building Board of Appeals	0.00	375.00	0.0%	0.00	375.00	0.0%	375.00
7701 · At-Large/Alternate Board Member	75.00	225.00	33.3%	375.00	900.00	41.7%	900.00
7710 · Contracted Building Inspector	0.00	5,000.00	0.0%	0.00	5,000.00	0.0%	5,000.00
7711 · Contracted Electrical Inspector	4,500.00	3,661.00	122.9%	71,200.00	53,400.00	133.3%	53,400.00
7712 · Contracted Mechanical Inspector	5,700.00	3,337.00	170.8%	69,950.00	45,600.00	153.4%	45,600.00
7713 · Contracted Plumbing Inspector	2,800.00	2,184.00	128.2%	56,100.00	31,200.00	179.8%	31,200.00
7715 · Contracted Zoning Administrator	630.00			7,905.00			
7721 · Plan Review - Electrical	50.00			2,150.00			
7722 · Plan Review - Mechanical	500.00			10,636.60			
7723 · Plan Review - Plumbing	0.00			400.00			
7800 · Mileage Reimbursement	1,007.01	1,300.00	77.5%	13,207.71	15,600.00	84.7%	15,600.00
7810 · Training Expense	0.00	398.20	0.0%	1,201.20	1,600.00	75.1%	1,600.00
7830 · Interest Expense	387.39			5,408.60			
7920 · Capital Outlay	0.00	7,000.00	0.0%	0.00	7,000.00	0.0%	7,000.00
7999 · Misc Expense	0.00	2,000.00	0.0%	0.00	2,000.00	0.0%	2,000.00
Total Expense	67,639.41	86,814.62	77.9%	745,713.16	725,743.59	102.8%	725,743.59
Net Income	-18,748.37	-25,822.62	72.6%	-84,722.41	35,272.41	-240.2%	35,272.41

Kalamazoo Area Building Authority

Balance Sheet

01/14/25

As of December 31, 2024

Accrual Basis

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash on Hand (Cash Bags)	300.00
1050 · Checking (Primary) / SMBT	224,209.33
1060 · Checking (Reserves) / CCU	200,632.98
1065 · Savings / CCU	25.00
Total Checking/Savings	<u>425,167.31</u>
Other Current Assets	
1201 · Undeposited Funds	450.00
1250 · Accounts Receivables / ADJ	60.00
1400 · Prepaid Items	8,473.79
Total Other Current Assets	<u>8,983.79</u>
Total Current Assets	<u>434,151.10</u>
Other Assets	
1600 · Accumulated Depreciation	-67,311.49
1900 · Capital Assets	329,819.25
Total Other Assets	<u>262,507.76</u>
TOTAL ASSETS	<u>696,658.86</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	7,297.66
Total Accounts Payable	<u>7,297.66</u>
Credit Cards	
2010 · CCU - Mastercard	728.00
Total Credit Cards	<u>728.00</u>
Other Current Liabilities	
2070 · Notes Payable - SMBT	81,833.37
2100 · Accrued Items	2,915.74
2300 · Accounts Payables / ADJ	1,164.12
Total Other Current Liabilities	<u>85,913.23</u>
Total Current Liabilities	<u>93,938.89</u>
Total Liabilities	<u>93,938.89</u>
Equity	
3010 · Net Position	687,442.38
Net Income	-84,722.41
Total Equity	<u>602,719.97</u>
TOTAL LIABILITIES & EQUITY	<u>696,658.86</u>



2024 MONTHLY PERMITS BY JURISDICTION

MONTH OF DECEMBER 2024			
JURISDICTION	PERMIT CATEGORY	# PERMITS	PERMIT REVENUE
COMSTOCK	BUILDING	18	4,557.00
COMSTOCK	ELECTRICAL	23	3,366.00
COMSTOCK	MECHANICAL	16	2,869.60
COMSTOCK	PLUMBING	12	1,770.00
COMSTOCK	SPECIAL - JURISDICTION	-	-
COMSTOCK	SPECIAL - HOMEOWNER	-	-
TOTAL COMSTOCK		69	\$ 12,562.60
KALAMAZOO	BUILDING	20	3,235.00
KALAMAZOO	ELECTRICAL	13	2,954.00
KALAMAZOO	MECHANICAL	34	6,976.00
KALAMAZOO	PLUMBING	13	2,555.00
KALAMAZOO	SPECIAL - JURISDICTION	2	200.00
KALAMAZOO	SPECIAL - HOMEOWNER	2	120.00
TOTAL KALAMAZOO		84	\$ 16,040.00
PARCHMENT	BUILDING	1	108.00
PARCHMENT	ELECTRICAL	-	-
PARCHMENT	MECHANICAL	4	610.00
PARCHMENT	PLUMBING	1	115.00
PARCHMENT	SPECIAL - JURISDICTION	-	-
PARCHMENT	SPECIAL - HOMEOWNER	-	-
TOTAL PARCHMENT		6	\$ 833.00
PINE GROVE	BUILDING	3	1,341.00
PINE GROVE	ELECTRICAL	2	555.00
PINE GROVE	MECHANICAL	8	1,317.00
PINE GROVE	PLUMBING	1	221.00
PINE GROVE	SPECIAL - JURISDICTION	-	-
PINE GROVE	SPECIAL - HOMEOWNER	1	60.00
TOTAL PINE GROVE		15	\$ 3,494.00
RICHLAND	BUILDING	10	6,740.00
RICHLAND	ELECTRICAL	10	3,165.00
RICHLAND	MECHANICAL	16	2,646.00
RICHLAND	PLUMBING	7	1,644.00
RICHLAND	SPECIAL - JURISDICTION	-	-
RICHLAND	SPECIAL - HOMEOWNER	-	-
TOTAL RICHLAND		43	\$ 14,195.00
RICHLAND VILLAGE	BUILDING	-	-
RICHLAND VILLAGE	ELECTRICAL	1	176.00
RICHLAND VILLAGE	MECHANICAL	-	-
RICHLAND VILLAGE	PLUMBING	-	-
RICHLAND VILLAGE	SPECIAL - JURISDICTION	-	-
RICHLAND VILLAGE	SPECIAL - HOMEOWNER	-	-
TOTAL RICHLAND VILLAGE		1	\$ 176.00
TOTAL		218	\$ 47,300.60

REVENUE	REVENUE
DECEMBER 2023	% PREV YEAR MONTH
\$ 54,371.00	87.0%

PERMITS	PERMITS
DECEMBER 2023	% 2023 - YTD
272	80%



2024 MONTHLY PERMITS BY JURISDICTION

YEAR TO DATE AS OF: DECEMBER

JURISDICTION	PERMIT CATEGORY	# PERMITS	PERMIT REVENUE
COMSTOCK	BUILDING	181	84,122.00
COMSTOCK	ELECTRICAL	200	41,353.00
COMSTOCK	MECHANICAL	331	76,787.90
COMSTOCK	PLUMBING	174	32,181.00
COMSTOCK	SPECIAL - JURISDICTION	28	2,800.00
COMSTOCK	SPECIAL - HOMEOWNER	6	340.00
TOTAL COMSTOCK		920	\$ 237,583.90
KALAMAZOO	BUILDING	180	41,452.00
KALAMAZOO	ELECTRICAL	176	33,649.00
KALAMAZOO	MECHANICAL	334	57,873.75
KALAMAZOO	PLUMBING	151	21,650.00
KALAMAZOO	SPECIAL - JURISDICTION	44	4,250.00
KALAMAZOO	SPECIAL - HOMEOWNER	43	2,445.00
TOTAL KALAMAZOO		928	\$ 161,319.75
PARCHMENT	BUILDING	14	1,621.00
PARCHMENT	ELECTRICAL	14	2,095.00
PARCHMENT	MECHANICAL	26	3,395.00
PARCHMENT	PLUMBING	7	650.00
PARCHMENT	SPECIAL - JURISDICTION	5	500.00
PARCHMENT	SPECIAL - HOMEOWNER	0	-
TOTAL PARCHMENT		66	\$ 8,261.00
PINE GROVE	BUILDING	39	17,020.00
PINE GROVE	ELECTRICAL	50	8,749.00
PINE GROVE	MECHANICAL	62	10,251.00
PINE GROVE	PLUMBING	16	3,573.00
PINE GROVE	SPECIAL - JURISDICTION	1	100.00
PINE GROVE	SPECIAL - HOMEOWNER	4	230.00
TOTAL PINE GROVE		172	\$ 39,923.00
RICHLAND	BUILDING	147	98,223.00
RICHLAND	ELECTRICAL	146	32,974.00
RICHLAND	MECHANICAL	217	41,206.50
RICHLAND	PLUMBING	103	21,029.00
RICHLAND	SPECIAL - JURISDICTION	2	200.00
RICHLAND	SPECIAL - HOMEOWNER	4	220.00
TOTAL RICHLAND		619	\$ 193,852.50
RICHLAND VILLAGE	BUILDING	7	1,196.00
RICHLAND VILLAGE	ELECTRICAL	8	1,077.00
RICHLAND VILLAGE	MECHANICAL	17	2,469.50
RICHLAND VILLAGE	PLUMBING	7	813.00
RICHLAND VILLAGE	SPECIAL - JURISDICTION	1	100.00
RICHLAND VILLAGE	SPECIAL - HOMEOWNER	0	-
TOTAL RICHLAND VILLAGE		40	\$ 5,655.50
TOTAL KABA	YTD	2745	\$ 646,595.65

REVENUE	REVENUE
YTD - DECEMBER 2023	% 2023 - YTD
\$ 991,992.10	65.2%

REVENUE
% 2024 YTD BUDGET
85%

PERMITS	PERMITS
YTD - DECEMBER 2023	% 2023 - YTD
3082	89.1%

2024 MONTHLY CUMULATIVE TOTALS			
# PERMITS	REVENUE		
204	\$ 38,815.00	JAN	
232	\$ 56,847.50	FEB	
258	\$ 68,773.80	MAR	
203	\$ 47,519.65	APR	
306	\$ 64,501.00	MAY	
218	\$ 50,490.80	JUN	
242	\$ 54,285.00	JUL	
229	\$ 47,401.30	AUG	
197	\$ 37,887.50	SEP	
234	\$ 83,628.50	OCT	
204	\$ 49,145.00	NOV	
218	\$ 47,300.60	DEC	
2,745	\$ 646,595.65	TOTAL	

BUILDING REPORT

DECEMBER 2024

Residential / Commercial Building Permits and Construction Values

- A. Total Number of Commercial & Agricultural Permits Issued – 9
- B. Total Construction Value for Commercial & Agricultural Permits - \$236,800
- C. Total Number of New Residential Construction Permits Issued – 5
- D. Total Construction Value for New Residential Permits – \$1,769,217
- E. Total Number of All Other Residential Permits Issued – 38
- F. Total Construction Value for All Other Residential Permits – \$595,413

Revenue / Permit Summary YTD

- A. Total KABA Revenue in December 2024 - \$47,300.60 vs. Total KABA Revenue in December 2023 - \$54,371.00. **This is a decrease of 13%.**
- B. Total Number of Permits Issued in December 2024 – 218 vs. Total Number of Permits issued in December 2023 – 272. **This is a decrease of 19.8%.**
- C. Total KABA YTD Revenue in December 2024 - \$646,595.65 vs. Total KABA YTD Revenue in December 2023 - \$991,992.10. **This is a decrease of 34.8%.**
- D. Total Number of Permits Issued YTD 2024 – 2745 vs. Total Number of Permits Issued this time in 2023 – 3082. **This is a decrease of 10.9%.**
- E. The December 2024 Revenue of \$47,300.60 is **6.2%** of the forecast for December YTD 2024 Revenue (\$760,896).
- F. The YTD 2024 Revenue of \$646,595.65 is **85%** of the forecast for the entire 2024 Projected Budget of \$760,896.

Monthly Building Permits Issued

01/06/2025

Permit #	Address	Work Description	Applicant Name	Date Issued	Value	Amount Billed
PB24-03-555	9146 N 24TH ST	New 12' x 24' slab on grade 2 story	CRAMER, JONATHON A	12/13/2024	73,902.00	\$424.00
PB24-03-627	8920 W GULL LAKE DR	Remove and rebuild existing deck per	VANGOEYE HOME	12/06/2024	20,034.00	\$231.00
PB24-03-633	6219 MEDINAH LN	New 2126 s/f single story home with 3	Chateau Homes LLC- A JRD Constr	12/11/2024	561,400.00	\$2,189.00
PB24-03-635	10161 E C AVE	Finish approx. 972 s.f. of existing	JONES, JEREMY & KAITLYN B	12/10/2024	41,310.00	\$182.00
PB24-03-648	10556 WILDWOOD CIR	Replace 8 sliding glass doors with window	Hawks Hollow Builders	12/17/2024	0.00	\$182.00
PB24-03-658	6773 E E	Fire restoration thoroughout dwelling to	VanDam & Krusinga	12/10/2024	0.00	\$231.00
PB24-03-661	8727 E STURTEVANT AVE	New 1812 s.f. 2 story 4 bed, 2.5 bath	Allen Edwin Homes	12/16/2024	357,753.00	\$1,395.00
PB24-03-662	8719 E STURTEVANT AVE	New 2068 s.f. 1 story 4 bed, 2 bath single	Allen Edwin Homes	12/16/2024	290,394.00	\$1,132.00
PB24-03-676	8698 N 35TH ST	Fire damage restoration per plans.	VanDam & Krusinga	12/18/2024	0.00	\$182.00
PB24-03-680	9432 W GULL LAKE DR	3 bed, 2 bath first floor remodel and	5144 Builders LLC	12/27/2024	151,837.00	\$592.00
PB24-06-420	2238 E MAIN ST	Repairs to beam at front of building	YOUNG, CAVEL J.	12/10/2024	0.00	\$104.00
PB24-06-523	118 WOODWIND CIR	Remove 3 existing decks and reconstruct	Green Shield Deck Builders	12/02/2024	9,481.00	\$182.00
PB24-06-535	120 PINECOVE CIR	New 8' x 20' free standing deck per plans.	Green Shield Deck Builders	12/02/2024	4,725.00	\$182.00
PB24-06-550	2221 Wagon Wheel Ln	18' X 20' PRE ENGINEERED STEEL	COUNTRY ACRES VILLAGE, LL	12/09/2024	7,400.00	\$108.00
PB24-06-606	3407 THORNHILL AVE	Removing 2 walls to open up the kitchen	JAIRUS & RACHEL BAIRD	12/03/2024	0.00	\$182.00
PB24-06-612	3504 MIAMI AVE	Tear off and re-roof w/	Lyster Contracting Inc	12/03/2024	0.00	\$182.00
PB24-06-616	1723 RAVINE RD	Re-roof, no decking anticipated	VanBecks Roofing & Siding	12/03/2024	0.00	\$108.00
PB24-06-628	1426 CLIMAX AVE	Remove existing tub surround and install	MASOMERE, KUVIMBA & BRIAN	12/04/2024	0.00	\$182.00
PB24-06-630	929 DWILLARD DR	Install basement egress window in south	Andrew Vlietstra	12/23/2024	0.00	\$108.00
PB24-06-632	2819 ASBURY AVE	Finishing 414 s/f of the existing garage	OPIYO, WYCLIFFE	12/20/2024	126,540.00	\$493.00
PB24-06-649	2417 FAIRFIELD AVE	Re-roof, no decking anticipated. KNHS	Irish Roofing & Exteriors	12/06/2024	0.00	\$108.00
PB24-06-651	4274 RAVINE RD VAC	Antenna and associated equipment	Mastec Network Solutions	12/18/2024	0.00	\$108.00
PB24-06-656	3507 TAMPA ST	Install carbon fiber foundation	Bluebird CFW/Troy Miller	12/10/2024	0.00	\$108.00
PB24-06-659	2809 LAKE ST	Demolition of home	David's Excavation	12/10/2024	0.00	\$161.00
PB24-06-666	2336 LINCOLN AVE	Interior renovation from bare structural	CUNNINGHAM, DEBRA	12/11/2024	0.00	\$182.00
PB24-06-667	3309 GREENFIELD AVE	Re-roof, no decking being replaced.	VanBecks Roofing & Siding	12/16/2024	0.00	\$108.00
PB24-06-669	3822 CROYDEN AVE	Re-roof, no decking being replaced.	VanBecks Roofing & Siding	12/16/2024	0.00	\$108.00
PB24-06-672	1229 FOSTER AVE	Interior renovation to existing home.	Maple Tree Home Buyers, LLC	12/16/2024	0.00	\$231.00

PB24-06-674	519 N BERKLEY ST	Re-roof, no decking. Grant required permit	Worthy Construction	12/27/2024	0.00	\$108.00
PB24-06-677	1310 NICHOLS RD	Add 2 walls to create 15' x 20' room for	Dyksterhouse Builders	12/19/2024	10,000.00	\$182.00
PB24-07-522	107 N 26TH ST	Interior build out of existing 2 story 4210	Adam Garland	12/06/2024	126,131.00	\$491.00
PB24-07-539	1815 PRESCOTT TRL	New 1 story 2068 s.f. 4 bed, 2 bath single	Allen Edwin Homes	12/09/2024	309,094.00	\$1,205.00
PB24-07-556	407 COURTNEY ST	New 21 panel, 8.925 kw roof mounted	Ambia Energy, LLC	12/16/2024	27,249.00	\$108.00
PB24-07-557	4143 WILD MEADOW ST	New 15 panel roof mounted solar array per	Ambia Energy, LLC	12/16/2024	0.00	\$108.00
PB24-07-558	10083 BLAKE BLVD	New 8 panel roof mounted solar array per	Ambia Energy, LLC	12/16/2024	0.00	\$108.00
PB24-07-559	4112 PRAIRIE HILL ST	New 9 panel roof mounted solar array per	Ambia Energy, LLC	12/16/2024	0.00	\$108.00
PB24-07-560	4125 WILD MEADOW ST	New 13 panel roof mounted solar array per	Ambia Energy, LLC	12/16/2024	0.00	\$108.00
PB24-07-561	6890 RINGLING AVE	New 20 panel roof mounted solar array per	Ambia Energy, LLC	12/16/2024	0.00	\$108.00
PB24-07-562	3931 COUNTRY MEADOW	New 21 panel roof mounted solar array per	Ambia Energy, LLC	12/16/2024	0.00	\$108.00
PB24-07-629	5242 E CORK	Demo existing cmu wall, install new 13' x	W Soule & Company	12/09/2024	0.00	\$231.00
PB24-07-634	5376 E G AVE	New 40' x 180' pre engineered steel	Michael Fisher	12/16/2024	226,800.00	\$884.00
PB24-07-636	4270 WILD MEADOW ST	16 panel roof mounted solar array per	Ambia Energy, LLC	12/13/2024	0.00	\$108.00
PB24-07-654	666 KINCAID ST	Re-roof, no decking	Worthy Construction	12/09/2024	0.00	\$108.00
PB24-07-657	6130 KING HWY	New illuminated monument sign cabinet	Sign Art, Inc.	12/11/2024	0.00	\$108.00
PB24-07-660	1445 MERRY BROOK ST	New 12 panel roof mounted solar array per	Ambia Energy, LLC	12/16/2024	0.00	\$108.00
PB24-07-663	5460 GULL RD	Wall mount illuminated channel letter sign	Port City Signs	12/13/2024	0.00	\$108.00
PB24-07-664	6565 E K AVE	Replace portion of existing concrete slab	JOSH BALKEMA	12/11/2024	0.00	\$182.00
PB24-07-673	3475 PARK CIRCLE DR	Demolition and removal of 500,000 gal.	ISELER DEMOLITION	12/23/2024	0.00	\$268.00
PB24-18-631	422 PARCMOUNT	Install basement egress window on south	Andrew Vlietstra	12/23/2024	0.00	\$108.00
PB24-20-637	16077 25TH ST	Remove existing 6' x 28' and 4' x 12' decks	Hutcherson Construction	12/06/2024	6,804.00	\$182.00
PB24-20-665	25128 2ND AVE	Demolish and remove existing home due to	Ken Meyer Builders	12/16/2024	250,576.00	\$977.00
PB24-20-678	28285 NORTHERN BLUFF	Construct stairs in yard leading to	Hutcherson Construction	12/23/2024	0.00	\$182.00

Number of Permits: 52

Total Billed: \$15,981.00

Total Construction Value

\$2,601,430.00

Permit.DateIssued in <Previous month> [12/01/24 - 12/31/24]

AND

Permit.PermitType = Building

Monthly Trade Permits Issued

01/06/2025

Permit #	Address	Work Description	Applicant Name	Date Issued	Amount Billed
<u>Electrical</u>					
PE24-03-552	8499 E EF AVE	Attached garage	CAMBURN, JONATHAN J & ERI	12/02/2024	\$126.00
PE24-03-553	10552 WILDWOOD DR	Main and 2nd floor bath remodels	Signature Wiring	12/02/2024	\$217.00
PE24-03-554	8761 E STURTEVANT AVE	New home	Consolidated Electrical Contractors	12/02/2024	\$361.00
PE24-03-555	8745 E Sturtevant Ave	New home	Consolidated Electrical Contractors	12/02/2024	\$361.00
PE24-03-556	10205 E C AVE	New home	H & M Electrical Services	12/02/2024	\$373.00
PE24-03-587	10438 COUNTRY CLUB DR	New home	H & M Electrical Services	12/17/2024	\$373.00
PE24-03-588	8698 N 35TH ST	Fire repairs	ROC Electric LLC	12/19/2024	\$441.00
PE24-03-593	8719 E STURTEVANT AVE	New home	Consolidated Electrical Contractors	12/23/2024	\$361.00
PE24-03-594	8727 E STURTEVANT AVE	New home	Consolidated Electrical Contractors	12/23/2024	\$361.00
PE24-03-603	7730 E D AVE	Basement office	HILDEBRAND, LEE M & BRIAN	12/30/2024	\$191.00
PE24-06-551	2711 CHAPARRAL ST	Basement finish	JKS Electric	12/03/2024	\$186.00
PE24-06-565	2916 ELLAMARIE DR	200 AMP service upgrade	Homes Electric LLC	12/11/2024	\$120.00
PE24-06-569	1018 COOLIDGE AVE	100 AMP service replacement with new range and dryer	Service Professor	12/09/2024	\$138.00
PE24-06-570	1214 BARCLAY DR	Remodel: Complete rewire	Shock Tech Electric	12/10/2024	\$341.00
PE24-06-571	2107 BROOK DR	Repairs from vehicle impact	Koole Electric	12/11/2024	\$195.00
PE24-06-575	2336 LINCOLN AVE	Remodel: install new outlets/switches, new ceiling fan	CUNNINGHAM, DEBRA	12/11/2024	\$204.00
PE24-06-584	3407 THORNHILL AVE	Remodel: adding cans in living room space	Country Lane Electric	12/16/2024	\$116.00
PE24-06-585	3007 SANTOS ST	Furnace branch circuit	Manne Electric	12/16/2024	\$115.00
PE24-06-590	1310 NICHOLS RD	Install 6 outlets in new walls for exercise roomBUILDING	Tony Reed Electric	12/19/2024	\$191.00
PE24-06-591	3310 Old Farm Rd	AC install	Capitol Supply & Service	12/23/2024	\$116.00
PE24-06-592	1701 OLMSTEAD RD	Renovation for Pine Rest Crisis Unit	Bazen Electric Company	12/26/2024	\$987.00
PE24-06-601	2419 LAKE ST	200 AMP panel replacement	Service Professor	12/27/2024	\$120.00
PE24-06-602	725 TURWILL LN	Generator install	Service Professor	12/30/2024	\$125.00
PE24-07-557	8128 E H AVE	New circuit for water heater	Laws Electric	12/03/2024	\$115.00
PE24-07-558	407 COURTNEY ST	Roof mounted solar array	Ambia Energy, LLC	12/16/2024	\$116.00
PE24-07-559	6890 RINGLING AVE	Roof mounted solar array	Ambia Energy, LLC	12/16/2024	\$126.00
PE24-07-560	4112 PRAIRIE HILL ST	Roof mounted solar array	Ambia Energy, LLC	12/16/2024	\$116.00
PE24-07-561	4125 WILD MEADOW ST	Roof mounted solar array	Ambia Energy, LLC	12/16/2024	\$131.00
PE24-07-562	4143 WILD MEADOW ST	Roof mounted solar array	Ambia Energy, LLC	12/16/2024	\$126.00
PE24-07-563	10083 BLAKE BLVD	Roof mounted solar array	Ambia Energy, LLC	12/16/2024	\$121.00
PE24-07-564	3931 COUNTRY MEADOWS	Roof mounted solar array	Ambia Energy, LLC	12/16/2024	\$116.00
PE24-07-567	4270 WILD MEADOW ST	Roof mounted solar array	Ambia Energy, LLC	12/13/2024	\$116.00

PE24-07-572	6130 KING HWY	Internally illuminated monument sign	Sign Art, Inc.	12/11/2024	\$120.00
PE24-07-573	5024 MARKET ST	Service repair	Meulman Electric	12/13/2024	\$120.00
PE24-07-574	453 SULLIVAN DR	Repair non functioning electrical in upstairs, replace knob	CT Electrical Service	12/11/2024	\$127.00
PE24-07-576	8938 KRUM AVE	Wiring equipmenet on new packaging line	Albion Electric, Inc	12/11/2024	\$190.00
PE24-07-577	1445 MERRY BROOK ST	Roof mounted solar array	Ambia Energy, LLC	12/16/2024	\$116.00
PE24-07-578	5460 GULL RD	Wall mounted illuminated channel letters for Ivy Physical	Port City Signs	12/13/2024	\$120.00
PE24-07-579	5400 PERCY AVE	Install disconnect for water heater	Hi-Tech Electric	12/12/2024	\$119.00
PE24-07-580	464 REX AVE	Adding 20 AMP circuit and outlets for coffee bar area	PETIPREN SAMANTHA & DAIN	12/12/2024	\$121.00
PE24-07-582	5242 E CORK	Adding overhead door power and controls, exterior light	Fuller Electric LLC	12/12/2024	\$126.00
PE24-07-583	3362 N 35TH ST	Sunroom remodel	Esper Electric	12/13/2024	\$181.00
PE24-07-586	5070 E MAIN ST	Splitting current meter into (2) amp	Cindy Bosier	12/17/2024	\$130.00
PE24-07-595	3401 N 26TH ST	200 AMP service replacement	Service Professor	12/23/2024	\$120.00
PE24-07-596	6708 E G AVE	Fire alarm	Schumacher Electric	12/26/2024	\$485.00
PE24-07-600	6093 E L AVE	Ground mounted solar array	Moore Electrical Service	12/26/2024	\$208.00
PE24-19-568	9458 RICHWOOD AVE	Light for 3 season room	GOLDEN, DIANA J TRUSTEE	12/06/2024	\$176.00
PE24-20-566	26919 2ND AVE	Barn	H & M Electrical Services	12/06/2024	\$318.00
PE24-20-581	23358 LAKE SHORE DR	Home repairs from tree damage: rewiring first floor	Pryor & Osborn Electric LLC	12/12/2024	\$237.00

Number of Permits: 49

Total Billed: \$10,216.00

Mechanical

PM24-03-1002	10161 E C AVE	Basement finish	Nieboer Heating & Cooling	12/31/2024	\$200.00
PM24-03-910	5600 E G AVE	Water heater replacementLOCATION: 5588 Meadowstone	Royal Comfort Mechanical	12/11/2024	\$116.00
PM24-03-911	5600 E G AVE	Furnace & AC replacementLOCATION: 5578 Blue	Royal Comfort Mechanical	12/11/2024	\$170.00
PM24-03-912	5600 E G AVE	Water heater replacementLOCATION: 5581 Blue Meadow	Royal Comfort Mechanical	12/11/2024	\$116.00
PM24-03-913	5600 E G AVE	AC replacementLOCATION: 5111 Highmeadows Apt B	Royal Comfort Mechanical	12/11/2024	\$140.00
PM24-03-914	5600 E G AVE	Furnace & AC replacementLOCATION: 5569 Grassy	Royal Comfort Mechanical	12/11/2024	\$170.00
PM24-03-923	8278 ENGELWOOD AVE	Furnace & AC replacement	Dan Wood Co	12/03/2024	\$170.00
PM24-03-926	10438 COUNTRY CLUB DR	Prefab fireplace	Williams Distributing	12/04/2024	\$200.00
PM24-03-929	9538 E DE AVE	Water heater replacement	Dan Wood Co	12/04/2024	\$116.00
PM24-03-950	8855 E B AVE	Furnace replacement	Rogers Refrigeration	12/09/2024	\$140.00
PM24-03-953	10605 WILDWOOD DR	Generator install	Advantage Heating & Cooling	12/10/2024	\$145.00
PM24-03-963	5600 E G AVE	Water heater replacementLOCATION: 5054 Shady	Royal Comfort Mechanical	12/11/2024	\$116.00
PM24-03-968	9533 E D AVE	Water heater replacement in Apt 8	Miller Mechanical Company	12/19/2024	\$116.00
PM24-03-983	6568 E HIDDEN LAKE CIR	New home	Nieboer Heating & Cooling	12/23/2024	\$300.00
PM24-03-984	10438 COUNTRY CLUB DR	New home	Nieboer Heating & Cooling	12/23/2024	\$315.00
PM24-03-994	8175 SILVERADO LN	Water heater replacement	Absolute Heating & Ventilation	12/26/2024	\$116.00
PM24-06-915	1624 TEXEL DR	Furnace & AC replacement	Energy Efficiency Resources	12/10/2024	\$170.00

PM24-06-917	1319 SEMINOLE ST	Water heater replacement	Dan Wood Co	12/02/2024	\$116.00
PM24-06-918	4438 WILLOW POINT LANE	Furnace replacement	Vredevoogd Heating & Cooling	12/02/2024	\$140.00
PM24-06-920	1315 CALHOUN ST	Generator install	Wood Brothers	12/02/2024	\$145.00
PM24-06-921	515 PINEHURST BLVD	Water heater replacement	Dan Wood Co	12/02/2024	\$116.00
PM24-06-922	808 CAMPBELL AVE	Water heater & chimney liner replacement	Vredevoogd Heating & Cooling	12/03/2024	\$121.00
PM24-06-925	2102 N WESTNEDGE AVE	Water heater replacement	Dan Wood Co	12/03/2024	\$116.00
PM24-06-928	2312 KENWOOD ST	Generator install	Chris Moberg Heating & Air	12/04/2024	\$145.00
PM24-06-933	1328 SEMINOLE ST	Replace furnace, install AC, rework duct and gas lines	Countryside Heating & Cooling	12/06/2024	\$215.00
PM24-06-934	2007 ELKERTON AVE 204	PTAC replacement	Tummons Heating & Cooling	12/06/2024	\$120.00
PM24-06-948	2916 ELLAMARIE DR	Water heater replacement	Home Energy Solutions	12/09/2024	\$116.00
PM24-06-952	1060 E MOSEL AVE	Water heater replacement	Dan Wood Co	12/09/2024	\$116.00
PM24-06-955	2516 HASKELL ST	Furnace, AC, & water heater replacement	Energy Efficiency Resources	12/10/2024	\$176.00
PM24-06-956	2130 RAVINE RD	Addition: 5 furnace, 5 AC's, duct, gas pipe, & 6 fans	Bel Aire Heating & Air	12/11/2024	\$645.00
PM24-06-959	2336 LINCOLN AVE	Remodel: Whole new HVAC system	CUNNINGHAM, DEBRA	12/11/2024	\$251.00
PM24-06-961	3230 W Main 303	Furnace replacement	Royal Comfort Mechanical	12/11/2024	\$140.00
PM24-06-962	3322 W MAIN 204	Furnace replacement	Royal Comfort Mechanical	12/11/2024	\$140.00
PM24-06-965	2040 ALAMO AVE	Water heater replacement	Bel Aire Heating & Air	12/12/2024	\$116.00
PM24-06-966	802 TURWILL LN	Furnace replacement	Sebesta Heating & Cooling	12/13/2024	\$140.00
PM24-06-971	151 SELKIRK CT	Water heater replacement	Temperature Pro	12/16/2024	\$116.00
PM24-06-972	118 S CLARENDON ST	Boiler replacement: 4 unit building, hot water, 30 max psig	Magnum Plumbing Inc	12/16/2024	\$140.00
PM24-06-975	304 S FLETCHER AVE	Furnace, AC, and water heater replacement	Nieboer Heating & Cooling	12/20/2024	\$176.00
PM24-06-976	1709 ROCK VALLEY DR.	AC replacement	Home Energy Solutions	12/17/2024	\$140.00
PM24-06-977	3007 SANTOS ST	Furnace & AC replacement	Vredevoogd Heating & Cooling	12/17/2024	\$170.00
PM24-06-978	2959 MEADOWCROFT LANE	Furnace & AC replacement	Vredevoogd Heating & Cooling	12/17/2024	\$170.00
PM24-06-979	609 CHICAGO AVE	Gut and remodel: Furnace, AC, bath fan, & ductwork	Matthews Mechanical	12/17/2024	\$205.00
PM24-06-982	3326 W MAIN 103	Water heater replacement	Royal Comfort Mechanical	12/17/2024	\$116.00
PM24-06-986	1701 OLMSTEAD RD	HVAC system replacement	River City Mechanical	12/20/2024	\$1,678.00
PM24-06-987	3613 PONTIAC AVE	Furnace replacement	Vredevoogd Heating & Cooling	12/19/2024	\$140.00
PM24-06-990	1015 ASHLEY DR	Install mini split	ROBERTS, GARY & LAURA ANN	12/19/2024	\$140.00
PM24-06-992	4300 LEISURE LN B223	Furnace replacement	Suburban Heating & Air Conditionin	12/20/2024	\$140.00
PM24-06-993	3310 Old Farm Rd	AC install	Capitol Supply & Service	12/23/2024	\$140.00
PM24-06-996	2648 ORANGE MEADOW LN	Water heater replacement	Absolute Heating & Ventilation	12/26/2024	\$116.00
PM24-06-999	725 TURWILL LN	Generator install	Service Professor	12/30/2024	\$145.00
PM24-07-919	5585 GULL RD 114-117	Install 8ft hood next to existing 12 ft systemUsed exhaust	FEI LLC	12/02/2024	\$245.60
PM24-07-930	10330 CRAVEN WAY	New home	B & A Mechanical	12/04/2024	\$275.00
PM24-07-931	10355 CRAVEN WAY	New home	B & A Mechanical	12/04/2024	\$275.00
PM24-07-932	6640 HUNTERS DOWN	Water heater replacement	Vredevoogd Heating & Cooling	12/06/2024	\$116.00
PM24-07-935	107 N 26TH ST	Wet fire suppression system in existing building to	Total Fire Protection	12/13/2024	\$352.00

PM24-07-957	5585 GULL RD 114-117	Rework existing kitchen hood suppression system	BFP Services	12/11/2024	\$130.00
PM24-07-958	754 AZUBA AVE	Water heater replacement	Nieboer Heating & Cooling	12/13/2024	\$116.00
PM24-07-967	5818 COMSTOCK AVE	Furnace, AC, & water heater replacement	Metzger's Heating & Cooling	12/13/2024	\$176.00
PM24-07-969	3362 N 35TH ST	Remodel	Metzger's Heating & Cooling	12/13/2024	\$180.00
PM24-07-973	4241 N 35TH ST	New propane tank & generator install	S & F Propane LLC	12/16/2024	\$170.00
PM24-07-974	1293 CARTER ST	Water heater replacement	Absolute Heating & Ventilation	12/16/2024	\$116.00
PM24-07-980	361 CYNTHIA ST	Water heater replacement	CTI Mechanical	12/30/2024	\$116.00
PM24-07-981	10140 SHADOWLANE AVE	Water heater replacement in Apt H	Temperature Pro	12/17/2024	\$116.00
PM24-07-985	6856 E K AVE	Furnace replacement	JP Heating & Air Conditioning Inc	12/18/2024	\$140.00
PM24-07-988	6916 E G AVE	Furnace & AC replacement	Service Professor	12/19/2024	\$170.00
PM24-07-997	742 RIVER ST	Furnace, AC, & water heater replacement	Sharon's Heating & Cooling Inc	12/30/2024	\$176.00
PM24-18-947	432 ELMHURST	Furnace replacement	Nieboer Heating & Cooling	12/12/2024	\$140.00
PM24-18-951	434 ESPANOLA	Furnace replacement	Temperature Pro	12/09/2024	\$140.00
PM24-18-991	450 HAYMAC 500 #4	Comfort-Pak replacement	Magnum Plumbing Inc	12/20/2024	\$140.00
PM24-18-998	527 ESPANOLA	Bath/laundry remodel: replacing 2 bath fans and relocating	PRIEST, MARGARET	12/30/2024	\$190.00
PM24-20-1001	27940 22ND AVE	Furnace replacement	Dan Wood Co	12/30/2024	\$140.00
PM24-20-924	28345 8TH AVE	Install pellet stove	BOSSE JERRY & CASEY	12/03/2024	\$140.00
PM24-20-927	12563 CR 653	Furnace & AC replacement	Vredevoogd Heating & Cooling	12/04/2024	\$170.00
PM24-20-954	14820 32ND ST	Water heater replacement	Dan Wood Co	12/10/2024	\$116.00
PM24-20-960	23358 LAKE SHORE DR	Kitchen & (2) baths remodel, wood stove venting	Preferred Plumbing LLC	12/11/2024	\$235.00
PM24-20-964	30893 1ST AVE	LP tank set Tank is on 30909 1st Ave	Crystal Flash	12/11/2024	\$130.00
PM24-20-970	26919 2ND AVE	New home	Norris Heating & AC	12/16/2024	\$270.00
PM24-20-995	27760 6TH AVE	Water heater replacement	Dan Wood Co	12/26/2024	\$116.00

Number of Permits: 78

Total Billed: \$14,418.60

Plumbing

PP24-03-425	8761 E STURTEVANT AVE	New home	Superior Plumbing Services	12/02/2024	\$325.00
PP24-03-426	8745 E Sturtevant Ave	New home	Superior Plumbing Services	12/02/2024	\$325.00
PP24-03-449	8727 E STURTEVANT AVE	Sewer connection	Allen Edwin Homes	12/16/2024	\$115.00
PP24-03-450	8719 E STURTEVANT AVE	Sewer connection	Allen Edwin Homes	12/16/2024	\$115.00
PP24-03-459	8727 E STURTEVANT AVE	New home	Superior Plumbing Services	12/23/2024	\$325.00
PP24-03-460	8719 E STURTEVANT AVE	New home	Superior Plumbing Services	12/23/2024	\$309.00
PP24-03-464	6456 BRIDLE TRL	Underground for barn bathroom	Matt Rogers Plumbing	12/23/2024	\$130.00
PP24-06-428	1214 BARCLAY DR	Fire repairs: Bath, kitchen, kitchen & water heater	DC Plumbing	12/04/2024	\$221.00
PP24-06-430	2220 KENWOOD ST	Sump install	Foundation Systems of Michigan - G	12/02/2024	\$115.00
PP24-06-434	1426 CLIMAX AVE	Bath remodel	MASOMERE, KUVIMBA & BRIAN	12/04/2024	\$205.00
PP24-06-447	1429 TURWILL LN	Tub to shower upgrade	West Shore Home	12/09/2024	\$115.00

PP24-06-451	2336 LINCOLN AVE	Remodel: new water lines and fixtures throughout	CUNNINGHAM, DEBRA	12/11/2024	\$211.00
PP24-06-454	114 LANARK CT APT D	Water heater replacement	Service Professor	12/12/2024	\$115.00
PP24-06-455	132 S BERKLEY ST	Sewer connection	Matt Rogers Plumbing	12/17/2024	\$115.00
PP24-06-456	1229 FOSTER AVE	Plumbing for bathroom, kitchen & laundry. New water	Black Creek Plumbing LLC	12/17/2024	\$223.00
PP24-06-457	1642 GULL RD	Replace pressure vacuum break for lawn irrigation	W Soule & Company	12/18/2024	\$115.00
PP24-06-458	543 GAYLE AVE	Sewer connection	Matt Rogers Plumbing	12/18/2024	\$115.00
PP24-06-462	1701 OLMSTEAD RD		River City Mechanical	12/20/2024	\$775.00
PP24-06-463	929 N DARTMOUTH ST	Water heater replacement	Dale W Hubbard Inc	12/20/2024	\$115.00
PP24-06-470	619 ALECIA AVE.	Water heater replacement	Dale W Hubbard	12/30/2024	\$115.00
PP24-07-427	1815 PRESCOTT TRL	Sewer connection	Allen Edwin Homes	12/09/2024	\$115.00
PP24-07-429	287 ILENE ST	Water heater replacement	Dale W Hubbard Inc	12/02/2024	\$115.00
PP24-07-431	2917 HUNTERS PL	Water heater replacement	Woodhouse Plumbing & Heating Inc	12/03/2024	\$115.00
PP24-07-432	5367 E ML AVE	Sewer connection	Modern Septic Tank Engineers Inc	12/02/2024	\$115.00
PP24-07-433	6188 MEADOWVIEW AVE	Water heater replacement	Woodhouse Plumbing & Heating Inc	12/04/2024	\$115.00
PP24-07-435	8128 E H AVE	Water heater replacement	Dale W Hubbard Inc	12/06/2024	\$115.00
PP24-07-446	5631 E MAIN ST	Water heater replacement	Dale W Hubbard Inc	12/09/2024	\$115.00
PP24-07-448	47 RIVER ST	Sewer connection	Richards Sewer & Septic	12/10/2024	\$115.00
PP24-07-453	107 N 26TH ST	Converting home into 4 apartments	Great Lakes Plumbing	12/12/2024	\$366.00
PP24-07-461	3230 S 33RD ST	Water heater replacement	Service Professor	12/19/2024	\$115.00
PP24-07-465	102 FAIRMONT AVE	Water heater replacement	Dale W Hubbard	12/23/2024	\$115.00
PP24-07-467	5581 E MAIN ST	Whole home remodel	Dennis Plumbing Plus LLC	12/27/2024	\$254.00
PP24-18-469	3821 CLARNIN ST	Water heater replacement	Service Professor	12/30/2024	\$115.00
PP24-20-452	23358 LAKE SHORE DR	Kitchen & (2) baths remodel	Preferred Plumbing LLC	12/11/2024	\$221.00

Number of Permits: 34

Total Billed: \$6,305.00

Number of Permits: 161

Total Billed: \$30,939.60

Population: All Records

Permit.PermitType = Electrical OR

Permit.PermitType = Mechanical OR

Permit.PermitType = Plumbing

AND

Permit.DateIssued in <Previous month> [12/01/24 - 12/31/24]

Monthly Property Maintenance Requests

01/06/2025

Special Permit

Permit #	Job Address	Parcel Number	Owner	Date Entered	Fee Total
PS21-06-078	945 MCCORMICK ST	06-24-285-170	GUESS, DANIEL E.	07/19/2021	\$155.00
Work Description:	Property Maintenance request from Kalamazoo				
Inspections:	12/18/2024	Property Maint. Re-inspection	Disapproved		
Inspections:	07/20/2021	Property Maintenance Inspectio	Disapproved		
PS24-06-101	1913 Elkerton Ave	06-11-430-025	LAKEVIEW RESIDENCE	12/19/2024	\$100.00
Work Description:	Property Maintenance request from Kalamazoo				
Inspections:	12/20/2024	Property Maintenance Inspectio	Disapproved		

Total Permits For Type: 2

Total Fees For Type: \$255.00

Report Summary

Grand Total Fees: \$255.00

Grand Total Permits: 2

Population: All Records
Permit.PermitType = Special
Permit AND
Permit.Category = Jurisdiction
Request AND
Inspection.DateTimeScheduled
Between 12/01/2024 AND
12/31/2024

Monthly Special Permit - Owner Request

01/06/2025

Special Permit

Permit #	Job Address	Parcel Number	Owner	Date Entered	Fee Total
PS24-06-099	2622 CARLETON AVE	06-24-306-430	BARNES, BRIAN K. & JEI	12/09/2024	\$60.00
Work Description:	Meter socket inspection				
Inspections:	12/11/2024	Meter Socket Inspection	Approved		
PS24-06-100	3027 HASKELL ST	06-08-360-950	SLEEMAN, WILLIAM R. I	12/18/2024	\$60.00
Work Description:	electric off since Mar 2024				
Inspections:	Prospect buyer: Army Krumm (ok per Mike) 12/23/2024	Meter Socket Inspection	Approved		
PS24-20-102	12057 40 HWY # M	80-15-019-007-50	SIMS LILLIE M TRUST	12/31/2024	\$0.00
Work Description:	Meter socket inspection				
Inspections:	01/06/2025	Meter Socket Inspection	Canceled		

Total Permits For Type: 3

Total Fees For Type: \$120.00

Report Summary

Grand Total Fees: \$120.00

Grand Total Permits: 3

Population: All Records

12/31/2024 11:59:59 PM

AND

Permit.Category = Meter Socket

Inspection OR

Permit.Category = Hood

Suppression OR

Permit.Category = Special Permit

OR

Permit.Category = Owner Request

DATE	MOTION	MADE BY	SECONDED	VOTES
01/16/24	to approve the Engagement Letter from Kreis, Enderle, Hudgins & Borsos for 2024 and authorized Alwine to sign and submit	Harma	Koporetz	unanimous 1 - absent
03/19/24	to allow KABA counsel to interact with Bauckham Sparks on the Interlocal Agreement request from the State of Michigan	Harma	Leuty	unanimous
05/21/24	to approve the 2023 audited financial statements	Mendoza	Lewis	unanimous 1 - absent
05/21/24	to approve the received agreements from Comstock Township, Kalamazoo Township, City of Parchment, and Richland Township and authorize Thompson to sign each as Chairperson; with the change of the officer's name from Mike Alwine to Randy Thompson under the Community/Entity B on the City of Parchment's agreement	Leuty	Harma	unanimous 1 - absent
06/18/24	to amend the Financial Control Policy, effective August 1, 2024, with item iv. increases from \$2000 to \$3000; item v. eliminates the first sentence; and item vi. increases from \$2000 to \$3000	Lewis	Bawa	unanimous
06/18/24	to increase the credit card limit to \$5000	Harma	Mendonza	unanimous
08/20/24	to pay off the remaining balance of mortgage, no later than 12/31/24	Lewis	Harma	unanimous 1 - absent
08/20/24	to amend the current year budget to include the payoff amount of the mortgage	Lewis	Harma	unanimous 1 - absent
08/20/24	to rescind the previous two (2) motions pertaining to the mortgage pay off	Lewis	Harma	unanimous 1 - absent
08/20/24	to approve paying off the balloon payment for the mortgage in the budget year 2025	Lewis	Hama	unanimous 1 - absent
08/20/24	to approve a 4% increase for all employee wages for 2025	Harma	Lewis	unanimous 1 - absent
08/20/24	to approve the 11/01/24 – 10/31/25 renewal of the STD/LTD/Life Insurance,	Lewis	Madaras	unanimous 1 - absent
08/20/24	to approve the purchase of a plotter, up to 15k, with budgeted funds from #6505 (PT Office Admin) in the 2024 Budget,	Lewis	Madaras	unanimous - absent
09/17/24	to approve the General Insurance Renewal	Harma	Leuty	unanimous - absent
09/17/24	to appoint Lewis as the Intern-Treasurer and signatory; and Mendoza as an additional signatory, in accordance to the Financial Control Policy	Harma	Thompson	unanimous 1 - absent
09/17/24	to approve the 12/01/24 – 11/30/25 BCBS renewal	Lewis	Leuty	unanimous 1 - absent
09/17/24	to approve the Resolution to Opt Out of PA 152	Harma	Mendonza	unanimous 1 - absent
09/17/24	to approve the Permit Fee Schedule as presented	Harma	Lewis	unanimous 1 - absent
09/17/24	to approve the 2025 Budget with revisions of the permit revenue to reflect approved permit fee schedule,	Leuty	Mendonza	unanimous 1 - absent
09/17/24	to enter a closed session to discuss Soil Friends v. Charter Township of Comstock, et al., Case No. 1:23-cv-1267, per the Open Meetings Act	Harma	Lewis	unanimous 1 - absent
09/17/24	to leave closed session	Leuty	Mendonza	unanimous 1 - absent
12/17/24	nominated Lewis as the KABA Chairman	Mendoza	White	unanimous 2 - absent
12/17/24	nominated Mendoza as the KABA Treasurer	Lewis	Amos	unanimous 2 - absent
12/17/24	nominated White as the KABA Secretary	Lewis	Amos	unanimous 2 - absent
12/17/24	to approve the Engagement Letter from Siegfried Crandall for 2024 and authorized Alwine to sign and submit	Mendoza	Sherwood	unanimous 2 - absent
12/17/24	to enter a closed session to discuss Soil Friends v. Charter Township of Comstock, et al., Case No. 1:23-cv-1267, per the Open Meetings Act	Mendoza	White	unanimous 2 - absent
12/17/24	to leave closed session	Amos	Mendonza	unanimous 2 - absent

Conflict of Interest

Board Members and Alternate Board Members
are required to sign an Acknowledgement.
(Extra copies will be available at the meeting)

KALAMAZOO AREA BUILDING AUTHORITY
CONFLICT OF INTEREST POLICY

Approved by Board on June 8, 2017

Article I

Purpose

Board Members and Officers of the Kalamazoo Area Building Authority (“KABA”), a governmental nonprofit authority and tax-exempt organization, owe KABA the duty of loyalty. This duty requires Board Members and Officers to act in the best interest of the KABA. The Board Members and Officers shall avoid any conflict, or the appearance of conflict, between their own interest and the interests of the KABA.

The purpose of this Conflict of Interest Policy (“Policy”) is to protect KABA’s interest and integrity when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an Officer or Board Member of the KABA or might result in a possible excess benefit transaction. This Policy is intended to supplement, but not replace (i) the KABA Bylaws and (ii) any applicable state and federal laws governing conflict of interest applicable to governmental nonprofit organizations. If any conflict exists between this Policy and the KABA Bylaws, the Bylaws shall control.

Article II

Definitions

1. Interested Person.

Any Board Member, Officer, or member of a committee with governing board-delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2. Excess Benefit Transaction.

An excess benefit transaction is a transaction in which an economic benefit is provided to an applicable tax-exempt organization, directly or indirectly, to or for the use of a disqualified person, and the value of the economic benefit provided by the organization exceeds the value of the consideration received by the organization.

3. Financial Interest.

- a. An ownership or investment interest in any entity with which KABA has a transaction or arrangement;
- b. A compensation arrangement with KABA or with any entity or individual with

which KABA has a transaction or arrangement; or

c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which KABA is negotiating a transaction or arrangement.

Compensation includes direct or indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the disinterested Board Members or designated committee determines that a conflict of interest exists.

Article III

Procedures

1. Duty to Disclose.

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the Board Members and members of committees with governing board-delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists.

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedure for Addressing the Conflict of Interest.

a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

c. After exercising due diligence, the governing board or committee shall determine whether KABA can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

d If a more advantageous transaction or arrangement is not reasonably possible under circumstances which would not produce a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested Board Members whether the transaction or arrangement is in KABA's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts of Interest Policy.

a If the governing board or committee has reasonable cause to believe a Board Member or Officer has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

b If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Article IV

Records of Proceedings

The minutes of the governing board and all committees with board-delegated powers shall contain:

a the names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

b the names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Article V

Compensation

a A voting member of the governing board who receives compensation, directly or indirectly, from KABA for services is precluded from voting on matters pertaining to that member's compensation.

b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from an organization for services is precluded from voting on matters pertaining to that member's compensation.

c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who received compensation, directly or indirectly, from KABA, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Article VI

Annual Statements

Each Board Member, Officer, and member of a committee with governing board-delegated powers shall annually sign a statement which affirms that such person:

- a. has received a copy of this Conflict of Interest Policy;
- b. has read and understands the Policy;
- c. has agreed to comply with the Policy; and
- d. understands that KABA is a governmental nonprofit authority and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Article VII

Periodic Reviews

To ensure KABA operates in a manner consistent with its governmental nonprofit purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.
- b. whether partnerships, joint ventures, and arrangements with management organizations conform to KABA's written policies are properly recorded, reflect reasonable investment or payments for goods and services, further governmental nonprofit purposes, and do not result in inurement, impermissible private benefit, or in an excess benefit transaction.

Article VIII

Use of Outside Experts

When conducting the periodic reviews as provided under Article VII, KABA may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.



ACKNOWLEDGEMENT OF RECEIPT

CONFLICT OF INTEREST POLICY

I have received a copy of KABA's Conflict of Interest Policy and have read and understood the contents of that policy. I am hereby agreeing to comply with the policy in its entirety. I will sign the two copies of this Acknowledgement of Receipt, retain one copy for myself, and return one copy to the KABA Building Official for retention.

Signature: _____ Date: _____

Printed Name: _____

Engagement Letter – Maner Costerisan



2425 E. Grand River Ave.,
Suite 1, Lansing, MI 48912

☎ 517.323.7500

📠 517.323.6346

January 6, 2025

Kalamazoo Area Building Authority
2322 Nazareth Road
Kalamazoo, MI 49048

We are pleased to confirm our understanding of the services we are to provide Kalamazoo Area Building Authority for the years ended December 31, 2024, 2025, and 2026.

Audit Scope and Objectives

We will audit the financial statements and the disclosures, which collectively comprise the basic financial statements of Kalamazoo Area Building Authority as of and for the years ended December 31, 2024, 2025, and 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Kalamazoo Area Building Authority's 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. As part of our engagement, we will apply certain limited procedures to Kalamazoo Area Building Authority's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will 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. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free from material misstatement, we will perform tests of Kalamazoo Area Building Authority's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements and related notes of Kalamazoo Area Building Authority in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Maner Costerisan and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to an oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Maner Costerisan personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the oversight agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jordan E. Smith, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

The fees for audit services will be as follows:

<u>Year Ended December 31,</u>	<u>Financial Audit</u>
2024	\$ 6,500
2025	7,000
2026	7,500

Our invoices for these fees will be rendered as work progresses and are payable on presentation. Past due amounts are subject to a service fee of 1½ percent per month. In accordance with firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. Third-party confirmation providers for certain financial institutions may invoice us for responding to confirmation requests and we will pass those costs through to you.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement letter. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We will provide copies of our reports to Kalamazoo Area Building Authority, however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

This estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. We understand we will be provided balanced records for each fund and that all accounts will be reconciled. If additional time is necessary, we will discuss it with you and arrive at a new fee before we incur the additional costs.

Because we are extremely interested in continuing to serve Kalamazoo Area Building Authority and the fact that our audit team members have a great deal of experience working with similar entities, we are proposing a discount to our audit cost estimate. The price schedule detailed above is a firm price assuming Kalamazoo Area Building Authority records are in reasonable condition and that we are provided reasonable staff assistance. If our team members spend more hours than the projected hours detailed above that are not due to unusual circumstances (i.e., unrecorded accruals, unbalanced records, improperly recorded activities, the state of the records being significantly different than what was stated, inadequate staff assistance, significant changes in auditing standards, financial statements not being in an adequate state, etc.) then we will not bill for any amounts over the audit cost estimate. During the audit, we will spend approximately 20% more in fees than what is projected above, however, we will not bill you for that additional time, unless it exceeds the 20% amount which would be caused by circumstances such as those items listed above.

Our proposal is to provide Kalamazoo Area Building Authority with auditing services, rather than accounting services. The cost schedule detailed on the previous page assumes that extensive journal entries to adjust the accounting records (i.e., bookkeeping) will not be required as part of the audit process. If auditor-proposed journal entries are required in order for the financial statements to be fairly presented in accordance with generally accepted accounting principles, we propose a per entry fee of \$200.

The fees quoted above are based on Kalamazoo Area Building Authority's current levels of client assistance and expertise. Should any of these levels of assistance or expertise change during the period of our engagement, we may need to arrive at a new fee arrangement for the remainder of the agreement.

During the term of this agreement and for a period of one year thereafter, neither party shall directly or indirectly, solicit for employment or for engagement as an independent contractor, or encourage leaving their employment or engagement, any employee or independent contractor of the other party. For the avoidance of doubt, general advertisements for employment and responses thereto, shall not be deemed a violation of the paragraph. The parties agree that any breach of this paragraph would damage the other party in an amount difficult to ascertain with certainty, and that in the event that either party breaches this provision resulting in the other party losing the services of an employee or independent contractor for any period of time, the breaching party shall pay to the other party an amount equal to the annual rate of compensation (paid by the non-breaching party for the immediate prior calendar year) of the applicable employee or independent contractor.

Our most recent peer review report accompanies this letter.

If reproduction or publication of financial statements audited by us, or any portion thereof, is intended, it is our policy that any master of printer's proofs be submitted to us for review prior to publication.

We will continue to perform our services under the arrangements discussed above from year to year unless for some reason you or we find that some change is necessary. However, the performance of each audit is a separate and severable engagement. Each separate engagement shall be deemed complete and Maner Costerisan will not have a continuing responsibility to perform additional services with respect to that completed engagement when we present to you the final audit report that relates to any given year.

Our audit report on the financial statements to be issued pursuant to this engagement is for your use. If it is your primary intent that our report will benefit or influence a third-party user, we must be informed prior to the beginning of the annual audit engagement.

Considering our current relationship as an independent member of the BDO Alliance USA, the firm may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

In connection with this engagement, we may communicate with you or others via e-mail transmission. As e-mails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that e-mails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of e-mail transmissions, or for the unauthorized use or failed delivery of e-mails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

You agree that our maximum liability to you for any negligent errors or omissions committed by us in the performance of the engagement will be limited to the amount of our fees for this engagement, except to the extent determined to result from our gross negligence or willful misconduct.

Because there are inherent difficulties in recalling or preserving information as the period after an engagement increases, you agree that, notwithstanding the statute of limitations of the State of Michigan, any claim based on this engagement must be commenced within 12 months after performance of our service, unless you have previously provided us with a written notice of a specific defect in our services that forms the basis of the claim.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Commercial Mediation Rules. If the parties are unable to resolve the dispute through mediation within 60 days from the date notice is first given from one party to the other as to the existence of a dispute and the demand to mediate, then they may proceed to resolve the matter by arbitration if this agreement provides that the particular dispute is subject to arbitration, or by whatever other lawful means are available to them if this agreement does not provide for arbitration of the particular dispute. Costs of any mediation proceeding shall be shared equally by all parties.

Kalamazoo Area Building Authority and Maner Costerisan both agree that any dispute over fees charged by Maner Costerisan to the client or any other disputes will be submitted for resolution by arbitration in accordance with the rules of the American Arbitration Association. Such arbitration shall be binding and final. The arbitration shall take place at Lansing, Michigan. Any hearing shall be before one arbitrator in accordance with Rule 17 of the Commercial Arbitration Rules of the American Arbitration Association (the Rules). Any award rendered by the arbitrator pursuant to this agreement may be filed and entered and shall be enforceable in the appropriate court of the county in which arbitration proceeds. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution. The prevailing party shall be entitled to an award of reasonable attorney's fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

Reporting

We will issue a written report upon completion of our audit of Kalamazoo Area Building Authority’s financial statements. Our report will be addressed to management and those charged with governance of Kalamazoo Area Building Authority. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We appreciate the opportunity to be of service to Kalamazoo Area Building Authority and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Maner Costerisan PC

RESPONSE:

This letter correctly sets forth the understanding of Kalamazoo Area Building Authority.

By: _____

Title: _____

Date: _____

To: Maner Costerisan

After considering the qualifications of the accounting personnel of Kalamazoo Area Building Authority we believe they have the qualifications and abilities to generate financial statements, including the required footnotes, in accordance with U.S. generally accepted accounting principles. However, for convenience and other issues, we may contract with you to prepare our financial statements.

Signature: _____

Title: _____

Date: _____

ADDENDUM TO ENGAGEMENT LETTER

As part of the audit engagement, you have requested our assistance with the following services. *Government Auditing Standards* considers these services as “non-attest” or “non-audit” services. Management is required to review, approve, and accept responsibility for any non-audit services we may perform.

- Assistance with the preparation and submission of audit financial information required by law or regulations.
- Access to a secure website to exchange information electronically.



Report on the Firm's System of Quality Control

July 31, 2023

To the Principals of Maner Costerisan PC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Maner Costerisan PC (the firm) in effect for the year ended March 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Maner Costerisan PC in effect for the year ended March 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Maner Costerisan PC has received a peer review rating of *pass*.

A handwritten signature in black ink that reads 'Reilly, Penner & Benton LLP'.

Reilly, Penner & Benton LLP

Reilly, Penner & Benton LLP

1233 N. Mayfair Road Suite #302 • Milwaukee, WI 53226-3255 • 414-271-7800

www.rpb.biz

Engagement Letter – KABA Legal Counsel

KREIS ENDERLE

KREIS, ENDERLE, HUDGINS & BORSOS, P.C.

Robb S. Krueger

Direct Dial 269-321-2360
rkrueger@KreisEnderle.com

P.O. Box 4010
Kalamazoo, MI 49003-4010
269-324-3000
Fax 269-324-3010

www.KreisEnderle.com

ENGAGEMENT AGREEMENT

January 13, 2025

Kalamazoo Area Building Authority
2322 Nazareth Road
Kalamazoo, MI 49048

Re: Representation

To Whom It May Concern:

We are required to obtain an engagement agreement before we begin work for a client. The following constitutes the terms of our agreement. You have requested that this firm provide Kalamazoo Area Building Authority general counsel, employment work, and potentially civil litigation work. I emphasize that the firm will represent you because, even though your initial contact has been with me, I intend to use the services of other lawyers and staff personnel of the firm, as necessary, to do the best possible job of representing your interests.

I. FEE DETERMINATION

The Model Rules of Professional Conduct adopted by the Michigan Supreme Court lists the following factors to be considered in establishing a reasonable fee for legal services.

1. The time and labor required, the novelty and difficulty of the questions involved, and the skill requisite to perform the legal service properly.
2. The likelihood, if apparent to the client, that the acceptance of the particular employment will preclude other employment by the lawyer.
3. The fee customarily charged in the locality for similar legal services.
4. The amount involved and the results obtained.
5. The time limitations imposed by the client or by the circumstances.
6. The nature and length of the professional relationship with the client.

7. The experience, reputation, and ability of the lawyer or lawyers performing the services.

This firm normally sends bills to clients once each month. We begin by reviewing the time devoted to the matter during the month. Time is recorded daily in one-tenth (1/10) hour minimum time blocks. The time is multiplied by the hourly rate for the person performing the services. Fees for Kalamazoo Area Building Authority are set as follows and shall apply for a term of two years from the date of engagement:

- A. General Counsel, Employment or Administrative work - \$250.00 per hour.
- B. Civil Litigation or Appeals, including alternative dispute resolution - \$300.00 per hour.
- C. Paralegal work to be billed at \$160.00 per hour.

We are unable to provide an estimate of the final bill for most projects. There are many factors which may serve to complicate a legal matter. If you have a question, at any time, as to where you stand in regard to your bill, we will attempt to provide an accurate estimate of the bill's current status.

II. EXPENSES

In addition to the legal fees, all expenses incurred by us will be charged to you. Specifically, you will be charged for long distance telephone calls, photocopying (15¢ per copy), mileage for travel out of town (IRS Standard Mileage Rate), postage (other than for routine letters), couriers (FedEx and the like), and any other expenses reasonably necessary to accomplish the task for which we have been engaged. There may be other expenses incurred which are not among those enumerated above, which are the common expenses. In some cases, you will be asked to pay expenses in advance.

III. PAYMENT OF FEES AND EXPENSES

We have the option and the discretion to continue work on your behalf in the event your retainer has been exhausted. In that event, you will be billed on a monthly basis. All billings will be payable upon receipt. Any agreement for other payment terms must be in writing. If billings are not paid promptly, we shall have the option to not perform further services.

We reserve the right to discontinue our representation of you and withdraw as your counsel if (1) you persist in a course of action we reasonably believe is criminal or fraudulent; (2) we reasonably believe you have used our services to perpetrate a crime or fraud; (3) you persist upon pursuing an objective that we consider repugnant or imprudent; (4) you fail substantially to fulfill an obligation to us regarding our services to you, and we have given you reasonable warning that we will withdraw unless the obligation is fulfilled; (5) our representation to you will result in an

unreasonable financial burden on us or has been rendered unreasonably difficult by you; or (6) other good cause exists for withdrawal.

IV.COMPLETION OF SERVICES

Upon completion of the firm's work, we reserve the right to destroy or otherwise dispose of your file after we notify you at your last known address of our intent to destroy or dispose of your file. It is, therefore, important that you notify the firm whenever you change your address. If you choose to leave all or part of the file in our possession, we will have the authority to destroy your file after three (3) years from the date your matter is finally concluded.

We appreciate the opportunity to represent you in this matter. If you agree with the above terms, please sign the Acknowledgement below and return a signed copy of this letter to our office. If you have any questions concerning this matter, please call me.

Very truly yours,

KREIS, ENDERLE,
HUDGINS & BORSOS, P.C.



Robb S. Krueger

RSK/lc

ACKNOWLEDGEMENT

I have read, understand, and agree to the above terms of your engagement. No other terms have been discussed.

KALAMAZOO AREA BUILDING AUTHORITY

Dated: _____, 2025

By: _____
Its: _____