



1720 Riverview Drive
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**Board of Trustees Regular Meeting Agenda
Monday, May 23, 2022
7:30 P.M.**

The "Regular Meeting" of the Board of Trustees of the *Charter Township of Kalamazoo* will be held at 7:30 p.m., on Monday, May 23, 2022, at the **Kalamazoo Township Hall** for the purpose of discussing and acting on the below-listed items and any other business that may legally come before the Board of Trustees of the *Charter Township of Kalamazoo*.

Join Zoom Meeting

<https://us02web.zoom.us/j/81692377099?pwd=aHFpei91RUlnZURfZ01UZUtxeC9MUT09>

Meeting ID: 816 9237 7099 Passcode: 483557

Dial by your location

+1 312 626 6799 US (Chicago)

Meeting ID: 831 0852 9978

Passcode: 109004

Find your local number: <https://us02web.zoom.us/j/81692377099>

1 – Call to Order

2 – Pledge of Allegiance

3 – Roll Call of Board Members

4 – Addition/Deletions to Agenda (Any member of the public, board, or staff may ask that any item on the consent agenda be removed and placed elsewhere on the agenda for full discussion. Such requests will be automatically respected.)

5 – Public Comment on Agenda and Non-agenda Items (Each person may use three (3) minutes for remarks. If your remarks extend beyond the 3-minute time period, please provide your comments in writing and they will be distributed to the board. The public comment period is for the Board to listen to your comments. Please begin your comments with your name and address.)

6 – Consent Agenda (The purpose of the Consent Agenda is to expedite business by grouping non-controversial items together to be dealt with in one Board Motion without discussion.)

Approval of:

- A. Minutes of the May 9, 2022, Board of Trustees Work Session Meeting
- B. Minutes of the May 9, 2022, Board of Trustees Regular Meeting
- C. Payment of bills in the amount of \$ 45,728.23

Receipt of:

- A. Treasurer Report – Final Dec 2021
- B. Revenue and Expense Report – Final Dec 2021
- C. KABA Reports – April 2022
- D. Yeo Yeo Financial Statement Report-2021
- E. Budget Review-2021

F. Fire Report March -2022

G. Fire Report April -2022

7 – Public Hearing/Presentation

A. Yeo and Yeo

8 – Old Business

None for this meeting.

9 – New Business

A. Request to Approve Evidence Upgrade and Room Conversion

10 – Items Removed from the Consent Agenda

11 – Board Member Reports

Trustee Leuty

Trustee Glass

Trustee Moaiery

Trustee Robinson

Clerk Miller

Treasurer Miller

Supervisor Martin

12 – Attorney Report

13 – Manager Report

14 – Public Comments

15 – Adjournment

Posted: May 20, 2022



Donald A. Martin, Manager
Charter Township of Kalamazoo

CHARTER TOWNSHIP OF KALAMAZOO
BOARD OF TRUSTEES – WORK SESSION
Monday, May 9, 2022

The Board of Trustees of the ***Charter Township of Kalamazoo*** held a Work Session on **Monday, May 9, 2022** at **5:30 p.m.** in the Board Room of the Charter Township of Kalamazoo Administration Building, 1720 Riverview Drive, Kalamazoo, MI 49004, for the purpose of discussing Work Session Agenda items, and any other business that may legally come before the Board of Trustees of the Charter Township of Kalamazoo, Kalamazoo County.

PRESENT: Supervisor Donald Martin, Clerk Mark Miller, Treasurer Sherine Miller, Trustees Steven Leuty and Clara Robinson.

ABSENT: Trustees Ashley Glass and Lisa Moiaery.

ALSO PRESENT: Manager Dexter Mitchell, Attorney Roxanne Seeber, Police Chief Bryan Ergang, Fire Chief David Obreiter.

Supervisor Martin called the meeting to order at 5:35 p.m.

Item 1 – ANNOUNCEMENT OF NEW DEPUTY TREASURER

Treasurer Sherine Miller welcomed Stephanie McQueen to the position of Deputy Treasurer, effective April 18.

Item 2 – COMMUNITY POLICING DISCUSSION

Police Chief Bryan Ergang said COPS grant has been released, offers \$125,000 per officer over four years. This will come back to the Board as a proposal at a future meeting. We lost community policing in the mid-2000s. This has been asked about by residents in meetings. Juvenile crime has escalated. Community policing built good relationships with youth. Community Engagement Survey had Community Outreach as a top priority. Staffing has been an issue everywhere in our economy, including for our police. However, we are starting several officers now. We will need to ask for an increase in our Police Operating Special Assessment of 1.5 mills. We could still do this if we do not get the grant, and in any event will need to consider how we will continue once the grant is over.

In answer to a question from Clerk Miller, the Chief said that we would be looking for five officers and a supervisor. We are hiring four new officers now.

Supervisor Martin said the numbers of violations in schools is high. Community Policing could help with this.

Treasurer Miller said this would be an additional \$75 for a \$50,000 taxable value home.

Item 3 – FACILITIES DISCUSSION

Manager Mitchell made a presentation on options for our facilities. He started with options to build a new hall. We have detectives crowded in one space. The wall is failing; could be fixed with enough money. We have moved many functions around. The Board Room serves many functions. It is double-booked many times. Our generator is as old as the building. Moisture on the side of the building shows bricks that are failing. The parking lot retaining wall is failing. Our current building is 21,000 sf. We could build a new building on the current parcel. Some of our land is wetland.

Byce & Assoc. remodeling plan would have been \$3 million when proposed, \$5 million now. We need to ask a firm to tell us what our options are. We should put out a proposal for this work.

Clerk Miller weighed the environmental considerations of the embodied energy of the present building, vs. the greater efficiency of a new building that can't be achieved in a remodel.

Trustee Leuty said the Manager's presentation did better in explaining than the RFP does.

Manager Mitchell explained that he included as much background as possible, including the background on the Redstone company, and a draft RFP which is not complete. Williams would provide a needs assessment at the department level. Chief Obreiter likes Williams better.

Trustee Robinson agreed with starting with needs.

Treasurer Miller is concerned with where the money is coming from. Could there be a Police/Fire/Admin complex? There are also many needs in our community.

Supervisor Martin agrees we can't afford to buy new land. We need to keep the hall operating in the meantime. At least five or six local townships are doing new buildings.

Trustee Glass spoke remotely, saying she took a tour showing some of the needs at the Township Hall. We need the space and proper technology for our people to do the work that needs to be done.

Trustee Leuty said it would be difficult to ask taxpayers for 1.5 mills for police and bond for fire station, on top of this. The timing of the asks is critical.

Item 4 – MANAGER'S UPDATE

Manager Mitchell introduced Lisa VanDyken as the new administrative assistant. We had a violent incident this weekend that ended without shots being fired. The funeral for the wife of Bishop Lockett will be tomorrow.

Item 5 – DISCUSSION REGARDING ITEMS ON THE REGULAR AGENDA

Trustee Leuty pointed out that the sewer inspection work would be \$75,000 for the camera work, and \$5000 auxiliary, so a motion for \$80,000 would be in order.

Item 6 – PUBLIC COMMENT

None.

Adjourned 6:45 p.m.

Respectfully submitted,

Mark E. Miller, Clerk, Charter Township of Kalamazoo

**CHARTER TOWNSHIP OF KALAMAZOO
BOARD OF TRUSTEES MEETING
May 9, 2022**

The Regular Meeting of the Board of Trustees of the ***Charter Township of Kalamazoo*** was held on **Monday, May 9, 2022** at **7:30 p.m.** in the Board Room of the Charter Township of Kalamazoo Administration Building, 1720 Riverview Drive, Kalamazoo, MI 49004.

Item 1 **CALL TO ORDER**

Supervisor Martin called the meeting to order at 7:30 pm.

Item 2 **PLEDGE OF ALLEGIANCE**

Clerk Miller led the Pledge of Allegiance.

Item 3 **ROLL CALL OF BOARD MEMBERS.**

Clerk Miller moved to excuse Trustees Lisa Moiaery and Ashley Glass, seconded by Treasurer Miller. Motion carried.

Item 4 **ADDITIONS AND DELETIONS TO AGENDA**

None.

Item 5 **PUBLIC COMMENT ON AGENDA AND NON-AGENDA ITEMS**

Julie Jensen 9th Judicial Court candidate. She went to school in Portage and raised a family in Pavilion Township. She has 30 years of experience as an attorney, including working in the Attorney General's office, and now in the Dept. of Treasury. She has a strong disposition to help people resolve their disputes. Her website is juliejensen4judge.com.

Tony Kennedy, 1114 Arthur Ave. invited listeners to Memorial Day parade, and an upcoming golf outing. She asked about water covering Arthur Ave. when it rains. Is there a plan to fix this?

Item 6 **CONSENT AGENDA**

Clerk Miller moved, seconded by Trustee Robinson, to approve the consent agenda which included action on the following items:

Approval of:

- A. Minutes of April 11, 2022 Board of Trustees Work Session Meeting
- B. Minutes of April 11, 2022 Board of Trustees Regular Meeting
- C. Payment of Bills in the amount of \$134,097.01

Receipt of:

- A. Treasurer Report, March 2022
- B. Revenue and Expense Report, March 2022
- C. Revenue and Expense Summary Report, March 2022
- D. Check Disbursement Report, April 2022
- E. Check EFT Register, April 2022
- F. Michigan Communities Leading on Climate, Michigan Climate Action Network

Roll Call vote (5-0), Motion carried.

Item 7 PUBLIC HEARING / PRESENTATION

None.

Item 8 UNFINISHED BUSINESS

None.

Item 9 NEW BUSINESS

Item 9A REQUEST TO APPROVE CCTV INSPECTION OF SEWERS WITH PREIN AND NEWHOFF

Manager Mitchell clarified that the motion should say “not to exceed \$80,000”.

Trustee Leuty moved to approve the contract with Prein and Newhoff for CCTV inspection of sewers for an amount not to exceed \$80,000, seconded by Treasurer Miller. Roll call vote, (5-0), motion carried.

Item 9B REQUEST TO APPROVE THE 2021 KALAMAZOO TOWNSHIP POLICE DEPARTMENT ANNUAL REPORT

Chief Ergang commented on the report. The Community Engagement Survey gave us insight into how our community perceives our department. We have collaborated with Integrated Services of Kalamazoo to bring a service model to the community.

Trustee Leuty appreciated the report, he learned about the accreditation process, which is lengthy. The officer wellness program is also remarkable. Supervisor Martin thanked Chief Ergang for the work in putting out the report.

Trustee Leuty moved to accept the report, seconded by Treasurer Miller. Roll call vote, (5-0), motion carried.

Item 10 ITEMS REMOVED FROM THE CONSENT AGENDA

None.

Item 11 BOARD MEMBER REPORTS

Trustee Leuty thanked Assessor Jim Yonker for his service.

Trustee Robinson thanked the election workers for working a long day.

Clerk Miller thanked Jim Yonker for his superb service to the community. The August and November elections will have all ten precincts open, and we will need to recruit more workers.

Treasurer Miller appreciated attending the MTA Conference, especially the climate session. Jim Yonker will be greatly missed.

Supervisor Martin thanked our two Chiefs. He responded to Ms. Kennedy's comment on flooding on Arthur Ave. He will follow up on cleaning those drains.

Item 12 ATTORNEY'S REPORT

Attorney Seeber's office has been working on personal property taxes that need to be written off, and to file that case.

Item 13 MANAGER'S REPORT

CCTA met today, extended their contract with Apple Bussing. Lisa Van Dyken is our new Administrative Assistant. Police were involved in a violent altercation but no one was shot. Waste Not Recycling is beginning construction of their driveway. We are trying to align the renewal date for cannabis businesses. The date of our Board retreat must be changed, more to come.

Item 14 PUBLIC COMMENT

None.

Item 15 ADJOURNMENT

Adjourned at 7:57 pm.

BOARD MEMBERS PRESENT:

Supervisor Donald D. Martin
Treasurer Sherine M. Miller
Clerk Mark E. Miller
Trustee Steven C. Leuty
Trustee Lisa Moiaery
Trustee Clara Robinson.

Respectfully submitted,

Mark E. Miller, Clerk

ABSENT: None.

Attested to by,

ALSO PRESENT:

Attorney Roxanne Seeber
Manager Dexter Mitchell
Police Chief Bryan Ergang

Donald D. Martin, Supervisor

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INVOICE REGISTER REPORT FOR CHARTER TOWNSHP OF KALAMAZOO
EXP CHECK RUN DATES 05/24/2022 - 05/24/2022
BOTH JOURNALIZED AND UNJOURNALIZED
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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
60702 35504	APOLLO FIRE EQUIPMENT RELIEF VALVE 206-336-939.00	05/19/2022 MONICAK MAINT. - VEHICLE	05/17/2022	496.03 496.03	496.03	Open	N 05/19/2022
050222 35507	BORGESS LIFE SUPPORT BLS CLASS 206-336-811.00	05/19/2022 MONICAK PURCHASED & MAINT. SERVICE	05/17/2022	5.00 5.00	5.00	Open	N 05/19/2022
050422 35464	BRONSON HEALTHCARE GROUP ACCT #700000115 207-301-914.00 101-215-914.00	05/19/2022 MONICAK HEALTH MGMT HEALTH MGMT	05/17/2022	988.76 616.86 371.90	988.76	Open	N 05/19/2022
9229 35463	ABRAXAS BLUEPRINT SCANNING 101-200-811.00	05/19/2022 MONICAK PURCHASED SERVICE	05/17/2022	145.00 145.00	145.00	Open	N 05/19/2022
911622 35491	STEENSMA LAWN & POWER EQUIPMENT MISC SUPPLIES 206-336-934.00	05/19/2022 MONICAK MAINT. - MACHINE	05/17/2022	148.00 148.00	148.00	Open	N 05/19/2022
136732 35517	FADER EQUIPMENT, INC. EXCAVATOR 101-276-945.00	05/19/2022 MONICAK RENTALS - EQUIPMENT	05/17/2022	210.00 210.00	210.00	Open	N 05/19/2022
25695 35466	FIRESERVICE MANAGEMENT, LLC REPAIR 206-336-811.00	05/19/2022 MONICAK PURCHASED & MAINT. SERVICE	05/17/2022	223.94 223.94	223.94	Open	N 05/19/2022
25776 35467	FIRESERVICE MANAGEMENT, LLC REPAIR/CLEANING 206-336-811.00	05/19/2022 MONICAK PURCHASED & MAINT. SERVICE	05/17/2022	262.20 262.20	262.20	Open	N 05/19/2022
2355111-0 35480	INTEGRITY BUSINESS SOLUTIONS, LLC OFFICE SUPPLIES 101-200-727.00	05/19/2022 MONICAK OFFICE SUPPLIES	05/17/2022	51.68 51.68	51.68	Open	N 05/19/2022
22-06-04 35483	KALAMAZOO AREA BUILDING AUTHORITY PROPERTY INSPECTIONS 101-310-811.00	05/19/2022 MONICAK PURCHASED SERVICE	05/17/2022	400.00 400.00	400.00	Open	N 05/19/2022

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0010300058 35484	MLIVE MEDIA GROUP NOTICES 101-400-903.00	05/19/2022 MONICAK	05/17/2022	561.20 561.20	561.20	Open	N 05/19/2022
IN0224194 35485	KALAMAZOO LANDSCAPE SUPPLIES SOIL 206-336-932.00	05/19/2022 MONICAK	05/17/2022	61.00 61.00	61.00	Open	N 05/19/2022
		MAINT. - GROUNDS					
IN0223649 35486	KALAMAZOO LANDSCAPE SUPPLIES SOIL 101-276-932.00	05/19/2022 MONICAK	05/17/2022	61.00 61.00	61.00	Open	N 05/19/2022
		MAINT. - GROUNDS					
IN0224417 35520	KALAMAZOO LANDSCAPE SUPPLIES SOIL 101-276-932.00	05/19/2022 MONICAK	05/17/2022	61.00 61.00	61.00	Open	N 05/19/2022
		MAINT. - GROUNDS					
J331927 35511	ENGINEERED PROTECTION SYSTEMS, INC. INSTALL EQUIP - NW 811-440-983.06	05/19/2022 MONICAK	05/17/2022	4,450.01 4,450.01	4,450.01	Open	N 05/19/2022
		STATION UPGRADES & EQUIP					
J331928 35512	ENGINEERED PROTECTION SYSTEMS, INC. INSTALL EQUIP - WW 811-440-983.06	05/19/2022 MONICAK	05/17/2022	4,750.00 4,750.00	4,750.00	Open	N 05/19/2022
		STATION UPGRADES & EQUIP					
J331926 35513	ENGINEERED PROTECTION SYSTEMS, INC. INSTALL EQUIP - LW 811-440-983.06	05/19/2022 MONICAK	05/17/2022	3,450.01 3,450.01	3,450.01	Open	N 05/19/2022
		STATION UPGRADES & EQUIP					
69127 35489	MENARDS - KALAMAZOO EAST MISC SUPPLIES 206-336-747.00	05/19/2022 MONICAK	05/17/2022	21.99 21.99	21.99	Open	N 05/19/2022
		SMALL TOOLS & EQUIPMENT					
69184 35490	MENARDS - KALAMAZOO EAST MISC SUPPLIES 206-336-931.00	05/19/2022 MONICAK	05/17/2022	13.25 13.25	13.25	Open	N 05/19/2022
		MAINT. - BUILDING					
69592 35495	MENARDS - KALAMAZOO EAST MISC SUPPLIES 206-336-931.00	05/19/2022 MONICAK	05/17/2022	73.65 73.65	73.65	Open	N 05/19/2022
		MAINT. - BUILDING					

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69520 35496	MENARDS - KALAMAZOO EAST MISC SUPPLIES 206-336-740.00	05/19/2022 MONICAK OPERATING SUPPLIES	05/17/2022	8.72 8.72	8.72	Open	N 05/19/2022
68757 35498	MENARDS - KALAMAZOO EAST MISC SUPPLIES 206-336-740.00	05/19/2022 MONICAK OPERATING SUPPLIES	05/17/2022	32.30 32.30	32.30	Open	N 05/19/2022
70020 35499	MENARDS - KALAMAZOO EAST MISC SUPPLIES 206-336-931.00	05/19/2022 MONICAK MAINT. - BUILDING	05/17/2022	279.96 279.96	279.96	Open	N 05/19/2022
69987 35503	MENARDS - KALAMAZOO EAST MISC SUPPLIES 206-336-740.00	05/19/2022 MONICAK OPERATING SUPPLIES	05/17/2022	56.00 56.00	56.00	Open	N 05/19/2022
69864 35506	MENARDS - KALAMAZOO EAST MISC SUPPLIES 206-336-931.00	05/19/2022 MONICAK MAINT. - BUILDING	05/17/2022	582.22 582.22	582.22	Open	N 05/19/2022
69787 35508	MENARDS - KALAMAZOO EAST MISC SUPPLIES 206-336-747.00	05/19/2022 MONICAK SMALL TOOLS & EQUIPMENT	05/17/2022	234.13 234.13	234.13	Open	N 05/19/2022
69807 35509	MENARDS - KALAMAZOO EAST MISC SUPPLIES 206-336-747.00	05/19/2022 MONICAK SMALL TOOLS & EQUIPMENT	05/17/2022	348.91 348.91	348.91	Open	N 05/19/2022
69804 35510	MENARDS - KALAMAZOO EAST MISC SUPPLIES 206-336-747.00	05/19/2022 MONICAK SMALL TOOLS & EQUIPMENT	05/17/2022	19.99 19.99	19.99	Open	N 05/19/2022
69935 35522	MENARDS - KALAMAZOO EAST MISC SUPPLIES 206-336-747.00	05/19/2022 MONICAK SMALL TOOLS & EQUIPMENT	05/17/2022	189.98 189.98	189.98	Open	N 05/19/2022
19319252 35492	MCKESSON MEDICAL SURGICAL MISC SUPPLIES 206-336-740.00	05/19/2022 MONICAK OPERATING SUPPLIES	05/17/2022	168.51 168.51	168.51	Open	N 05/19/2022

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19318077 35493	MCKESSON MEDICAL SURGICAL MISC SUPPLIES 206-336-740.00	05/19/2022 MONICAK	05/17/2022	722.68 722.68	722.68	Open	N 05/19/2022
19320165 35494	MCKESSON MEDICAL SURGICAL MISC SUPPLIES 206-336-740.00	05/19/2022 MONICAK	05/17/2022	59.45 59.45	59.45	Open	N 05/19/2022
21-028-12 35473	MCKENNA ASSOCIATES, INC. PLANNING/ZONING ADMIN 101-400-821.00	05/19/2022 MONICAK	05/17/2022	7,650.00 7,650.00	7,650.00	Open	N 05/19/2022
21-028-12A 35474	MCKENNA ASSOCIATES, INC. 3744 GULL ROAD SPR #1 701-000-240.00	05/19/2022 MONICAK	05/17/2022	944.35 944.35	944.35	Open	N 05/19/2022
21-028-12B 35475	MCKENNA ASSOCIATES, INC. 2703 E MAIN VARIANCE 701-000-240.00	05/19/2022 MONICAK	05/17/2022	500.00 500.00	500.00	Open	N 05/19/2022
21-028-12C 35476	MCKENNA ASSOCIATES, INC. 2429 BURDICK PARK CONSULT SPR #2 701-000-240.00	05/19/2022 MONICAK	05/17/2022	268.06 268.06	268.06	Open	N 05/19/2022
21-028-12D 35477	MCKENNA ASSOCIATES, INC. N BURDICK SOLAR VARIANCE 701-000-240.00	05/19/2022 MONICAK	05/17/2022	500.00 500.00	500.00	Open	N 05/19/2022
21-028-12E 35478	MCKENNA ASSOCIATES, INC. 2429 BURDICK PARK CONSULT SPR #3 701-000-240.00	05/19/2022 MONICAK	05/17/2022	134.01 134.01	134.01	Open	N 05/19/2022
21-061-4 35479	MCKENNA ASSOCIATES, INC. MASTER PLAN 101-200-811.00	05/19/2022 MONICAK	05/17/2022	2,014.00 2,014.00	2,014.00	Open	N 05/19/2022
00582 35505	NATIONAL HOSE TESTING LADDER/AERIAL TESTING 206-336-811.00	05/19/2022 MONICAK	05/17/2022	2,622.50 2,622.50	2,622.50	Open	N 05/19/2022

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INVOHD000176610							
35523	OVERHEAD DOOR CO OF KALAMAZOO, INC. REPAIR - NW 206-336-931.00	05/19/2022 MONICAK MAINT. - BUILDING	05/17/2022	1,763.50 1,763.50	1,763.50	Open	N 05/19/2022
191135							
35518	JONS TO GO WILSON PARK 101-751-740.00	05/19/2022 MONICAK OPERATING SUPPLIES	05/17/2022	75.89 75.89	75.89	Open	N 05/19/2022
191134							
35519	JONS TO GO STROUD PARK 101-751-740.00	05/19/2022 MONICAK OPERATING SUPPLIES	05/17/2022	75.89 75.89	75.89	Open	N 05/19/2022
0648							
35501	SHARP SHOP TRIMMER HEAD 101-265-747.00	05/19/2022 MONICAK SMALL TOOLS & EQUIPMENT	05/17/2022	29.95 29.95	29.95	Open	N 05/19/2022
67351							
35468	PREIN & NEWHOF, INC. GIS MAINTENANCE 101-209-820.00	05/19/2022 MONICAK ENGINEERING SERVICES	05/17/2022	973.00 973.00	973.00	Open	N 05/19/2022
67324							
35469	PREIN & NEWHOF, INC. NON-MOTORIZED REPAIRS 101-446-969.01	05/19/2022 MONICAK SIDEWALK MAINTENANCE	05/17/2022	464.00 464.00	464.00	Open	N 05/19/2022
67294							
35470	PREIN & NEWHOF, INC. GRAPHIC PKG PARKING 701-000-240.00	05/19/2022 MONICAK ZONING/DEVELOPMENT ESCROW	05/17/2022	210.00 210.00	210.00	Open	N 05/19/2022
67248							
35471	PREIN & NEWHOF, INC. CAP IMPROVEMENT PROJECTS 883-520-820.00	05/19/2022 MONICAK ENGINEERING FEES	05/17/2022	192.50 192.50	192.50	Open	N 05/19/2022
67321							
35472	PREIN & NEWHOF, INC. CONSUMERS NAZARETH GATE RECON 701-000-240.00	05/19/2022 MONICAK ZONING/DEVELOPMENT ESCROW	05/17/2022	84.00 84.00	84.00	Open	N 05/19/2022
INV26231							
35487	WITMER PUBLIC SAFETY MISC SUPPLIES 206-336-740.00	05/19/2022 MONICAK OPERATING SUPPLIES	05/17/2022	109.40 109.40	109.40	Open	N 05/19/2022

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
INV28208 35488	WITMER PUBLIC SAFETY MISC SUPPLIES 206-336-748.00	05/19/2022 MONICAK	05/17/2022	546.65	546.65	Open	N 05/19/2022
	PERSONAL EQUIPMENT ALLOWANCE			546.65			
14115 35521	JOHN GERNAAT & SONS, INC. FLOWERS 206-336-932.00	05/19/2022 MONICAK	05/17/2022	384.00	384.00	Open	N 05/19/2022
	MAINT. - GROUNDS			384.00			
87006 35515	KALAMAZOO ELECTRIC MOTOR, INC. STARTER MOTOR 206-336-939.00	05/19/2022 MONICAK	05/17/2022	173.73	173.73	Open	N 05/19/2022
	MAINT. - VEHICLE			173.73			
87201 35516	KALAMAZOO ELECTRIC MOTOR, INC. CREDIT MEMO 206-336-939.00	05/19/2022 MONICAK	05/17/2022	(103.29)	(103.29)	Open	N 05/19/2022
	MAINT. - VEHICLE			(103.29)			
3896 35497	LEHRMAN LAWN CARE LAWN CARE 101-751-932.00 101-265-932.00	05/19/2022 MONICAK	05/17/2022	1,030.00	1,030.00	Open	N 05/19/2022
	REPAIRS - MAINT. GROUNDS			940.00			
	MAINT. - GROUNDS			90.00			
01386 35481	LOWE'S COMPANIES, INC. MISC SUPPLIES 206-336-939.00	05/19/2022 MONICAK	05/17/2022	69.79	69.79	Open	N 05/19/2022
	MAINT. - VEHICLE			69.79			
12595 35482	LOWE'S COMPANIES, INC. MISC SUPPLIES 206-336-939.00	05/19/2022 MONICAK	05/17/2022	73.02	73.02	Open	N 05/19/2022
	MAINT. - VEHICLE			73.02			
01944A 35500	LOWE'S COMPANIES, INC. MISC SUPPLIES 101-265-740.00	05/19/2022 MONICAK	05/17/2022	41.52	41.52	Open	N 05/19/2022
	OPERATING SUPPLIES			41.52			
02187 35502	LOWE'S COMPANIES, INC. MISC SUPPLIES 101-265-740.00	05/19/2022 MONICAK	05/17/2022	62.60	62.60	Open	N 05/19/2022
	OPERATING SUPPLIES			62.60			
11-22 35462	GBA INVESTIGATIONS & SECURITY CONSULTING SERVICES 101-200-811.00	05/19/2022 MONICAK	05/17/2022	299.00	299.00	Open	N 05/19/2022
	PURCHASED SERVICE			299.00			

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INVOICE REGISTER REPORT FOR CHARTER TOWNSHIP OF KALAMAZOO
EXP CHECK RUN DATES 05/24/2022 - 05/24/2022
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Page: 7/7

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
016099213 35465	XEROX CORPORATION CUSTOMER #724921614 101-200-811.00	05/19/2022 MONICAK PURCHASED SERVICE	05/17/2022	403.59 403.59	403.59	Open	N 05/19/2022
555955 35514	YEO & YEO AUDIT PROGRESS BILLING 101-223-817.01	05/19/2022 MONICAK AUDIT SERVICES	05/17/2022	5,000.00 5,000.00	5,000.00	Open	N 05/19/2022
# of Invoices:	61	# Due:	61	Totals:	45,831.52	45,831.52	
# of Credit Memos:	1	# Due:	1	Totals:	(103.29)	(103.29)	
Net of Invoices and Credit Memos:				45,728.23	45,728.23		

--- TOTALS BY FUND ---

101 - GENERAL	19,981.22	19,981.22
206 - FIRE	9,647.21	9,647.21
207 - POLICE	616.86	616.86
701 - TRUST & AGENCY	2,640.42	2,640.42
811 - FIRE CAPITAL IMPROVEMENT	12,650.02	12,650.02
883 - SEWER IMPROVEMENT	192.50	192.50

--- TOTALS BY DEPT/ACTIVITY ---

000 - REVENUES	2,640.42	2,640.42
200 - GENERAL SERVICES_ADMIN	2,913.27	2,913.27
209 - ASSESSOR	973.00	973.00
215 - CLERK	371.90	371.90
223 - FINANCE	5,000.00	5,000.00
265 - MAINTENANCE	224.07	224.07
276 - CEMETERY	332.00	332.00
301 - POLICE	616.86	616.86
310 - ENFORCEMENT (ORD, UNSAFE BDC	400.00	400.00
336 - FIRE	9,647.21	9,647.21
400 - PLANNING/ZONING	8,211.20	8,211.20
440 - CAPTIAL IMPROVEMENT	12,650.02	12,650.02
446 - INFRASTRUCTURE MAINTENANCE	464.00	464.00
520 - SEWER IMPROVEMENT	192.50	192.50
751 - RECREATION	1,091.78	1,091.78



**KALAMAZOO TOWNSHIP
TREASURER'S REPORT
DECEMBER 2021 (FINAL)**

CASH SUMMARY BY CLASSIFICATION:

<u>FINANCIAL INSTITUTION</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>
MERCANTILE BANK	POOL	1,306,138.79
TOTAL POOLED INVESTMENTS**	POOL	14,277,022.70
MERCANTILE BANK	SWET	333,746.23
FIRST NATIONAL BANK OF MICHIGAN	CURRENT TAX	9,813,236.17
CHEMICAL BANK	MRA	22,090.32
MERS OPEB TRUST	MERS	236,138.62
TOTAL CASH SUMMARY BY CLASSIFICATION		<u>\$ 25,988,372.83</u>

****POOLED INVESTMENT DETAIL****

<u>FINANCIAL INSTITUTION</u>	<u>ACCOUNT TYPE</u>	<u>INTEREST RATE</u>	<u>MATURITY DATE</u>	<u>MARKET VALUE</u>
ADVIA CREDIT UNION	Ultimate Savings	0.450%	NA	772,031.78
COMERICA	MM	0.000%	NA	109,265.13
COMERICA	Govt Sec.	2.500%	12/25/2042	126,835.49
COMERICA	Govt Sec.	0.175%	9/30/2024	493,900.00
CONSUMERS CU	MM	0.400%	NA	1,517,408.60
FIRST NATIONAL BANK	CD	0.450%	9/23/2023	513,248.13
FIRST NATIONAL BANK	CD	0.220%	10/23/2022	521,784.44
FIRST NATIONAL BANK	CD	0.150%	9/9/2022	108,238.57
FIRST NATIONAL BANK	CD	0.300%	8/4/2022	321,673.26
FIRST NATIONAL BANK	CD	0.300%	9/25/2022	508,506.24
FIRST NATIONAL BANK	MM	0.050%	NA	26.01
FIRST SOURCE BANK	CD	0.070%	6/30/2022	513,838.60
FLAGSTAR BANK	CD	0.250%	5/24/2022	260,702.89
HUNTINGTON BANK	MM	0.030%	NA	5.05
HUNTINGTON NATIONAL BANK	CD	0.150%	4/5/2022	250,291.67
HUNTINGTON NATIONAL BANK	MM	0.010%	NA	510,144.83
LAKE MICHIGAN CREDIT UNION	Savings	0.650%	NA	534,766.81
LAKE MICHIGAN CREDIT UNION**	Savings	0.000%	NA	29.53
MACATAWA BANK	CD	0.100%	3/4/2022	250,191.03
MERCANTILE BANK OF MI	ICS	0.010%	NA	2.09
MERCANTILE BANK OF MI	CD	0.030%	11/9/2022	630,617.92
MBIA CLASS	INV POOL	0.367%	NA	1,040,345.82
MBIA CLASS - KTFD	INV POOL	0.367%	NA	1,957,818.91
MBIA CLASS - ROAD DEBT SERVICE	INV POOL	0.367%	NA	425,354.23
MBIA CLASS - ARPA FUNDS	INV POOL	0.367%	NA	1,185,512.72
SOUTHERN BANK & TRUST	CD	0.250%	5/24/2022	250,544.05
SOUTHERN BANK & TRUST	CD	0.250%	5/6/2022	500,815.89
SOUTHERN BANK & TRUST	CD	0.300%	5/6/2023	500,981.99
STURGIS BANK & TRUST CO	CD	0.500%	3/9/2022	256,467.12
PRIVATE BANK/CIBC	CD	0.200%	9/28/2022	108,645.43
PRIVATE BANK/CIBC	CD	0.200%	9/28/2022	107,028.47
TOTAL FOR POOL INVESTMENT DETAIL				<u>\$ 14,277,022.70</u>

CASH ALLOCATION BY FUND:

<u>FUND DESCRIPTION</u>	<u>FUND NO.</u>	<u>AMOUNT</u>
GENERAL FUND	101/206/207	5,974,092.65
LIVE SCAN	217	80,624.73
STREET LIGHTING	219	242,849.90
RECYCLING	226	140,285.68
DISASTER RESPONSE FUND	258	50,686.28
DRUG LAW ENFORCEMENT	265	101,953.65
LAW ENFORCEMENT TRAINING	266	13,735.52
SWET	267	(23,664.75)
AMERICAN RESCUE PLAN ACT (ARPA)	285	1,185,485.81
ROAD DEBT SERVICE (VOTED BOND)	301	513,943.87
BUILDING IMPROVEMENTS	402	55,888.84
REVOLVING LOAN	550	1,850.00
GOLF COURSE	584	13,283.92
TRUST & AGENCY	701	225,187.72
MEDICAL REIMBURSEMENT ACCT	702	22,090.32
CURRENT TAX	704	9,813,236.17
S.W.E.T. AGENCY	727	333,746.23
OPEB TRUST FUND	737	236,138.62
POLICE CAPITAL IMPROVEMENT	810	984,421.45
FIRE CAPITAL IMPROVEMENT	811	1,950,314.78
STREET	812	38,486.52
WATER	871	399,540.20
SEWER FUND	883	3,634,194.72
TOTAL CASH ALLOCATION BY FUND		<u>\$ 25,988,372.83</u>

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DB: Kalamazoo Twp

PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021	2021	YTD BALANCE	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2021 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL						
Revenues						
Dept 000 - REVENUES						
101-000-403.00	OPERATING LEVY-C.T.	4,162,275.00	4,162,275.00	4,138,388.11	23,886.89	99.43
101-000-403.01	PMT IN LIEU OF TAX (PILOT)	17,000.00	17,000.00	17,267.05	(267.05)	101.57
101-000-404.00	ACT 198 -TWP IFT	14,000.00	14,000.00	0.00	14,000.00	0.00
101-000-412.00	DELINQUENT PERSONAL PROP TAX	5,000.00	5,000.00	1,917.20	3,082.80	38.34
101-000-424.00	TRAILER TAX	2,500.00	2,500.00	3,019.73	(519.73)	120.79
101-000-439.00	CANNABIS TAX	0.00	0.00	117,005.28	(117,005.28)	100.00
101-000-445.00	PENALTIES & INTEREST ON TAXES	7,500.00	7,500.00	5,693.60	1,806.40	75.91
101-000-451.00	FRANCHISE FEES	372,600.00	372,600.00	314,626.29	57,973.71	84.44
101-000-473.00	RENTAL APPLICATION FEES	35,000.00	35,000.00	28,500.00	6,500.00	81.43
101-000-473.01	MM APPLICATION FEES	50,000.00	50,000.00	100,000.00	(50,000.00)	200.00
101-000-474.00	LICENSE FEES/SIGNS	2,500.00	2,500.00	2,780.00	(280.00)	111.20
101-000-477.00	SPEC. INSP/PLAN REVIEW/ZONING FEE	15,000.00	15,000.00	17,140.00	(2,140.00)	114.27
101-000-573.00	LOCAL COMMUNITY STABILIZATION SHARE	145,000.00	145,000.00	179,106.41	(34,106.41)	123.52
101-000-575.00	STATE SHARED	2,329,495.00	2,329,495.00	2,682,109.00	(352,614.00)	115.14
101-000-576.00	LIQUOR LICENSES	8,500.00	8,500.00	10,337.80	(1,837.80)	121.62
101-000-578.00	VIOLATION BUREAU	1,000.00	1,000.00	2,385.00	(1,385.00)	238.50
101-000-587.00	ELECTION REIMBURSEMENT	15,000.00	15,000.00	20,701.09	(5,701.09)	138.01
101-000-602.00	WITNESS/JURY-GEN ONLY	50.00	50.00	16.38	33.62	32.76
101-000-603.00	MISC REVENUE	500.00	500.00	140.00	360.00	28.00
101-000-603.01	LOCAL GOVT REVENUE	500.00	500.00	1,664.92	(1,164.92)	332.98
101-000-626.00	PASSPORT FEE/FIRE REPORTS	10,000.00	10,000.00	0.00	10,000.00	0.00
101-000-626.01	COPY FEES-COMPUTER	25.00	25.00	0.00	25.00	0.00
101-000-629.00	TOWNSHIP SERVICE	2,500.00	2,500.00	2,367.94	132.06	94.72
101-000-629.01	TWP CLEAN-UP/MOWING/DEMO SRVC	15,000.00	15,000.00	4,978.80	10,021.20	33.19
101-000-630.00	LEASE PAYMENTS	35,500.00	35,500.00	36,409.31	(909.31)	102.56
101-000-633.00	MONUMENT INSTALLATION	1,000.00	1,000.00	3,800.00	(2,800.00)	380.00
101-000-634.00	INTERNMENT FEES	7,500.00	7,500.00	10,900.00	(3,400.00)	145.33
101-000-643.00	SALE OF LOTS-CEMETERY	500.00	500.00	1,125.00	(625.00)	225.00
101-000-651.00	TAX ADMIN FEE	245,000.00	245,000.00	256,969.57	(11,969.57)	104.89
101-000-652.00	TAX COLLECTION FEES	30,000.00	30,000.00	29,176.50	823.50	97.26
101-000-658.00	FSA FORFEITURE	250.00	250.00	0.00	250.00	0.00
101-000-659.00	PENSION FORFEITURE	0.00	0.00	16,258.49	(16,258.49)	100.00
101-000-660.00	DISTRICT COURT FEES	20,000.00	20,000.00	27,614.15	(7,614.15)	138.07
101-000-660.01	FALSE ALARM	1,000.00	1,000.00	0.00	1,000.00	0.00
101-000-664.00	INTEREST INCOME	25,000.00	25,000.00	10,762.86	14,237.14	43.05
101-000-667.00	ROOM RENTAL - INCOME	3,000.00	3,000.00	0.00	3,000.00	0.00
101-000-671.00	METRO ACT PAYMENTS	12,500.00	12,500.00	12,143.69	356.31	97.15
101-000-673.00	SALE OF ASSETS	1,000.00	1,000.00	0.00	1,000.00	0.00
101-000-688.00	INS. PREMIUM REFUND	2,000.00	2,000.00	0.00	2,000.00	0.00
101-000-699.00	INTERFUND TRANSFERS IN	0.00	0.00	97,443.00	(97,443.00)	100.00
Total Dept 000 - REVENUES		7,595,195.00	7,595,195.00	8,152,747.17	(557,552.17)	107.34
TOTAL REVENUES		7,595,195.00	7,595,195.00	8,152,747.17	(557,552.17)	107.34
Expenditures						
Dept 101 - LEGISLATIVE						
101-101-711.00	INSURANCE OPT OUT	13,860.00	18,560.00	18,542.94	17.06	99.91
101-101-712.00	COMPENSATION - TRUSTEES	25,000.00	27,100.00	27,074.00	26.00	99.90
101-101-715.00	FICA	2,975.00	2,975.00	3,228.77	(253.77)	108.53
101-101-716.00	HEALTH INSURANCE	16,000.00	16,000.00	15,645.99	354.01	97.79
101-101-717.00	LIFE INS/STD/LTD	1,250.00	1,250.00	1,163.25	86.75	93.06
101-101-718.00	PENSION	2,500.00	2,500.00	2,707.50	(207.50)	108.30

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 AMENDED BUDGET	YTD BALANCE 12/31/2021 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL						
Expenditures						
101-101-732.00	DUES/SUBS/PUBL	3,000.00	3,000.00	2,733.00	267.00	91.10
101-101-826.00	LEGAL SERVICES-BD. MEET.	6,000.00	10,000.00	9,825.00	175.00	98.25
101-101-862.00	TRAVEL - CONFERENCES	6,000.00	6,000.00	1,204.00	4,796.00	20.07
101-101-903.00	NOTICE & PUBL.	12,500.00	5,700.00	5,525.32	174.68	96.94
Total Dept 101 - LEGISLATIVE		89,085.00	93,085.00	87,649.77	5,435.23	94.16
Dept 171 - SUPERVISOR						
101-171-701.00	WAGES - DEPARTMENT HEAD	15,000.00	15,000.00	14,999.92	0.08	100.00
101-171-715.00	FICA	790.00	790.00	801.71	(11.71)	101.48
101-171-716.00	HEALTH INSURANCE	16,500.00	16,500.00	15,258.72	1,241.28	92.48
101-171-717.00	LIFE INS/STD/LTD	310.00	310.00	310.20	(0.20)	100.06
101-171-718.00	PENSION	1,500.00	1,500.00	1,499.94	0.06	100.00
101-171-732.00	DUES/SUBS/PUBL	1,000.00	1,000.00	0.00	1,000.00	0.00
101-171-862.00	TRAVEL - CONFERENCES	2,500.00	2,500.00	0.00	2,500.00	0.00
Total Dept 171 - SUPERVISOR		37,600.00	37,600.00	32,870.49	4,729.51	87.42
Dept 175 - MANAGER						
101-175-701.00	WAGES - DEPARTMENT HEAD	103,095.00	103,095.00	103,837.12	(742.12)	100.72
101-175-702.00	WAGES - SUPPORT STAFF	47,550.00	47,550.00	48,101.48	(551.48)	101.16
101-175-703.00	OVERTIME	0.00	0.00	1,342.87	(1,342.87)	100.00
101-175-710.00	SICK PAY	0.00	0.00	1,800.00	(1,800.00)	100.00
101-175-710.01	VACATION PAY	0.00	0.00	4,172.73	(4,172.73)	100.00
101-175-711.00	INSURANCE OPT OUT	5,725.00	5,725.00	5,705.52	19.48	99.66
101-175-715.00	FICA	11,965.00	11,965.00	12,450.80	(485.80)	104.06
101-175-716.00	HEALTH INSURANCE	15,500.00	10,000.00	9,898.00	102.00	98.98
101-175-716.01	HEALTH INSURANCE - RETIREE	0.00	5,500.00	4,957.93	542.07	90.14
101-175-717.00	LIFE INS/STD/LTD	2,700.00	2,700.00	2,593.57	106.43	96.06
101-175-718.00	PENSION	16,750.00	16,750.00	16,126.31	623.69	96.28
101-175-732.00	DUES/SUBS/PUBL	2,000.00	2,000.00	1,432.00	568.00	71.60
101-175-740.00	OPERATING SUPPLIES	500.00	3,500.00	2,689.55	810.45	76.84
101-175-853.00	TELEPHONE	840.00	840.00	840.00	0.00	100.00
101-175-862.00	TRAVEL - CONFERENCES	2,500.00	2,500.00	2,721.00	(221.00)	108.84
101-175-862.01	TRAVEL - CONFERENCES - STAFF	1,000.00	1,000.00	1,050.00	(50.00)	105.00
Total Dept 175 - MANAGER		210,125.00	213,125.00	219,718.88	(6,593.88)	103.09
Dept 200 - GENERAL SERVICES ADMIN						
101-200-702.00	WAGES - SUPPORT STAFF	63,015.00	23,515.00	23,255.40	259.60	98.90
101-200-703.00	OVERTIME	500.00	500.00	0.00	500.00	0.00
101-200-711.00	INSURANCE OPT OUT	0.00	1,500.00	1,426.38	73.62	95.09
101-200-715.00	FICA	4,860.00	4,860.00	1,888.26	2,971.74	38.85
101-200-716.00	HEALTH INSURANCE	15,000.00	5,000.00	0.00	5,000.00	0.00
101-200-716.01	HEALTH INSURANCE - RETIREE	4,050.00	4,050.00	3,860.92	189.08	95.33
101-200-717.00	LIFE INS/STD/LTD	750.00	750.00	77.55	672.45	10.34
101-200-718.00	PENSION	3,830.00	3,830.00	1,298.06	2,531.94	33.89
101-200-724.00	OPEB TRUST CONTRIBUTION	28,000.00	28,000.00	28,000.00	0.00	100.00
101-200-727.00	OFFICE SUPPLIES	10,000.00	10,000.00	5,687.98	4,312.02	56.88
101-200-730.00	POSTAGE	15,000.00	13,000.00	9,103.69	3,896.31	70.03
101-200-732.00	DUES/SUBS/PUBL	8,000.00	8,000.00	8,408.65	(408.65)	105.11
101-200-740.00	OPERATING SUPPLIES	6,000.00	3,000.00	3,474.57	(474.57)	115.82
101-200-742.00	SOFTWARE PROGRAMS/FEES	10,000.00	6,425.00	5,466.53	958.47	85.08

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021	2021	YTD BALANCE	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2021 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL						
Expenditures						
101-200-747.00	SMALL TOOLS & EQUIPMENT	500.00	500.00	100.62	399.38	20.12
101-200-811.00	PURCHASED SERVICE	24,000.00	52,550.00	47,787.51	4,762.49	90.94
101-200-814.00	PURCHASED MAINT. SERVICE	3,200.00	3,200.00	1,627.40	1,572.60	50.86
101-200-815.00	OTHER FEES	2,000.00	3,600.00	3,592.75	7.25	99.80
101-200-820.00	ENGINEERING SERVICES	2,500.00	900.00	0.00	900.00	0.00
101-200-827.00	LEGAL SERVICES - GEN TWP	42,000.00	38,000.00	37,375.30	624.70	98.36
101-200-853.00	TELEPHONE	2,500.00	5,050.00	5,020.03	29.97	99.41
101-200-855.00	LOCAL PUBLIC BROADCASTING	193,000.00	186,400.00	146,170.00	40,230.00	78.42
101-200-861.00	MILEAGE REIMB	100.00	100.00	0.00	100.00	0.00
101-200-903.00	NOTICES AND PUBLICATIONS	2,500.00	2,500.00	2,130.01	369.99	85.20
101-200-912.00	INSURANCE/BOND-GENERAL	35,000.00	38,000.00	37,748.24	251.76	99.34
101-200-913.00	WORKER'S COMP.	10,200.00	7,200.00	7,259.72	(59.72)	100.83
101-200-914.00	HEALTH MGMT	200.00	1,700.00	1,710.00	(10.00)	100.59
101-200-921.00	UTILITIES - ELECTRIC	42,000.00	39,450.00	33,381.59	6,068.41	84.62
101-200-922.00	UTILITIES - CABLE/INTERNET	5,000.00	5,900.00	5,884.42	15.58	99.74
101-200-923.00	UTILITIES - NATURAL GAS	8,000.00	11,575.00	11,562.52	12.48	99.89
101-200-924.00	UTILITIES - WASTE/RECYCLE	3,800.00	4,350.00	4,335.90	14.10	99.68
101-200-927.00	UTILITIES - WATER	3,000.00	3,000.00	2,950.73	49.27	98.36
101-200-982.00	SOFTWARE PROGRAMS	0.00	5,100.00	5,017.00	83.00	98.37
101-200-983.00	EQUIPMENT	5,000.00	5,000.00	3,796.15	1,203.85	75.92
101-200-991.00	DEBT SERVICE - PRINCIPAL	1,465.00	1,465.00	1,716.26	(251.26)	117.15
101-200-992.00	DEBT SERVICE - INTEREST	300.00	300.00	323.81	(23.81)	107.94
Total Dept 200 - GENERAL SERVICES_ADMIN		555,270.00	528,270.00	451,437.95	76,832.05	85.46
Dept 209 - ASSESSOR						
101-209-701.00	WAGES - DEPARTMENT HEAD	82,125.00	82,400.00	82,399.08	0.92	100.00
101-209-702.00	WAGES - SUPPORT STAFF	53,945.00	53,270.00	47,827.10	5,442.90	89.78
101-209-710.01	VACATION PAY	10,315.00	10,315.00	9,213.79	1,101.21	89.32
101-209-711.00	INSURANCE OPT OUT	5,425.00	5,425.00	5,406.48	18.52	99.66
101-209-712.00	COMPENSATION-BD. OF REVIEW	2,000.00	2,000.00	1,560.00	440.00	78.00
101-209-715.00	FICA	11,000.00	11,000.00	10,534.93	465.07	95.77
101-209-716.00	HEALTH INSURANCE	20,000.00	20,000.00	19,938.27	61.73	99.69
101-209-717.00	LIFE INS/STD/LTD	2,600.00	2,600.00	2,548.56	51.44	98.02
101-209-718.00	PENSION	16,330.00	16,730.00	16,723.11	6.89	99.96
101-209-727.00	OFFICE SUPPLIES	500.00	500.00	119.17	380.83	23.83
101-209-730.00	POSTAGE	4,500.00	4,500.00	3,732.72	767.28	82.95
101-209-732.00	DUES/SUBS/PUBL	500.00	500.00	343.00	157.00	68.60
101-209-740.00	OPERATING SUPPLIES/MAPS	1,500.00	500.00	278.68	221.32	55.74
101-209-742.00	SOFTWARE PROGRAMS	2,200.00	2,200.00	2,151.00	49.00	97.77
101-209-751.00	GAS & OIL	500.00	500.00	254.97	245.03	50.99
101-209-811.00	PURCHASED SERVICE	2,000.00	2,500.00	2,472.66	27.34	98.91
101-209-814.00	PURCHASED MAINT. SERVICE	600.00	600.00	537.50	62.50	89.58
101-209-820.00	ENGINEERING SERVICES	0.00	2,000.00	1,910.83	89.17	95.54
101-209-827.00	LEGAL SERVICE	7,000.00	7,000.00	4,378.03	2,621.97	62.54
101-209-862.00	TRAVEL - CONFERENCES	250.00	250.00	0.00	250.00	0.00
101-209-862.01	TRAVEL - CONFERENCES - STAFF	250.00	250.00	0.00	250.00	0.00
101-209-903.00	NOTICES	1,200.00	1,200.00	696.79	503.21	58.07
101-209-939.00	MAINT. - VEHICLE	500.00	500.00	0.00	500.00	0.00
101-209-960.00	TUITION/TRAINING	500.00	500.00	25.00	475.00	5.00
Total Dept 209 - ASSESSOR		225,740.00	227,240.00	213,051.67	14,188.33	93.76

Dept 215 - CLERK

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021	2021	YTD BALANCE	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2021 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL						
Expenditures						
101-215-701.00	WAGES - DEPARTMENT HEAD	15,000.00	15,000.00	14,999.92	0.08	100.00
101-215-702.00	WAGES - SUPPORT STAFF	45,260.00	63,260.00	62,857.36	402.64	99.36
101-215-703.00	OVERTIME	3,500.00	4,100.00	4,078.22	21.78	99.47
101-215-711.00	INSURANCE OPT OUT	2,415.00	2,415.00	2,402.16	12.84	99.47
101-215-712.00	ELECTION - INSPECTORS	31,590.00	28,990.00	21,162.50	7,827.50	73.00
101-215-715.00	FICA	5,100.00	6,300.00	6,255.40	44.60	99.29
101-215-716.00	HEALTH INSURANCE	7,000.00	7,000.00	6,431.44	568.56	91.88
101-215-717.00	LIFE INS/STD/LTD	1,150.00	1,150.00	1,143.42	6.58	99.43
101-215-718.00	PENSION	6,260.00	7,060.00	7,057.66	2.34	99.97
101-215-727.00	OFFICE SUPPLIES	2,500.00	8,300.00	8,262.29	37.71	99.55
101-215-730.00	POSTAGE	5,000.00	7,850.00	7,844.81	5.19	99.93
101-215-732.00	DUES/SUBS/PUBL	250.00	250.00	360.00	(110.00)	144.00
101-215-740.00	OPERATING SUPPLIES	500.00	500.00	77.86	422.14	15.57
101-215-747.00	SMALL TOOLS & EQUIPMENT	3,000.00	0.00	0.00	0.00	0.00
101-215-811.00	PURCHASED SERVICE	4,000.00	1,200.00	1,181.37	18.63	98.45
101-215-813.00	COUNTY ELECTION SERVICES	3,350.00	500.00	0.00	500.00	0.00
101-215-816.00	PURCHASED CLEANING SERV.	250.00	250.00	75.00	175.00	30.00
101-215-853.00	TELEPHONE	180.00	180.00	180.00	0.00	100.00
101-215-862.00	TRAVEL - CONFERENCES	2,000.00	2,000.00	248.95	1,751.05	12.45
101-215-862.01	TRAVEL - CONFERENCES - STAFF	2,100.00	2,100.00	0.00	2,100.00	0.00
101-215-914.00	HEALTH MGMT	500.00	500.00	0.00	500.00	0.00
Total Dept 215 - CLERK		140,905.00	158,905.00	144,618.36	14,286.64	91.01
Dept 223 - FINANCE						
101-223-701.00	WAGES - DEPARTMENT HEAD	37,750.00	35,090.00	34,626.71	463.29	98.68
101-223-702.00	WAGES - SUPPORT STAFF	105,500.00	107,200.00	104,563.55	2,636.45	97.54
101-223-703.00	OVERTIME	500.00	500.00	265.49	234.51	53.10
101-223-710.01	VACATION PAY	2,100.00	2,100.00	3,789.66	(1,689.66)	180.46
101-223-711.00	INSURANCE OPT OUT	0.00	225.00	225.27	(0.27)	100.12
101-223-715.00	FICA	11,000.00	11,000.00	9,986.75	1,013.25	90.79
101-223-716.00	HEALTH INSURANCE	35,000.00	35,525.00	35,512.95	12.05	99.97
101-223-717.00	LIFE INS/STD/LTD	1,950.00	1,950.00	1,859.94	90.06	95.38
101-223-718.00	PENSION	11,680.00	11,890.00	11,887.59	2.41	99.98
101-223-727.00	OFFICE SUPPLIES	500.00	500.00	460.28	39.72	92.06
101-223-732.00	DUES/SUBS/PUBL	1,000.00	1,000.00	465.00	535.00	46.50
101-223-742.00	SOFTWARE PROGRAMS	15,000.00	15,000.00	12,150.00	2,850.00	81.00
101-223-817.00	ACCOUNTING SERVICE	10,000.00	10,000.00	6,180.00	3,820.00	61.80
101-223-817.01	AUDIT SERVICES	12,900.00	12,900.00	12,900.00	0.00	100.00
101-223-853.00	TELEPHONE	540.00	540.00	540.00	0.00	100.00
101-223-861.00	MILEAGE REIMB	200.00	200.00	0.00	200.00	0.00
101-223-862.00	TRAVEL - CONFERENCES	2,500.00	2,500.00	1,053.57	1,446.43	42.14
101-223-862.01	TRAVEL - CONFERENCES - STAFF	1,500.00	1,500.00	941.20	558.80	62.75
101-223-960.00	TUITION/TRAINING	2,000.00	2,000.00	770.97	1,229.03	38.55
Total Dept 223 - FINANCE		251,620.00	251,620.00	238,178.93	13,441.07	94.66
Dept 228 - INFORMATION TECHNOLOGY						
101-228-701.00	WAGES - DEPARTMENT HEAD	70,710.00	70,710.00	70,816.59	(106.59)	100.15
101-228-711.00	INSURANCE OPT OUT	5,725.00	5,725.00	5,705.52	19.48	99.66
101-228-715.00	FICA	5,850.00	5,850.00	5,853.93	(3.93)	100.07
101-228-717.00	LIFE INS/STD/LTD	1,400.00	1,400.00	1,364.64	35.36	97.47
101-228-718.00	PENSION	7,070.00	7,070.00	7,081.62	(11.62)	100.16
101-228-727.00	OFFICE SUPPLIES	500.00	500.00	50.00	450.00	10.00

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 AMENDED BUDGET	YTD BALANCE 12/31/2021 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL						
Expenditures						
101-228-732.00	DUES/SUBS/PUBL	250.00	250.00	0.00	250.00	0.00
101-228-747.00	SMALL TOOLS & EQUIPMENT	500.00	500.00	0.00	500.00	0.00
101-228-810.00	COMPUTER SERVICE	10,000.00	10,000.00	3,120.00	6,880.00	31.20
101-228-811.00	PURCHASED SERVICE	2,500.00	5,000.00	4,950.00	50.00	99.00
101-228-862.00	TRAVEL - CONFERENCES	2,500.00	2,500.00	60.00	2,440.00	2.40
101-228-983.00	EQUIPMENT	10,000.00	7,500.00	0.00	7,500.00	0.00
Total Dept 228 - INFORMATION TECHNOLOGY		117,005.00	117,005.00	99,002.30	18,002.70	84.61
Dept 253 - TREASURER						
101-253-701.00	WAGES - DEPARTMENT HEAD	15,000.00	15,000.00	14,999.92	0.08	100.00
101-253-702.00	WAGES - SUPPORT STAFF	3,120.00	2,150.00	2,143.70	6.30	99.71
101-253-703.00	OVERTIME	250.00	1,310.00	1,308.75	1.25	99.90
101-253-715.00	FICA	1,405.00	1,405.00	1,262.92	142.08	89.89
101-253-716.00	HEALTH INSURANCE	10,000.00	6,560.00	6,552.53	7.47	99.89
101-253-717.00	LIFE INS/STD/LTD	310.00	310.00	310.20	(0.20)	100.06
101-253-718.00	PENSION	1,850.00	1,850.00	1,630.83	219.17	88.15
101-253-730.00	POSTAGE	0.00	5,350.00	5,123.09	226.91	95.76
101-253-732.00	DUES/SUBS/PUBL	500.00	500.00	429.48	70.52	85.90
101-253-740.00	OPERATING SUPPLIES	500.00	500.00	60.00	440.00	12.00
101-253-742.00	SOFTWARE PROGRAMS	2,900.00	2,900.00	2,823.00	77.00	97.34
101-253-814.00	PURCHASED MAINT. SERVICE	1,800.00	1,800.00	1,767.00	33.00	98.17
101-253-853.00	TELEPHONE	0.00	0.00	7.50	(7.50)	100.00
101-253-862.00	TRAVEL - CONFERENCES	2,500.00	2,500.00	1,677.12	822.88	67.08
101-253-862.01	TRAVEL - CONFERENCES - STAFF	2,000.00	2,000.00	100.00	1,900.00	5.00
Total Dept 253 - TREASURER		42,135.00	44,135.00	40,196.04	3,938.96	91.08
Dept 265 - MAINTENANCE						
101-265-701.00	WAGES - DEPARTMENT HEAD	12,000.00	12,000.00	12,000.04	(0.04)	100.00
101-265-702.00	WAGES - SUPPORT STAFF	131,720.00	122,350.00	122,343.50	6.50	99.99
101-265-703.00	OVERTIME	2,000.00	2,000.00	699.08	1,300.92	34.95
101-265-715.00	FICA	11,150.00	11,045.00	9,562.08	1,482.92	86.57
101-265-716.00	HEALTH INSURANCE	45,000.00	54,475.00	54,475.06	(0.06)	100.00
101-265-716.01	HEALTH INSURANCE - RETIREE	4,050.00	4,050.00	3,863.96	186.04	95.41
101-265-717.00	LIFE INS/STD/LTD	2,800.00	2,800.00	2,722.89	77.11	97.25
101-265-718.00	PENSION	17,500.00	17,500.00	15,313.75	2,186.25	87.51
101-265-740.00	OPERATING SUPPLIES	9,000.00	9,000.00	7,994.51	1,005.49	88.83
101-265-747.00	SMALL TOOLS & EQUIPMENT	4,000.00	4,000.00	1,492.72	2,507.28	37.32
101-265-748.00	PERSONAL EQUIP. - ALLOWANCE	2,000.00	2,000.00	1,508.43	491.57	75.42
101-265-751.00	GAS & OIL	3,000.00	4,900.00	4,885.67	14.33	99.71
101-265-811.00	PURCHASED SERVICE	8,000.00	6,100.00	5,242.18	857.82	85.94
101-265-853.00	TELEPHONE	540.00	540.00	360.00	180.00	66.67
101-265-931.00	MAINT. - BUILDING	25,000.00	25,000.00	3,795.14	21,204.86	15.18
101-265-932.00	MAINT. - GROUNDS	13,000.00	13,000.00	3,341.75	9,658.25	25.71
101-265-934.00	MAINT. - MACHINE	2,000.00	2,000.00	716.92	1,283.08	35.85
101-265-939.00	MAINT. - VEHICLE	5,000.00	5,000.00	4,713.71	286.29	94.27
101-265-945.00	RENTALS - EQUIPMENT	500.00	500.00	0.00	500.00	0.00
Total Dept 265 - MAINTENANCE		298,260.00	298,260.00	255,031.39	43,228.61	85.51
Dept 276 - CEMETERY						
101-276-705.00	WAGES - MAINTENANCE	10,000.00	12,525.00	12,506.49	18.51	99.85

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PERIOD ENDING 12/31/2021

		2021		YTD BALANCE	AVAILABLE	
GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2021 AMENDED BUDGET	12/31/2021 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL						
Expenditures						
101-276-706.00	CEMETERY OVERTIME	500.00	500.00	423.54	76.46	84.71
101-276-715.00	FICA	805.00	805.00	889.59	(84.59)	110.51
101-276-716.00	HEALTH INSURANCE	5,000.00	4,685.00	52.47	4,632.53	1.12
101-276-717.00	LIFE INS/STD/LTD	200.00	200.00	0.00	200.00	0.00
101-276-718.00	PENSION	1,260.00	1,575.00	1,551.57	23.43	98.51
101-276-740.00	OPERATING SUPPLIES	2,000.00	2,000.00	1,421.97	578.03	71.10
101-276-742.00	SOFTWARE PROGRAMS	2,200.00	2,200.00	1,955.00	245.00	88.86
101-276-811.00	PURCHASED SERVICE	7,000.00	4,475.00	4,328.00	147.00	96.72
101-276-924.00	UTILITIES - WASTE/RECYCLE	550.00	630.00	627.00	3.00	99.52
101-276-927.00	UTILITIES - WATER	1,000.00	920.00	462.79	457.21	50.30
101-276-931.00	REPAIRS - MAINT.	500.00	500.00	0.00	500.00	0.00
101-276-932.00	MAINT. - GROUNDS	2,500.00	2,500.00	1,680.63	819.37	67.23
101-276-945.00	RENTALS - EQUIPMENT	2,500.00	2,500.00	1,835.00	665.00	73.40
Total Dept 276 - CEMETERY		36,015.00	36,015.00	27,734.05	8,280.95	77.01
Dept 310 - ENFORCEMENT (ORD, UNSAFE BDG, RENTAL)						
101-310-702.00	WAGES - SUPPORT STAFF	20,425.00	28,570.00	28,568.20	1.80	99.99
101-310-715.00	FICA	1,565.00	2,190.00	2,185.47	4.53	99.79
101-310-740.00	OPERATING SUPPLIES	2,000.00	2,000.00	1,726.60	273.40	86.33
101-310-811.00	PURCHASED SERVICE	65,000.00	56,230.00	22,990.00	33,240.00	40.89
101-310-827.00	LEGAL SERVICES - GEN TWP	30,000.00	30,000.00	29,194.73	805.27	97.32
101-310-862.00	TRAVEL - CONFERENCES	1,000.00	1,000.00	0.00	1,000.00	0.00
Total Dept 310 - ENFORCEMENT (ORD, UNSAFE BDG, RENTAL)		119,990.00	119,990.00	84,665.00	35,325.00	70.56
Dept 400 - PLANNING/ZONING						
101-400-703.00	OVERTIME	1,000.00	2,000.00	1,332.40	667.60	66.62
101-400-712.00	PLANNING/APPEALS BOARD	10,000.00	10,000.00	7,100.00	2,900.00	71.00
101-400-715.00	FICA	840.00	840.00	641.78	198.22	76.40
101-400-718.00	PENSION	100.00	200.00	133.27	66.73	66.64
101-400-727.00	OFFICE SUPPLIES	200.00	200.00	60.00	140.00	30.00
101-400-732.00	DUES/SUBS/PUBL	360.00	360.00	0.00	360.00	0.00
101-400-742.00	SOFTWARE PROGRAMS	2,000.00	4,000.00	3,766.83	233.17	94.17
101-400-811.00	PURCHASED SERVICE	3,000.00	1,000.00	0.00	1,000.00	0.00
101-400-820.00	ENGINEERING SERVICES	36,500.00	23,950.00	1,565.50	22,384.50	6.54
101-400-821.00	PLANNING CONSULTANT	35,000.00	46,450.00	46,428.75	21.25	99.95
101-400-827.00	LEGAL SERVICES - GEN. TWP.	25,000.00	25,000.00	17,923.00	7,077.00	71.69
101-400-861.00	MILEAGE REIMB	0.00	25.00	21.51	3.49	86.04
101-400-862.00	TRAVEL - CONFERENCES	500.00	475.00	250.00	225.00	52.63
101-400-903.00	NOTICES	10,000.00	9,450.00	3,640.41	5,809.59	38.52
101-400-960.00	TUITION/TRAINING	0.00	550.00	550.00	0.00	100.00
Total Dept 400 - PLANNING/ZONING		124,500.00	124,500.00	83,413.45	41,086.55	67.00
Dept 446 - INFRASTRUCTURE MAINTENANCE						
101-446-965.00	DRAINS - AT LARGE	9,650.00	34,650.00	1,910.27	32,739.73	5.51
101-446-969.00	ROAD MAINTENANCE	250,000.00	250,000.00	225,488.36	24,511.64	90.20
101-446-969.01	SIDEWALK MAINTENANCE	70,000.00	70,000.00	131,703.74	(61,703.74)	188.15
Total Dept 446 - INFRASTRUCTURE MAINTENANCE		329,650.00	354,650.00	359,102.37	(4,452.37)	101.26

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021	2021	YTD BALANCE	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2021 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL						
Expenditures						
Dept 751 - RECREATION						
101-751-740.00	OPERATING SUPPLIES	3,500.00	3,500.00	1,705.00	1,795.00	48.71
101-751-747.00	SMALL TOOLS & EQUIPMENT	5,000.00	2,200.00	0.00	2,200.00	0.00
101-751-811.00	PURCHASED SERVICE	500.00	1,300.00	1,288.00	12.00	99.08
101-751-921.00	UTILITIES - ELECTRIC	2,000.00	1,950.00	369.09	1,580.91	18.93
101-751-924.00	UTILITIES - WASTE/RECYCLE	500.00	550.00	546.00	4.00	99.27
101-751-927.00	UTILITIES - WATER	300.00	300.00	145.23	154.77	48.41
101-751-932.00	REPAIRS - MAINT. GROUNDS	10,000.00	20,000.00	19,969.25	30.75	99.85
101-751-970.00	CAPITAL OUTLAY	50,000.00	42,000.00	0.00	42,000.00	0.00
101-751-983.00	EQUIPMENT	25,000.00	25,000.00	0.00	25,000.00	0.00
Total Dept 751 - RECREATION		96,800.00	96,800.00	24,022.57	72,777.43	24.82
Dept 890 - CONTINGENCY						
101-890-955.00	CONTINGENT EXPENSES	150,000.00	100,400.00	0.00	100,400.00	0.00
Total Dept 890 - CONTINGENCY		150,000.00	100,400.00	0.00	100,400.00	0.00
Dept 999 - OPERATING TRANSFERS						
101-999-999.00	INTERFUND TRANSFERS OUT	5,517,484.00	5,542,084.00	5,542,084.00	0.00	100.00
Total Dept 999 - OPERATING TRANSFERS		5,517,484.00	5,542,084.00	5,542,084.00	0.00	100.00
TOTAL EXPENDITURES		8,342,184.00	8,343,684.00	7,902,777.22	440,906.78	94.72
Fund 101 - GENERAL:						
TOTAL REVENUES		7,595,195.00	7,595,195.00	8,152,747.17	(557,552.17)	107.34
TOTAL EXPENDITURES		8,342,184.00	8,343,684.00	7,902,777.22	440,906.78	94.72
NET OF REVENUES & EXPENDITURES		(746,989.00)	(748,489.00)	249,969.95	(998,458.95)	33.40
BEG. FUND BALANCE		5,230,331.52	5,230,331.52	5,230,331.52		
END FUND BALANCE		4,483,342.52	4,481,842.52	5,480,301.47		

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021	2021	YTD BALANCE	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2021 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 206 - FIRE						
Revenues						
Dept 000 - REVENUES						
206-000-582.00	PARCHMENT CONTRACT	66,900.00	66,900.00	66,900.00	0.00	100.00
206-000-603.00	MISC REVENUE	1,000.00	1,000.00	879.60	120.40	87.96
206-000-682.00	CHARGES FOR SERVICES - FIRE RESPONSE	2,000.00	2,000.00	1,918.44	81.56	95.92
206-000-699.00	INTERFUND TRANSFERS IN	1,848,325.00	1,848,325.00	1,848,325.00	0.00	100.00
Total Dept 000 - REVENUES		1,918,225.00	1,918,225.00	1,918,023.04	201.96	99.99
TOTAL REVENUES		1,918,225.00	1,918,225.00	1,918,023.04	201.96	99.99
Expenditures						
Dept 336 - FIRE						
206-336-701.00	WAGES - CHIEF	102,855.00	102,855.00	100,626.16	2,228.84	97.83
206-336-702.00	WAGES - SUPPORT STAFF	432,950.00	432,950.00	430,641.82	2,308.18	99.47
206-336-702.02	WAGES - OUTSIDE	6,000.00	6,000.00	6,000.00	0.00	100.00
206-336-703.00	WAGES - OVERTIME	48,000.00	48,000.00	45,175.43	2,824.57	94.12
206-336-704.01	RESPONSE TIME - NW	50,000.00	50,000.00	50,873.96	(873.96)	101.75
206-336-704.02	RESPONSE TIME - EW	95,000.00	95,000.00	110,530.82	(15,530.82)	116.35
206-336-704.03	RESPONSE TIME - LW	19,000.00	19,000.00	23,432.40	(4,432.40)	123.33
206-336-704.04	RESPONSE TIME - WW	110,000.00	110,000.00	135,915.01	(25,915.01)	123.56
206-336-706.01	SIT TIME - NW	48,000.00	48,000.00	47,544.10	455.90	99.05
206-336-706.02	SIT TIME	48,000.00	48,000.00	47,153.53	846.47	98.24
206-336-706.03	SIT TIME	1,500.00	1,500.00	851.00	649.00	56.73
206-336-706.04	SIT TIME	78,000.00	78,000.00	98,922.52	(20,922.52)	126.82
206-336-707.00	TRAINING	60,000.00	60,000.00	68,428.50	(8,428.50)	114.05
206-336-710.01	VACATION PAY	11,200.00	11,200.00	10,150.21	1,049.79	90.63
206-336-711.00	INSURANCE OPT OUT	11,450.00	11,450.00	11,411.04	38.96	99.66
206-336-715.00	FICA	54,410.00	54,410.00	57,173.92	(2,763.92)	105.08
206-336-716.00	HEALTH INSURANCE	105,000.00	105,000.00	85,547.28	19,452.72	81.47
206-336-716.01	HEALTH INSURANCE - RETIREE	4,500.00	4,500.00	3,863.96	636.04	85.87
206-336-717.00	LIFE INS/STD/LTD	10,150.00	10,150.00	9,913.88	236.12	97.67
206-336-718.00	PENSION	62,460.00	62,460.00	75,688.57	(13,228.57)	121.18
206-336-718.01	PENSION - VOLUNTEER	27,000.00	27,000.00	32,040.85	(5,040.85)	118.67
206-336-723.00	INSURANCE - VOL. FIREMEN	5,500.00	5,500.00	5,457.00	43.00	99.22
206-336-724.00	OPEB TRUST CONTRIBUTION	10,000.00	10,000.00	10,000.00	0.00	100.00
206-336-727.00	OFFICE SUPPLIES	6,000.00	6,000.00	4,859.11	1,140.89	80.99
206-336-732.00	DUES/SUBS/PUBL	5,000.00	5,000.00	5,399.93	(399.93)	108.00
206-336-740.00	OPERATING SUPPLIES	21,000.00	21,000.00	18,360.40	2,639.60	87.43
206-336-742.00	SOFTWARE PROGRAMS	10,000.00	10,000.00	5,555.68	4,444.32	55.56
206-336-747.00	SMALL TOOLS & EQUIPMENT	35,000.00	35,000.00	21,511.61	13,488.39	61.46
206-336-748.00	PERSONAL EQUIPMENT ALLOWANCE	42,000.00	42,000.00	33,089.12	8,910.88	78.78
206-336-751.00	GAS & OIL	18,000.00	18,000.00	19,843.41	(1,843.41)	110.24
206-336-780.05	FIRE PREVENTION	1,000.00	1,000.00	968.40	31.60	96.84
206-336-811.00	PURCHASED & MAINT. SERVICE	27,500.00	27,500.00	28,601.33	(1,101.33)	104.00
206-336-827.00	LEGAL SERVICE	1,500.00	1,500.00	0.00	1,500.00	0.00
206-336-853.00	TELEPHONE	20,000.00	20,000.00	23,192.83	(3,192.83)	115.96
206-336-862.00	TRAVEL - CONFERENCES	6,000.00	6,000.00	3,898.42	2,101.58	64.97
206-336-912.00	INSURANCE - GENERAL	32,000.00	32,100.00	32,098.94	1.06	100.00
206-336-913.00	INSURANCE - WORKERS COMP	60,000.00	59,900.00	65,337.40	(5,437.40)	109.08
206-336-914.00	HEALTH MGMT	28,000.00	28,000.00	34,045.80	(6,045.80)	121.59
206-336-921.01	UTILITIES - ELECTRIC	6,500.00	6,500.00	7,218.48	(718.48)	111.05
206-336-921.02	UTILITIES - ELECTRIC	8,600.00	8,600.00	7,137.70	1,462.30	83.00
206-336-921.03	UTILITIES - ELECTRIC	2,500.00	2,500.00	2,274.32	225.68	90.97
206-336-921.04	UTILITIES - ELECTRIC	8,000.00	8,000.00	7,873.77	126.23	98.42

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021	2021	YTD BALANCE	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2021 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 206 - FIRE						
Expenditures						
206-336-922.01	UTILITIES - CABLE/INTERNET	2,500.00	2,500.00	3,699.39	(1,199.39)	147.98
206-336-922.02	UTILITIES - CABLE/INTERNET	3,500.00	3,500.00	4,469.93	(969.93)	127.71
206-336-922.03	UTILITIES - CABLE/INTERNET	1,500.00	1,500.00	1,959.82	(459.82)	130.65
206-336-922.04	UTILITIES - CABLE/INTERNET	2,500.00	2,500.00	4,704.83	(2,204.83)	188.19
206-336-923.01	UTILITIES - NATURAL GAS	5,000.00	5,000.00	3,941.41	1,058.59	78.83
206-336-923.02	UTILITIES - NATURAL GAS	5,000.00	5,000.00	4,349.76	650.24	87.00
206-336-923.03	UTILITIES - NATURAL GAS	2,500.00	2,500.00	2,008.53	491.47	80.34
206-336-923.04	UTILITIES - NATURAL GAS	4,500.00	4,500.00	4,799.74	(299.74)	106.66
206-336-924.01	UTILITIES - WASTE/RECYCLE	625.00	625.00	905.30	(280.30)	144.85
206-336-924.02	UTILITIES - WASTE/RECYCLE	925.00	925.00	905.30	19.70	97.87
206-336-924.03	UTILITIES - WASTE/RECYCLE	325.00	325.00	273.00	52.00	84.00
206-336-924.04	UTILITIES - WASTE/RECYCLE	625.00	625.00	905.30	(280.30)	144.85
206-336-927.01	UTILITIES - WATER	600.00	600.00	827.07	(227.07)	137.85
206-336-927.02	UTILITIES - WATER	1,400.00	1,400.00	1,487.40	(87.40)	106.24
206-336-927.03	UTILITIES - WATER	450.00	450.00	563.29	(113.29)	125.18
206-336-927.04	UTILITIES - WATER	900.00	900.00	1,104.46	(204.46)	122.72
206-336-931.00	MAINT. - BUILDING	40,000.00	40,000.00	24,480.52	15,519.48	61.20
206-336-932.00	MAINT. - GROUNDS	5,000.00	5,000.00	3,154.05	1,845.95	63.08
206-336-933.00	MAINT. - RADIO	3,000.00	3,000.00	3,179.63	(179.63)	105.99
206-336-934.00	MAINT. - MACHINE	3,000.00	3,000.00	1,475.78	1,524.22	49.19
206-336-939.00	MAINT. - VEHICLE	45,000.00	45,000.00	42,338.75	2,661.25	94.09
206-336-960.00	TUITION/TRAINING	6,500.00	6,500.00	7,231.20	(731.20)	111.25
206-336-960.01	TUITION REIMBURSEMENT	1,000.00	1,000.00	0.00	1,000.00	0.00
Total Dept 336 - FIRE		1,875,925.00	1,875,925.00	1,907,373.07	(31,448.07)	101.68
TOTAL EXPENDITURES		1,875,925.00	1,875,925.00	1,907,373.07	(31,448.07)	101.68
Fund 206 - FIRE:						
TOTAL REVENUES		1,918,225.00	1,918,225.00	1,918,023.04	201.96	99.99
TOTAL EXPENDITURES		1,875,925.00	1,875,925.00	1,907,373.07	(31,448.07)	101.68
NET OF REVENUES & EXPENDITURES		42,300.00	42,300.00	10,649.97	31,650.03	25.18
BEG. FUND BALANCE		(106,643.07)	(106,643.07)	(106,643.07)		
END FUND BALANCE		(64,343.07)	(64,343.07)	(95,993.10)		

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021	2021	YTD BALANCE	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2021 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 207 - POLICE						
Revenues						
Dept 000 - REVENUES						
207-000-412.00	DELINQUENT PERSONAL PROP TAX	125.00	125.00	130.99	(5.99)	104.79
207-000-430.00	POLICE - OPERATING SPECIAL ASSESS	672,600.00	672,600.00	696,258.10	(23,658.10)	103.52
207-000-502.00	FEDERAL GRANTS - GENERAL	0.00	0.00	2,700.00	(2,700.00)	100.00
207-000-582.00	PARCHMENT CONTRACT	357,700.00	357,700.00	356,316.00	1,384.00	99.61
207-000-582.01	PARCHMENT SPECIAL EVENT	7,500.00	7,500.00	3,090.08	4,409.92	41.20
207-000-583.00	KPS - SCH RESOURCE OFFICER	63,675.00	63,675.00	21,905.02	41,769.98	34.40
207-000-584.00	KCMHSAS/BORGESS CONTRACT	120,000.00	120,000.00	29,357.74	90,642.26	24.46
207-000-658.00	FSA FORFEITURE	1,500.00	1,500.00	0.00	1,500.00	0.00
207-000-659.00	PENSION FORFEITURE	0.00	0.00	19,713.64	(19,713.64)	100.00
207-000-660.01	FALSE ALARM	0.00	0.00	1,576.80	(1,576.80)	100.00
207-000-673.01	SALE OF POLICE ASSETS	1,500.00	1,500.00	0.00	1,500.00	0.00
207-000-676.00	VEHICLE INSURANCE REIMB	0.00	0.00	22,071.93	(22,071.93)	100.00
207-000-680.01	BYRNE MEMORIAL	14,000.00	14,000.00	28,000.00	(14,000.00)	200.00
207-000-680.02	HIDTA	7,000.00	7,000.00	0.00	7,000.00	0.00
207-000-680.03	OHSP OVERTIME	5,000.00	5,000.00	272.14	4,727.86	5.44
207-000-680.07	TOWER SITE - RAVINE ROAD	18,000.00	18,000.00	16,448.58	1,551.42	91.38
207-000-680.65	ATPA - SCAR OFFICER	6,000.00	6,000.00	29,267.31	(23,267.31)	487.79
207-000-681.00	DISABILITY WAGE/WORKMAN'S COMP REIMB	5,000.00	5,000.00	9,001.70	(4,001.70)	180.03
207-000-681.01	POLICE OT WAGE REIMBURSEMENTS	45,000.00	45,000.00	20,863.62	24,136.38	46.36
207-000-681.65	ATPA - SCAR CLERICAL MATCH	0.00	0.00	21,322.39	(21,322.39)	100.00
207-000-682.00	CHARGES FOR SERVICES	3,000.00	3,000.00	5,048.50	(2,048.50)	168.28
207-000-683.00	OWI REIMBURSEMENT	3,000.00	3,000.00	6,957.24	(3,957.24)	231.91
207-000-684.00	MISC. REVENUE	500.00	500.00	790.14	(290.14)	158.03
207-000-685.00	BOND FEES	500.00	500.00	537.00	(37.00)	107.40
207-000-699.00	INTERFUND TRANSFERS IN	3,554,159.00	3,578,759.00	3,578,759.00	0.00	100.00
Total Dept 000 - REVENUES		4,885,759.00	4,910,359.00	4,870,387.92	39,971.08	99.19
TOTAL REVENUES		4,885,759.00	4,910,359.00	4,870,387.92	39,971.08	99.19
Expenditures						
Dept 301 - POLICE						
207-301-701.00	WAGES - DEPARTMENT HEAD	110,105.00	110,105.00	112,403.95	(2,298.95)	102.09
207-301-702.00	WAGES - SUPPORT STAFF	2,188,605.00	2,296,880.00	2,003,962.56	292,917.44	87.25
207-301-703.00	OVERTIME	100,000.00	100,000.00	74,533.05	25,466.95	74.53
207-301-703.01	OUTSIDE OVERTIME	100,000.00	100,000.00	48,293.44	51,706.56	48.29
207-301-704.00	CLERICAL WAGES	194,910.00	194,910.00	213,110.56	(18,200.56)	109.34
207-301-704.01	CLERICAL WAGES - SVC OFFICERS	30,000.00	45,000.00	56,942.44	(11,942.44)	126.54
207-301-705.00	CLERICAL WAGES - OT	5,000.00	7,000.00	10,055.38	(3,055.38)	143.65
207-301-706.00	CROSSING GUARDS	32,850.00	32,850.00	13,017.00	19,833.00	39.63
207-301-707.00	OFFICER IN CHARGE	3,000.00	3,000.00	3,243.90	(243.90)	108.13
207-301-708.00	HOLIDAY PAY	43,000.00	43,000.00	34,778.37	8,221.63	80.88
207-301-709.00	LONGEVITY PAY	37,140.00	37,140.00	34,270.00	2,870.00	92.27
207-301-710.00	SICK PAY	15,000.00	20,000.00	29,251.47	(9,251.47)	146.26
207-301-710.01	VACATION PAY	42,000.00	33,000.00	23,123.32	9,876.68	70.07
207-301-710.02	COMPENSATORY PAY	2,000.00	6,000.00	8,713.15	(2,713.15)	145.22
207-301-711.00	INSURANCE OPT OUT	59,820.00	66,375.00	66,369.91	5.09	99.99
207-301-714.00	UNEMPLOYMENT INSURANCE	5,000.00	5,000.00	0.00	5,000.00	0.00
207-301-715.00	FICA	225,500.00	233,800.00	202,073.29	31,726.71	86.43
207-301-716.00	HEALTH INSURANCE	355,750.00	380,195.00	307,167.43	73,027.57	80.79
207-301-716.01	HEALTH INSURANCE - RETIREE	95,000.00	95,000.00	81,205.70	13,794.30	85.48
207-301-717.00	LIFE INS/STD/LTD	50,000.00	52,700.00	41,171.40	11,528.60	78.12
207-301-718.00	CLERICAL PENSION	18,675.00	18,675.00	14,865.72	3,809.28	79.60

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021	2021	YTD BALANCE	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2021 (ABNORMAL)	BALANCE (ABNORMAL)	
Fund 207 - POLICE						
Expenditures						
207-301-718.01	FOP PENSION	402,275.00	421,375.00	383,350.32	38,024.68	90.98
207-301-724.00	OPEB TRUST CONTRIBUTION	62,000.00	62,000.00	62,000.00	0.00	100.00
207-301-727.00	OFFICE SUPPLIES	5,000.00	5,000.00	5,716.41	(716.41)	114.33
207-301-732.00	DUES/SUBS/PUBL	1,800.00	1,800.00	4,106.68	(2,306.68)	228.15
207-301-740.00	OPERATING SUPPLIES	6,000.00	6,000.00	6,834.17	(834.17)	113.90
207-301-742.00	SOFTWARE PROGRAMS	10,000.00	16,600.00	8,642.35	7,957.65	52.06
207-301-747.00	SMALL TOOLS & EQUIPMENT	8,500.00	9,500.00	9,569.94	(69.94)	100.74
207-301-748.00	UNIFORMS/PERSONAL EQUIPMENT	30,000.00	33,000.00	34,540.69	(1,540.69)	104.67
207-301-749.00	UNIFORM CLEANING	4,000.00	4,000.00	2,596.36	1,403.64	64.91
207-301-751.00	GAS & OIL	50,000.00	50,000.00	60,411.51	(10,411.51)	120.82
207-301-780.00	CRIME PREVENTION	1,000.00	1,000.00	751.24	248.76	75.12
207-301-782.00	INVESTIGATIVE OPERATIONS	5,000.00	5,000.00	7,783.37	(2,783.37)	155.67
207-301-810.00	COMPUTER SERVICE	3,000.00	3,000.00	2,408.85	591.15	80.30
207-301-811.00	PURCHASED SERVICE	7,000.00	25,000.00	32,053.97	(7,053.97)	128.22
207-301-811.05	PURCHASED SERVICE - CONSOL DISPATCH	365,000.00	168,325.00	0.00	168,325.00	0.00
207-301-812.00	EMPLOYMENT TESTING	10,000.00	10,000.00	7,730.77	2,269.23	77.31
207-301-812.01	BACKGROUND INVESTIGATION	1,000.00	1,000.00	9.85	990.15	0.99
207-301-814.00	PURCHASED MAINT. SERVICE	5,000.00	5,000.00	3,484.12	1,515.88	69.68
207-301-827.00	LEGAL	25,000.00	25,000.00	17,540.15	7,459.85	70.16
207-301-853.00	TELEPHONE	18,000.00	18,000.00	14,104.13	3,895.87	78.36
207-301-853.01	LEIN BILLING	2,000.00	2,000.00	0.00	2,000.00	0.00
207-301-853.02	RADIO TOWER T1 LINE	4,500.00	4,500.00	0.00	4,500.00	0.00
207-301-862.00	TRAVEL - CONFERENCES	3,000.00	3,000.00	3,066.17	(66.17)	102.21
207-301-903.00	NOTICES	600.00	600.00	0.00	600.00	0.00
207-301-912.00	INSURANCE - GENERAL	40,000.00	41,000.00	42,502.82	(1,502.82)	103.67
207-301-913.00	WORKER'S COMP.	100,000.00	105,300.00	108,839.07	(3,539.07)	103.36
207-301-914.00	HEALTH MGMT	22,000.00	6,025.00	6,017.18	7.82	99.87
207-301-921.00	RAVINE TOWER SITE - ELECTRIC	3,000.00	3,000.00	0.00	3,000.00	0.00
207-301-931.65	TOWER RENT - RAVINE ROAD	18,000.00	18,000.00	19,032.00	(1,032.00)	105.73
207-301-933.00	MAINT. - RADIO	4,500.00	4,500.00	1,372.06	3,127.94	30.49
207-301-934.00	MAINT. - MACHINE	4,500.00	4,500.00	375.17	4,124.83	8.34
207-301-939.00	MAINT. - VEHICLE	35,000.00	35,000.00	69,009.76	(34,009.76)	197.17
207-301-945.00	RENTALS - EQUIPMENT	1,000.00	475.00	0.00	475.00	0.00
207-301-960.01	TUITION REIMBURSEMENT	5,000.00	5,000.00	222.00	4,778.00	4.44
207-301-983.00	EQUIPMENT	0.00	16,500.00	16,488.37	11.63	99.93
207-301-991.00	DEBT SERVICE - PRINCIPAL	1,500.00	1,500.00	1,522.92	(22.92)	101.53
207-301-992.00	DEBT SERVICE - INTEREST	300.00	300.00	287.34	12.66	95.78
207-301-999.00	INTERFUND TRANSFERS OUT	13,000.00	13,000.00	13,000.00	0.00	100.00
Total Dept 301 - POLICE		4,990,830.00	5,015,430.00	4,323,921.78	691,508.22	86.21
TOTAL EXPENDITURES		4,990,830.00	5,015,430.00	4,323,921.78	691,508.22	86.21
Fund 207 - POLICE:						
TOTAL REVENUES		4,885,759.00	4,910,359.00	4,870,387.92	39,971.08	99.19
TOTAL EXPENDITURES		4,990,830.00	5,015,430.00	4,323,921.78	691,508.22	86.21
NET OF REVENUES & EXPENDITURES		(105,071.00)	(105,071.00)	546,466.14	(651,537.14)	520.09
BEG. FUND BALANCE		184,911.01	184,911.01	184,911.01		
END FUND BALANCE		79,840.01	79,840.01	731,377.15		

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021	2021	YTD BALANCE	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2021 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 217 - LIVESCAN/SOR						
Revenues						
Dept 000 - REVENUES						
217-000-580.00	LIVESCAN REVENUE	15,000.00	15,000.00	16,510.00	(1,510.00)	110.07
217-000-580.01	SOR REVENUE	4,000.00	4,000.00	250.00	3,750.00	6.25
Total Dept 000 - REVENUES		19,000.00	19,000.00	16,760.00	2,240.00	88.21
TOTAL REVENUES		19,000.00	19,000.00	16,760.00	2,240.00	88.21
Expenditures						
Dept 301 - POLICE						
217-301-956.00	LIVESCAN EXPENSE	10,000.00	21,000.00	20,569.37	430.63	97.95
217-301-956.01	SOR EXPENSE	3,000.00	1,000.00	120.00	880.00	12.00
Total Dept 301 - POLICE		13,000.00	22,000.00	20,689.37	1,310.63	94.04
TOTAL EXPENDITURES		13,000.00	22,000.00	20,689.37	1,310.63	94.04
Fund 217 - LIVESCAN/SOR:						
TOTAL REVENUES		19,000.00	19,000.00	16,760.00	2,240.00	88.21
TOTAL EXPENDITURES		13,000.00	22,000.00	20,689.37	1,310.63	94.04
NET OF REVENUES & EXPENDITURES		6,000.00	(3,000.00)	(3,929.37)	929.37	130.98
BEG. FUND BALANCE		83,788.85	83,788.85	83,788.85		
END FUND BALANCE		89,788.85	80,788.85	79,859.48		

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 AMENDED BUDGET	YTD BALANCE 12/31/2021 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 219 - STREET LIGHTS						
Revenues						
Dept 000 - REVENUES						
219-000-412.00	DELINQUENT PERSONAL PROP TAX	50.00	50.00	48.06	1.94	96.12
219-000-637.00	C.T. REVENUE	243,160.00	243,160.00	244,510.27	(1,350.27)	100.56
219-000-664.00	INTEREST INCOME	2,500.00	2,500.00	907.27	1,592.73	36.29
219-000-672.00	SPECIAL ASSESSMENTS	0.00	0.00	5,018.15	(5,018.15)	100.00
Total Dept 000 - REVENUES		245,710.00	245,710.00	250,483.75	(4,773.75)	101.94
TOTAL REVENUES		245,710.00	245,710.00	250,483.75	(4,773.75)	101.94
Expenditures						
Dept 448 - STREET LIGHTS						
219-448-921.00	UTILITIES - ELECTRIC	255,000.00	261,000.00	260,551.44	448.56	99.83
219-448-934.00	MAINT. - MACHINE	1,000.00	1,000.00	0.00	1,000.00	0.00
Total Dept 448 - STREET LIGHTS		256,000.00	262,000.00	260,551.44	1,448.56	99.45
TOTAL EXPENDITURES		256,000.00	262,000.00	260,551.44	1,448.56	99.45
Fund 219 - STREET LIGHTS:						
TOTAL REVENUES		245,710.00	245,710.00	250,483.75	(4,773.75)	101.94
TOTAL EXPENDITURES		256,000.00	262,000.00	260,551.44	1,448.56	99.45
NET OF REVENUES & EXPENDITURES		(10,290.00)	(16,290.00)	(10,067.69)	(6,222.31)	61.80
BEG. FUND BALANCE		216,821.99	216,821.99	216,821.99		
END FUND BALANCE		206,531.99	200,531.99	206,754.30		

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021	2021	YTD BALANCE	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2021 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 226 - RUBBISH COLLECTION FUND						
Revenues						
Dept 000 - REVENUES						
226-000-664.00	INTEREST INCOME	2,500.00	2,500.00	795.30	1,704.70	31.81
226-000-672.00	SPECIAL ASSESSMENTS	556,452.00	556,452.00	542,488.00	13,964.00	97.49
226-000-699.00	INTERFUND TRANSFERS IN	100,000.00	100,000.00	100,000.00	0.00	100.00
Total Dept 000 - REVENUES		658,952.00	658,952.00	643,283.30	15,668.70	97.62
TOTAL REVENUES		658,952.00	658,952.00	643,283.30	15,668.70	97.62
Expenditures						
Dept 527 - RUBBISH COLLECTION/DISPOSAL						
226-527-811.00	SOLID WASTE	555,845.00	555,845.00	500,786.59	55,058.41	90.09
Total Dept 527 - RUBBISH COLLECTION/DISPOSAL		555,845.00	555,845.00	500,786.59	55,058.41	90.09
TOTAL EXPENDITURES		555,845.00	555,845.00	500,786.59	55,058.41	90.09
Fund 226 - RUBBISH COLLECTION FUND:						
TOTAL REVENUES		658,952.00	658,952.00	643,283.30	15,668.70	97.62
TOTAL EXPENDITURES		555,845.00	555,845.00	500,786.59	55,058.41	90.09
NET OF REVENUES & EXPENDITURES		103,107.00	103,107.00	142,496.71	(39,389.71)	138.20
BEG. FUND BALANCE		(89,247.23)	(89,247.23)	(89,247.23)		
END FUND BALANCE		13,859.77	13,859.77	53,249.48		

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021	2021	YTD BALANCE	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2021 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 258 - DISASTER RESPONSE FUND						
Revenues						
Dept 000 - REVENUES						
258-000-573.00	FEDERAL GRANTS	0.00	0.00	10,635.50	(10,635.50)	100.00
258-000-574.00	STATE GRANTS	0.00	0.00	16,924.19	(16,924.19)	100.00
Total Dept 000 - REVENUES		0.00	0.00	27,559.69	(27,559.69)	100.00
TOTAL REVENUES		0.00	0.00	27,559.69	(27,559.69)	100.00
Expenditures						
Dept 425 - DISASTER RESPONSE						
258-425-703.00	OVERTIME	0.00	5,000.00	3,235.38	1,764.62	64.71
258-425-715.00	FICA	0.00	500.00	224.17	275.83	44.83
258-425-718.00	PENSION	0.00	500.00	383.16	116.84	76.63
258-425-727.00	OFFICE SUPPLIES	10,000.00	10,000.00	21.84	9,978.16	0.22
258-425-740.00	OPERATING SUPPLIES	25,000.00	19,000.00	602.42	18,397.58	3.17
258-425-747.00	SMALL TOOLS & EQUIPMENT	25,000.00	19,800.00	622.84	19,177.16	3.15
258-425-811.00	PURCHASED SERVICE	5,000.00	5,000.00	1,533.92	3,466.08	30.68
258-425-983.00	EQUIPMENT	0.00	5,200.00	5,122.30	77.70	98.51
Total Dept 425 - DISASTER RESPONSE		65,000.00	65,000.00	11,746.03	53,253.97	18.07
TOTAL EXPENDITURES		65,000.00	65,000.00	11,746.03	53,253.97	18.07
Fund 258 - DISASTER RESPONSE FUND:						
TOTAL REVENUES		0.00	0.00	27,559.69	(27,559.69)	100.00
TOTAL EXPENDITURES		65,000.00	65,000.00	11,746.03	53,253.97	18.07
NET OF REVENUES & EXPENDITURES		(65,000.00)	(65,000.00)	15,813.66	(80,813.66)	24.33
BEG. FUND BALANCE		34,747.65	34,747.65	34,747.65		
END FUND BALANCE		(30,252.35)	(30,252.35)	50,561.31		

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 AMENDED BUDGET	YTD BALANCE 12/31/2021 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 265 - DRUG LAW ENFORCEMENT						
Revenues						
Dept 000 - REVENUES						
265-000-655.00	DRUG FORFEITURE	2,500.00	2,500.00	1,200.00	1,300.00	48.00
Total Dept 000 - REVENUES		2,500.00	2,500.00	1,200.00	1,300.00	48.00
TOTAL REVENUES		2,500.00	2,500.00	1,200.00	1,300.00	48.00
Expenditures						
Dept 333 - DRUG LAW ENFORCEMENT						
265-333-956.00	MISC. FORFEITURE EXPENSES	1,000.00	1,000.00	0.00	1,000.00	0.00
Total Dept 333 - DRUG LAW ENFORCEMENT		1,000.00	1,000.00	0.00	1,000.00	0.00
TOTAL EXPENDITURES		1,000.00	1,000.00	0.00	1,000.00	0.00
Fund 265 - DRUG LAW ENFORCEMENT:						
TOTAL REVENUES		2,500.00	2,500.00	1,200.00	1,300.00	48.00
TOTAL EXPENDITURES		1,000.00	1,000.00	0.00	1,000.00	0.00
NET OF REVENUES & EXPENDITURES		1,500.00	1,500.00	1,200.00	300.00	80.00
BEG. FUND BALANCE		100,753.65	100,753.65	100,753.65		
END FUND BALANCE		102,253.65	102,253.65	101,953.65		

PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021	2021	YTD BALANCE	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2021 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 266 - LAW ENFORCEMENT TRAINING						
Revenues						
Dept 000 - REVENUES						
266-000-577.00	PA 302 FUNDS	5,500.00	5,500.00	6,398.80	(898.80)	116.34
266-000-603.00	MISC INCOME	0.00	0.00	495.00	(495.00)	100.00
266-000-675.00	PRIVATE CONTRIBUTIONS & DONATIONS	0.00	0.00	598.32	(598.32)	100.00
266-000-699.00	INTERFUND TRANSFERS IN	13,000.00	13,000.00	13,000.00	0.00	100.00
Total Dept 000 - REVENUES		18,500.00	18,500.00	20,492.12	(1,992.12)	110.77
TOTAL REVENUES		18,500.00	18,500.00	20,492.12	(1,992.12)	110.77
Expenditures						
Dept 320 - STATE TRAINING MONEY						
266-320-960.00	TUITION/TRAINING	15,000.00	18,000.00	17,814.93	185.07	98.97
Total Dept 320 - STATE TRAINING MONEY		15,000.00	18,000.00	17,814.93	185.07	98.97
TOTAL EXPENDITURES		15,000.00	18,000.00	17,814.93	185.07	98.97
Fund 266 - LAW ENFORCEMENT TRAINING:						
TOTAL REVENUES		18,500.00	18,500.00	20,492.12	(1,992.12)	110.77
TOTAL EXPENDITURES		15,000.00	18,000.00	17,814.93	185.07	98.97
NET OF REVENUES & EXPENDITURES		3,500.00	500.00	2,677.19	(2,177.19)	535.44
BEG. FUND BALANCE		11,058.33	11,058.33	11,058.33		
END FUND BALANCE		14,558.33	11,558.33	13,735.52		

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GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 AMENDED BUDGET	YTD BALANCE 12/31/2021 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 267 - SWET						
Revenues						
Dept 000 - REVENUES						
267-000-574.00	STATE GRANTS	96,350.00	96,350.00	93,424.99	2,925.01	96.96
Total Dept 000 - REVENUES		96,350.00	96,350.00	93,424.99	2,925.01	96.96
TOTAL REVENUES		96,350.00	96,350.00	93,424.99	2,925.01	96.96
Expenditures						
Dept 301 - POLICE						
267-301-702.00	WAGES - SUPPORT STAFF	77,060.00	77,060.00	75,584.72	1,475.28	98.09
267-301-715.00	FICA	5,900.00	5,900.00	5,506.91	393.09	93.34
267-301-716.00	HEALTH INSURANCE	12,500.00	12,500.00	11,516.04	983.96	92.13
267-301-717.00	LIFE INS/STD/LTD	715.00	715.00	711.51	3.49	99.51
267-301-913.00	WORKER'S COMP.	175.00	175.00	105.81	69.19	60.46
Total Dept 301 - POLICE		96,350.00	96,350.00	93,424.99	2,925.01	96.96
TOTAL EXPENDITURES		96,350.00	96,350.00	93,424.99	2,925.01	96.96
Fund 267 - SWET:						
TOTAL REVENUES		96,350.00	96,350.00	93,424.99	2,925.01	96.96
TOTAL EXPENDITURES		96,350.00	96,350.00	93,424.99	2,925.01	96.96
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00
BEG. FUND BALANCE						
END FUND BALANCE						

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021	2021	YTD BALANCE	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2021 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 301 - ROAD DEBT SERVICE (VOTED BOND)						
Revenues						
Dept 000 - REVENUES						
301-000-403.00	OPERATING LEVY-C.T.	1,185,240.00	1,185,240.00	1,183,388.00	1,852.00	99.84
301-000-403.01	PMT IN LIEU OF TAX (PILOT)	5,000.00	5,000.00	5,026.31	(26.31)	100.53
301-000-412.00	DELINQUENT PERSONAL PROP TAX	1,500.00	1,500.00	534.78	965.22	35.65
301-000-573.00	LOCAL COMMUNITY STABILIZATION SHARE	70,000.00	70,000.00	91,634.83	(21,634.83)	130.91
301-000-664.00	INTEREST INCOME	1,000.00	1,000.00	177.30	822.70	17.73
Total Dept 000 - REVENUES		1,262,740.00	1,262,740.00	1,280,761.22	(18,021.22)	101.43
TOTAL REVENUES		1,262,740.00	1,262,740.00	1,280,761.22	(18,021.22)	101.43
Expenditures						
Dept 906 - ROAD IMPROVEMENT						
301-906-910.00	DEBT SERVICE - PRINCIPAL	1,000,000.00	1,000,000.00	1,000,000.00	0.00	100.00
301-906-915.00	DEBT SERVICE - INTEREST	163,000.00	163,000.00	163,000.00	0.00	100.00
301-906-996.00	PAYING AGENT/BANK FEES	500.00	500.00	500.00	0.00	100.00
Total Dept 906 - ROAD IMPROVEMENT		1,163,500.00	1,163,500.00	1,163,500.00	0.00	100.00
TOTAL EXPENDITURES		1,163,500.00	1,163,500.00	1,163,500.00	0.00	100.00
Fund 301 - ROAD DEBT SERVICE (VOTED BOND):						
TOTAL REVENUES		1,262,740.00	1,262,740.00	1,280,761.22	(18,021.22)	101.43
TOTAL EXPENDITURES		1,163,500.00	1,163,500.00	1,163,500.00	0.00	100.00
NET OF REVENUES & EXPENDITURES		99,240.00	99,240.00	117,261.22	(18,021.22)	118.16
BEG. FUND BALANCE		342,697.38	342,697.38	342,697.38		
END FUND BALANCE		441,937.38	441,937.38	459,958.60		

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 AMENDED BUDGET	YTD BALANCE 12/31/2021 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 402 - TWP BUILDING & GROUNDS IMPROVEMENTS						
Expenditures						
Dept 265 - MAINTENANCE						
402-265-975.00	BUILDING IMPROVEMENTS	125,000.00	125,000.00	110,996.09	14,003.91	88.80
Total Dept 265 - MAINTENANCE		125,000.00	125,000.00	110,996.09	14,003.91	88.80
TOTAL EXPENDITURES		125,000.00	125,000.00	110,996.09	14,003.91	88.80
Fund 402 - TWP BUILDING & GROUNDS IMPROVEMENTS:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		125,000.00	125,000.00	110,996.09	14,003.91	88.80
NET OF REVENUES & EXPENDITURES		(125,000.00)	(125,000.00)	(110,996.09)	(14,003.91)	88.80
BEG. FUND BALANCE		166,884.93	166,884.93	166,884.93		
END FUND BALANCE		41,884.93	41,884.93	55,888.84		

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 AMENDED BUDGET	YTD BALANCE 12/31/2021 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 584 - GOLF COURSE						
Revenues						
Dept 000 - REVENUES						
584-000-607.00	LEASE FEES	0.00	0.00	541.04	(541.04)	100.00
584-000-699.00	INTERFUND TRANSFERS IN	15,000.00	15,000.00	15,000.00	0.00	100.00
Total Dept 000 - REVENUES		15,000.00	15,000.00	15,541.04	(541.04)	103.61
TOTAL REVENUES		15,000.00	15,000.00	15,541.04	(541.04)	103.61
Expenditures						
Dept 698 - GOLF COURSE						
584-698-814.00	PURCHASED MAINT. SERVICE	7,725.00	7,725.00	8,077.16	(352.16)	104.56
584-698-970.00	CAPITAL IMPROVEMENT	3,750.00	3,750.00	0.00	3,750.00	0.00
584-698-983.00	NEW EQUIPMENT	3,750.00	3,750.00	0.00	3,750.00	0.00
Total Dept 698 - GOLF COURSE		15,225.00	15,225.00	8,077.16	7,147.84	53.05
TOTAL EXPENDITURES		15,225.00	15,225.00	8,077.16	7,147.84	53.05
Fund 584 - GOLF COURSE:						
TOTAL REVENUES		15,000.00	15,000.00	15,541.04	(541.04)	103.61
TOTAL EXPENDITURES		15,225.00	15,225.00	8,077.16	7,147.84	53.05
NET OF REVENUES & EXPENDITURES		(225.00)	(225.00)	7,463.88	(7,688.88)	3,317.28
BEG. FUND BALANCE		13,320.04	13,320.04	13,320.04		
END FUND BALANCE		13,095.04	13,095.04	20,783.92		

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PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 AMENDED BUDGET	YTD BALANCE 12/31/2021 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 810 - POLICE CAPITAL IMPROVEMENT						
Revenues						
Dept 000 - REVENUES						
810-000-412.00	DELINQUENT PERSONAL PROP TAX	50.00	50.00	56.12	(6.12)	112.24
810-000-664.00	INTEREST INCOME	5,000.00	5,000.00	2,217.45	2,782.55	44.35
810-000-672.00	POLICE CAPITAL SPECIAL ASSESSM	288,600.00	288,600.00	298,794.30	(10,194.30)	103.53
810-000-673.01	SALE OF POLICE ASSETS	0.00	0.00	462,874.76	(462,874.76)	100.00
Total Dept 000 - REVENUES		293,650.00	293,650.00	763,942.63	(470,292.63)	260.15
TOTAL REVENUES		293,650.00	293,650.00	763,942.63	(470,292.63)	260.15
Expenditures						
Dept 440 - CAPTIAL IMPROVEMENT						
810-440-983.00	NEW EQUIPMENT	300,000.00	376,100.00	376,085.78	14.22	100.00
810-440-999.00	INTERFUND TRANSFERS OUT	0.00	97,450.00	97,443.00	7.00	99.99
Total Dept 440 - CAPTIAL IMPROVEMENT		300,000.00	473,550.00	473,528.78	21.22	100.00
TOTAL EXPENDITURES		300,000.00	473,550.00	473,528.78	21.22	100.00
Fund 810 - POLICE CAPITAL IMPROVEMENT:						
TOTAL REVENUES		293,650.00	293,650.00	763,942.63	(470,292.63)	260.15
TOTAL EXPENDITURES		300,000.00	473,550.00	473,528.78	21.22	100.00
NET OF REVENUES & EXPENDITURES		(6,350.00)	(179,900.00)	290,413.85	(470,313.85)	161.43
BEG. FUND BALANCE		561,696.22	561,696.22	561,696.22		
END FUND BALANCE		555,346.22	381,796.22	852,110.07		

User: NDESAI

DB: Kalamazoo Twp

PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021	2021	YTD BALANCE	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2021 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 811 - FIRE CAPITAL IMPROVEMENT						
Revenues						
Dept 000 - REVENUES						
811-000-412.00	DELINQUENT PERSONAL PROP TAX	100.00	100.00	93.56	6.44	93.56
811-000-573.00	GRANT MONIES	481,130.00	0.00	0.00	0.00	0.00
811-000-664.00	INTEREST INCOME	10,000.00	10,000.00	6,235.20	3,764.80	62.35
811-000-667.00	RENTAL INCOME	15,000.00	15,000.00	16,161.51	(1,161.51)	107.74
811-000-672.00	FIRE CAPITAL SPECIAL ASSESSMEN	0.00	481,130.00	498,071.82	(16,941.82)	103.52
811-000-673.02	SALE OF ASSETS - FIRE	0.00	0.00	8,045.05	(8,045.05)	100.00
Total Dept 000 - REVENUES		506,230.00	506,230.00	528,607.14	(22,377.14)	104.42
TOTAL REVENUES		506,230.00	506,230.00	528,607.14	(22,377.14)	104.42
Expenditures						
Dept 440 - CAPTIAL IMPROVEMENT						
811-440-827.00	FIRE CAP IMPR LEGAL FEES	500.00	500.00	0.00	500.00	0.00
811-440-975.01	BUILDINGS - EASTWOOD STATION	235,000.00	185,000.00	40,347.00	144,653.00	21.81
811-440-983.00	FIRE EQUIPMENT	100,000.00	150,000.00	149,244.49	755.51	99.50
811-440-983.04	ENGINE REPLACEMENT	185,000.00	601,000.00	601,004.00	(4.00)	100.00
811-440-983.05	STAFF VEHICLES	45,000.00	45,000.00	0.00	45,000.00	0.00
811-440-983.06	STATION UPGRADES & EQUIP	35,000.00	35,000.00	26,341.00	8,659.00	75.26
811-440-983.08	MAINT - 1219 WOODROW	500.00	500.00	2,193.90	(1,693.90)	438.78
811-440-983.10	MAINT - 1220 NASSAU	500.00	500.00	1,933.03	(1,433.03)	386.61
Total Dept 440 - CAPTIAL IMPROVEMENT		601,500.00	1,017,500.00	821,063.42	196,436.58	80.69
TOTAL EXPENDITURES		601,500.00	1,017,500.00	821,063.42	196,436.58	80.69
Fund 811 - FIRE CAPITAL IMPROVEMENT:						
TOTAL REVENUES		506,230.00	506,230.00	528,607.14	(22,377.14)	104.42
TOTAL EXPENDITURES		601,500.00	1,017,500.00	821,063.42	196,436.58	80.69
NET OF REVENUES & EXPENDITURES		(95,270.00)	(511,270.00)	(292,456.28)	(218,813.72)	57.20
BEG. FUND BALANCE		2,129,916.23	2,129,916.23	2,129,916.23		
END FUND BALANCE		2,034,646.23	1,618,646.23	1,837,459.95		

User: NDESAI

DB: Kalamazoo Twp

PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 AMENDED BUDGET	YTD BALANCE 12/31/2021 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 812 - STREET IMPROVEMENT						
Revenues						
Dept 000 - REVENUES						
812-000-664.00	INTEREST INCOME	0.00	0.00	71.02	(71.02)	100.00
Total Dept 000 - REVENUES		0.00	0.00	71.02	(71.02)	100.00
TOTAL REVENUES		0.00	0.00	71.02	(71.02)	100.00
Fund 812 - STREET IMPROVEMENT:						
TOTAL REVENUES		0.00	0.00	71.02	(71.02)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	71.02	(71.02)	100.00
BEG. FUND BALANCE		38,415.50	38,415.50	38,415.50		
END FUND BALANCE		38,415.50	38,415.50	38,486.52		

User: NDESAI

DB: Kalamazoo Twp

PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021	2021	YTD BALANCE	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2021 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 871 - WATER IMPROVEMENT						
Revenues						
Dept 000 - REVENUES						
871-000-654.00	WATER SURCHARGE FEES	60,000.00	60,000.00	84,310.83	(24,310.83)	140.52
871-000-664.00	INTEREST INCOME	0.00	0.00	957.73	(957.73)	100.00
871-000-669.00	INTEREST ON SPEC. ASSESS.	0.00	0.00	350.13	(350.13)	100.00
871-000-672.00	SPECIAL ASSESSMENTS	0.00	0.00	4,567.56	(4,567.56)	100.00
871-000-677.00	WATER CONNECTION FEE	2,500.00	2,500.00	7,000.00	(4,500.00)	280.00
Total Dept 000 - REVENUES		62,500.00	62,500.00	97,186.25	(34,686.25)	155.50
TOTAL REVENUES		62,500.00	62,500.00	97,186.25	(34,686.25)	155.50
Expenditures						
Dept 441 - WATER IMPROVEMENT						
871-441-732.00	DUES/SUBS/PUBL	13,750.00	13,750.00	13,750.00	0.00	100.00
871-441-815.00	OTHER FEES	0.00	2,000.00	504.00	1,496.00	25.20
871-441-820.00	ENGINEERING FEES	500.00	400.00	0.00	400.00	0.00
871-441-827.00	LEGAL	0.00	100.00	100.00	0.00	100.00
871-441-973.00	CONSTRUCTION COSTS	2,500.00	500.00	0.00	500.00	0.00
Total Dept 441 - WATER IMPROVEMENT		16,750.00	16,750.00	14,354.00	2,396.00	85.70
TOTAL EXPENDITURES		16,750.00	16,750.00	14,354.00	2,396.00	85.70
Fund 871 - WATER IMPROVEMENT:						
TOTAL REVENUES		62,500.00	62,500.00	97,186.25	(34,686.25)	155.50
TOTAL EXPENDITURES		16,750.00	16,750.00	14,354.00	2,396.00	85.70
NET OF REVENUES & EXPENDITURES		45,750.00	45,750.00	82,832.25	(37,082.25)	181.05
BEG. FUND BALANCE		340,511.72	340,511.72	340,511.72		
END FUND BALANCE		386,261.72	386,261.72	423,343.97		

User: NDESAI

DB: Kalamazoo Twp

PERIOD ENDING 12/31/2021

GL NUMBER	DESCRIPTION	2021	2021	YTD BALANCE	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2021 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 883 - SEWER IMPROVEMENT						
Revenues						
Dept 000 - REVENUES						
883-000-654.00	SEWER SURCHARGE FEES	60,000.00	60,000.00	281,853.18	(221,853.18)	469.76
883-000-664.00	INTEREST INCOME	25,000.00	25,000.00	9,740.26	15,259.74	38.96
883-000-669.00	INTEREST ON SPEC. ASSESS.	0.00	0.00	711.12	(711.12)	100.00
883-000-672.00	SPECIAL ASSESSMENTS	0.00	0.00	8,010.86	(8,010.86)	100.00
883-000-679.00	CONNECTION FEES	7,500.00	7,500.00	0.00	7,500.00	0.00
Total Dept 000 - REVENUES		92,500.00	92,500.00	300,315.42	(207,815.42)	324.67
TOTAL REVENUES		92,500.00	92,500.00	300,315.42	(207,815.42)	324.67
Expenditures						
Dept 520 - SEWER IMPROVEMENT						
883-520-732.00	DUES/SUBS/PUBL	11,250.00	11,250.00	11,250.00	0.00	100.00
883-520-815.00	OTHER FEES	0.00	0.00	2,016.00	(2,016.00)	100.00
883-520-820.00	ENGINEERING FEES	34,500.00	34,500.00	16,476.40	18,023.60	47.76
883-520-827.00	LEGAL	100.00	100.00	0.00	100.00	0.00
883-520-921.00	UTILITIES - ELECTRIC	400.00	400.00	612.30	(212.30)	153.08
883-520-930.00	MAINTENANCE - SEWER	2,500.00	55,100.00	55,066.06	33.94	99.94
883-520-973.00	CONSTRUCTION COSTS	340,600.00	288,000.00	84,429.55	203,570.45	29.32
Total Dept 520 - SEWER IMPROVEMENT		389,350.00	389,350.00	169,850.31	219,499.69	43.62
TOTAL EXPENDITURES		389,350.00	389,350.00	169,850.31	219,499.69	43.62
Fund 883 - SEWER IMPROVEMENT:						
TOTAL REVENUES		92,500.00	92,500.00	300,315.42	(207,815.42)	324.67
TOTAL EXPENDITURES		389,350.00	389,350.00	169,850.31	219,499.69	43.62
NET OF REVENUES & EXPENDITURES		(296,850.00)	(296,850.00)	130,465.11	(427,315.11)	43.95
BEG. FUND BALANCE		3,585,660.74	3,585,660.74	3,585,660.74		
END FUND BALANCE		3,288,810.74	3,288,810.74	3,716,125.85		
TOTAL REVENUES - ALL FUNDS		17,672,811.00	17,697,411.00	18,980,786.70	(1,283,375.70)	107.25
TOTAL EXPENDITURES - ALL FUNDS		18,822,459.00	19,456,109.00	17,800,455.18	1,655,653.82	91.49
NET OF REVENUES & EXPENDITURES		(1,149,648.00)	(1,758,698.00)	1,180,331.52	(2,939,029.52)	67.11
BEG. FUND BALANCE - ALL FUNDS		12,845,625.46	12,845,625.46	12,845,625.46		
END FUND BALANCE - ALL FUNDS		11,695,977.46	11,086,927.46	14,025,956.98		

2022 MONTHLY PERMITS BY JURISDICTION

MONTH OF APRIL 2022

JURISDICTION	PERMIT CATEGORY	# PERMITS	PERMIT REVENUE
COMSTOCK	BUILDING	21	\$ 34,795
COMSTOCK	ELECTRICAL	18	\$ 4,781
COMSTOCK	MECHANICAL	16	\$ 8,475
COMSTOCK	PLUMBING	6	\$ 1,060
COMSTOCK	SPECIAL - JURISDICTION	3	\$ 300
COMSTOCK	SPECIAL - HOMEOWNER	1	\$ 55
TOTAL COMSTOCK		65	\$ 49,466
KALAMAZOO	BUILDING	13	\$ 1,650
KALAMAZOO	ELECTRICAL	19	\$ 2,978
KALAMAZOO	MECHANICAL	19	\$ 3,619
KALAMAZOO	PLUMBING	7	\$ 997
KALAMAZOO	SPECIAL - JURISDICTION	4	\$ 400
KALAMAZOO	SPECIAL - HOMEOWNER	1	\$ 55
TOTAL KALAMAZOO		63	\$ 9,699
PARCHMENT	BUILDING	1	\$ 100
PARCHMENT	ELECTRICAL	5	\$ 612
PARCHMENT	MECHANICAL	3	\$ 356
PARCHMENT	PLUMBING	1	\$ 219
PARCHMENT	SPECIAL - JURISDICTION	1	\$ 100
PARCHMENT	SPECIAL - HOMEOWNER	1	\$ 55
TOTAL PARCHMENT		12	\$ 1,442
PINE GROVE	BUILDING	3	\$ 3,574
PINE GROVE	ELECTRICAL	7	\$ 1,098
PINE GROVE	MECHANICAL	6	\$ 805
PINE GROVE	PLUMBING	3	\$ 730
PINE GROVE	SPECIAL - JURISDICTION	-	\$ -
PINE GROVE	SPECIAL - HOMEOWNER	-	\$ -
TOTAL PINE GROVE		19	\$ 6,207
RICHLAND	BUILDING	8	\$ 3,486
RICHLAND	ELECTRICAL	7	\$ 1,747
RICHLAND	MECHANICAL	16	\$ 3,787
RICHLAND	PLUMBING	5	\$ 796
RICHLAND	SPECIAL - JURISDICTION	1	\$ 100
RICHLAND	SPECIAL - HOMEOWNER	-	\$ -
TOTAL RICHLAND		37	\$ 9,916
RICHLAND VILLAGE	BUILDING	-	\$ -
RICHLAND VILLAGE	ELECTRICAL	2	\$ 291
RICHLAND VILLAGE	MECHANICAL	2	\$ 245
RICHLAND VILLAGE	PLUMBING	1	\$ 165
RICHLAND VILLAGE	SPECIAL - JURISDICTION	-	\$ -
RICHLAND VILLAGE	SPECIAL - HOMEOWNER	-	\$ -
TOTAL RICHLAND VILLAGE		5	\$ 701
TOTAL		201	\$ 77,431.00

REVENUE	REVENUE
APRIL 2021	% PREV YEAR MONTH
\$ 51,524	150.3%

PERMITS	PERMITS
APRIL 2021	% 2021 - YTD
227	0.885462555

2022 MONTHLY PERMITS BY JURISDICTION

YEAR TO DATE AS OF: APRIL 2022

JURISDICTION	PERMIT CATEGORY	# PERMITS	PERMIT REVENUE
COMSTOCK	BUILDING	57	\$ 45,800
COMSTOCK	ELECTRICAL	71	\$ 18,744
COMSTOCK	MECHANICAL	68	\$ 24,202
COMSTOCK	PLUMBING	23	\$ 3,844
COMSTOCK	SPECIAL - JURISDICTION	10	\$ 1,000
COMSTOCK	SPECIAL - HOMEOWNER	2	\$ 110
TOTAL COMSTOCK		231	\$ 93,700
KALAMAZOO	BUILDING	62	\$ 13,263
KALAMAZOO	ELECTRICAL	67	\$ 12,936
KALAMAZOO	MECHANICAL	79	\$ 13,238
KALAMAZOO	PLUMBING	24	\$ 3,045
KALAMAZOO	SPECIAL - JURISDICTION	20	\$ 2,000
KALAMAZOO	SPECIAL - HOMEOWNER	2	\$ 110
TOTAL KALAMAZOO		254	\$ 44,592
PARCHMENT	BUILDING	4	\$ 640
PARCHMENT	ELECTRICAL	13	\$ 1,783
PARCHMENT	MECHANICAL	9	\$ 1,107
PARCHMENT	PLUMBING	4	\$ 599
PARCHMENT	SPECIAL - JURISDICTION	3	\$ 300
PARCHMENT	SPECIAL - HOMEOWNER	1	\$ 55
TOTAL PARCHMENT		34	\$ 4,484
PINE GROVE	BUILDING	11	\$ 9,024
PINE GROVE	ELECTRICAL	18	\$ 3,029
PINE GROVE	MECHANICAL	22	\$ 3,406
PINE GROVE	PLUMBING	5	\$ 1,014
PINE GROVE	SPECIAL - JURISDICTION	0	\$ -
PINE GROVE	SPECIAL - HOMEOWNER	0	\$ -
TOTAL PINE GROVE		56	\$ 16,473
RICHLAND	BUILDING	37	\$ 29,426
RICHLAND	ELECTRICAL	52	\$ 12,624
RICHLAND	MECHANICAL	58	\$ 12,416
RICHLAND	PLUMBING	39	\$ 8,129
RICHLAND	SPECIAL - JURISDICTION	1	\$ 100
RICHLAND	SPECIAL - HOMEOWNER	0	\$ -
TOTAL RICHLAND		187	\$ 62,695
RICHLAND VILLAGE	BUILDING	4	\$ 725
RICHLAND VILLAGE	ELECTRICAL	6	\$ 826
RICHLAND VILLAGE	MECHANICAL	8	\$ 1,110
RICHLAND VILLAGE	PLUMBING	4	\$ 520
RICHLAND VILLAGE	SPECIAL - JURISDICTION	0	\$ -
RICHLAND VILLAGE	SPECIAL - HOMEOWNER	0	\$ -
TOTAL RICHLAND VILLAGE		22	\$ 3,181
TOTAL KABA	YTD	784	225,125

REVENUE	REVENUE
YTD - APRIL 2021	% 2021 - YTD
\$ 257,544	87.4%

REVENUE
% 2022 YTD BUDGET
109.0%

PERMITS	PERMITS
YTD - APRIL 2021	% 2021 - YTD
770	101.8%

2022 MONTHLY CUMULATIVE TOTALS			
# PERMITS	REVENUE		
176	\$ 45,738	JAN	
190	\$ 49,367	FEB	
217	\$ 52,589	MAR	
201	\$ 77,431	APRIL	
-	\$ -	MAY	
-	\$ -	JUNE	
-	\$ -	JULY	
-	\$ -	AUG	
-	\$ -	SEPT	
-	\$ -	OCT	
-	\$ -	NOV	
-	\$ -	DEC	
784	\$ 225,125	2022	

Monthly Special Permit - Owner Request

05/02/2022

Special Permit

Permit #	Job Address	Parcel Number	Owner	Date Entered	Fee Total
PS22-06-021	1718 HUNTINGTON AV	06-12-435-681	GREEN, LOUIS B.	04/06/2022	\$55.00
Work Description:	Meter socket inspection				
	New owner: Southwest Michigan Asset Management				
Inspections:	04/11/2022	Meter Socket Inspection	Approved		

Total Permits For Type: 1

Total Fees For Type: \$55.00

Report Summary

Grand Total Fees: \$55.00

Grand Total Permits: 1

Population: All Records
GovernmentUnitList.UnitCode =
6 AND
Permit.DateIssued Between
4/1/2022 12:00:00 AM AND
4/30/2022 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

Property Maintenance Inspections

Kalamazoo

05/02/2022

Special Permit

Permit #	Job Address	Parcel Number	Owner	Contractor	Date Entere	Fee Total Due
PS22-06-008	1722 OLMSTEAD RD	06-24-455-140	WERTZ, DONALD A. &		02/08/2022	<u>100.00</u>
Work Description: Property Maintenance request from Kalamazoo Twp						
✓ Property Maint. Re-inspection		Completed: <u>04/29/2022</u>				
Property Maintenance Inspectio		Completed: <u>02/08/2022</u>				
PS22-06-017	2116 Sunnyside C23	06-12-180-050	COUNTRY MEADOW, L.		03/30/2022	<u>200.00</u>
Work Description: Property Maintenance Request from Kalamazoo Township						
✓ Property Maint. Re-inspection		Completed: <u>04/25/2022</u>				
Property Maint. Re-inspection		Completed: <u>04/12/2022</u>				
Property Maintenance Inspectio		Completed: <u>03/31/2022</u>				
Property Maintenance Inspectio		Completed: <u>03/30/2022</u>				
PS22-06-026	2114 E MAIN ST	06-14-431-050	HEWITT ENTERPRISES,		04/28/2022	<u>100.00</u>
✓ Work Description:	Property Maintenance request from Kalamazoo					
Property Maintenance Inspectio		Completed: <u>04/29/2022</u>				

Total Permits: 3

Total Fees Due: \$400.00

Population: All Records

Permit.PermitType = Special

Permit AND

Permit.Status = HOLD (FEE)

AND

Permit.Category = Jurisdiction

Request AND

GovernmentUnitList.UnitCode = 6

Permit List

05/02/2022

Building

Permit #	Job Address	Parcel Number	Owner	Contractor	Issue Date	Fee Total	Const. Value
PB22-06-130	815 NICHOLS RD	06-18-260-011	MOXON, PAUL E. & CAM		04/05/2022	\$170.00	\$10,800
Work Description:	Demolition of existing detached accessory structure and construct new 24' x 30' detached accessory structure per plans.						
	NOTE: FOOTINGS ON EITHER SIDE OF OVERHEAD DOOR TO BE MINIMUM 20" DIAMETER						
PB22-06-139	120 N BERKLEY ST	06-17-435-510	OWENS, BARBARA J.	Mark Premier	04/15/2022	\$100.00	\$0
Work Description:	Construct temporary wheelchair ramp per plans						
PB22-06-144	523 COOLIDGE AVE	06-17-165-181	SMITH, MICHELLE DINI	Southwest Michigan I	04/11/2022	\$100.00	\$4,400
Work Description:	Install a new egress window system per plans.						
	Must meet section R 310 of the 2105 MRC code requirement.						
PB22-06-145	2912 CRESTVIEW AVE	06-17-170-100	WILLIAMS, BRYAN P.	Southwest Michigan I	04/11/2022	\$100.00	\$7,900
Work Description:	Install 2 new egress window systems per plans.						
	Must meet section R 310 of the 2015 MRC code requirements.						
PB22-06-151	1109 WILLIS AVE	06-24-306-360	PROPERTY OF WEALTH		04/12/2022	\$170.00	\$0
Work Description:	Permit for installation of shower previously installed without permits and correction of violations associated with installation.						
PB22-06-164	3733 MARKET ST	06-24-445-160	CKT REAL ESTATE, LLC	Whitehouse Construc	04/26/2022	\$170.00	\$0
Work Description:	Completion of ADA bathroom started by others without proper permits.						
	Rebuild 8' X9' front porch/deck that was built by others without proper permits.						
	NOTE: CRAWLSPACE ACCESS IN FLOOR TO BE MINIMUM 18" X 24" PER R408.4 2015 MRC						
PB22-06-169	2669 HICKORY NUT LANE	06-05-160-370	PACILLO, JORDAN	Palmetto Solar	04/28/2022	\$100.00	\$0
Work Description:	Install 12 panel roof mounted solar array per plans. 4.8kW						

PB22-06-171	616 CHRYSLER ST	06-13-206-180	CORSTANGE, NATHAN	Advantage Roofing &	04/19/2022	\$100.00	\$0
Work Description: Re-roof: 48 sheets decking 16 sq							
PB22-06-187	1312 UPLAND DR	06-12-382-220	MITCHELL, JEFFREY H.	Ayers Basement Syste	04/27/2022	\$170.00	\$0
Work Description: Install subfloor drainage system and sump per plans.							

Total Permits For Type: 9

Total Fees For Type: \$1,180.00

Total Const. Value For Type: \$23,100

Report Summary

Population: All Records
 Permit.DateIssued Between
 4/1/2022 12:00:00 AM AND
 4/30/2022 11:59:59 PM AND
 GovernmentUnitList.UnitCode =
 6 AND
 Permit.PermitType = Building
 AND
 Permit.BasicUsage = Residential
 AND
 Permit.DateIssued in <Previous
 month> [04/01/22 - 04/30/22]

Grand Total Fees: \$1,180.00

Grand Total Permits: 9

Grand Total Const. Value: \$23,100

Permit List

05/02/2022

Building

Permit #	Job Address	Parcel Number	Owner	Contractor	Issue Date	Fee Total	Const. Value
PB22-06-133	4213 W MAIN ST	06-18-330-030	KALAMAZOO BEAN MA	Ian Mortensen	04/04/2022	\$170.00	\$0
Work Description: Replace 2 existing signs with new signs per plans.							
PB22-06-147	2007 Elkerton BLDG 6	06-11-430-025	LAKEVIEW RESIDENCE	Foundation Systems c	04/11/2022	\$100.00	\$0
Work Description: Install 37 foundation wall braces per plans							
PB22-06-148	2017 Elkerton Ave Bldg 7	06-11-430-025	LAKEVIEW RESIDENCE	Foundation Systems c	04/11/2022	\$100.00	\$0
Work Description: Install 37 foundation wall braces per plans.							
PB22-06-149	2028 Colgrove Bldg 8	06-11-430-025	LAKEVIEW RESIDENCE	Foundation Systems c	04/11/2022	\$100.00	\$0
Work Description: Install 37 foundation wall braces per plans.							

Total Permits For Type: 4

Total Fees For Type: \$470.00

Total Const. Value For Type: \$0

Report Summary

Population: All Records

Grand Total Fees: \$470.00

Grand Total Permits: 4

4/30/2022 11:59:59 PM AND
GovernmentUnitList.UnitCode =
6 AND
Permit.PermitType = Building
AND
Permit.BasicUsage = Commercial
AND
Permit.DateIssued in <Previous
month> [04/01/22 - 04/30/22]

Grand Total Const. Value:

\$0

May 13, 2022

Management and the Board of Trustees
Charter Township of Kalamazoo
1720 Riverview Drive
Kalamazoo, MI 49004

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter Township of Kalamazoo (the Township) as of and for the year ended December 31, 2021. We are required to communicate certain matters to you in accordance with auditing standards generally accepted in the United States of America that are related to internal control and the audit.

Our communication includes the following:

- I. Auditors' Communication of Significant Matters with Those Charged with Governance
- II. Matters for Management's Consideration

Matters for management's consideration are not required to be communicated but we believe are valuable for management.

We discussed these matters with various personnel in the Township during the audit and with management. We would also be pleased to meet with you to discuss these matters at your convenience.

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

Yeo & Yeo, P.C.

Kalamazoo, Michigan

Appendix I

Auditors' Communication of Significant Matters with Those Charged with Governance

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government 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 dated December 6, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Township are described in the footnotes of the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year.

We noted no transactions entered into by the Township during the year for which there is lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

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

- The useful lives of its capital assets. Useful lives are estimated based on the expected length of time during which the asset is able to deliver a given level of service.
- Net pension liability, and related deferred outflows of resources and deferred inflows of resources. The estimate is based on an actuarial report.
- Other post-employment benefits. The estimate is derived from a calculation including factors such as: life expectancy, historical insurance costs, probability of retirement, and the applicable federal interest rates in effect at the time of the calculation.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Disclosures in the financial statements are neutral, consistent and clear.

We have identified, and audited, the following significant risks of material misstatement as part of our audit:

- Revenue recognition
- Management can perpetrate financial reporting frauds by overriding established control procedures and recording unauthorized or inappropriate journal entries or other post-closing adjustments

Accounting Standards

The Governmental Accounting Standards Board has released additional Statements. Details regarding these Statements are described in Note 1 of the financial statements.

Cybersecurity Posture

Cybersecurity posture, an overall measure of cybersecurity strength, is more prevalent than ever as organizations continue to face cybersecurity risks. Billions of emails are sent every day, some of which contain attachments with malicious files or malicious embedded links aimed at negatively impacting unsuspecting organizations. Not only can a successful attack cost thousands of dollars and put a strain on IT resources while remediation efforts are underway, but sensitive information may be breached. Additionally, cyber insurance coverage may be difficult or costly to obtain without adequate safeguards in place within your organization.

Risk assessment is a first step in mitigating cybersecurity risks and improving your organization's overall cybersecurity posture. The National Institute of Standards and Technology published *Framework for Improving Critical Infrastructure Cybersecurity*, which "enables organizations, regardless of size, degree of cybersecurity risk, or cybersecurity sophistication, to apply the principles and best practices of risk management to improving the security and resilience of critical infrastructure." The framework is designed to cover five areas including identification, protection, detection, responsiveness and recovery. The publication can be found at www.nist.gov. Once you have performed a risk assessment, it's time to take action. A few simple solutions that are recommended to prevent cyber-attacks include:

- **Document your program** – Identify specific roles and responsibilities as well as adopting security policies and procedures for your organization to follow, is generally a good practice to have guidelines to follow in the event of an attack. Annually, risks should be reassessed, and the program should be modified to address any identified risks.
- **Offsite back up location** – Frequent data back ups are a good safeguard; but if your entire network is compromised, restoring a back up saved to the network, becomes problematic. Routinely backing up data and storing offsite, allows for your organization to get back up and running as quickly as possible, if your network is attacked.
- **Require routine password changes** – Frequently, people have a bad habit of using the same password for multiple applications. Inevitably, at some point that password will likely be compromised in one of those applications. Requiring users to change their password routinely, reduces the risk of your system being accessed with a compromised password. Requiring a complex password to be of a certain length and contain a mixture of character types, reduces your risk even further.
- **Utilizing multifactor authentication (MFA)** – knowing that people may use the same password to access multiple applications, this extra security layer makes it more difficult for attackers to gain access to your system. Microsoft claims that MFA can block over 99.9 percent of account compromise attacks.
- **Provide cybersecurity training** – Security awareness training provides a human firewall to protect your system. Training sessions and automated simulated attacks are utilized to help train people on how to spot phishing email attacks. Yeo & Yeo is able to provide security training to your employees.

Placing significant emphasis on evaluating your organization's cybersecurity posture, and channeling sufficient resources towards proper risk assessment, implementation, and education will reduce the likelihood of a cybersecurity threat and help lessen the impact of a breach.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements except the following adjustments.

In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Management has determined that the effects of the uncorrected misstatements summarized below are immaterial both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. The effect of the uncorrected misstatements is to overstate revenues by \$24,140, \$17,915, and \$12,796 in the governmental activities, General Fund, and Fire Capital Fund, respectively. Beginning net position or fund balance was understated by \$45,140, \$17,915, and \$12,795 in the governmental activities, General Fund, and Fire Capital Fund, respectively. In the General Fund, accounts receivable and deferred inflows were understated by \$21,000. Accounts receivable in the governmental activities was understated by \$21,000.

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 as of the date of the audit report.

Management's Consultations with Other Accountants

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

Other Audit Findings or Issues

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

Other Reports

Other information that is required to be reported to you is included in the: Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. Please read all information included in that report to ensure you are aware of relevant information.

Report on Required Supplementary Information

We applied certain limited procedures to management's discussion and analysis and the remaining required supplementary information (RSI) as described in the table of contents of the financial statements 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.

Report on Other Supplementary Information

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

Appendix II

Matters for Management's Consideration

In planning and performing our audit of the financial statements of Charter Township of Kalamazoo as of and for the year ended December 31, 2021, we considered Charter Township of Kalamazoo's internal control over financial reporting (internal control) as a basis for designing audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

However, during our audit we became aware of the following matters for management's consideration that are opportunities for strengthening internal controls and improving compliance. This letter does not affect our report dated May 13, 2022, on the financial statements of Charter Township of Kalamazoo. Our comments and recommendations are:

Federal Policies and Procedures

Uniform Guidance requires that all entities accepting federal funding must have minimum written policies and procedures about how internal controls and processes will be conducted over the federal awards. The Township does not have a written federal policies and procedures manual and will be receiving significant federal funding based on current projections from the American Relief Plan Act. The amount expected to be received will likely trigger Single Audits or compliance examinations at some point during the next several years. In order to be compliant with Uniform Guidance we suggest that written policies and procedures be developed based on the following compliance areas, with careful attention to the specified requirements in 2 CFR 200.

- Cash management
- Allowability of costs
- Travel policy
- Procurement and suspension and debarment
- Conflict of interest
- Conducting technical evaluations
- Equipment and real property management
- Subrecipient monitoring

The Director of Finance has been provided example policies and procedures as well as checklists of requirements. We encourage the use of those documents in conjunction with the federal guidance in 2 CFR 200. For your convenience, a link to the federal guidance is as follows: [2 CFR 200](#).

Escheat Policy and Procedures

As part of our audit planning procedures, we are required to obtain an understanding of the internal controls of the Township. Part of the internal control process is the communication of information, including the communication of how internal controls are designed and operating. During our audit planning procedures, we noted that documentation of internal control policies and procedures was inconsistent with the procedures in practice and that it had not been updated since 2016. The document does not address the Township's policy or procedure about how to comply with Michigan Escheat laws. We recommend that the Township reviews and revises these policies and procedures to match those that were put into practice or modify the practices. This ensures that all employees understand what their responsibilities in internal control are. In addition, it ensures continuity of internal control procedures in the unfortunate event of employee turnover or unexpected absence. Documentation should not only indicate the flow of documents but also what internal control procedures are performed by each employee and what documentation is required to indicate a procedure was completed. The monitoring process should also be documented in this procedures manual, including who is responsible for monitoring, the minimum monitoring which must be done, and what documentation is required to indicate monitoring was performed.

Charter Township of Kalamazoo

Financial Statements

December 31, 2021



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Independent Auditors' Report

To the Board of Trustees
Charter Township of Kalamazoo
Kalamazoo, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter Township of Kalamazoo, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter Township of Kalamazoo as of December 31, 2021, and the respective changes in financial position 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Charter Township of Kalamazoo, and to meet our other ethical responsibilities, in accordance with the 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 opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 Charter Township of Kalamazoo'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.

Auditors' 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 opinions. 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 and *Government 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 and *Government 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 Charter Township of Kalamazoo'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 Charter Township of Kalamazoo'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 and budgetary comparison information, Municipal Employees Retirement schedules, and Other Post Employment Benefit schedules, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Charter Township of Kalamazoo's basic financial statements. The other supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information, as identified in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 13, 2022 on our consideration of the Charter Township of Kalamazoo's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter Township of Kalamazoo's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter Township of Kalamazoo's internal control over financial reporting and compliance.

Yeo & Yeo, P.C.

Kalamazoo, MI
May 13, 2022

Charter Township of Kalamazoo

Management's Discussion & Analysis

December 31, 2021

As management of the Charter Township of Kalamazoo (Township), we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended December 31, 2021. The financial statements are prepared in conformity with Generally Accepted Accounting Principles ("GAAP"). We encourage readers to evaluate the information presented here in conjunction with the accompanying Notes to the Financial Statements. The Notes to the Financial Statements are an integral part of the financial statements and provide useful explanations and detailed information on the financial statements.

Financial Highlights

- The assets of the Township exceeded its liabilities at year end by \$18,821,065 (net position). Unrestricted net position has a deficit balance (\$2,436,066) due to the road bond debt, which is unrelated to capital or restricted assets.
- The Township's total net position at December 31, 2021 increased by \$2,285,858 from December 31, 2020.
- As of the close of the current fiscal year, The Township's governmental funds reported combined ending fund balances of \$14,035,612, an increase of \$1,180,403 in comparison with the prior year. Less than half of this total amount, \$6,193,254 is unrestricted, undesignated fund balance and will be used to finance the Township's operations in 2021.
- At the end of the current fiscal year, unreserved, undesignated fund balance for the general fund is \$6,193,254. Per the Township's Funds Reserve Policy 35% of total operating costs for General Government, Police, and Fire must be on hand at all times. Total operating costs for General Government, Police, and Fire equal \$8,591,988. 35% of \$8,591,988 equals \$3,007,196 leaving \$3,186,058 to be used to finance future Township operations.
- The Township's total debt decreased by \$1,002,990 during the fiscal year. The decrease in debt is attributable to the payment of principal on the road bonds for \$1,000,000 and the amortization of the principal for the capital lease agreement of \$2,990 for two Xerox copiers.
- The Township added \$1,110,388 in fixed assets and disposed of \$836,545 in fixed assets. The majority of the disposal amount is related to the 911 radio tower that was sold to the KCCDA.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Township's basic financial statements. The Township's basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information.

Charter Township of Kalamazoo

Management's Discussion & Analysis

December 31, 2021

Government-Wide Financial Statements are designed to provide readers with a broad overview of the Township's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the Township's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Township is improving or deteriorating.

The *Statement of Activities* presents information showing how the Township's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of the related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes). Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the Township include general government, public safety, public works, community and economic development, and recreation and culture. The government-wide financial statements can be found in section 4 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Township's funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Township's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Township's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Township maintains 27 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and some capital projects funds which are considered to be major funds. Data from the other non-major funds is combined into a single aggregated presentation. Funds that are not enabled by legislation or legal requirements are combined with the general fund. Individual data for the non-major funds is provided in the *other supplementary information* section of this report (6-1). The basic governmental fund financial statements can be found in section 4-3 of this report.

Charter Township of Kalamazoo
Management's Discussion & Analysis
December 31, 2021

Fiduciary Funds are used to account for resources *held* for the benefit of parties outside the Township. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Township's activities. The Township maintains 4 fiduciary funds. The basic fiduciary fund financial statements can be found in section 4-9 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin in section 4-11 of this report.

Other information. This report also presents certain *required supplementary information* related to the Township's progress in funding its obligation to provide pension benefits to its employees, other post-employment benefits schedules, and a budgetary comparison schedule for the General fund. All required supplementary information can be found beginning section 5-1 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information (6-1).

Government-wide Financial Analysis

Net position may serve, over time, as a useful indicator of a government's financial position. The Township's assets exceeded its liabilities by \$18,791,165 at year end. Total net position increased by \$2,285,858 from 2020.

Condensed Statement of Net Position

	<u>2021</u>	<u>2020</u>
Current and other assets	23,591,807	\$ 20,817,017
Capital assets	<u>17,863,748</u>	<u>17,745,704</u>
Total assets	<u>41,455,555</u>	<u>38,562,721</u>
 Deferred outflows of resources	 <u>1,584,137</u>	 <u>1,183,664</u>
 Current and other liabilities	 9,792,615	 8,149,469
Long-term debt	<u>4,964,900</u>	<u>6,075,355</u>
Total liabilities	<u>14,757,515</u>	<u>14,224,824</u>
 Deferred inflows of resources	 9,491,012	 9,016,254
 Net position		
Net investment in capital assets	17,855,986	17,734,953
Restricted	7,087,371	3,207,814
Unrestricted	<u>(6,152,192)</u>	<u>(4,437,460)</u>
Total net position	<u>\$ 18,791,165</u>	<u>\$ 16,505,307</u>

**Charter Township of Kalamazoo
Management's Discussion & Analysis
December 31, 2021**

The largest portion of the Township's net position is its investments in capital assets. The Township uses these capital assets to provide services to citizens. The Township added \$1,110,388 in new assets for fiscal year 2021, and disposed of \$836,545 in old assets. The major items disposed related to the sale of equipment for dispatch operations to the Kalamazoo County Central Dispatch Authority. Although the Township's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position represents 18% of total net position. Restricted net position represents resources that are subject to external restrictions on how they may be used.

Governmental Activities. Key changes in net position are as follows:

- Property tax revenue increased \$185,136. State Shared increased by \$459,405.
- Investment income decreased by \$132,723 due to the decline in interest rates.
- Public Safety-Police department was unable to fill its authorized positions and therefore expenses were down by \$695,000.
- Public Works expenses increased by \$653,701 primarily related to the Sewer improvement projects and building improvements at Township hall.

Charter Township of Kalamazoo
Management's Discussion & Analysis
December 31, 2021

Condensed Statement of Activities

	<u>2021</u>	<u>2020</u>
Net position, beginning of year	\$ 16,505,307	\$ 15,549,012
Prior period adjustment	<u>-</u>	<u>-</u>
Net position, beginning of year as restated	<u>\$ 16,505,307</u>	<u>15,549,012</u>
Program revenues		
Charges for services	3,754,337	3,328,293
Operating grants	519,279	676,805
Capital grants	-	-
General revenues		
Property taxes	5,770,663	5,585,527
State shared	2,682,109	2,222,704
Gain on sale of capital assets	238,178	
Miscellaneous	98,032	135,667
Investment income	<u>32,992</u>	<u>165,715</u>
Total revenues	<u>13,095,590</u>	<u>12,114,711</u>
Expenses		
General government	1,898,495	1,906,336
Public safety	6,944,960	7,926,987
Public works	1,687,515	1,033,814
Community and economic development	94,534	98,261
Recreation and culture	32,176	22,098
Interest	<u>152,052</u>	<u>170,920</u>
Total expenses	<u>10,809,732</u>	<u>11,158,416</u>
Changes in net position	<u>2,285,858</u>	<u>956,295</u>
Net position, end of year	<u><u>\$ 18,791,165</u></u>	<u><u>\$ 16,505,307</u></u>

Charter Township of Kalamazoo
Management's Discussion & Analysis
December 31, 2021

Condensed Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund

	<u>2021</u>	<u>2020</u>	<u>Difference</u>
Revenues			
Taxes	\$ 5,277,971	\$ 5,050,486	\$ 227,485
Licenses and permits	473,384	497,745	(24,361)
Federal grants	30,700	-	30,700
State-shared revenue	2,682,109	2,222,704	459,405
Other state grants	250,396	293,596	(43,200)
Local contributions	18,425	18,573	(148)
Charges for services	574,022	599,264	(25,242)
Fines and forfeitures	2,385	4,674	(2,289)
Interest and rentals	47,718	51,415	(3,697)
Other revenue	54,758	108,133	(53,375)
Total revenues	<u>9,411,868</u>	<u>8,846,590</u>	<u>565,278</u>
Expenditures			
General government	1,807,453	1,731,468	75,985
Public safety	6,321,840	6,594,974	(273,134)
Public works	359,102	44,557	314,545
Community and economic development	83,413	88,758	(5,345)
Recreation and culture	32,099	21,907	10,192
Capital outlay	-	2,095	(2,095)
Debt service	3,850	3,555	295
Total expenditures	<u>8,607,757</u>	<u>8,487,314</u>	<u>120,443</u>
Excess revenues over expenditures	804,111	359,276	444,835
Other financing sources (uses)	<u>6,515</u>	<u>(44,786)</u>	<u>51,301</u>
Net change in fund balance	810,626	314,490	496,136
Fund balance, beginning of year	<u>5,415,294</u>	<u>5,100,804</u>	<u>314,490</u>
Fund balance, end of year	<u>\$ 6,225,920</u>	<u>\$ 5,415,294</u>	<u>\$ 810,626</u>

**Charter Township of Kalamazoo
Management's Discussion & Analysis
December 31, 2021**

Financial Analysis of the Township's Funds

The Township uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Townships governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Township's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Total net position at the end of the fiscal year was \$18,821,065. \$3,371,245 is restricted for public works, capital outlay, and debt service. Unrestricted net position has a deficit balance of (\$2,436,066). The Township's primary liability consists of its road bond debt (\$6 million), net pension liability (\$3.9 million) and other post-employment benefits (OPEB) liability (\$2.3 million).

The general fund is the operating fund of the Township. In addition to general operating expenses, the general fund includes all costs related to police and fire. Revenue increased by \$565,280 primarily from property tax and State Shared revenue. General fund expenditures increased \$120,450 from the prior year mostly in the areas of public works and general government.

The Township received \$1,185,425 from the Federal government American Rescue Plan Act (ARPA). The funds will be used to replace lost revenue due to the COVID-19 pandemic.

The Sewer improvement fund has a balance of \$3.5 million to provide for improvements and reconstruction to the lift stations and sewer infrastructure within the Township.

The Fire capital fund has a balance of \$2.1 million. Much of the balance will be used for the construction of a new fire station. The design phase of the construction began in 2021. It is the Township's intent to issue a bond to provide for most of the construction costs.

General Fund Budgetary Highlights

The Township adopts an annual appropriated budget for its general fund and its special revenue funds. Actual expenditures were less than budgeted amounts by \$1,109,423. Primarily in the areas of general operating, public safety-police, and parks & golf course. A budgetary comparison statement has been provided for the General fund in section 5-1 of this report.

Charter Township of Kalamazoo

Management's Discussion & Analysis

December 31, 2021

Capital Asset & Debt Administration

Capital Assets. The Township's investment in capital assets for its governmental activities as of December 31, 2021 totaled \$1,110,388. Additional information on capital assets can be found in Note 5 in the Notes to the Financial Statements section of this document. Major asset purchases include:

- Pierce Saber Pumper Fire Truck - \$601,000
- Police & Fire Vehicles - \$ 267,938
- IT Infrastructure at Township Hall - \$88,524

Long-term Debt. The Township entered into a capital lease agreement with Xerox copiers for the lease of two copiers in the administration and police departments. The total cost of the lease payments over five years is \$17,771.

In 2015, the Township issued bonds to finance the rehabilitation of Township roads in poor condition. The total amount of the issuance was \$9,750,000. As of yearend, the outstanding principal on the debt is \$6,050,000. Additional information on long term debt can be found in Note 8 in the Notes to the Financial Statements section of this document.

Economic Factors and Next Year's Budget and Rates

The Township will continue to monitor the impacts of the COVID-19 pandemic. The Township plans to use fund balance and revenues to finance Township operations in 2022. The Township will update its financial software to the latest version of the Uniform Chart of Accounts as set forth by the Michigan Department of Treasury for the 2023 budget fiscal year.

Contacting the Township's Financial Management

This financial report is designed to provide a general overview of the Township's finances to its citizens, customers, investors, and creditors. It is used to demonstrate the Township's accountability for the resources it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Nancy Desai, Director of Finance
nbdesai@ktwp.org or (269) 381-8080

Charter Township of Kalamazoo
Statement of Net Position
December 31, 2021

	Governmental Activities
Assets	
Pooled cash and investments	\$ 19,324,772
Receivables	
Taxes and assessments	3,318,771
Customers	891,933
Due from other units of government	23,665
Prepaid items	32,666
Capital assets not being depreciated	721,583
Capital assets, net of accumulated depreciation	17,142,165
Total assets	<u>41,455,555</u>
Deferred Outflows of Resources	
Deferred amount relating to net pension liability	1,282,817
Deferred amount relating to net OPEB liability	301,320
Total deferred outflows of resources	<u>1,584,137</u>
Liabilities	
Accounts payable	323,957
Accrued and other liabilities	326,655
Unearned revenue	1,185,424
Noncurrent liabilities	
Debt due within one year	1,665,199
Debt due in more than one year	4,964,900
Net pension liability	3,952,560
Net OPEB liability	2,338,820
Total liabilities	<u>14,757,515</u>
Deferred Inflows of Resources	
Taxes and assessments	7,758,447
Deferred amount relating to net pension liability	616,967
Deferred amount relating to net OPEB liability	1,115,598
Total deferred inflows of resources	<u>9,491,012</u>
Net Position	
Net investment in capital assets	17,855,986
Restricted for	
Public works	260,004
Capital projects	6,405,696
Debt service	421,671
Unrestricted (deficit)	<u>(6,152,192)</u>
Total net position	<u>\$ 18,791,165</u>

See Accompanying Notes to the Financial Statements

Charter Township of Kalamazoo
Statement of Activities
For the Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities				
General government	\$ 1,898,495	\$ 522,653	\$ 208,012	\$ -
Public safety	6,944,960	2,019,960	219,632	-
Public works	1,687,515	1,211,183	91,635	-
Community and economic development	94,534	-	-	-
Recreation and culture	32,176	541	-	-
Interest and fiscal charges on long-term debt	152,052	-	-	-
Total governmental activities	<u>\$ 10,809,732</u>	<u>\$ 3,754,337</u>	<u>\$ 519,279</u>	<u>\$ -</u>
General revenues				
Property taxes				5,770,663
State-shared revenue				2,682,109
Unrestricted investment earnings				32,992
Gain on sale of capital assets				238,178
Miscellaneous				98,032
Total general revenues				<u>8,821,974</u>
Change in net position				2,285,858
Net position - beginning of year				<u>16,505,307</u>
Net position - end of year				<u>\$ 18,791,165</u>

See Accompanying Notes to the Financial Statements

Charter Township of Kalamazoo
Governmental Funds
Balance Sheet
December 31, 2021

		Special Revenue Fund	Capital Projects Fund
	General	ARPA	Fire Capital
Assets			
Pooled cash and investments	\$ 8,699,386	\$ 1,185,486	\$ 2,215,720
Receivables			
Taxes and assessments	2,221,905	-	206,694
Customers	723,179	-	-
Due from other units of government	-	-	-
Prepaid items	32,666	-	-
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 11,677,136</u>	<u>\$ 1,185,486</u>	<u>\$ 2,422,414</u>
Liabilities			
Accounts payable	\$ 92,721	\$ -	\$ 48,271
Checks written against future deposits	-	-	-
Accrued and other liabilities	242,666	-	27,477
Unearned revenue	-	1,185,424	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>335,387</u>	<u>1,185,424</u>	<u>75,748</u>
Deferred Inflows of Resources			
Taxes and assessments	5,115,829	-	509,206
	<u> </u>	<u> </u>	<u> </u>
Fund Balances			
Non-spendable			
Prepaid items	32,666	-	-
Restricted for			
Public safety	-	-	-
Public works	-	-	-
Capital projects	-	-	1,837,460
Debt service	-	-	-
Assigned for			
Public works	-	-	-
Capital projects	-	-	-
Unassigned	6,193,254	62	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>6,225,920</u>	<u>62</u>	<u>1,837,460</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,677,136</u>	<u>\$ 1,185,486</u>	<u>\$ 2,422,414</u>

See Accompanying Notes to the Financial Statements

Capital Projects Fund	Debt Service Fund	Nonmajor	Total
Sewer Improvement	Road Bond	Governmental Funds	Governmental Funds
\$ 3,634,670	\$ 1,083,738	\$ 2,529,437	\$ 19,348,437
18,955	518,345	352,872	3,318,771
112,714	34,065	21,975	891,933
-	-	23,665	23,665
-	-	-	32,666
<u>\$ 3,766,339</u>	<u>\$ 1,636,148</u>	<u>\$ 2,927,949</u>	<u>\$ 23,615,472</u>
\$ -	\$ -	\$ 182,965	\$ 323,957
-	-	23,665	23,665
18,098	-	126	288,367
-	-	-	1,185,424
<u>18,098</u>	<u>-</u>	<u>206,756</u>	<u>1,821,413</u>
<u>32,115</u>	<u>1,176,189</u>	<u>925,108</u>	<u>7,758,447</u>
-	-	-	32,666
-	-	166,251	166,251
-	-	260,004	260,004
3,716,126	-	852,110	6,405,696
-	459,959	-	459,959
-	-	461,831	461,831
-	-	55,889	55,889
-	-	-	6,193,316
<u>3,716,126</u>	<u>459,959</u>	<u>1,796,085</u>	<u>14,035,612</u>
<u>\$ 3,766,339</u>	<u>\$ 1,636,148</u>	<u>\$ 2,927,949</u>	<u>\$ 23,615,472</u>

See Accompanying Notes to the Financial Statements

Charter Township of Kalamazoo
Governmental Funds
Reconciliation of Fund Balances of Governmental Funds
to Net Position of Governmental Activities
December 31, 2021

Total fund balances for governmental funds	\$ 14,035,612
Total net position for governmental activities in the statement of net position is different because:	
Capital assets net of accumulated depreciation used in governmental activities are not financial resources and therefore are not reported in the funds.	17,142,165
Capital assets not being depreciated used in governmental activities are not financial resources and therefore are not reported in the funds.	721,583
Certain liabilities are not due and payable in the current period and are not reported in the funds.	
Accrued interest	(38,288)
Compensated absences	(554,742)
Deferred outflows (inflows) of resources.	
Deferred inflows of resources resulting from net pension liability	(616,967)
Deferred inflows of resources resulting from net OPEB liability	(1,115,598)
Deferred outflows of resources resulting from net pension liability	1,282,817
Deferred outflows of resources resulting from net OPEB liability	301,320
Long-term liabilities applicable to governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities.	
Bonds and leases	(6,075,357)
Net pension liability	(3,952,560)
Net OPEB liability	<u>(2,338,820)</u>
Net position of governmental activities	<u><u>\$ 18,791,165</u></u>

See Accompanying Notes to the Financial Statements

Charter Township of Kalamazoo
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2021

		Special Revenue Fund	Capital Projects Fund
	General	ARPA	Fire Capital
Revenues			
Taxes	\$ 5,277,971	\$ -	\$ 498,166
Licenses and permits	473,384	-	-
Federal grants	30,700	-	-
State-shared revenue	2,682,109	-	-
Other state grants	250,396	-	-
Local contributions	18,425	-	-
Charges for services	574,022	-	-
Fines and forfeitures	2,385	-	-
Interest income	10,767	62	6,234
Rental income	36,951	-	16,162
Other revenue	54,758	-	-
	<u>9,411,868</u>	<u>62</u>	<u>520,562</u>
Total revenues			
	<u>9,411,868</u>	<u>62</u>	<u>520,562</u>
Expenditures			
Current			
General government	1,807,453	-	-
Public safety	6,321,840	-	-
Public works	359,102	-	-
Community and economic development	83,413	-	-
Recreation and culture	32,099	-	-
Capital outlay	-	-	821,062
Debt service			
Principal retirement	2,989	-	-
Interest and fiscal charges	861	-	-
	<u>8,607,757</u>	<u>-</u>	<u>821,062</u>
Total expenditures			
	<u>8,607,757</u>	<u>-</u>	<u>821,062</u>
Excess (deficiency) of revenues over expenditures	<u>804,111</u>	<u>62</u>	<u>(300,500)</u>
Other Financing Sources (Uses)			
Transfers in	97,443	-	-
Transfers out	(113,000)	-	-
Insurance recoveries	22,072	-	-
Sale of capital assets	-	-	8,045
	<u>6,515</u>	<u>-</u>	<u>8,045</u>
Total other financing sources and uses			
	<u>6,515</u>	<u>-</u>	<u>8,045</u>
Net change in fund balance	810,626	62	(292,455)
Fund balance - beginning of year	<u>5,415,294</u>	<u>-</u>	<u>2,129,915</u>
Fund balance - end of year	<u>\$ 6,225,920</u>	<u>\$ 62</u>	<u>\$ 1,837,460</u>

See Accompanying Notes to the Financial Statements

Capital Projects Fund	Debt Service Fund	Nonmajor	Total
Sewer Improvement	Road Bond	Governmental Funds	Governmental Funds
\$ 8,011	\$ 1,188,950	\$ 1,095,481	\$ 8,068,579
-	-	-	473,384
-	-	104,061	134,761
-	-	-	2,682,109
-	91,635	23,324	365,355
-	-	598	19,023
281,853	-	7,000	862,875
-	-	85,511	87,896
10,451	177	5,301	32,992
-	-	-	53,113
-	-	495	55,253
<u>300,315</u>	<u>1,280,762</u>	<u>1,321,771</u>	<u>12,835,340</u>
-	-	-	1,807,453
-	-	117,242	6,439,082
169,850	-	886,687	1,415,639
-	-	-	83,413
-	-	-	32,099
-	-	381,831	1,202,893
-	1,000,000	-	1,002,989
-	163,500	-	164,361
<u>169,850</u>	<u>1,163,500</u>	<u>1,385,760</u>	<u>12,147,929</u>
<u>130,465</u>	<u>117,262</u>	<u>(63,989)</u>	<u>687,411</u>
-	-	113,000	210,443
-	-	(97,443)	(210,443)
-	-	-	22,072
-	-	462,875	470,920
<u>-</u>	<u>-</u>	<u>478,432</u>	<u>492,992</u>
130,465	117,262	414,443	1,180,403
<u>3,585,661</u>	<u>342,697</u>	<u>1,381,642</u>	<u>12,855,209</u>
<u>\$ 3,716,126</u>	<u>\$ 459,959</u>	<u>\$ 1,796,085</u>	<u>\$ 14,035,612</u>

See Accompanying Notes to the Financial Statements

Charter Township of Kalamazoo
Governmental Funds

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2021**

Net change in fund balances - total governmental funds **\$ 1,180,403**

Total change in net position reported for governmental activities in the statement of activities is different because:

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

Depreciation expense	(831,254)
Capital outlay	1,182,040
Sale of capital assets (net book value)	(232,742)

Expenses are recorded when incurred in the statement of activities.

Accrued interest	5,027
Compensated absences	(23,312)

The statement of net position reports the net pension liability and deferred outflows of resources and deferred inflows related to the net pension liability and pension expense. However, the amount recorded on the governmental funds equals actual pension contributions.

Net change in net pension liability	(138,539)
Net change in the deferred inflow of resources related to the net pension liability	(347,527)
Net change in the deferred outflow of resources related to the net pension liability	439,365

The statement of net position reports the net OPEB liability and deferred outflows of resources and deferred inflows related to the net OPEB liability and OPEB expense. However, the amount recorded on the governmental funds equals actual OPEB contributions.

Net change in net OPEB liability	84,572
Net change in the deferred inflow of resources related to the net OPEB liability	(3,554)
Net change in the deferred outflow of resources related to the net OPEB liability	(38,892)

Bond proceeds are reported as financing sources in the governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.

Repayments of long-term debt	1,002,989
Amortization of premiums, discounts and similar items	7,282

Change in net position of governmental activities **\$ 2,285,858**

Charter Township of Kalamazoo
Fiduciary Funds
Statement of Fiduciary Net Position
December 31, 2021

	Other Employee Benefit Trust Fund	Custodial Funds
Assets		
Pooled cash and investments	\$ -	\$ 6,418,183
MERS Retiree Health Vehicle Fund	236,139	-
Receivables		
Accounts	-	425
	<u>236,139</u>	<u>425</u>
Total assets	<u>236,139</u>	<u>6,418,608</u>
Liabilities		
Accounts payable	-	2,915
Accrued and other liabilities	-	266,171
Due to other units of government	-	6,149,522
	<u>-</u>	<u>6,149,522</u>
Total liabilities	<u>-</u>	<u>6,418,608</u>
Net Position		
Held in trust for OPEB benefits	<u>236,139</u>	<u>-</u>
	<u>\$ 236,139</u>	<u>\$ -</u>
Total net position	<u>\$ 236,139</u>	<u>\$ -</u>

See Accompanying Notes to the Financial Statements

Charter Township of Kalamazoo
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2021

	Other Employee Benefit Trust Funds	Custodial Funds
Additions		
Contributions		
Employer	\$ 100,000	\$ -
Investment earnings	25,405	-
Property tax collections for other governments	-	26,266,126
Collections for SWET	-	454,310
Employee payroll deductions	-	3,681,284
Other revenue	-	135,259
	<u>125,405</u>	<u>30,536,979</u>
Deductions		
Payments of property tax to other governments		26,266,126
Distributions for SWET		454,310
Employee payroll deductions paid to other governments		3,681,284
Other expenses	-	135,259
	<u>-</u>	<u>30,536,979</u>
Total deductions	<u>-</u>	<u>30,536,979</u>
Change in net position	125,405	-
Net position - beginning of year	<u>110,734</u>	<u>-</u>
Net position - end of year	<u><u>\$ 236,139</u></u>	<u><u>\$ -</u></u>

Charter Township of Kalamazoo
Notes to the Financial Statements
December 31, 2021

Note 1 - Summary of Significant Accounting Policies

Reporting entity

The Charter Township of Kalamazoo is governed by an elected seven-member Board. The accompanying financial statements present only the Township. Management has determined there are no other entities for which the Township is financially accountable.

Joint venture – The Township is a member of the Kalamazoo Area Building Authority (the Authority), which is a joint venture of the Charter Townships of Comstock and Kalamazoo. The administrative board of the Authority consists of members appointed by each participating unit and a member at-large. The Authority was established to administer and enforce the Michigan State Construction Code within its constituent municipalities. Complete audited financial statements for the Authority can be obtained by contacting the Authority at 2322 Nazareth Road, Kalamazoo, MI 49048.

The Township does not expect to receive residual equity from the joint venture. The Township is unaware of any indication that the joint venture is accumulating significant financial resources or is experiencing fiscal stress that may cause an additional financial benefit or burden on the Township in the near future.

Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Government activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable. Currently, the Township does not report any business-type activities or component units.

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

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

Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Charter Township of Kalamazoo
Notes to the Financial Statements
December 31, 2021

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Township reports the following major governmental funds:

The General Fund is the Township's primary operating fund. It accounts for all financial resources of the Township, except those required to be accounted for in another fund.

The American Rescue Plan Act (ARPA) Fund, a special revenue fund, accounts for the revenues and expenditures related to the grant funds.

The Fire Capital Fund, a capital projects fund, accounts for the construction or purchase of major fire improvements. Revenues are primarily derived from special assessments.

The Sewer Improvement Fund, a capital projects fund, accounts for the construction or purchase of major sewer improvements. Revenues are primarily derived from special assessments.

The Road Bond Fund, a debt service fund, accounts for the debt service payments related to bonds issued to improve the Township's roads. Revenues are primarily derived from property taxes.

Additionally, the Township reports the following:

The Nonmajor Special Revenue Funds account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative requirements.

The Nonmajor Capital Projects Funds account for the outlays related to restricted or assigned fund balance for specific capital outlays.

The Fiduciary Funds are comprised of custodial funds: Trust and Agency Fund, Current Tax Collection Fund, and the Southwest Enforcement Team, which accounts for property tax and other deposits collected on behalf of other units and individuals. In addition, an OPEB Trust fund is presented which accounts for assets held in trust that are restricted OPEB payments.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Charter Township of Kalamazoo
Notes to the Financial Statements
December 31, 2021

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Assets, liabilities, and net position or fund balance

Pooled cash and investments – Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value based on quoted market price or net asset value. Certificate of deposits are stated at cost which approximates fair value. Pooled investment income is proportionately allocated to all funds.

Receivables and payables – In general, outstanding balances between funds are reported as “due to/from other funds.” Activity between funds that is representative of a lending/borrowing arrangement outstanding at the end of the fiscal year is referred to as “advances to/from other funds.”

All trade and property tax receivables are shown as net of allowance for uncollectible amounts. The Township considers all accounts receivable to be fully collectible; accordingly, no allowance for uncollectible amounts is recorded. Property taxes are levied on each December 1st on the taxable valuation of property as of the preceding December 31st. Taxes are considered delinquent on March 1st of the following year, at which time penalties and interest are assessed.

The 2020 taxable valuation of the government totaled \$465,166,461, on which ad valorem taxes consisted of 8.9412 mills for operating purposes and 2.5500 mills for roads. This resulted in \$4,159,146 for operating expenses and \$1,186,174 for roads, exclusive of any Michigan Tax Tribunal or Board of Review adjustments.

Inventories and prepaid items – Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when purchased rather than when consumed, although significant amounts of inventory are capitalized at year end.

Certain payments to vendors reflect costs applicable to future fiscal years. For such payments in governmental funds the Township follows the consumption method, and they therefore are capitalized as prepaid items in both government-wide and fund financial statements.

Capital assets – Capital assets, which include property, plant and equipment, are reported in the governmental activities' column in the government-wide financial statements. Capital assets are defined by the Township as assets with an initial individual cost of more than \$2,000 (\$10,000 for infrastructure assets) 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.

The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the Township values these capital assets at the estimated acquisition value of the item at the date of its donation.

Charter Township of Kalamazoo
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Property, plant and equipment are depreciated using the straight-line method over the following useful lives:

Buildings and structures	40 to 60 years
Land & building improvements	10 to 30 years
Vehicles	5 to 10 years
Equipment	3 to 15 years
Infrastructure	25 to 75 years

Deferred outflows of resources – A deferred outflow of resources is a consumption of net position by the government that is applicable to a future reporting period. The Township may report deferred outflows of resources as a result of pension and OPEB earnings. This amount is the result of a difference between what the plan expected to earn from plan investments and what is actually earned. This amount will be amortized over the next four years and included in pension and OPEB expense. Changes in assumptions and experience differences relating to the net pension and net OPEB liabilities are deferred and amortized over the expected remaining services lives of the employees and retirees in the plan. The Township also reported deferred outflows of resources for pension contributions made after the measurement date. This amount will reduce net pension liability in the following year.

Compensated absences – It is the Township's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-term obligations – In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

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

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

Other postemployment benefits (OPEB) – For purposes of measuring the net OPEB liability and deferred inflows and outflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Charter Township of Kalamazoo Retiree Health Care Plan (RHCP) and additions to/deductions from RHCP's fiduciary net position have been determined on the same basis as they are reported by RHCP. For this purpose, RHCP recognizes benefit payments when due and payable in accordance with the benefit terms.

Charter Township of Kalamazoo
Notes to the Financial Statements
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Deferred inflows of resources – A deferred inflow of resources is an acquisition of net position by the government that is applicable to a future reporting period. For governmental funds this includes unavailable revenue in connection with receivables for revenues that are not considered available to liquidate liabilities of the current period. The Township may report deferred inflows of resources as a result of pension or OPEB earnings. This amount is the result of a difference between what the plan expected to earn from the plan investments and what the plan actually earned. This amount will be amortized over the next four years and included in pension expense. Changes in assumptions and experience differences relating to the net pension liability and net OPEB liability are deferred and amortized over the expected remaining services lives of the employees and retirees in the plan.

Fund Equity – In the fund financial statements, governmental funds may report fund balance in the following categories:

Non-spendable – assets that are not available in a spendable form (such as inventory or prepaid items) or are required to be maintained intact.

Restricted – amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and dedicated millages.

Committed – amounts constrained to specific purposes by a government itself using its highest level of decision-making authority (the Board of Trustees); to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action (Board resolution) to remove or change the constraint.

Assigned – amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund. The Board of Trustees may assign fund balance through an ordinary motion.

Unassigned – is the residual classification of the General Fund, and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the government's policy is to consider restricted funds spent first.

When an expenditure is incurred for purposes for which committed, assigned, or unassigned amounts could be used, the government's policy is to consider the funds to be spent in the following order: (1) committed, (2) assigned, (3) unassigned.

Minimum unrestricted fund balance – General Fund – The fund balance of the Township's General Fund has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The Township's basic goal is to limit expenditures to anticipated revenue in order to maintain a balanced budget. It is the goal of the Township to achieve and maintain an unrestricted fund balance in the General Fund not less than 35% of its operating expenditures for its Administrative (101), Fire (206) and Police (207) funds. Fund balance can be used to balance the operating budget. If unassigned fund balance is expected to fall below the goal or has a deficiency, the Director of Finance will provide the Township board procedures for replenishing fund balance as well as a timeline to replenish the funds.

Charter Township of Kalamazoo
Notes to the Financial Statements
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Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities, deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

Upcoming Accounting and Reporting Changes

Statement No. 87, *Leases* increases the usefulness of the financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee will be required to recognize a lease liability and an intangible right-to-use a lease asset, and a lessor will be required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about leasing activities. The requirements of this Statement are effective for the fiscal year ending December 31, 2022.

Statement No. 96, *Subscription-Based Information Technology Arrangements*, is based on the standards established in Statement No. 87 *Leases*. This statement (1) defines a SBITA as a contract that conveys control of the right to use a SBITA vendor's IT software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction (2) requires governments with SBITAs to recognize a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability, and (3) provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA. This statement is effective for the year ending December 31, 2023.

The Township is evaluating the impact that the above GASB Statements will have on its financial reporting.

Note 2 - Stewardship, Compliance, and Accountability

Budgetary information

The government is subject to the budgetary control requirements of the Uniform Budgeting Act (P.A. 621 of 1978, as amended). Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General Fund and all Special Revenue Funds. All annual appropriations lapse at fiscal year end.

The budget document presents information by fund, activity, department, and line items. The legal level of budgetary control adopted by the governing body is the function level. The Director of Finance is authorized to transfer budgeted amounts between line items within an activity; however, any revisions that alter the total expenditures of an activity must be approved by the Board of Trustees.

Amounts encumbered for purchase orders, contracts, etc. are not tracked during the year. Budget appropriations are considered to be spent when goods are received, or services rendered.

Charter Township of Kalamazoo
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Note 3 - Deposits and Investments

At year end the government's deposits and investments were reported in the financial statements in the following categories:

	Pooled Cash and Investments
Governmental activities	\$ 19,324,772
Fiduciary funds	<u>6,654,322</u>
Total	<u>\$ 25,979,094</u>

The breakdown between deposits and investments is as follows:

	Primary Government	Fiduciary Funds	Total
Bank deposits (checking and savings accounts, money markets and certificates of deposit)	\$ 14,094,805	\$ 6,418,183	\$ 20,512,988
Investments in securities, mutual funds and similar vehicles	5,229,767	236,139	5,465,906
Petty cash and cash on hand	<u>200</u>	<u>-</u>	<u>200</u>
Total	<u>\$ 19,324,772</u>	<u>\$ 6,654,322</u>	<u>\$ 25,979,094</u>

As of year end, the government had the following investments:

Investment	Carrying Value	Maturities	Rating	Rating Organization
Federal National Mortgage Association				
Remic Trust Bonds	\$ 126,835	2042	Aaa	Moody's
U.S. Government Bonds	493,900	2024	Aaa	Moody's
MERS Retiree Health Vehicle Fund	236,139	N/A	N/A	N/A
CLASS - Michigan Investment Pool	<u>4,609,032</u>	N/A	AAA	S&P
	<u>\$ 5,465,906</u>			

Interest rate risk – The government does not have a formal investment policy to manage its exposure to fair value losses from changes in interest rates

Charter Township of Kalamazoo

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Credit risk – State statutes and the Township’s investment policy authorize the government to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations which have an office in Michigan. The local unit is allowed to invest in bonds, securities and other obligations of the United States, or any agency or instrumentality of the United States. United States government or federal agency obligations; repurchase agreements; bankers’ acceptance of United States Banks; commercial paper rated within the two highest classifications which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or any of its political subdivisions, which are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

Concentration of credit risk – The Township has no policy that would limit the amount that may be issued in any one issuer.

Custodial credit risk - deposits – In the case of deposits, this is the risk that in the event of bank failure, the Township’s deposits may not be returned to it. The Township does not have a policy for custodial credit risk. As of year end, \$12,832,072 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial credit risk – investments – For an investment, this is the risk that, in the event of the failure of the counterparty, the Township will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The following investment securities were uninsured and unregistered and held in the following manner:

Investment Type	Carrying Value	How Held
Federal National Mortgage Association Remic Trust Bonds	\$ 126,835	By counterparty in the Township's name
U.S. Government Bonds	493,900	By counterparty in the Government's name
	<u>\$ 620,735</u>	

Note 4 - Fair Value Measurements

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

The Township has the following recurring fair value measurements as of December 31, 2021:

- U.S. agency securities and U.S. government bonds of \$620,735 are valued using observable fair values of similar assets (Level 2 inputs).

Investments in Entities that Calculate Net Asset Value per Share

The Township’s investments include holdings in the MERS Retiree Health Funding Vehicle Total Market Fund, which is a fully diversified portfolio combining traditional stocks and bonds with alternative asset classes,

Charter Township of Kalamazoo
Notes to the Financial Statements
December 31, 2021

including real estate, private equity, and commodities and is carried at net asset value. The objective is to provide current income and capital appreciation while minimizing the volatility of the capital markets. MERS manages the asset allocation and monitors the underlying investment managers. There is no redemption period and no unfunded commitments.

The Township's investments include holdings in the Cooperative Liquid Assets Securities System – Michigan (CLASS), which is a local government investment pool established under Michigan state statutes for participating Michigan municipalities. This pool, which is a non-risk categorized qualifying investment, is carried at net asset value. There is no redemption period and no unfunded commitments. A separately issued financial statement is available at 15309 Meadowwood Drive, Grand Haven, Michigan 49417.

Note 5 - Capital Assets

Capital assets activity of the primary government for the current year is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities					
Capital assets not being depreciated					
Land	\$ 649,931	\$ -	\$ -	\$ -	\$ 649,931
Construction-in-progress	-	71,652	-	-	71,652
Total capital assets not being depreciated	649,931	71,652	-	-	721,583
Capital assets being depreciated					
Buildings and improvements	3,852,734	50,160	3,139	-	3,899,755
Equipment	3,740,781	191,290	719,920	-	3,212,151
Vehicles	4,002,158	868,938	113,486	-	4,757,610
Infrastructure	22,497,614	-	-	-	22,497,614
Total capital assets being depreciated	34,093,287	1,110,388	836,545	-	34,367,130
Less accumulated depreciation for					
Buildings and improvements	2,363,252	117,937	2,511	8,526	2,487,204
Equipment	2,023,043	313,703	487,806	(8,526)	1,840,414
Vehicles	3,381,131	131,113	113,486	-	3,398,758
Infrastructure	9,230,088	268,501	-	-	9,498,589
Total accumulated depreciation	16,997,514	831,254	603,803	-	17,224,965
Net capital assets being depreciated	17,095,773	279,134	232,742	-	17,142,165
Governmental activities capital assets, net	\$ 17,745,704	\$ 350,786	\$ 232,742	\$ -	\$ 17,863,748

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

Governmental activities	
General government	\$ 100,213
Public safety	451,618
Public works	268,501
Community and economic development	<u>10,922</u>
 Total governmental activities	 <u>\$ 831,254</u>

Note 6 - Interfund Transfers

The details for interfund transfers are as follows:

<u>Funds Transferred From</u>	<u>Funds Transferred To</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 113,000
Nonmajor governmental funds	General Fund	<u>97,443</u>
		<u>\$ 210,443</u>

Transfers are used to move unrestricted general fund revenues to finance various programs that the Township must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs. Transfers into the General Fund are to close other funds or make reimbursements for amounts paid through the General Fund.

Note 7 - Leases

Capital leases

The Township has a capital lease for copiers. The future minimum lease payments are as follows:

<u>Year ending December 31,</u>	
2022	\$ 3,554
2023	3,554
2024	<u>1,233</u>
 Total minimum lease payments	 8,341
Less amount representing interest	<u>579</u>
 Present value of minimum lease payments	 <u>\$ 7,762</u>
 Asset	
Equipment	\$ 15,396
Less accumulated depreciation	<u>8,211</u>
 Total	 <u>\$ 7,185</u>

Charter Township of Kalamazoo

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Note 8 - Long-Term Debt

The government issues bonds to provide for the acquisition and construction of major capital projects. General obligation bonds are direct obligations and pledge the full faith and credit of the government. Long-term obligations include compensated absences. Compensated absences are typically liquidated with funds from the General Fund.

Long-term obligation activity is summarized as follows:

	Amount of Issue	Maturity Date	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities									
Bonds									
General obligation bonds									
2015 Unlimited Tax Road Bonds	\$ 9,750,000	2026	2.0% - 3.0%	\$1,100,000 - \$1,350,000	\$ 7,050,000	\$ -	\$ 1,000,000	\$ 6,050,000	\$ 1,100,000
Less deferred amounts for issuance premiums					24,877	-	7,282	17,595	7,282
Total					7,074,877	-	1,007,282	6,067,595	1,107,282
Capital leases									
Xerox copiers					10,751	-	2,989	7,762	3,175
Compensated absences					531,430	495,004	471,692	554,742	554,742
Total governmental activities					\$ 7,617,058	\$ 495,004	\$ 1,481,963	\$ 6,630,099	\$ 1,665,199

Annual debt service requirements to maturity for the above obligations are as follows:

Year Ending December 31,	Governmental Activities	
	Bonds	
	Principal	Interest
2022	\$ 1,100,000	\$ 142,000
2023	1,100,000	118,625
2024	1,200,000	91,250
2025	1,300,000	58,375
2026	1,350,000	20,250
	<u>\$ 6,050,000</u>	<u>\$ 430,500</u>

Note 9 - Risk Management

The government is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries (workers' compensation), as well as medical benefits provided to employees. The government has purchased commercial insurance for all claims. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

Note 10 - Employee Retirement and Benefit Systems

Defined contribution pension plan

The Township and its employees contribute to the Kalamazoo Township Pension Plan, a defined contribution pension, individual account plan, which is administered by a third-party administrator. The plan covers four classes of employees, as allowed under Internal Revenue Code Section 401(a). The first class of employees includes all elected officials. The second class of employees includes paid on-call firefighters. The third class includes all full-time employees, except elected officials and police hired after January 1, 2013. The fourth class includes all full-time employees, except elected officials and police hired before January 1, 2013.

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Benefit terms, including contribution requirements, for the Plan are established, and may be amended, by the Township Board. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Employees are eligible to participate as described above. The Township contributes 10% of compensation to the first class of qualifying employees. The Township contributes 6.20% of compensation to the second class of qualifying employees, with an equal percentage contributed by all covered employees in the second class. The Township contributes 10% of compensation to the third class. The Township contributes 12% of compensation to the fourth class. Employees are permitted to make contributions to the Plan, up to applicable Internal Revenue Code limits. For the year ended December 31, 2021, the Township and eligible employees made contributions of \$205,917 and \$32,041, respectively. At December 31, 2021, the Township reported no accrued liability as part of the contributions to the plan.

The Township's contributions for each employee (and investment earnings allocated to the employee's account) are fully vested on the day the employee is eligible to participate in the plan, which occurs after 48 months of service.

The Township is not a trustee of the defined contribution pension plan, nor is the Township responsible for investment management of the pension plan assets. Accordingly, plan assets, and changes therein, are not reported in these financial statements.

Defined benefit pension plan

Plan description – The government participates in the Michigan Municipal Employees' Retirement System (MERS), an agent multiple-employer, statewide public employee defined benefit pension plan that covers all employees of the government. The plan was established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. The system provides retirement, disability and death benefits to plan members and their beneficiaries. MERS issues a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to MERS at 1134 Municipal Way, Lansing, Michigan 48917 or on the web at <http://www.mersofmich.com>.

Benefits provided – Benefits provided includes a plan with a multiplier of 2.50%. The vesting period is 10 years. Normal retirement age is 60 with early retirement at 53 with 25 years of service (unreduced), 50 with 25 years of service (reduced) and 55 with 15 years of service (reduced). Final average compensation is calculated based on 3 years. Member contributions are 16.4%.

Employees covered by benefit terms – At the December 31, 2020 valuation date, the following employees were covered by benefit terms:

Inactive employees or beneficiaries currently receiving benefits	19
Inactive employees entitled to, but not yet receiving benefits	5
Active employees	<u>32</u>
	<u>56</u>

Contributions – The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees. Employer contributions are 17.5% based on annual payroll for open divisions.

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

Actuarial assumptions – The total pension liability in the December 31, 2020 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement include: 1) Inflation 2.5%; 2) Salary increases 3% in the long-term; 3) Investment rate of return of 7.35%, net of investment expense, including inflation.

Mortality rates used were based on the Pub-2010 or PubG-2010 mortality tables.

The actuarial assumptions used in the valuation were based on the results of the most recent actuarial experience study, which was completed in 2020 and covered the years 2013 through 2018.

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

Asset Class	Target Allocation	Target Allocation Gross Rate of Return	Long-Term Expected Gross Rate of Return	Inflation Assumption	Long-term Expected Real Rate of Return
Global equity	60.00%	7.75%	4.65%	2.50%	3.15%
Global fixed income	20.00%	3.75%	0.75%	2.50%	0.25%
Private investments	20.00%	9.75%	1.95%	2.50%	1.45%
	<u>100.00%</u>		<u>7.75%</u>		<u>4.85%</u>

Discount rate – The discount rate used to measure the total pension liability is 7.6%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plans fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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Notes to the Financial Statements
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Changes in Net Pension Liability

Total Pension Liability

Service cost	\$ 315,591
Interest on the total pension liability	1,154,468
Experience differences	58,709
Changes in actuarial assumptions	644,476
Benefit changes	(45,746)
Benefit payments and refunds	<u>(821,039)</u>

Net change in total pension liability	1,306,459
Total pension liability - beginning	<u>15,443,091</u>

Total pension liability - ending (a)	<u><u>\$ 16,749,550</u></u>
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Plan Fiduciary Net Position

Employer contributions	\$ 390,059
Employee contributions	150,087
Pension plan net investment income	1,472,114
Benefit payments and refunds	(821,039)
Pension plan administrative expense	<u>(23,301)</u>

Net change in plan fiduciary net position	1,167,920
Plan fiduciary net position - beginning	<u>11,629,070</u>

Plan fiduciary net position - ending (b)	<u><u>\$ 12,796,990</u></u>
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Net pension liability (a-b)	<u><u>\$ 3,952,560</u></u>
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Plan fiduciary net position as a percentage of total pension liability	76.40%
Covered payroll	\$ 2,164,544
Net pension liability as a percentage of covered payroll	182.60%

Sensitivity of the net pension liability to changes in the discount rate – The following presents the net pension liability of the employer, calculated using the discount rate of 7.6%, as well as what the employer's net pension liability would be using a discount rate that is 1% point lower (6.6%) or 1% higher (8.6%) than the current rate.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net pension liability	<u><u>\$ 6,167,923</u></u>	<u><u>\$ 3,952,560</u></u>	<u><u>\$ 2,130,445</u></u>

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Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions – For the year ended December 31, 2021, the employer recognized pension expense of \$416,724. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total to Amortize
Differences in experience	\$ 48,924	\$ (204,688)	\$ (155,764)
Differences in assumptions	863,009	-	863,009
Net difference between projected and actual earning on plan investments	-	(412,279)	(412,279)
Contributions subsequent to the measurement date*	<u>370,884</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,282,817</u>	<u>\$ (616,967)</u>	<u>\$ 294,966</u>

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending 2022.

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

<u>Year ended December 31,</u>	
2022	\$ 54,286
2023	160,213
2024	(105,006)
2025	68,278
2026	<u>117,195</u>
	<u>\$ 294,966</u>

Note 11 - Other Postemployment Benefits

Plan description – The Township administers the Charter Township of Kalamazoo Retiree Health Care Plan – a single employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for all eligible retirees and their spouses.

Benefits provided – The Plan provides medical, dental and prescription coverage. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the plan. The Township Board of Trustees has the authority to make amendments to the plan.

Township officers and employees:

Retiree – Three months of health insurance coverage for each complete year of full-time Township service (either as an employee or elected official) up to a maximum of sixty months of coverage.

Dependent – Three months of health insurance coverage for each complete year of full-time Township service (completed by either an employee or elected official) up to a maximum of sixty months of coverage.

Charter Township of Kalamazoo **Notes to the Financial Statements** **December 31, 2021**

Police officers:

Retiree – Four and one-quarter months for each complete year of continuous Township service.

Dependent – Three months for each complete year of continuous Township service.

Employees covered by benefit terms – As of the December 31, 2020 valuation, the plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	18
Active employees	<u>57</u>
	<u>75</u>

Contributions – The Kalamazoo Township Other Post-Employment Benefit Plan was established and is being funded under the authority of the Township and under agreements with unions representing various classes of employees. The plan's funding policy is that the Township will contribute at least \$100,000 to the trust annually and continue to pay benefits from general operating funds until the plan is fully funded. There are no long-term contracts for contributions to the plan.

Actuarial assumptions – The total OPEB liability was determined by an actuarial valuation as of December 31, 2020, using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.50%
Salary increases	2.0% (for purpose of allocating liability)
Investment rate of return	7.35% (including inflation)
20-year Aa Municipal bond rate	2.25% (S&P Municipal Bond 20-Year High Grade Rate Index)
Healthcare cost trend rates	Pre-65 - 8.25% in 2021 graded down to 7.5% after one year and then by .25% per year to an ultimate rate of 4.5%
	Medicare eligible - 6.5% in 2021 graded down to 5.75% after one year and then by .25% per year to an ultimate rate of 4.5%
	Dental - 3.0%
Mortality	2010 Public General Employees and Healthy Retirees, Headcount weighted

Charter Township of Kalamazoo
Notes to the Financial Statements
December 31, 2021

The long-term expected rate of return on retirement plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of retirement plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the retirement plan's target asset allocation are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global equity	60.00%	4.95%
Global fixed income	20.00%	2.40%
Private investments	20.00%	7.00%

The sum of each target allocation times its long-term expected real rate, plus inflation, is 7.35%.

Discount rate – The discount rate used to measure the total OPEB liability was 7.35%. The projection of cash flows used to determine the discount rate assumed that the Township will contribute at least \$100,000 to the trust annually and continue to pay benefits from general operating funds until the plan is fully funded. Based on this assumption, the retirement plan's fiduciary net position was projected to be sufficient to make projected future benefit payments of current plan members. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year that benefit payments were not projected to be covered by the projected assets (the "depletion date"; not applicable for this plan), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. This discount rate is used to determine the total OPEB liability.

Charter Township of Kalamazoo
Notes to the Financial Statements
December 31, 2021

Changes in Net OPEB Liability

Total OPEB Liability

Service cost	\$ 87,697
Interest	189,112
Differences between expected and actual experience	(46,550)
Changes in assumptions	(91,674)
Benefit payments	<u>(97,752)</u>

Net change in total OPEB liability 40,833

Total OPEB liability - beginning 2,534,126

Total OPEB liability - ending \$ 2,574,959

Plan Fiduciary Net Position

Employer contributions	\$ 197,752
Net investment income	25,781
Benefit payments	(97,752)
Administrative expense	<u>(376)</u>

Net change in plan fiduciary net position 125,405

Plan fiduciary net position - beginning 110,734

Plan fiduciary net position - ending (b) \$ 236,139

Net OPEB liability (a-b) \$ 2,338,820

Plan fiduciary net position as a percentage of
the total OPEB liability 9.17%

Covered payroll \$ 3,526,987

Sensitivity of the net OPEB liability to changes in the discount rate – The following presents the net OPEB liability of the Township, as well as what the Township's net OPEB liability would be if it were calculated using a discount rate that is 1% lower (6.35%) or 1% higher (8.35%) than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net OPEB liability	<u>\$ 2,574,093</u>	<u>\$ 2,338,820</u>	<u>\$ 2,130,938</u>

Charter Township of Kalamazoo
Notes to the Financial Statements
December 31, 2021

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates – The following presents the net OPEB liability of the Township, as well as what the Township's net OPEB liability would be if were calculated using healthcare cost trend rates that are 1% lower (7.25%) or 1% higher (9.25%) than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Net OPEB liability	\$ 2,066,006	\$ 2,338,820	\$ 2,661,413

OPEB expense and deferred inflows and outflows of resources related to OPEB – For the year ended December 31, 2021 the employer recognized OPEB expense of \$155,626. The employer reported deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total to Amortize</u>
Differences in experience	\$ 301,320	\$ (94,720)	\$ 206,600
Differences in assumptions	-	(1,013,123)	(1,013,123)
Net difference between projected and actual earning on plan investments	-	(7,755)	(7,755)
Total	<u>\$ 301,320</u>	<u>\$ (1,115,598)</u>	<u>\$ (814,278)</u>

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

<u>Year ended December 31,</u>	
2022	\$ (106,084)
2023	(106,084)
2024	(106,083)
2025	(106,248)
2026	(104,186)
Thereafter	(285,593)
	<u>\$ (814,278)</u>

Charter Township of Kalamazoo
Notes to the Financial Statements
December 31, 2021

Note 12 - Net Investment in Capital Assets

The composition of net investment in capital assets as of December 31, 2021 was as follows:

	<u>Governmental Activities</u>
Capital assets	
Capital assets not being depreciated	\$ 721,583
Capital assets, net of accumulated depreciation	<u>17,142,165</u>
Total capital assets	17,863,748
 Related debt	
Capital leases	<u>(7,762)</u>
 Net investment in capital assets	<u>\$ 17,855,986</u>

Note 13 - Contingent Liabilities

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

Charter Township of Kalamazoo
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2021

	Budgeted Amounts			Actual Over (Under) Final Budget
	Original	Final	Actual	
Revenues				
Taxes				
Property taxes	\$ 4,167,275	\$ 4,167,275	\$ 4,140,305	\$ (26,970)
Other taxes	718,725	718,725	845,825	127,100
Penalties and interest	7,500	7,500	5,694	(1,806)
Administration fee	275,000	275,000	286,147	11,147
Licenses and permits	483,600	483,600	473,384	(10,216)
Federal grants	14,000	14,000	30,700	16,700
State-shared revenue	2,329,495	2,329,495	2,682,109	352,614
State grants	173,000	173,000	250,396	77,396
Local contributions	19,500	19,500	18,425	(1,075)
Charges for services	722,300	722,300	574,022	(148,278)
Fines and forfeitures	3,750	3,750	2,385	(1,365)
Interest income	25,000	25,000	10,767	(14,233)
Rental income	38,500	38,500	36,951	(1,549)
Other revenue	35,550	35,550	54,758	19,208
Sale of capital assets	2,500	2,500	-	(2,500)
Insurance recoveries	-	-	22,072	22,072
Transfers in	-	-	97,443	97,443
Total revenues	9,015,695	9,015,695	9,531,383	515,688
Expenditures				
General government				
Legislative	89,085	93,085	87,650	(5,435)
Supervisor	247,725	250,725	252,591	1,866
Finance director	251,620	251,620	238,180	(13,440)
Clerk	140,905	158,905	144,616	(14,289)
Treasurer	42,135	44,135	40,197	(3,938)
Assessor	225,740	227,240	213,052	(14,188)
Buildings and grounds	298,260	298,260	255,032	(43,228)
General services administration	553,505	526,505	449,397	(77,108)
Information technology	117,005	117,005	99,004	(18,001)
Cemetery	36,015	36,015	27,734	(8,281)
Total general government	2,001,995	2,003,495	1,807,453	(196,042)
Public safety				
Police protection	5,109,020	5,142,620	4,414,467	(728,153)
Fire protection	1,875,925	1,875,925	1,907,373	31,448
Total public safety	6,984,945	7,018,545	6,321,840	(696,705)
Public works				
Sidewalks	70,000	70,000	131,704	61,704
Streets	259,650	284,650	227,398	(57,252)
Total public works	329,650	354,650	359,102	4,452

	Budgeted Amounts			Actual Over (Under) Final Budget
	Original	Final	Actual	
Community and economic development				
Planning and zoning	\$ 124,500	\$ 124,500	\$ 83,413	\$ (41,087)
Recreation and culture				
Parks and golf course	104,525	104,525	32,099	(72,426)
Capital outlay	7,500	7,500	-	(7,500)
Debt service				
Principal retirement	2,965	2,965	2,989	24
Interest and fiscal charges	600	600	861	261
Total debt service	3,565	3,565	3,850	285
Transfers out	263,000	213,400	113,000	(100,400)
Total expenditures	9,819,680	9,830,180	8,720,757	(1,109,423)
Excess (deficiency) of revenues over expenditures	(803,985)	(814,485)	810,626	1,625,111
Fund balance - beginning of year	5,415,294	5,415,294	5,415,294	-
Fund balance - end of year	\$ 4,611,309	\$ 4,600,809	\$ 6,225,920	\$ 1,625,111

Charter Township of Kalamazoo
Required Supplementary Information
Budgetary Comparison Schedule
ARPA Fund
For the Year Ended December 31, 2021

	Budgeted Amounts			Actual Over (Under) Final Budget
	Original	Final	Actual	
Revenues				
Interest income	\$ -	\$ -	\$ 62	\$ 62
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62</u>	<u>\$ 62</u>

Charter Township of Kalamazoo
Required Supplementary Information
Municipal Employees Retirement System
Schedule of Changes in Net Pension Liability and Related Ratios
December 31, 2021

	2021	2020	2019
Total Pension Liability			
Service cost	\$ 315,591	\$ 255,235	\$ 243,525
Interest on the total pension liability	1,154,468	1,138,288	1,101,472
Benefit changes	(45,746)	(111,574)	(35,847)
Difference between expected and actual experience	58,709	(52,269)	(166,007)
Changes in assumptions	644,476	488,918	-
Benefit payments and refunds	<u>(821,039)</u>	<u>(752,979)</u>	<u>(624,611)</u>
Net change in total pension liability	1,306,459	965,619	518,532
Total pension liability - beginning	<u>15,443,091</u>	<u>14,477,472</u>	<u>13,958,940</u>
Total pension liability - ending (a)	<u>\$ 16,749,550</u>	<u>\$ 15,443,091</u>	<u>\$ 14,477,472</u>
Plan Fiduciary Net Position			
Employer contributions	\$ 390,059	\$ 354,338	\$ 389,278
Employee contributions	150,087	69,840	68,011
Pension plan net investment income (loss)	1,472,114	1,425,286	(438,876)
Benefit payments and refunds	(821,039)	(752,979)	(624,611)
Pension plan administrative expense	<u>(23,301)</u>	<u>(24,562)</u>	<u>(21,722)</u>
Net change in plan fiduciary net position	1,167,920	1,071,923	(627,920)
Plan fiduciary net position - beginning	<u>11,629,070</u>	<u>10,557,147</u>	<u>11,185,067</u>
Plan fiduciary net position - ending (b)	<u>\$ 12,796,990</u>	<u>\$ 11,629,070</u>	<u>\$ 10,557,147</u>
Net pension liability (a-b)	<u>\$ 3,952,560</u>	<u>\$ 3,814,021</u>	<u>\$ 3,920,325</u>
Plan fiduciary net position as a percentage of total pension liability	76.40%	75.30%	72.92%
Covered payroll	\$ 2,164,544	\$ 1,972,451	\$ 2,012,606
Net pension liability as a percentage of covered employee payroll	182.60%	193.36%	194.79%

Note: GASB Statement No. 68 was implemented for the fiscal year ended December 31, 2015 and does not require retroactive implementation.

Data will be added as information is available until 10 years of such data is available.

2018	2017	2016	2015
\$ 270,325	\$ 258,547	\$ 249,075	\$ 246,772
1,044,156	998,036	916,469	855,303
(14,947)	(17,082)	(9,555)	-
(13,823)	(213,149)	79,189	-
-	-	530,931	-
<u>(487,117)</u>	<u>(424,372)</u>	<u>(383,830)</u>	<u>(339,834)</u>
798,594	601,980	1,382,279	762,241
<u>13,160,346</u>	<u>12,558,366</u>	<u>11,176,087</u>	<u>10,413,846</u>
<u>\$ 13,958,940</u>	<u>\$ 13,160,346</u>	<u>\$ 12,558,366</u>	<u>\$ 11,176,087</u>
\$ 411,289	\$ 379,573	\$ 370,953	\$ 360,234
-	-	-	-
1,322,517	1,031,054	(140,110)	547,289
(487,117)	(424,372)	(383,830)	(339,834)
<u>(20,919)</u>	<u>(20,338)</u>	<u>(20,232)</u>	<u>(20,166)</u>
1,225,770	965,917	(173,219)	547,523
<u>9,959,297</u>	<u>8,993,380</u>	<u>9,166,599</u>	<u>8,619,076</u>
<u>\$ 11,185,067</u>	<u>\$ 9,959,297</u>	<u>\$ 8,993,380</u>	<u>\$ 9,166,599</u>
<u>\$ 2,773,873</u>	<u>\$ 3,201,049</u>	<u>\$ 3,564,986</u>	<u>\$ 2,009,488</u>
80.13%	75.68%	71.61%	82.02%
\$ 2,273,545	\$ 2,223,101	\$ 2,276,321	\$ 2,225,472
122.01%	143.99%	156.61%	90.29%

Charter Township of Kalamazoo
Required Supplementary Information
Municipal Employees Retirement System of Michigan
Schedule of Employer Contributions
December 31, 2021

Fiscal Year Ended	Annual Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2012	\$ 301,309	\$ 301,309	\$ -	\$ 2,008,353	15.0%
2013	322,156	322,156	-	2,127,448	15.1%
2014	360,234	360,234	-	2,223,172	16.2%
2015	370,953	370,953	-	2,225,472	16.7%
2016	379,573	379,573	-	2,276,321	16.7%
2017	411,289	411,289	-	2,350,224	17.5%
2018	389,278	389,278	-	2,273,545	17.1%
2019	356,986	356,986	-	2,044,596	17.5%
2020	390,920	390,920	-	2,233,828	17.5%
2021	370,884	370,884	-	2,419,017	15.3%

Notes to Schedule of Employer Contributions:

Valuation date: December 31, 2019

Notes: Actuarially determined contribution amounts are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported. The actuarially determined contribution (ADC) included in this schedule is calculated as the normal cost payment plus the amortized portion of the unfunded actuarial accrued liability.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal cost
Amortization method	Level percentage of pay, open
Remaining amortization period	20 years
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	3.75%
Investment rate of return	7.75%, net of investment and administrative expenses, including inflation
Retirement age	60
Mortality	50% female / 50% male blend of the RP-2014 Healthy Annuitant Mortality Tables with rates multiplied by 105%

Charter Township of Kalamazoo
Required Supplementary Information
Other Post Employment Benefits
Schedule of Changes in Net OPEB Liability and Related Ratios

	2021	2020	2019	2018
Total OPEB Liability				
Service cost	\$ 87,697	\$ 129,864	\$ 139,571	\$ 135,506
Interest	189,112	105,834	95,769	93,757
Differences between expected and actual experience	(46,550)	377,798	(35,658)	(46,967)
Changes in assumptions	(91,674)	(1,147,885)	(23,598)	-
Benefit payments	(97,752)	(96,113)	(128,395)	(110,177)
Net change in total OPEB liability	40,833	(630,502)	47,689	72,119
Total OPEB liability - beginning	2,534,126	3,164,628	3,116,939	3,044,820
Total OPEB liability - ending (a)	<u>\$ 2,574,959</u>	<u>\$ 2,534,126</u>	<u>\$ 3,164,628</u>	<u>\$ 3,116,939</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 197,752	\$ 205,652	\$ -	\$ -
Net investment income (loss)	25,781	1,197	-	-
Benefit payments and refunds	(97,752)	(96,113)	-	-
Administrative expense	(376)	(2)	-	-
Net change in plan fiduciary net position	125,405	110,734	-	-
Plan fiduciary net position - beginning	110,734	-	-	-
Plan fiduciary net position - ending (b)	<u>\$ 236,139</u>	<u>\$ 110,734</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability (a-b)	<u>\$ 2,338,820</u>	<u>\$ 2,423,392</u>	<u>\$ 3,164,628</u>	<u>\$ 3,116,939</u>
Plan fiduciary net position as a percentage of total OPEB liability	9.17%	4.37%	- %	- %
Covered payroll	\$ 3,526,987	\$ 3,436,792	\$ 3,231,324	\$ 3,383,428
Net OPEB liability as a percentage of covered payroll	66.31%	70.51%	97.94%	92.12%

Note: GASB Statement No. 75 was implemented for the fiscal year ended December 31, 2018 and does not require retroactive implementation.
Data will be added as information is available until 10 years of such data is available.

**Charter Township of Kalamazoo
Required Supplementary Information
Other Post Employment Benefits
Schedule of Employer Contributions**

Fiscal Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2018	\$ 378,551	\$ 110,177	\$ 268,374	\$ 3,383,428	3.26%
2019	403,436	128,395	275,041	3,231,324	3.97%
2020	420,187	205,652	214,535	3,436,792	5.98%
2021	347,789	197,752	150,037	3,526,987	5.61%

Notes to Schedule of Employer Contributions

Valuation date: December 31, 2020

Notes: The actuarially determined contribution (ADC) included in this schedule is calculated as the normal cost payment plus the amortized portion of the unfunded actuarial accrued liability.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level percentage of payroll
Remaining amortization period	14 years
Asset valuation method	Market value
Inflation	Implicit in expected payroll increases
Healthcare cost trend rates	Pre-65 - 8.25% graded down to 7.5% after one year and then by .25% per year to an ultimate rate of 4.5%
	Medicare eligible - 6.5% graded down to 5.75% after one year and then by .25% per year to an ultimate rate of 4.5%
	Dental - 3.0%
Salary increases	2.00%
Investment rate of return	7.35%
Mortality	Police and Fire: Public Safety 2020 Employee and Healthy Retiree, headcount-weighted, MP-2020 improvement
	Spouses and General Employees: Public General 2010 Employee and Healthy Retiree, headcount-weighted, MP-2020 improvement

Charter Township of Kalamazoo
Required Supplementary Information
Other Post Employment Benefits
Schedule of Investment Returns

Fiscal Year Ended December 31,	Annual Return % *
2020	3.78%
2021	13.98%

* Annual money-weighted rate of return, net of investment expenses

GASB Statement No. 74 was implemented for the fiscal year ended December 31, 2020 as that is the first year a trust was established.

GASB Statement No. 74 does not require retroactive implementation.

Data will be added as information is available until 10 years of such data is available.

Charter Township of Kalamazoo
Other Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

	<u>Special Revenue Funds</u>		
	<u>SWET Grant</u>	<u>Police Training</u>	<u>Drug Enforcement</u>
Assets			
Pooled cash and investments	\$ -	\$ 13,736	\$ 101,954
Receivables			
Taxes and assessments	-	-	-
Customers	-	-	-
Due from other units of government	<u>23,665</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 23,665</u>	<u>\$ 13,736</u>	<u>\$ 101,954</u>
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Checks written against future deposits	23,665	-	-
Accrued and other liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>23,665</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources			
Taxes and assessments	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted for			
Public safety	-	13,736	101,954
Public works	-	-	-
Capital projects	-	-	-
Assigned			
Public works	-	-	-
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>-</u>	<u>13,736</u>	<u>101,954</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 23,665</u>	<u>\$ 13,736</u>	<u>\$ 101,954</u>

Special Revenue Funds

<u>Street Lighting</u>	<u>Recycling</u>	<u>Disaster Contingency</u>
\$ 349,374	\$ 455,477	\$ 50,686
82,898	203,973	-
-	-	-
-	-	-
<u>\$ 432,272</u>	<u>\$ 659,450</u>	<u>\$ 50,686</u>
 \$ 21,027	 \$ 40,639	 \$ 125
-	-	-
-	-	-
<u>21,027</u>	<u>40,639</u>	<u>125</u>
 204,491	 565,561	 -
-	-	50,561
206,754	53,250	-
-	-	-
-	-	-
-	-	-
<u>206,754</u>	<u>53,250</u>	<u>50,561</u>
 <u>\$ 432,272</u>	 <u>\$ 659,450</u>	 <u>\$ 50,686</u>

Charter Township of Kalamazoo
Other Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

	<u>Capital Projects Funds</u>		
	<u>Police Capital</u>	<u>Street</u>	<u>Water</u>
Assets			
Cash and cash equivalents	\$ 1,064,294	\$ 38,487	\$ 399,540
Receivables			
Taxes and assessments	62,220	-	3,781
Customers	-	-	21,975
Due from other units of government	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 1,126,514</u>	<u>\$ 38,487</u>	<u>\$ 425,296</u>
Liabilities			
Accounts payable	\$ 121,174	\$ -	\$ -
Checks written against future deposits	-	-	-
Accrued and other liabilities	-	-	126
	<u>-</u>	<u>-</u>	<u>126</u>
Total liabilities	<u>121,174</u>	<u>-</u>	<u>126</u>
Deferred Inflows of Resources			
Taxes and assessments	<u>153,230</u>	<u>-</u>	<u>1,826</u>
Fund Balances			
Restricted for			
Public safety	-	-	-
Public works	-	-	-
Capital projects	852,110	-	-
Assigned			
Public works	-	38,487	423,344
Capital projects	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>852,110</u>	<u>38,487</u>	<u>423,344</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,126,514</u>	<u>\$ 38,487</u>	<u>\$ 425,296</u>

<u>Capital Project Fund</u>	
<u>Building and Grounds</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 55,889	\$ 2,529,437
-	352,872
-	21,975
<u>-</u>	<u>23,665</u>
<u>\$ 55,889</u>	<u>\$ 2,927,949</u>
 \$ -	 \$ 182,965
-	23,665
<u>-</u>	<u>126</u>
<u>-</u>	<u>206,756</u>
 <u>-</u>	 <u>925,108</u>
-	166,251
-	260,004
-	852,110
-	461,831
<u>55,889</u>	<u>55,889</u>
<u>55,889</u>	<u>1,796,085</u>
 <u>\$ 55,889</u>	 <u>\$ 2,927,949</u>

Charter Township of Kalamazoo
Other Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

	Special Revenue Funds		
	SWET Grant	Police Training	Drug Enforcement
Revenues			
Taxes and assessments	\$ -	\$ -	\$ -
Federal grants	93,425	-	-
Other state grants	-	6,400	-
Local contributions	-	598	-
Charges for services	-	-	-
Fines and forfeitures	-	-	1,200
Interest income	-	-	-
Other revenue	-	495	-
Total revenues	93,425	7,493	1,200
Expenditures			
Current			
Public safety	93,425	17,815	-
Public works	-	-	-
Capital outlay	-	-	-
Total expenditures	93,425	17,815	-
Excess (deficiency) of revenues over expenditures	-	(10,322)	1,200
Other Financing Sources (Uses)			
Transfers in	-	13,000	-
Transfers out	-	-	-
Sale of capital assets	-	-	-
Total other financing sources and uses	-	13,000	-
Net change in fund balance	-	2,678	1,200
Fund balance (deficit) - beginning of year	-	11,058	100,754
Fund balance - end of year	\$ -	\$ 13,736	\$ 101,954

Special Revenue Funds

<u>Street Lighting</u>	<u>Recycling</u>	<u>Disaster Contingency</u>
\$ 249,576	\$ 542,488	\$ -
-	-	10,636
-	-	16,924
-	-	-
-	-	-
-	-	-
907	796	-
-	-	-
<u>250,483</u>	<u>543,284</u>	<u>27,560</u>
-	-	6,002
260,550	500,787	-
-	-	5,745
<u>260,550</u>	<u>500,787</u>	<u>11,747</u>
<u>(10,067)</u>	<u>42,497</u>	<u>15,813</u>
-	100,000	-
-	-	-
-	-	-
<u>-</u>	<u>100,000</u>	<u>-</u>
(10,067)	142,497	15,813
<u>216,821</u>	<u>(89,247)</u>	<u>34,748</u>
<u>\$ 206,754</u>	<u>\$ 53,250</u>	<u>\$ 50,561</u>

Charter Township of Kalamazoo
Other Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

	Capital Projects Funds		
	Police Capital	Street	Water
Revenues			
Taxes	\$ 298,850	\$ -	\$ 4,567
Federal grants	-	-	-
Other state grants	-	-	-
Local contributions	-	-	-
Charges for services	-	-	7,000
Fines and forfeitures	-	-	84,311
Interest income	2,218	72	1,308
Other revenue	-	-	-
Total revenues	<u>301,068</u>	<u>72</u>	<u>97,186</u>
Expenditures			
Current			
Public safety	-	-	-
Public works	-	-	14,354
Capital outlay	<u>376,086</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>376,086</u>	<u>-</u>	<u>14,354</u>
Excess (deficiency) of revenues over expenditures	<u>(75,018)</u>	<u>72</u>	<u>82,832</u>
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	(97,443)	-	-
Sale of capital assets	<u>462,875</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>365,432</u>	<u>-</u>	<u>-</u>
Net change in fund balance	290,414	72	82,832
Fund balance (deficit) - beginning of year	<u>561,696</u>	<u>38,415</u>	<u>340,512</u>
Fund balance - end of year	<u>\$ 852,110</u>	<u>\$ 38,487</u>	<u>\$ 423,344</u>

<u>Capitol Projects Fund</u>	
<u>Building and Grounds</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ 1,095,481
-	104,061
-	23,324
-	598
-	7,000
-	85,511
-	5,301
-	495
<u>-</u>	<u>1,321,771</u>
-	117,242
110,996	886,687
-	381,831
<u>110,996</u>	<u>1,385,760</u>
<u>(110,996)</u>	<u>(63,989)</u>
-	113,000
-	(97,443)
-	462,875
<u>-</u>	<u>478,432</u>
(110,996)	414,443
<u>166,885</u>	<u>1,381,642</u>
<u>\$ 55,889</u>	<u>\$ 1,796,085</u>



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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Independent Auditors' Report

Management and the Board of Trustees
Charter Township of Kalamazoo
Kalamazoo, MI

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter Township of Kalamazoo, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Charter Township of Kalamazoo's basic financial statements, and have issued our report thereon dated May 13, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Charter Township of Kalamazoo's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter Township of Kalamazoo's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter Township of Kalamazoo's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

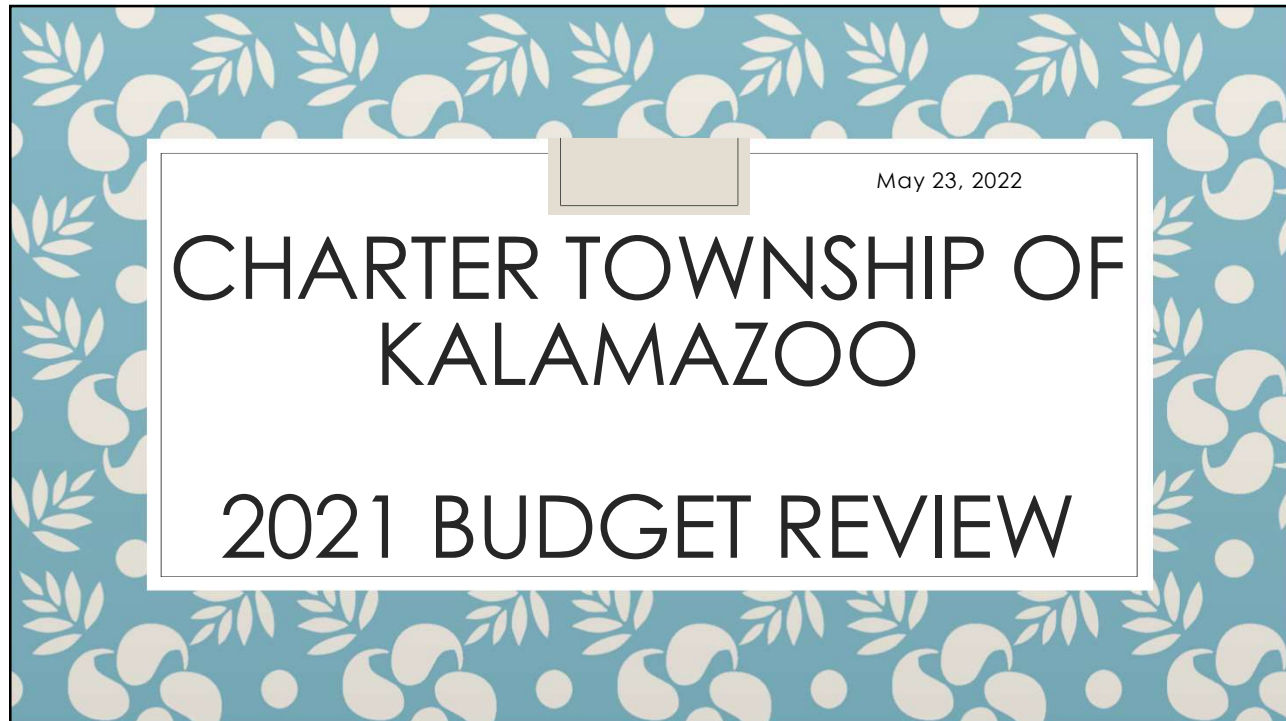
As part of obtaining reasonable assurance about whether the Charter Township of Kalamazoo's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Yeo & Yeo, P.C.

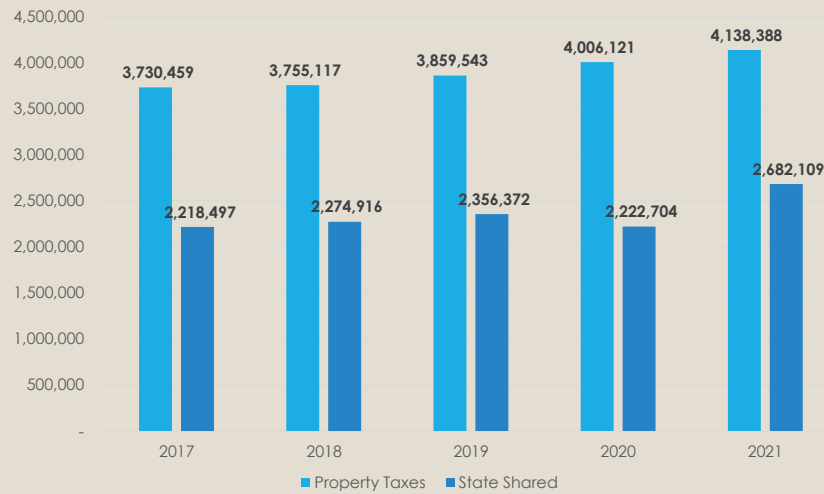
Kalamazoo, MI
May 13, 2022



General Fund Overview

- General Fund
 - Total Revenues in excess of budget - \$557,552
 - Unspent budgeted Expenditures - \$440,907
- Police Protection Services
 - Revenues shortfall - \$39,971
 - Unspent budgeted Expenditures - \$691,508
- Fire Protection Services
 - Total Expenses in Excess of Budget - \$31,450

General Fund **TAXES** 5 Year Performance History



General Fund **REVENUES** performance

Revenues in Excess of Budget

- State Share - \$352,614
- Cannabis Tax - \$117,005
- MM Application Fees - \$50,000
- LCSA - \$34,106

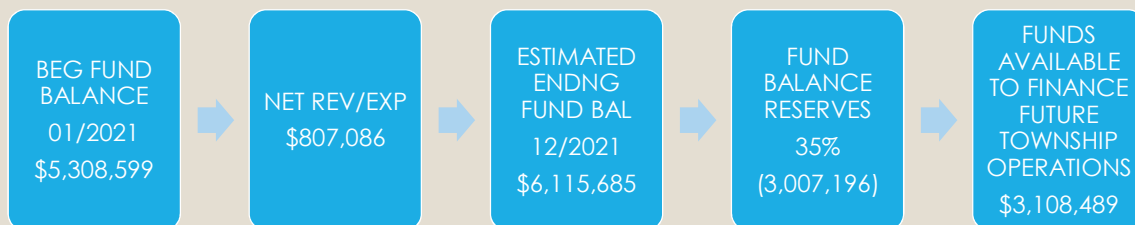
Revenues under Budget

- Franchise Fees - \$57,974
- Passport Fees - \$10,000
- Interest Income - \$14,237
- Current Tax - \$23,887

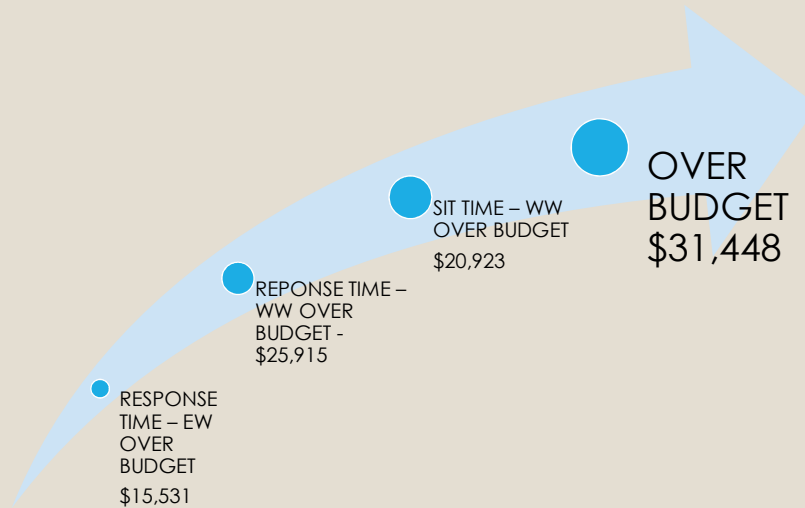
General fund **EXPENSE** performance

- LOCAL PUBLIC BROADCASTING (101.200.855.00) – Underbudget by \$40,230
- **PURCHASED SERVICE – CODE ENFORCEMENT (101.310.811.00)** – Underbudget by \$33,240
- ENGINEERING SRVCS – PLANNING (101.400.820.00) – Underbudget by \$22,385
- **DRAINS AT LARGE (101.446.965)** – Underbudget by \$32,740
- SIDEWALK MAINTENANCE (101.446.969.01) – Overbudget by \$61,704
- **RECREATION - PARK IMPROVEMENTS- Underbudget - \$67,000**

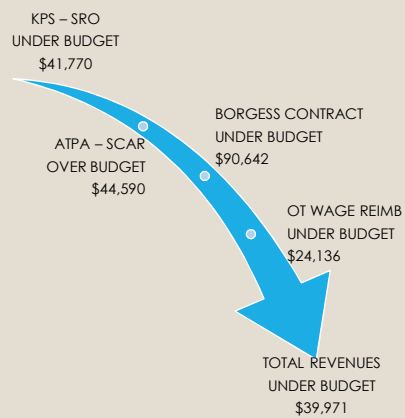
ESTIMATED GENERAL FUND BALANCE



PUBLIC SAFETY – FIRE SERVICES



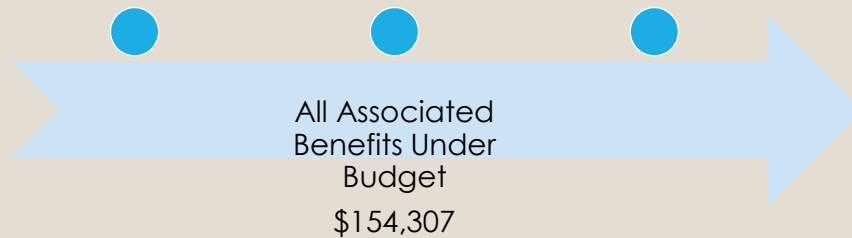
PUBLIC SAFETY – POLICE SERVICES REVENUES



PUBLIC SAFETY – POLICE SERVICES EXPENSES

Wages – Under Budget
\$461,242

**TOTAL
EXPENSES
UNDER BUDGET**
\$691,508



CAPITAL Purchases

POLICE CAPITAL

- Speechlive Dictation Software - \$14,145
- LiveScan Machine - \$9,882
- Police Vehicles - \$220,634
- Speed Signs - \$9,380

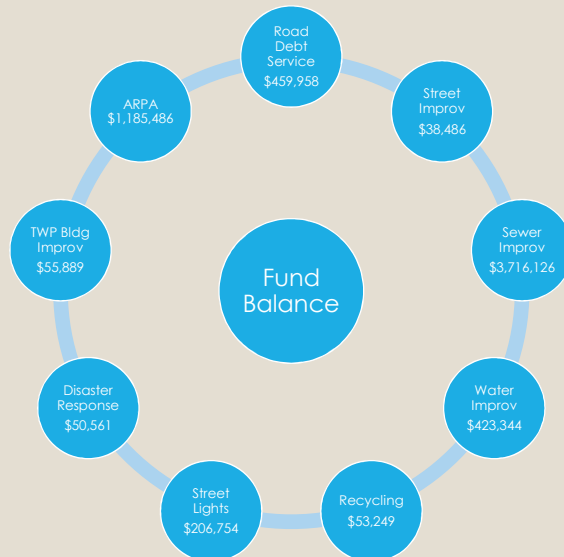
FIRE CAPITAL

- Pierce Saber Pumper - \$601,004
- Will-Burt Light Tower - \$17,090
- Chevrolet Silverado - \$47,300

GENERAL FUND CAPITAL

- IT Infrastructure - \$88,524
- Website Development - \$5,017
- Replace Garage Doors - \$11,623

SPECIAL Revenue Funds



Looking Ahead → 2022 & BEYOND

- Determine **FISCAL PRIORITIES** for the Township (American Rescue Plan Act)
- Navigating through the **LOW** Interest Rate Climate
- Provide **FULL** Township services post COVID restrictions
- Working towards a balanced **GENERAL FUND** budget

KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: MARCH 2022

INC. NO	ADDRESS	TYPE OF CALL	STA. 1	STA. 2	STA. 3	STA. 4	COMSTK	OSH	CITY	TOTALS
470		ALLERGIC REACTION/STINGS				5				5
471		LIFT ASSIST	2							2
472		CHEST PAIN				5				5
473		ALTERED MENTAL STATUS		8						8
474		MOTOR VEHICLE ACCIDENT					5			5
475		CANCELLED EN ROUTE	2			8				10
476		AID GIVEN - MEDICAL		8			MG			8
477		OVERDOSE/POISONING		8						8
478		DIABETIC PROBLEM		8						8
479		BREATHING PROBLEM	3							3
480		CHEST PAIN		8						8
481		EMS ALARM		5						5
482		CHEST PAIN		5						5
483		LIFT ASSIST	1							1
484		PSYCHIATRIC PROBLEMS		6						6
485		CHOKING		9						9
486		FALL				6				6
487		UNCONSCIOUS	1							1
488		NOTHING FOUND/ARRIVAL		8						8
489		MOTOR VEHICLE ACCIDENT	5							5
490		BREATHING PROBLEM				6				6
491		UNKNOWN/PERSON DOWN				8				8
492		ALTERED MENTAL STATUS	5			9				14
493		MOTOR VEHICLE ACCIDENT	5	8						13
494		MOTOR VEHICLE ACCIDENT				10				10
495		ALTERED MENTAL STATUS		6						6
496		BURNING COMPLAINT		6						6
497		SICK PERSON	5							5
498		LIFT ASSIST				7				7
499		WATER LEAK	3	4			3			10
500		AID GIVEN - FIRE				7		MG		7
501		CANCELLED EN ROUTE		1						1
502		FALL		5						5
503		EMS ALARM	1							1
504		BURNING COMPLAINT				7				7
505		ALTERED MENTAL STATUS	6							6

KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: MARCH 2022

SUB TOTAL		39	103	0	78	8	0	0	228
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KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: MARCH 2022

INC. NO		TYPE OF CALL	STA. 1	STA. 2	STA. 3	STA. 4	COMSTK	OSH	CITY	TOTALS
506		FIRE ALARM	8	8		6				22
507		GAS LEAK	9							9
508		MOTOR VEHICLE ACCIDENT		7						7
509		AID GIVEN - MOVE UP				6				6
421		AID GIVEN - FIRE				6				6
511		CHEST PAIN		8						8
512		GAS LEAK	6							6
513		BREATHING PROBLEM		3						3
514		WIRES DOWN/ARCING				4				4
515		BREATHING PROBLEM		5						5
516		FALL		6						6
517		WIRES DOWN/ARCING				5				5
518		AID GIVEN - FIRE		6						6
519		EMS ALARM		7						7
520		NOTHING FOUND/ARRIVAL	6							6
521		BREATHING PROBLEM				10				10
522		EYE INJURY		5						5
523		CONVULSIONS/SEIZURE		8						8
524		FALL	1							1
525		BREATHING PROBLEM					4			4
526		AID GIVEN - FIRE		9			MG			9
527		NOTHING FOUND/ARRIVAL				7				7
528		WIRES DOWN/ARCING	4							4
529		BREATHING PROBLEM		7						7
530		AID GIVEN - FIRE		4			MG			4
531		SICK PERSON	2							2
532		BREATHING PROBLEM		11						11
533		CHEST PAIN		10						10
534		BREATHING PROBLEM		10						10
535		UNKNOWN/PERSON DOWN		2						2
536		ALTERED MENTAL STATUS	1							1
537		BURNING COMPLAINT		6						6
538		LIFT ASSIST		6						6
539		CANCELLED EN ROUTE				5				5
540		AID GIVEN - FIRE		8			MG			8
541		BREATHING PROBLEM	2							2

KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: MARCH 2022

SUB TOTAL		78	239	0	127	12	0	0	456
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KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: MARCH 2022

INC. NO		TYPE OF CALL	STA. 1	STA. 2	STA. 3	STA. 4	COMSTK	OSH	CITY	TOTALS
542		BREATHING PROBLEM	1							1
543		MOTOR VEHICLE ACCIDENT				8				8
544		MOTOR VEHICLE ACCIDENT		7						7
545		FIRE ALARM	3							3
546		MOTOR VEHICLE ACCIDENT					4			4
547		CANCELLED EN ROUTE				5				5
548		BREATHING PROBLEM				5				5
549		GAS LEAK		8						8
550		AID GIVEN - FIRE	3							3
551		FALL				5				5
552		BREATHING PROBLEM	2							2
553		SICK PERSON	2							2
554		MOTOR VEHICLE ACCIDENT				6				6
555		BREATHING PROBLEM		7						7
556		UNCONSCIOUS	2							2
557		BREATHING PROBLEM	5							5
558		CARDIAC ARREST	2			10				12
559		STAB/GUNSHOT WOUND				11				11
560		WATER LEAK	1	3		6				10
561		NOTHING FOUND/ARRIVAL	5							5
562		FALL		5						5
563		MOTOR VEHICLE ACCIDENT				14				14
564		SMOKE INVESTIGATION	4			14		4		22
565		CARDIAC ARREST	4			13		4		21
566		FALL				4				4
567		OVERDOSE/POISONING				8				8
568		SMOKE INVESTIGATION	4			9		4	4	21
569		BURNING COMPLAINT		4						4
570		CHEST PAIN				3				3
571		FIRE ALARM	3	4						7
572		AID GIVEN - FIRE				5				5
573		ALLERGIC REACTION/STINGS	3							3
574		CHEST PAIN				5				5
575		ALTERED MENTAL STATUS	2							2
576		ABDOMINAL PAIN	4	7						11
577		FIRE ALARM	3							3

KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: MARCH 2022

SUB TOTAL		131	284	0	258	16	12	4	705
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KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: MARCH 2022

INC. NO		TYPE OF CALL	STA. 1	STA. 2	STA. 3	STA. 4	COMSTK	OSH	CITY	TOTALS
578		PSYCHIATRIC PROBLEMS		9						9
579		SICK PERSON		7						7
580		OVERDOSE/POISONING		5						5
581		STROKE				9				9
582		BREATHING PROBLEM		6						6
583		AID GIVEN - FIRE				10		MG		10
584		AID GIVEN - FIRE				8		MG		8
585		ALTERED MENTAL STATUS		3						3
586		CARDIAC ARREST	3			3				6
587		BREATHING PROBLEM		9						9
588		CONVULSIONS/SEIZURE				6				6
589		CONVULSIONS/SEIZURE		8						8
590		MOTOR VEHICLE ACCIDENT				3				3
591		FALL				8				8
592		CHOKING					2			2
593		ALTERED MENTAL STATUS				4				4
594		HEMORRHAGE/LACERATION		9						9
595		FORCIBLE ENTRY	3							3
596		FIRE ALARM	6			10				16
597		CHEST PAIN		5						5
598		PREGNANCY/OB	5							5
599		CHEST PAIN		7						7
600		ALTERED MENTAL STATUS				8				8
601		BREATHING PROBLEM	2							2
602		PSYCHIATRIC PROBLEMS				4				4
603		NOTHING FOUND/ARRIVAL		4						4
604		STROKE				8				8
605		ALTERED MENTAL STATUS	4							4
606		HEMORRHAGE/LACERATION		9						9
607		WIRES DOWN/ARCING		9						9
608		FALL	5							5
609		EMS ALARM					2			2
610		DUMPSTER FIRE	8	7			4		4	23
611		FALL		4						4
612		EMS ALARM				4				4
613		UNKNOWN/PERSON DOWN	3							3

KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: MARCH 2022

SUB TOTAL		170	385	0	343	24	12	8	942
INC. NO	TYPE OF CALL	STA. 1	STA. 2	STA. 3	STA. 4	COMSTK	OSH	CITY	TOTALS
614	CHEST PAIN		9						9
615	OVERDOSE/POISONING				10				10
616	WIRES DOWN/ARCING		7						7
617	FIRE ALARM	4			9				13
618	CHEST PAIN				10				10
619	CHEST PAIN	4							4
620	PSYCHIATRIC PROBLEMS				10				10
621	SICK PERSON	3							3
622	OVERDOSE/POISONING		7						7
623	CARBON MONOXIDE				7				7
624	CHEST PAIN		3						3
625	LIFT ASSIST		4						4
626	CANCELLED EN ROUTE	2	6						8
627	UNCONSCIOUS				8				8
628	BREATHING PROBLEM		4						4
629	CANCELLED EN ROUTE		2						2
630	OVERDOSE/POISONING	1							1
631	ALTERED MENTAL STATUS		3						3
633	BREATHING PROBLEM	4							4
634	CHEST PAIN		8						8
635	LIFT ASSIST		5						5
636	ALTERED MENTAL STATUS	6							6
637	BREATHING PROBLEM		6						6
638	UNKNOWN/PERSON DOWN	8							8
639	CHEST PAIN		6						6
640	EMS ALARM				2				2
641	BREATHING PROBLEM		5						5
642	ALTERED MENTAL STATUS				3				3
643	BREATHING PROBLEM		7						7
644	BREATHING PROBLEM		4						4
645	MOTOR VEHICLE ACCIDENT				7				7
646	BREATHING PROBLEM		6						6
647	BREATHING PROBLEM		4						4
648	ALTERED MENTAL STATUS					2			2
649	OVERDOSE/POISONING		6						6

KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: MARCH 2022

650		FALL				5				5
TOTALS			202	487	0	414	26	12	8	1149

AID GIVEN - FIRE
AID GIVEN - HAZMAT TEAM
AID GIVEN - MEDICAL
AID GIVEN - MOVE UP
ABDOMINAL PAIN
ALLERGIC REACTION/STINGS
ALTERED MENTAL STATUS
ANIMAL BITE
ASSAULT
ASSIST POLICE
ATTEMPT SUICIDE
BACK PAIN
BREATHING PROBLEM
BURNING COMPLAINT
BURNS
CANCELLED EN ROUTE
CARBON MONOXIDE
CARDIAC ARREST
CHEST PAIN
CHOKING
CONVULSIONS/SEIZURE
DIABETIC PROBLEM
DUMPSTER FIRE
ELEVATOR RESCUE
EMS ALARM
EYE INJURY
EXTRICATION
FALL
FIRE ALARM
FORCIBLE ENTRY
GAS LEAK
GRASS/BRUSH FIRE
HAZMAT INVESTIGATION
HEAD INJURY/PAIN
HEAT EXHAUSTION
HEMORRHAGE/LACERATION
HIGH ANGLE RESCUE
HYPOTHERMIA
LIFT ASSIST
MOTOR VEHICLE ACCIDENT
NOTHING FOUND/ARRIVAL
OVERDOSE/POISONING
PREGNANCY/OB
PSYCHIATRIC PROBLEMS
SICK PERSON
SMOKE INVESTIGATION
STAB/GUNSHOT WOUND
STROKE
STRUCTURE FIRE
UNCONSCIOUS
UNKNOWN/PERSON DOWN
VEHICLE FIRE
WATER LEAK
WATER RESCUE/DROWNING
WELFARE CHECK
WIRES DOWN/ARCING

KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: APRIL 2022

INC. NO	ADDRESS	TYPE OF CALL	STA. 1	STA. 2	STA. 3	STA. 4	COMSTK	OSH	CITY	TOTALS
696		BREATHING PROBLEM		2						2
697		ABDOMINAL PAIN		5						5
698		FALL				5				5
699		VEHICLE FIRE	7							7
700		FALL		6						6
701		FALL				6				6
702		LIFT ASSIST		6						6
703		HEMORRHAGE/LACERATION	3							3
704		EMS ALARM	3							3
705		CANCELLED EN ROUTE		5						5
706		MOTOR VEHICLE ACCIDENT					2			2
707		CHEST PAIN	1							1
708		SMOKE INVESTIGATION		3						3
709		AID GIVEN - MEDICAL				5		MG		5
710		DIABETIC PROBLEM				4				4
711		UNCONSCIOUS				7				7
712		SMOKE INVESTIGATION	4			8		2	4	18
713		OVERDOSE/POISONING		3						3
714		LIFT ASSIST	1	3						4
715		LIFT ASSIST		2						2
716		BREATHING PROBLEM		5			4			9
717		CHEST PAIN		7						7
718		LIFT ASSIST		9						9
719		AID GIVEN - HAZMAT TEAM				1				1
720		LIFT ASSIST		9						9
721		STROKE	4							4
722		CHEST PAIN	6							6
723		EMS ALARM	6							6
724		BREATHING PROBLEM				6				6
725		CHEST PAIN	3							3
726		UNKNOWN/PERSON DOWN				7				7
727		CHEST PAIN		7						7
728		CONVULSIONS/SEIZURE	5							5
729		UNKNOWN/PERSON DOWN				8				8
730		CANCELLED EN ROUTE		6						6
731		ALTERED MENTAL STATUS		6						6

KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: APRIL 2022

SUB TOTAL		43	84	0	57	6	2	4	196
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KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: APRIL 2022

INC. NO		TYPE OF CALL	STA. 1	STA. 2	STA. 3	STA. 4	COMSTK	OSH	CITY	TOTALS
732		CHEST PAIN		4						4
733		UNKNOWN/PERSON DOWN	9							9
734		VEHICLE FIRE	12							12
735		MOTOR VEHICLE ACCIDENT				14				14
736		CHEST PAIN	12							12
737		CHEST PAIN				7				7
738		STRUCTURE FIRE	3	3			3			9
739		DIABETIC PROBLEM					2			2
740		CONVULSIONS/SEIZURE	4							4
741		FALL		6						6
742		PSYCHIATRIC PROBLEMS		6						6
743		EXTRICATION	7							7
744		CHEST PAIN	6							6
745		CONVULSIONS/SEIZURE				4				4
746		CARDIAC ARREST		6						6
747		ASSAULT		6						6
748		CARDIAC ARREST		8			5			13
749		BACK PAIN				7				7
750		DIABETIC PROBLEM		9						9
751		ALLERGIC REACTION/STINGS				10				10
752		ALTERED MENTAL STATUS				2				2
753		ALTERED MENTAL STATUS		9						9
754		MOTOR VEHICLE ACCIDENT		9						9
755		FIRE ALARM	3			10				13
756		CHEST PAIN				8				8
757		AID GIVEN - FIRE				9		MG		9
758		OVERDOSE/POISONING				10				10
759		FIRE ALARM	4							4
760		FIRE ALARM	2							2
761		CANCELLED EN ROUTE				6				6
762		ALTERED MENTAL STATUS		4						4
763		AID GIVEN - FIRE	3							3
764		HEMORRHAGE/LACERATION	2							2
765		EMS ALARM	4							4
766		HEMORRHAGE/LACERATION		3						3
767		DUMPSTER FIRE		4						4

KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: APRIL 2022

SUB TOTAL		114	161	0	144	16	2	4	441
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KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: APRIL 2022

INC. NO		TYPE OF CALL	STA. 1	STA. 2	STA. 3	STA. 4	COMSTK	OSH	CITY	TOTALS
768		CHEST PAIN				4				4
769		ALTERED MENTAL STATUS		6						6
770		AID GIVEN - FIRE				6		MG		6
771		BREATHING PROBLEM	6							6
772		CANCELLED EN ROUTE		5						5
773		FIRE ALARM	2	8						10
774		AID GIVEN - FIRE		11			MG			11
775		BREATHING PROBLEM				6				6
776		BURNING COMPLAINT	2			6		3		11
777		FIRE ALARM	3	7						10
779		MOTOR VEHICLE ACCIDENT				11				11
780		CHEST PAIN		5						5
781		CONVULSIONS/SEIZURE					2			2
782		CONVULSIONS/SEIZURE		3						3
783		UNKNOWN/PERSON DOWN	1							1
784		EXTRICATION	3							3
785		CHEST PAIN					4			4
786		EMS ALARM	1							1
787		UNCONSCIOUS				6				6
788		BREATHING PROBLEM	2							2
789		OVERDOSE/POISONING		4						4
791		BREATHING PROBLEM		5						5
792		BREATHING PROBLEM		6						6
793		HEMORRHAGE/LACERATION					2			2
794		CANCELLED EN ROUTE		3						3
795		FIRE ALARM	1			4				5
796		BREATHING PROBLEM		6						6
797		MOTOR VEHICLE ACCIDENT				8				8
798		CHEST PAIN		7						7
799		WIRES DOWN/ARCING	5							5
800		WIRES DOWN/ARCING		5						5
801		CONVULSIONS/SEIZURE				6				6
802		MOTOR VEHICLE ACCIDENT					4			4
803		WIRES DOWN/ARCING		7						7
804		WIRES DOWN/ARCING	4							4
805		HEMORRHAGE/LACERATION		7						7

KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: APRIL 2022

SUB TOTAL		144	256	0	201	28	5	4	638
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KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: APRIL 2022

INC. NO		TYPE OF CALL	STA. 1	STA. 2	STA. 3	STA. 4	COMSTK	OSH	CITY	TOTALS
806		AID GIVEN - FIRE		9			MG			9
807		BREATHING PROBLEM					2			2
808		ALLERGIC REACTION/STINGS				5				5
809		CARDIAC ARREST	2	8						10
810		CONVULSIONS/SEIZURE		4						4
812		FIRE ALARM	2							2
813		UNKNOWN/PERSON DOWN				4				4
814		WIRES DOWN/ARCING		4						4
815		CONVULSIONS/SEIZURE		5						5
816		FALL				7				7
817		LIFT ASSIST	6							6
818		HEAD INJURY/PAIN		6						6
820		UNKNOWN/PERSON DOWN		3						3
821		SICK PERSON	5							5
822		ALTERED MENTAL STATUS		6						6
823		HEMORRHAGE/LACERATION		6						6
824		SICK PERSON		7						7
825		CHEST PAIN		5						5
826		BURNING COMPLAINT	5	7		10				22
827		BREATHING PROBLEM		1						1
828		UNCONSCIOUS				5				5
829		FIRE ALARM	3	5						8
830		OVERDOSE/POISONING	5							5
831		SICK PERSON		6						6
832		BREATHING PROBLEM					2			2
833		UNKNOWN/PERSON DOWN		7						7
834		BREATHING PROBLEM				14				14
835		MOTOR VEHICLE ACCIDENT				12				12
836		BREATHING PROBLEM				8				8
837		UNCONSCIOUS				12				12
838		STROKE		7						7
839		OVERDOSE/POISONING				9				9
840		AID GIVEN - FIRE				8		MG		8
841		CHEST PAIN				3				3
842		BREATHING PROBLEM	6							6
843		HEMORRHAGE/LACERATION	2							2

KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: APRIL 2022

SUB TOTAL		180	352	0	298	32	5	4	871
INC. NO	TYPE OF CALL	STA. 1	STA. 2	STA. 3	STA. 4	COMSTK	OSH	CITY	TOTALS
844	EMS ALARM	6							6
845	UNKNOWN/PERSON DOWN				13				13
846	CONVULSIONS/SEIZURE		9						9
847	OVERDOSE/POISONING		5						5
848	EXTRICATION	3							3
849	STROKE								0
851	HEAD INJURY/PAIN	7							7
852	STROKE		2						2
853	ALTERED MENTAL STATUS		2						2
854	BREATHING PROBLEM	2							2
855	AID GIVEN - FIRE	4							4
856	CARBON MONOXIDE				5				5
857	FALL		7						7
858	GAS LEAK		5						5
859	MOTOR VEHICLE ACCIDENT		6			4			10
861	BREATHING PROBLEM				8				8
862	CONVULSIONS/SEIZURE				7				7
863	ALTERED MENTAL STATUS	2							2
864	CHEST PAIN		10						10
865	MOTOR VEHICLE ACCIDENT				5				5
866	BURNING COMPLAINT		6						6
867	SICK PERSON	2							2
868	CHOKING				2				2
870	UNKNOWN/PERSON DOWN				6				6
871	WATER LEAK		4						4
872	BURNING COMPLAINT				8				8
873	CHEST PAIN		6						6
874	FIRE ALARM	4			6				10
875	FIRE ALARM	5	6					4	15
876	BREATHING PROBLEM	5			6				11
877	BURNING COMPLAINT				10				10
878	SMOKE INVESTIGATION	5			4		4		13
879	FALL		5						5
880	STROKE		5						5
881	EMS ALARM				5				5

KALAMAZOO TOWNSHIP FIRE DEPARTMENT FIRE REPORT: APRIL 2022

882		UNCONSCIOUS				6				6
TOTALS			225	430	0	389	36	9	8	1097

AID GIVEN - FIRE
AID GIVEN - HAZMAT TEAM
AID GIVEN - MEDICAL
AID GIVEN - MOVE UP
ABDOMINAL PAIN
ALLERGIC REACTION/STINGS
ALTERED MENTAL STATUS
ANIMAL BITE
ASSAULT
ASSIST POLICE
ATTEMPT SUICIDE
BACK PAIN
BREATHING PROBLEM
BURNING COMPLAINT
BURNS
CANCELLED EN ROUTE
CARBON MONOXIDE
CARDIAC ARREST
CHEST PAIN
CHOKING
CONVULSIONS/SEIZURE
DIABETIC PROBLEM
DUMPSTER FIRE
ELEVATOR RESCUE
EMS ALARM
EYE INJURY
EXTRICATION
FALL
FIRE ALARM
FORCIBLE ENTRY
GAS LEAK
GRASS/BRUSH FIRE
HAZMAT INVESTIGATION
HEAD INJURY/PAIN
HEAT EXHAUSTION
HEMORRHAGE/LACERATION
HIGH ANGLE RESCUE
HYPOTHERMIA
LIFT ASSIST
MOTOR VEHICLE ACCIDENT
NOTHING FOUND/ARRIVAL
OVERDOSE/POISONING
PREGNANCY/OB
PSYCHIATRIC PROBLEMS
SICK PERSON
SMOKE INVESTIGATION
STAB/GUNSHOT WOUND
STROKE
STRUCTURE FIRE
UNCONSCIOUS
UNKNOWN/PERSON DOWN
VEHICLE FIRE
WATER LEAK
WATER RESCUE/DROWNING
WELFARE CHECK
WIRES DOWN/ARCING

Charter Township of Kalamazoo

Audit Results December 31, 2021

PRESENTED BY
Michael L. Rolka, CPA, CGFM

May 23, 2022

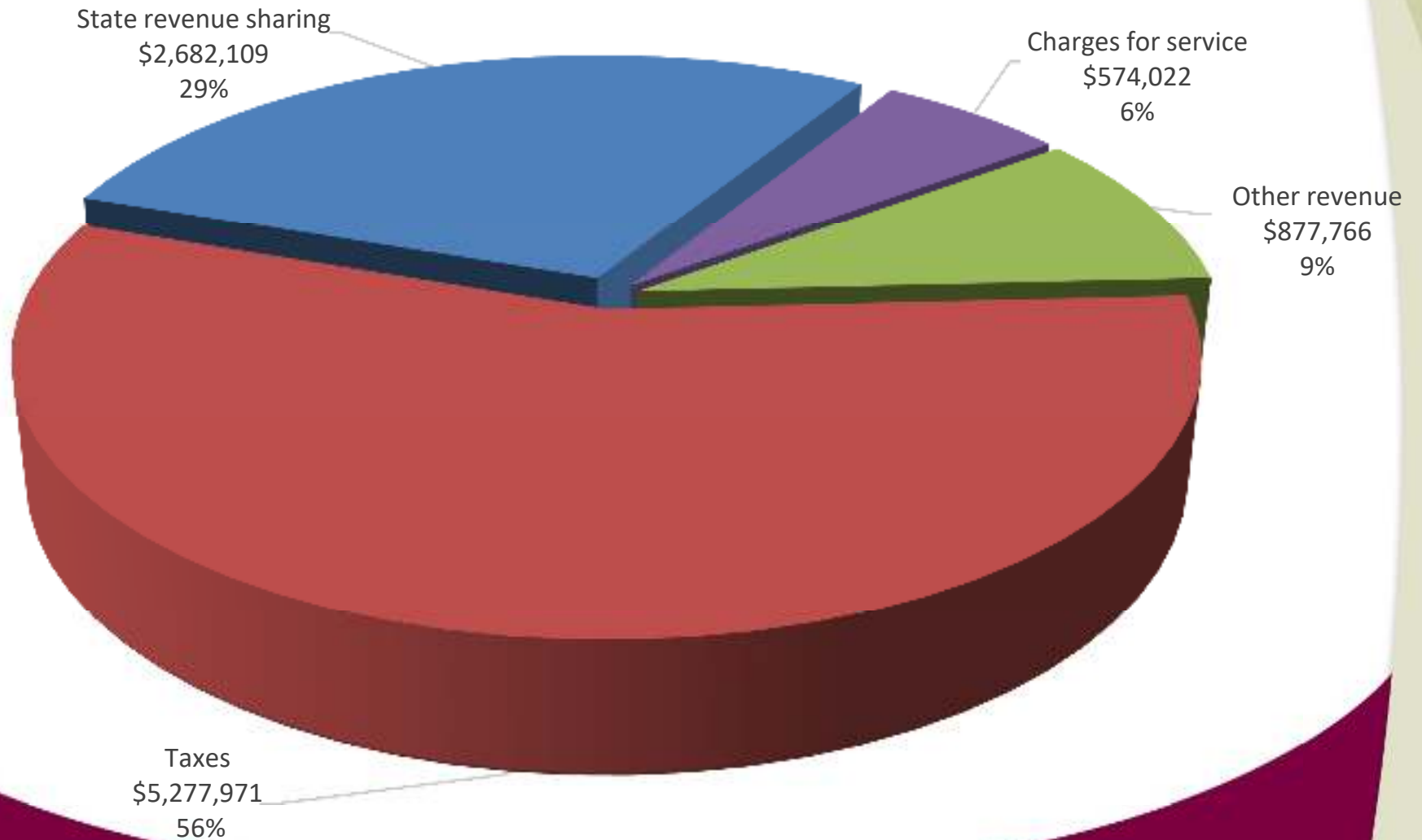


Audit Opinion

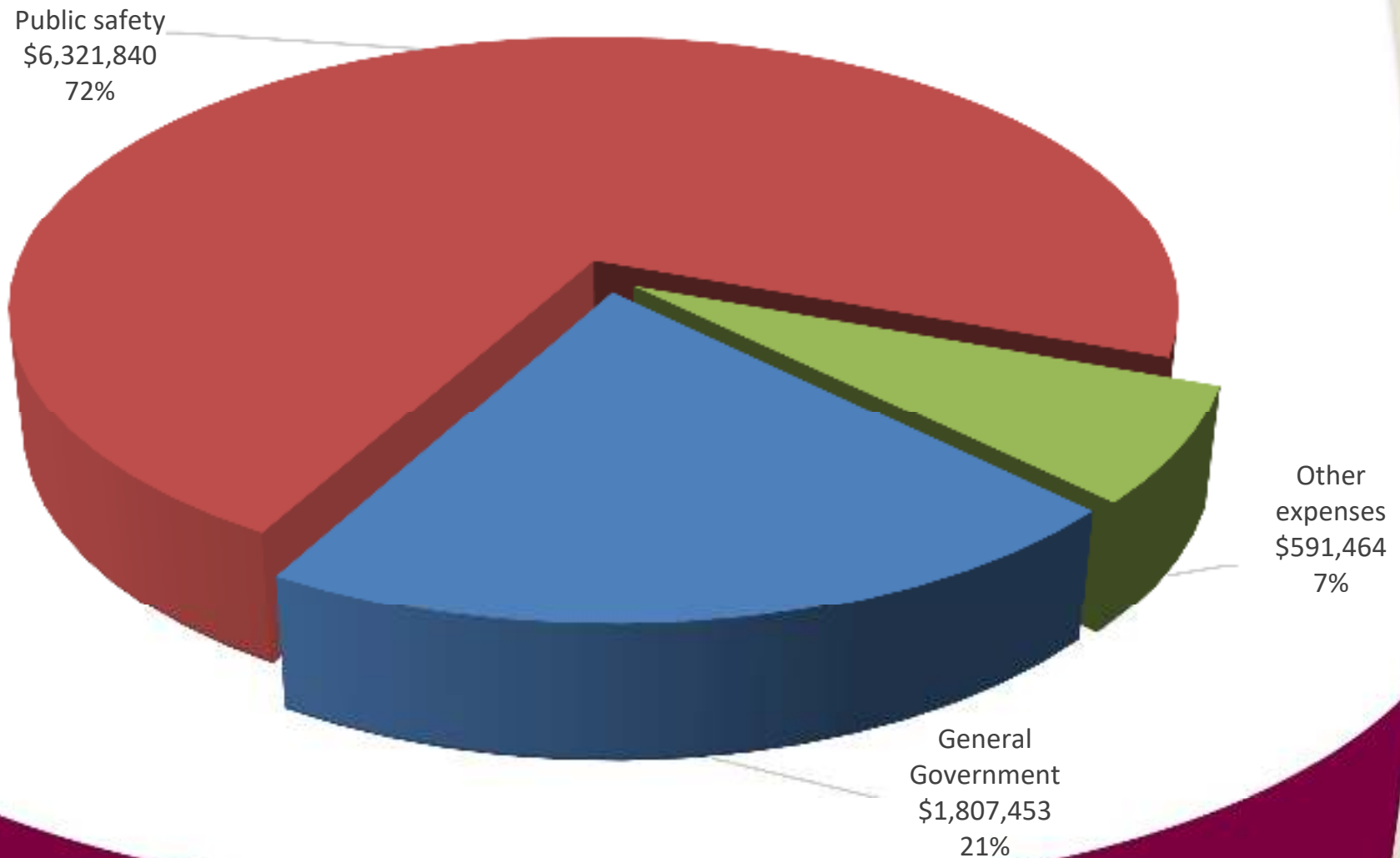
- UNMODIFIED OPINION
 - PRESENT FAIRLY
 - IN ALL MATERIAL RESPECTS
 - FINANCIAL POSITION
- CAN ONLY BE ISSUED BY A LICENSED CPA FIRM
- HIGHEST LEVEL OF ASSURANCE
- MANAGEMENT'S RESPONSIBILITY
- AUDITORS' RESPONSIBILITY



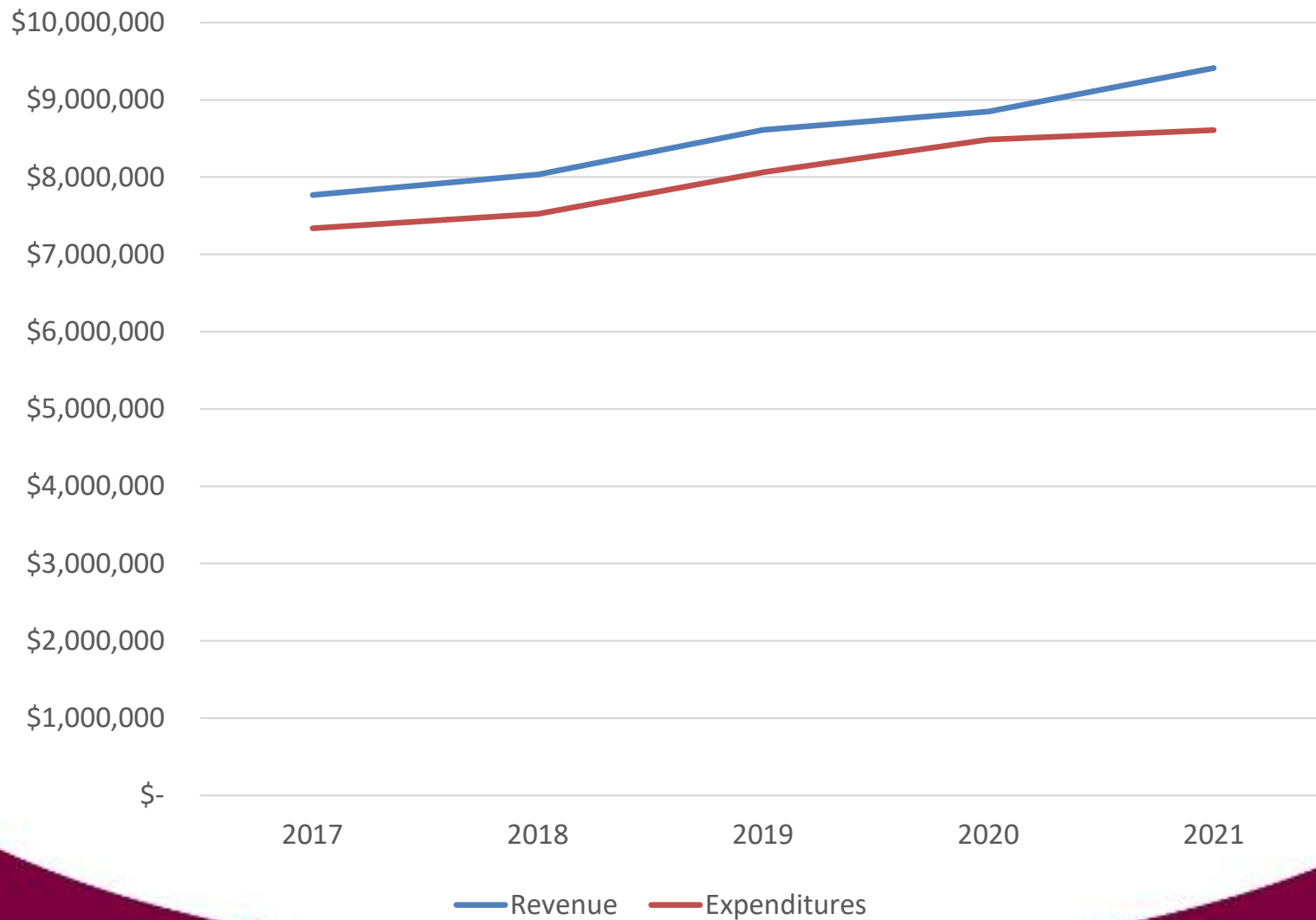
General Fund Revenue - 2021



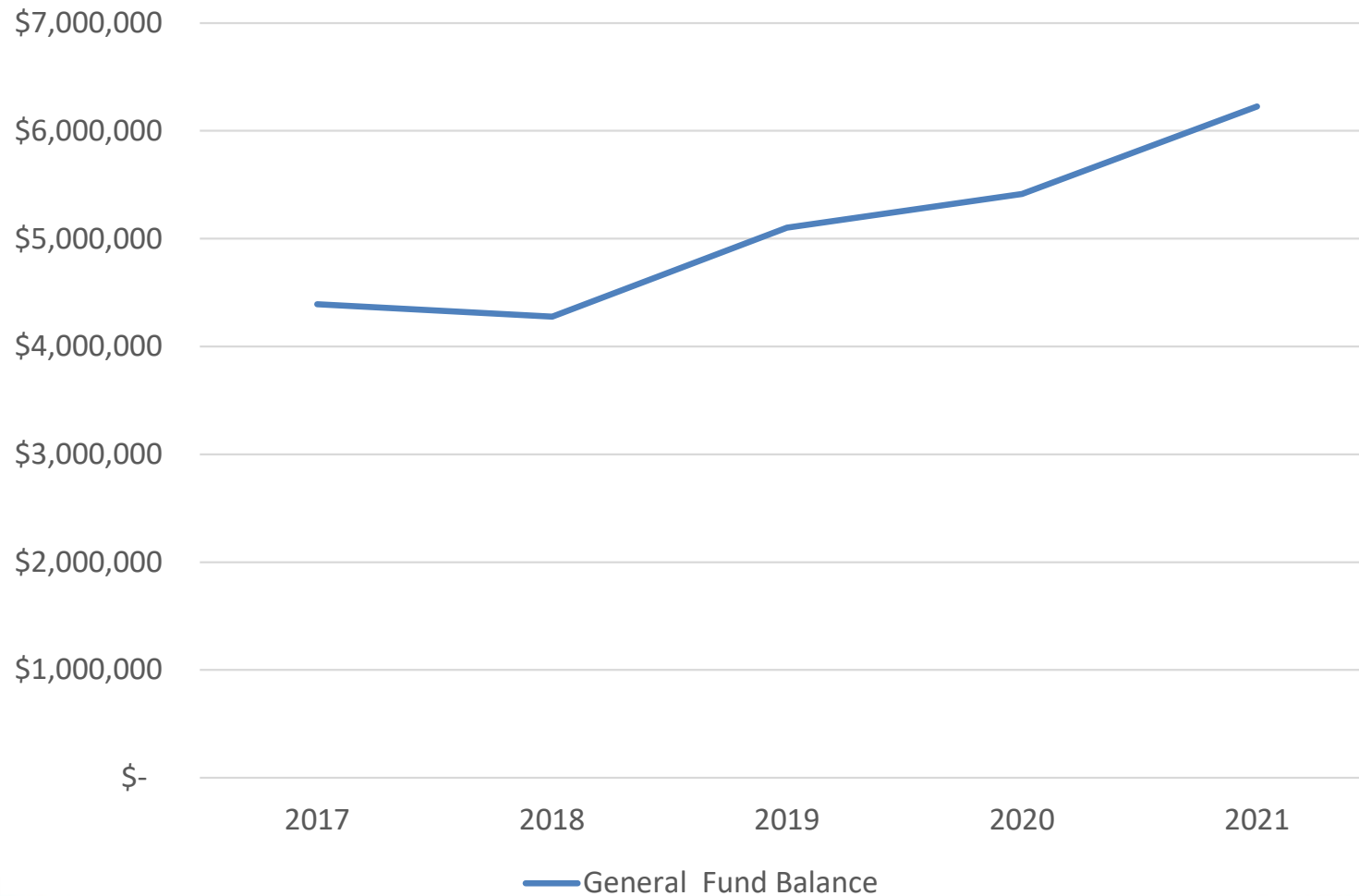
General Fund Expenditures - 2021



General Fund Revenue & Expenditures



General Fund – Fund Balance



Communication Letter

- Letter to Township Board
- Significant Estimates
 - Useful lives of capital assets
 - Net pension and OPEB liabilities
- Passed Adjustments
- Internal control matters identified during the audit
 - No material weaknesses identified
- Management comments and recommendations
 - Federal Policies and Procedures
 - Escheat Policies and Procedures



CONNECT with Us:

yeoandyeo.com



Thank you!

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Tele: (269) 381-8080
Fax: (269) 381-3550
www.ktwp.org

AGENDA ITEM REQUEST FORM

AGENDA ITEM NO: _____

FOR MEETING DATE: _____

SUBJECT: _____

REQUESTING DEPARTMENT: _____

SUGGESTED MOTION:

Financing Cost: _____

Source: General Fund _____ Grant _____ Other _____

Are these funds currently budgeted? Yes _____ No _____

Other comments or notes:

Submitted by: _____

Manager's Recommendation:

Direction: In order for an item to be included in the agenda this form must be completed and signed by the department head, committee chairperson, etc. requesting board action. This form is to be complete and accompany any and all requests submitted to the Kalamazoo Township Board of Trustees for official action. It indicates that the item has received proper administrative consideration prior to its presentation to the Board. The completed form and supporting documentation must be received in the Manager's office NO LATER THAN NOON THE THURSDAY PRECEDING THE NEXT REGULAR BOARD MEETING. Any request presented without this form or after the deadline will be considered incomplete and returned for resubmission.

The mission of Kalamazoo Township is to provide government services that promote a safe, healthy, accessible, and economically viable community to live, work, learn and play.

Date: May 18, 2022

To: Township Manager Dexter Mitchell

From: Lt. Darien Smith

RE: Evidence Upgrade and Room Conversion

The Township of Kalamazoo Police Department (TKPD) is required to retain evidence in certain criminal cases for extended periods, up to and including lifetime retention.

Our community has experienced an increase in violent and serious crime, necessitating TKPD to store large amounts of evidence for long periods. TKPD has two evidence storage areas; the first is a small room inside the police department, and the second is a space inside an attached portion of the building.

The evidence space inside the attached portion of the building is utilized for evidence with longer retention periods and pieces of evidence that will not fit in our evidence room. TKPD also takes larger pieces of evidence, including bicycles, wheelchairs, etc., that will not fit in either evidence storage area and are stored openly inside the attached space. This evidence storage area inside the attached portion of the building is crafted with particle board walls and chicken wire on the top. The room itself has four large windows and is enclosed with a large overhead garage door. The space is also not fully climate-controlled.

The garage door is the only access to this space. Not only have we outgrown this space, it also lacks the security needed to properly house evidence.

The proposed space to house evidence is currently used as our fitness room. The current fitness room is block construction on three sides, with the fourth side to be composed of a custom 238" x 162" wire mesh partition panel system with a six foot opening sliding door. The ceiling is constructed of solid metal. The current fitness room will be entirely dedicated to evidence storage, allowing better access control to this space compared to the current attached room. Lastly, the proposed space will be much larger than our current space used for long-term/large evidence storage and fully climate-controlled.

To provide the needed security, the Township of Kalamazoo will need to have a custom rigid metal wall with an access door constructed and installed. Additionally, door access control, video camera(s), licensing, storage shelving, and other remodeling will need to be completed to utilize the proposed space for evidence.

Conversely, the current space utilized for evidence would be transformed into a new fitness room. This space is in need of several repairs, maintenance and updating. The paint is peeling near the roof where there was a leak, and the wall is missing paint due to a leak in the current windows. The windows themselves are in poor condition and need replacement. The space has been treated several times for termites, however, there have always been items in the

space prohibiting a full inspection. The space is not fully climate controlled and can only be accessed by a garage door. This space is better suited as a fitness room as the current fitness room would be better suited to house evidence.

There are multiple measurable benefits of this project, the most important being a secure space for evidence. Additionally, Investing in our fitness room will allow us to continue improving officer health and wellness, the Sixth Pillar of the President's Task Force on 21st Century Policing. Finally, completing critical repairs to the building.

To convert the current evidence space into a fitness room we would need to make minor improvements, several needed infrastructure repairs, and complete building maintenance requirements.

Costs:

- Additional gym equipment	\$29,962.82
- Building repairs and maintenance	\$85,000.00
- Custom mesh partition panel system w/ 6' sliding door	\$10,123.51
- Shelving for evidence/storage	<u>\$ 8,000.00</u>
Total	\$133,086.33

Funding:

- Private donation TKPD	\$10,000.00
- TKPD Health Management Fund	\$15,000.00
- Police Capital	\$75,000.00
- Building Improvement Fund	\$35,000.00
- Par Plan Grant	\$ 5,000.00
- TKPD employee contributions	<u>\$ 5,000.00</u>
Total	\$145,000.00

The estimated cost of this project is \$133,086.33, with funding covering a cost of \$145,000.00. This additional funding will cover any overages in building materials or costs due to market instabilities. The total cost of the proposed project is not to exceed \$145,000.00.

I am requesting that the project outlined above be approved and a resolution granted to seek a \$5,000 Par Plan Grant to assist with funding.