



# AGENDA

Regular Meeting of the Kalamazoo Area Building Authority Board of Directors  
May 20, 2025  
2:00 PM

1. Call to Order
2. Approval of the Agenda [MOTION]
3. Consent Agenda [MOTION]
  - a. Approval of Minutes from April 15, 2025 Board Meeting
  - b. Receipt of Bank Reconciliation Reports – April 2025
  - c. Receipt of Financial Reports – April 2025
  - d. Receipt of Building Report – April 2025
  - e. Receipt of Permit Lists – April 2025
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. Presentation – Jordan Smith, CPA with Maner Costerisan
6. Business
  - a. Approval of 2024 Audited Financial Statements [MOTION]
7. Board Member Comments
8. Staff Member Comments
9. Adjournment

# Consent Agenda

**MINUTES OF THE REGULAR MEETING OF THE  
KALAMAZOO AREA BUILDING AUTHORITY  
KALAMAZOO, MI  
April 15, 2025**

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 / Representative from Comstock Township  
Justin Mendoza, Treasurer / Representative from City of Parchment  
Art White, Secretary / Representative from Richland Township  
Kim Lewis, Chairperson / Representative from Village of Richland  
Pam Visser / Representative from Pine Grove Township  
Vik Bawa / At-Large Board Member

Absent: Craig Sherwood / Representative from Kalamazoo Township

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

**Approval of Agenda** – Lewis requested to add Motion Log – 1<sup>st</sup> Quarter 2025 as J. under the Consent Agenda. The motion log was given as a handout. A motion was made by Mendoza to approve the agenda as amended, seconded by Amos, and motion carried.

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

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

**Business –**

**5. a. Electrical Permit Fee Schedule** – Alwine gave a synopsis of the changes to the Permit Fee Schedule. White motioned to approve the Electrical Permit Fee Schedule with the applicable changes/additions, seconded by Bawa, and carried a vote 6-0.

**Board Member Comments** – Lewis informed the board members she would not be in attendance of the May 20<sup>th</sup> meeting and ask Mendoza to chair the meeting.

**Staff Member Comments** – Cassidy provided an update of the auditors being onsite on April 22nd.

There was no further business. The meeting was adjourned at approximately 2:15 P.M.

Drafted: April 15, 2025

Approved:

3:15 PM

05/05/25

**Kalamazoo Area Building Authority**  
**Reconciliation Summary**  
1065 - Savings / CCU, Period Ending 04/30/2025

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	<u>Apr 30, 25</u>
Beginning Balance	25.00
Cleared Balance	25.00
Register Balance as of 04/30/2025	25.00
Ending Balance	25.00

Kalamazoo Area Building Authority  
**Reconciliation Detail**  
1060 · Checking (Reserves) / CCU, Period Ending 04/30/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						200,707.20
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	04/30/2025			X	24.74	24.74
Total Deposits and Credits					24.74	24.74
Total Cleared Transactions					24.74	24.74
Cleared Balance					24.74	200,731.94
Register Balance as of 04/30/2025					24.74	200,731.94
Ending Balance					24.74	200,731.94

3:16 PM

05/05/25

**Kalamazoo Area Building Authority**  
**Reconciliation Summary**  
**1050 · Checking (Primary) / SMT, Period Ending 04/30/2025**

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	<b>Apr 30, 25</b>
Beginning Balance	105,507.07
Cleared Transactions	
Checks and Payments - 50 items	-57,048.31
Deposits and Credits - 146 items	118,695.44
Total Cleared Transactions	61,647.13
Cleared Balance	<b>167,154.20</b>
Uncleared Transactions	
Checks and Payments - 6 items	-2,562.53
Deposits and Credits - 20 items	3,519.00
Total Uncleared Transactions	956.47
Register Balance as of 04/30/2025	<b>168,110.67</b>
New Transactions	
Checks and Payments - 16 items	-18,651.99
Deposits and Credits - 13 items	7,234.00
Total New Transactions	-11,417.99
Ending Balance	<b>156,692.68</b>

**Kalamazoo Area Building Authority**  
**Reconciliation Detail**  
**1050 - Checking (Primary) / SMTB, Period Ending 04/30/2025**

Type	Date	Num	Name	Memo	Clr	Amount	Balance
Beginning Balance							105,507.07
Cleared Transactions							
Checks and Payments - 50 items							
Bill Pmt -Check	03/27/2025	8227	Butch Hayes/State Approved Insp Svcs	03/16-03/22/25 (15 Mech / 17 Plumb Inspections)	√	-1,700.00	
Liability Check	03/27/2025	8232	State of Michigan/Withhold	March 2025	√	-962.74	
Bill Pmt -Check	03/27/2025	8230	Scott Paddock	03/16-03/22/25 (13 Inspections)	√	-650.00	
Bill Pmt -Check	03/27/2025	8229	Great America Financial	Return toshiba copier @ lease end	√	-515.38	
Check	04/02/2025	8234	Roy, Stephen A	Reimbursement - Mileage (806.40) & Phone (94.67)	√	-901.07	
Check	04/02/2025	8233	Alwine, Michael R	Reimbursement - Mileage (416.50) & Phone (73.52)	√	-490.02	
Bill Pmt -Check	04/03/2025	8245	Terry Thatcher/MP Services	03/23-03/29/25 (7 Mech / 16 Plumb Inspections)	√	-1,150.00	
Bill Pmt -Check	04/03/2025	8239	Doug Scott	03/23-02/29/25 (23 Inspections)	√	-1,150.00	
Bill Pmt -Check	04/03/2025	8235	Barret Priest	(Z19) 03/01-03/31/25 (6 hrs) & (Z20) 03/01-03/31/25 (10.5 hrs + (2) ZCP)	√	-1,080.00	
Bill Pmt -Check	04/03/2025	8244	Scott Paddock	03/23-03/29/25 (17 Inspections)	√	-850.00	
Bill Pmt -Check	04/03/2025	8241	Metronet	03/22-04/21/25	√	-722.25	
Bill Pmt -Check	04/03/2025	8236	Brian Bowman	dmrc records for Shamus, workstation checks, misc & QB update on server, login issue, Kyocera install	√	-650.00	
Bill Pmt -Check	04/03/2025	8238	Consumers Energy	02/20-03/20/25	√	-421.78	
Bill Pmt -Check	04/03/2025	8237	Butch Hayes/State Approved Insp Svcs	03/23-03/29/25 (4 Mech / 4 Plumb Inspections)	√	-400.00	
Bill Pmt -Check	04/03/2025	8240	Graybar Financial Services	phone rental	√	-198.83	
Check	04/03/2025	8246	Stephan Electric	Refund - PE25-07-103 (job canceled)	√	-136.00	
Bill Pmt -Check	04/03/2025	8242	Molly Maid	office cleaning: 03/28	√	-120.00	
Bill Pmt -Check	04/03/2025	8243	Republic Services	04/01-04/30/25	√	-77.85	
Liability Check	04/09/2025	ACH	QuickBooks Payroll Service	Payroll (W/E 04/06/25)	√	-8,715.48	
Liability Check	04/09/2025	EFTPS	Dept of Treasury (IRS) - Form 941	Payroll (W/E 04/06/25)	√	-3,276.18	
Bill Pmt -Check	04/09/2025	8247	Doug Scott	03/30-03/31/25 (15 Inspections) & 04/01-04/05/25 (8 Inspections)	√	-1,150.00	
Bill Pmt -Check	04/09/2025	8250	Terry Thatcher/MP Services	03/30-03/31/25 (3 Mech / 3 Plumb Inspections) & 04/01-04/05/25 (4 Mech / 11 Plumb Inspections)	√	-1,050.00	
Liability Check	04/09/2025	ACH	Great-West	Payroll (W/E 04/06/25)	√	-706.36	
Bill Pmt -Check	04/09/2025	8249	Scott Paddock	04/01-04/05/25 (9 Inspections)	√	-450.00	
Bill Pmt -Check	04/09/2025	8248	ICC - International Code Council	(2) '21 IPC Plumbing & (1) '21 IPC Commentary code books (Kelly's Plumbing)	√	-352.50	
Liability Check	04/09/2025	ACH	Great-West	Payroll (W/E 04/06/25)	√	-200.00	
Liability Check	04/09/2025	ACH	QuickBooks Payroll Service	Payroll (Q/E 03/31/25)	√	-69.26	
Liability Check	04/10/2025	EFTPS	Dept of Treasury (IRS) - Form 941	Payroll (Q/E 03/31/25)	√	-11.48	
Bill Pmt -Check	04/17/2025	8255	Doug Scott	04/06-04/12/25 (28 Inspections)	√	-1,250.00	
Bill Pmt -Check	04/17/2025	8254	CCU - Mastercard	Payroll Mthly Per Employee Fee Usage - Feb 2025, QB's Plus Pro 2023 (2 users) Annual Software Subscription,	√	-1,211.55	

**Kalamazoo Area Building Authority**  
**Reconciliation Detail**  
**1050 - Checking (Primary) / SMTB, Period Ending 04/30/2025**

Type	Date	Num	Name	Memo	Cir	Amount	Balance
Bill Pmt -Check	04/17/2025	8260	Terry Thatcher/MP Services	04/06-04/12/25 (9 Mech / 14 Plumb Inspections)	√	-1,150.00	
Bill Pmt -Check	04/17/2025	8253	Butch Hayes/State Approved Insp Svcs	04/06-04/12/25 (6 Mech / 13 Plumb Inspections)	√	-950.00	
Bill Pmt -Check	04/17/2025	8256	ICC - International Code Council	(2) '21 Mi Building Code, (2) '21 Mi Rehab Code, & (2) '21 Mi Comm Energy Code	√	-624.56	
Bill Pmt -Check	04/17/2025	8258	Redmond Engineering and Design	5688 E ML Avenue (Allied Mechnaical Services)	√	-250.00	
Check	04/17/2025	8251	Homeowner	Refund - PB24-06-264 (canceled job)	√	-126.00	
Bill Pmt -Check	04/17/2025	8257	Molly Maid	office cleaning: 04/11/25	√	-120.00	
Bill Pmt -Check	04/17/2025	8252	Adams Remco	03/20-04/05/25 & copy overage - 12/20/24-03/19/25	√	-119.67	
Liability Check	04/22/2025	ACH	QuickBooks Payroll Service	Payroll (W/E 04/22/25)	√	-8,735.36	
Liability Check	04/23/2025	EFTPS	Dept of Treasury (IRS) - Form 941	Payroll (W/E 04/20/25)	√	-3,287.88	
Liability Check	04/23/2025	ACH	Great-West	Payroll (W/E 04/20/25)	√	-708.19	
Liability Check	04/23/2025	ACH	Great-West	Payroll (W/E 04/20/25)	√	-200.00	
Bill Pmt -Check	04/24/2025	ACH	Blue Cross Blue Shield	05/01-05/31/25	√	-4,381.75	
Bill Pmt -Check	04/24/2025	8261	Doug Scott	04/13-04/19/25 (43 Inspections + (1) Plan Review)	√	-2,200.00	
Bill Pmt -Check	04/24/2025	8267	Terry Thatcher/MP Services	04/13-04/19/25 (16 Mech / 19 Plumbing Inspections)	√	-1,750.00	
Bill Pmt -Check	04/24/2025	8262	EMC Insurance	May 2025	√	-1,121.04	
Bill Pmt -Check	04/24/2025	8268	West Michigan Lawn Services	parking lot	√	-135.75	
Bill Pmt -Check	04/24/2025	8263	Great-West	401(a) Plan Maintenance Fee - 01/01-03/31/25	√	-125.00	
Bill Pmt -Check	04/24/2025	8266	Spectrum VoIP	05/01-05/31/25	√	-21.40	
Bill Pmt -Check	04/29/2025	ACH	Sun Life Assurance	05/01-05/31/25	√	-377.98	
Check	04/30/2025	ACH	Southern Michigan Bank & Trust - Fees	Cash Management Fees for month	√	-45.00	
Total Checks and Payments							-57,048.31
<b>Deposits and Credits - 146 items</b>							
Deposit	03/27/2025			Deposit ID # 173309957	√	133.00	
Deposit	03/27/2025			Deposit ID # 173317719	√	182.00	
Deposit	03/27/2025			Deposit ID # 173310238	√	286.00	
Deposit	03/31/2025			Deposit ID # 173496150	√	108.00	
Deposit	03/31/2025			Deposit ID # 173530485	√	115.00	
Deposit	03/31/2025			Deposit ID # 173491359	√	115.00	
Deposit	03/31/2025			Deposit ID # 173497263	√	116.00	
Deposit	03/31/2025			Deposit ID # 173526135	√	120.00	
Deposit	03/31/2025			Deposit ID # 173518947	√	182.00	
Deposit	03/31/2025			Deposit ID # 173536594	√	182.00	
Deposit	03/31/2025			Deposit ID # 173501277	√	206.00	
Deposit	03/31/2025			Deposit ID # 173499041	√	231.00	
Deposit	04/01/2025			Deposit ID # 173580692	√	60.00	
Deposit	04/01/2025			Deposit ID # 173586410	√	116.00	



**Kalamazoo Area Building Authority**  
**Reconciliation Detail**  
**1050 - Checking (Primary) / SMBT, Period Ending 04/30/2025**

Type	Date	Num	Name	Memo	Cir	Amount	Balance
Deposit	04/01/2025			Deposit ID # 173614085	√	120.00	
Deposit	04/01/2025			Deposit ID # 173576250	√	120.00	
Deposit	04/01/2025			Deposit ID # 173607482	√	140.00	
Deposit	04/01/2025			Deposit ID # 173610229	√	145.00	
Deposit	04/01/2025			Deposit ID # 173603934	√	182.00	
Deposit	04/01/2025			Deposit ID # 173616709	√	288.00	
Deposit	04/01/2025			Deposit ID # 173584683	√	290.00	
Deposit	04/01/2025			Deposit ID # 173577857	√	320.00	
Deposit	04/02/2025			Deposit ID # 173666669	√	125.00	
Deposit	04/02/2025			Deposit ID # 173681241	√	135.00	
Deposit	04/02/2025			Deposit ID # 173685572	√	153.00	
Deposit	04/02/2025			Deposit ID # 173682180	√	231.00	
Deposit	04/02/2025			Deposit ID # 173680812	√	424.00	
Deposit	04/03/2025			Deposit ID # 173746343	√	108.00	
Deposit	04/03/2025			Deposit ID # 173740636	√	125.00	
Deposit	04/03/2025			Deposit ID # 173760524	√	140.00	
Deposit	04/03/2025			Deposit ID # 173722723	√	160.00	
Deposit	04/03/2025			Deposit ID # 173742389	√	180.00	
Deposit	04/03/2025			Deposit ID # 173743329	√	182.00	
Deposit	04/03/2025			Deposit ID # 173739555	√	278.00	
Deposit	04/04/2025			Deposit ID # 173793086	√	140.00	
Deposit	04/04/2025			Deposit ID # 173832000	√	348.00	
Deposit	04/07/2025			Deposit ID # 173979715	√	60.00	
Deposit	04/07/2025			Deposit ID # 173949881	√	116.00	
Deposit	04/07/2025			Deposit ID # 173970261	√	120.00	
Deposit	04/07/2025			Deposit ID # 173951578	√	181.00	
Deposit	04/07/2025			Deposit ID # 173954365	√	200.00	
Deposit	04/07/2025			Deposit ID # 173978790	√	210.00	
Deposit	04/07/2025			Deposit ID # 173948806	√	253.00	
Deposit	04/07/2025			Deposit ID # 173976066	√	285.00	
Deposit	04/07/2025			Deposit ID # 173982843	√	307.00	
Deposit	04/07/2025			Deposit	√	1,042.00	
Deposit	04/07/2025			Deposit	√	2,336.00	
Deposit	04/08/2025			Deposit ID # 174020454	√	6.00	
Deposit	04/08/2025			Deposit ID # 174019885	√	50.00	
Deposit	04/08/2025			Deposit ID # 174034145	√	81.00	

**Kalamazoo Area Building Authority**  
**Reconciliation Detail**  
**1050 - Checking (Primary) / SMBT, Period Ending 04/30/2025**

Type	Date	Num	Name	Memo	Cir	Amount	Balance
Deposit	04/08/2025			Deposit ID # 174027176	√	115.00	
Deposit	04/08/2025			Deposit ID # 174026456	√	116.00	
Deposit	04/08/2025			Deposit ID # 174030841	√	126.00	
Deposit	04/08/2025			Deposit ID # 174048393	√	180.00	
Deposit	04/08/2025			Deposit ID # 174044494	√	270.00	
Deposit	04/08/2025			Deposit ID # 174036539	√	270.00	
Deposit	04/08/2025			Deposit ID # 174050484	√	733.00	
Paycheck	04/09/2025	DD30974	Cassidy, Penny M	Direct Deposit	√	0.00	
Paycheck	04/09/2025	DD30975	Feist, Erin L	Direct Deposit	√	0.00	
Paycheck	04/09/2025	DD30976	Roy, Stephen A	Direct Deposit	√	0.00	
Paycheck	04/09/2025	DD30973	Alwine, Michael R	Direct Deposit	√	0.00	
Deposit	04/09/2025			Deposit ID # 174096694	√	120.00	
Deposit	04/09/2025			Deposit ID # 174126539	√	195.00	
Paycheck	04/10/2025	DD30977	Bawa, Vikrant S	Direct Deposit	√	0.00	
Deposit	04/10/2025			Deposit ID # 174188441	√	120.00	
Deposit	04/10/2025			Deposit ID # 174220159	√	140.00	
Deposit	04/10/2025			Deposit ID # 174180884	√	235.00	
Deposit	04/10/2025			Deposit ID # 174119492	√	300.00	
Deposit	04/11/2025			Deposit ID # 174274206	√	5.00	
Deposit	04/11/2025			Deposit ID # 174286042	√	115.00	
Deposit	04/11/2025			Deposit ID # 174273933	√	116.00	
Deposit	04/11/2025			Deposit ID # 174268912	√	125.00	
Deposit	04/11/2025			Deposit ID # 174275552	√	140.00	
Deposit	04/11/2025			Deposit ID # 174267164	√	295.00	
Deposit	04/11/2025			Deposit ID # 174269036	√	311.00	
Deposit	04/11/2025			Deposit ID # 174267612	√	384.00	
Deposit	04/11/2025			Deposit ID # 174298093	√	586.00	
Deposit	04/14/2025			Deposit ID # 174428969	√	115.00	
Deposit	04/14/2025			Deposit ID # 174446929	√	115.00	
Deposit	04/14/2025			Deposit ID # 174407795	√	116.00	
Deposit	04/14/2025			Deposit ID # 174435391	√	125.00	
Deposit	04/14/2025			Deposit ID # 174421310	√	182.00	
Deposit	04/14/2025			Deposit ID # 174403678	√	270.00	
Deposit	04/14/2025			Deposit	√	720.00	
Deposit	04/14/2025			Deposit	√	787.50	
Deposit	04/14/2025			Deposit	√	7,114.00	

**Kalamazoo Area Building Authority**  
**Reconciliation Detail**  
**1050 - Checking (Primary) / SMBT, Period Ending 04/30/2025**

Type	Date	Num	Name	Memo	Cir	Amount	Balance
Deposit	04/15/2025			Deposit ID # 174480543	√	4.00	
Deposit	04/15/2025			Deposit ID # 174490322	√	115.00	
Deposit	04/15/2025			Deposit ID # 174484856	√	121.00	
Deposit	04/15/2025			Deposit ID # 174516472	√	135.00	
Deposit	04/15/2025			Deposit ID # 174488640	√	145.00	
Deposit	04/15/2025			Deposit ID # 174489287	√	182.00	
Deposit	04/16/2025			Deposit ID # 174552583	√	11.00	
Deposit	04/16/2025			Deposit ID # 174564250	√	212.00	
Deposit	04/16/2025			Deposit ID # 174584458	√	240.00	
Deposit	04/17/2025			Deposit ID # 174616757	√	60.00	
Deposit	04/17/2025			Deposit ID # 174612276	√	116.00	
Deposit	04/17/2025			Deposit ID # 174641702	√	131.00	
Deposit	04/17/2025			Deposit ID # 174627888	√	182.00	
Deposit	04/17/2025			Deposit ID # 174620149	√	182.00	
Deposit	04/17/2025			Deposit ID # 174630668	√	223.00	
Deposit	04/17/2025			Deposit ID # 174643743	√	232.00	
Deposit	04/17/2025			Deposit ID # 174640006	√	297.00	
Deposit	04/17/2025			Deposit ID # 174621352	√	440.00	
Deposit	04/17/2025			Deposit ID # 174633457	√	454.00	
Deposit	04/18/2025			Deposit ID # 174689224	√	60.00	
Deposit	04/21/2025			Deposit ID # 174798400	√	140.00	
Deposit	04/21/2025			Deposit ID # 174815527	√	256.00	
Deposit	04/21/2025			Deposit	√	467.43	
Deposit	04/21/2025			Deposit	√	3,727.00	
Deposit	04/21/2025			Deposit	√	64,986.00	
Deposit	04/22/2025			Deposit ID # 174861243	√	60.00	
Deposit	04/22/2025			Deposit ID # 174867673	√	115.00	
Deposit	04/22/2025			Deposit ID # 174862702	√	140.00	
Deposit	04/22/2025			Deposit ID # 174886187	√	182.00	
Deposit	04/22/2025			Deposit ID # 174882545	√	212.00	
Deposit	04/22/2025			Deposit ID # 174868282	√	231.00	
Deposit	04/22/2025			Deposit ID # 174877715	√	390.00	
Paycheck	04/23/2025	DD30979	Cassidy, Penny M	Direct Deposit	√	0.00	
Paycheck	04/23/2025	DD30978	Alwine, Michael R	Direct Deposit	√	0.00	
Paycheck	04/23/2025	DD30981	Roy, Stephen A	Direct Deposit	√	0.00	
Paycheck	04/23/2025	DD30980	Feist, Erin L	Direct Deposit	√	0.00	

**Kalamazoo Area Building Authority**  
**Reconciliation Detail**  
**1050 - Checking (Primary) / SMBT, Period Ending 04/30/2025**

Type	Date	Num	Name	Memo	Clr	Amount	Balance
Deposit	04/23/2025			Deposit ID # 174925464	√	116.00	
Deposit	04/23/2025			Deposit ID # 174930025	√	120.00	
Deposit	04/23/2025			Deposit ID # 174923714	√	125.00	
Deposit	04/23/2025			Deposit ID # 174958145	√	161.00	
Deposit	04/23/2025			Deposit ID # 174928769	√	220.00	
Deposit	04/24/2025			Deposit ID # 175009839	√	50.00	
Deposit	04/24/2025			Deposit ID # 175018912	√	182.00	
Deposit	04/24/2025			Deposit ID # 174991381	√	210.00	
Deposit	04/25/2025			Deposit ID # 175047493	√	140.00	
Deposit	04/25/2025			Deposit ID # 175072908	√	360.00	
Deposit	04/28/2025			Deposit - Cash	√	10.00	
Deposit	04/28/2025			Deposit - Cash	√	100.00	
Deposit	04/28/2025			Deposit - Cash	√	120.00	
Deposit	04/28/2025			Deposit - Cash	√	120.00	
Deposit	04/28/2025			Deposit - Cash	√	121.00	
Deposit	04/28/2025			Deposit	√	145.00	
Deposit	04/28/2025			Deposit - Cash	√	306.00	
Deposit	04/28/2025			Deposit - Cash	√	799.00	
Deposit	04/28/2025			Deposit - Cash	√	2,812.00	
Deposit	04/28/2025			Deposit	√	9,296.00	
Deposit	04/30/2025			Interest	√	50.51	
Deposit	04/30/2025			Deposit	√	230.00	
Deposit	04/30/2025			Deposit	√	345.00	
Deposit	04/30/2025			Deposit	√	1,834.00	
Total Deposits and Credits							118,695.44
Total Cleared Transactions							61,647.13
Cleared Balance							167,154.20
<b>Uncleared Transactions</b>							
<b>Checks and Payments - 6 items</b>							
Bill Pmt -Check	04/17/2025	8259	Scott Paddock	04/06-04/12/25 (17 Inspections)		-850.00	
Liability Check	04/24/2025	8271	State of Michigan/Withhold	April 2025		-964.03	
Bill Pmt -Check	04/24/2025	8265	Scott Paddock	04/13-04/19/25 (5 Inspections)		-250.00	
Bill Pmt -Check	04/24/2025	8264	ICC - International Code Council	'21 Mi Building code book		-191.50	
Check	04/24/2025	8270	Hutcherson Construction	Refund - PB24-03-530 (job canceled)		-181.00	
Check	04/24/2025	8269	Homeowner	Refund - PB24-06-432 (job canceled)		-126.00	
Total Checks and Payments							-2,562.53

**Kalamazoo Area Building Authority**  
**Reconciliation Detail**  
**1050 - Checking (Primary) / SMTB, Period Ending 04/30/2025**

Type	Date	Num	Name	Memo	Clr	Amount	Balance
<b>Deposits and Credits - 20 items</b>							
Deposit	04/28/2025			Deposit ID # 175196518		60.00	
Deposit	04/28/2025			Deposit ID # 175198345		115.00	
Deposit	04/28/2025			Deposit ID # 175227437		135.00	
Deposit	04/28/2025			Deposit ID # 175216506		176.00	
Deposit	04/28/2025			Deposit ID # 175194004		297.00	
Deposit	04/28/2025			Deposit ID # 175190981		424.00	
Deposit	04/29/2025			Deposit ID # 175307792		115.00	
Deposit	04/29/2025			Deposit ID # 175305275		116.00	
Deposit	04/29/2025			Deposit ID # 175276964		170.00	
Deposit	04/29/2025			Deposit ID # 175271249		170.00	
Deposit	04/29/2025			Deposit ID # 175273361		182.00	
Deposit	04/29/2025			Deposit ID # 175271056		206.00	
Deposit	04/29/2025			Deposit ID # 175285739		256.00	
Deposit	04/29/2025			Deposit ID # 175307336		323.00	
Deposit	04/30/2025			Deposit ID # 175389942		10.00	
Deposit	04/30/2025			Deposit ID # 175408996		108.00	
Deposit	04/30/2025			Deposit ID # 175380558		120.00	
Deposit	04/30/2025			Deposit ID # 175382997		125.00	
Deposit	04/30/2025			Deposit ID # 175378740		125.00	
Deposit	04/30/2025			Deposit ID # 175368230		286.00	
Total Deposits and Credits						3,519.00	
Total Uncleared Transactions						956.47	
Register Balance as of 04/30/2025						168,110.67	
<b>New Transactions</b>							
<b>Checks and Payments - 16 items</b>							
Bill Pmt -Check	05/01/2025	8275	Doug Scott	04/20-04/26/25 (19 Inspections + (1) Plan Review)		-1,050.00	
Bill Pmt -Check	05/01/2025	8281	Terry Thatcher/MP Services	04/20-04/26/25 (11 Mech / 10 Plumb Inspections)		-1,050.00	
Check	05/01/2025	8282	Roy, Stephen A	Reimbursement - Mileage (844.20) & Phone 94.66)		-938.86	
Bill Pmt -Check	05/01/2025	8277	Metronet	04/22-05/21/25		-722.25	
Bill Pmt -Check	05/01/2025	8280	Scott Paddock	04/20-04/26/25 (10 Inspections)		-500.00	
Bill Pmt -Check	05/01/2025	8273	Consumers Energy	03/21-04/22/25		-439.71	
Check	05/01/2025	8283	Alwine, Michael R	Reimbursement - Mileage (322.70) & Phone (78.54)		-401.24	
Bill Pmt -Check	05/01/2025	8274	D&D Printing	KABA apparel		-230.50	
Bill Pmt -Check	05/01/2025	8276	Graybar Financial Services	phone rental		-198.83	
Bill Pmt -Check	05/01/2025	8278	Molly Maid	office cleaning: 04/25/25		-120.00	

**Kalamazoo Area Building Authority**  
**Reconciliation Detail**  
**1050 - Checking (Primary) / SMBT, Period Ending 04/30/2025**

Type	Date	Num	Name	Memo	Clr	Amount	Balance
Bill Pmt -Check	05/01/2025	8279	Republic Services	05/01-05/31/25		-77.57	
Check	05/01/2025	8272	Nieboer Heating & Cooling	Refund - PM25-03-234 (over payment)		-25.00	
Liability Check	05/06/2025	ACH	QuickBooks Payroll Service	Payroll (W/E 05/04/25)		-8,515.47	
Liability Check	05/07/2025	EFTPS	Dept of Treasury (IRS) - Form 941	Payroll (W/E 05/04/25)		-3,276.20	
Liability Check	05/07/2025	ACH	Great-West	Payroll (W/E 05/04/25)		-706.36	
Liability Check	05/07/2025	ACH	Great-West	Payroll (W/E 05/04/25)		-400.00	
Total Checks and Payments							-18,651.99
<b>Deposits and Credits - 13 items</b>							
Deposit	05/01/2025			Deposit ID # 175480940		60.00	
Deposit	05/01/2025			Deposit ID # 175480428		115.00	
Deposit	05/01/2025			Deposit ID # 175483947		150.00	
Deposit	05/01/2025			Deposit ID # 175472301		182.00	
Deposit	05/02/2025			Deposit ID # 175542961		140.00	
Deposit	05/02/2025			Deposit ID # 175538435		182.00	
Deposit	05/02/2025			Deposit ID # 175566163		182.00	
Deposit	05/02/2025			Deposit ID # 175566921		224.00	
Deposit	05/05/2025			Deposit		2,104.00	
Deposit	05/05/2025			Deposit		3,421.00	
Deposit	05/30/2025			Deposit - Cash		60.00	
Deposit	05/30/2025			Deposit - Cash		108.00	
Deposit	05/30/2025			Deposit - Cash		306.00	
Total Deposits and Credits						7,234.00	
Total New Transactions						-11,417.99	
<b>Ending Balance</b>						<b>156,692.68</b>	

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# Kalamazoo Area Building Authority

## Profit & Loss Prev Year Comparison

### April 2025

05/15/25

Accrual Basis

	Apr 25	Apr 24	% Change
<b>Income</b>			
4010 · Building Permits	88,700.00	21,841.00	306.1%
4015 · Special Permits	580.00	350.00	65.7%
4020 · Electrical Permits	11,772.00	11,412.00	3.2%
4030 · Mechanical Permits	11,412.00	9,248.65	23.4%
4040 · Plumbing Permits	5,810.00	5,334.00	8.9%
4100 · Zoning Administration	1,308.75	782.50	67.3%
4600 · Investment Income	75.25	295.28	-74.5%
4700 · Other Income	100.00	0.00	100.0%
<b>Total Income</b>	<b>119,758.00</b>	<b>49,263.43</b>	<b>143.1%</b>
<b>Gross Profit</b>	<b>119,758.00</b>	<b>49,263.43</b>	<b>143.1%</b>
<b>Expense</b>			
6010 · Advertising and Marketing	262.28	0.00	100.0%
6200 · Bank Fees	45.00	45.00	0.0%
6500 · Payroll Expenses			
6501 · Salary - Building Official	8,230.60	7,914.04	4.0%
6503 · Salary - Building Inspector	6,584.48	6,331.24	4.0%
6505 · Wages - Administrative	8,356.92	8,001.23	4.5%
6510 · Payroll Taxes	1,809.27	1,732.70	4.4%
6511 · LTD / STD / AD&D / Life	377.98	377.98	0.0%
6512 · 401A (KABA)	1,414.55	1,358.99	4.1%
6513 · Health Insurance	4,785.15	3,843.45	24.5%
6500 · Payroll Expenses - Other	0.00	0.00	0.0%
<b>Total 6500 · Payroll Expenses</b>	<b>31,558.95</b>	<b>29,559.63</b>	<b>6.8%</b>
6700 · Insurance - General	1,121.06	1,071.59	4.6%
6800 · Legal Fees	0.00	230.00	-100.0%
6810 · Computer Support (External)	722.25	214.97	236.0%
6820 · Accounting Services	250.00	6,899.00	-96.4%
7100 · Office Equipment	92.10	275.07	-66.5%
7110 · Office Supplies	0.00	511.08	-100.0%
7115 · Postage	0.00	389.80	-100.0%
7120 · Water Cooler	0.00	47.33	-100.0%
7125 · Computer (Hardware/Software)	799.99	0.00	100.0%
7420 · Lawn Care/Snow Removal	358.50	232.25	54.4%
7450 · Maintenance & Repairs - Office	240.00	240.00	0.0%
7500 · Utilities	439.71	384.72	14.3%
7550 · Trash Removal	77.85	65.89	18.2%
7610 · Telephone - Office	220.21	280.05	-21.4%
7611 · Telephone - Cellular	173.20	189.46	-8.6%
7701 · At-Large/Alternate Board Member	0.00	0.00	0.0%
7711 · Contracted Electrical Inspector	6,050.00	7,250.00	-16.6%
7712 · Contracted Mechanical Inspector	4,700.00	4,900.00	-4.1%
7713 · Contracted Plumbing Inspector	3,850.00	4,950.00	-22.2%
7715 · Contracted Zoning Administrator	1,140.00	630.00	81.0%
7721 · Plan Review - Electrical	150.00	450.00	-66.7%
7722 · Plan Review - Mechanical	250.00	0.00	100.0%
7800 · Mileage Reimbursement	1,166.90	1,176.52	-0.8%
7830 · Interest Expense	0.00	429.13	-100.0%
<b>Total Expense</b>	<b>53,668.00</b>	<b>60,421.49</b>	<b>-11.2%</b>
<b>Net Income</b>	<b>66,090.00</b>	<b>-11,158.06</b>	<b>692.3%</b>

10:06 AM

05/15/25

Accrual Basis

**Kalamazoo Area Building Authority**  
**Profit & Loss Prev Year Comparison**  
**January through April 2025**

	Jan 25	Jan 24	% Change	Feb 25	Feb 24	% Change	Mar 25	Mar 24
<b>Income</b>								
4010 · Building Permits	25,232.00	7,813.00	223.0%	12,317.00	19,387.00	-36.5%	12,552.00	21,666.00
4015 · Special Permits	320.00	665.00	-51.9%	440.00	1,015.00	-56.7%	1,420.00	705.00
4020 · Electrical Permits	9,981.00	10,376.00	-3.8%	9,082.00	8,924.00	1.8%	10,143.00	12,719.00
4030 · Mechanical Permits	13,574.30	16,106.00	-15.7%	13,559.00	22,795.50	-40.5%	11,762.00	18,206.80
4040 · Plumbing Permits	6,561.00	3,821.00	71.7%	6,306.00	7,094.00	-11.1%	5,844.00	12,529.00
4100 · Zoning Administration	372.50	150.00	148.3%	410.00	336.25	21.9%	1,347.50	1,025.00
4600 · Investment Income	96.52	327.65	-70.5%	82.05	288.69	-71.6%	84.07	311.51
4700 · Other Income	0.00	0.00	0.0%	0.00	23.40	-100.0%	17.43	0.00
<b>Total Income</b>	<b>56,137.32</b>	<b>39,258.65</b>	<b>43.0%</b>	<b>42,196.05</b>	<b>59,863.84</b>	<b>-29.5%</b>	<b>43,170.00</b>	<b>67,162.31</b>
<b>Gross Profit</b>	<b>56,137.32</b>	<b>39,258.65</b>	<b>43.0%</b>	<b>42,196.05</b>	<b>59,863.84</b>	<b>-29.5%</b>	<b>43,170.00</b>	<b>67,162.31</b>
<b>Expense</b>								
6010 · Advertising and Marketing	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	57.22
6200 · Bank Fees	45.00	45.00	0.0%	45.00	45.00	0.0%	45.00	45.00
6450 · Dues & Subscriptions	0.00	0.00	0.0%	0.00	0.00	0.0%	735.00	0.00
6500 · Payroll Expenses								
6501 · Salary - Building Official	7,407.46	7,914.04	-6.4%	8,230.60	7,914.04	4.0%	8,230.60	7,914.04
6503 · Salary - Building Inspector	5,925.84	6,331.24	-6.4%	6,584.48	6,331.24	4.0%	6,584.48	6,331.24
6505 · Wages - Administrative	7,493.76	8,006.40	-6.4%	8,315.64	8,006.40	3.9%	8,326.40	7,975.37
6510 · Payroll Taxes	1,792.20	2,531.51	-29.2%	1,800.35	1,733.12	3.9%	1,801.19	1,742.23
6511 · LTD / STD / AD&D / Life	377.98	377.98	0.0%	377.98	377.98	0.0%	377.98	377.98
6512 · 401A (KABA)	1,405.68	1,985.50	-29.2%	1,412.07	1,359.30	3.9%	1,412.72	1,357.44
6513 · Health Insurance	5,667.36	15,390.81	-63.2%	4,785.15	3,843.45	24.5%	4,785.15	3,843.45
6500 · Payroll Expenses - Other	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00
<b>Total 6500 · Payroll Expenses</b>	<b>30,070.28</b>	<b>42,537.48</b>	<b>-29.3%</b>	<b>31,506.27</b>	<b>29,565.53</b>	<b>6.6%</b>	<b>31,518.52</b>	<b>29,541.75</b>
6700 · Insurance - General	1,121.06	1,071.61	4.6%	1,121.06	1,071.60	4.6%	1,121.07	1,071.59
6800 · Legal Fees	0.00	0.00	0.0%	1,334.00	0.00	100.0%	0.00	1,679.00
6810 · Computer Support (External)	2,331.00	1,119.97	108.1%	917.25	214.97	326.7%	1,112.25	214.97
6820 · Accounting Services	28.00	495.08	-94.3%	5,728.00	5,324.00	7.6%	153.00	156.80
7100 · Office Equipment	591.59	563.01	5.1%	275.07	275.07	0.0%	8,155.12	796.04
7110 · Office Supplies	358.18	194.63	84.0%	274.67	154.13	78.2%	0.00	372.24
7115 · Postage	-1.46	411.00	-100.4%	0.00	0.00	0.0%	438.00	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)	2,847.27	2,721.77	4.6%	44.37	0.00	100.0%	1,199.00	849.00
7130 · Resource Materials	0.00	0.00	0.0%	0.00	508.00	-100.0%	816.06	0.00
7420 · Lawn Care/Snow Removal	3,029.75	1,647.04	84.0%	2,007.00	168.25	1,092.9%	135.75	279.50
7450 · Maintenance & Repairs - Office	360.00	283.00	27.2%	1,202.84	240.00	401.2%	230.85	360.00
7500 · Utilities	544.56	530.12	2.7%	647.59	545.44	18.7%	421.78	381.55
7550 · Trash Removal	76.91	66.47	15.7%	77.17	65.30	18.2%	77.93	65.89
7600 · Security (Office)	1,648.10	90.00	1,731.2%	2,303.61	0.00	100.0%	135.00	135.00
7610 · Telephone - Office	221.16	280.04	-21.0%	220.21	280.05	-21.4%	220.21	280.05
7611 · Telephone - Cellular	168.19	185.48	-9.3%	168.19	185.48	-9.3%	168.19	192.44
7701 · At-Large/Alternate Board Member	0.00	0.00	0.0%	0.00	0.00	0.0%	75.00	150.00
7711 · Contracted Electrical Inspector	3,650.00	7,350.00	-50.3%	4,950.00	4,450.00	11.2%	4,850.00	6,300.00
7712 · Contracted Mechanical Inspector	5,900.00	5,700.00	3.5%	4,550.00	6,600.00	-31.1%	5,700.00	5,550.00
7713 · Contracted Plumbing Inspector	3,150.00	5,850.00	-46.2%	3,000.00	5,750.00	-47.8%	3,300.00	6,400.00
7715 · Contracted Zoning Administrator	210.00	120.00	75.0%	555.00	270.00	105.6%	1,080.00	870.00
7721 · Plan Review - Electrical	50.00	250.00	-80.0%	100.00	50.00	100.0%	0.00	350.00
7722 · Plan Review - Mechanical	500.00	800.00	-37.5%	600.00	3,164.80	-81.0%	50.00	50.00
7723 · Plan Review - Plumbing	0.00	50.00	-100.0%	100.00	50.00	100.0%	50.00	50.00
7800 · Mileage Reimbursement	1,077.30	1,008.35	6.8%	1,043.00	944.03	10.5%	1,222.90	1,180.54
7810 · Training Expense	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	826.20
7830 · Interest Expense	539.51	539.51	0.0%	0.00	439.52	-100.0%	0.00	465.28
<b>Total Expense</b>	<b>58,516.40</b>	<b>73,909.56</b>	<b>-20.8%</b>	<b>62,770.30</b>	<b>60,361.17</b>	<b>4.0%</b>	<b>63,010.63</b>	<b>58,670.06</b>
<b>Net Income</b>	<b>-2,379.08</b>	<b>-34,650.91</b>	<b>93.1%</b>	<b>-20,574.25</b>	<b>-497.33</b>	<b>-4,036.9%</b>	<b>-19,840.63</b>	<b>8,492.25</b>



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05/15/25

Accrual Basis

**Kalamazoo Area Building Authority**  
**Profit & Loss Prev Year Comparison**  
**January through April 2025**

		TOTAL					
	% Change	Apr 25	Apr 24	% Change	Jan - Apr 25	Jan - Apr 24	% Change
<b>Income</b>							
4010 · Building Permits	-42.1%	88,700.00	21,841.00	306.1%	138,801.00	70,707.00	96.3%
4015 · Special Permits	101.4%	580.00	350.00	65.7%	2,760.00	2,735.00	0.9%
4020 · Electrical Permits	-20.3%	11,772.00	11,412.00	3.2%	40,978.00	43,431.00	-5.7%
4030 · Mechanical Permits	-35.4%	11,412.00	9,248.65	23.4%	50,307.30	66,356.95	-24.2%
4040 · Plumbing Permits	-53.4%	5,810.00	5,334.00	8.9%	24,521.00	28,778.00	-14.8%
4100 · Zoning Administration	31.5%	1,308.75	782.50	67.3%	3,438.75	2,293.75	49.9%
4600 · Investment Income	-73.0%	75.25	295.28	-74.5%	337.89	1,223.13	-72.4%
4700 · Other Income	100.0%	100.00	0.00	100.0%	117.43	23.40	401.8%
<b>Total Income</b>	<b>-35.7%</b>	<b>119,758.00</b>	<b>49,263.43</b>	<b>143.1%</b>	<b>261,261.37</b>	<b>215,548.23</b>	<b>21.2%</b>
<b>Gross Profit</b>	<b>-35.7%</b>	<b>119,758.00</b>	<b>49,263.43</b>	<b>143.1%</b>	<b>261,261.37</b>	<b>215,548.23</b>	<b>21.2%</b>
<b>Expense</b>							
6010 · Advertising and Marketing	-100.0%	262.28	0.00	100.0%	262.28	57.22	358.4%
6200 · Bank Fees	0.0%	45.00	45.00	0.0%	180.00	180.00	0.0%
6450 · Dues & Subscriptions	100.0%	0.00	0.00	0.0%	735.00	0.00	100.0%
<b>6500 · Payroll Expenses</b>							
6501 · Salary - Building Official	4.0%	8,230.60	7,914.04	4.0%	32,099.26	31,656.16	1.4%
6503 · Salary - Building Inspector	4.0%	6,584.48	6,331.24	4.0%	25,679.28	25,324.96	1.4%
6505 · Wages - Administrative	4.4%	8,356.92	8,001.23	4.5%	32,492.72	31,989.40	1.6%
6510 · Payroll Taxes	3.4%	1,809.27	1,732.70	4.4%	7,203.01	7,739.56	-6.9%
6511 · LTD / STD / AD&D / Life	0.0%	377.98	377.98	0.0%	1,511.92	1,511.92	0.0%
6512 · 401A (KABA)	4.1%	1,414.55	1,358.99	4.1%	5,645.02	6,061.23	-6.9%
6513 · Health Insurance	24.5%	4,785.15	3,843.45	24.5%	20,022.81	26,921.16	-25.6%
6500 · Payroll Expenses - Other	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
<b>Total 6500 · Payroll Expenses</b>	<b>6.7%</b>	<b>31,558.95</b>	<b>29,559.63</b>	<b>6.8%</b>	<b>124,654.02</b>	<b>131,204.39</b>	<b>-5.0%</b>
6700 · Insurance - General	4.6%	1,121.06	1,071.59	4.6%	4,484.25	4,286.39	4.6%
6800 · Legal Fees	-100.0%	0.00	230.00	-100.0%	1,334.00	1,909.00	-30.1%
6810 · Computer Support (External)	417.4%	722.25	214.97	236.0%	5,082.75	1,764.88	188.0%
6820 · Accounting Services	-2.4%	250.00	6,899.00	-96.4%	6,159.00	12,874.88	-52.2%
7100 · Office Equipment	924.5%	92.10	275.07	-66.5%	9,113.88	1,909.19	377.4%
7110 · Office Supplies	-100.0%	0.00	511.08	-100.0%	632.85	1,232.08	-48.6%
7115 · Postage	100.0%	0.00	389.80	-100.0%	436.54	800.80	-45.5%
7120 · Water Cooler	0.0%	0.00	47.33	-100.0%	0.00	47.33	-100.0%
7125 · Computer (Hardware/Software)	41.2%	799.99	0.00	100.0%	4,890.63	3,570.77	37.0%
7130 · Resource Materials	100.0%	0.00	0.00	0.0%	816.06	508.00	60.6%
7420 · Lawn Care/Snow Removal	-51.4%	358.50	232.25	54.4%	5,531.00	2,327.04	137.7%
7450 · Maintenance & Repairs - Office	-35.9%	240.00	240.00	0.0%	2,033.69	1,123.00	81.1%
7500 · Utilities	10.5%	439.71	384.72	14.3%	2,053.64	1,841.83	11.5%
7550 · Trash Removal	18.3%	77.85	65.89	18.2%	309.86	263.55	17.6%
7600 · Security (Office)	0.0%	0.00	0.00	0.0%	4,086.71	225.00	1,716.3%
7610 · Telephone - Office	-21.4%	220.21	280.05	-21.4%	881.79	1,120.19	-21.3%
7611 · Telephone - Cellular	-12.6%	173.20	189.46	-8.6%	677.77	752.86	-10.0%
7701 · At-Large/Alternate Board Member	-50.0%	0.00	0.00	0.0%	75.00	150.00	-50.0%
7711 · Contracted Electrical Inspector	-23.0%	6,050.00	7,250.00	-16.6%	19,500.00	25,350.00	-23.1%
7712 · Contracted Mechanical Inspector	2.7%	4,700.00	4,900.00	-4.1%	20,850.00	22,750.00	-8.4%
7713 · Contracted Plumbing Inspector	-48.4%	3,850.00	4,950.00	-22.2%	13,300.00	22,950.00	-42.1%
7715 · Contracted Zoning Administrator	24.1%	1,140.00	630.00	81.0%	2,985.00	1,890.00	57.9%
7721 · Plan Review - Electrical	-100.0%	150.00	450.00	-66.7%	300.00	1,100.00	-72.7%
7722 · Plan Review - Mechanical	0.0%	250.00	0.00	100.0%	1,400.00	4,014.80	-65.1%
7723 · Plan Review - Plumbing	0.0%	0.00	0.00	0.0%	150.00	150.00	0.0%
7800 · Mileage Reimbursement	3.6%	1,166.90	1,176.52	-0.8%	4,510.10	4,309.44	4.7%
7810 · Training Expense	-100.0%	0.00	0.00	0.0%	0.00	826.20	-100.0%
7830 · Interest Expense	-100.0%	0.00	429.13	-100.0%	539.51	1,873.44	-71.2%
<b>Total Expense</b>	<b>7.4%</b>	<b>53,668.00</b>	<b>60,421.49</b>	<b>-11.2%</b>	<b>237,965.33</b>	<b>253,362.28</b>	<b>-6.1%</b>
<b>Net Income</b>	<b>-333.6%</b>	<b>66,090.00</b>	<b>-11,158.06</b>	<b>692.3%</b>	<b>23,296.04</b>	<b>-37,814.05</b>	<b>161.6%</b>

10:10 AM

05/15/25

Accrual Basis

# Kalamazoo Area Building Authority Profit & Loss Budget Performance

April 2025

	Apr 25	Budget	% of Budget	Jan - Apr 25	YTD Budget	% of Budget	Annual Budget
<b>Income</b>							
4010 · Building Permits	88,700.00	47,151.00	188.1%	138,801.00	121,347.00	114.4%	419,281.00
4015 · Special Permits	580.00	553.00	104.9%	2,760.00	2,324.00	118.8%	8,169.00
4020 · Electrical Permits	11,772.00	10,342.00	113.8%	40,978.00	43,616.00	94.0%	154,672.00
4030 · Mechanical Permits	11,412.00	12,088.00	94.4%	50,307.30	50,189.00	100.2%	165,560.00
4040 · Plumbing Permits	5,810.00	4,427.00	131.2%	24,521.00	17,039.00	143.9%	64,558.00
4100 · Zoning Administration	1,308.75			3,438.75			
4600 · Investment Income	75.25	10.00	752.5%	337.89	40.00	844.7%	120.00
4700 · Other Income	100.00			117.43			
<b>Total Income</b>	<b>119,758.00</b>	<b>74,571.00</b>	<b>160.6%</b>	<b>261,261.37</b>	<b>234,555.00</b>	<b>111.4%</b>	<b>812,360.00</b>
<b>Gross Profit</b>	<b>119,758.00</b>	<b>74,571.00</b>	<b>160.6%</b>	<b>261,261.37</b>	<b>234,555.00</b>	<b>111.4%</b>	<b>812,360.00</b>
<b>Expense</b>							
6010 · Advertising and Marketing	262.28	275.00	95.4%	262.28	275.00	95.4%	2,000.00
6200 · Bank Fees	45.00	45.00	100.0%	180.00	180.00	100.0%	890.00
6450 · Dues & Subscriptions	0.00	0.00	0.0%	735.00	720.00	102.1%	720.00
6500 · Payroll Expenses							
6501 · Salary - Building Official	8,230.60	8,230.60	100.0%	32,099.26	32,922.40	97.5%	106,997.80
6503 · Salary - Building Inspector	6,584.48	6,584.48	100.0%	25,679.28	26,337.92	97.5%	85,598.24
6505 · Wages - Administrative	8,356.92	10,855.04	77.0%	32,492.72	43,420.16	74.8%	141,115.52
6510 · Payroll Taxes	1,809.27	1,994.62	90.7%	7,203.01	7,995.70	90.1%	25,998.95
6511 · LTD / STD / AD&D / Life	377.98	378.00	100.0%	1,511.92	1,512.00	100.0%	4,536.00
6512 · 401A (KABA)	1,414.55	1,412.69	100.1%	5,645.02	5,650.76	99.9%	18,364.99
6513 · Health Insurance	4,785.15	4,821.19	99.3%	20,022.81	19,284.76	103.8%	58,323.66
6500 · Payroll Expenses - Other	0.00			0.00			
<b>Total 6500 · Payroll Expenses</b>	<b>31,558.95</b>	<b>34,276.62</b>	<b>92.1%</b>	<b>124,654.02</b>	<b>137,123.70</b>	<b>90.9%</b>	<b>440,935.16</b>
6700 · Insurance - General	1,121.06	1,125.00	99.6%	4,484.25	4,500.00	99.7%	15,874.00
6800 · Legal Fees	0.00	0.00	0.0%	1,334.00	1,334.00	100.0%	12,000.00
6810 · Computer Support (External)	722.25	720.00	100.3%	5,082.75	3,798.00	133.8%	17,705.00
6820 · Accounting Services	250.00	278.00	89.9%	6,159.00	6,189.00	99.5%	16,162.00
7100 · Office Equipment	92.10	92.10	100.0%	9,113.88	9,115.17	100.0%	10,867.00
7110 · Office Supplies	0.00	0.00	0.0%	632.85	535.00	118.3%	3,600.00
7115 · Postage	0.00	0.00	0.0%	436.54	438.00	99.7%	3,000.00
7120 · Water Cooler	0.00	0.00	0.0%	0.00	0.00	0.0%	80.00
7125 · Computer (Hardware/Software)	799.99	800.00	100.0%	4,890.63	4,994.00	97.9%	10,030.00
7130 · Resource Materials	0.00	0.00	0.0%	816.06	820.00	99.5%	1,000.00
7400 · Rent/Lease Expense	0.00	0.00	0.0%	0.00	84,000.00	0.0%	84,000.00
7420 · Lawn Care/Snow Removal	358.50	350.00	102.4%	5,531.00	3,535.00	156.5%	7,100.00
7450 · Maintenance & Repairs - Office	240.00	240.00	100.0%	2,033.69	2,043.00	99.5%	13,120.00
7500 · Utilities	439.71	375.00	117.3%	2,053.64	1,650.00	124.5%	5,100.00
7550 · Trash Removal	77.85	70.00	111.2%	309.86	280.00	110.7%	840.00
7600 · Security (Office)	0.00	0.00	0.0%	4,086.71	225.00	1,816.3%	2,517.29
7610 · Telephone - Office	220.21	240.00	91.8%	881.79	960.00	91.9%	2,880.00
7611 · Telephone - Cellular	173.20	200.00	86.6%	677.77	800.00	84.7%	2,400.00
7700 · Building Board of Appeals	0.00	0.00	0.0%	0.00	0.00	0.0%	375.00
7701 · At-Large/Alternate Board Member	0.00	0.00	0.0%	75.00	225.00	33.3%	900.00
7710 · Contracted Building Inspector	0.00	0.00	0.0%	0.00	0.00	0.0%	5,000.00
7711 · Contracted Electrical Inspector	6,050.00	4,571.00	132.4%	19,500.00	16,961.00	115.0%	53,400.00
7712 · Contracted Mechanical Inspector	4,700.00	3,964.00	118.6%	20,850.00	16,282.00	128.1%	45,600.00
7713 · Contracted Plumbing Inspector	3,850.00	2,310.00	166.7%	13,300.00	8,787.00	151.4%	31,200.00
7715 · Contracted Zoning Administrator	1,140.00			2,985.00			
7721 · Plan Review - Electrical	150.00			300.00			
7722 · Plan Review - Mechanical	250.00			1,400.00			
7723 · Plan Review - Plumbing	0.00			150.00			
7800 · Mileage Reimbursement	1,166.90	1,300.00	89.8%	4,510.10	5,200.00	86.7%	15,600.00
7810 · Training Expense	0.00	0.00	0.0%	0.00	0.00	0.0%	1,600.00
7830 · Interest Expense	0.00			539.51			
7920 · Capital Outlay	0.00	0.00	0.0%	0.00	0.00	0.0%	7,000.00
7999 · Misc Expense	0.00	0.00	0.0%	0.00	0.00	0.0%	2,000.00
<b>Total Expense</b>	<b>53,668.00</b>	<b>51,231.72</b>	<b>104.8%</b>	<b>237,965.33</b>	<b>310,969.87</b>	<b>76.5%</b>	<b>815,495.45</b>
<b>Net Income</b>	<b>66,090.00</b>	<b>23,339.28</b>	<b>283.2%</b>	<b>23,296.04</b>	<b>-76,414.87</b>	<b>-30.5%</b>	<b>-3,135.45</b>

Kalamazoo Area Building Authority  
**Balance Sheet**  
As of April 30, 2025

	Apr 30, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · Cash on Hand (Cash Bags)	300.00
1050 · Checking (Primary) / SMT	168,110.67
1060 · Checking (Reserves) / CCU	200,731.94
1065 · Savings / CCU	25.00
<b>Total Checking/Savings</b>	369,167.61
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	1,143.75
<b>Total Accounts Receivable</b>	1,143.75
<b>Other Current Assets</b>	
1250 · Accounts Receivables / ADJ	306.00
1400 · Prepaid Items	5,880.77
<b>Total Other Current Assets</b>	6,186.77
<b>Total Current Assets</b>	376,498.13
<b>Other Assets</b>	
1600 · Accumulated Depreciation	-83,385.37
1900 · Capital Assets	343,769.25
<b>Total Other Assets</b>	260,383.88
<b>TOTAL ASSETS</b>	<b>636,882.01</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	8,280.49
<b>Total Accounts Payable</b>	8,280.49
<b>Credit Cards</b>	
2010 · CCU - Mastercard	859.77
<b>Total Credit Cards</b>	859.77
<b>Other Current Liabilities</b>	
2300 · Accounts Payables / ADJ	1,879.61
<b>Total Other Current Liabilities</b>	1,879.61
<b>Total Current Liabilities</b>	11,019.87
<b>Total Liabilities</b>	11,019.87
<b>Equity</b>	
3010 · Net Position	602,566.10
Net Income	23,296.04
<b>Total Equity</b>	625,862.14
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>636,882.01</b>

## 2025 MONTHLY PERMITS BY JURISDICTION

### MONTH OF APRIL 2025

JURISDICTION	PERMIT CATEGORY	# PERMITS	PERMIT REVENUE
COMSTOCK	BUILDING	79	62,540.00
COMSTOCK	ELECTRICAL	15	2,580.00
COMSTOCK	MECHANICAL	13	2,416.00
COMSTOCK	PLUMBING	5	838.00
COMSTOCK	SPECIAL - JURISDICTION	2	200.00
COMSTOCK	SPECIAL - HOMEOWNER	-	-
<b>TOTAL COMSTOCK</b>		<b>114</b>	<b>\$ 68,574.00</b>
KALAMAZOO	BUILDING	16	3,518.00
KALAMAZOO	ELECTRICAL	36	5,285.00
KALAMAZOO	MECHANICAL	37	4,998.00
KALAMAZOO	PLUMBING	16	2,457.00
KALAMAZOO	SPECIAL - JURISDICTION	7	700.00
KALAMAZOO	SPECIAL - HOMEOWNER	2	120.00
<b>TOTAL KALAMAZOO</b>		<b>114</b>	<b>\$ 17,078.00</b>
PARCHMENT	BUILDING	1	108.00
PARCHMENT	ELECTRICAL	-	-
PARCHMENT	MECHANICAL	1	145.00
PARCHMENT	PLUMBING	1	115.00
PARCHMENT	SPECIAL - JURISDICTION	-	-
PARCHMENT	SPECIAL - HOMEOWNER	-	-
<b>TOTAL PARCHMENT</b>		<b>3</b>	<b>\$ 368.00</b>
PINE GROVE	BUILDING	5	3,596.00
PINE GROVE	ELECTRICAL	4	645.00
PINE GROVE	MECHANICAL	3	475.00
PINE GROVE	PLUMBING	1	307.00
PINE GROVE	SPECIAL - JURISDICTION	-	-
PINE GROVE	SPECIAL - HOMEOWNER	-	-
<b>TOTAL PINE GROVE</b>		<b>13</b>	<b>\$ 5,023.00</b>
RICHLAND	BUILDING	18	19,069.00
RICHLAND	ELECTRICAL	15	2,892.00
RICHLAND	MECHANICAL	16	3,183.00
RICHLAND	PLUMBING	9	2,033.00
RICHLAND	SPECIAL - JURISDICTION	-	-
RICHLAND	SPECIAL - HOMEOWNER	1	60.00
<b>TOTAL RICHLAND</b>		<b>59</b>	<b>\$ 27,237.00</b>
RICHLAND VILLAGE	BUILDING	1	231.00
RICHLAND VILLAGE	ELECTRICAL	-	-
RICHLAND VILLAGE	MECHANICAL	-	-
RICHLAND VILLAGE	PLUMBING	-	-
RICHLAND VILLAGE	SPECIAL - JURISDICTION	-	-
RICHLAND VILLAGE	SPECIAL - HOMEOWNER	-	-
<b>TOTAL RICHLAND VILLAGE</b>		<b>1</b>	<b>231.00</b>
<b>TOTAL</b>		<b>304</b>	<b>\$ 118,511.00</b>

REVENUE	REVENUE
APRIL 2024	% PREV YEAR MONTH
<b>\$ 47,519.65</b>	<b>249.4%</b>

PERMITS	PERMITS
APRIL 2024	% PREV YEAR MONTH
<b>203</b>	<b>150%</b>



## 2025 MONTHLY PERMITS BY JURISDICTION

**YEAR TO DATE AS OF: APRIL 2025**

JURISDICTION	PERMIT CATEGORY	# PERMITS	PERMIT REVENUE
COMSTOCK	BUILDING	106	70,979.00
COMSTOCK	ELECTRICAL	49	10,436.00
COMSTOCK	MECHANICAL	63	12,666.30
COMSTOCK	PLUMBING	27	4,309.00
COMSTOCK	SPECIAL - JURISDICTION	6	650.00
COMSTOCK	SPECIAL - HOMEOWNER	2	120.00
<b>TOTAL COMSTOCK</b>		<b>253</b>	<b>\$ 99,160.30</b>
KALAMAZOO	BUILDING	77	14,249.00
KALAMAZOO	ELECTRICAL	80	11,991.00
KALAMAZOO	MECHANICAL	119	17,258.00
KALAMAZOO	PLUMBING	58	7,523.00
KALAMAZOO	SPECIAL - JURISDICTION	18	1,750.00
KALAMAZOO	SPECIAL - HOMEOWNER	6	360.00
<b>TOTAL KALAMAZOO</b>		<b>358</b>	<b>\$ 53,131.00</b>
PARCHMENT	BUILDING	2	216.00
PARCHMENT	ELECTRICAL	0	-
PARCHMENT	MECHANICAL	9	1,273.00
PARCHMENT	PLUMBING	2	230.00
PARCHMENT	SPECIAL - JURISDICTION	5	500.00
PARCHMENT	SPECIAL - HOMEOWNER	1	60.00
<b>TOTAL PARCHMENT</b>		<b>19</b>	<b>\$ 2,279.00</b>
PINE GROVE	BUILDING	11	9,026.00
PINE GROVE	ELECTRICAL	13	2,193.00
PINE GROVE	MECHANICAL	9	1,490.00
PINE GROVE	PLUMBING	3	733.00
PINE GROVE	SPECIAL - JURISDICTION	0	-
PINE GROVE	SPECIAL - HOMEOWNER	0	-
<b>TOTAL PINE GROVE</b>		<b>36</b>	<b>\$ 13,442.00</b>
RICHLAND	BUILDING	49	43,286.00
RICHLAND	ELECTRICAL	58	14,142.00
RICHLAND	MECHANICAL	82	16,564.00
RICHLAND	PLUMBING	46	10,866.00
RICHLAND	SPECIAL - JURISDICTION	0	-
RICHLAND	SPECIAL - HOMEOWNER	2	120.00
<b>TOTAL RICHLAND</b>		<b>237</b>	<b>\$ 84,978.00</b>
RICHLAND VILLAGE	BUILDING	7	1,453.00
RICHLAND VILLAGE	ELECTRICAL	5	1,231.00
RICHLAND VILLAGE	MECHANICAL	6	881.00
RICHLAND VILLAGE	PLUMBING	3	675.00
RICHLAND VILLAGE	SPECIAL - JURISDICTION	0	-
RICHLAND VILLAGE	SPECIAL - HOMEOWNER	0	-
<b>TOTAL RICHLAND VILLAGE</b>		<b>21</b>	<b>\$ 4,240.00</b>
<b>TOTAL KABA</b>	<b>YTD</b>	<b>924</b>	<b>\$ 257,230.30</b>

REVENUE	REVENUE
YTD - APRIL 2024	% 2024 - YTD
<b>\$ 211,955.95</b>	<b>121.4%</b>

REVENUE
% 2025 YTD BUDGET
<b>95%</b>

PERMITS	PERMITS
YTD - APRIL 2024	% 2024 - YTD
<b>897</b>	<b>103.0%</b>

2025 MONTHLY CUMULATIVE TOTALS			
# PERMITS	REVENUE		
212	\$	56,291.30	JAN
213	\$	42,192.00	FEB
195	\$	40,236.00	MAR
304	\$	118,511.00	APR
-	\$	-	MAY
-	\$	-	JUN
-	\$	-	JUL
-	\$	-	AUG
-	\$	-	SEP
-	\$	-	OCT
-	\$	-	NOV
-	\$	-	DEC
<b>924</b>	<b>\$</b>	<b>257,230.30</b>	<b>TOTAL</b>

# **BUILDING REPORT**

**APRIL 2025**

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

- A. Total Number of Commercial & Agricultural Permits Issued – 12
- B. Total Construction Value for Commercial & Agricultural Permits - \$288,619
- C. Total Number of New Residential Construction Permits Issued – 70
- D. Total Construction Value for New Residential Permits – \$19,870,322
- E. Total Number of All Other Residential Permits Issued – 38
- F. Total Construction Value for All Other Residential Permits – \$778,392

## **Revenue / Permit Summary YTD**

- A. Total KABA Revenue in April 2025 - \$118,511.00 vs. Total KABA Revenue in April 2024 - \$47,519.65. **This is an increase of 149.4%.**
- B. Total Number of Permits Issued in April 2025 – 304 vs. Total Number of Permits issued in April 2024 – 203. **This is an increase of 49.7%.**
- C. Total KABA YTD Revenue in April 2025 - \$257,230.30 vs. Total KABA YTD Revenue in April 2024 - \$211,955.95. **This is an increase of 21.4%.**
- D. Total Number of Permits Issued YTD 2025 – 924 vs. Total Number of Permits Issued this time in 2024 – 897. **This is an increase of 3%.**
- E. The April 2025 Revenue of \$118,511.00 is **43.8%** of the forecast for April YTD 2025 Revenue (\$270,746.68).
- F. The YTD 2025 Revenue of \$257,230.30 is **31.7%** of the forecast for the entire 2025 Projected Budget of \$812,240.

# Monthly Building Permits Issued

05/02/2025

Permit #	Address	Work Description	Applicant Name	Date Issued	Value	Amount Billed
PB24-06-222	3713 W MAIN ST	117 s.f mechanical room addition to	BRI-VAL LLC	04/17/2025	23,539.00	\$223.00
PB24-07-563	5303 MEYDE ST	New 1327 s.f. 2 bed, 2 bath slab on grade	Redwood Construction	04/21/2025	249,336.00	\$972.00
PB24-07-564	5313 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-565	5321 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-566	5331 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-567	5341 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-568	5351 MEYDE ST	New 1620 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	298,376.00	\$1,163.00
PB24-07-569	5050 MEYDE ST	379 S.F. 1 STORY POST FRAME	Redwood Construction	04/21/2025	24,578.00	\$231.00
PB24-07-570	5380 MEYDE ST	New 1327 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,336.00	\$972.00
PB24-07-571	5390 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-572	5400 MEYDE ST	New 1294 s.f. 1 story slab on grade 2, bed	Redwood Construction	04/21/2025	243,813.00	\$1,294.00
PB24-07-573	5410 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-574	5420 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-575	5430 MEYDE ST	New 1327 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,336.00	\$972.00
PB24-07-576	5450 MEYDE ST	New 1327 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,336.00	\$972.00
PB24-07-577	5460 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-578	5470 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-579	5480 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-580	5490 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-581	5500 MEYDE ST	New 1327 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,336.00	\$972.00
PB24-07-582	5310 MEYDE ST	New 1327 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,336.00	\$972.00
PB24-07-583	5320 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-584	5330 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-585	5340 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-586	5350 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-587	5360 MEYDE ST	New 1327 a.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,336.00	\$972.00
PB24-07-588	5240 MEYDE ST	New 1327 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	254,718.00	\$993.00
PB24-07-589	5250 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,195.00	\$971.00

PB24-07-590	5260 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,195.00	\$971.00
PB24-07-591	5270 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,195.00	\$971.00
PB24-07-592	5280 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,195.00	\$971.00
PB24-07-593	5290 MEYDE ST	New 1327 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	254,718.00	\$993.00
PB24-07-594	5170 MEYDE ST	New 1327 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	254,718.00	\$993.00
PB24-07-595	5180 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,195.00	\$971.00
PB24-07-596	5190 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,195.00	\$971.00
PB24-07-597	5200 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,195.00	\$971.00
PB24-07-598	5210 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,195.00	\$971.00
PB24-07-599	5220 MEYDE ST	New 1327 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	254,718.00	\$993.00
PB24-07-600	5165 MEYDE ST	New 1327 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,336.00	\$972.00
PB24-07-601	5175 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-602	5185 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-603	5195 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-604	5205 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-605	5215 MEYDE ST	New 1327 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$972.00
PB24-07-608	5120 MEYDE ST	New 1327 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,336.00	\$972.00
PB24-07-609	5130 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-610	5140 MEYDE ST	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-611	5150 MEYDE ST	New 1620 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	298,376.00	\$1,163.00
PB24-07-613	5070 MEYDE ST	New 1381 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	231,137.00	\$1,002.00
PB24-07-614	5080 MEYDE ST	New 1381 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	257,141.00	\$1,002.00
PB24-07-615	5090 MEYDE ST	New 1381 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	257,141.00	\$1,381.00
PB24-07-616	5100 MEYDE ST	New 1381 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	257,141.00	\$1,002.00
PB24-07-617	6520 THIMBLEBERRY AV	New 1327 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,336.00	\$972.00
PB24-07-618	6524 THIMBLEBERRY AV	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-619	6530 THIMBLEBERRY AV	New 1294 s.f. 1 story slab on grade 2, bed	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-620	6534 THIMBLEBERRY AV	New 1294 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	243,813.00	\$951.00
PB24-07-621	6540 THIMBLEBERRY AV	New 1326 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	249,169.00	\$971.00
PB24-07-622	6521 THIMBLEBERRY AV	New 1345 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	250,533.00	\$977.00
PB24-07-623	6523 THIMBLEBERRY AV	New 1 story 1345 s.f. 2 bad, 2 bath slab on	Redwood Construction	04/21/2025	250,533.00	\$977.00
PB24-07-624	6531 THIMBLEBERRY AV	New 1345 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	250,533.00	\$977.00



PB24-07-625	6533 THIMBLEBERRY AV.	New 1 story 1345 s.f. slab on grade 2 bed,	Redwood Construction	04/21/2025	250,533.00	\$977.00
PB24-07-626	6539 THIMBLEBERRY AV.	New 1345 s.f. 1 story slab on grade 2 bed,	Redwood Construction	04/21/2025	250,533.00	\$977.00
PB25-03-080	6952 E E	New 3416 s.f. 2 story slab on grade post	REAUME, TYLER & THOMAS	04/10/2025	629,529.00	\$2,455.00
PB25-03-082	7153 N SPRINKLE RD	Enclose and convert existing garage into	Wolfs Custom Construction	04/02/2025	60,000.00	\$424.00
PB25-03-088	9088 N 34TH ST	New 2320 s.f. 2 story 3 bed 2.5 bath single	AVB Inc.	04/03/2025	465,987.00	\$1,817.00
PB25-03-097	6882 N 32ND	Demolish and remove 20' x 21' house	RUSSCHER, LYNN MICHELE & C	04/21/2025	0.00	\$573.00
PB25-03-112	6400 M-89 HWY	New 4590 s.f. 2 story 5 bed 3.5 bath single	Jason Lutz	04/16/2025	727,939.00	\$2,838.00
PB25-03-114	6567 CHAFFEY CREEK TR	New 2543 s.f. 2 story 4 bed, 2.5 bath	AVB Inc.	04/09/2025	515,380.00	\$2,009.00
PB25-03-116	6603 CHAFFEY CREEK TR	New 2690 s.f. 2 story 4 bed 2.5 bath single	AVB Inc.	04/09/2025	560,190.00	\$2,184.00
PB25-03-125	9111 N 27TH ST	Remove existing ceiling and wall in	Austin Lumbar	04/04/2025	0.00	\$108.00
PB25-03-131	8330 W STURTEVANT AV.	5.1 kw, roof mounted, solar system	Ambia Energy, LLC	04/17/2025	17,340.00	\$108.00
PB25-03-132	10885 E D AVE	New 30'x30' detached steel building per	Weller Construction	04/15/2025	50,000.00	\$195.00
PB25-03-135	6508 CHAFFEY CREEK TR	New 1583 s/f 2 story detached conditioned	AVB Inc.	04/22/2025	264,946.00	\$1,033.00
PB25-03-138	8720 E STURTEVANT AVE	New 2040 s.f. 2 story 4 bed 2.5 bath single	Allen Edwin Homes	04/21/2025	399,504.00	\$1,558.00
PB25-03-139	8794 E STURTEVANT AVE	New 1860 s.f. 2 story 4 bed 2.5 bath single	Allen Edwin Homes	04/21/2025	364,968.00	\$1,411.00
PB25-03-140	8816 E STURTEVANT AVE	New 1860 s.f. 2 story 4 bed 2.5 bath single	Allen Edwin Homes	04/21/2025	364,968.00	\$1,411.00
PB25-03-142	7915 N 28TH ST	Install concrete slab and portable hot tub	MULDER, DARCIA ELIZABETH	04/17/2025	0.00	\$108.00
PB25-03-152	6127 E C AVE	Demolish and remove existing 24'x24'	Pennings & Sons INC	04/21/2025	58,365.00	\$231.00
PB25-03-154	8707 E G AVE	Construct approx 30 l.f. of block retaining	MATTHEEUSSEN, B & C & MCCO	04/24/2025	0.00	\$182.00
PB25-03-162	6452 MEDINAH LN	20' x 30' slab on grade 1 story addition for	JRD Construction LLC	04/28/2025	100,422.00	\$424.00
PB25-06-058	601 CHICAGO AVE VAC	New 1352 s.f. 2 story 3 bed 2 bath single	Martz Home Builders, LLC	04/01/2025	267,357.00	\$1,042.00
PB25-06-106	2218 NAZARETH RD	Remove existing front porch steps and	Hutcherson Construction	04/03/2025	0.00	\$182.00
PB25-06-107	2238 E MAIN ST	Demolish and remove existing CMU	YOUNG, CAVEL J.	04/02/2025	0.00	\$231.00
PB25-06-117	509 N DARTMOUTH ST	Demolish and remove existing tree	NITSCH, STEVE & NITSCH, ANI	04/14/2025	0.00	\$182.00
PB25-06-118	1615 MARYWOOD ST	Install 3 floor support jacks per plans.	Foundation Systems of Michigan - G	04/01/2025	0.00	\$182.00
PB25-06-121	1236 BAKER DR	Demolish and remove remains of detached	DAWSON III, JACK G. & ANGEL	04/08/2025	0.00	\$81.00
PB25-06-122	3610 DEVONSHIRE AVE	New 5 panel roof mounted solar array	Helios Solar	04/15/2025	0.00	\$108.00
PB25-06-124	615 GAYLE AVE	Replace deteriorated siding and repair	PATTOK, JOHN F. & SHERYL L.	04/03/2025	0.00	\$108.00
PB25-06-128	3715 E MAIN ST	Demo of existing home.Actual address:	D & E PROPERTY MANAGEMENT	04/14/2025	0.00	\$161.00
PB25-06-130	3407 THORNHILL AVE	Install a new basement egress window per	Andrew Vlietstra	04/09/2025	4,300.00	\$108.00
PB25-06-133	1912 COLGROVE AVE Bld	Remove and repalce shingles - Replacing	CRG Residential	04/14/2025	0.00	\$182.00
PB25-06-134	517 WASHBURN AVE	Install 9 jack posts per plans.	Foundation Systems of Michigan - G	04/15/2025	0.00	\$182.00

PB25-06-141	3003 E MAIN ST	Re-roof: new shingles on entire home w/	Roach Home Improvement LLC	04/17/2025	0.00	\$182.00
PB25-06-143	4331 SWEET CHERRY LN	Remove existing shingles & replace. Will	Luis Hernandez	04/17/2025	0.00	\$182.00
PB25-06-165	2801 GRACE RD	Install 122 l.f. of subfloor drainage system	Ayers Basement Systems	04/28/2025	0.00	\$182.00
PB25-07-056	5628 E MAIN ST	Install 46 panel roof mounted solar array	Mid-Mi Home Improvements	04/09/2025	0.00	\$108.00
PB25-07-090	5300 GULL RD	20'x40' temporary tent for fireworks sales	Richard Tapper	04/21/2025	0.00	\$108.00
PB25-07-105	9722 E ML AVE	New 40' x 64' post frame detached	COOK KEVIN R & TERRI L	04/01/2025	80,640.00	\$290.00
PB25-07-127	6653 E H AVE	Install basement egress window per plans.	Andrew Vlietstra	04/09/2025	4,250.00	\$108.00
PB25-07-129	7885 E MAIN ST	Install a pre-built 16x32 storage building	VROOMAN BRIAN L & VIRGINI	04/17/2025	0.00	\$108.00
PB25-07-136	1701 N 33RD ST	Change of occupancy of existing 1 story	Upright Inc	04/15/2025	104,422.00	\$407.00
PB25-07-144	5632 LANTANA AVE	Install 36' foundation drainage and sump	Acculevel Inc.	04/17/2025	0.00	\$182.00
PB25-07-147	3954 PRAIRIE HILL ST	Build a new 18' x 16' deck per plans.Note:	H Construction	04/23/2025	4,320.00	\$182.00
PB25-07-148	5183 KING HWY	Construct 8' x 5' masonry monument sign	Signcenter	04/24/2025	0.00	\$182.00
PB25-07-149	5189 KING HWY	Construct 8' x 5' masonry monument sign	Signcenter	04/24/2025	0.00	\$182.00
PB25-07-150	6315 WRIGHT ST	Strip interior to structural framing, level	Ernesto Escobedo	04/22/2025	0.00	\$231.00
PB25-07-151	5201 KING HWY	5' x 8' masonry monument sign per plans.	Signcenter	04/24/2025	0.00	\$182.00
PB25-07-155	424 FREDERICK ST	Remove & replace 17 sq shingles and 13	Erie Construction Midwest LLC	04/22/2025	0.00	\$182.00
PB25-07-157	1780 ORISTA DR	Install a 4.675 KW roof mounted solar	Ambia Energy, LLC	04/25/2025	19,401.00	\$108.00
PB25-07-163	3522 CLAXTON ST	New 15 panel roof mounted solar array	Ambia Energy, LLC	04/30/2025	0.00	\$108.00
PB25-07-164	1900 ORISTA DR	New 18 panel roof mounted solar array.	Ambia Energy, LLC	04/30/2025	0.00	\$108.00
PB25-07-166	1616 CONSTRUCTION DR	Install non illuminated letters sign and	Signcenter	04/30/2025	0.00	\$108.00
PB25-07-167	3681 MIDWAY AVE	Remove existing 20' x 20' attached garage	HERINGTON JARROD	04/30/2025	37,800.00	\$306.00
PB25-18-104	701 COMMERCE LN	Add 12' x 9' overhead door in existing	VANWERDEN, DAVID	04/16/2025	0.00	\$108.00
PB25-19-126	8586 GULL RD	Enclose existing 14' x 7' open porch, to be	FULLENKAMP, DANIEL A & UL	04/14/2025	0.00	\$231.00
PB25-20-087	23101 40 HWY # M	New 4320 s.f. 1 story slab on grade post	ADDZIE HOLDINGS LLC	04/11/2025	136,080.00	\$531.00
PB25-20-108	26520 8TH AVE	New 32' x 64' post frame detached	MOON MATTHEW G & ERIN K	04/02/2025	64,512.00	\$251.00
PB25-20-120	27322 12TH AVE	New 2790 s.f. 1 story 3 bed 2 bath post	DEWATER DYLAN &	04/18/2025	628,424.00	\$2,450.00
PB25-20-123	31730 BRANDYWINE RD	Interior remodel to include replacing some	Klaassen Construction	04/07/2025	0.00	\$182.00
PB25-20-168	33407 BASELINE RD	Remove existing 8' x 48' deck and	Property Revolution	04/29/2025	12,096.00	\$182.00

**Number of Permits:** 120

**Total Billed:** \$89,062.00

**Total Construction Value**

**\$20,937,333.00**

Population: All Records

Permit.DateIssued in <Previous month> [04/01/25 - 04/30/25]

AND

Permit.PermitType = Building OR

Permit.PermitType = Com Building OR

Permit.PermitType = Res Building

# Monthly Trade Permits Issued

05/02/2025

Permit #	Address	Work Description	Applicant Name	Date Issued	Amount Billed
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## Com Electrical

PE25-03-167	E C AVE	Service for pivotCLOSEST ADDRESS: 5757 East C Ave.	Speer Electric LLC	04/14/2025	\$125.00
PE25-06-152	1928 GULL	Adding 3 recepts in wall	Pylman Power	04/08/2025	\$181.00
PE25-06-158	2500 LAKE/Animal Control	Electrical for existing car port	Moore Electrical Service	04/09/2025	\$195.00
PE25-06-169	3713 W MAIN ST	Adding smoke detector above panel - 6F5-18246	EPS (Grand Rapids)	04/21/2025	\$116.00
PE25-06-171	2500 LAKE/Animal Control	Office buildout	Moore Electrical Service	04/16/2025	\$212.00
PE25-07-145	E L AVE	100 AMP service for Consumers Energy cathodic work	Ferndale Electric Company	04/01/2025	\$120.00
PE25-07-174	5886 MARKET ST	Solar array	Meulman Electric	04/17/2025	\$454.00
PE25-07-183	3730 JENNINGS DR	Temp service	RVL Electric LLC	04/23/2025	\$125.00

**Number of Permits:** 8

**Total Billed:** \$1,528.00

## Com Mechanical

PM25-06-256	1913 Elkerton Ave	PTAC replacementApt 202	Tummons Heating & Cooling	04/16/2025	\$120.00
PM25-06-257	2017 ELKERTON AVE Bldg	PTAC replacementApt 109	Tummons Heating & Cooling	04/16/2025	\$120.00
PM25-07-221	8938 KRUM AVE	Remove and replace exhaust fan over C02 can lineReplace	Pro Services	04/02/2025	\$153.00
PM25-07-238	3730 JENNINGS DR	New construction: Sherwin Williams	Kalamazoo Mechanical	04/11/2025	\$295.00
PM25-07-248	5688 E ML AVE	Adding fire suppression for addition	Allied Mechanical Services - Kal	04/17/2025	\$440.00

**Number of Permits:** 5

**Total Billed:** \$1,128.00

## Com Plumbing

PP25-06-100	4031 W MAIN ST	Water heater replacement in utility closet within the	Dale W Hubbard Inc	04/04/2025	\$115.00
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**Number of Permits:** 1

**Total Billed:** \$115.00

## Electrical

PE24-06-488	1822 ALAMO AVE	Bedroom addition	ABBAS, WAFAA	04/17/2025	\$187.00
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**Number of Permits:** 1

**Total Billed:** \$187.00

## Res Electrical

PE25-03-143	10631 COUNTRY CLUB DR	(2) 20 AMP circuits for sumps	Grand Bay Electric	04/10/2025	\$120.00
PE25-03-149	6411 N 28TH ST	Generator installation w/ transfer switch	Young Electric	04/03/2025	\$125.00
PE25-03-151	10401 GULL HILLS DR	New home	Stag Electric LLC	04/04/2025	\$348.00

PE25-03-156	7889 E DE AVE	Generator install	Steensma Lawn & Power	04/08/2025	\$125.00
PE25-03-160	8330 W STURTEVANT AVE	Roof mounted solar array	Ambia Energy, LLC	04/17/2025	\$134.00
PE25-03-161	7153 N SPRINKLE RD	Converting garage into pool room	Shock Tech Electric	04/14/2025	\$361.00
PE25-03-162	6219 MEDINAH LN	New home	Fuller Electric LLC	04/11/2025	\$384.00
PE25-03-163	5160 E B AVE	Install transfer switch and furnace circuitCircuit for water	Service Professor	04/11/2025	\$190.00
PE25-03-165	8082 SILVERADO LN	Generator install	Steensma Lawn & Power	04/14/2025	\$125.00
PE25-03-166	6889 N 28TH ST	Inground pool	JKS Electric	04/15/2025	\$215.00
PE25-03-173	7915 N 28TH ST	50 AMP circuit and disconnect for hot tub	MULDER, DARCIA ELIZABETH	04/17/2025	\$124.00
PE25-03-180	6628 E E	Generator install	Service Professor	04/22/2025	\$185.00
PE25-03-194	8535 GULL RD	200 AMP service upgrade, new hot tub circuit and	Ankney Electric	04/29/2025	\$206.00
PE25-03-195	7820 BROADHILL AVE	Generator install	Waggoner Inc	04/30/2025	\$125.00
PE25-06-113	3239 Birch Ln/Lot 30	AC circuit	Capitol Supply & Service	04/14/2025	\$116.00
PE25-06-114	1391 Willow Ln/Lot 148	AC circuit	Capitol Supply & Service	04/14/2025	\$116.00
PE25-06-115	3234 Butternut Ln/Lot 55	AC circuit	Capitol Supply & Service	04/14/2025	\$116.00
PE25-06-116	3219 Birch Ln/Lot 40	AC circuit	Capitol Supply & Service	04/14/2025	\$116.00
PE25-06-117	3219 Butternut Ln/Lot 86	AC circuit	Capitol Supply & Service	04/14/2025	\$116.00
PE25-06-118	3251 Butternut Ln/Lot 72	AC install	Capitol Supply & Service	04/14/2025	\$116.00
PE25-06-119	3240 Butternut Ln/Lot 58	AC circuit	Capitol Supply & Service	04/14/2025	\$116.00
PE25-06-120	1451 Red Maple Ln/Lot 119	AC circuit	Capitol Supply & Service	04/14/2025	\$116.00
PE25-06-121	1321 Red Maple Ln/Lot 103	AC circuit	Capitol Supply & Service	04/14/2025	\$116.00
PE25-06-122	3225 Birch Ln/Lot 37	AC circuit	Capitol Supply & Service	04/14/2025	\$116.00
PE25-06-142	525 WASHBURN AVE	Storm repairs: Reattach meter socket and SEU cable	Service Professor	04/01/2025	\$120.00
PE25-06-146	4115 NAZARETH RD	New service and 8 circuitsPERMIT FOR SERVICE	DRK Electric	04/03/2025	\$220.00
PE25-06-150	3711 MILLER RD	100 AMP service replacement	Service Professor	04/09/2025	\$120.00
PE25-06-154	2411 CIMARRON DR	Detached garage	Andree Electric	04/08/2025	\$126.00
PE25-06-155	2654 BARKWOOD LANE	Generator install	Steensma Lawn & Power	04/08/2025	\$125.00
PE25-06-159	3610 DEVONSHIRE AVE	Roof mounted solar array	Bowker Electric LLC	04/15/2025	\$125.00
PE25-06-164	705 N BERKLEY ST	200 AMP service upgrade and circuit for water heater	Hi-Tech Electric	04/11/2025	\$125.00
PE25-06-168	304 S FLETCHER AVE	Dedicated 20 AMP circuit for stairwell chair lift.	Wolff Electric	04/14/2025	\$115.00
PE25-06-172	805 ARTHUR AVE	Meter socket replacement	LITTLE, LISA E.	04/16/2025	\$120.00
PE25-06-175	115 N DARTMOUTH ST	100 AMP service upgrade, replacing AC circuit and 8 gfci	Webster Electric Co	04/17/2025	\$131.00
PE25-06-177	916 WASHBURN AVE	Wiring for pole barn	WILKINS, KIMBERLY	04/22/2025	\$202.00
PE25-06-188	3501 STEWART DR	meter socket & panel replacementNew Owners: Steven &	CHRISTIANSON, STEVEN & JEN	04/23/2025	\$120.00
PE25-06-196	439 FLETCHER AVE	AC circuit	Service Professor	04/30/2025	\$116.00
PE25-06-197	501 FENIMORE AVE	New homeER# 1073659320	Cavalier Electric Inc	04/30/2025	\$357.00
PE25-06-198	557 IRA AVE VAC	New homeER# 1073659320	Cavalier Electric Inc	04/30/2025	\$357.00
PE25-06-199	1521 CLIMAX AVE	Fire repairs: Temp service	Hi-Tech Electric	04/30/2025	\$125.00
PE25-06-200	1519 Olmstead/MbPk Lot 18	Mobile home set	Terrill Holm	04/30/2025	\$126.00

PE25-06-201	1519 Olmstead/MbPk Lot 55	Mobile home set	Terrill Holm	04/30/2025	\$126.00
PE25-06-202	1519 Olmstead/MbPk Lot 56	Mobile home set	Terrill Holm	04/30/2025	\$126.00
PE25-06-203	1519 Olmstead/MbPk Lot 64	Mobile home set	Terrill Holm	04/30/2025	\$126.00
PE25-06-204	1519 Olmstead/MbPk Lot 66	Mobile home set	Terrill Holm	04/30/2025	\$126.00
PE25-07-079	5628 E MAIN ST	Roof mounted solar array	Brian Jones Electrical Service	04/09/2025	\$142.00
PE25-07-144	608 LARCH AVE	Storm damage - mast & meter socket	KNAPP RUSSELL & HUNT REBE	04/01/2025	\$120.00
PE25-07-153	8878 E MAIN ST	Service upgrade to 200amp	Alpha Electric Pro	04/07/2025	\$120.00
PE25-07-157	7067 SAGINAW DR	Changing electric to underground	Webster Electric Co	04/08/2025	\$180.00
PE25-07-170	148 GRANDVIEW ST	Generator install	Oak Electric Service, Inc	04/21/2025	\$125.00
PE25-07-181	5441 E ML AVE	Addition	VILLANUEVA MIGUEL ANGEL	04/23/2025	\$226.00
PE25-07-185	1780 ORISTA DR	Roof mounted solar array	Ambia Energy, LLC	04/25/2025	\$137.00
PE25-07-186	5404 E H AVE	Basement remodel	Signature Wiring	04/23/2025	\$220.00
PE25-07-187	6409 WRIGHT ST	Wiring for pole barn	RICHARDS ZACHARY & JENSEN	04/23/2025	\$161.00
PE25-07-190	3522 CLAXTON ST	Roof mounted solar array	Ambia Energy, LLC	04/30/2025	\$136.00
PE25-07-191	1900 ORISTA DR	Roof mounted solar array	Ambia Energy, LLC	04/30/2025	\$138.00
PE25-07-193	7533 E H AVE	Low voltage	Bekins, Inc	04/28/2025	\$176.00
PE25-20-147	25401 CR 388	Generator install4/21: Per Emma @ Vredevoogd, this is a	Vredevoogd Heating & Cooling	04/02/2025	\$125.00
PE25-20-148	31730 BRANDYWINE RD	Remodel: 200amp service upgrade & rewire rooms	Webster Electric Co	04/07/2025	\$285.00
PE25-20-178	18640 E BRANDYWINE DR	EV charger	Young Electric	04/22/2025	\$115.00
PE25-20-179	25175 CR 388	Replace 200 AMP mast and meter base, add disconnect,	Service Professor	04/22/2025	\$120.00

**Number of Permits:** 61

**Total Billed:** \$9,687.00

### Res Mechanical

PM25-03-219	5340 TURKEY RUN DR	Water heater replacement	Bel Aire Heating & Air	04/01/2025	\$116.00
PM25-03-220	7153 N SPRINKLE RD	Installing radiant flooring off of existing boiler to indoor	JP Heating & Air Conditioning Inc	04/02/2025	\$195.00
PM25-03-223	8811 E STURTEVANT AVE	New home	A-1 Mechanical	04/03/2025	\$275.00
PM25-03-229	10330 E C AVE	Basement bathroom: vent, air supply, dryer vent & gas line	Custom Heating & Cooling	04/07/2025	\$210.00
PM25-03-232	7889 E DE AVE	Generator install	Steensma Lawn & Power	04/08/2025	\$145.00
PM25-03-234	6533 CHAFFEY CREEK TRI	New home	Nieboer Heating & Cooling	04/14/2025	\$315.00
PM25-03-239	5160 E B AVE	Furnace, AC, water heater, & humidifier replacement	Service Professor	04/11/2025	\$186.00
PM25-03-242	8082 SILVERADO LN	Generator install	Steensma Lawn & Power	04/14/2025	\$145.00
PM25-03-244	8728 E STURTEVANT AVE	New home	A-1 Mechanical	04/14/2025	\$275.00
PM25-03-250	6474 CHAFFEY CREEK TRI	New home	Nieboer Heating & Cooling	04/18/2025	\$300.00
PM25-03-253	6233 BETHANY CIR	Water heater replacement	Rogers Refrigeration	04/16/2025	\$116.00
PM25-03-261	8821 E STURTEVANT AVE	New home	A-1 Mechanical	04/21/2025	\$270.00
PM25-03-265	6142 AUTUMN RDG	AC replacement	Advantage Heating & Cooling	04/22/2025	\$140.00
PM25-03-266	6628 E E	Generator install	Service Professor	04/22/2025	\$145.00

PM25-03-269	6456 BRIDLE TRL	Barn: unit heater, venting, appliance connector to gas	Elite Heating & Cooling Service LLC	04/24/2025	\$210.00
PM25-03-274	5600 E G AVE	AC replacementLOCATION: 5092 Highmeadows Dr. Apt	Royal Comfort Mechanical	04/29/2025	\$140.00
PM25-06-164	3416 MIAMI AVE	Replacing furnace & bath fan	DeHaan Heating & Cooling	04/01/2025	\$145.00
PM25-06-183	612 WALLACE AVE	Furnace replacement	Craft Mechanical	04/01/2025	\$140.00
PM25-06-192	3239 Birch Ln/Lot 30	AC install	Capitol Supply & Service	04/14/2025	\$140.00
PM25-06-193	1391 Willow Ln/Lot 148	AC install	Capitol Supply & Service	04/14/2025	\$140.00
PM25-06-194	3234 Butternut Ln/Lot 55	AC install	Capitol Supply & Service	04/14/2025	\$140.00
PM25-06-195	3219 Birch Ln/Lot 40	AC install	Capitol Supply & Service	04/14/2025	\$140.00
PM25-06-196	3219 Butternut Ln/Lot 86	AC install	Capitol Supply & Service	04/14/2025	\$140.00
PM25-06-197	3251 Butternut Ln/Lot 72	AC install	Capitol Supply & Service	04/14/2025	\$140.00
PM25-06-198	3240 Butternut Ln/Lot 58	AC install	Capitol Supply & Service	04/14/2025	\$140.00
PM25-06-199	1451 Red Maple Ln/Lot 119	AC install	Capitol Supply & Service	04/14/2025	\$140.00
PM25-06-200	1321 Red Maple Ln/Lot 103	AC install	Capitol Supply & Service	04/14/2025	\$140.00
PM25-06-201	3225 Birch Ln/Lot 37	AC install	Capitol Supply & Service	04/14/2025	\$140.00
PM25-06-218	2624 CHAPARRAL ST	Furnace, AC, & humidifier replacement	Vredevoogd Heating & Cooling	04/01/2025	\$180.00
PM25-06-222	1332 CHEROKEE ST	Previously installed without permit: gas insert for fireplace,	CHARMLEY, ANDREA & LEANN	04/03/2025	\$180.00
PM25-06-224	2907 KENILWORTH AVE	Furnace replacement	THORPE, JOHN	04/03/2025	\$140.00
PM25-06-225	2402 SONORA DR	AC replacement	Vredevoogd Heating & Cooling	04/04/2025	\$140.00
PM25-06-226	906 ARTHUR AVE	Water heater replacement	Vredevoogd Heating & Cooling	04/07/2025	\$116.00
PM25-06-227	122 S DARTMOUTH ST	Furnace, ac, water heater & chimney liner	Vredevoogd Heating & Cooling	04/07/2025	\$181.00
PM25-06-230	229 N BERKLEY ST	Water heater replacement	Temperature Pro	04/08/2025	\$116.00
PM25-06-231	2654 BARKWOOD LANE	Generator install	Steensma Lawn & Power	04/08/2025	\$145.00
PM25-06-235	1344 North Hills Dr	Used manufactured home: connecting to existing gas line	Transport Inc.	04/10/2025	\$115.00
PM25-06-237	922 ASHLEY DR	Furnace replacement	Temperature Pro	04/10/2025	\$140.00
PM25-06-240	738 BETH AVE	Water heater replacement	Vredevoogd Heating & Cooling	04/11/2025	\$116.00
PM25-06-241	4739 SWEET CHERRY LN	AC replacement	Bel Aire Heating & Air	04/11/2025	\$140.00
PM25-06-254	1913 Elkerton Ave	PTAC replacement	Tummons Heating & Cooling	04/16/2025	\$0.00
PM25-06-260	115 N DARTMOUTH ST	Furnace & AC replacement w/ air cleaner	Suburban Heating & Air Conditionin	04/21/2025	\$180.00
PM25-06-262	927 JENKS BLVD	Furnace replacement	Sharon's Heating & Cooling Inc	04/21/2025	\$140.00
PM25-06-264	4006 NICHOLS RD	Water heater replacement	Vredevoogd Heating & Cooling	04/21/2025	\$116.00
PM25-06-267	517 JENNISON AVE	Water heater replacement	Vredevoogd Heating & Cooling	04/23/2025	\$116.00
PM25-06-268	1912 COLGROVE AVE Bldg	PTAC replacement in Apt 109	Tummons Heating & Cooling	04/23/2025	\$120.00
PM25-06-273	3612 NORTHVIEW DR	AC & air handler replacement	Vredevoogd Heating & Cooling	04/29/2025	\$170.00
PM25-06-275	3320 W Main 203	Water heater replacement	Royal Comfort Mechanical	04/29/2025	\$116.00
PM25-06-276	3304 W Main 204	Water heater replacement	Royal Comfort Mechanical	04/29/2025	\$116.00
PM25-06-277	439 FLETCHER AVE	Furnace & AC replacement	Service Professor	04/30/2025	\$170.00
PM25-06-278	1912 COLGROVE AVE Bldg	PTAC replacement in Apt 110	Tummons Heating & Cooling	04/30/2025	\$120.00
PM25-07-217	3525 SENNE ST	Furnace replacement	Vredevoogd Heating & Cooling	04/01/2025	\$140.00

PM25-07-236	1785 PRESCOTT TRL	New home	B & A Mechanical	04/10/2025	\$300.00
PM25-07-243	116 FAIRMONT AVE	Water heater replacement	Dan Wood Co	04/14/2025	\$116.00
PM25-07-247	900 N 26TH ST	Water heater replacement & chimney liner	Fleetwood Mechanical Services	04/15/2025	\$121.00
PM25-07-251	1053 ANTLER ST	Reroute 2 ducts for bath remodel	Petro Plumbing & Mechanical	04/15/2025	\$135.00
PM25-07-252	148 GRANDVIEW ST	Generator install	Oak Electric Service, Inc	04/21/2025	\$145.00
PM25-07-258	3452 S 28TH ST	Water heater replacement	Absolute Heating & Ventilation	04/17/2025	\$116.00
PM25-07-270	7117 LIGGETT ST	AC replacement	Vredevoogd Heating & Cooling	04/25/2025	\$140.00
PM25-07-271	5404 E H AVE	Basement bath ductwork 04/30 - Jen/Bartholmew - add kit	Bartholomew Heating & Cooling	04/28/2025	\$145.00
PM25-07-272	511 LEENHOUTS ST	Furnace & AC replacement	Service Professor	04/29/2025	\$170.00
PM25-18-249	510 GROVELAND	Furnace & chimney liner replacement	Vredevoogd Heating & Cooling	04/15/2025	\$145.00
PM25-20-228	7295 32ND ST	Heat pump, coil & furnace install	Field Plumbing & Heating	04/07/2025	\$200.00
PM25-20-246	25681 CHATY LN	Trenching line from propane tank to generator	Crystal Flash	04/15/2025	\$135.00
PM25-20-263	25401 CR 388	Generator replacement	Vredevoogd Heating & Cooling	04/21/2025	\$140.00

**Number of Permits:** 65

**Total Billed:** \$10,089.00

### Res Plumbing

PP25-03-102	8698 N 35TH ST	Fire damage restoration	Devries Plumbing	04/07/2025	\$253.00
PP25-03-105	6219 MEDINAH LN	New home	Petro Plumbing & Mechanical	04/08/2025	\$303.00
PP25-03-106	6773 E E	Fire restoration: kitchen, half bath & full bath	Petro Plumbing & Mechanical	04/08/2025	\$215.00
PP25-03-111	10401 GULL HILLS DR	New home	Doug Wedeven Plumbing	04/21/2025	\$248.00
PP25-03-112	8816 E STURTEVANT AVE	Sewer connection	Allen Edwin Homes	04/21/2025	\$115.00
PP25-03-113	8794 E STURTEVANT AVE	Sewer connection	Allen Edwin Homes	04/21/2025	\$115.00
PP25-03-114	8720 E STURTEVANT AVE	Sewer connection	Allen Edwin Homes	04/21/2025	\$115.00
PP25-03-116	6400 M-89 HWY	New home	Custom Plumbing	04/22/2025	\$346.00
PP25-03-125	5695 ELMGROVE AVE	New home	Baas Plumbing	04/29/2025	\$323.00
PP25-06-096	2513 CIMARRON DR	Replace drain line, install tankless water heater, updated	Matt Rogers Plumbing	04/01/2025	\$288.00
PP25-06-101	1344 North Hills Dr	used home plumbing connection	Transport Inc.	04/09/2025	\$0.00
PP25-06-103	601 CHICAGO AVE VAC	New home	Portage Plumbing	04/07/2025	\$303.00
PP25-06-104	2963 VALLEY GLENN CIR	Sump pump	Foundation Systems of Michigan - G	04/08/2025	\$115.00
PP25-06-107	1344 North Hills Dr	Used manufactured home	Transport Inc.	04/10/2025	\$120.00
PP25-06-108	727 CHEROKEE ST	Tub to shower conversion	West Shore Home	04/11/2025	\$115.00
PP25-06-110	1812 HILLSDALE AVE	Water heater replacement	Woodhouse Plumbing & Heating Inc	04/15/2025	\$115.00
PP25-06-117	501 FENIMORE AVE	New home	Portage Plumbing	04/24/2025	\$298.00
PP25-06-118	557 IRA AVE VAC	New home	Portage Plumbing	04/24/2025	\$298.00
PP25-06-121	2801 GRACE RD	Sump install	East End Plumbing	04/28/2025	\$115.00
PP25-06-122	3401 BIG BEND DR APT A	Water heater replacement	Dale W Hubbard Inc	04/28/2025	\$115.00
PP25-06-124	1314 COOLIDGE AVE	Water heater replacement	Dale W Hubbard Inc	04/28/2025	\$115.00



PP25-06-126	1306 JENKS BLVD	Sewer connection	Kalamazoo Excavation & Septic	04/29/2025	\$115.00
PP25-06-127	557 IRA AVE VAC	Sewer connection	Great Lakes Plumbing	04/30/2025	\$115.00
PP25-06-128	501 FENIMORE AVE	Sewer connection	Great Lakes Plumbing	04/30/2025	\$115.00
PP25-07-097	1053 ANTLER ST	Combining 2 baths into master bath	Petro Plumbing & Mechanical	04/08/2025	\$215.00
PP25-07-099	5404 E H AVE	basment bath & laundry room	Kohlhoff Plumbing	04/03/2025	\$278.00
PP25-07-109	5575 ANGELO AVE	Water heater replacement	Woodhouse Plumbing & Heating Inc	04/14/2025	\$115.00
PP25-07-115	5632 LANTANA AVE	Sump replacement	Acculevel Inc.	04/17/2025	\$115.00
PP25-07-123	217 STATION HILL ST	Water heater replacement	Dale W Hubbard Inc	04/28/2025	\$115.00
PP25-18-120	128 HAYMAC	Water heater replacement	Service Professor	04/28/2025	\$115.00
PP25-20-098	31730 BRANDYWINE RD	Remodel: new water & drain lines for (2) baths, kitchen &	Alliance Plumbing	04/07/2025	\$307.00
<b>Number of Permits:</b>			31	<b>Total Billed:</b> \$5,635.00	
<b>Number of Permits:</b>			172	<b>Total Billed:</b> \$28,369.00	

Population: All Records

Permit.PermiTType = Res Electrical OR  
 Permit.PermiTType = Electrical OR  
 Permit.PermiTType = Res Mechanical OR  
 Permit.PermiTType = Com Electrical OR  
 Permit.PermiTType = Plumbing OR  
 Permit.PermiTType = Com Plumbing OR  
 Permit.PermiTType = Res Plumbing OR  
 Permit.PermiTType = Mechanical OR  
 Permit.PermiTType = Com Mechanical  
 AND  
 Permit.DateIssued in <Previous month> [04/01/25 - 04/30/25]

# Monthly Property Maintenance Requests

05/02/2025

## Special Permit

Permit #	Job Address	Parcel Number	Owner	Date Entered	Fee Total
PS21-06-029	2238 E MAIN ST	06-14-431-010	BAKER, JAMES F.	03/18/2021	\$838.00
Work Description:	Property Maintenance request from Kalamazoo				
Inspections:	04/15/2025	Court Appearance	Disapproved		
Inspections:	10/18/2024	Property Maintenance Inspectio	Disapproved		
Inspections:	09/16/2024	Court Appearance	Disapproved		
Inspections:	07/26/2024	Property Maint. Re-inspection	Disapproved		
Inspections:	10/03/2023	Property Maint. Re-inspection	Disapproved		
Inspections:	03/19/2021	Property Maintenance Inspectio	Disapproved		
PS24-06-101	1913 Elkerton Ave	06-11-430-025	LAKEVIEW RESIDENCE	12/19/2024	\$300.00
Work Description:	Property Maintenance request from Kalamazoo for Apt 101				
Inspections:	04/16/2025	Property Maint. Re-inspection	Approved		
Inspections:	03/05/2025	Property Maint. Re-inspection	Disapproved		
Inspections:	12/20/2024	Property Maintenance Inspectio	Disapproved		
PS24-07-060	186 JONES ST	07-21-106-270	FOOTE MICHAEL SCOT*	07/17/2024	\$200.00
Work Description:	Property Maintenance request from Comstock				
Inspections:	04/24/2025	Property Maint. Re-inspection	Partially Approved		
Inspections:	07/19/2024	Property Maintenance Inspectio	Disapproved		
PS25-06-023	1417 WOODROW DR	06-12-365-180	SAUCEDO, MA DELA LU	04/09/2025	\$100.00
Work Description:	Property Maintenance request from KTW P				
Inspections:	04/16/2025	Property Maintenance Inspectio	Disapproved		
PS25-06-024	3511 MILLER RD	06-25-270-150	HASSAN, MAHER	04/10/2025	\$200.00
Work Description:	Property Maintenance request from KTW P				
Inspections:	04/30/2025	Property Maint. Re-inspection	Partially Approved		
Inspections:	04/17/2025	Property Maintenance Inspectio	Disapproved		

PS25-06-025	2534 CUMBERLAND ST	06-07-130-440	TO, LAM	04/15/2025	\$100.00
<b>Work Description:</b> Property Maintenance request from KTWP					
<b>Inspections:</b> 04/15/2025 Property Maintenance Inspectio Disapproved					
PS25-06-027	3334 N PITCHER ST	06-03-340-023	SPECIALTY ADHESIVES	04/23/2025	\$200.00
<b>Work Description:</b>					
<b>Inspections:</b> 05/02/2025 Property Maint. Re-inspection					
<b>Inspections:</b> 04/23/2025 Property Maintenance Inspectio Disapproved					
PS25-06-030	1011 COOPER AVE	06-14-431-580	ONWUZURLKE-MCCALI	04/29/2025	\$100.00
<b>Work Description:</b> Property Maintenance request from Kalamazoo					
<b>Inspections:</b> 04/30/2025 Property Maintenance Inspectio Disapproved					
PS25-07-028	6945 E JK AVE	07-17-280-125	BOYER LINDA	04/25/2025	\$100.00
<b>Work Description:</b> Property Maintenance inspeciton requested by Comstock Twp. and Kalamazoo County Health Dept.					
<b>Inspections:</b> 04/25/2025 Property Maintenance Inspectio Disapproved					

Total Permits For Type:9

Total Fees For Type:\$2,138.00

# Report Summary

Population: All Records  
Permit.PermitType = Special  
Permit AND  
Permit.Category = Jurisdiction  
Request AND  
Inspection.DateTimeScheduled  
Between 04/01/2025 AND  
04/30/2025

Grand Total Fees:\$2,138.00

Grand Total Permits:9

# Monthly Special Permit - Owner Request

05/02/2025

## Special Permit

Permit #	Job Address	Parcel Number	Owner	Date Entered	Fee Total
PS25-03-026	7455 E AB AVE	03-04-176-030	LOVELACE, KIERRA	04/18/2025	\$60.00
Work Description:	Meter socket inspection				
Inspections:	04/21/2025	Meter Socket Inspection	Approved		
PS25-06-022	3314 MIAMI AVE	06-12-420-290	MACEY, STANLEY JACK	04/01/2025	\$60.00
Work Description:	Meter socket inspection				
Inspections:	04/02/2025	Meter Socket Inspection	Approved		
PS25-06-029	1521 CLIMAX AVE	06-08-455-241	SLATER, ROBERT M.	04/28/2025	\$60.00
Work Description:	Meter socket inspection				
Inspections:	04/30/2025	Meter Socket Inspection	Disapproved		

Total Permits For Type: 3

Total Fees For Type: \$180.00

## Report Summary

Population: All Records

Grand Total Fees: \$180.00

Grand Total Permits: 3

4/30/2025 11:59:59 PM

4/30/2025 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

# 2024 Audited Financial Statements



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

☎ 517.323.7500

📠 517.323.6346

May 1, 2025

To the Board of Directors of the  
Kalamazoo Area Building Authority  
Kalamazoo, Michigan

We have audited the financial statements of Kalamazoo Area Building Authority (the Authority) for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

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

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Kalamazoo Area Building Authority are described in Note 1 to the financial statements. As described in Note 8 to the financial statements, the Authority adopted Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting and Error Corrections – an amendment of GASB Statement No. 62*, and GASB Statement No. 101, *Compensated Absences*, during the year ended December 31, 2024. The implementation of GASB Statement No. 100 and Statement No. 101 did not have an impact on the Authority's financial statements. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

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

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

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

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

### *Corrected and Uncorrected Misstatements*

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

### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 1, 2025.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

### Other Matters

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

### Restriction on Use

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

Very truly yours,

*Maney Costeiran PC*



***Kalamazoo Area Building Authority***  
***Kalamazoo County, Michigan***

**FINANCIAL STATEMENTS**

*Year ended December 31, 2024*

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## CONTENTS

*Page*

**INDEPENDENT AUDITOR'S REPORT**

3 - 4

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

6 - 8

**BASIC FINANCIAL STATEMENTS**

Statement of net position

10

Statement of activities

11

Statement of cash flows

12

Notes to financial statements

13 - 18



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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of the  
Kalamazoo Area Building Authority  
Kalamazoo, Michigan

### ***Opinion***

We have audited the accompanying financial statements of the Kalamazoo Area Building Authority (the Authority), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Kalamazoo Area Building Authority as of December 31, 2024, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 generally accepted auditing standards will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## ***Required Supplementary Information***

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

*Maney Costain PC*

May 1, 2025

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

The following discussion and analysis is intended as a narrative overview of the Kalamazoo Area Building Authority's (the Authority) operations over the two recent fiscal years and its financial condition on December 31, 2024. Please read it in conjunction with the Authority's financial statements.

## **FINANCIAL HIGHLIGHTS**

- The Authority's total net position decreased by \$84,878 in 2024.
- Total net position was reported in the amount of \$602,565 with unrestricted net position of \$424,015.

### **Overview of the financial statements**

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

The Statement of Activities shows how the Authority's net position changed during the fiscal year. All changes in net position are reported when the underlying events giving rise to the changes occur, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave). This statement should help the reader to answer the question: Is the Authority better or worse off as a result of this year's activities?

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

### **Funds**

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

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

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

### **Net position**

Net position may serve, over time, as a useful indicator of the Authority's financial position. In the Authority's case, assets exceeded liabilities at the end of fiscal year 2024 by \$602,565 compared to \$687,443 at the end of fiscal year 2023. The Authority's net investment in capital assets, a component of the total net position, amounts to \$178,550 at the end of fiscal year 2024, compared to \$167,299 at the end of fiscal year 2023. The Authority uses these capital assets to provide essential services to its customers; consequently, these assets are not available to be liquidated for future spending needs.

*Condensed financial information*  
*Net position*

	<u>2024</u>	<u>2023</u>
Current assets	\$ 436,928	\$ 536,271
Capital assets	<u>260,383</u>	<u>262,507</u>
Total assets	<u>697,311</u>	<u>798,778</u>
Long-term debt	81,833	95,208
Current liabilities	<u>12,913</u>	<u>16,127</u>
Total liabilities	<u>94,746</u>	<u>111,335</u>
Net position:		
Net investment in capital assets	178,550	167,299
Unrestricted	<u>424,015</u>	<u>520,144</u>
Total net position	<u>\$ 602,565</u>	<u>\$ 687,443</u>

**Changes in net position**

The Authority's total revenues of \$660,991 in 2024 were \$362,185 lower than total revenues in 2023 (\$1,023,176). The Authority's operating revenues come from its customers for building and trade inspections and plan review fees. These charges comprise 99 percent of the Authority's revenues. Total 2024 expenses of \$745,869 were \$49,992 higher than the total 2023 expenses (\$695,877). Revenues decreased due to decreases in inspection activity, due to the decrease in activity in construction during the year. Expenses increased primarily due to increased personnel costs and professional services costs.

*Condensed financial information*  
*Changes in net position*

	<u>2024</u>	<u>2023</u>
Operating revenues	\$ 657,967	\$ 1,020,570
Nonoperating revenues - interest	<u>3,024</u>	<u>2,606</u>
Total revenues	<u>660,991</u>	<u>1,023,176</u>
Operating expenses	740,509	689,758
Nonoperating expenses:		
Interest expense	<u>5,360</u>	<u>6,119</u>
Total expenses	<u>745,869</u>	<u>695,877</u>
Changes in net position	<u>\$ (84,878)</u>	<u>\$ 327,299</u>
Net position at end of year	<u>\$ 602,565</u>	<u>\$ 687,443</u>

**CAPITAL ASSETS AND DEBT ADMINISTRATION****Capital assets**

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

	<u>2024</u>	<u>2023</u>
Land	\$ 21,000	\$ 21,000
Office equipment	41,968	34,997
Building	<u>197,415</u>	<u>206,510</u>
Totals	<u>\$ 260,383</u>	<u>\$ 262,507</u>

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

**Debt**

At the end of the fiscal year, the Authority had long-term debt outstanding in the amount of \$81,833, which represents a decrease of \$13,375. Timely principal payments, in the amount of \$13,375, were made to reduce long-term debt.

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

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

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

**CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT**

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

Kalamazoo Area Building Authority  
2322 Nazareth Road  
Kalamazoo, MI 49048



## **BASIC FINANCIAL STATEMENTS**

**Kalamazoo Area Building Authority****STATEMENT OF NET POSITION***December 31, 2024***ASSETS**

## Current assets:

Cash	\$ 425,167
Accounts receivable	510
Prepaid items	<u>11,251</u>

Total current assets 436,928

## Noncurrent assets:

Capital assets not being depreciated	21,000
Capital assets, net of depreciation	<u>239,383</u>

Total noncurrent assets 260,383

Total assets 697,311

**LIABILITIES**

## Current liabilities:

Accounts payable	9,497
Accrued wages	2,197
Accrued interest	491
Other accrued liabilities	728
Note payable due within one year	<u>81,833</u>

Total liabilities 94,746

**NET POSITION**

Net investment in capital assets	178,550
Unrestricted	<u>424,015</u>

Total net position \$ 602,565

*See notes to financial statements*

**Kalamazoo Area Building Authority****STATEMENT OF ACTIVITIES***Year ended December 31, 2024***OPERATING REVENUES**

## Permits:

Building	\$ 241,602
Electrical	122,303
Mechanical	192,354
Plumbing	80,466
Special	11,645

Zoning administration 9,559

Other permits 38

Total operating revenues 657,967

**OPERATING EXPENSES**

Personnel costs 290,798

Employee benefits 105,146

## Contracted inspections:

Electrical	73,350
Mechanical	80,587
Plumbing	56,500
Zoning administration	7,905

Professional services 21,537

Computer support and operations 20,692

Operating supplies 11,870

Maintenance and utilities 21,183

Insurance 13,595

Telephones 5,192

Vehicle expense 13,208

Miscellaneous 2,872

Depreciation 16,074

Total operating expenses 740,509

**OPERATING (LOSS)** (82,542)

**NONOPERATING REVENUES (EXPENSES)**

Interest revenue 3,024

Interest expense (5,360)

Total nonoperating revenues (expenses) (2,336)

**CHANGE IN NET POSITION** (84,878)

**NET POSITION - BEGINNING** 687,443

**NET POSITION - ENDING** \$ 602,565

*See notes to financial statements*

**Kalamazoo Area Building Authority****STATEMENT OF CASH FLOWS***Year ended December 31, 2024*

	<u><b>2023</b></u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers and members	\$ 657,945
Payments to vendors and suppliers	(426,493)
Payments to employees	<u>(305,001)</u>
Net cash (used in) operating activities	<u>(73,549)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Acquisition of capital assets	(13,950)
Principal payments on long-term debt	(13,375)
Interest paid on long-term debt	<u>(5,409)</u>
Net cash (used in) capital and related financing activities	<u>(32,734)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest received	<u>3,024</u>
<b>NET (DECREASE) IN CASH</b>	(103,259)
<b>CASH - BEGINNING</b>	<u>528,426</u>
<b>CASH - ENDING</b>	<u><u>\$ 425,167</u></u>
<b>Reconciliation of operating (loss) to net cash (used in) operating activities:</b>	
Operating (loss)	\$ (82,542)
Adjustments to reconcile operating (loss) to net cash (used in) operating activities:	
Depreciation	16,074
(Increase) in:	
Accounts receivable	(22)
Prepaid expenses	(3,894)
Increase (decrease) in:	
Accounts payable	5,096
Accrued wages	(8,239)
Other accrued liabilities	697
Compensated absences	<u>(719)</u>
Net cash (used in) operating activities	<u><u>\$ (73,549)</u></u>

*See notes to financial statements*

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

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

*Reporting entity:*

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

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

*Basis of accounting:*

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

*Operating revenues and expenses:*

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

*Assets, liabilities, and net position:*

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

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

*Capital assets* - Capital assets, which include property and equipment, are defined by the Authority as assets with an initial, individual cost of more than \$2,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

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

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

*Assets, liabilities, and net position* (continued):

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

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

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

**NOTE 2 - CASH**

State statutes and the Authority's investment policy authorize the Authority to make deposits in the accounts of federally insured banks, credit unions, and savings and loan associations. The Authority's deposits are in accordance with statutory authority. As of December 31, 2024, the Authority had deposits with carrying amounts of \$424,867 and \$300 of imprest cash on hand.

Custodial credit risk is the risk that, in the event of the failure of a financial institution, the Authority will not be able to recover its deposits. The Authority's investment policy does not specifically address custodial credit risk for deposits. At December 31, 2024, none of the Authority's bank balance of \$427,711 was exposed to custodial credit risk because it was uninsured and uncollateralized.

**NOTE 3 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2024, was as follows:

	<i>Beginning balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending balance</i>
Capital assets not being depreciated - land	\$ 21,000	\$ -	\$ -	\$ 21,000
Capital assets being depreciated:				
Office equipment	57,543	13,950	-	71,493
Buildings	233,476	-	-	233,476
Software	17,800	-	-	17,800
Subtotal	308,819	13,950	-	322,769
Less accumulated depreciation for:				
Office equipment	(22,546)	(6,979)	-	(29,525)
Buildings	(26,966)	(9,095)	-	(36,061)
Software	(17,800)	-	-	(17,800)
Subtotal	(67,312)	(16,074)	-	(83,386)
Total capital assets being depreciated, net	241,507	(2,124)	-	239,383
Capital assets, net	\$ 262,507	\$ (2,124)	\$ -	\$ 260,383

**NOTE 4 - RISK MANAGEMENT**

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

**NOTE 5 - LONG-TERM OBLIGATIONS**

At December 31, 2024, long-term obligations include the \$140,000 2019 note payable, with a final installment, including interest at 6.00%, due in January 2025.

Long-term obligation activity for the year ended December 31, 2024, was as follows:

	<u>Beginning balance</u>	<u>Net change</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Amounts due within one year</u>
Primary government:						
Direct borrowing:						
Note payable	\$ 95,208	\$ -	\$ -	\$ (13,375)	\$ 81,833	\$ 81,833
Compensated absences	719	(719)	-	-	-	-
	<u>\$ 95,927</u>	<u>\$ (719)</u>	<u>\$ -</u>	<u>\$ (13,375)</u>	<u>\$ 81,833</u>	<u>\$ 81,833</u>

Debt service requirements at December 31, 2024, are as follows:

<u>Year ended December 31:</u>	<u>Direct borrowing Principal</u>	<u>Interest</u>
2025	<u>\$ 81,833</u>	<u>\$ 491</u>

The Authority's outstanding note payable contains provisions that in the event of default, (1) unable to make principal or interest payments, (2) false or misrepresentation is made to the lender, (3) become insolvent or make an assignment for the benefit of its creditors, (4) if the lender at any time in good faith believes that the prospect of payment of any indebtedness is impaired; then upon the occurrence of any default event, the outstanding amounts, including interest may become immediately due and payable.

**NOTE 6 - DEFINED CONTRIBUTION PENSION PLAN**

The Kalamazoo Area Building Authority 401(A) Plan is a defined contribution retirement plan administered by the Newport Group, Inc. and available to all of the Authority's eligible, full-time employees. Employees are eligible to participate after 90 days of employment. The plan can be changed or amended by the Authority's Board. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The Authority is not a trustee of the plan, nor is the Authority responsible for investment management of plan assets. The Authority contributes an amount equal to 6% of an employee's annual earnings and employees have the option to contribute. The Authority's contributions for each employee (and interest allocated to the employee's account) are fully vested upon entering the plan. The plan does not issue separate stand-alone financial statements. The Authority made the required contributions of \$18,265 during the year ended December 31, 2024.

**NOTE 7 - CONTINGENCY LIABILITIES**

There are legal actions pending against the Authority. Due to the inconclusive nature of the actions, it is not possible for legal counsel to determine the probable outcome or a reasonable estimate of the potential liability, if any. These actions, for which a reasonable estimate can be determined of the potential liability, if any, are considered by the Authority's management and legal counsel to be immaterial.



**NOTE 8 - CHANGE IN ACCOUNTING PRINCIPLES**

For the year ended December 31, 2024, the Authority implemented GASB Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB statement No. 62*, and GASB Statement No. 101, *Compensated Absences*. The following is a summary of the new pronouncements:

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements.

There was no material impact on the Authority's financial statement as the result of adopting GASB Statement No. 100 or Statement No. 101.

**NOTE 9 - UPCOMING ACCOUNTING PRONOUNCEMENTS**

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the government vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in the notes to the financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of substantial impact. The Authority is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025 fiscal year.

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement establishes new accounting and financial reporting requirements - or modifies existing requirements - related to the following:

- a. Management's discussion and analysis (MD&A);
  - i. Requires that the information presented in MD&A be limited to the related topics discussed in five specific sections:
    - 1) Overview of the Financial Statements,
    - 2) Financial Summary,
    - 3) Detailed Analyses,
    - 4) Significant Capital Asset and Long-Term Financing Activity,
    - 5) Currently Known Facts, Decisions, or Conditions;
  - ii. Stresses detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed;
  - iii. Removes the requirement for discussion of significant variations between original and final budget amounts and between final budget amounts and actual results;

**NOTE 9 - UPCOMING ACCOUNTING PRONOUNCEMENTS (continued)**

- b. Unusual or infrequent items;
- c. Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position;
  - i. Requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses and clarifies the definition of operating and nonoperating revenues and expenses;
  - ii. Requires that a subtotal for *operating income (loss) and noncapital subsidies* be presented before reporting other nonoperating revenues and expenses and defines subsidies;
- d. Information about major component units in basic financial statements should be presented separately in the statement of net position and statement of activities unless it reduces the readability of the statements in which case combining statements of should be presented after the fund financial statements;
- e. Budgetary comparison information should include variances between original and final budget amounts and variances between final budget and actual amounts with explanations of significant variances required to be presented in the notes to RSI.

The Authority is currently evaluating the impact this standard will have on the financial statements when adopted during the 2026 fiscal year.

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. The Authority is currently evaluating the impact this standard will have on the financial statements when adopted during the 2026 fiscal year.