



**MAX Transportation Authority Board
Meeting Agenda
Monday, June 28, 2021**

11660 Greenway Drive, Holland Charter Township (Training Room)

1. May 2021 Board Meeting Minutes – Action
 2. Opportunity for Public Comment – Please limit public comment to three (3) minutes or less.
 3. Marketing Committee
 - a) Call Center Summary – Information
 4. Executive Committee
 - a) MAX Financial Audit – Action
 - b) Snow Removal Contract – Action
 - c) Ridership Reports for May 2021 – Information
 - d) Financial Reports for May 2021 – Information
 - e) Expenditure Reports for May 2021 – Information
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5. Director's Report
 - a) MDOT Tech Talk: WORKPLACE OF THE FUTURE
 - b) MAX Grant Update
 - c) FY 2021 Budget Amendment and FY 2022 Draft Budget in July

Next meeting is Monday, July 26, 2021 at 3:30 p.m.



**Macatawa Area Express Transportation Authority
Meeting Minutes
Monday, May 24, 2021
Proposed Minutes**

The Macatawa Area Express Transportation Authority Board met online at 3:30 pm in accordance with the guidelines set forth by the Federal Government to control the spread of the COVID-19 Virus.

Members Present: Chair Russ TeSlaa, Vice-Chair Joe Baumann, and Secretary/Treasurer Mike Trethewey; Board Members, Meika Weiss, Tyler Kent, Al Rios, Jan Steggerda, and Kevin Klynstra

Others Present: N/A

Members Absent: Kristin Myers, Reilly Shuff

Staff Present: Elisa Hoekwater, Beth Higgs, and Barbara Sonnerville

5.21.1 Approval of the March 22, 2021 Board Meeting Minutes

A motion was made by Weiss and supported by Tyler to approve the March 22, 2021 board meeting minutes. Motion carried unanimously.

5.21.2 Public Comment

There was no public comment.

5.21.3 Marketing Committee

Higgs reported that marketing has been concentrating on Driver Recruitment advertising and working on the development of the new MAX website.

5.21.3a Call Center Summary

There was no discussion.

5.21.4 Executive Committee

5.21.4a MAX Transit Procurement Modifications

MAX staff has requested a revision to the MAX Procurement Policy to align more closely with the MDOT and FTA procurement requirements. The following revisions were requested: "Micro Purchases" \$1,000 up to \$10,000 – Executive Director or Deputy Director approval • "Small Purchases" \$10,000 up to \$50,000 – Request for

Quote (RFQ), prior to requesting quotes, Executive Director and Executive Committee approval • “Competitive Bids” \$50,000 and above – Request for Proposal (RFP) or Invitation for Bid (IFB-sealed bid), prior to seeking proposals or bids, Executive Director and Executive Committee approval. Prior to bid award, Board approval • Modify the requirements for bidding to include information quotes from \$1500 up to \$10,000 – verbal or emailed • \$10,000 up to \$25,000 written quotes (can be emailed), Board approval • \$25,000 and over – sealed bids, and Board approval • “Small Purchase” procurement method to its current Procurement Policy with a threshold of \$10,000 up to \$50,000, and increase the “Competitive Bid” method threshold to \$50,000 and above. Staff is also requesting approval of all other revisions proposed within its Procurement Policy-Revision 13, dated May 24, 2021. A motion was made by Trethewey and supported by Baumann to approve all revisions as requested. Motion carried unanimously.

5.21.4b

MAX L4029 and Certificate of Compliance

The 2021 Tax Rate Request Form L-4029 and Certificate of Compliance was prepared and submitted on behalf of Macatawa Area Transportation Authority showing the tax rates authorized for levy on the 2021 tax roll. A motion was made by Baumann and supported by Rios to authorize the submission of the Form L-4029 and Certificate of Compliance as written. Motion carried unanimously.

5.21.4c

Extension of MAX PTO

For those who have worked at MAX for some time and have accrued PTO, we recognize the challenge to either use or lose PTO before July 1. To alleviate some of the pressure of fitting PTO into the next 6 weeks, MAX staff requested the date be extended so that PTO may be used through the end of the calendar year. This is an exception to the MAX PTO Policy specifically addressing carry over of PTO that exceeds the 240 hour “cap” and it is being requested due to the unusual circumstances triggered by the pandemic. A motion was made by Trethewey and supported by Rios to extend the extension of MAX PTO as written. Motion carried unanimously.

5.21.4d

Millage Update

The MAX millage proposal placed on the May 4 ballot passed by an overwhelming 82% with voters in the City of Holland and Holland Township in favor of the five-year 0.4 mill renewal. The funds received through this tax levy provides MAX with roughly 22% of our annual funding, which helps support our existing operations, as well as future expansion of service

5.21.4e

MAX Grant Update

Hoekwater reported that the FY20 MAX grant has been approved and will provide funding for ten extra bus passenger shelters and four electric bus shuttles and 2 charging stations.

5.21.4f

Ridership Reports for April 2020

There was no discussion.

5.21.4g

Financial Reports for April 2020

There was no discussion.

5.21.4h *Expenditure Reports for April 2020*
There was no discussion.

5.21.5 **MAX Director's Report**
Hoekwater reported that MAX has been working with an HR consultant to review salary and benefits for all MAX employees.
Hoekwater also was pleased to announce that the next MAX Board meeting will be in-person. The board will be meeting on Monday, June 28th at 3:30 PM in the Training Room located at 11660 Greenway Dr., Holland, MI 49424

5.21.6 **Adjournment**
A motion was made by Rios and supported by Baumann to adjourn the meeting.
Motion carried unanimously.

To: Members of the MAX Transportation Authority Board

From: Lynn McCammon

Date: June 28, 2021

Subject: Financial Audit for Fiscal Year 2020

Summary

To comply with state and local law, the Authority is required to conduct an independent audit each fiscal year. The independent auditing firm of Rehmann Robson performed the audit for the fiscal year 2020 (October 1, 2019 through September 30, 2020). The Authority was provided with an unqualified opinion, or "clean" audit. Attached is an excerpt from the complete audited financials and Management Letters for the Authority.

The total net position of the Authority increased by \$668,345 to \$11,036,679. The General Fund Balance increased \$342,602, with a balance of \$3,268,416, or 44% of total operating expenditures.

Grant funding provides more than 80% of revenue for the Authority. While passenger revenues declined as a result of the pandemic, this was mostly offset by lower operating costs. The Authority purchased new busses which were partly paid with grants. Debt was issued for the remaining portion to account for the timing of cash flow from grants. This contributed to the increase in fund balance.

A copy of the annual audit is available for public inspection on the Authority's website.

Recommendation

It is recommended that the Fiscal Year 2020 Audited Financial Report as presented by Rehmann Robson, be accepted by the Authority Board.

Respectfully submitted,

Lynn McCammon

Attachments: FY2020 Audited Financial Report (excerpt), Independent Auditors' Communication with those Charged with Governance, Independent Auditors' Report on Internal Controls

INDEPENDENT AUDITORS' COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

April 29, 2021

Members of the Transportation Authority Board
Macatawa Area Express Transportation Authority
Holland, Michigan

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the **Macatawa Area Express Transportation Authority** (the "Authority") as of and for the year ended September 30, 2020, and have issued our report thereon dated April 29, 2021. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated December 11, 2020, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Authority solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding internal control over financial reporting and compliance noted during our audit in a separate letter to you dated April 29, 2021.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter and in our meeting about planning matters on November 11, 2020.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Authority's Significant Accounting Practices*Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Authority is included in Note 1 to the financial statements.

There have been no initial selections of accounting policies and no changes in significant accounting policies or their application during the year.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management's estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.
- Management's estimate of the allowance for uncollectible receivable balances is based on past experience and future expectation for collection of various account balances.

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

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The material misstatements detected as a result of audit procedures and corrected by management are described in the Schedule of Findings and Questioned Costs issued in connection with the Single Audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Authority's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in Attachment B to this letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Authority, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Authority's auditors.

Other Information in Documents Containing Audited Financial Statements

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. 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.

Upcoming Changes in Accounting Standards

Generally accepted accounting principles (GAAP) are continually changing in order to promote the usability and enhance the applicability of information included in external financial reporting. While it would not be practical to include an in-depth discussion of every upcoming change in professional standards, Attachment A to this letter contains a brief overview of recent pronouncements of the Governmental Accounting Standards Board (GASB) and their related effective dates. Management is responsible for reviewing these standards, determining their applicability, and implementing them in future accounting periods.

This information is intended solely for the use of the governing body and management of the Macatawa Area Express Transportation Authority and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Lehmann Lobson LLC". The signature is written in a cursive, flowing style.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Attachment A – Upcoming Changes in Accounting Standards / Regulations

For the September 30, 2020 Audit

The following pronouncements of the Governmental Accounting Standards Board (GASB) have been released recently and may be applicable to the Authority in the near future. We encourage management to review the following information and determine which standard(s) may be applicable to the Authority. For the complete text of these and other GASB standards, visit www.gasb.org and click on the “Standards & Guidance” tab. If you have questions regarding the applicability, timing, or implementation approach for any of these standards, please contact your audit team.

GASB 84 ■ Fiduciary Activities

Effective 12/15/2020 (your FY 2021)

This standard establishes new criteria for determining how to report fiduciary activities in governmental financial statements. The focus is on whether the government is controlling the assets, and who the beneficiaries are. Under this revised standard, certain activities previously reported in agency funds may be reclassified in future periods.

GASB 87 ■ Leases

Effective 06/15/2022 (your FY 2022)

This standard establishes a single model for reporting all leases (including those previously classified as operating and capital). Lessees will now report offsetting intangible lease assets and lease liabilities equal to the present value of future lease payments. Lessors will report offsetting lease receivables and deferred inflows of resources.

GASB 89 ■ Accounting for Interest Cost Incurred before the End of a Construction Period

Effective 12/15/2021 (your FY 2022)

This standard eliminates the requirement for governments to capitalize interest during the construction period for business-type activities. As this simplifies the accounting for interest, early implementation is encouraged. We do not expect this standard to have any significant effect on the Authority.

GASB 91 ■ Conduit Debt Obligations

Effective 12/15/2022 (your FY 2023)

This standard defines "conduit debt obligations", where a government issues debt whose proceeds are received and repaid by a third-party obligor without the issuer being primarily liable. The standard requires issuers to disclose conduit debt obligations, but not to record a liability unless it is more likely than not that a commitment made by the issuer will require it to support one or more debt payments for a conduit debt obligation. We do not expect this standard to have any significant effect on the Authority.

GASB 92 ■ Omnibus 2020

Effective 06/15/2022 (your FY 2022)

This standard includes a variety of small technical revisions to previously issued GASB statements. We do not expect this standard to have any significant effect on the Authority.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

■ Attachment A – Upcoming Changes in Accounting Standards / Regulations

For the September 30, 2020 Audit

GASB 93 ■ Replacement of Interbank Offered Rates

Effective 06/15/2022 (your FY 2022)

This standard provides guidance to governments with agreements with variable payments tied to LIBOR, and how to transition them to a new reference rate. We do not expect this standard to have any significant effect on the Authority.

GASB 94 ■ Public-Private and Public-Public Partnerships and Availability Payment Arrangements

Effective 06/15/2023 (your FY 2023)

This standard addresses accounting and financial reporting for arrangements in which a government contracts with an operator to provide public services by conveying control of the right to operate or use a capital asset for a period of time in an exchange or exchange-like transaction. We do not expect this standard to have any significant effect on the Authority.

GASB 96 ■ Subscription-Based Information Technology Arrangements

Effective 06/15/2023 (your FY 2023)

This standard expands on the new guidance for leases and applies it to computer software contracts (subscriptions) with similar characteristics. Governments that subscribe to a vendor's IT software will now report offsetting intangible subscription assets and subscription liabilities equal to the present value of future subscription payments.

GASB 97 ■ Certain Component Unit Criteria and IRC Section 457 Deferred Compensation Plans

Effective 06/15/2022 (your FY 2022)

This standard amends the requirements for when to report defined contribution pension plans (such as 401k and 403b plans) as fiduciary component units, and how to account for Section 457 deferred compensation plans.

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MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Attachment B – Management Representations

For the September 30, 2020 Audit

The following pages contain the written representations that we requested from management.



April 29, 2021

Rehmann Robson
2330 East Paris Ave SE
Grand Rapids, MI 49546

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of **Macatawa Area Express Transportation Authority** (the "Authority"), as of and for the year ended September 30, 2020, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, and the budgetary comparison for the General Fund of the Authority in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of April 29, 2021.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 11, 2020, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP, and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
4. With respect to any assistance you provided in drafting the financial statements and related notes, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and

- e. Established and maintained internal controls, including monitoring ongoing activities.
- 5. We acknowledge our responsibility 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.
- 6. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 7. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- 8. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. For the purposes of this letter, related parties mean members of the governing body; board members; administrative officials; immediate families of administrative officials, board members, and members of the governing body; and any companies affiliated with or owned by such individuals.
- 9. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 10. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
- 11. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- 12. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- 13. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- 14. All funds and activities are properly classified.
- 15. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- 16. All components of net position and fund balance classifications have been properly reported.
- 17. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 18. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- 19. All interfund and intra-entity transactions and balances have been properly classified and reported.

20. Deposit and investment risks have been properly and fully disclosed.
21. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
22. All required supplementary information is measured and presented within the prescribed guidelines.
23. In response to the novel coronavirus outbreak (COVID-19), the Governor issued various temporary Executive Orders that, among other stipulations, effectively prohibited in-person work activities for most businesses and industries including non-essential government services, having the effect of suspending or severely curtailing operations. As a result, the COVID-19 outbreak is disrupting and affecting the Authority's normal activities. The extent of the ultimate impact of the pandemic on the Authority's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and its impact on employees, vendors, and taxpayers, all of which cannot be reasonably predicted at this time. In addition, it may place additional demands on the Authority for providing emergency services to its citizens. While management reasonably expects the COVID-19 outbreak to negatively impact the Authority's financial position, changes in financial position, and, where applicable, the timing and amounts of cash flows, the related financial consequences and duration are highly uncertain.

Information Provided

24. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
25. All transactions have been recorded in the accounting records and are reflected in the financial statements.
26. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
27. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
28. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
29. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

30. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
31. We have a process to track the status of audit findings and recommendations.
32. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
33. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
34. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation or claims.
35. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
36. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
37. The government has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
38. We have disclosed to you all guarantees, whether written or oral, under which the government is contingently liable.
39. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
40. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Statement No. 62.
41. The government has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
42. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
43. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

Supplementary Information in Relation to the Financial Statements as a Whole

44. With respect to the supplementary information accompanying the financial statements:

- a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America.
- b. We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Required Supplementary Information

45. With respect to the required supplementary information accompanying the financial statements:
- a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America.
 - b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Uniform Guidance (2 CFR 200)

46. With respect to federal awards, we represent the following to you:
- a. We are responsible for understanding and complying with and have complied with the requirements of the Uniform Guidance.
 - b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
 - c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
 - d. The methods of measurement or presentation have not changed from those used in the prior period.
 - e. We believe the significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
 - f. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
 - g. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.

- h. When the schedule of expenditures of federal awards is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
- i. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
- j. We are responsible for complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program; and we have complied, in all material respects, with these requirements.
- k. We have provided to you our interpretations of any compliance requirements that have varying interpretations.
- l. We are responsible for establishing and maintaining effective internal control over compliance requirements applicable to federal programs that provide reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. Also, no changes have been made in the internal control system to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to significant deficiencies, including material weaknesses, reported in the schedule of findings and questioned costs.
- m. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to federal programs.
- n. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- o. We have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of federal awards, including the results of other audits or program reviews. We also know of no instances of noncompliance occurring subsequent to the end of the period audited.
- p. We have charged costs to federal awards in accordance with applicable cost principles, including amounts claimed or used for matching determined in accordance with relevant guidelines in the Uniform Guidance.
- q. We have made available to you all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards).
- s. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

- t. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- u. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- v. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form as required by the Uniform Guidance, and we are responsible for preparing and implementing a correction action plan for each audit finding.
- w. The reporting package does not contain protected personally identifiable information.
- x. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
- y. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- z. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.



Lynn McCammon, Director of Finance



Julie Ziurinskas, Municipal Accountant

Macatawa Area
Express
Transportation
Authority



Year Ended
September 30,
2020

Financial
Statements

Rehmann

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

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INDEPENDENT AUDITORS' REPORT

April 29, 2021

Members of the Transportation Authority Board
Macatawa Area Express Transportation Authority
Holland, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the **Macatawa Area Express Transportation Authority** (the "Authority"), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Independent Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Rehmann is an independent member of Nexia International.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Authority as of September 30, 2020, and the respective changes in financial position and cash flows, where applicable, thereof and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The agency fund combining statements and the schedules required by the Michigan Bureau of Passenger Transportation (excluding the nonfinancial data schedules) are presented for purposes of additional analysis and are 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Michigan Bureau of Passenger Transportation Nonfinancial Data Schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued, under separate cover, our report dated April 29, 2021 on our consideration of the Authority'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 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 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 Authority's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Lehmann Johnson LLC". The signature is written in a cursive, flowing style.

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MANAGEMENT'S DISCUSSION AND ANALYSIS

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Management's Discussion and Analysis

As management of the Macatawa Area Express Transportation Authority (the “Authority”), we offer readers of the Authority’s financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended September 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information that is furnished in the financial statements and notes to the financial statements.

Financial Highlights

- The assets of the Authority exceeded its liabilities at the close of the most recent fiscal year by \$11,036,679 (net position). Of this amount, \$3,283,646 was unrestricted and may be used to meet the Authority’s ongoing obligations to citizens and creditors.
- The Authority’s total net position increased by \$668,345 from operations during fiscal 2020.
- As of the close of the current fiscal year, the Authority’s General Fund reported an ending fund balance of \$3,268,416, an increase of \$342,602.
- Total fund balance was 44.1% of total General Fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Authority’s basic financial statements. The Authority’s basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information required by the Michigan Bureau of Passenger Transportation (BPT) in addition to the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Authority’s finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Authority’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 Authority is improving or deteriorating.

The *statement of activities* presents information showing how the government’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the Authority that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Authority are all classified as public transportation. The Authority has no business-type activities.

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 Authority, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Authority can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Management's Discussion and Analysis

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

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

The Authority maintains one individual governmental fund, the General Fund. Information is presented in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and change in fund balance.

The Authority adopts an annual appropriated budget for its General Fund. The budgetary comparison statement has been provided herein to demonstrate compliance with this budget.

Proprietary Funds. The Authority maintains one type of proprietary fund. The *Internal Service Fund* is used to accumulate and allocate costs internally among the Authority's various functions. The Authority uses an internal service fund to account for compensated absences of the Authority. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

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

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

Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain information required by the BPT.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Management's Discussion and Analysis

Government-wide Financial Analysis

Statement of Net Position

As previously stated, net position may serve over time as a useful indicator of a government's financial position. In the case of the Authority, assets exceeded liabilities by \$11,036,679 at the close of the most recent fiscal year.

	Governmental Activities	
	2020	2019
Current and other assets	\$ 3,657,052	\$ 3,336,005
Capital assets, net	9,170,880	7,420,063
Total assets	12,827,932	10,756,068
Long-term debt	1,579,996	127,982
Other liabilities	211,257	259,752
Total liabilities	1,791,253	387,734
Net position:		
Net investment in capital assets	7,753,033	7,420,063
Unrestricted	3,283,646	2,948,271
Total net position	\$ 11,036,679	\$ 10,368,334

A substantial portion of the Authority's net position, \$7,753,033 (70.2 percent), reflects its investment in capital assets (e.g., land, buildings, vehicles, machinery and equipment). The Authority uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

The Authority may use the remaining balance of unrestricted net position of \$3,283,646 (29.8 percent) to meet its ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Authority is able to report positive balances in both categories of net position.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Management's Discussion and Analysis

Statement of Activities

	Governmental Activities	
	2020	2019
Program revenues:		
Charges for services	\$ 153,216	\$ 367,093
Operating grants and contributions	3,484,579	3,300,064
Capital grants and contributions	1,678,032	33,790
General revenues:		
Property taxes	979,168	936,945
Unrestricted investment earnings	20,492	38,879
Total revenues	6,315,487	4,676,771
Expenses:		
Public transportation	5,647,142	5,625,694
Change in net position	668,345	(948,923)
Net position, beginning of year	10,368,334	11,317,257
Net position, end of year	\$ 11,036,679	\$ 10,368,334

The Authority's net position increased by \$668,345 during the current fiscal year. The Michigan Department of Transportation (MDOT) pays transit agencies, by formula, a percentage of their eligible expenses under Act 51 up to a maximum of 60% for Small Urban and Rural Transit agencies and a maximum of 40% for Large Urban agencies. The Authority is a Small Urban Agency and is eligible to receive up to 60% of its eligible expenses under Act 51. MDOT estimates the available revenue and determines the percentage paid to agencies. At the end of its fiscal year, MDOT then reconciles expenses and transit agencies are asked to either pay back overpayments or receive additional funding based on eligible expenses. A second time after all audits are received from transit agencies, MDOT performs the reconciliation process again and transit agencies are either asked to pay back overpayments or receive additional funding. Below is a five year history of the percentages paid by MDOT to transit agencies for operating assistance: 2016- 36.34%, 2017- 39.00%, 2018- 39.20%, 2019- 38.07%, 2020-36.79%.

Capital grant revenue increased by \$1,644,242 from prior fiscal year as a result of additional grant activity in the current year. Charges for services decreased by \$213,877 from prior fiscal year due to less riders as a result of the Coronavirus pandemic. Expenses totaled \$5,647,142 and are consistent with the prior fiscal year.

Financial Analysis of the Authority's Funds

As noted earlier, the Authority uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The overall results of General Fund operations were an increase in fund balance of \$342,602. While reduced passenger revenue was offset by lower operating costs, the Authority purchased new busses which were partly paid with grants. Debt was issued for the remaining portion to account for the timing of cash flow from grants, which contributed to the increase in fund balance.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Management's Discussion and Analysis

General Fund Budgetary Highlights

The original revenue and other financing sources budget was \$4,511,435 and as amended was \$10,868,877 which represents an increase of \$6,357,442. The original expenditure budget was \$4,511,435 and as amended was \$8,215,852 which represents an increase of \$3,704,417. The primary reason for the increase in revenues and expenditures in the amended budgets was due to additional federal and state grant funding received. The Authority budgets for the full amount of grant revenue and expenditures in the year the grant is awarded even though the projects can span multiple years, which resulted in grant revenue and capital outlay expenditures being less than the final amended budget.

Actual expenditures came in \$796,871 less than the amended budget. This is primarily due to timing of planned capital investment. Disruptions in service related to COVID-19 also contributed to lower routine operations expenditures. Actual revenues were \$4,530,448 lower than the amended budget. This reflects timing of revenue recognition related to awarded grants.

Capital Asset and Debt Administration

Capital Assets. The Authority invested \$2,712,671 in buildings, machinery and equipment and vehicles during the fiscal period to service Authority users.

	Governmental Activities	
	2020	2019
Land	\$ 249,289	\$ 249,289
Land improvements, net	386,961	423,681
Buildings, equipment and vehicles, net	8,534,630	6,747,093
Total capital assets, net	\$ 9,170,880	\$ 7,420,063

Additional information on the Authority's capital assets can be found in Note 6 of this report.

Long-term Debt. During 2020, the Authority entered into a \$1,417,847 state infrastructure bank loan due on December 30, 2021. The Authority had no long-term debt at September 30, 2019, other than compensated absences reported in the internal service fund.

Economic Factors and Next Year's Budget and Rates

In 2016, the voters renewed the 0.40 millage tax rate that remains in effect until December 31, 2021. Overall property values are increasing significantly but taxable value increases are limited to the rate of inflation per State law. The net growth in taxable value has been in the three to four percent range. The overall economy remains very strong with record low unemployment rates. Retaining current staff and attracting qualified talent is a concern for many employers, including The Authority.

The carry over of grant funding to fiscal year 2021 allows for the replacement of buses, keeping the fleet in good working condition to meet the growing transportation needs of the public.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Management's Discussion and Analysis

Requests for Information

This financial report is designed to provide a general overview of the Macatawa Area Express Transportation Authority finances for all those with an interest in the Authority's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Ms. Julie Ziurinkas, Macatawa Area Express Transportation Authority, 270 River Ave., Holland, Michigan 49423.

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BASIC FINANCIAL STATEMENTS

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Statement of Net Position

September 30, 2020

	Governmental Activities
Assets	
Cash and pooled investments	\$ 2,893,215
Receivables, net	677,900
Prepaid items	85,937
Capital assets:	
Not being depreciated	249,289
Being depreciated, net	<u>8,921,591</u>
Total assets	<u>12,827,932</u>
Liabilities	
Payables	207,501
Unearned revenue	3,756
Long-term debt, due within one year	162,149
Long-term debt, due in more than one year	<u>1,417,847</u>
Total liabilities	<u>1,791,253</u>
Net position	
Net investment in capital assets	7,753,033
Unrestricted	<u>3,283,646</u>
Total net position	<u>\$ 11,036,679</u>

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Statement of Activities

For the Year Ended September 30, 2020

Functions / Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities					
Public transportation	<u>\$ 5,647,142</u>	<u>\$ 153,216</u>	<u>\$ 3,484,579</u>	<u>\$ 1,678,032</u>	<u>\$ (331,315)</u>
General revenues					
Property taxes					979,168
Investment earnings - unrestricted					<u>20,492</u>
Total general revenues					<u>999,660</u>
Change in net position					668,345
Net position, beginning of year					<u>10,368,334</u>
Net position, end of year					<u>\$ 11,036,679</u>

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Balance Sheet

Governmental Fund

September 30, 2020

	General Fund
Assets	
Cash and pooled investments	\$ 2,731,066
Receivables:	
Accounts	690
Taxes, net	43,013
Due from other governmental units	634,197
Prepaid items	85,937
Total assets	<u>\$ 3,494,903</u>
Liabilities	
Accounts payable	\$ 26,726
Accrued payroll and benefits	137,502
Due to other governmental units	35,888
Unearned revenue	3,756
Total liabilities	<u>203,872</u>
Deferred inflows of resources	
Unavailable revenue - property taxes	<u>22,615</u>
Fund balance	
Nonspendable - prepaids	85,937
Unassigned	<u>3,182,479</u>
Total fund balance	<u>3,268,416</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 3,494,903</u>

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Reconciliation

Fund Balance for Governmental Fund
to Net Position of Governmental Activities
September 30, 2020

Fund balance - governmental fund	\$ 3,268,416
---	---------------------

Amounts reported for *governmental activities* in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources, and therefore are not reported in the fund statement.

Capital assets not being depreciated	249,289
Capital assets being depreciated, net	8,921,591

Certain liabilities, such as notes payable, are not due and payable in the current period and therefore are not reported in the funds.

Loan payable	(1,417,847)
Accrued interest on loan payable	(7,385)

The focus of governmental funds is on short-term financing. Accordingly, some assets will not be available to pay for current-period expenditures. Those assets (such as certain receivables) are offset by deferred inflows of resources in the governmental funds, and thus are not included in fund balance.

Unavailable property taxes	22,615
----------------------------	--------

Net position of governmental activities	<u>\$ 11,036,679</u>
--	-----------------------------

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Statement of Revenues, Expenditures and Change in Fund Balance

Governmental Fund

For the Year Ended September 30, 2020

	General Fund
Revenues	
Property taxes	\$ 979,010
Passenger fares	119,840
Intergovernmental:	
Federal	2,874,205
State	2,189,509
Local	98,897
Charges for services	33,376
Interest income	20,492
Total revenues	<u>6,315,329</u>
Expenditures	
Current:	
Public transportation:	
Management and administration	641,364
Personal services - customer service and marketing	473,394
Routine operations	2,929,748
Maintenance	660,815
Capital outlay	<u>2,713,660</u>
Total expenditures	<u>7,418,981</u>
Revenues under expenditures	<u>(1,103,652)</u>
Other financing sources	
Issuance of long-term debt	1,417,847
Insurance recoveries	<u>28,407</u>
Total other financing sources	<u>1,446,254</u>
Net change in fund balance	342,602
Fund balance, beginning of year	<u>2,925,814</u>
Fund balance, end of year	<u><u>\$ 3,268,416</u></u>

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Reconciliation

Net Change in Fund Balance of Governmental Fund
to Change in Net Position of Governmental Activities
For the Year Ended September 30, 2020

Net change in fund balance - governmental fund	\$ 342,602
---	-------------------

Amounts reported for *governmental activities* in the statement of activities
are different because:

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

Purchase of capital assets	2,712,671
Depreciation expense	(961,357)
Loss from disposal of capital assets	(497)

Note proceeds provide current financial resources to governmental funds in the period
issued, but issuing notes increases long-term debt in the statement of net position.

Issuance of long-term debt	(1,417,847)
----------------------------	-------------

Some expenses reported in the statement of activities do not require the use of current
financial resources and therefore are not reported as expenditures in the funds.

Change in accrued interest on loan payable	(7,385)
--	---------

Revenues in the statement of activities that do not provide current financial
resources are not reported as revenues in the funds, but rather are deferred
to the following fiscal year.

Net change in unavailable property taxes	<u>158</u>
--	------------

Change in net position of governmental activities	<u><u>\$ 668,345</u></u>
--	---------------------------------

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Statement of Revenues, Expenditures and Change in Fund Balance

Budget and Actual - General Fund

For the Year Ended September 30, 2020

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Property taxes	\$ 939,500	\$ 1,082,000	\$ 979,010	\$ (102,990)
Passenger fares	291,800	291,800	119,840	(171,960)
Intergovernmental:				
Federal	1,200,000	7,028,836	2,874,205	(4,154,631)
State	1,816,535	2,202,641	2,189,509	(13,132)
Local	171,000	171,000	98,897	(72,103)
Charges for services	49,500	49,500	33,376	(16,124)
Interest income	20,000	20,000	20,492	492
Total revenues	4,488,335	10,845,777	6,315,329	(4,530,448)
Expenditures				
Current:				
Public transportation:				
Management and administration	634,550	639,760	641,364	1,604
Personal services - customer service and marketing	323,200	459,945	473,394	13,449
Routine operations	2,961,400	3,120,446	2,929,748	(190,698)
Maintenance	552,300	685,000	660,815	(24,185)
Other services and charges	39,985	39,985	-	(39,985)
Capital outlay	-	3,270,716	2,713,660	(557,056)
Total expenditures	4,511,435	8,215,852	7,418,981	(796,871)
Revenues over (under) expenditures	(23,100)	2,629,925	(1,103,652)	(3,733,577)
Other financing sources				
Proceeds from sale of capital assets	100	100	-	(100)
Issuance of long-term debt	-	-	1,417,847	1,417,847
Insurance recoveries	23,000	23,000	28,407	5,407
Total other financing sources	23,100	23,100	1,446,254	1,423,154
Net change in fund balance	-	2,653,025	342,602	(2,310,423)
Fund balance, beginning of year	2,925,814	2,925,814	2,925,814	-
Fund balance, end of year	\$ 2,925,814	\$ 5,578,839	\$ 3,268,416	\$ (2,310,423)

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Statement of Net Position

Proprietary Fund

September 30, 2020

	Governmental Activities	Internal Service Fund
Assets		
Current assets:		
Cash and pooled investments	\$ 162,149	
Liabilities		
Current liabilities:		
Compensated absences		<u>162,149</u>
Net position		
Unrestricted		<u><u>\$ -</u></u>

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Statement of Revenues, Expenses and Change in Fund Net Position

Proprietary Fund

For the Year Ended September 30, 2020

	Governmental Activities	Internal Service Fund
Operating revenues		
Charges for services	\$ 114,289	
Operating expenses		
Personal services		114,289
		<hr/>
Change in net position		-
Net position, beginning of year		<hr/> -
Net position, end of year		<hr/> <hr/> \$ -

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Statement of Cash Flows

Proprietary Fund

For the Year Ended September 30, 2020

	Governmental Activities
	Internal Service Fund
Cash flows from operating activities	
Receipts from providing interfund services	\$ 114,289
Payments to employees	<u>(80,122)</u>
Net cash provided by operating activities	34,167
Cash and pooled investments, beginning of year	<u>127,982</u>
Cash and pooled investments, end of year	<u><u>\$ 162,149</u></u>
Reconciliation of change in fund net position to net cash provided by operating activities:	
Change in net position	\$ -
Adjustment to reconcile change in net position to net cash provided by operating activities:	
Change in:	
Compensated absences	<u>34,167</u>
Net cash provided by operating activities	<u><u>\$ 34,167</u></u>

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Statement of Fiduciary Assets and Liabilities

September 30, 2020

	Agency Funds
Assets	
Cash and pooled investments	\$ 55,658
Accounts receivable	<u>6,342</u>
Total assets	<u><u>\$ 62,000</u></u>
Liabilities	
Accounts payable	\$ 4,960
Other liabilities and deposits	2,938
Due to other governmental units	<u>54,102</u>
Total liabilities	<u><u>\$ 62,000</u></u>

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

MEMO

Board Action Item

Date: June 21, 2021

To: MAX Authority Board

From: Elisa Hoekwater, Executive Director
Beth Higgs, Deputy Director

Re: Snow Removal Contract Bid Award

The snow removal contract for MAX has expired as of June 1, 2021. Below is the annual cost for snow removal services for both facilities over the past three fiscal years through Aesthetic Gardener who was last awarded the bid in 2018.

2018-2019	\$33,081.50
2019-2020	\$24,113.33
2020-2021	\$20,318.61

A Request for Proposal for the new contract to begin October 1, 2021 was issued on May 5, 2021 for a two-year contract with an Option 1 - reflecting one additional year extension that could potentially extend the contract through until June 1, 2024, and an Option 2 - reflecting a two year extension of the contract through June 1, 2025.

The RFP was based on a per occurrence charge, and included salting driveways, sidewalks, and snow piling with removal. Proposal invitations were sent to nine businesses, a public notification in the local paper and was posted on multiple websites. MAX received two responses. One business stated that all spots were filled and will not be taking on new business. Aesthetic Gardener was the only proposal received in response to this contract.

Due to receiving only the one proposal, Federal Transit Administration (FTA) guidelines state that a cost analysis is to be conducted to ensure the agency is receiving a fair and reasonable price, and a Sole Source Justification form be issued for the procurement. MAX has used historical pricing to come to that conclusion that the proposed pricing is fair and reasonable.

Staff is recommending the Board to award the snow removal services to Aesthetic Gardener at the rates provided in the following proposal, and the ability to extend an additional year if found that it's in the best interest of MAX.

SECTION 9

PRICING PROPOSAL SHEET

SNOW REMOVAL SERVICES RFP

05/11/2021

Date of Bid

The specifications and terms set forth in this RFP will serve as the snow removal Contract, unless MAX and the selected firm agree in writing to any modifications.

We, the undersigned, being familiar with the specifications and conditions of this RFP for Snow Removal Services in accordance with the terms of this RFP, submit this proposal as follows:

PADNOS TRANS. CENTER & 8TH ST. PARKING LOT 171 Lincoln Avenue, Holland, MI 49423 [NOTE: Refer to <i>Snow Removal Zones</i> overlay for view of location.]	Year 1 10/1/21- 6/1/22	Year 2 10/1/22- 6/1/23	Option 1 10/1/23- 6/1/24	Option 2 10/1/24- 6/1/25
Driveways/Parking (2 Lots)—snow plowing & salting rate, per occurrence:	\$ 325.75	\$ 342.00	\$ 359.75	\$ 377.50
Driveways/Parking (2 Lots)—salting-only* rate, per occurrence:	\$ 228.85	\$ 240.30	\$ 252.50	\$ 265.75
Sidewalks/Platforms (2 Lots)—snow plowing & salting rate, per occurrence:	\$ 248.75	\$ 261.75	\$ 275.50	\$ 290.75
Sidewalks/Platforms (2 Lots)—salting-only* rate, per occurrence:	\$ 89.75	\$ 95.75	\$ 100.50	\$ 105.75
Snow Piling** rate (2 Lots), per occurrence:	\$ 545.95	\$ 575.65	\$ 605.50	\$ 635.75
Snow Loading/Hauling/Disposal** rate (2 Lots), per occurrence:	\$ 595.75	\$ 625.75	\$ 656.90	\$ 689.75
MAX OPERATIONS BUILDING 11660 Greenway Drive, Holland, MI 49424 [NOTE: Refer to <i>Snow Removal Zones</i> overlay for view of location.]	Year 1 10/1/21- 6/1/22	Year 2 10/1/22- 6/1/23	Option 1 10/1/23- 6/1/24	Option 2 10/1/24- 6/1/25
Sidewalks—snow plowing & salting rate, per occurrence:	\$ 110.75	\$ 117.50	\$ 125.75	\$ 132.75
Driveways/Parking—snow plowing & salting rate, per occurrence:	\$ 425.00	\$ 446.75	\$ 470.25	\$ 495.00
Driveways/Parking—salting-only* rate, per occurrence:	\$ 215.75	\$ 226.75	\$ 239.75	\$ 250.75
Snow piling** rate, per occurrence:	\$ 485.75	\$ 510.75	\$ 536.25	\$ 565.75

*To be completed depending upon weather conditions, such as icing without snowfall.

**To be done—if needed—depending on snowfall amounts.

THE SIGNED BELOW CERTIFIES THEY S/HE IS AUTHORIZED TO SUBMIT THIS PROPOSAL, WHICH IS GOOD FOR 60 DAYS FROM DATE SUBMITTED, AND MAY NOT BE WITHDRAWN. THIS PRICE PROPOSAL IS A BINDING CONTRACT UPON ACCEPTANCE, INCLUDING ALL TERMS AND CONDITIONS CONTAINED IN THIS RFP.

Signature of Bidder: Mervin C Hochstetler

Company Represented: Mervin Hochstetler

Authorized Representative/Title: Owner

MACATAWA AREA EXPRESS - MONTHLY RIDERSHIP SUMMARY

(NOTES: Some figures calculated using non-rounded numbers. AUXILIARY ridership includes counts for non-traditional services: Tulip Time Tours, Shuttle, Kertsmarket, etc.)

FIXED ROUTE

TOTAL MONTHLY BOARDING			AVG. WEEKDAY BOARDING			AVG. SATURDAY BOARDING		
MAY. '21	MAY. '19	% CHG.	MAY. '21	MAY. '19	% CHG.	MAY. '21	MAY. '19	% CHG.
1,972	3,700	-46.7%	98.6	146.9	-32.9%	0.0	117.0	-100.0%
1,660	4,117	-59.7%	83.0	166.9	-50.3%	0.0	111.3	-100.0%
1,017	2,878	-64.7%	50.9	121.5	-58.1%	0.0	51.3	-100.0%
1,000	2,666	-62.5%	50.0	110.0	-54.5%	0.0	61.5	-100.0%
1,124	3,063	-63.3%	56.2	127.3	-55.9%	0.0	65.5	-100.0%
1,648	4,555	-63.8%	82.4	184.9	-55.4%	0.0	121.8	-100.0%
914	2,473	-63.0%	45.7	102.2	-55.3%	0.0	56.3	-100.0%
843	2,183	-61.4%	42.2	93.7	-55.0%	0.0	30.3	-100.0%
0	225	-100.0%	0.0	9.3	-100.0%	0.0	5.3	-100.0%
0	0	#DIV/0!	0.0	0.0	#DIV/0!	0.0	0.0	#DIV/0!
0	0	#DIV/0!	0.0	0.0	#DIV/0!	0.0	0.0	#DIV/0!
#REF!	0	#REF!	#REF!	0.0	#REF!	#REF!	0.0	#REF!
0	7,240	-100.0%	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,893	23,376	-74.8%	294.7	834.6	-64.7%	0.0	1,253.5	-100.0%
412	2,228	-81.5%	20.6	94.8	-78.3%	0.0	35.5	-100.0%
889	1,749	-49.2%	44.5	71.2	-37.6%	0.0	45.5	-100.0%
2,984	5,747	-48.1%	149.2	231.9	-35.7%	0.0	161.3	-100.0%
10,178	33,100	-69.3%	508.9	1,232.5	-58.7%	0.0	1,495.8	-100.0%

CITY OF HOLLAND
HOLLAND TWP.
CITY OF ZEELAND
ZEELAND TWP.
PARK TWP.
AUXILIARY

TOTAL MONTHLY BOARDING		
MAY. '21	MAY. '19	% CHG.
4,889	13,421	-63.6%
4,488	10,199	-56.0%
801	2,145	-62.7%
0	95	-100.0%
0	7,240	-100.0%

TWILIGHT ROUTE

TOTAL MONTHLY BOARDING			AVG. WEEKDAY BOARDING			AVG. SATURDAY BOARDING		
MAY. '21	MAY. '19	% CHG.	MAY. '21	MAY. '19	% CHG.	MAY. '21	MAY. '19	% CHG.
0	306	-100.0%	0.0	11.5	-100.0%	0.0	13.3	-100.0%
0	364	-100.0%	0.0	13.5	-100.0%	0.0	16.5	-100.0%
-	-	-	-	-	-	-	-	-
0	483	-100.0%	0.0	18.2	-100.0%	0.0	20.8	-100.0%
0	44	-100.0%	0.0	1.6	-100.0%	0.0	2.3	-100.0%
0	37	-100.0%	0.0	1.3	-100.0%	0.0	2.3	-100.0%
0	106	-100.0%	0.0	4.0	-100.0%	0.0	4.5	-100.0%
0	670	-100.0%	0.0	25.1	-100.0%	0.0	29.9	-100.0%

CITY OF HOLLAND
HOLLAND TWP.

TOTAL MONTHLY BOARDING		
MAY. '21	MAY. '19	% CHG.
0	306	-100.0%
0	364	-100.0%

DEMAND RESPONSE

TOTAL MONTHLY BOARDING			AVG. WEEKDAY BOARDING			AVG. SATURDAY BOARDING		
MAY. '21	MAY. '19	% CHG.	MAY. '21	MAY. '19	% CHG.	MAY. '21	MAY. '19	% CHG.
1,041	362	187.6%	50.3	15.6	222.4%	7.0	4.8	45.8%
8	228	-96.5%	0.2	10.4	-98.6%	1.0	0.0	#DIV/0!
111	199	-44.2%	5.4	8.4	-36.3%	0.8	3.8	-78.9%
2,068	5,996	-65.5%	98.4	260.0	-62.2%	20.0	68.8	-70.9%
3,228	6,785	-52.4%	154.2	294.4	-47.6%	28.8	77.4	-62.8%

CITY OF HOLLAND
HOLLAND TWP.
CITY OF ZEELAND
ZEELAND TWP.
PARK TWP.
AUXILIARY

TOTAL MONTHLY BOARDING		
MAY. '21	MAY. '19	% CHG.
1,755	3,334	-47.4%
1,120	2,413	-53.6%
158	511	-69.1%
18	41	-56.1%
177	486	-63.6%
0	0	#DIV/0!

NIGHT OWL

TOTAL MONTHLY BOARDING			AVG. WEEKDAY BOARDING			AVG. SATURDAY BOARDING		
MAY. '21	MAY. '19	% CHG.	MAY. '21	MAY. '19	% CHG.	MAY. '21	MAY. '19	% CHG.
167	122	36.9%	7.8	5.0	55.0%	2.4	2.8	-14.3%
1	0	#DIV/0!	0.0	0.0	#DIV/0!	0.2	0.0	#DIV/0!
1	0	#DIV/0!	0.1	0.0	#DIV/0!	0.0	0.0	#DIV/0!
166	172	-3.5%	7.1	7.1	0.0%	4.8	4.0	20.0%
335	294	13.9%	14.9	12.1	23.1%	7.4	6.8	8.8%

CITY OF HOLLAND
HOLLAND TWP.
CITY OF ZEELAND
ZEELAND TWP.

TOTAL MONTHLY BOARDING		
MAY. '21	MAY. '19	% CHG.
162	131	23.7%
125	140	-10.7%
45	23	95.7%
3	0	#DIV/0!

OVERALL RIDERSHIP

TOTAL MONTHLY BOARDING			AVG. WEEKDAY BOARDING			AVG. SATURDAY BOARDING		
MAY. '21	MAY. '19	% CHG.	MAY. '21	MAY. '19	% CHG.	MAY. '21	MAY. '19	% CHG.
7,101	24,343	-70.8%	352.7	873.5	-59.6%	9.4	1,281.8	-99.3%
421	2,500	-83.2%	20.8	106.8	-80.6%	1.2	37.8	-96.8%
1,001	1,985	-49.6%	49.9	80.9	-38.4%	0.8	51.5	-98.4%
5,218	12,021	-56.6%	254.7	503.0	-49.4%	24.8	238.5	-89.6%
13,741	40,849	-66.4%	678.0	1,564.2	-56.7%	36.2	1,609.6	-97.8%

CITY OF HOLLAND
HOLLAND TWP.
CITY OF ZEELAND
ZEELAND TWP.
PARK TWP.
AUXILIARY

TOTAL MONTHLY BOARDING		
MAY. '21	MAY. '19	% CHG.
6,806	17,192	-60.4%
5,733	13,116	-56.3%
1,004	2,679	-62.5%
21	136	-84.6%
177	486	-63.6%
0	7,240	-100.0%

ON-TIME PERCENTAGE

MAY. '21	MAY. '19	DIFF. (+/-)
97.40%	96.50%	0.90%
99.25%	98.80%	0.45%

SERVICE DAYS

MAY. '21	MAY. '19
WEEKDAYS	20
SATURDAYS	5

FIXED ROUTE
DEMAND RESPONSE
TWILIGHT
NIGHT OWL

DISTRIBUTION OF RIDERSHIP

MAY. '21	MAY. '19	DIFF. (+/-)
74.07%	81.03%	-6.96%
23.49%	16.61%	6.88%
0.00%	1.64%	-1.64%
2.44%	0.72%	1.72%

MACATAWA AREA EXPRESS - MONTHLY RIDERSHIP SUMMARY

(NOTES: Some figures calculated using non-rounded numbers. AUXILIARY ridership includes counts for non-traditional services: Tulip Time Tours, Shuttle, Kertsmarket, etc.)

FIXED ROUTE

TOTAL MONTHLY BOARDING			AVG. WEEKDAY BOARDING			AVG. SATURDAY BOARDING		
MAY. '21	MAY. '20	% CHG.	MAY. '21	MAY. '20	% CHG.	MAY. '21	MAY. '20	% CHG.
1,972	0	#DIV/0!	98.6	0.0	#DIV/0!	0.0	0.0	#DIV/0!
1,660	0	#DIV/0!	83.0	0.0	#DIV/0!	0.0	0.0	#DIV/0!
1,017	0	#DIV/0!	50.9	0.0	#DIV/0!	0.0	0.0	#DIV/0!
1,000	0	#DIV/0!	50.0	0.0	#DIV/0!	0.0	0.0	#DIV/0!
1,124	0	#DIV/0!	56.2	0.0	#DIV/0!	0.0	0.0	#DIV/0!
1,648	0	#DIV/0!	82.4	0.0	#DIV/0!	0.0	0.0	#DIV/0!
914	0	#DIV/0!	45.7	0.0	#DIV/0!	0.0	0.0	#DIV/0!
843	0	#DIV/0!	42.2	0.0	#DIV/0!	0.0	0.0	#DIV/0!
0	0	#DIV/0!	0.0	0.0	#DIV/0!	0.0	0.0	#DIV/0!
0	0	#DIV/0!	0.0	0.0	#DIV/0!	0.0	0.0	#DIV/0!
0	0	#DIV/0!	0.0	0.0	#DIV/0!	0.0	0.0	#DIV/0!
#REF!	0	#REF!	#REF!	0.0	#REF!	#REF!	0.0	#REF!
0	0	#DIV/0!	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,893	0	#DIV/0!	294.7	0.0	#DIV/0!	0.0	0.0	#DIV/0!
412	0	#DIV/0!	20.6	0.0	#DIV/0!	0.0	0.0	#DIV/0!
889	0	#DIV/0!	44.5	0.0	#DIV/0!	0.0	0.0	#DIV/0!
2,984	0	#DIV/0!	149.2	0.0	#DIV/0!	0.0	0.0	#DIV/0!
10,178	0	#DIV/0!	508.9	0.0	#DIV/0!	0.0	0.0	#DIV/0!

CITY OF HOLLAND
HOLLAND TWP.
CITY OF ZEELAND
ZEELAND TWP.
PARK TWP.
AUXILIARY

TOTAL MONTHLY BOARDING		
MAY. '21	MAY. '20	% CHG.
4,889	0	#DIV/0!
4,488	0	#DIV/0!
801	0	#DIV/0!
0	0	#DIV/0!
0	0	#DIV/0!

TWILIGHT ROUTE

TOTAL MONTHLY BOARDING			AVG. WEEKDAY BOARDING			AVG. SATURDAY BOARDING		
MAY. '21	MAY. '20	% CHG.	MAY. '21	MAY. '20	% CHG.	MAY. '21	MAY. '20	% CHG.
0	0	#DIV/0!	0.0	0.0	#DIV/0!	0.0	0.0	#DIV/0!
0	0	#DIV/0!	0.0	0.0	#DIV/0!	0.0	0.0	#DIV/0!
-	-	-	-	-	-	-	-	-
0	0	#DIV/0!	0.0	0.0	#DIV/0!	0.0	0.0	#DIV/0!
0	0	#DIV/0!	0.0	0.0	#DIV/0!	0.0	0.0	#DIV/0!
0	0	#DIV/0!	0.0	0.0	#DIV/0!	0.0	0.0	#DIV/0!
0	0	#DIV/0!	0.0	0.0	#DIV/0!	0.0	0.0	#DIV/0!
0	0	#DIV/0!	0.0	0.0	#DIV/0!	0.0	0.0	#DIV/0!
0	0	#DIV/0!	0.0	0.0	#DIV/0!	0.0	0.0	#DIV/0!

CITY OF HOLLAND
HOLLAND TWP.

TOTAL MONTHLY BOARDING		
MAY. '21	MAY. '20	% CHG.
0	0	#DIV/0!
0	0	#DIV/0!

DEMAND RESPONSE

TOTAL MONTHLY BOARDING			AVG. WEEKDAY BOARDING			AVG. SATURDAY BOARDING		
MAY. '21	MAY. '20	% CHG.	MAY. '21	MAY. '20	% CHG.	MAY. '21	MAY. '20	% CHG.
1,041	1,096	-5.0%	50.3	54.7	-8.0%	7.0	0.4	1650.0%
8	4	100.0%	0.2	0.2	-25.0%	1.0	0.0	#DIV/0!
111	65	70.8%	5.4	3.2	67.2%	0.8	0.2	300.0%
2,068	1,353	52.8%	98.4	64.1	53.5%	20.0	14.2	40.8%
3,228	2,518	28.2%	154.2	122.2	26.2%	28.8	14.8	94.6%

CITY OF HOLLAND
HOLLAND TWP.
CITY OF ZEELAND
ZEELAND TWP.
PARK TWP.
AUXILIARY

TOTAL MONTHLY BOARDING		
MAY. '21	MAY. '20	% CHG.
1,755	1,274	37.8%
1,120	950	17.9%
158	231	-31.6%
18	7	157.1%
177	56	216.1%
0	0	#DIV/0!

NIGHT OWL

TOTAL MONTHLY BOARDING			AVG. WEEKDAY BOARDING			AVG. SATURDAY BOARDING		
MAY. '21	MAY. '20	% CHG.	MAY. '21	MAY. '20	% CHG.	MAY. '21	MAY. '20	% CHG.
167	44	279.5%	7.8	4.4	76.1%	2.4	0.0	#DIV/0!
1	0	#DIV/0!	0.0	0.0	#DIV/0!	0.2	0.0	#DIV/0!
1	0	#DIV/0!	0.1	0.0	#DIV/0!	0.0	0.0	#DIV/0!
166	14	1085.7%	7.1	1.2	491.7%	4.8	1.0	380.0%
335	58	477.6%	14.9	5.6	166.1%	7.4	1.0	640.0%

CITY OF HOLLAND
HOLLAND TWP.
CITY OF ZEELAND
ZEELAND TWP.

TOTAL MONTHLY BOARDING		
MAY. '21	MAY. '20	% CHG.
162	48	237.5%
125	7	1685.7%
45	3	1400.0%
3	0	#DIV/0!
0	0	#DIV/0!

OVERALL RIDERSHIP

TOTAL MONTHLY BOARDING			AVG. WEEKDAY BOARDING			AVG. SATURDAY BOARDING		
MAY. '21	MAY. '20	% CHG.	MAY. '21	MAY. '20	% CHG.	MAY. '21	MAY. '20	% CHG.
7,101	1,140	522.9%	352.7	56.9	519.9%	9.4	0.4	2250.0%
421	4	10425.0%	20.8	0.2	10275.0%	1.2	0.0	#DIV/0!
1,001	65	1440.0%	49.9	3.2	1457.8%	0.8	0.2	300.0%
5,218	1,367	281.7%	254.7	64.7	293.7%	24.8	14.6	69.9%
13,741	2,576	433.4%	678.0	125.0	442.4%	36.2	15.2	138.2%

CITY OF HOLLAND
HOLLAND TWP.
CITY OF ZEELAND
ZEELAND TWP.
PARK TWP.
AUXILIARY

TOTAL MONTHLY BOARDING		
MAY. '21	MAY. '20	% CHG.
6,806	1,322	414.8%
5,733	957	499.1%
1,004	234	329.0%
21	7	200.0%
177	56	216.1%
0	0	#DIV/0!

ON-TIME PERCENTAGE

MAY. '21	MAY. '20	DIFF. (+/-)
97.40%	0.00%	97.40%
99.25%	98.28%	0.97%

SERVICE DAYS

	MAY. '21	MAY. '20
WEEKDAYS	20	20
SATURDAYS	5	5

FIXED ROUTE
DEMAND RESPONSE
TWILIGHT
NIGHT OWL

DISTRIBUTION OF RIDERSHIP

MAY. '21	MAY. '20	DIFF. (+/-)
74.07%	0.00%	74.07%
23.49%	97.75%	-74.26%
0.00%	0.00%	0.00%
2.44%	2.25%	0.19%

Macatawa Area Express Ridership by Government Unit

Fiscal Year	Fixed Route													Reservation Service												
	Total Rides	City of Holland	%	Holland Twp.	%	City of Zeeland	%	Zeeland Twp.	%	Park Twp.		Auxiliary	%	Total Rides	City of Holland	%	Holland Twp.	%	City of Zeeland	%	Zeeland Twp.	%	Park Twp.	%	Auxiliary	%
Oct-18	30,420	15,982	53	11,815	39	2,556	8	67	0	0	0	0	0	7,509	3,818	51	2,591	35	505	7	39	1	526	7	30	0
Nov-18	26,955	13,998	52	10,582	39	2,318	9	57	0	0	0	0	0	6,825	3,370	49	2,416	35	507	7	43	1	489	7	0	0
Dec-18	25,780	13,315	52	10,360	40	2,045	8	60	0	0	0	0	0	6,489	3,229	50	2,227	34	449	7	64	1	440	7	80	1
Jan-19	24,479	12,918	53	9,442	39	2,056	8	63	0	0	0	0	0	5,946	2,956	50	2,102	35	455	8	27	0	406	7	0	0
Feb-19	24,510	13,209	54	9,463	39	1,769	7	69	0	0	0	0	0	6,359	3,149	50	2,278	36	447	7	32	1	453	7	0	0
Mar-19	27,184	14,454	53	10,874	40	1,802	7	54	0	0	0	0	0	6,752	3,340	49	2,447	36	451	7	35	1	479	7	0	0
Apr-19	26,902	14,196	53	10,758	40	1,881	7	67	0	0	0	0	0	6,869	3,458	50	2,394	35	453	7	49	1	461	7	54	1
May-19	33,100	13,421	41	10,199	31	2,145	6	95	0	0	0	7,240	22	6,785	3,334	49	2,413	36	511	8	41	1	486	7	0	0
Jun-19	23,798	12,182	51	9,755	41	1,778	7	83	0	0	0	0	0	6,243	3,114	50	2,185	35	454	7	24	0	428	7	38	1
Jul-19	24,900	12,709	51	10,246	41	1,859	7	86	0	0	0	0	0	6,243	3,035	49	2,286	37	422	7	24	0	466	7	10	0
Aug-19	28,352	14,564	51	11,661	41	2,049	7	78	0	0	0	0	0	6,516	3,202	49	2,353	36	493	8	32	0	418	6	18	0
Sep-19	25,812	13,448	52	10,132	39	2,133	8	99	0	0	0	0	0	5,952	2,823	47	2,240	38	415	7	24	0	450	8	0	0
Total	322,192	164,396	51	125,287	39	24,391	8	878	0	0	0	7,240	2	78,488	38,828	49	27,932	36	5,562	7	434	1	5,502	7	230	0
Oct-19	29,615	15,152	51	11,965	40	2,387	8	111	0	0	0	0	0	7,005	3,496	50	2,525	36	427	6	33	0	524	7	0	0
Nov-19	26,277	13,731	52	10,662	41	1,833	7	51	0	0	0	0	0	5,881	2,919	50	2,136	36	351	6	25	0	450	8	0	0
Dec-19	25,808	13,232	51	10,722	42	1,816	7	38	0	0	0	0	0	5,816	2,886	50	2,063	35	351	6	30	1	463	8	23	0
Jan-20	27,883	14,732	53	11,089	40	2,014	7	48	0	0	0	0	0	6,591	3,334	51	2,312	35	387	6	30	0	528	8	0	0
Feb-20	28,534	15,030	53	11,463	40	1,983	7	58	0	0	0	0	0	6,088	3,066	50	2,112	35	373	6	32	1	505	8	0	0
Mar-20	15,727	8,241	52	6,342	40	1,116	7	28	0	0	0	0	0	4,263	2,093	49	1,579	37	292	7	16	0	283	7	0	0
Apr-20	0	0	###	0	###	0	###	0	###	0	###	0	###	2,219	1,148	52	832	37	215	10	2	0	22	1	0	0
May-20	0	0	###	0	###	0	###	0	###	0	###	0	###	2,518	1,274	51	950	38	231	9	7	0	56	2	0	0
Jun-20	0	0	###	0	###	0	###	0	###	0	###	0	###	3,812	1,955	51	1,434	38	314	8	11	0	98	3	0	0
Jul-20	0	0	###	0	###	0	###	0	###	0	###	0	###	4,322	2,127	49	1,767	41	305	7	30	1	93	2	0	0
Aug-20	0	0	###	0	###	0	###	0	###	0	###	0	###	4,856	2,422	50	1,941	40	347	7	50	1	96	2	0	0
Sep-20	0	0	###	0	###	0	###	0	###	0	###	0	###	5,585	3,009	54	2,042	37	405	7	42	1	87	2	0	0
Total	153,844	80,118	52	62,243	40	11,149	7	334	0	0	0	0	0	58,956	29,729	50	21,693	37	3,998	7	308	1	3,205	5	23	0
Oct-20	0	0	###	0	###	0	###	0	###	0	###	0	###	6,021	3,429	57	2,021	34	430	7	39	1	102	2	0	0
Nov-20	0	0	###	0	###	0	###	0	###	0	###	0	###	4,590	2,543	55	1,547	34	338	7	46	1	116	3	0	0
Dec-20	0	0	###	0	###	0	###	0	###	0	###	0	###	4,193	2,209	53	1,555	37	248	6	47	1	134	3	0	0
Jan-21	0	0	###	0	###	0	###	0	###	0	###	0	###	4,137	2,336	56	1,390	34	231	6	37	1	143	3	0	0
Feb-21	0	0	###	0	###	0	###	0	###	0	###	0	###	4,035	2,347	58	1,323	33	231	6	14	0	120	3	0	0
Mar-21	8,565	4,149	48	3,769	44	647	8	0	0	0	0	0	0	3,995	2,342	59	1,318	33	184	5	12	0	139	3	0	0
Apr-21	9,806	4,682	48	4,448	45	676	7	0	0	0	0	0	0	3,704	2,115	57	1,261	34	167	5	14	0	147	4	0	0
May-21	10,178	4,889	48	4,488	44	801	8	0	0	0	0	0	0	3,228	1,755	54	1,120	35	158	5	18	1	177	5	0	0
Jun-21	0	0	###	0	###	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###
Jul-21	0	0	###	0	###	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###
Aug-21	0	0	###	0	###	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###
Sep-21	0	0	###	0	###	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###
Total	28,549	13,720	48	12,705	45	2,124	7	0	0	0	0	0	0	33,903	19,076	56	11,535	34	1,987	6	227	1	1,078	3	0	0

Macatawa Area Express Ridership by Government Unit

Fiscal Year	Twilight Fixed Route					Night Owl Service										Total Service													
	Total Rides	City of Holland	%	Holland Twp.	%	Total Rides	City of Holland	%	Holland Twp.	%	City of Zeeland	%	Zeeland Twp.	%	Total Rides	City of Holland	%	Holland Twp.	%	City of Zeeland	%	Zeeland Twp.	%	Park Twp.	%	Auxiliary	%		
Oct-18	713	331	46	382	54	311	144	46	139	45	28	9	0	0	38,953	20,275	52	14,927	38	3,089	8	106	0	526	1	30	0		
Nov-18	604	273	45	331	55	310	128	41	143	46	39	13	0	0	34,694	17,769	51	13,472	39	2,864	8	100	0	489	1	0	0		
Dec-18	657	274	42	383	58	252	90	36	129	51	33	13	0	0	33,178	16,908	51	13,099	39	2,527	8	124	0	440	1	80	0		
Jan-19	670	306	46	364	54	274	99	36	134	49	41	15	0	0	31,369	16,279	52	12,042	38	2,552	8	90	0	406	1	0	0		
Feb-19	605	298	49	307	51	308	113	37	147	48	45	15	3	1	31,782	16,769	53	12,195	38	2,261	7	104	0	453	1	0	0		
Mar-19	679	350	52	329	48	313	112	36	152	49	48	15	1	0	34,928	18,256	52	13,802	40	2,301	7	90	0	479	1	0	0		
Apr-19	648	309	48	339	52	299	119	40	148	49	32	11	0	0	34,718	18,082	52	13,639	39	2,366	7	116	0	461	1	54	0		
May-19	670	306	46	364	54	294	131	45	140	48	23	8	0	0	40,849	17,192	42	13,116	32	2,679	7	136	0	486	1	7,240	18		
Jun-19	632	335	53	297	47	311	153	49	127	41	31	10	0	0	30,984	15,784	51	12,364	40	2,263	7	107	0	428	1	38	0		
Jul-19	616	279	45	337	55	278	103	37	154	55	21	8	0	0	32,037	16,126	50	13,023	41	2,302	7	110	0	466	1	10	0		
Aug-19	736	359	49	377	51	329	129	39	181	55	19	6	0	0	35,933	18,254	51	14,572	41	2,561	7	110	0	418	1	18	0		
Sep-19	594	320	54	274	46	360	115	32	193	54	52	14	0	0	32,718	16,706	51	12,839	39	2,600	8	123	0	450	1	0	0		
Total	7,824	3,740	48	4,084	52	3,639	1,436	39	1,787	49	412	11	4	0	412,143	208,400	51	159,090	39	30,365	7	1,316	0	5,502	3	7,470	2		
Oct-19	669	333	50	336	50	426	155	36	203	48	68	16	0	0	37,715	19,136	51	15,029	40	2,882	8	144	0	524	1	0	0		
Nov-19	624	299	48	325	52	381	140	37	160	42	81	21	0	0	33,163	17,089	52	13,283	40	2,265	7	76	0	450	1	0	0		
Dec-19	639	323	51	316	49	346	114	33	148	43	84	24	0	0	32,609	16,555	51	13,249	41	2,251	7	68	0	463	1	23	0		
Jan-20	741	387	52	354	48	383	114	30	176	46	93	24	0	0	35,598	18,567	52	13,931	39	2,494	7	78	0	528	1	0	0		
Feb-20	790	417	53	373	47	356	132	37	153	43	71	20	0	0	35,768	18,645	52	14,101	39	2,427	7	90	0	505	1	0	0		
Mar-20	500	219	44	281	56	260	86	33	114	44	60	23	0	0	20,750	10,639	51	8,316	40	1,468	7	44	0	283	1	0	0		
Apr-20	0	0	###	0	###	0	0	###	0	###	0	###	0	###	2,219	1,148	52	832	37	215	10	2	0	22	1	0	0		
May-20	0	0	###	0	###	58	48	83	7	12	3	5	0	0	2,576	1,322	51	957	37	234	9	7	0	56	2	0	0		
Jun-20	0	0	###	0	###	295	167	57	121	41	7	2	0	0	4,107	2,122	52	1,555	38	321	8	11	0	98	2	0	0		
Jul-20	0	0	###	0	###	351	174	50	174	50	3	1	0	0	4,673	2,301	49	1,941	42	308	7	30	1	93	2	0	0		
Aug-20	0	0	###	0	###	413	207	50	206	50	0	0	0	0	5,269	2,629	50	2,147	41	347	7	50	1	96	2	0	0		
Sep-20	0	0	###	0	###	413	181	44	227	55	5	1	0	0	5,998	3,190	53	2,269	38	410	7	42	1	87	1	0	0		
Total	3,963	1,978	50	1,985	50	3,682	1,518	41	1,689	46	475	13	0	0	220,445	113,343	51	87,610	40	15,622	7	642	0	3,205	1	23	0		
Oct-20	0	0	###	0	###	485	193	40	278	57	6	1	8	2	6,506	3,622	56	2,299	35	436	7	47	1	102	2	0	0		
Nov-20	0	0	###	0	###	351	130	37	200	57	16	5	5	1	4,941	2,673	54	1,747	35	354	7	51	1	116	2	0	0		
Dec-20	0	0	###	0	###	265	115	43	133	50	6	2	11	4	4,458	2,324	52	1,688	38	254	6	58	1	134	3	0	0		
Jan-21	0	0	###	0	###	314	119	38	171	54	24	8	0	0	4,451	2,455	55	1,561	35	255	6	37	1	143	3	0	0		
Feb-21	0	0	###	0	###	354	135	38	183	52	36	10	0	0	4,389	2,482	57	1,506	34	267	6	14	0	120	3	0	0		
Mar-21	0	0	###	0	###	417	184	44	194	47	39	9	0	0	12,977	6,675	51	5,281	41	870	7	12	0	139	1	0	0		
Apr-21	0	0	###	0	###	353	149	42	147	42	57	16	0	0	13,863	6,946	50	5,856	42	900	6	14	0	147	1	0	0		
May-21	0	0	###	0	###	335	162	48	125	37	45	13	3	1	13,741	6,806	50	5,733	42	1,004	7	21	0	177	1	0	0		
Jun-21	0	0	###	0	###	0	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	###	
Jul-21	0	0	###	0	###	0	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	###	
Aug-21	0	0	###	0	###	0	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	###	
Sep-21	0	0	###	0	###	0	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	###	
Total	0	0	###	0	###	2,874	1,187	41	1,431	50	229	8	27	1	65,326	33,983	52	25,671	39	4,340	7	254	0	1,078	2	0	0		

**Historical
Ridership
FY2000-FY2020
6,662,991**

**Historical
Ridership Through
FY2021
6,728,317**



Budget by Organization Report

Through 05/31/21
Prior Fiscal Year Activity Included
Summary Listing

Organization	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 103 - General Fund									
REVENUE									
Department 000 - General Revenues	549,191.00	.00	549,191.00	182.56	.00	6,364.43	542,826.57	1	21,294.72
Department 537 - Routine Transit Operations	4,370,579.00	2,850,558.00	7,221,137.00	165,066.81	.00	2,319,747.43	4,901,389.57	32	7,740,287.41
REVENUE TOTALS	\$4,919,770.00	\$2,850,558.00	\$7,770,328.00	\$165,249.37	\$0.00	\$2,326,111.86	\$5,444,216.14	30%	\$7,761,582.13
EXPENSE									
Department 171 - Management & Administration	714,750.00	.00	714,750.00	62,485.18	10,950.00	463,702.23	240,097.77	66	641,137.50
Department 266 - Customer Service & Marketing	351,000.00	70,000.00	421,000.00	27,785.21	.00	301,593.48	119,406.52	72	473,623.06
Department 537 - Routine Transit Operations	3,255,570.00	.00	3,255,570.00	223,910.92	.00	1,786,914.85	1,468,655.15	55	2,929,746.43
Department 591 - Transit Maintenance	598,450.00	.00	598,450.00	50,462.28	.00	400,000.69	198,449.31	67	660,813.97
Department 890 - Contingencies Appropriation	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department CAP - Capital Outlay	.00	1,595,558.00	1,595,558.00	4,987.33	70,185.00	89,175.92	1,436,197.08	10	2,713,660.62
EXPENSE TOTALS	\$4,919,770.00	\$1,665,558.00	\$6,585,328.00	\$369,630.92	\$81,135.00	\$3,041,387.17	\$3,462,805.83	47%	\$7,418,981.58
Fund 103 - General Fund Totals									
REVENUE TOTALS	4,919,770.00	2,850,558.00	7,770,328.00	165,249.37	.00	2,326,111.86	5,444,216.14	30%	7,761,582.13
EXPENSE TOTALS	4,919,770.00	1,665,558.00	6,585,328.00	369,630.92	81,135.00	3,041,387.17	3,462,805.83	47%	7,418,981.58
Fund 103 - General Fund Totals	\$0.00	\$1,185,000.00	\$1,185,000.00	(\$204,381.55)	(\$81,135.00)	(\$715,275.31)	\$1,981,410.31		\$342,600.55
Grand Totals									
REVENUE TOTALS	4,919,770.00	2,850,558.00	7,770,328.00	165,249.37	.00	2,326,111.86	5,444,216.14	30%	7,761,582.13
EXPENSE TOTALS	4,919,770.00	1,665,558.00	6,585,328.00	369,630.92	81,135.00	3,041,387.17	3,462,805.83	47%	7,418,981.58
Grand Totals	\$0.00	\$1,185,000.00	\$1,185,000.00	(\$204,381.55)	(\$81,135.00)	(\$715,275.31)	\$1,981,410.31		\$342,600.55



Expense Budget by Account Classification Report

Through 05/31/21
Prior Fiscal Year Activity Included
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 103 - General Fund									
EXPENSE									
PERSONNEL SERVICES	3,498,370.00	70,000.00	3,568,370.00	256,544.38	.00	2,198,149.79	1,370,220.21	62	3,497,783.01
OTHER CURRENT EXPENDITURES	1,421,400.00	.00	1,421,400.00	108,099.21	10,950.00	754,061.46	656,388.54	54	1,207,537.95
CAPITAL OUTLAY	.00	1,595,558.00	1,595,558.00	4,987.33	70,185.00	89,175.92	1,436,197.08	10	2,713,660.62
CONTINGENCIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$4,919,770.00	\$1,665,558.00	\$6,585,328.00	\$369,630.92	\$81,135.00	\$3,041,387.17	\$3,462,805.83	47%	\$7,418,981.58
Fund 103 - General Fund Totals	\$4,919,770.00	\$1,665,558.00	\$6,585,328.00	\$369,630.92	\$81,135.00	\$3,041,387.17	\$3,462,805.83		\$7,418,981.58
Grand Totals	\$4,919,770.00	\$1,665,558.00	\$6,585,328.00	\$369,630.92	\$81,135.00	\$3,041,387.17	\$3,462,805.83		\$7,418,981.58



Revenue Budget by Account Classification Report

Through 05/31/21
Prior Fiscal Year Activity Included
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 103 - General Fund									
REVENUE									
TAXES	939,500.00	142,500.00	1,082,000.00	14.33	.00	23,903.41	1,058,096.59	2	979,009.90
FEDERAL GRANTS	1,270,074.00	2,633,407.00	3,903,481.00	.00	.00	931,711.00	2,971,770.00	24	2,874,205.00
STATE GRANTS	1,640,827.00	74,651.00	1,715,478.00	143,718.00	.00	1,219,655.09	495,822.91	71	2,099,603.07
STATE REVENUE SHARING	88,878.00	.00	88,878.00	.00	.00	.00	88,878.00	0	89,905.70
CHARGES FOR SERVICE	389,500.00	.00	389,500.00	1,623.79	.00	46,935.12	342,564.88	12	228,141.52
INTEREST AND RENTS	35,500.00	.00	35,500.00	1,465.83	.00	12,091.41	23,408.59	34	35,424.03
OTHER	550,491.00	.00	550,491.00	18,427.42	.00	80,363.58	470,127.42	15	37,445.91
GAIN ON DISPOSAL OF CAPITAL ASSETS	5,000.00	.00	5,000.00	.00	.00	11,452.25	(6,452.25)	229	.00
LOAN PROCEEDS	.00	.00	.00	.00	.00	.00	.00	+++	1,417,847.00
REVENUE TOTALS	\$4,919,770.00	\$2,850,558.00	\$7,770,328.00	\$165,249.37	\$0.00	\$2,326,111.86	\$5,444,216.14	30%	\$7,761,582.13
Fund 103 - General Fund Totals	\$4,919,770.00	\$2,850,558.00	\$7,770,328.00	\$165,249.37	\$0.00	\$2,326,111.86	\$5,444,216.14		\$7,761,582.13
Grand Totals	\$4,919,770.00	\$2,850,558.00	\$7,770,328.00	\$165,249.37	\$0.00	\$2,326,111.86	\$5,444,216.14		\$7,761,582.13

Invoice Process Status	Paid
Journal Type	Journal Entry
Organization	(Multiple Items)
Account Code And Description	(Multiple Items)
Detail Account Code	(Multiple Items)
Entered Date.Fiscal	(Multiple Items)



AP Check dt 5/6/2021

GL Account Code	Vendor Name	Invoice Number	Invoice Description	Amount
103-171-721730	FIFTH THIRD BANK-CC ACH	2021-00000157	MAX - MARCH CC STMT	55.10
103-171-721740.0	FIFTH THIRD BANK-CC ACH	2021-00000157	MAX - MARCH CC STMT	2,014.71
	KEPPEL'S LOCK & SAFE CO	105274	MAX - SERVICES	87.00
103-171-721740.TECH	FIFTH THIRD BANK-CC ACH	2021-00000157	MAX - MARCH CC STMT	77.48
103-171-722801.9010	FIFTH THIRD BANK-CC ACH	2021-00000157	MAX - MARCH CC STMT	266.04
103-171-722801.9080	FIFTH THIRD BANK-CC ACH	2021-00000157	MAX - MARCH CC STMT	289.34
	HOLLAND LITHO SERVICE INC	139121	MAX - FULL BUS SIGNS	265.42
103-171-722805.12	HOLLAND CITY TREASURER	2021-29	MAX - IT DEPT MAY SERVICES	833.33
		2021-45	MAX - FINANCE AND TREASURER MAY SERVICES	6,908.33
103-171-723850.0	FIFTH THIRD BANK-CC ACH	2021-00000157	MAX - MARCH CC STMT	770.49
103-171-723920.2	HOLLAND CHARTER TOWNSHIP	2021-00000158	MAX	151.01
		2021-00000159	MAX	23.35
103-171-723960	FIFTH THIRD BANK-CC ACH	2021-00000157	MAX - MARCH CC STMT	300.00
103-171-723961	FIFTH THIRD BANK-CC ACH	2021-00000157	MAX - MARCH CC STMT	24.30
103-171-723969	FIFTH THIRD BANK-CC ACH	2021-00000157	MAX - MARCH CC STMT	108.66
103-537-721742	J&H OIL CO	9885843	MAX - DIESEL EXHAUST FLUID	375.03
103-537-721744.UNIF	FIFTH THIRD BANK-CC ACH	2021-00000157	MAX - MARCH CC STMT	222.78
103-537-723910.0	MICHIGAN TRANSIT POOL-LIABILITY TRUST FUND	202110100	MAX - COMML INS PREMIUMS 3RD QTR	31,453.00
103-591-721740.8	ARNOLD SALES	1339070	MAX - SUPPLIES	507.71
103-591-721931.1	NEW DAWN LINEN SERVICE, LLC	286193	MAX - RUGS	38.55
		528287	MAX - RUGS	38.55
		529127	MAX - RUGS	38.55
103-591-721933.2	APPLIED IMAGING INC	1726159	MAX - CONTRACT PAYMENT	316.27
103-CAP-730975.26	INTEXT CONCEPTS INC.	12123	REPLACE CEILING TILES AT DEPOT	5,088.00
750-210231.K	AFLAC	2021-00000156	MAX - APRIL 2021 INSURANCE PREMIUM	1,496.16
Grand Total				51,749.16

Invoice Process Status	Paid
Journal Type	Journal Entry
Organization	(Multiple Items)
Account Code And Description	(Multiple Items)
Detail Account Code	(Multiple Items)
Entered Date.Fiscal	(Multiple Items)



AP Check dt 5/13/2021

GL Account Code	Vendor Name	Invoice Number	Invoice Description	Amount
103-171-722801.9010	RNS COMMUNICATIONS, INC	050621	ADVERTISING AT HOLLAND SECRETARY OF STATE	5,355.00
103-171-722809.41	HR COLLABORATIVE LLC	2529	HR COMPENSATION SURVEY	6,875.00
750-210231.D	ICMA RETIREMENT TRUST - 457	2021-00000160	DEF-ICMA% - Deferred Comp - ICMA %*	1,382.66
750-210231.G	STATE OF MICHIGAN	2021-00000162	FOC-MI PT - Friend of the Court-Michigan	139.54
750-210231.M	MERS - ACH	2021-00000161	PENSION - Pension - Original*	1,890.53
Grand Total				15,642.73

Invoice Process Status	Paid
Journal Type	Journal Entry
Organization	(Multiple Items)
Account Code And Description	(Multiple Items)
Detail Account Code	(Multiple Items)
Entered Date.Fiscal	(Multiple Items)



AP Check dt 5/20/2021

GL Account Code	Vendor Name	Invoice Number	Invoice Description	Amount
103-171-712724	ACCIDENT FUND	2021-00000163	MAX	210.51
103-171-722801.9010	HOLLAND LITHO SERVICE INC	141650	MAX - 2 PART RIDER WARNING NOTICE FORM	253.35
	MIDWEST COMMUNICATIONS, INC	2021-00000167	MAX	620.05
103-171-722801.9080	ZEELAND RECORD	1035078	MAX - REQUESTS FOR PROPOSAL ADS	68.00
		1035098	MAX - HIRING BUS DRIVER ADS	100.00
103-171-722803.9	KUSHNER & COMPANY INC	76926	MAX - APRIL SERVICES	192.61
103-171-722808.2	REPUBLIC SERIVCES #240	0240-008346935	MAX - REFUSE SERVICES	79.00
103-171-722808.3	REPUBLIC SERIVCES #240	0240-008346935	MAX - REFUSE SERVICES	52.00
103-171-722809.41	CCS TECHNOLOGIES, INC	146143	MAX - SERVICES	634.05
103-171-723920.1	HOLLAND BOARD OF PUBLIC WORKS	2021-00000164	MAX	10.75
		2021-00000165	MAX - UTILITIES	1,720.96
103-171-723920.2	HOLLAND BOARD OF PUBLIC WORKS	2021-00000165	MAX - UTILITIES	175.00
103-266-712724	ACCIDENT FUND	2021-00000163	MAX	421.04
103-537-712724	ACCIDENT FUND	2021-00000163	MAX	3,313.94
103-537-721748.0	HOLLAND CITY TREASURER	2021-0021	MAX -APRIL FUEL	17,978.14
	MERLE BOES INC./PACIFIC PRIDE	2021-00000166	MAX	207.77
103-537-721939.3	TREDROC TIRE SERVICES LLC	7500085381	EIGHT (8) LT225/75R16 10P FIR TRANSFRC AT2 TIRES	1,262.68
103-537-722803.6	BRITT CHIROPRACTIC	133	MAX - AGILITY TEST	125.00
		134	MAX - AGILITY TEST	125.00
103-591-712724	ACCIDENT FUND	2021-00000163	MAX	368.41
103-591-721740.8	ONE WAY PRODUCTS, INC	743076	MAX - CLEANING PRODUCTS	819.25
103-591-721931.1	HOLLAND CITY TREASURER	2021-00040	MAX - MARCH BLDG AND GROUNDS MTCE	111.08
	NEW DAWN LINEN SERVICE, LLC	286448	MAX - RUGS	38.55
	SHORELINE SERVICES INC	149580	MAX - PEST SERVICES	40.00
103-591-721931.2	MACATAWA PLUMBING, INC	36394	MAX - TOILET REPAIR	120.00
	SHORELINE SERVICES INC	149579	MAX - PEST SERVICES	40.00
	VAN DYKEN MECHANICAL, INC	333833	MAX - SERVICE CALL	786.12
	WOLVERINE POWER SYSTEMS	0209934-IN	MAX - MAINTENANCE	255.00
103-591-721933.2	KONICA MINOLTA BUSINESS SOLUTIONS USA INC	5014867362	MAX - COPIER	378.00
750-210231.HB	HOLLAND CITY TREASURER	2021-0045	MAX - INSURANCE PREMIUMS	815.44
		2021-44	MAX - APRIL HEALTH INSURANCE PREMIUMS	73,994.53
Grand Total				105,316.23

Invoice Process Status	Paid
Journal Type	Journal Entry
Organization	(Multiple Items)
Account Code And Description	(Multiple Items)
Detail Account Code	(Multiple Items)
Entered Date.Fiscal	(Multiple Items)



AP Check dt 5/27/2021

GL Account Code	Vendor Name	Invoice Number	Invoice Description	Amount
103-171-711717	GUARDIAN	2021-00000171	MAX - JUNE 2021 INS PREM DENTAL,LIFE, STD, LTD, VISION	29.72
103-171-711720	GUARDIAN	2021-00000171	MAX - JUNE 2021 INS PREM DENTAL,LIFE, STD, LTD, VISION	246.43
103-171-722804	CUNNINGHAM DALMAN PC	284255	MAX - LEGAL	727.50
103-171-722805.1	REHMANN ROBSON PC	RR634529	MAX - PAYMENT 2 FOR AUDIT 9/30/2020	1,090.00
103-171-722809.41	CCS TECHNOLOGIES, INC	146412	DELL POWEREDGE 1 YR SUPPORT	1,236.00
	REHMANN TECHNOLOGY SOLUTIONS LLC	CS22632	MAX - DIRECTCIRCUITS	569.00
		PR33441	MAX - WATCHDOG	78.00
103-171-723850.CELL	VERIZON WIRELESS	9879538349	MAX - SERVICES	891.36
103-171-723920.2	HOLLAND BOARD OF PUBLIC WORKS	2021-00000172	MAX	975.22
	SEMCO ENERGY - ACH	2021-00000173	MAX	361.40
103-266-711717	GUARDIAN	2021-00000171	MAX - JUNE 2021 INS PREM DENTAL,LIFE, STD, LTD, VISION	52.01
103-266-711720	GUARDIAN	2021-00000171	MAX - JUNE 2021 INS PREM DENTAL,LIFE, STD, LTD, VISION	312.42
103-537-711717	GUARDIAN	2021-00000171	MAX - JUNE 2021 INS PREM DENTAL,LIFE, STD, LTD, VISION	260.05
103-537-711720	GUARDIAN	2021-00000171	MAX - JUNE 2021 INS PREM DENTAL,LIFE, STD, LTD, VISION	1,775.08
103-537-722803.6	HOLLAND MEDI CENTER	104845	MAX - DOT TESTING	356.25
103-537-723910.0	THE CINCINNATI INSURANCE COMPANY	2021-00000174	MAX	2,587.00
103-591-711717	GUARDIAN	2021-00000171	MAX - JUNE 2021 INS PREM DENTAL,LIFE, STD, LTD, VISION	25.26
103-591-711720	GUARDIAN	2021-00000171	MAX - JUNE 2021 INS PREM DENTAL,LIFE, STD, LTD, VISION	158.75
103-591-721931.1	VAN DYKEN MECHANICAL, INC	333964	MAX - PREVENTITIVE MTCE	495.00
103-591-721931.2	VAN DYKEN MECHANICAL, INC	333963	MAX - PREVENTITIVE MTCE	525.00
103-591-721933.2	APPLIED IMAGING INC	1743292	MAX - SERVICES	113.04
103-591-721939.1	HOLLAND CITY TREASURER	2021-30	MAX - APRIL MAINTENANCE CHARGES	21,499.39
750-210231.D	ICMA RETIREMENT TRUST - 457	2021-00000168	DEF-ICMA% - Deferred Comp - ICMA %*	1,393.83
750-210231.G	STATE OF MICHIGAN	2021-00000170	FOC-MI PT - Friend of the Court-Michigan	139.54
750-210231.H	GUARDIAN	2021-00000171	MAX - JUNE 2021 INS PREM DENTAL,LIFE, STD, LTD, VISION	3,610.88
750-210231.M	MERS - ACH	2021-00000169	PENSION - Pension - Original*	1,682.77
750-210231.V	GUARDIAN	2021-00000171	MAX - JUNE 2021 INS PREM DENTAL,LIFE, STD, LTD, VISION	1,026.74
Grand Total				42,217.64