



**MAX Transportation Authority Board  
Meeting Agenda  
Monday, March 27, 2023  
MAX Training Room  
11660 Greenway Dr., Holland, MI 49424**

1. February 27, 2023 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 Report – Action
    - b) Depot Lease Options – Action
    - c) Amtrak Lease Renewal – Action
    - d) Shift Premium – Action
    - e) Ridership Reports for February 2023 – Information
    - f) Financial Reports for February 2023 – Information
    - g) Expenditure Reports for February 2023 – Information
  5. Director's Report
- 

**Next meeting is Monday, April 24, 2023 at 3:30 p.m.**



**Macatawa Area Express Transportation Authority  
Meeting Minutes  
Monday, February 27, 2023  
Proposed Minutes**

The Macatawa Area Express Transportation Authority Board met at 3:30 pm in the training room at the MAX Operations building - 11660 Greenway Drive, Holland, MI 49424.

**Members Present:** Chair Russ TeSlaa; Board Members Meika Weiss, Kristin Myers, Jason Latham, Al Rios, and Kevin Klynstra,

**Others Present:** None

**Members Absent:** Secretary/Treasurer Joe Baumann and Vice-Chair Lyn Raymond; Board Members Jan Steggerda and Abraham Hernandez

**Staff Present:** Elisa Hoekwater, Beth Higgs, Lynn McCammon, Mark Reese, Kaitlynn Riegling, and Barbara Sonnerville

**2.23.1 Approval of the January 23, 2023 Board Meeting Minutes**

A motion was made by Rios and supported by Latham to approve the January 23, 2023 board meeting minutes. Motion carried unanimously.

**2.23.2 Public Comment**

There were no public comments.

**2.23.3 Marketing Committee**

Higgs reported that we have several new employees in customer service and in the operations department.

**2.23.3a Call Center Summary**

There was no discussion.

**2.23.4 Executive Committee**

**2.23.4a Revisions to MAX Drug & Alcohol Policy**

In the current policy, Operations Manager-Susan Gorby is identified as the Designated Employee Representative (DER), and Operations Manager Assistant-Pamela Pedersen as the alternate DER. Since the last revision to the policy, Pamela has accepted the position of Dispatch Coordinator, and will continue as the alternate DER. MAX Human Resources Assistant-Tawney Valderas is now listed as the Drug & Alcohol Program Administrator, A motion was made by Rios and supported by Weiss to approve the policy revisions as written. Motion carried unanimously.

**2.23.4b**

*Revisions to MAX Jury Duty Policy 305*

MAX staff understands that periodically an employee will be asked to serve on jury duty or as a witness in a court case. Our current policy offers supplemental pay for up to 20 business days to employees called to jury duty, however we feel that an employee who is involuntarily asked to serve as a witness in court experiences the same financial hardship.

Revisions to the MAX Jury Duty Policy 305 will provide supplemental pay to employees who are subpoenaed as a witness in a court case. The employee will be paid straight time for days they are scheduled to work, minus fees paid to them by the court. If time permits, the employee will return to work to finish out their workday shift. A motion was made by Myers and supported by Weiss to approved the revisions as written. Motion carried unanimously.

**2.23.4c**

*Approval of Vehicle Accessibility Plan*

An approved Vehicle Accessibility Plan (VAP) is required by the Michigan Department of Transportation this year. In past years we have updated the plan and identified the number of vehicles in the MAX fleet that are accessible. The Local Advisory Committee reviewed and approved the VAP in January. Approval by the governing board is also required in order to receive a finalization letter from MDOT. A motion was made by Latham and supported by Rios to approve the Vehicle Accessibility Plan as written. Motion carried unanimously.

**2.23.4d**

*Review MAX Investment Policy and Approval of Investment Account*

It is suspected that in past years MAX held Certificates of Deposit and had in place an investment policy. In order to receive the charitable donation that has been designated to MAX, we have been asked to open an investment account. The Macatawa Area Express Transportation Board will be requested to approve a new investment policy and agree on its purpose of use, and how it is managed. The policy will outline the responsibilities of the MAX Authority Board, Executive Director, and the City of Holland Finance department, designated as the fiscal agent for the Authority.

Once the policy is approved, the Board will be requested to authorize the Executive Director to submit an investment account application and establish an investment account with Huntington. MAX will provide a signed W9 for MAETA.

A motion was made by Latham and supported by Weiss approve to create an investment account and adopt the revised investment policy as written. Motion carried unanimously.

**2.23.4e**

*Ridership Reports for January 2023*

There was no discussion.

**2.23.4f**

*Financial Reports for January 2023*

There was no discussion.

**2.23.4g**

*Expenditure Reports for January 2023*

There was no discussion.

### **2.23.5**

#### **MAX Director's Report**

Hoekwater shared her Vision for MAX 2023-2026.

The 12-month plan include focus on work culture and employee morale; focus on accountability and transparency, and strengthen skills of leadership team; sustainability for funding, labor, and reduced vehicle emissions; and connections with regional partners.

Priorities for 2023 include finalizing the RAISE Grant, agreeing with the City for a new lease on the Depot, signing a new Indian Trails contract, and a new Amtrak Lease agreement.

Other priorities will be Leadership Team trainings and Professional Development opportunities for MAX employees. Preparing for the Triennial Review coming up in July 2023. Harbor Transit will be assisting with Grant Management and Monitoring as well as coaching before the review takes place.

In 2024, MAX will have ten (10) vehicles eligible for replacement. Five of which are unfunded. ARPA Operating funds will be applied to enable MAX to use 5307 funds for capital.

In 2025, MAX will be performing capital improvements at the Depot for ADA Compliance. We are currently investigating possibility to use Transportation CARES Act funding for the renovations.

In 2026, MAX will have four (4) Gilligs eligible for replacement. We currently have CMAQ grant, 5307, and 5339 grant funds for partial funds

### **2.23.6**

#### **Adjournment**

A motion was made by Latham and supported by Rios to adjourn the meeting. Motion carried unanimously.

**INDEPENDENT AUDITORS' COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**

March 14, 2023

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 remaining fund information of the **Macatawa Area Express Transportation Authority** (the "Authority") as of and for the year ended September 30, 2022, and have issued our report thereon dated March 14, 2023. 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 September 20, 2022, 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 March 14, 2023.



## **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 January 9, 2023.

## **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.

## **Significant Risks Identified**

We have identified the risks of management override of internal control and revenue recognition as significant risks, and have obtained an understanding of the Authority's related controls, including control activities, relevant to such risks.

## **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.

The Authority changed accounting policies related to the accounting for leases by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 87, *Leases*.

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.
- Management's estimate of the discount rate used for leases, the lease term and lease receipts is based on the Authority's incremental borrowing rate and consideration of the noncancelable period of the lease and reasonably certain lease options.

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. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

### **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 Lohman 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, 2022 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](http://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 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 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 99 ■ Omnibus 2022**

*Effective 06/15/2023 (your FY 2023)*

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.

### **GASB 100 ■ Accounting Changes and Error Corrections**

*Effective 06/15/2024 (your FY 2024)*

This standard clarifies the presentation and disclosure requirements for prior period adjustments to beginning net position. 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, 2022 Audit

#### **GASB 101 ■ Compensated Absences**

*Effective 12/15/2024 (your FY 2025)*

This standard revises the liability governments record for compensated absences payable to include any sick, vacation, personal time, or other PTO reasonably expected to be used by employees or paid out to them at termination.

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## **MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY**

### **Attachment B – Management Representations**

For the September 30, 2022 Audit

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



**Macatawa Area Express  
Transportation Authority**

March 14, 2023

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 remaining fund information of the **Macatawa Area Express Transportation Authority** (the "Authority"), as of and for the year ended September 30, 2022, 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 March 14, 2023.

**Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 20, 2022, 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 all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
11. 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.
12. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
13. All funds and activities are properly classified.
14. 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.
15. All components of net position and fund balance classifications have been properly reported.
16. 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.
17. 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.
18. All interfund and intra-entity transactions and balances have been properly classified and reported.
19. Deposit and investment risks have been properly and fully disclosed.
20. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
21. All required supplementary information is measured and presented within the prescribed guidelines.

22. In March 2020, the World Health Organization declared the novel coronavirus outbreak (COVID-19) to be a global pandemic. While the pandemic has resulted in an increase in the demands on the Authority for providing emergency services to its citizens, the Federal Government has also provided significant resources to help mitigate the impacts of COVID-19. The Authority directly received approximately \$1.2 million during fiscal year 2022 from various funding sources to be used to respond to the impacts of the COVID-19 pandemic through the CARES Act and other funding sources. This funding was used to provide relief in multiple areas such as personal protection equipment (PPE) programs, transportation costs, and payroll.

#### **Information Provided**

23. 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.
24. All transactions have been recorded in the accounting records and are reflected in the financial statements.
25. 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.
26. 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.
27. 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.
28. 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 have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
29. 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.
30. We have a process to track the status of audit findings and recommendations.
31. 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.
32. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

33. 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.
34. 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.
35. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
36. The government has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
37. We have disclosed to you all guarantees, whether written or oral, under which the government is contingently liable.
38. 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.
39. 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.
40. 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.
41. 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.
42. 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**

43. 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**

44. 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)**

45. 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.



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Lynn McCammon, Director of Finance



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Elisa Hoekwater, Executive Director

# Rehmann

## Authorization for Release of Reports

Client: Macatawa Area Express Transportation Authority

Year End: September 30, 2022

I acknowledge that key members of management or the board have received and had an opportunity to carefully review drafts of the following:

- ☒ Financial statements
- ☒ Single audit
- ☒ Communication with the audit committee (management letter)
- ☐ Other \_\_\_\_\_

I understand that the content and presentation of the financial statements is the responsibility of management, and consent to the final printing and release of these reports.



Elisa Hoekwater, Executive Director  
\_\_\_\_\_  
Authorizing Official & Title

3/23/2023  
\_\_\_\_\_  
Date

# MEMO

## Board Action Item

DATE: March 24, 2023  
TO: MAX Authority Board  
FROM: Elisa Hoekwater, Executive Director  
SUBJECT: Depot Lease Options – Action

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Macatawa Area Express signed a lease agreement in 2007 for the building and premises at 171 Lincoln Avenue. At this same time Macatawa Area Express also signed an agreement with the City of Holland to maintain the parking lot property, commonly referred to as the “Amtrak Parking Lot” as it is primarily used by Amtrak passengers who travel for multiple days and leave their vehicles overnight.

MAX has met with City of Holland staff to discuss the existing agreement and to communicate concerns with the proposed Addendum, which is an attachment to this memorandum. Of concern are if there is a major repair needed to the building that exceeds annual operating budget. What happens if MAX cannot pay the bill for the construction costs that are required? This is a question that must be asked as the Board reviews lease options and collectively decides how to proceed. Attached is a table outlining options for discussion.

**Action Requested: The MAX Authority Board is asked to review the Depot Lease Options as proposed and provide direction to the Executive Director on whether to extend the existing lease or renegotiate a new lease with the City of Holland.**

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OPTION	COST ESTIMATE	CONSIDERATIONS
1. Move into another space	<p>\$70,000 per year 2,916 Square Feet @ \$2 per SF</p> <p>Or purchase land for \$500 – 951,000</p>	<p>Hybrid work schedules have left vacancies for office/retail space</p> <p>An inventory of commercial property in the general vicinity of the Padnos Transportation Center identifies a 1.4 acre parcel valued at less than \$500 K and two adjacent parcels which total 2 acres valued at \$951 K</p>
2. Renew Existing Lease	\$130,000 paid for Depot renovations, B&G \$86,000 per yr DOJ cost \$400,000 +	Continue to pay for all maintenance and repairs, including compliance at station building requested by DOJ (add bathroom, new pavers for pedestrian walkways)
3. Renegotiate a new agreement which caps the investment	\$75,600	MAX would be obligated to spend no more than \$75,600 on the Depot building in one year (unclear if City would/could legally do this)
4. Renegotiate a new agreement which includes office & drive	\$75,600 per year 3,150 Square Feet @ \$2 per SF	<p>Leasing only office portion of the building and use of the drive based on consumer price index. Per sq ft lease shifts to ongoing operational line item for MAX.</p> <p>MAX pays for janitorial cost, and City maintains interior/exterior, security, landscaping, building repairs</p>
5. Purchasing the site and building	<p>2.64 acres</p> <p>No assessed value</p>	City Staff have noted that historic value of lease agreement would need to be part of such negotiations.

## ADDENDUM TO LEASE

This Addendum is made on this \_\_\_\_ day of \_\_\_\_\_, **2023** by in between the **City of Holland**, (the “MAX”) a Michigan municipal corporation of 270 S. River Ave., Holland, Michigan 49423 and the **Macatawa Area Express (MAX) Transportation Authority**, a public transportation authority under Act 196 of 1986 of 171 Lincoln Ave., Holland, Michigan 49423.

1. **Background.** The MAX leases the property at 171 Lincoln Ave. (the “Premises”) from the City pursuant to a lease dated July 1, 2007 (the “Lease”). The Lease obligates the MAX to maintain the Premises in accordance with state and federal law. The Department of Justice (the “DOJ”) has required that the Premises to be updated to restore compliance with the requirements of the Americans with Disabilities Act and regulations thereunder.
2. **DOJ Requirements.** Attached to this Addendum is a copy of the agreement that the Department of Justice requires that the City, as property owner, sign (the “DOJ Agreement”).
3. **MAX Compliance.** The MAX shall perform each and all of the requirements under the attached DOJ Agreement in a timely manner. A “timely manner” means within the time allowed by the DOJ Agreement.
4. **Costs.** As provided in the Lease, the cost of compliance with the DOJ Agreement shall be paid by the MAX. The MAX may seek grants to pay for the cost of compliance. The City shall assist the MAX in applying for grants.
5. **Remedy for Default.** In the event that the MAX fails to perform as required above in a timely manner, it consents to the City accessing the property and performing the requirements and shall reimburse the City for all of costs incurred by the City to comply with the DOJ Agreement and incurred as a result of the MAX’s failure to comply.
6. **Amendments.** No amendments to this Addendum shall be valid unless set forth in writing and signed by the parties.
7. **Complete Agreement.** This Addendum and the Lease are the complete agreement between the parties relating to the Premises.

{Signatures on next page}

Lease Addendum  
City-MAX  
Signature page

**City of Holland**

Dated: \_\_\_\_\_, **2023**

\_\_\_\_\_  
Nathan Bocks, Mayor

Dated: \_\_\_\_\_, **2023**

\_\_\_\_\_  
Kathy Grimm, City Clerk

Approved as to form by

\_\_\_\_\_  
Vince L. Duckworth,  
City Attorney

Dated: \_\_\_\_\_, **2023**

**Macatawa Area Express (MAX)  
Transportation Authority**

Dated: \_\_\_\_\_, **2023**

\_\_\_\_\_  
Russell D. TeSlaa  
MAX Transportation Authority Board Chair

# MEMO

## Board Action Item

DATE: March 24, 2023  
TO: MAX Authority Board  
FROM: Elisa Hoekwater, Executive Director  
SUBJECT: Revised Amtrak Lease Agreement – Action

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Attached is a revised lease agreement with the National Railroad Passenger Corporation (Amtrak). This contract was prepared after negotiating the annual fee of \$16,583.20 for Amtrak passengers and employees to have access to 1,800 square feet of the Depot building, shown in Exhibit B. The annual fee will increase 2.5% per year for 20 years. Also included is the payment of \$1,000 per month for partial payment of a security guard. The last agreement approved by the MAX Authority Board was simply an extension of the existing lease through March 31, 2023.

**Action Requested: The MAX Authority Board is asked to approve the Amtrak contract lease renewal as proposed.**



*No actions on the part of Amtrak relating to this lease shall be interpreted as committing Amtrak to enter into a lease or require Amtrak to occupy the building or use the station. You are hereby notified that Amtrak entering into any lease is subject to: (i) a formal corporate approval process; (ii) the leased premises complying with all requirements of Amtrak for a particular station (including the Americans with Disabilities Act and all other applicable laws and regulations); and (iii) a determination by Amtrak to provide service to said station. The form of lease is subject to change until executed (and please note that Amtrak's promulgated lease form is regularly updated to meet Amtrak's changing governmental obligations and corporate objectives). Amtrak shall not be responsible or liable to the City or any other party for consequential damages which may be alleged as a result of this draft lease, any preliminary term sheet(s) that may have been disseminated in connection herewith or any transaction contemplated hereby.*

**LEASE AGREEMENT**  
**(Holland, MI Station)**

This Lease Agreement ("Lease") is made and entered into as of this \_\_\_\_\_ day of \_\_\_\_\_, 2023, by and between MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY, formed under Michigan Public Act 196 on July 1, 2007 having a mailing address of 171 Lincoln Ave, Holland, MI 49423 ("**LESSOR**"), and NATIONAL RAILROAD PASSENGER CORPORATION, a corporation organized under the former Rail Passenger Service Act and the laws of the District of Columbia, with offices at 30<sup>th</sup> Street Station, 5<sup>th</sup> Floor South Tower, 2955 Market Street, Philadelphia, PA 19104 ("**AMTRAK**").

**BACKGROUND**

LESSOR owns certain real property in the City of Holland, MI, located at 171 Lincoln Avenue, County of Ottawa, City of Holland, MI, which property is commonly known as the Padnos Transportation Center ("**Station**"), being more particularly shown on **Exhibit "A"**, attached hereto and made a part hereof; and

AMTRAK desires to lease a portion of the Station as defined in Section 1 below.

NOW, THEREFORE, in consideration of the terms and conditions set forth herein, LESSOR and AMTRAK do hereby agree as follows:

1. **PREMISES**

a. LESSOR hereby leases to AMTRAK and AMTRAK leases from LESSOR, for the "Term" (as defined below), and pursuant to the terms and conditions set forth herein **1,800 square feet** of space in the Station as delineated on the plan attached and incorporated herein as **Exhibit "B"**, attached hereto and made a part hereof ("**Premises**").

b. LESSOR also hereby grants to AMTRAK, its employees, agents, licensees, contractors, passengers and invitees, the nonexclusive right in common with LESSOR and all others designated by LESSOR for the use of the common areas and common facilities in the Station and on the land on which the Station is located. The Station and the land on which it is located, and the "Common Areas" (as defined below) are collectively referred to herein as the

**“Property”**. Common areas include sidewalks, plazas, parking areas, driveways, hallways, stairways, elevators, public bathrooms, loading docks (if any), common entrances, lobbies, platforms (to the extent owned by LESSOR), other public portions of the Property and the pipes, ducts, conduits, wires and appurtenant meters and equipment serving the Premises (**“Common Areas”**).

2. TERM **MAX Proposes five (5) year term through March 31, 2028.**

a. The initial term of this Lease shall be for twenty (20) years (**“Term”**) commencing April 1, 2023 (**“Commencement Date”**) and ending March 31, 2042, unless: (1) sooner terminated (i) by AMTRAK giving thirty (30) days’ prior written notice to LESSOR that AMTRAK’s rail passenger service to the City of Holland, MI will relocate or cease or (ii) in the event LESSOR elects not to rebuild the Station as provided in **Sections 12 and 13** in this Lease or (iii) in the event funding for the Station is reduced or ceases to exist if the Station is funded by the state (by way of example: the requirements of The Passenger Rail Investment and Improvement Act of 2008 **“PRIA”**) or other party; or (2) extended by AMTRAK as provided below.

b. AMTRAK shall have the option to extend the Term of this Lease for two (2) additional twenty (20) year term(s) (**“Renewal Options”**) by giving notice of its intent to exercise this option at least sixty (60) days before the end of the then current term. Any extended term shall be upon all the same terms and conditions as set forth in this Lease and such extension shall be included as part of the Term.

3. RENT

a. AMTRAK shall pay rent at the rate of Sixteen Thousand Five-Hundred and Eighty-Three and 20/100 Dollars (\$16,583.20) per year, in advance, commencing on January 1, 2024 (**“Rent”**) and continuing until December 31, 2024. Commencing on the 1st day of January 2024 and on the same date of each subsequent year thereafter, the prior year Rent shall be adjusted by increasing the previous years’ Rent amount by two and one-half percent (2.5%). LESSOR will send an invoice to AMTRAK for the annual Rent no later than December 15th of each year.

b. If this Lease is renewed in accordance with Section 2(B) above, the Rent shall be calculated as set forth in Section 3(a) above.

c. Amtrak agrees to pay LESSOR, as additional rent, One Thousand Dollars (\$1,000.00) per month (\$25.00/hour/2 hours per day) for the cost of one (1) Security Guard who shall patrol the Property pursuant to Section 9(c)(ix) each week Mondays through and including Fridays at a minimum between the hours of 4pm and 11:30pm.

4. USE

AMTRAK may occupy and use the Premises for any lawful purpose reasonably related to the operation of a rail passenger station and AMTRAK's business operations, including ticketing, waiting area for passengers, related mail, package, baggage, and express services and office, mechanical and/or engineering facilities, bus service contracted for by AMTRAK to provide connecting service and operations incidental to AMTRAK's business. Operations incidental to AMTRAK’s business shall include (but not be limited to) retail use for the convenience of AMTRAK’s passengers, such as newsstands, coffee stands, ATMs and beverage and snack vending machines (all uses set forth in this Section shall collectively be referred to as **“USE”**). AMTRAK shall have the ability to assign or sublet portions of the Premises to third parties for any permitted USE (having the meaning ascribed to such term hereinabove).

5. PARKING

AMTRAK shall have the exclusive right to use, free of charge, one (1) reserved parking space in the parking area located at the Property as shown on **Exhibit "A"**, attached hereto and made a part hereof.

6. HOURS OF OPERATION

AMTRAK shall have the right to keep the Premises open at all such times as it desires.

7. UTILITIES

Except as provided for in this Section, LESSOR shall make all arrangements and installations for the provision of and pay for all utilities necessary for AMTRAK's occupancy and use of the Premises. If LESSOR causes the Premises to be individually sub-metered for the actual utility consumption by AMTRAK, AMTRAK shall pay for the costs of such utility consumption directly to the providing utility, providing LESSOR has made arrangements for, installed and paid for such utility lines.

8. SIGNS

AMTRAK's business signs and signs needed for security, passenger information display system including audio and visual components ("PIDS") or other signs required for AMTRAK to be in compliance with any laws, statutes, regulations or government requirements, including, but not limited to, the Americans with Disabilities Act of 1990 as amended (42 USC 12101 et seq.) (ADA), are deemed approved by LESSOR ("**Business Signs**"). AMTRAK may keep and maintain Business Signs on the Property throughout the Term of this Lease. All other signs shall not be erected without the prior approval of LESSOR, which approval shall not be unreasonably denied, delayed or conditioned.

9. MAINTENANCE, REPAIR AND SERVICES

a. Except as otherwise specifically provided herein, LESSOR, at its sole cost and expense, shall be responsible for the maintenance, repair and upkeep of the Property, including the maintenance, repair, replacement and alteration of the interior and exterior of the Station and all fixtures, equipment, components and systems that are a part of the Station or necessary to and for the operation of the Station and AMTRAK's use and occupancy of its Premises, including structural and roof repairs and maintenance and exterior landscaping, paving and maintenance.

b. LESSOR shall pay all costs, expenses, fees, taxes and sums related to its ownership, operation and maintenance of the Station before delinquency.

c. LESSOR shall provide at its expense:

(i) Heating, ventilation and air conditioning (HVAC) for the Station, including the Premises, during all hours of scheduled passenger train (and bus) operations, to maintain temperatures in the interior portions of the Station at commercially reasonable levels, provided that in no event shall LESSOR maintain heating settings below 68 degrees DB or air conditioning settings above 72 degrees DB 50 % relative humidity, as appropriate depending on the outside weather conditions. At the Lease Commencement, AMTRAK shall provide to the LESSOR a written schedule of AMTRAK's then current passenger train operations. Throughout the Term, AMTRAK shall keep a current written schedule of AMTRAK's passenger train

operations at the Station and available for LESSOR's review upon LESSOR's request. LESSOR may stop the heating and cooling systems when necessary by reason of accident or emergency or for repairs, alterations, replacements or improvements, which, in the reasonable judgment of LESSOR, are desirable or necessary. LESSOR agrees to make any necessary repairs, alterations, replacements or improvements to the heating and cooling systems as quickly as possible, with due diligence, and with the minimum interference with AMTRAK's use of the Premises.

(ii) Janitorial services to the Property (including the Premises), if required by AMTRAK;

(iii) Hot and cold water sufficient for drinking, lavatory, toilet and ordinary cleaning purposes to be drawn from approved fixtures in the Premises or Common Areas;

(iv) Electricity to the Premises in quantities necessary for AMTRAK's purposes and use permitted hereunder and lighting of uniform illumination of an intensity equal to no less than 50 foot-candles;

(v) Replacement of lighting tubes, lamp ballasts, starters and bulbs;

(vi) Extermination and pest control as often as may be deemed necessary in the exercise of prudent management practices, and in no event less than semi-annually. To the greatest extent possible, such work shall be performed at times other than when passenger train and bus operations are scheduled;

(vii) Maintenance, cleaning and upkeep of Common Areas in a first-class manner. Such maintenance shall include, without limitation, cleaning, HVAC, illumination, repairs, replacements, lawn care and landscaping;

(viii) A building manager or engineer capable of responding to AMTRAK's requests for service within two (2) hours during all times when AMTRAK's passenger train (and bus) operations are scheduled.

(ix) LESSOR shall provide **Security** for the Property which shall include at a minimum: (1) a police or security guard patrol of the Property, including the interior and exterior of the Station, the parking lot and the platform(s) at least twice daily; and (2) panic button(s) under the AMTRAK ticket counter at locations as specified by AMTRAK. Any security guards must have obtained any and all applicable governmental licenses and permits. LESSOR shall ensure that all panic buttons are connected directly to and will contact directly the nearest local police station.

d. LESSOR shall cause utilities (pay telephones in Common Areas, electricity, water, sewer, etc.) to be supplied to the Property sufficiently for the operation of a first-class commercial facility, including provision of such utilities to the Premises at levels and in amounts sufficient for AMTRAK's use and occupancy of the Premises as provided in Section 4 and Section 7 of this Lease.

e. AMTRAK shall be responsible for the maintenance and repair of any trade fixtures, equipment or other personal property of AMTRAK located on or within the Premises and charges for any services for AMTRAK's sole use and benefit arranged for by AMTRAK separately from the services provided by or to be provided by LESSOR under this Lease.

f. Notwithstanding anything to the contrary in this Lease, if LESSOR fails in any of its obligations under this **Section 9**, and such failure continues for more than three (3) consecutive days after notice from AMTRAK of such failure, AMTRAK may provide any such maintenance, repairs and services or arrange for the provision of such. In the event AMTRAK provides any such maintenance, repairs or service, LESSOR shall reimburse AMTRAK for the cost and expense of such maintenance, repairs and services within forty-five (45) days of notice from AMTRAK for such payment. Upon request of LESSOR, AMTRAK shall supply LESSOR

with verification of all costs.

10. ALTERATIONS AND IMPROVEMENTS

AMTRAK shall have the right to make alterations and improvements to the Premises or Property subject to the following terms and conditions:

a. No alterations or improvements made by AMTRAK shall in any way impair the structural stability of the Property.

b. AMTRAK shall request LESSOR's approval prior to making any alterations or improvements and all alterations or improvements must be approved in writing by LESSOR. LESSOR's approval shall not be unreasonably withheld, conditioned or delayed.

c. AMTRAK shall cause the Premises to be kept free and clear of any mechanic's lien or materialmen's liens which may arise out of the construction of any such alterations or improvements by AMTRAK.

d. Except for AMTRAK's personal property and trade fixtures (including machinery, equipment and furnishings), all alterations and improvements that are permanently affixed to the Property shall become the property of LESSOR and shall remain on and be surrendered with the Premises at the expiration or sooner termination of this Lease or any extension of the Term of this Lease.

e. AMTRAK's personal property and its trade fixtures, including machinery, equipment, and furnishings, shall remain the property of AMTRAK and may be removed by AMTRAK at any time during the Term or upon the expiration or sooner termination of this Lease (including any extension term). AMTRAK shall repair any damage to the Premises or Property caused by AMTRAK's removal of its personal property, trade fixtures, or equipment, but AMTRAK shall have no obligation to remove such items from the Station at any time.

f. AMTRAK, in its sole discretion and without limiting the obligations of LESSOR herein, may make improvements to the Property required for the installation of PIDS or to comply with the ADA, the Rehabilitation Act of 1973 as amended (29 USC 794 et seq.) ("Rehabilitation Act") or any implementing regulations or other statutes, laws regulations or judicial or legislative mandates. If AMTRAK chooses to make such improvements, AMTRAK may enter in, on, over, through and upon any property of LESSOR to obtain access to make such improvements. LESSOR's approval shall not be required for such improvements.

g. AMTRAK, in its sole discretion and without limiting the obligations of LESSOR herein, may make improvements to the Property or adjacent areas for security purposes, to include the right to install security cameras and intrusion detection systems. If AMTRAK chooses to make such improvements, AMTRAK may enter in, on, over, through and upon any property of LESSOR to obtain access to make such improvements. LESSOR's approval shall not be required for improvements required for security and LESSOR shall not be entitled to further compensation. To the extent that LESSOR has or will have security cameras or intrusion detection systems installed, LESSOR agrees, without further compensation, that AMTRAK shall have the right to access information, recordings, feeds and video from such security systems and that AMTRAK may share such information with federal, state or local law enforcement agencies for security purposes.

h. AMTRAK, in its sole discretion and without limiting the obligations of LESSOR herein, may install Wi-Fi in the Property or adjacent areas.

i. LESSOR shall not alter or remove any alterations or improvements made by AMTRAK to the Property during the Term of this Lease or as long as AMTRAK occupies the

Premises, without prior written approval of AMTRAK, which approval may be withheld for any reason or no reason at all.

# 11. INSURANCE AND INDEMNIFICATION

a. AMTRAK shall indemnify, defend, and hold harmless LESSOR from and against any and all liability, loss, damage, expense, costs (including without limitation costs and fees of litigation) due to bodily injury, including death, to any person, or loss or damage (including loss of use) to any property, caused by the sole and direct willful misconduct of AMTRAK, its employees or agents, in connection with AMTRAK's use of the Premises.

b. AMTRAK shall cover its indemnity obligations hereto under its corporate-wide self-insurance program.

c. AMTRAK shall cause all its subcontractors who perform work at the Station to add LESSOR and AMTRAK as additional insureds on subcontractors' general and auto liability insurance policies.

d. LESSOR shall indemnify, defend and hold harmless AMTRAK, its officers, officials, employees and agents from and against any and all liability, loss, damage, expense, costs (including without limitation, costs and fees of litigation) due to bodily injury, including death, to any person, or loss or damage (including loss of use) to any property, caused by the sole and direct willful misconduct of LESSOR, its officers, officials, directors, its employees or agents in connection with this Lease, or LESSOR's failure to comply with any of its obligations contained in this Lease, or arising out of its ownership of the Station.

e. LESSOR shall cause all its subcontractors who perform work at the Station to add LESSOR and AMTRAK as additional insureds on subcontractors' general and auto liability insurance policies.

f. LESSOR shall procure and maintain throughout the Term of this Lease insurance as specified on **Exhibit "C"**, attached hereto and made a part hereof, and on the Station for its full replacement value, including the value of all alterations and improvements that are permanently affixed to the Station, with AMTRAK designated as a loss payee as respects its interests in the covered property.

# 12. DAMAGE OR DESTRUCTION

In the event of destruction, or substantial damage, to the Premises during the Term of this Lease which, in Amtrak's sole discretion, renders the Premises unusable to AMTRAK, LESSOR shall have the option of:

a. Within one hundred eighty (180) days after such damage or destruction, replacing or rebuilding the Station, including the Premises, and in such manner and according to such plans and specifications which would restore the Station, including the Premises, to substantially the same condition as immediately before its destruction or substantial damage, in which event LESSOR shall provide suitable temporary facilities while such replacement or rebuilding is ongoing; or

b. Declining to replace or rebuild, in which event AMTRAK shall have the option of terminating this Lease by written notice.

c. If LESSOR does not rebuild the Station, AMTRAK may require LESSOR to provide AMTRAK with suitable alternative space to use as a passenger station in the proximity of the Station and adjacent to the passenger platforms.

d. LESSOR shall notify AMTRAK within thirty (30) days after such damages or destruction of LESSOR's decision to rebuild the Station including the Premises or declining to

rebuild. During the 180-day repair or replacement period identified in Subsection (a) above, AMTRAK shall have no obligation to: (1) Pay any costs or expenses associated with the Station, including the Premises, required under this Lease; or (2) Provide any services to the Premises required under this Lease.

13. EMINENT DOMAIN

Eminent domain proceedings resulting in the condemnation of part of the Premises herein that leave the remaining portion usable by AMTRAK for purposes of the business for which the Premises are leased, in AMTRAK's sole opinion, will not terminate this Lease. If AMTRAK, in its sole opinion, determines that the remaining portion is not usable by AMTRAK, AMTRAK may terminate this Lease by giving written notice of termination to LESSOR no more than ninety (90) days after the notice of condemnation or taking. The effect of such condemnation, should AMTRAK not terminate this Lease, will be to terminate this Lease as to the portion of the Premises condemned and leave it in effect as to the remainder of the Premises, and the Fee and all other expenses provided for herein shall be adjusted accordingly. Compensation awarded as a result of such condemnation shall be that of LESSOR, except to the extent that part of the award is allocated as damages to fixtures on the Station which were furnished by AMTRAK, damages for the value of AMTRAK's leasehold estate or relocation expenses for AMTRAK, which compensation shall be the property of AMTRAK.

If LESSOR does not rebuild the Station, AMTRAK may require LESSOR to provide AMTRAK with suitable alternative space to use as a passenger station in the proximity of the Station and adjacent to the passenger platforms.

14. ACCEPTANCE

AMTRAK hereby acknowledges that when it occupies the Premises it shall be deemed to have received the Premises in good order and condition unless AMTRAK notifies LESSOR of defects or problems with the Premises within one (1) year after AMTRAK takes occupancy. If AMTRAK notifies LESSOR as aforesaid, LESSOR shall correct and repair any defects or problems identified by AMTRAK within thirty (30) days after the date of the notice.

15. SUBLEASE AND ASSIGNMENT

a. AMTRAK shall not assign or sublet the whole or any part of the Premises without LESSOR's prior written consent, which consent shall not be unreasonably withheld, delayed or conditioned. This provision requiring LESSOR's consent shall not apply, and AMTRAK shall be permitted to assign or sublet to any entity whose management and operation is indirectly or directly controlling, controlled by or under common control with AMTRAK or if such assignment or subletting is due to or arises out of any judicial or legislative action or mandate, and any such transfers shall not be deemed an assignment or subletting.

b. Notwithstanding the preceding paragraph, AMTRAK shall have the right to sublet or license the use of space within the Premises for the uses and purposes permitted in accordance with the terms of Section 4 hereinabove and retain any revenue from such subleases or licenses.

16. DEFAULT BY AMTRAK

The failure of AMTRAK to substantially perform or keep or observe any of the material terms, covenants and conditions which it is obligated to perform, keep or observe under

this Lease within sixty (60) days after written notice from LESSOR identifying the specific term, covenant, or condition and requesting AMTRAK to correct or to commence correction for any such deficiency or default or such longer time period if the correction cannot be completed within said 60 days, provided that AMTRAK has not commenced such correction, shall constitute an “Event of Default” by AMTRAK.

17. RIGHTS OF LESSOR AFTER DEFAULT BY AMTRAK

If an Event of Default by AMTRAK occurs, as provided in Section 16, LESSOR shall have the right (unless otherwise specified in the termination notice), in addition to any rights of LESSOR at law or in equity and after written notice to AMTRAK, to terminate this Lease.

18. LESSOR'S DEFAULT

In the event LESSOR fails to perform any covenant or obligation required to be performed under this Lease, and such failure continues for more than thirty (30) days after notice from AMTRAK identifying such failure, such failure shall constitute an “Event of Default” by LESSOR. If an Event of Default by LESSOR occurs, AMTRAK, at its sole option and discretion, may: (1) perform such covenant or obligation on behalf of LESSOR in which event LESSOR shall reimburse AMTRAK all costs and expenses associated with AMTRAK's performance (including attorney's fees and applicable overhead additives) within twenty (20) days after AMTRAK presents an invoice to LESSOR for such performance; (2) terminate this Lease; or (3) pursue any and all rights and remedies available at law or in equity.

19. QUIET ENJOYMENT

If and so long as AMTRAK shall keep all the covenants and agreements required by it to be kept under this Lease, LESSOR covenants and agrees that it and anyone claiming by through or under LESSOR shall not interfere with the peaceful and quiet occupation and enjoyment of the Premises by AMTRAK.

20. RIGHT OF ENTRY UPON PREMISES

LESSOR and its agents and employees shall have the right to enter upon the Premises, if accompanied by an AMTRAK employee, to inspect the same to determine if AMTRAK is performing the covenants of this Lease, on its part to be performed, to post such reasonable notices as LESSOR may desire to protect its rights, and to perform service and maintenance pursuant to its obligations under this Lease.

21. TAXES

Pursuant to 49 U.S.C. §24301(l), AMTRAK is exempt from all state and local taxes, surcharges, or fees.

22. COMPLIANCE WITH LAWS, ORDINANCES, AND RULES

a. AMTRAK agrees to comply with all applicable laws, ordinances, rules, regulations, and requirements of Federal authorities now existing or hereafter created in its use of the Premises, which AMTRAK deems are applicable and which are not the responsibility of LESSOR.

b. LESSOR agrees to comply with all applicable laws, ordinances, rules, regulations and requirements of Federal, state, county or other governmental or quasi-governmental authorities now existing or hereafter created in connection with the ownership,



maintenance and use of the Station and the Property including, without limitation, the ADA, the Rehabilitation Act and the implementing regulations set forth at 49 CFR parts 27, 37 and 38. Such compliance shall include, without limitation, present or future requirements from any governmental or quasi-governmental authority including but not limited to the Federal Railroad Administration (FRA) pursuant or relating to grants, mortgages or other funding requirements that such authority has with AMTRAK.

c. LESSOR represents and warrants that as of the Commencement Date, the Station, the Property and all improvements thereon (whether previously existing or newly constructed) are and shall thereafter be maintained and operated in accordance with all applicable statutes, laws, rules, regulations, ordinances, codes, and standards, including without limitation, the following: (i) the ADA; (ii) the Rehabilitation Act; (iii) the implementing regulations for the preceding including but not limited to those set forth at 49 CFR parts 27, 37 and 38, and the applicable version of the U.S. Department of Transportation's standards for accessible transportation facilities; and (iv) AMTRAK's safety, security, operations and engineering standards.

d. If any noncompliance with any applicable statutes, laws, rules, regulations, ordinances, codes or standards is found to exist during the Term of the Lease, LESSOR will, at its sole cost, immediately make repairs, replacements or alterations necessary to comply with such.

e. If LESSOR plans to perform work on the Station platform(s), and such work requires approval by the FRA under 49 CFR 37.42(d), then, LESSOR shall provide AMTRAK with its boarding plan for the Station before any platform work has begun. AMTRAK will recommend any modifications which it deems appropriate and will submit the final plans to the FRA for its approval.

## 23. CONDITION OF PREMISES UPON SURRENDER

When AMTRAK vacates the Premises at the expiration of the Term or earlier termination of this Lease, whichever occurs first, AMTRAK shall leave the Premises in the same condition as when AMTRAK received possession, ordinary wear and tear, damage by fire or other casualty, or condemnation excepted and as may be altered, modified or improved in accordance with the terms of this Lease.

## 24. NON-WAIVER

Any waiver of any breach of covenants or conditions herein contained to be kept and performed by either party shall be effective only if in writing and shall not be deemed or considered as a continuing waiver. Any waiver shall not operate to bar or prevent the waiving party from declaring a forfeiture or exercising its rights for any succeeding breach of either the same or other condition or covenant.

## 25. PARTNERSHIP DISCLAIMER

It is mutually understood and agreed that nothing in this Lease is intended or shall be construed in any way as creating or establishing the relationship of partners or joint venturers between the parties hereto, or as constituting AMTRAK as an agent or representative of LESSOR for any purpose or in any manner whatsoever.

## 26. PARTIES BOUND

Except as otherwise specifically provided in this Lease, this Lease shall bind and

inure to the benefit of the parties hereto and their respective administrators, legal representatives, successors and assigns.

27. NOTICES

Notices given under the terms of this Lease must be in writing and shall be deemed properly served if such notice is hand delivered or mailed by certified mail, return receipt requested, or sent by an established overnight commercial courier for delivery on the next business day with delivery charges prepaid, addressed to the other party at the following address, or such other address as either party may, from time to time, designate in writing:

**LESSOR:**

Macatawa Area Express  
Transportation  
Authority  
171 Lincoln Ave, Suite 20  
Holland, MI 49423  
Attn: Executive Director

**AMTRAK:**

Amtrak  
Real Estate Department  
30<sup>th</sup> Street Station, Box 25  
2955 Market Street  
Philadelphia, PA 19104  
Attn: Senior Director, Real Estate Development

Notice mailed in accordance with the provisions hereof shall be deemed to have been given as to the date of hand delivery or the third business day following the date of such mailing, whichever is earlier.

28. ADJUDICATION

All adjudication relating to this Lease shall be in Federal Courts.

29. TIME OF ESSENCE, BINDING UPON HEIRS, ETC.

Time is of the essence of each and all the terms and provisions of this Lease, and the terms and provisions of this Lease shall extend to and be binding upon and inure to the benefit of the administrators, successors and assigns of the respective parties hereto.

30. NUMBER AND GENDER

All words used herein in the singular number shall include plural and the present tense shall include the future, and the masculine gender shall include the feminine and neuter.

31. ENTIRE AGREEMENT

This Lease contains the sole and only agreement of the parties as to the leasing of the Premises. Any prior agreements, promises, negotiations or representations, relating to the subject matter herein, not expressly set forth in this Lease are of no force or effect.

32. LANGUAGE CONSTRUCTION

The language of each and all paragraphs, terms, and/or provisions of this Lease shall, in all cases and for any and all purposes, and any and all circumstances whatsoever, be construed as a whole, according to its fair meaning, and not for or against any party hereto and with no regard whatsoever to the identify or status of any person or persons who drafted all or any portion of this Lease.

33. HOLDING OVER

If AMTRAK shall hold over the Premises, after expiration of the Term or any extension thereof, such holding over shall be construed to be only a tenancy from month to month subject to all of the covenants, conditions and obligations contained in this Lease provided, however, that nothing in this paragraph shall be construed to give AMTRAK any rights to so hold over and to continue in possession of the Premises without the consent of LESSOR.

34. AMENDMENT

This Lease, including any exhibits hereto, shall not be amended, except in writing signed by the parties. Any amendment or addendum to this Lease shall expressly refer to this Lease.

35. SALE OF THE STATION/NON-DISTURBANCE

LESSOR and all succeeding landlords agree that they shall not sell, transfer, assign or in any manner dispose of or change ownership or control of the Station without consent of AMTRAK. Such consent shall be subject to, inter alia, the new landlord, controlling party or owner agreeing in writing to be bound by all of the provisions of this Lease and in the deed for the Property or the Station. A memorandum of this Lease shall be recorded by LESSOR in the recorder of deeds for the Town of Holland, MI. This Lease shall not be subordinate to any other liens, mortgages or encumbrances unless such owner or holder of the lien, mortgage or other encumbrance signs a nondisturbance agreement approved by AMTRAK, in its sole discretion, prior to any disposition of the Station.

36. AUDIT RIGHTS

AMTRAK, its Office of Inspector General or the Federal Railroad Administration, their respective agents, designees and accountants shall have the right at any time or from time to time for up to five (5) years after this Lease is terminated and final payments of all sums due hereunder are made, and after advance notice to LESSOR, to make any examination, inspection or audit of LESSOR's books and records which relate in any way to the Station, the Leased Premises, this Lease, or to any payments of any sums of money due or paid pursuant to this Lease or the Premises or the Station. If it is determined that any charges paid by AMTRAK have, in error, been underpaid or overpaid, then: (i) the Party that has been underpaid shall be reimbursed the amount of such underpayment by the other Party; or (ii) the Party that has been overpaid shall refund the amount of such overpayment to the other Party.

Nothing in this Lease shall be construed to limit the rights, obligations, authority, or responsibilities of AMTRAK's Office of the Inspector General pursuant to the Inspector General Act of 1978, as amended, including the right to seek information by subpoena.

37. STATUTORY AND DEED RIGHTS

a. AMTRAK has been afforded certain statutory rights. Prior to entering into any agreement with a third party to convey the Property, LESSOR shall notify AMTRAK. Upon receipt of such notice, AMTRAK may submit to LESSOR for inclusion into any sales agreement and deed of conveyance for the Property, language that preserves AMTRAK's rights to use the Station. LESSOR shall not convey the Property unless (i) AMTRAK waives the requirements of this Section or (ii) LESSOR includes in any sales agreement and deed or other instrument to convey the Property language that AMTRAK approves preserving AMTRAK's rights to use the Station.

b. Nothing herein shall waive any rights benefiting AMTRAK whether

statutorily granted or in the land records for the Property or granted pursuant to other means. Any provision in this Lease that is inconsistent with any statutory or other rights of AMTRAK to which AMTRAK has voluntarily agreed in this Lease is not intended to be a waiver of such rights, which may be exercised at any point in the future.

c. The termination of this Lease is not intended to be a termination of nor will it constitute a termination of any rights granted to AMTRAK pursuant the land records for the Property or any statute or by any other means. The rights and obligations of the parties in this Section 37 shall survive the expiration or termination of this Lease.

IN WITNESS WHEREOF, the parties hereto have affixed their signatures the day and year first above written.

LESSOR:

Macatawa Area Express  
Transportation Authority

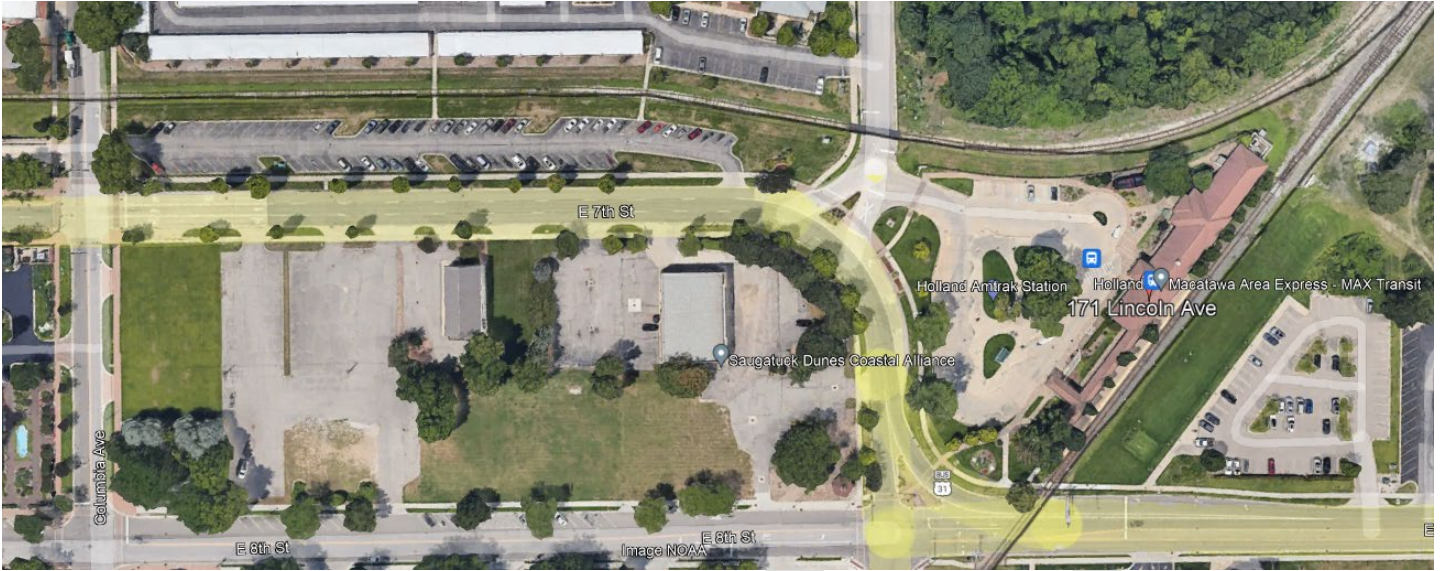
AMTRAK:

National Railroad Passenger Corporation

By \_\_\_\_\_  
Name \_\_\_\_\_  
Title \_\_\_\_\_

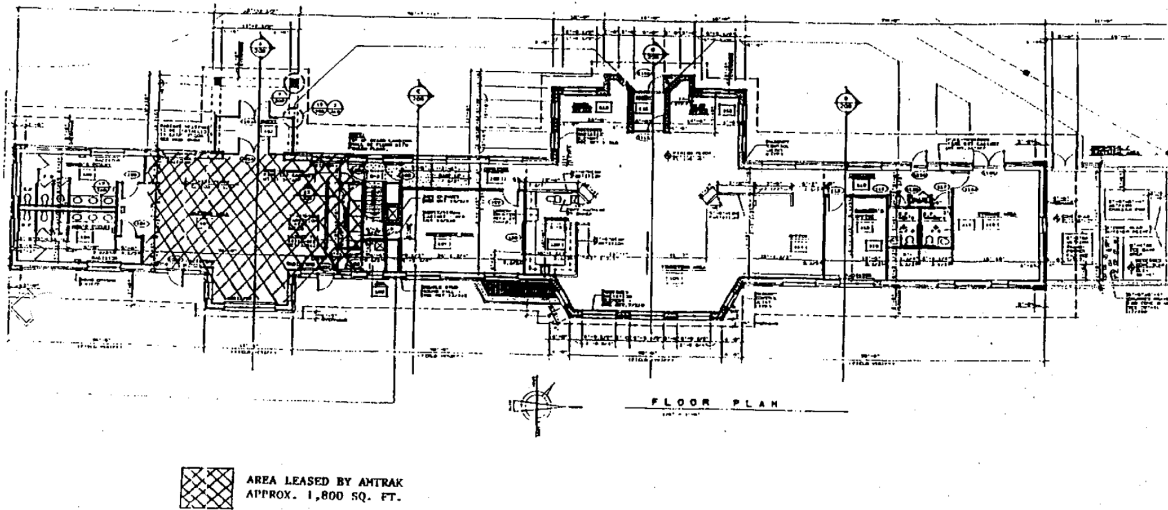
By \_\_\_\_\_  
Name \_\_\_\_\_  
Title \_\_\_\_\_

**Exhibit A  
Property**



**Exhibit B**  
**Premises**

Depot Building at Padnos Transportation Center, 171 Lincoln Avenue, Holland, MI



**Exhibit C**  
**INSURANCE REQUIREMENTS**  
**NATIONAL RAILROAD PASSENGER CORPORATION (AMTRAK)**

LESSOR shall procure and maintain, at their sole cost and expense, the types of insurance specified below. LESSOR shall evidence such coverage by submitting to AMTRAK certificates of insurance and, if required in Section 4 below, the original Railroad Protective Liability Insurance policy, prior to commencement of the Lease. All insurance shall be procured from insurers authorized to do business in the jurisdiction of the Property. LESSOR shall require all contractors and subcontractors to carry the insurance required herein and to evidence such coverage by submitting to AMTRAK certificates of insurance and, if applicable the Railroad Protective Liability Insurance policy, or LESSOR may, at its option, provide the coverage for any or all contractors and subcontractors, provided the evidence of insurance submitted by LESSOR to AMTRAK so stipulates. The insurance shall provide for thirty (30) days prior written notice to AMTRAK in the event coverage is substantially changed, canceled or non-renewed. All insurance shall remain in force throughout the term of the Lease (unless otherwise noted below). LESSOR may provide for the insurance coverages with such deductibles or retained amounts as AMTRAK may approve from time to time, except, however, that LESSOR shall, at its sole expense, pay for all claims and damages which fall within such deductible or retained amount on the same basis as if there were full commercial insurance in force in compliance with these requirements. LESSOR's failure to comply with the insurance requirements set forth herein shall constitute a violation of the Lease.

1. Workers' Compensation Insurance complying with the requirements of the statutes of the jurisdiction of the Property, covering all employees of LESSOR. Employer's Liability coverage with limits of not less than One Million (\$1,000,000.00) Dollars for each accident or illness shall be included.

In the event the operations are to be performed on, over, or adjacent to navigable waterways, a U.S. Longshoremen and Harbor Workers' Compensation Act Endorsement and Outer Continental Lands Act Endorsement are required.

2. Commercial General Liability (CGL) Insurance covering liability of LESSOR with respect to all operations to be performed and all obligations assumed by LESSOR under the terms of the Lease. Products-completed operations, independent contractors and contractual liability coverages are to be included, with the contractual exclusion related to construction/demolition activity within fifty (50) feet of the railroad deleted and no exclusions for Explosion/Collapse/ Underground (X-C-U) applicable or added.

The policy shall name National Railroad Passenger Corporation and, as appropriate, and all commuter agencies and railroads that operate over the property or tracks at issue as additional insureds with respect to the operations to be performed. In addition, the policy shall include an ISO endorsement Form CG 24 17 10 01 or its equivalent providing contractual liability coverage for railroads listed as additional insureds. Coverage for such additional insureds shall be primary and non-contributory with respect to any other insurance the additional insureds may carry.

Coverage under this policy shall have limits of liability of not less than Two Million (\$2,000,000.00) Dollars for each occurrence and in the annual aggregate for bodily injury (including disease or death), personal injury and property damage (including loss of use) liability. Such coverage may be provided by a combination of a primary CGL policy and a following form excess or umbrella liability policy.

3. Automobile Liability Insurance covering the liability of LESSOR arising out of the use of any vehicles which bear, or are required to bear, license plates according to the laws of the jurisdiction in which they are to be operated, and which are not covered under LESSOR's CGL insurance. The policy shall name National Railroad Passenger Corporation and, as appropriate, all commuter agencies and railroads that operate over the property or tracks at issue as additional insureds with respect to the operations to be performed. Coverage under this policy shall have limits of liability of not less than One Million (\$1,000,000.00) Dollars for each occurrence, combined single limit, for bodily injury (including disease or death), personal injury and property damage (including loss of use) liability.

In the event LESSOR or any of its contractors or subcontractors will be transporting and/or disposing of any hazardous material or waste off of the jobsite, an MCS-90 Endorsement is to be added to this policy and the limits of liability are to be increased to Five Million (\$5,000,000.00) Dollars for each occurrence.

4. Railroad Protective Liability Insurance (where LESSOR, its contractors or subcontractors are engaged in services and/or activities within fifty (50) feet of track or right of way) issued on the current AAR-AASHTO (ISO/RIMA) Occurrence Form (claims-made forms are unacceptable), in the name of National Railroad Passenger Corporation and any other railroad operating over the tracks. The policy shall have limits of liability of not less than two million dollars per occurrence, combined single limit, for Coverages A and B, for losses arising out of injury to or death of all persons, and for physical loss or damage to or destruction of property, including loss of use thereof. A six-million-dollar annual aggregate shall apply. Additionally, Policy Endorsement CG 28 31 - Pollution Exclusion Amendment, is required to be endorsed onto the policy. Further, "physical damage to property" as defined in the policy is to be deleted and replaced by the following endorsement: "It is agreed that 'physical damage to property' means direct and accidental loss of or damage to all property owned by any named insured and all property in any named insured's care, custody and control arising out of the acts or omissions of the contractor named on the Declarations." The original Railroad Protective Liability Insurance policy must be submitted to AMTAK prior to commencement of Services.
5. Builders' Risk Insurance. In the event that construction is undertaken by LESSOR, its contractors or subcontractors on the Property, a policy issued to LESSOR and covering LESSOR's interest in the project. Coverage shall be on an all-risk, completed value basis, including business interruption (time element) coverage with an extended period of indemnity of at least one hundred eighty (180) days, labor, materials in place, on site, in storage, off-site or in transit. National Railroad Passenger Corporation shall be named as a loss payee, as respects its interest in the covered property. If LESSOR or its contractors or subcontractors carry a blanket policy for this exposure, the project shall be excluded by endorsement so there will be no duplication of costs for coverage.



6. All Risk Property Insurance covering damage to or loss of the Property and all remaining personal property of LESSOR, its contractors and subcontractors, whether owned, leased, rented or borrowed for the full replacement cost value.
7. Pollution Liability Insurance covering the liability of LESSOR arising out of any sudden and/or non-sudden pollution or impairment of the environment, including clean-up costs and defense, which arise from the operations of LESSOR, with National Railroad Passenger Corporation and, as appropriate, all commuter agencies and railroads that operate over the property or tracks at issue named as additional insureds. Coverage under this policy shall have limits of liability of not less than Two Million (\$2,000,000.00) Dollars for each occurrence.

Further, any additional insurance coverages, permits, licenses and other forms of documentation required by the United States Department of Transportation, the Environmental Protection Agency and/or related state and local laws, rules and regulations shall be obtained by LESSOR.

8. Waiver of Subrogation As to all insurance policies required herein, LESSOR waives all rights of recovery, and its insurers must waive all rights of subrogation of damages against AMTRAK and its agents, officers, directors, and employees. The waiver must be stated on the certificate of insurance.
9. Punitive Damages Unless prohibited by law, no liability insurance policies required above shall contain an exclusion for punitive or exemplary damages.
10. Claims-Made Insurance If any liability insurance specified above shall be provided on a claims-made basis then, in addition to coverage requirements above, such policy shall provide that:
  - a. The retroactive date shall coincide with or precede the Commencement Date (including subsequent policies purchased as renewals or replacements);
  - b. The policy shall allow for the reporting of circumstances or incidents that might give rise to future claims;
  - c. LESSOR will use its best efforts to maintain similar insurance under the same terms and conditions that describe each type of policy listed above (e.g., CGL, Professional Liability) for at least three (3) years following the termination date of this Lease; and
  - d. If insurance is terminated for any reason, LESSOR will purchase an extended reporting provision of at least three (3) years to report claims arising from circumstances or events that occurred during the Term of this Lease.

## MEMO

### Board Action Item

DATE: March 24, 2023  
TO: MAX Authority Board  
FROM: Elisa Hoekwater, Executive Director  
SUBJECT: Shift Premium for Saturday and Evening Hours

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The MAX Transportation Authority Board approved new pay grades and a new step program in March 2022. Though we have seen that this has helped to encourage existing staff to remain on the MAX team, we are not attracting the new employees that are needed to work Saturday and evening hours. The most recent bid line schedule has unfilled lines for bus operators for these time periods. This is a concern as we cannot rely on bus operators to continue to drive double shifts for an extended period of time. We also acknowledge that there are bus operators who have strongly hinted that they plan to retire.

A shift premium of \$2.40 per hour would bring the starting bus operator wage to \$20.00 – which is more in line with our transit neighbors. This would also make it attractive for temp agencies to assist with recruitment.

The annual budget impact of this change will be \$41,760.

Staff recommends Board approval of the proposed shift premium to attract new full time and part time employees to work during Saturdays and evening hours.

# 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		
FEB. '23	FEB. '22	% CHG.	FEB. '23	FEB. '22	% CHG.	FEB. '23	FEB. '22	% CHG.
1,926	2,449	-21.4%	96.3	122.5	-21.4%	0.0	0.0	#DIV/0!
1,971	2,683	-26.5%	98.6	134.2	-26.6%	0.0	0.0	#DIV/0!
1,539	1,655	-7.0%	77.0	82.8	-7.1%	0.0	0.0	#DIV/0!
1,331	1,533	-13.2%	66.6	76.7	-13.2%	0.0	0.0	#DIV/0!
1,584	2,186	-27.5%	79.2	109.3	-27.5%	0.0	0.0	#DIV/0!
2,070	2,207	-6.2%	103.5	110.4	-6.3%	0.0	0.0	#DIV/0!
1,268	1,503	-15.6%	63.4	75.2	-15.7%	0.0	0.0	#DIV/0!
1,192	1,504	-20.7%	59.6	75.2	-20.7%	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!	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,069	10,586	-23.8%	403.5	529.3	-23.8%	0.0	0.0	#DIV/0!
786	745	5.5%	39.3	37.3	5.4%	0.0	0.0	#DIV/0!
1,834	1,091	68.1%	91.7	54.6	67.9%	0.0	0.0	#DIV/0!
2,192	3,298	-33.5%	109.6	164.8	-33.5%	0.0	0.0	#DIV/0!
12,881	15,720	-18.1%	644.1	786.0	-18.1%	0.0	0.0	#DIV/0!

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

TOTAL MONTHLY BOARDING		
FEB. '23	FEB. '22	% CHG.
6,685	7,830	-14.6%
5,064	6,461	-21.6%
1,132	1,429	-20.8%
0	0	#DIV/0!
0	0	#DIV/0!

## TWILIGHT ROUTE

TOTAL MONTHLY BOARDING			AVG. WEEKDAY BOARDING			AVG. SATURDAY BOARDING		
FEB. '23	FEB. '22	% CHG.	FEB. '23	FEB. '22	% CHG.	FEB. '23	FEB. '22	% 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		
FEB. '23	FEB. '22	% CHG.
0	0	#DIV/0!
0	0	#DIV/0!

## DEMAND RESPONSE

TOTAL MONTHLY BOARDING			AVG. WEEKDAY BOARDING			AVG. SATURDAY BOARDING		
FEB. '23	FEB. '22	% CHG.	FEB. '23	FEB. '22	% CHG.	FEB. '23	FEB. '22	% CHG.
227	1,191	-80.9%	10.2	57.8	-82.4%	6.0	8.8	-31.8%
2	18	-88.9%	0.1	0.5	-80.0%	0.0	2.0	-100.0%
153	128	19.5%	7.7	6.3	21.4%	0.0	0.5	-100.0%
2,591	2,250	15.2%	124.8	108.0	15.6%	23.8	22.7	4.6%
2,973	3,587	-17.1%	142.7	172.6	-17.3%	29.8	34.0	-12.5%

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

TOTAL MONTHLY BOARDING		
FEB. '23	FEB. '22	% CHG.
1,387	1,892	-26.7%
1,176	1,273	-7.6%
180	213	-15.5%
25	25	0.0%
205	184	11.4%
0	0	#DIV/0!

## NIGHT OWL

TOTAL MONTHLY BOARDING			AVG. WEEKDAY BOARDING			AVG. SATURDAY BOARDING		
FEB. '23	FEB. '22	% CHG.	FEB. '23	FEB. '22	% CHG.	FEB. '23	FEB. '22	% CHG.
149	204	-27.0%	7.1	9.7	-26.8%	1.8	2.8	-37.5%
1	4	-75.0%	0.1	0.2	-75.0%	0.0	0.0	#DIV/0!
13	0	#DIV/0!	0.5	0.0	#DIV/0!	1.0	0.0	#DIV/0!
171	160	6.9%	7.8	7.4	5.4%	3.8	3.0	25.0%
334	368	-9.2%	15.4	17.3	-11.0%	6.5	5.8	12.1%

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

TOTAL MONTHLY BOARDING		
FEB. '23	FEB. '22	% CHG.
165	172	-4.1%
121	118	2.5%
43	78	-44.9%
5	0	#DIV/0!
0	0	#DIV/0!

## OVERALL RIDERSHIP

TOTAL MONTHLY BOARDING			AVG. WEEKDAY BOARDING			AVG. SATURDAY BOARDING		
FEB. '23	FEB. '22	% CHG.	FEB. '23	FEB. '22	% CHG.	FEB. '23	FEB. '22	% CHG.
8,445	11,981	-29.5%	420.7	596.6	-29.5%	7.8	11.5	-32.6%
789	767	2.9%	39.5	38.0	3.8%	0.0	2.0	-100.0%
2,000	1,219	64.1%	99.8	60.9	63.9%	1.0	0.5	100.0%
4,954	5,708	-13.2%	242.2	280.3	-13.6%	27.5	25.8	6.6%
16,188	19,675	-17.7%	802.2	975.8	-17.8%	36.3	39.8	-8.9%

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

TOTAL MONTHLY BOARDING		
FEB. '23	FEB. '22	% CHG.
8,237	9,894	-16.7%
6,361	7,852	-19.0%
1,355	1,720	-21.2%
30	25	20.0%
205	184	11.4%
0	0	#DIV/0!

## ON-TIME PERCENTAGE

FEB. '23	FEB. '22	DIFF. (+/-)
95.0%	97.6%	-2.6%
98.9%	99.5%	-0.6%

## SERVICE DAYS

FEB. '23	FEB. '22
WEEKDAYS	20
SATURDAYS	20
	4

FIXED ROUTE  
DEMAND RESPONSE  
TWILIGHT  
NIGHT OWL

## DISTRIBUTION OF RIDERSHIP

FEB. '23	FEB. '22	DIFF. (+/-)
79.57%	79.90%	-0.33%
18.37%	18.23%	0.14%
0.00%	0.00%	0.00%
2.06%	1.87%	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-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	11,669	5,973	51	4,983	43	713	6	0	0	0	0	0	0	3,473	1,908	55	1,185	34	175	5	22	1	183	5	0	0	
Jul-21	11,785	5,901	50	5,062	43	822	7	0	0	0	0	0	0	3,389	1,853	55	1,160	34	173	5	12	0	191	6	0	0	
Aug-21	12,516	6,395	51	5,249	42	872	7	0	0	0	0	0	0	3,513	1,889	54	1,238	35	188	5	21	1	177	5	0	0	
Sep-21	13,322	6,685	50	5,607	42	1,030	8	0	0	0	0	0	0	3,441	1,851	54	1,235	36	185	5	20	1	150	4	0	0	
Total	77,841	38,674	50	33,606	43	5,561	7	0	0	0	0	0	0	47,719	26,577	56	16,353	34	2,708	6	302	1	1,779	4	0	0	
Oct-21	14,570	7,045	48	6,361	44	1,164	8	0	0	0	0	0	0	3,781	2,051	54	1,341	35	201	5	21	1	167	4	0	0	
Nov-21	14,675	7,350	50	6,186	42	1,139	8	0	0	0	0	0	0	3,794	2,052	54	1,267	33	178	5	23	1	202	5	72	2	
Dec-21	13,965	6,982	50	5,859	42	1,124	8	0	0	0	0	0	0	3,534	1,896	54	1,233	35	181	5	34	1	190	5	0	0	
Jan-22	13,236	6,604	50	5,527	42	1,105	8	0	0	0	0	0	0	3,349	1,826	55	1,162	35	162	5	31	1	168	5	0	0	
Feb-22	15,720	7,830	50	6,461	41	1,429	9	0	0	0	0	0	0	3,587	1,892	53	1,273	35	213	6	25	1	184	5	0	0	
Mar-22	19,155	9,846	51	7,665	40	1,644	9	0	0	0	0	0	0	4,061	2,152	53	1,456	36	218	5	27	1	208	5	0	0	
Apr-22	16,385	8,401	51	6,696	41	1,288	8	0	0	0	0	0	0	3,637	2,017	55	1,236	34	203	6	22	1	159	4	0	0	
May-22	13,863	6,880	50	5,605	40	1,378	10	0	0	0	0	0	0	3,764	2,131	57	1,187	32	222	6	27	1	183	5	14	0	
Jun-22	14,556	7,250	50	6,110	42	1,196	8	0	0	0	0	0	0	3,966	2,254	57	1,229	31	228	6	31	1	224	6	0	0	
Jul-22	13,283	6,648	50	5,523	42	1,112	8	0	0	0	0	0	0	3,510	1,999	57	1,105	31	175	5	26	1	205	6	0	0	
Aug-22	14,959	7,810	52	6,044	40	1,105	7	0	0	0	0	0	0	4,154	2,319	56	1,335	32	208	5	32	1	260	6	0	0	
Sep-22	14,129	7,342	52	5,555	39	1,232	9	0	0	0	0	0	0	3,797	2,117	56	1,272	34	176	5	23	1	209	6	0	0	
Total	178,496	89,988	50	73,592	41	14,916	8	0	0	0	0	0	0	44,934	24,706	55	15,096	34	2,365	5	322	1	2,359	5	86	0	
Oct-22	13,577	7,232	53	5,146	38	1,199	9	0	0	0	0	0	0	3,476	1,836	53	1,224	35	187	5	25	1	204	6	0	0	
Nov-22	13,699	7,158	52	5,363	39	1,178	9	0	0	0	0	0	0	3,166	1,442	46	1,223	39	170	5	27	1	229	7	75	2	
Dec-22	13,106	6,988	53	5,109	39	1,009	8	0	0	0	0	0	0	2,811	1,277	45	1,136	40	181	6	15	1	202	7	0	0	
Jan-23	14,448	7,799	54	5,397	37	1,252	9	0	0	0	0	0	0	3,100	1,446	47	1,205	39	198	6	24	1	227	7	0	0	
Feb-23	12,881	6,685	52	5,064	39	1,132	9	0	0	0	0	0	0	2,973	1,387	47	1,176	40	180	6	25	1	205	7	0	0	
Mar-23	0	0	###	0	###	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	
Apr-23	0	0	###	0	###	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	
May-23	0	0	###	0	###	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	
Jun-23	0	0	###	0	###	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	
Jul-23	0	0	###	0	###	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	
Aug-23	0	0	###	0	###	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	
Sep-23	0	0	###	0	###	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	
Total	67,711	35,862	53	26,079	39	5,770	9	0	0	0	0	0	0	15,526	7,388	48	5,964	38	916	6	116	1	1,067	7	75	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-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	###	357	173	48	134	38	50	14	0	0	15,499	8,054	52	6,302	41	938	6	22	0	183	1	0	0	
Jul-21	0	0	###	0	###	340	157	46	139	41	42	12	2	1	15,514	7,911	51	6,361	41	1,037	7	14	0	191	1	0	0	
Aug-21	0	0	###	0	###	393	187	48	146	37	58	15	2	1	16,422	8,471	52	6,633	40	1,118	7	23	0	177	1	0	0	
Sep-21	0	0	###	0	###	374	157	42	152	41	64	17	1	0	17,137	8,693	51	6,994	41	1,279	7	21	0	150	1	0	0	
Total	0	0	###	0	###	4,338	1,861	43	2,002	46	443	10	32	1	129,898	67,112	52	51,961	40	8,712	7	334	0	1,779	3	0	0	
Oct-21	0	0	###	0	###	387	184	48	146	38	55	14	2	1	18,738	9,280	50	7,848	42	1,420	8	23	0	167	1	0	0	
Nov-21	0	0	###	0	###	403	207	51	134	33	60	15	2	0	18,872	9,609	51	7,587	40	1,377	7	25	0	202	1	72	0	
Dec-21	0	0	###	0	###	403	190	47	148	37	61	15	4	1	17,902	9,068	51	7,240	40	1,366	8	38	0	190	1	0	0	
Jan-22	0	0	###	0	###	347	144	41	137	39	64	18	2	1	16,932	8,574	51	6,826	40	1,331	8	33	0	168	1	0	0	
Feb-22	0	0	###	0	###	368	172	47	118	32	78	21	0	0	19,675	9,894	50	7,852	40	1,720	9	25	0	184	1	0	0	
Mar-22	0	0	###	0	###	490	252	51	170	35	68	14	0	0	23,706	12,250	52	9,291	39	1,930	8	27	0	208	1	0	0	
Apr-22	0	0	###	0	###	485	224	46	173	36	87	18	1	0	20,507	10,642	52	8,105	40	1,578	8	23	0	159	1	0	0	
May-22	0	0	###	0	###	392	168	43	156	40	67	17	1	0	18,019	9,179	51	6,948	39	1,667	9	28	0	183	1	14	0	
Jun-22	0	0	###	0	###	408	183	45	164	40	57	14	4	1	18,930	9,687	51	7,503	40	1,481	8	35	0	224	1	0	0	
Jul-22	0	0	###	0	###	321	133	41	142	44	46	14	0	0	17,114	8,780	51	6,770	40	1,333	8	26	0	205	1	0	0	
Aug-22	0	0	###	0	###	427	203	48	173	41	50	12	1	0	19,540	10,332	53	7,552	39	1,363	7	33	0	260	1	0	0	
Sep-22	0	0	###	0	###	365	160	44	159	44	45	12	1	0	18,291	9,619	53	6,986	38	1,453	8	24	0	209	1	0	0	
Total	0	0	###	0	###	4,796	2,220	46	1,820	38	738	15	18	0	228,226	116,914	51	90,508	40	18,019	8	340	0	2,359	1	86	0	
Oct-22	0	0	###	0	###	373	174	47	149	40	49	13	1	0	17,426	9,242	53	6,519	37	1,435	8	26	0	204	1	0	0	
Nov-22	0	0	###	0	###	375	172	46	153	41	49	13	1	0	17,240	8,772	51	6,739	39	1,397	8	28	0	229	1	75	0	
Dec-22	0	0	###	0	###	304	151	50	108	36	45	15	0	0	16,221	8,416	52	6,353	39	1,235	8	15	0	202	1	0	0	
Jan-23	0	0	###	0	###	339	156	46	129	38	47	14	7	2	17,887	9,401	53	6,731	38	1,497	8	31	0	227	1	0	0	
Feb-23	0	0	###	0	###	334	165	49	121	36	43	13	5	1	16,188	8,237	51	6,361	39	1,355	8	30	0	205	1	0	0	
Mar-23	0	0	###	0	###	0	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	
Apr-23	0	0	###	0	###	0	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	
May-23	0	0	###	0	###	0	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	
Jun-23	0	0	###	0	###	0	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	
Jul-23	0	0	###	0	###	0	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	
Aug-23	0	0	###	0	###	0	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	
Sep-23	0	0	###	0	###	0	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###	
Total	0	0	###	0	###	1,725	818	47	660	38	233	14	14	1	84,962	44,068	52	32,703	38	6,919	8	130	0	1,067	1	75	0	

**Historical  
Ridership  
FY2000-FY2022**

**7,021,115**

**Historical  
Ridership Through  
FY2023**

**7,106,077**

# Macatawa Area Express Transportation Authority

**Meeting Date:** March 27, 2023

**Agenda Item:**

**Subject:** Financial Reports for 2/28/2023–Unaudited

**Prepared By:** Julie Ziurinskas, City Finance

**Recommendation:** Accept Financial Reports as information

Attached are Budget Performance Reports for the five months ended February 28, 2023 (41.67% of year). The FY22 audit has been completed and the final reports have been issued. The attached reports reflect the activities of the MAX as well as capital.

## Revenues

Operating revenues currently total \$1,057,147, or 10% of budget. The lower than anticipated amount is primarily a timing difference as a large portion of the revenues are not received until the end of the fiscal year. February operating revenues are composed of fare collection revenues, investment income and reimbursements from Michigan Transit Pool. Zeeland City, Zeeland Township, and Park Township are billed quarterly for services rendered. The first quarter revenues have been received and are reflected in the reports. Federal Operating grant revenues are received mid-late September, and State Reimbursed PPT Tax Loss payments are typically received near the end of the fiscal year.

## Expenses

Operating expenses for the first five months totaled \$2,610,689, or 27% of budget, and appear to be in line with expectations.

## Grant Activity

- ✓ Federal Operating Grant Revenue: \$0 of \$1,250,000 budgeted has been received. MAX receives Federal Operating grant revenues toward the end of the fiscal year, generally mid-late September.
- ✓ State Operating Grant Revenue (received at the beginning of each month) - \$679,055 of \$1,648,598 budgeted has been received.
- ✓ New Freedom Grant (grant request submitted after the end of each quarter) - \$29,583 of \$142,500 has been received.
- ✓ Mobility Management Federal and State Grants (grant request submitted after the end of each quarter) - \$2,913 of \$70,000 has been received.
- ✓ Federal ARPA Operating Grant Revenue: \$0 of \$452,778 budgeted has been received.



# Budget by Organization Report

Through 02/28/23  
Prior Fiscal Year Activity Excluded  
Detail Listing

Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund 103 - General Fund</b>									
<b>REVENUE</b>									
Department 000 - General Revenues									
INTEREST AND RENTS	9,223.00	.00	9,223.00	4,152.36	.00	13,082.39	(3,859.39)	142	873.87
OTHER	1,000.00	.00	1,000.00	(135.00)	.00	(104.65)	1,104.65	-10	.00
Department 000 - General Revenues Totals	\$10,223.00	\$0.00	\$10,223.00	\$4,017.36	\$0.00	\$12,977.74	(\$2,754.74)	127%	\$873.87
Department 537 - Routine Transit Operations									
Division 4 - General									
TAXES	1,194,211.00	.00	1,194,211.00	110.86	.00	(3,457.47)	1,197,668.47	0	25,613.97
STATE REVENUE SHARING	88,878.00	.00	88,878.00	.00	.00	.00	88,878.00	0	.00
CHARGES FOR SERVICE	150,500.00	.00	150,500.00	14,561.40	.00	83,975.35	66,524.65	56	4,460.50
INTEREST AND RENTS	25,000.00	.00	25,000.00	.00	.00	3,946.05	21,053.95	16	6,480.53
OTHER	30,100.00	.00	30,100.00	79,292.66	.00	155,450.51	(125,350.51)	516	.00
GAIN ON DISPOSAL OF CAPITAL ASSETS	15,000.00	.00	15,000.00	(131.00)	.00	6,479.00	8,521.00	43	18,513.00
LOAN PROCEEDS	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division 4 - General Totals	\$1,503,689.00	\$0.00	\$1,503,689.00	\$93,833.92	\$0.00	\$246,393.44	\$1,257,295.56	16%	\$55,068.00
Division 5 - Grants									
FEDERAL GRANTS	1,702,778.00	4,070,017.00	5,772,795.00	31,913.50	.00	36,062.50	5,736,732.50	1	192,062.00
STATE GRANTS	1,648,598.00	751,305.00	2,399,903.00	136,393.29	.00	679,637.29	1,720,265.71	28	676,923.92
OTHER	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division 5 - Grants Totals	\$3,351,376.00	\$4,821,322.00	\$8,172,698.00	\$168,306.79	\$0.00	\$715,699.79	\$7,456,998.21	9%	\$868,985.92
Division 6 - Operating Assistance									
CHARGES FOR SERVICE	247,222.00	.00	247,222.00	.00	.00	48,883.20	198,338.80	20	48,104.51
OTHER	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division 6 - Operating Assistance Totals	\$247,222.00	\$0.00	\$247,222.00	\$0.00	\$0.00	\$48,883.20	\$198,338.80	20%	\$48,104.51
Division N - New Freedom									
TAXES	142,500.00	.00	142,500.00	.00	.00	29,583.00	112,917.00	21	.00
CHARGES FOR SERVICE	.00	.00	.00	.00	.00	3,610.00	(3,610.00)	+++	.00
Division N - New Freedom Totals	\$142,500.00	\$0.00	\$142,500.00	\$0.00	\$0.00	\$33,193.00	\$109,307.00	23%	\$0.00
Division T - Trolley									
CHARGES FOR SERVICE	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division T - Trolley Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Department 537 - Routine Transit Operations Totals	\$5,244,787.00	\$4,821,322.00	\$10,066,109.00	\$262,140.71	\$0.00	\$1,044,169.43	\$9,021,939.57	10%	\$972,158.43
<b>REVENUE TOTALS</b>	\$5,255,010.00	\$4,821,322.00	\$10,076,332.00	\$266,158.07	\$0.00	\$1,057,147.17	\$9,019,184.83	10%	\$973,032.30
<b>EXPENSE</b>									
Department 171 - Management & Administration									
PERSONNEL SERVICES	381,550.00	(20,686.00)	360,864.00	34,875.81	.00	159,505.60	201,358.40	44	120,755.20
OTHER CURRENT EXPENDITURES	349,600.00	(18,958.00)	330,642.00	21,243.86	15,269.79	150,805.69	164,566.52	50	168,462.03
DEBT SERVICE	.00	.00	.00	.00	.00	.00	.00	+++	1,470,810.38
Division N - New Freedom									
PERSONNEL SERVICES	.00	20,686.00	20,686.00	.00	.00	4,444.72	16,241.28	21	3,779.38



# Budget by Organization Report

Through 02/28/23  
Prior Fiscal Year Activity Excluded  
Detail Listing

Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund <b>103 - General Fund</b>									
EXPENSE									
Department <b>171 - Management &amp; Administration</b>									
Division <b>N - New Freedom</b>									
OTHER CURRENT EXPENDITURES	.00	18,958.00	18,958.00	.00	.00	4,756.64	14,201.36	25	5,100.15
DEBT SERVICE	.00	.00	.00	.00	.00	.00	.00	+++	3,159.73
Division <b>N - New Freedom Totals</b>	<b>\$0.00</b>	<b>\$39,644.00</b>	<b>\$39,644.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,201.36</b>	<b>\$30,442.64</b>	<b>23%</b>	<b>\$12,039.26</b>
Department <b>171 - Management &amp; Administration Totals</b>	<b>\$731,150.00</b>	<b>\$0.00</b>	<b>\$731,150.00</b>	<b>\$56,119.67</b>	<b>\$15,269.79</b>	<b>\$319,512.65</b>	<b>\$396,367.56</b>	<b>46%</b>	<b>\$1,772,066.87</b>
Department <b>266 - Customer Service &amp; Marketing</b>									
PERSONNEL SERVICES	528,085.00	(28,642.00)	499,443.00	33,227.99	.00	170,302.18	329,140.82	34	152,593.38
OTHER CURRENT EXPENDITURES	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division <b>M - Mobility Grant</b>									
PERSONNEL SERVICES	.00	70,000.00	70,000.00	2,929.19	.00	8,424.62	61,575.38	12	3,843.97
OTHER CURRENT EXPENDITURES	.00	.00	.00	.00	.00	.00	.00	+++	.00
CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division <b>M - Mobility Grant Totals</b>	<b>\$0.00</b>	<b>\$70,000.00</b>	<b>\$70,000.00</b>	<b>\$2,929.19</b>	<b>\$0.00</b>	<b>\$8,424.62</b>	<b>\$61,575.38</b>	<b>12%</b>	<b>\$3,843.97</b>
Division <b>N - New Freedom</b>									
PERSONNEL SERVICES	.00	28,642.00	28,642.00	.00	.00	4,993.04	23,648.96	17	4,957.29
OTHER CURRENT EXPENDITURES	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division <b>N - New Freedom Totals</b>	<b>\$0.00</b>	<b>\$28,642.00</b>	<b>\$28,642.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,993.04</b>	<b>\$23,648.96</b>	<b>17%</b>	<b>\$4,957.29</b>
Department <b>266 - Customer Service &amp; Marketing Totals</b>	<b>\$528,085.00</b>	<b>\$70,000.00</b>	<b>\$598,085.00</b>	<b>\$36,157.18</b>	<b>\$0.00</b>	<b>\$183,719.84</b>	<b>\$414,365.16</b>	<b>31%</b>	<b>\$161,394.64</b>
Department <b>537 - Routine Transit Operations</b>									
PERSONNEL SERVICES	2,755,395.00	(149,433.00)	2,605,962.00	212,934.78	.00	961,358.86	1,644,603.14	37	899,122.58
OTHER CURRENT EXPENDITURES	594,300.00	(32,226.00)	562,074.00	28,276.55	35,240.00	253,754.34	273,079.66	51	143,098.88
Division <b>N - New Freedom</b>									
PERSONNEL SERVICES	.00	149,433.00	149,433.00	3,552.37	.00	43,395.62	106,037.38	29	56,134.51
OTHER CURRENT EXPENDITURES	.00	32,226.00	32,226.00	.00	.00	8,742.19	23,483.81	27	2,645.23
Division <b>N - New Freedom Totals</b>	<b>\$0.00</b>	<b>\$181,659.00</b>	<b>\$181,659.00</b>	<b>\$3,552.37</b>	<b>\$0.00</b>	<b>\$52,137.81</b>	<b>\$129,521.19</b>	<b>29%</b>	<b>\$58,779.74</b>
Division <b>T - Trolley</b>									
PERSONNEL SERVICES	.00	.00	.00	.00	.00	.00	.00	+++	.00
OTHER CURRENT EXPENDITURES	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division <b>T - Trolley Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
Department <b>537 - Routine Transit Operations Totals</b>	<b>\$3,349,695.00</b>	<b>\$0.00</b>	<b>\$3,349,695.00</b>	<b>\$244,763.70</b>	<b>\$35,240.00</b>	<b>\$1,267,251.01</b>	<b>\$2,047,203.99</b>	<b>39%</b>	<b>\$1,101,001.20</b>
Department <b>591 - Transit Maintenance</b>									
PERSONNEL SERVICES	223,953.00	(12,150.00)	211,803.00	20,317.54	.00	87,126.78	124,676.22	41	75,533.26
OTHER CURRENT EXPENDITURES	422,127.00	(22,905.00)	399,222.00	44,811.30	2,120.00	169,062.52	228,039.48	43	188,373.25
Division <b>N - New Freedom</b>									
PERSONNEL SERVICES	.00	12,150.00	12,150.00	.00	.00	2,377.05	9,772.95	20	2,542.84
OTHER CURRENT EXPENDITURES	.00	22,905.00	22,905.00	.00	.00	4,520.21	18,384.79	20	4,518.34
Division <b>N - New Freedom Totals</b>	<b>\$0.00</b>	<b>\$35,055.00</b>	<b>\$35,055.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,897.26</b>	<b>\$28,157.74</b>	<b>20%</b>	<b>\$7,061.18</b>
Department <b>591 - Transit Maintenance Totals</b>	<b>\$646,080.00</b>	<b>\$0.00</b>	<b>\$646,080.00</b>	<b>\$65,128.84</b>	<b>\$2,120.00</b>	<b>\$263,086.56</b>	<b>\$380,873.44</b>	<b>41%</b>	<b>\$270,967.69</b>





# Budget by Organization Report

Through 02/28/23  
Prior Fiscal Year Activity Excluded  
Detail Listing

Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund <b>103 - General Fund</b>									
EXPENSE									
Department <b>890 - Contingencies Appropriation</b>									
CONTINGENCIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department <b>890 - Contingencies Appropriation Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Department <b>CAP - Capital Outlay</b>									
CAPITAL OUTLAY	.00	4,608,822.00	4,608,822.00	293,129.64	10,539.92	577,119.15	4,021,162.93	13	205,986.48
Department <b>CAP - Capital Outlay Totals</b>	\$0.00	\$4,608,822.00	\$4,608,822.00	\$293,129.64	\$10,539.92	\$577,119.15	\$4,021,162.93	13%	\$205,986.48
EXPENSE TOTALS	\$5,255,010.00	\$4,678,822.00	\$9,933,832.00	\$695,299.03	\$63,169.71	\$2,610,689.21	\$7,259,973.08	27%	\$3,511,416.88
Fund <b>103 - General Fund Totals</b>									
REVENUE TOTALS	5,255,010.00	4,821,322.00	10,076,332.00	266,158.07	.00	1,057,147.17	9,019,184.83	10%	973,032.30
EXPENSE TOTALS	5,255,010.00	4,678,822.00	9,933,832.00	695,299.03	63,169.71	2,610,689.21	7,259,973.08	27%	3,511,416.88
Fund <b>103 - General Fund Totals</b>	\$0.00	\$142,500.00	\$142,500.00	(\$429,140.96)	(\$63,169.71)	(\$1,553,542.04)	\$1,759,211.75		(\$2,538,384.58)
Grand Totals									
REVENUE TOTALS	5,255,010.00	4,821,322.00	10,076,332.00	266,158.07	.00	1,057,147.17	9,019,184.83	10%	973,032.30
EXPENSE TOTALS	5,255,010.00	4,678,822.00	9,933,832.00	695,299.03	63,169.71	2,610,689.21	7,259,973.08	27%	3,511,416.88
Grand Totals	\$0.00	\$142,500.00	\$142,500.00	(\$429,140.96)	(\$63,169.71)	(\$1,553,542.04)	\$1,759,211.75		(\$2,538,384.58)



# Expense Budget Performance Report

Fiscal Year to Date 02/28/23

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 103 - General Fund										
Department 171 - Management & Administration										
EXPENSE										
710701.0	Payroll-Regular General	246,900.00	(20,686.00)	226,214.00	22,897.73	.00	105,669.54	120,544.46	47	82,643.30
710701.25	Payroll-Regular Human Resources	28,000.00	.00	28,000.00	.00	.00	.00	28,000.00	0	.00
710707.0	Payroll-Temporary Help General	.00	.00	.00	1,286.40	.00	1,286.40	(1,286.40)	+++	.00
710709.0	Payroll - Overtime General	.00	.00	.00	.00	.00	.00	.00	+++	300.11
711702	Payroll - Paid Time Off	17,000.00	.00	17,000.00	1,519.08	.00	9,215.23	7,784.77	54	7,630.34
711703	Payroll - Holidays	7,200.00	.00	7,200.00	.00	.00	3,925.67	3,274.33	55	2,945.30
711705	Payroll - Bereavement	.00	.00	.00	1,096.80	.00	1,302.10	(1,302.10)	+++	.00
711712	Special Pay - One Time	250.00	.00	250.00	.00	.00	.00	250.00	0	250.00
711714	Safety Incentive	800.00	.00	800.00	.00	.00	250.00	550.00	31	150.00
711716.1	Insurance Health	32,000.00	.00	32,000.00	3,025.62	.00	14,736.46	17,263.54	46	12,116.42
711716.2	Insurance Dental	2,500.00	.00	2,500.00	230.86	.00	1,097.30	1,402.70	44	890.26
711716.4	Insurance Vision	600.00	.00	600.00	72.50	.00	341.74	258.26	57	222.50
711717	Insurance - Life & AD&D	300.00	.00	300.00	34.53	.00	126.20	173.80	42	134.59
711718	Retirement Contribution	18,000.00	.00	18,000.00	2,041.09	.00	9,597.34	8,402.66	53	3,613.08
711720	Insurance - Income Protection	3,000.00	.00	3,000.00	373.88	.00	1,212.36	1,787.64	40	1,168.68
712715	Employer FICA/Medicare Contribution	20,500.00	.00	20,500.00	1,991.31	.00	9,096.17	11,403.83	44	7,050.81
712724	Workers Comp Insurance	4,500.00	.00	4,500.00	306.01	.00	1,649.09	2,850.91	37	1,639.81
721730	Postage	700.00	.00	700.00	520.99	.00	520.99	179.01	74	125.28
721740.0	Operating Supplies General	7,000.00	.00	7,000.00	255.76	.00	3,071.34	3,928.66	44	5,272.66
721740.TECH	Operating Supplies Equipment IT	1,000.00	.00	1,000.00	.00	.00	5,952.06	(4,952.06)	595	2,199.58
721905	Photocopies	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	.00
722801.9000	Contractual-Promotions/Printing Printing	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
722801.9010	Contractual-Promotions/Printing Advertising/Promotional	50,000.00	(18,958.00)	31,042.00	1,040.00	.00	3,441.57	27,600.43	11	6,497.36
722801.9080	Contractual-Promotions/Printing Publishing-News Media	5,500.00	.00	5,500.00	276.00	.00	1,311.78	4,188.22	24	2,371.11
722803.9	Contractual-Human Resources Flex Benefits	2,400.00	.00	2,400.00	182.00	.00	998.04	1,401.96	42	921.42
722803.10	Contractual-Human Resources Employee Assistance	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
722804	Contractual-Legal	4,000.00	.00	4,000.00	.00	.00	3,764.19	235.81	94	1,058.91
722805.1	Contractual-Finance/Property Independent Audit	12,000.00	.00	12,000.00	1,130.00	.00	10,817.69	1,182.31	90	10,537.56
722805.4	Contractual-Finance/Property Financial Service Fees	10,000.00	.00	10,000.00	487.82	.00	2,883.81	7,116.19	29	3,406.97
722805.12	Contractual-Finance/Property Accounting & Collections	85,000.00	.00	85,000.00	7,126.66	.00	42,201.47	42,798.53	50	42,005.04
722808.2	Contractual-Buildings & Grounds Greenway Solid Waste Disposal	1,000.00	.00	1,000.00	84.64	.00	350.69	649.31	35	393.05
722808.3	Contractual-Buildings & Grounds Depot Solid Waste Disposal	700.00	.00	700.00	55.67	.00	299.17	400.83	43	295.29
722809.41	Contractual-Miscellaneous Services	50,000.00	.00	50,000.00	2,891.00	15,269.79	24,040.26	10,689.95	79	42,239.27
723850.0	Communications Telephone	8,000.00	.00	8,000.00	.00	.00	2,041.14	5,958.86	26	2,477.17
723850.CELL	Communications Cellular	12,000.00	.00	12,000.00	1,182.22	.00	4,541.97	7,458.03	38	4,248.74
723860	Travel, Conf, Seminars	8,000.00	.00	8,000.00	.00	.00	362.50	7,637.50	5	5,122.66



# Expense Budget Performance Report

Fiscal Year to Date 02/28/23  
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund 103 - General Fund</b>										
Department <b>171 - Management &amp; Administration</b>										
<b>EXPENSE</b>										
723920.1	Public Utilities Depot	20,000.00	.00	20,000.00	2,297.70	.00	10,720.86	9,279.14	54	8,706.01
723920.2	Public Utilities Greenway	35,000.00	.00	35,000.00	3,543.02	.00	12,751.87	22,248.13	36	11,490.31
723955.0	Miscellaneous General	2,500.00	.00	2,500.00	.00	.00	957.71	1,542.29	38	.00
723955.11	Miscellaneous Internet Ticket Sales	.00	.00	.00	170.38	.00	989.17	(989.17)	+++	.00
723960	Education & Training	1,500.00	.00	1,500.00	.00	.00	3,886.51	(2,386.51)	259	689.55
723961	Dues & Subscriptions	15,000.00	.00	15,000.00	.00	.00	10,741.52	4,258.48	72	10,928.19
723963.2	Write-Offs Uncoll Property Taxes	.00	.00	.00	.00	.00	(191.15)	191.15	+++	.00
723964.2	Refunds Property Tax Prior Years	800.00	.00	800.00	.00	.00	2.33	797.67	0	608.99
723969	Employee Events	10,000.00	.00	10,000.00	.00	.00	4,348.20	5,651.80	43	6,866.91
740991.0	Principal Payment General	.00	.00	.00	.00	.00	.00	.00	+++	1,417,847.00
740995.0	Interest Payment General	.00	.00	.00	.00	.00	.00	.00	+++	52,963.38
<b>EXPENSE TOTALS</b>		<b>\$731,150.00</b>	<b>(\$39,644.00)</b>	<b>\$691,506.00</b>	<b>\$56,119.67</b>	<b>\$15,269.79</b>	<b>\$310,311.29</b>	<b>\$365,924.92</b>	<b>47%</b>	<b>\$1,760,027.61</b>
Division <b>N - New Freedom</b>										
<b>EXPENSE</b>										
710701.0	Payroll-Regular General	.00	20,686.00	20,686.00	.00	.00	2,978.96	17,707.04	14	2,713.58
711702	Payroll - Paid Time Off	.00	.00	.00	.00	.00	331.41	(331.41)	+++	249.46
711703	Payroll - Holidays	.00	.00	.00	.00	.00	62.81	(62.81)	+++	47.26
711705	Payroll - Bereavement	.00	.00	.00	.00	.00	10.22	(10.22)	+++	.00
711716.1	Insurance Health	.00	.00	.00	.00	.00	432.40	(432.40)	+++	412.50
711716.2	Insurance Dental	.00	.00	.00	.00	.00	31.64	(31.64)	+++	30.04
711716.4	Insurance Vision	.00	.00	.00	.00	.00	9.79	(9.79)	+++	6.30
711717	Insurance - Life & AD&D	.00	.00	.00	.00	.00	3.36	(3.36)	+++	5.15
711718	Retirement Contribution	.00	.00	.00	.00	.00	270.09	(270.09)	+++	7.26
711720	Insurance - Income Protection	.00	.00	.00	.00	.00	30.77	(30.77)	+++	43.42
712715	Employer FICA/Medicare Contribution	.00	.00	.00	.00	.00	254.24	(254.24)	+++	225.78
712724	Workers Comp Insurance	.00	.00	.00	.00	.00	29.03	(29.03)	+++	38.63
721730	Postage	.00	.00	.00	.00	.00	.00	.00	+++	6.70
721740.0	Operating Supplies General	.00	.00	.00	.00	.00	102.16	(102.16)	+++	144.86
721740.TECH	Operating Supplies Equipment IT	.00	.00	.00	.00	.00	171.34	(171.34)	+++	93.49
722801.9010	Contractual-Promotions/Printing Advertising/Promotional	.00	18,958.00	18,958.00	.00	.00	244.32	18,713.68	1	235.50
722801.9080	Contractual-Promotions/Printing Publishing-News Media	.00	.00	.00	.00	.00	37.52	(37.52)	+++	92.64
722803.9	Contractual-Human Resources Flex Benefits	.00	.00	.00	.00	.00	24.57	(24.57)	+++	36.40
722804	Contractual-Legal	.00	.00	.00	.00	.00	63.31	(63.31)	+++	51.09
722805.1	Contractual-Finance/Property Independent Audit	.00	.00	.00	.00	.00	482.31	(482.31)	+++	562.44
722805.4	Contractual-Finance/Property Financial Service Fees	.00	.00	.00	.00	.00	101.10	(101.10)	+++	108.39
722805.12	Contractual-Finance/Property Accounting & Collections	.00	.00	.00	.00	.00	1,036.62	(1,036.62)	+++	1,664.46



# Expense Budget Performance Report

Fiscal Year to Date 02/28/23  
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund 103 - General Fund</b>										
Department <b>171 - Management &amp; Administration</b>										
Division <b>N - New Freedom</b>										
<b>EXPENSE</b>										
722808.2	Contractual-Buildings & Grounds Greenway Solid Waste Disposal	.00	.00	.00	.00	.00	9.03	(9.03)	+++	10.70
722808.3	Contractual-Buildings & Grounds Depot Solid Waste Disposal	.00	.00	.00	.00	.00	9.70	(9.70)	+++	11.30
722809.41	Contractual-Miscellaneous Services	.00	.00	.00	.00	.00	819.62	(819.62)	+++	607.04
723850.0	Communications Telephone	.00	.00	.00	.00	.00	67.14	(67.14)	+++	71.76
723850.CELL	Communications Cellular	.00	.00	.00	.00	.00	123.96	(123.96)	+++	148.78
723860	Travel, Conf, Seminars	.00	.00	.00	.00	.00	9.91	(9.91)	+++	88.19
723920.1	Public Utilities Depot	.00	.00	.00	.00	.00	222.18	(222.18)	+++	260.04
723920.2	Public Utilities Greenway	.00	.00	.00	.00	.00	260.05	(260.05)	+++	292.72
723955.0	Miscellaneous General	.00	.00	.00	.00	.00	22.62	(22.62)	+++	.00
723955.11	Miscellaneous Internet Ticket Sales	.00	.00	.00	.00	.00	29.76	(29.76)	+++	.00
723960	Education & Training	.00	.00	.00	.00	.00	193.49	(193.49)	+++	8.45
723961	Dues & Subscriptions	.00	.00	.00	.00	.00	534.78	(534.78)	+++	372.31
723963.2	Write-Offs Uncoll Property Taxes	.00	.00	.00	.00	.00	191.15	(191.15)	+++	.00
723964.2	Refunds Property Tax Prior Years	.00	.00	.00	.00	.00	.00	.00	+++	34.13
723969	Employee Events	.00	.00	.00	.00	.00	.00	.00	+++	198.76
740995.0	Interest Payment General	.00	.00	.00	.00	.00	.00	.00	+++	3,159.73
<b>EXPENSE TOTALS</b>		<b>\$0.00</b>	<b>\$39,644.00</b>	<b>\$39,644.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,201.36</b>	<b>\$30,442.64</b>	<b>23%</b>	<b>\$12,039.26</b>
Division <b>N - New Freedom</b> Totals		<b>\$0.00</b>	<b>(\$39,644.00)</b>	<b>(\$39,644.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$9,201.36)</b>	<b>(\$30,442.64)</b>	<b>23%</b>	<b>(\$12,039.26)</b>
Department <b>171 - Management &amp; Administration</b> Totals		<b>(\$731,150.00)</b>	<b>\$0.00</b>	<b>(\$731,150.00)</b>	<b>(\$56,119.67)</b>	<b>(\$15,269.79)</b>	<b>(\$319,512.65)</b>	<b>(\$396,367.56)</b>	<b>46%</b>	<b>(\$1,772,066.87)</b>
Department <b>266 - Customer Service &amp; Marketing</b>										
<b>EXPENSE</b>										
710701.0	Payroll-Regular General	340,000.00	(28,642.00)	311,358.00	21,786.85	.00	107,251.14	204,106.86	34	94,943.84
710707.0	Payroll-Temporary Help General	14,000.00	.00	14,000.00	1,206.40	.00	1,739.09	12,260.91	12	4,886.13
710709.0	Payroll - Overtime General	200.00	.00	200.00	.00	.00	214.90	(14.90)	107	172.24
711702	Payroll - Paid Time Off	14,200.00	.00	14,200.00	12.73	.00	3,612.00	10,588.00	25	5,794.62
711703	Payroll - Holidays	7,000.00	.00	7,000.00	.00	.00	3,924.74	3,075.26	56	3,380.31
711705	Payroll - Bereavement	100.00	.00	100.00	300.96	.00	300.96	(200.96)	301	72.19
711712	Special Pay - One Time	100.00	.00	100.00	.00	.00	190.51	(90.51)	191	100.00
711714	Safety Incentive	1,500.00	.00	1,500.00	.00	.00	400.00	1,100.00	27	350.00
711716.1	Insurance Health	90,000.00	.00	90,000.00	4,997.42	.00	27,339.10	62,660.90	30	23,734.46
711716.2	Insurance Dental	5,000.00	.00	5,000.00	349.42	.00	1,858.02	3,141.98	37	1,565.04
711716.4	Insurance Vision	1,200.00	.00	1,200.00	105.06	.00	561.70	638.30	47	477.64
711717	Insurance - Life & AD&D	800.00	.00	800.00	72.27	.00	348.86	451.14	44	301.29
711718	Retirement Contribution	19,300.00	.00	19,300.00	1,774.12	.00	9,219.54	10,080.46	48	4,114.71
711720	Insurance - Income Protection	4,500.00	.00	4,500.00	427.83	.00	2,060.62	2,439.38	46	1,808.16



# Expense Budget Performance Report

Fiscal Year to Date 02/28/23  
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund 103 - General Fund</b>										
Department <b>266 - Customer Service &amp; Marketing</b>										
<b>EXPENSE</b>										
712715	Employer FICA/Medicare Contribution	23,185.00	.00	23,185.00	1,705.41	.00	8,574.71	14,610.29	37	8,057.43
712724	Workers Comp Insurance	7,000.00	.00	7,000.00	489.52	.00	2,706.29	4,293.71	39	2,835.32
<b>EXPENSE TOTALS</b>		<b>\$528,085.00</b>	<b>(\$28,642.00)</b>	<b>\$499,443.00</b>	<b>\$33,227.99</b>	<b>\$0.00</b>	<b>\$170,302.18</b>	<b>\$329,140.82</b>	<b>34%</b>	<b>\$152,593.38</b>
Division <b>M - Mobility Grant</b>										
<b>EXPENSE</b>										
710701.0	Payroll-Regular General	.00	70,000.00	70,000.00	2,101.30	.00	6,072.32	63,927.68	9	3,006.51
711702	Payroll - Paid Time Off	.00	.00	.00	12.74	.00	12.74	(12.74)	+++	.00
711716.1	Insurance Health	.00	.00	.00	458.48	.00	1,211.90	(1,211.90)	+++	419.03
711716.2	Insurance Dental	.00	.00	.00	30.06	.00	78.93	(78.93)	+++	29.19
711716.4	Insurance Vision	.00	.00	.00	8.84	.00	23.50	(23.50)	+++	9.94
711717	Insurance - Life & AD&D	.00	.00	.00	.00	.00	3.65	(3.65)	+++	6.51
711718	Retirement Contribution	.00	.00	.00	163.02	.00	518.53	(518.53)	+++	45.62
711720	Insurance - Income Protection	.00	.00	.00	.00	.00	31.21	(31.21)	+++	41.32
712715	Employer FICA/Medicare Contribution	.00	.00	.00	154.75	.00	471.84	(471.84)	+++	285.85
<b>EXPENSE TOTALS</b>		<b>\$0.00</b>	<b>\$70,000.00</b>	<b>\$70,000.00</b>	<b>\$2,929.19</b>	<b>\$0.00</b>	<b>\$8,424.62</b>	<b>\$61,575.38</b>	<b>12%</b>	<b>\$3,843.97</b>
Division <b>M - Mobility Grant Totals</b>		<b>\$0.00</b>	<b>(\$70,000.00)</b>	<b>(\$70,000.00)</b>	<b>(\$2,929.19)</b>	<b>\$0.00</b>	<b>(\$8,424.62)</b>	<b>(\$61,575.38)</b>	<b>12%</b>	<b>(\$3,843.97)</b>
Division <b>N - New Freedom</b>										
<b>EXPENSE</b>										
710701.0	Payroll-Regular General	.00	28,642.00	28,642.00	.00	.00	3,211.35	25,430.65	11	3,318.04
710707.0	Payroll-Temporary Help General	.00	.00	.00	.00	.00	10.19	(10.19)	+++	68.57
710709.0	Payroll - Overtime General	.00	.00	.00	.00	.00	.00	.00	+++	1.29
711702	Payroll - Paid Time Off	.00	.00	.00	.00	.00	143.23	(143.23)	+++	187.82
711703	Payroll - Holidays	.00	.00	.00	.00	.00	62.86	(62.86)	+++	64.65
711705	Payroll - Bereavement	.00	.00	.00	.00	.00	.00	.00	+++	4.31
711712	Special Pay - One Time	.00	.00	.00	.00	.00	9.49	(9.49)	+++	.00
711716.1	Insurance Health	.00	.00	.00	.00	.00	840.68	(840.68)	+++	807.38
711716.2	Insurance Dental	.00	.00	.00	.00	.00	56.13	(56.13)	+++	54.52
711716.4	Insurance Vision	.00	.00	.00	.00	.00	16.93	(16.93)	+++	16.44
711717	Insurance - Life & AD&D	.00	.00	.00	.00	.00	10.17	(10.17)	+++	10.31
711718	Retirement Contribution	.00	.00	.00	.00	.00	274.56	(274.56)	+++	28.55
711720	Insurance - Income Protection	.00	.00	.00	.00	.00	59.99	(59.99)	+++	61.04
712715	Employer FICA/Medicare Contribution	.00	.00	.00	.00	.00	251.03	(251.03)	+++	267.77
712724	Workers Comp Insurance	.00	.00	.00	.00	.00	46.43	(46.43)	+++	66.60
<b>EXPENSE TOTALS</b>		<b>\$0.00</b>	<b>\$28,642.00</b>	<b>\$28,642.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,993.04</b>	<b>\$23,648.96</b>	<b>17%</b>	<b>\$4,957.29</b>
Division <b>N - New Freedom Totals</b>		<b>\$0.00</b>	<b>(\$28,642.00)</b>	<b>(\$28,642.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$4,993.04)</b>	<b>(\$23,648.96)</b>	<b>17%</b>	<b>(\$4,957.29)</b>
Department <b>266 - Customer Service &amp; Marketing Totals</b>		<b>(\$528,085.00)</b>	<b>(\$70,000.00)</b>	<b>(\$598,085.00)</b>	<b>(\$36,157.18)</b>	<b>\$0.00</b>	<b>(\$183,719.84)</b>	<b>(\$414,365.16)</b>	<b>31%</b>	<b>(\$161,394.64)</b>



# Expense Budget Performance Report

Fiscal Year to Date 02/28/23  
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund 103 - General Fund</b>										
Department <b>537 - Routine Transit Operations</b>										
<b>EXPENSE</b>										
710701.1	Payroll-Regular Drivers	990,000.00	(149,433.00)	840,567.00	83,256.70	.00	378,768.66	461,798.34	45	346,353.35
710701.2	Payroll-Regular Other Operations	375,000.00	.00	375,000.00	26,704.11	.00	118,209.13	256,790.87	32	125,042.02
710701.3	Payroll-Regular Dispatch	110,000.00	.00	110,000.00	9,406.00	.00	32,775.45	77,224.55	30	37,295.78
710707.1	Payroll-Temporary Help Drivers	95,000.00	.00	95,000.00	8,470.08	.00	35,542.33	59,457.67	37	36,012.14
710707.2	Payroll-Temporary Help Other Operations	35,000.00	.00	35,000.00	5,161.00	.00	19,659.56	15,340.44	56	10,835.21
710709.1	Payroll - Overtime Drivers	64,400.00	.00	64,400.00	6,969.78	.00	20,249.11	44,150.89	31	18,656.09
710709.2	Payroll - Overtime Other Operations	30,000.00	.00	30,000.00	3,521.49	.00	8,980.27	21,019.73	30	11,062.38
710709.3	Payroll - Overtime Dispatch	13,050.00	.00	13,050.00	383.37	.00	1,184.71	11,865.29	9	2,984.02
711702	Payroll - Paid Time Off	183,350.00	.00	183,350.00	6,456.57	.00	40,944.57	142,405.43	22	32,819.96
711703	Payroll - Holidays	40,000.00	.00	40,000.00	.00	.00	18,486.21	21,513.79	46	19,467.53
711705	Payroll - Bereavement	.00	.00	.00	.00	.00	190.74	(190.74)	+++	60.04
711712	Special Pay - One Time	850.00	.00	850.00	900.00	.00	2,604.48	(1,754.48)	306	816.22
711714	Safety Incentive	10,000.00	.00	10,000.00	.00	.00	2,100.00	7,900.00	21	2,150.00
711716.1	Insurance Health	427,416.00	.00	427,416.00	29,423.16	.00	141,033.24	286,382.76	33	142,159.97
711716.2	Insurance Dental	28,312.00	.00	28,312.00	2,045.86	.00	10,091.38	18,220.62	36	10,669.76
711716.4	Insurance Vision	7,937.00	.00	7,937.00	621.49	.00	3,058.36	4,878.64	39	3,153.13
711717	Insurance - Life & AD&D	3,500.00	.00	3,500.00	285.86	.00	1,389.40	2,110.60	40	1,439.55
711718	Retirement Contribution	110,000.00	.00	110,000.00	11,126.09	.00	47,729.25	62,270.75	43	24,073.93
711720	Insurance - Income Protection	37,532.00	.00	37,532.00	2,553.86	.00	11,767.35	25,764.65	31	13,551.88
711725	Compensated Absences Adjustment	24,611.00	.00	24,611.00	.00	.00	.00	24,611.00	0	.00
712715	Employer FICA/Medicare Contribution	129,437.00	.00	129,437.00	11,054.35	.00	49,140.58	80,296.42	38	46,343.03
712723	Unemployment Comp Insurance	5,000.00	.00	5,000.00	1,536.35	.00	1,536.35	3,463.65	31	.00
712724	Workers Comp Insurance	35,000.00	.00	35,000.00	3,058.66	.00	15,917.73	19,082.27	45	14,176.59
721742	Anti-Freeze & Oil	1,200.00	.00	1,200.00	.00	.00	1,418.35	(218.35)	118	389.91
721744.UNIF	Clothing Uniforms	21,000.00	.00	21,000.00	40.00	.00	1,491.62	19,508.38	7	4,622.87
721748.0	Gasoline General	350,000.00	(32,226.00)	317,774.00	24,996.05	.00	106,458.87	211,315.13	34	87,861.10
721939.3	Vehicle Maintenance Tires	20,000.00	.00	20,000.00	.00	35,240.00	10,696.64	(25,936.64)	230	6,242.36
722803.6	Contractual-Human Resources Drug/Alcohol Testing	10,000.00	.00	10,000.00	383.50	.00	3,377.07	6,622.93	34	2,638.39
723860	Travel, Conf, Seminars	7,000.00	.00	7,000.00	.00	.00	.00	7,000.00	0	.00
723910.0	Commercial Insurance Premiums General	175,000.00	.00	175,000.00	2,857.00	.00	129,394.09	45,605.91	74	41,117.85
723910.1	Commercial Insurance Premiums Depot	10,000.00	.00	10,000.00	.00	.00	917.70	9,082.30	9	226.40
723964.3	Refunds Operating Assistance PY	100.00	.00	100.00	.00	.00	.00	100.00	0	.00
<b>EXPENSE TOTALS</b>		<b>\$3,349,695.00</b>	<b>(\$181,659.00)</b>	<b>\$3,168,036.00</b>	<b>\$241,211.33</b>	<b>\$35,240.00</b>	<b>\$1,215,113.20</b>	<b>\$1,917,682.80</b>	<b>39%</b>	<b>\$1,042,221.46</b>
<b>Division N - New Freedom</b>										
<b>EXPENSE</b>										
710701.1	Payroll-Regular Drivers	.00	149,433.00	149,433.00	2,462.46	.00	23,660.80	125,772.20	16	35,160.01
710701.2	Payroll-Regular Other Operations	.00	.00	.00	.00	.00	3,381.24	(3,381.24)	+++	4,104.35
710701.3	Payroll-Regular Dispatch	.00	.00	.00	.00	.00	868.94	(868.94)	+++	1,483.70



# Expense Budget Performance Report

Fiscal Year to Date 02/28/23  
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund 103 - General Fund</b>										
Department <b>537 - Routine Transit Operations</b>										
Division <b>N - New Freedom</b>										
<b>EXPENSE</b>										
710707.2	Payroll-Temporary Help Other Operations	.00	.00	.00	.00	.00	536.14	(536.14)	+++	306.76
710709.1	Payroll - Overtime Drivers	.00	.00	.00	.00	.00	804.39	(804.39)	+++	1,460.73
710709.2	Payroll - Overtime Other Operations	.00	.00	.00	.00	.00	222.75	(222.75)	+++	315.71
710709.3	Payroll - Overtime Dispatch	.00	.00	.00	.00	.00	34.52	(34.52)	+++	130.94
711702	Payroll - Paid Time Off	.00	.00	.00	843.78	.00	2,929.83	(2,929.83)	+++	1,735.39
711703	Payroll - Holidays	.00	.00	.00	.00	.00	1,189.69	(1,189.69)	+++	558.32
711705	Payroll - Bereavement	.00	.00	.00	.00	.00	9.50	(9.50)	+++	3.58
711712	Special Pay - One Time	.00	.00	.00	.00	.00	37.56	(37.56)	+++	33.78
711716.1	Insurance Health	.00	.00	.00	.00	.00	4,062.83	(4,062.83)	+++	5,009.25
711716.2	Insurance Dental	.00	.00	.00	.00	.00	291.98	(291.98)	+++	382.82
711716.4	Insurance Vision	.00	.00	.00	.00	.00	88.25	(88.25)	+++	111.05
711717	Insurance - Life & AD&D	.00	.00	.00	.00	.00	41.11	(41.11)	+++	49.02
711718	Retirement Contribution	.00	.00	.00	.00	.00	1,303.72	(1,303.72)	+++	208.63
711720	Insurance - Income Protection	.00	.00	.00	.00	.00	329.70	(329.70)	+++	533.22
712715	Employer FICA/Medicare Contribution	.00	.00	.00	246.13	.00	3,312.56	(3,312.56)	+++	4,214.24
712724	Workers Comp Insurance	.00	.00	.00	.00	.00	290.11	(290.11)	+++	333.01
721742	Anti-Freeze & Oil	.00	.00	.00	.00	.00	45.80	(45.80)	+++	23.26
721744.UNIF	Clothing Uniforms	.00	.00	.00	.00	.00	63.43	(63.43)	+++	249.59
721748.0	Gasoline General	.00	32,226.00	32,226.00	.00	.00	3,397.77	28,828.23	11	1,499.45
721939.3	Vehicle Maintenance Tires	.00	.00	.00	.00	.00	256.66	(256.66)	+++	372.41
722803.6	Contractual-Human Resources Drug/Alcohol Testing	.00	.00	.00	.00	.00	91.93	(91.93)	+++	67.86
723910.0	Commercial Insurance Premiums General	.00	.00	.00	.00	.00	4,840.91	(4,840.91)	+++	419.15
723910.1	Commercial Insurance Premiums Depot	.00	.00	.00	.00	.00	45.69	(45.69)	+++	13.51
<b>EXPENSE TOTALS</b>		<b>\$0.00</b>	<b>\$181,659.00</b>	<b>\$181,659.00</b>	<b>\$3,552.37</b>	<b>\$0.00</b>	<b>\$52,137.81</b>	<b>\$129,521.19</b>	<b>29%</b>	<b>\$58,779.74</b>
Division <b>N - New Freedom Totals</b>		<b>\$0.00</b>	<b>(\$181,659.00)</b>	<b>(\$181,659.00)</b>	<b>(\$3,552.37)</b>	<b>\$0.00</b>	<b>(\$52,137.81)</b>	<b>(\$129,521.19)</b>	<b>29%</b>	<b>(\$58,779.74)</b>
Department <b>537 - Routine Transit Operations Totals</b>		<b>(\$3,349,695.00)</b>	<b>\$0.00</b>	<b>(\$3,349,695.00)</b>	<b>(\$244,763.70)</b>	<b>(\$35,240.00)</b>	<b>(\$1,267,251.01)</b>	<b>(\$2,047,203.99)</b>	<b>39%</b>	<b>(\$1,101,001.20)</b>
Department <b>591 - Transit Maintenance</b>										
<b>EXPENSE</b>										
710701.0	Payroll-Regular General	100,000.00	(12,150.00)	87,850.00	10,179.20	.00	40,018.24	47,831.76	46	35,692.71
710707.0	Payroll-Temporary Help General	32,500.00	.00	32,500.00	3,785.49	.00	13,976.93	18,523.07	43	9,562.79
710709.0	Payroll - Overtime General	18,500.00	.00	18,500.00	1,340.13	.00	5,372.18	13,127.82	29	6,850.31
711702	Payroll - Paid Time Off	8,000.00	.00	8,000.00	.00	.00	2,497.76	5,502.24	31	1,477.77
711703	Payroll - Holidays	2,000.00	.00	2,000.00	.00	.00	1,618.81	381.19	81	1,073.86
711705	Payroll - Bereavement	173.00	.00	173.00	.00	.00	.00	173.00	0	162.47
711712	Special Pay - One Time	.00	.00	.00	.00	.00	300.00	(300.00)	+++	.00
711714	Safety Incentive	600.00	.00	600.00	.00	.00	200.00	400.00	33	150.00





# Expense Budget Performance Report

Fiscal Year to Date 02/28/23  
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund 103 - General Fund</b>										
Department <b>591 - Transit Maintenance</b>										
<b>EXPENSE</b>										
711716.1	Insurance Health	30,000.00	.00	30,000.00	2,246.54	.00	10,986.00	19,014.00	37	11,551.57
711716.2	Insurance Dental	3,500.00	.00	3,500.00	167.50	.00	799.69	2,700.31	23	873.18
711716.4	Insurance Vision	1,200.00	.00	1,200.00	49.34	.00	233.81	966.19	19	248.36
711717	Insurance - Life & AD&D	300.00	.00	300.00	24.09	.00	109.37	190.63	36	75.32
711718	Retirement Contribution	8,000.00	.00	8,000.00	921.56	.00	3,884.59	4,115.41	49	1,642.70
711720	Insurance - Income Protection	1,800.00	.00	1,800.00	160.12	.00	740.06	1,059.94	41	516.99
712715	Employer FICA/Medicare Contribution	13,380.00	.00	13,380.00	1,137.56	.00	4,740.25	8,639.75	35	4,034.85
712724	Workers Comp Insurance	4,000.00	.00	4,000.00	306.01	.00	1,649.09	2,350.91	41	1,620.38
721740.8	Operating Supplies Cleaning Materials	15,000.00	.00	15,000.00	266.16	.00	5,410.83	9,589.17	36	5,527.38
721931.1	Building & Grounds Maintenance Depot	25,000.00	.00	25,000.00	964.29	.00	5,329.82	19,670.18	21	12,058.89
721931.2	Building & Grounds Maintenance Greenway	25,000.00	.00	25,000.00	2,231.80	.00	11,023.44	13,976.56	44	8,742.64
721932.1	Mechanical Maintenance Depot	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
721933.1	Equipment Maintenance Radio Maintenance	500.00	.00	500.00	.00	.00	.00	500.00	0	134.50
721933.2	Equipment Maintenance Office Equipment	4,000.00	.00	4,000.00	239.23	.00	3,143.20	856.80	79	3,161.98
721939.1	Vehicle Maintenance Mechanical	300,000.00	(22,905.00)	277,095.00	32,977.07	.00	121,563.30	155,531.70	44	135,231.83
721939.4	Vehicle Maintenance Bodywork	3,000.00	.00	3,000.00	.00	.00	50.30	2,949.70	2	.00
721939.6	Vehicle Maintenance Graphics	3,000.00	.00	3,000.00	.00	2,120.00	.00	880.00	71	124.00
722808.1	Contractual-Buildings & Grounds Depot Janitorial	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	326.00
722808.4	Contractual-Buildings & Grounds Depot Lawn Care	10,000.00	.00	10,000.00	.00	.00	367.69	9,632.31	4	422.78
722808.5	Contractual-Buildings & Grounds Depot Snow Removal	33,127.00	.00	33,127.00	8,132.75	.00	22,173.94	10,953.06	67	22,643.25
<b>EXPENSE TOTALS</b>		<b>\$646,080.00</b>	<b>(\$35,055.00)</b>	<b>\$611,025.00</b>	<b>\$65,128.84</b>	<b>\$2,120.00</b>	<b>\$256,189.30</b>	<b>\$352,715.70</b>	<b>42%</b>	<b>\$263,906.51</b>
Division <b>N - New Freedom</b>										
<b>EXPENSE</b>										
710701.0	Payroll-Regular General	.00	12,150.00	12,150.00	.00	.00	1,088.46	11,061.54	9	1,308.22
710707.0	Payroll-Temporary Help General	.00	.00	.00	.00	.00	378.48	(378.48)	+++	256.85
710709.0	Payroll - Overtime General	.00	.00	.00	.00	.00	179.60	(179.60)	+++	256.18
711702	Payroll - Paid Time Off	.00	.00	.00	.00	.00	67.41	(67.41)	+++	25.32
711703	Payroll - Holidays	.00	.00	.00	.00	.00	24.17	(24.17)	+++	20.54
711705	Payroll - Bereavement	.00	.00	.00	.00	.00	.00	.00	+++	9.69
711716.1	Insurance Health	.00	.00	.00	.00	.00	323.26	(323.26)	+++	418.06
711716.2	Insurance Dental	.00	.00	.00	.00	.00	23.13	(23.13)	+++	32.69
711716.4	Insurance Vision	.00	.00	.00	.00	.00	6.73	(6.73)	+++	9.17
711717	Insurance - Life & AD&D	.00	.00	.00	.00	.00	3.05	(3.05)	+++	2.58
711718	Retirement Contribution	.00	.00	.00	.00	.00	104.25	(104.25)	+++	11.60
711720	Insurance - Income Protection	.00	.00	.00	.00	.00	20.90	(20.90)	+++	16.47
712715	Employer FICA/Medicare Contribution	.00	.00	.00	.00	.00	128.58	(128.58)	+++	137.41
712724	Workers Comp Insurance	.00	.00	.00	.00	.00	29.03	(29.03)	+++	38.06





# Expense Budget Performance Report

Fiscal Year to Date 02/28/23  
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund 103 - General Fund</b>										
Department <b>591 - Transit Maintenance</b>										
Division <b>N - New Freedom</b>										
<b>EXPENSE</b>										
721740.8	Operating Supplies Cleaning Materials	.00	.00	.00	.00	.00	163.63	(163.63)	+++	208.82
721931.1	Building & Grounds Maintenance Depot	.00	.00	.00	.00	.00	188.52	(188.52)	+++	328.80
721931.2	Building & Grounds Maintenance Greenway	.00	.00	.00	.00	.00	388.69	(388.69)	+++	223.83
721933.1	Equipment Maintenance Radio Maintenance	.00	.00	.00	.00	.00	.00	.00	+++	3.80
721933.2	Equipment Maintenance Office Equipment	.00	.00	.00	.00	.00	105.40	(105.40)	+++	114.55
721939.1	Vehicle Maintenance Mechanical	.00	22,905.00	22,905.00	.00	.00	2,954.10	19,950.90	13	3,613.32
721939.4	Vehicle Maintenance Bodywork	.00	.00	.00	.00	.00	2.50	(2.50)	+++	.00
722808.4	Contractual-Buildings & Grounds Depot Lawn Care	.00	.00	.00	.00	.00	18.31	(18.31)	+++	25.22
722808.5	Contractual-Buildings & Grounds Depot Snow Removal	.00	.00	.00	.00	.00	699.06	(699.06)	+++	.00
<b>EXPENSE TOTALS</b>		<b>\$0.00</b>	<b>\$35,055.00</b>	<b>\$35,055.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,897.26</b>	<b>\$28,157.74</b>	<b>20%</b>	<b>\$7,061.18</b>
Division <b>N - New Freedom</b> Totals										
		<b>\$0.00</b>	<b>(\$35,055.00)</b>	<b>(\$35,055.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$6,897.26)</b>	<b>(\$28,157.74)</b>	<b>20%</b>	<b>(\$7,061.18)</b>
Department <b>591 - Transit Maintenance</b> Totals										
		<b>(\$646,080.00)</b>	<b>\$0.00</b>	<b>(\$646,080.00)</b>	<b>(\$65,128.84)</b>	<b>(\$2,120.00)</b>	<b>(\$263,086.56)</b>	<b>(\$380,873.44)</b>	<b>41%</b>	<b>(\$270,967.69)</b>
Department <b>CAP - Capital Outlay</b>										
<b>EXPENSE</b>										
730975	Buildings & Structures	.00	.00	.00	.00	.00	263,673.75	(263,673.75)	+++	.00
730975.10	Buildings & Structures Grant MI-2021-010	.00	398,919.00	398,919.00	.00	.00	.00	398,919.00	0	14,968.00
730975.26	Buildings & Structures Grant MI-2018-026	.00	.00	.00	.00	.00	.00	.00	+++	59,406.35
730975.39	Buildings & Structures Grant MI-2020-039	.00	537,733.00	537,733.00	.00	.00	.00	537,733.00	0	(380.00)
730977	Machinery & Equipment	.00	.00	.00	3,419.94	3,330.00	16,869.85	(20,199.85)	+++	13,288.00
730977.10	Machinery & Equipment Grant MI-2021-010	.00	295,782.00	295,782.00	.00	7,209.92	6,865.85	281,706.23	5	13,056.00
730977.26	Machinery & Equipment Grant MI-2018-026	.00	.00	.00	.00	.00	.00	.00	+++	5,984.18
730977.33	Machinery & Equipment Grant MI-2019-033	.00	17,091.00	17,091.00	.00	.00	.00	17,091.00	0	.00
730977.39	Machinery & Equipment Grant MI-2020-039	.00	65,716.00	65,716.00	.00	.00	.00	65,716.00	0	4,149.95
730981	Vehicle	.00	.00	.00	.00	.00	.00	.00	+++	15,768.80
730981.10	Vehicle Grant MI-2021-010	.00	2,973,581.00	2,973,581.00	289,709.70	.00	289,709.70	2,683,871.30	10	.00
730981.21	Vehicle Grant MI-2017-021	.00	.00	.00	.00	.00	.00	.00	+++	4,746.00
730981.26	Vehicle Grant MI-2018-026	.00	.00	.00	.00	.00	.00	.00	+++	74,999.20
730981.39	Vehicle Grant MI-2020-039	.00	320,000.00	320,000.00	.00	.00	.00	320,000.00	0	.00
<b>EXPENSE TOTALS</b>		<b>\$0.00</b>	<b>\$4,608,822.00</b>	<b>\$4,608,822.00</b>	<b>\$293,129.64</b>	<b>\$10,539.92</b>	<b>\$577,119.15</b>	<b>\$4,021,162.93</b>	<b>13%</b>	<b>\$205,986.48</b>
Department <b>CAP - Capital Outlay</b> Totals										
		<b>\$0.00</b>	<b>(\$4,608,822.00)</b>	<b>(\$4,608,822.00)</b>	<b>(\$293,129.64)</b>	<b>(\$10,539.92)</b>	<b>(\$577,119.15)</b>	<b>(\$4,021,162.93)</b>	<b>13%</b>	<b>(\$205,986.48)</b>
<b>Fund 103 - General Fund</b> Totals										
		<b>\$5,255,010.00</b>	<b>\$4,678,822.00</b>	<b>\$9,933,832.00</b>	<b>\$695,299.03</b>	<b>\$63,169.71</b>	<b>\$2,610,689.21</b>	<b>\$7,259,973.08</b>		<b>\$3,511,416.88</b>
<b>Grand Totals</b>										
		<b>\$5,255,010.00</b>	<b>\$4,678,822.00</b>	<b>\$9,933,832.00</b>	<b>\$695,299.03</b>	<b>\$63,169.71</b>	<b>\$2,610,689.21</b>	<b>\$7,259,973.08</b>		<b>\$3,511,416.88</b>



# Revenue Budget Performance Report

Fiscal Year to Date 02/28/23  
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund 103 - General Fund</b>										
Department <b>000 - General Revenues</b>										
REVENUE										
480665	Investment Income	9,223.00	.00	9,223.00	4,152.36	.00	13,082.39	(3,859.39)	142	873.87
490692.0	Miscellaneous General	1,000.00	.00	1,000.00	(135.00)	.00	(104.65)	1,104.65	-10	.00
<b>REVENUE TOTALS</b>		<b>\$10,223.00</b>	<b>\$0.00</b>	<b>\$10,223.00</b>	<b>\$4,017.36</b>	<b>\$0.00</b>	<b>\$12,977.74</b>	<b>(\$2,754.74)</b>	<b>127%</b>	<b>\$873.87</b>
Department <b>000 - General Revenues Totals</b>		<b>\$10,223.00</b>	<b>\$0.00</b>	<b>\$10,223.00</b>	<b>\$4,017.36</b>	<b>\$0.00</b>	<b>\$12,977.74</b>	<b>(\$2,754.74)</b>	<b>127%</b>	<b>\$873.87</b>
Department <b>537 - Routine Transit Operations</b>										
Division <b>4 - General</b>										
REVENUE										
400402	Property Tax	1,164,711.00	.00	1,164,711.00	.00	.00	(5,801.26)	1,170,512.26	0	25,041.42
400423	Service Charge in Lieu of Taxes	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	.00
400437.0	Property Taxes IFT IFT Levy - General	25,000.00	.00	25,000.00	.00	.00	1,671.39	23,328.61	7	.00
400445	Interest & Penalties (Taxes)	1,500.00	.00	1,500.00	110.86	.00	672.40	827.60	45	572.55
440573	State-Reim Local PPT Tax Loss	88,878.00	.00	88,878.00	.00	.00	.00	88,878.00	0	.00
460644.1	Concessions & Commissions Bus Signage-Advertising Commiss	20,000.00	.00	20,000.00	.00	.00	6,440.50	13,559.50	32	4,460.50
460651.1B	Use & Admissions Fees Fares-Bus Fleet Rental	7,500.00	.00	7,500.00	.00	.00	.00	7,500.00	0	.00
460651.1D	Use & Admissions Fees Fares-Demand/Response	25,000.00	.00	25,000.00	4,392.50	.00	19,220.40	5,779.60	77	.00
460651.1F	Use & Admissions Fees Fares-Fixed Route	25,000.00	.00	25,000.00	4,908.00	.00	24,457.35	542.65	98	.00
460651.1R	Use & Admissions Fees Fares-Adult Monthly	25,000.00	.00	25,000.00	2,110.50	.00	13,447.50	11,552.50	54	.00
460651.1S	Use & Admissions Fees Fares-Daily Pass	5,000.00	.00	5,000.00	29.90	.00	890.10	4,109.90	18	.00
460651.1T	Use & Admissions Fees Fares-Tickets	16,000.00	.00	16,000.00	450.00	.00	550.00	15,450.00	3	.00
460651.1X	Use & Admissions Fees Fares-Student Pass	2,000.00	.00	2,000.00	172.50	.00	1,276.50	723.50	64	.00
460651.1DW	Use & Admissions Fees Fares-Reduced Demand/Response	2,000.00	.00	2,000.00	60.00	.00	500.00	1,500.00	25	.00
460651.1FD	Use & Admissions Fees Fares-Reduced Monthly (Fixed/DR)	15,000.00	.00	15,000.00	2,280.00	.00	15,420.00	(420.00)	103	.00
460651.1FR	Use & Admissions Fees Fares-Reduced Fixed Route	5,000.00	.00	5,000.00	113.00	.00	1,303.00	3,697.00	26	.00
460651.1WP	Use & Admissions Fees Fares-Adult Weekly	3,000.00	.00	3,000.00	45.00	.00	470.00	2,530.00	16	.00
480669.C	Rental Bus / Motor Coach	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
480669.D	Rental Amtrak	20,000.00	.00	20,000.00	.00	.00	3,946.05	16,053.95	20	6,480.53
490683.1	Reimbursements Michigan Transit Pool	28,000.00	.00	28,000.00	79,333.85	.00	154,987.51	(126,987.51)	554	.00
490685.1	Recoveries Insurance	1,800.00	.00	1,800.00	.00	.00	.00	1,800.00	0	.00
490692.0	Miscellaneous General	100.00	.00	100.00	.00	.00	8.50	91.50	8	.00
490692.E	Miscellaneous Lost Eligible Pass	200.00	.00	200.00	5.00	.00	25.00	175.00	12	.00
490694	Cash Short/Over	.00	.00	.00	(46.19)	.00	429.50	(429.50)	+++	.00
570674	Sale of Fixed Assets	15,000.00	.00	15,000.00	(131.00)	.00	6,479.00	8,521.00	43	18,513.00
<b>REVENUE TOTALS</b>		<b>\$1,503,689.00</b>	<b>\$0.00</b>	<b>\$1,503,689.00</b>	<b>\$93,833.92</b>	<b>\$0.00</b>	<b>\$246,393.44</b>	<b>\$1,257,295.56</b>	<b>16%</b>	<b>\$55,068.00</b>
Division <b>4 - General Totals</b>		<b>\$1,503,689.00</b>	<b>\$0.00</b>	<b>\$1,503,689.00</b>	<b>\$93,833.92</b>	<b>\$0.00</b>	<b>\$246,393.44</b>	<b>\$1,257,295.56</b>	<b>16%</b>	<b>\$55,068.00</b>



# Revenue Budget Performance Report

Fiscal Year to Date 02/28/23  
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund 103 - General Fund</b>										
Department <b>537 - Routine Transit Operations</b>										
Division <b>5 - Grants</b>										
<b>REVENUE</b>										
540536.1	Federal Operating (Current Year)	1,250,000.00	.00	1,250,000.00	.00	.00	.00	1,250,000.00	0	.00
540536.4	Federal Mobility Management	.00	56,000.00	56,000.00	2,331.00	.00	2,331.00	53,669.00	4	2,654.00
540536.6	Federal New Freedom	.00	142,500.00	142,500.00	29,582.50	.00	29,582.50	112,917.50	21	63,637.00
540536.8	Federal Capital Outlay	.00	3,871,517.00	3,871,517.00	.00	.00	4,149.00	3,867,368.00	0	125,771.00
540536.3A	Federal ARPA	452,778.00	.00	452,778.00	.00	.00	.00	452,778.00	0	.00
550570.1	State Operating (Current Year)	1,648,598.00	.00	1,648,598.00	135,811.00	.00	679,055.00	969,543.00	41	676,260.00
550570.4	State Mobility Management	.00	14,000.00	14,000.00	582.29	.00	582.29	13,417.71	4	663.92
550570.8	State Capital Outlay	.00	737,305.00	737,305.00	.00	.00	.00	737,305.00	0	.00
<b>REVENUE TOTALS</b>		<b>\$3,351,376.00</b>	<b>\$4,821,322.00</b>	<b>\$8,172,698.00</b>	<b>\$168,306.79</b>	<b>\$0.00</b>	<b>\$715,699.79</b>	<b>\$7,456,998.21</b>	<b>9%</b>	<b>\$868,985.92</b>
Division <b>5 - Grants</b> Totals		\$3,351,376.00	\$4,821,322.00	\$8,172,698.00	\$168,306.79	\$0.00	\$715,699.79	\$7,456,998.21	9%	\$868,985.92
Division <b>6 - Operating Assistance</b>										
<b>REVENUE</b>										
460627.1	Charges for Services Rendered Zeeland City	62,862.00	.00	62,862.00	.00	.00	14,664.44	48,197.56	23	15,128.31
460627.2	Charges for Services Rendered Park Township	137,190.00	.00	137,190.00	.00	.00	33,543.25	103,646.75	24	32,237.00
460627.9	Charges for Services Rendered Zeeland Twp	8,034.00	.00	8,034.00	.00	.00	675.51	7,358.49	8	739.20
460627.IN	Charges for Services Rendered MAX Share-Sale Mtr Coach Tickets	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	.00
460627.INPS	Charges for Services Rendered Pass-Thru Sale Mtr Coach Tickets	29,136.00	.00	29,136.00	.00	.00	.00	29,136.00	0	.00
<b>REVENUE TOTALS</b>		<b>\$247,222.00</b>	<b>\$0.00</b>	<b>\$247,222.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$48,883.20</b>	<b>\$198,338.80</b>	<b>20%</b>	<b>\$48,104.51</b>
Division <b>6 - Operating Assistance</b> Totals		\$247,222.00	\$0.00	\$247,222.00	\$0.00	\$0.00	\$48,883.20	\$198,338.80	20%	\$48,104.51
Division <b>N - New Freedom</b>										
<b>REVENUE</b>										
400402	Property Tax	142,500.00	.00	142,500.00	.00	.00	29,583.00	112,917.00	21	.00
460651.1D	Use & Admissions Fees Fares-Demand/Response	.00	.00	.00	.00	.00	3,610.00	(3,610.00)	+++	.00
<b>REVENUE TOTALS</b>		<b>\$142,500.00</b>	<b>\$0.00</b>	<b>\$142,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$33,193.00</b>	<b>\$109,307.00</b>	<b>23%</b>	<b>\$0.00</b>
Division <b>N - New Freedom</b> Totals		\$142,500.00	\$0.00	\$142,500.00	\$0.00	\$0.00	\$33,193.00	\$109,307.00	23%	\$0.00
Department <b>537 - Routine Transit Operations</b> Totals		<b>\$5,244,787.00</b>	<b>\$4,821,322.00</b>	<b>\$10,066,109.00</b>	<b>\$262,140.71</b>	<b>\$0.00</b>	<b>\$1,044,169.43</b>	<b>\$9,021,939.57</b>	<b>10%</b>	<b>\$972,158.43</b>
Fund <b>103 - General Fund</b> Totals		<b>\$5,255,010.00</b>	<b>\$4,821,322.00</b>	<b>\$10,076,332.00</b>	<b>\$266,158.07</b>	<b>\$0.00</b>	<b>\$1,057,147.17</b>	<b>\$9,019,184.83</b>		<b>\$973,032.30</b>
Grand Totals		<b>\$5,255,010.00</b>	<b>\$4,821,322.00</b>	<b>\$10,076,332.00</b>	<b>\$266,158.07</b>	<b>\$0.00</b>	<b>\$1,057,147.17</b>	<b>\$9,019,184.83</b>		<b>\$973,032.30</b>

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 2/2/23

GL Account Code	Vendor Name	Invoice Number	Invoice Description	Amount
103-171-722801.9080	ZEELAND RECORD	1037266	MAX - HIRING ADS FOR JANUARY 2023	88.00
103-171-723920.1	HOLLAND BOARD OF PUBLIC WORKS	2023-00000073	MAX	11.00
103-171-723920.2	HOLLAND CHARTER TOWNSHIP	2023-00000074	MAX	23.35
103-171-723955.0	CADILLAC WEXFORD TRANSIT AUTHORITY	4739	MAX - FREIGHT COST FOR DISPATCH SOFTWARE RFPS	26.81
	THERMO KING	16194	MAX - EQUIPMENT RENTAL 1/24/23-4/17/23	476.52
103-537-721742	J&H OIL CO	12246019	MAX - EXHAUST FLUID	498.42
103-537-721744.UNIF	CHROMATIC GRAPHICS INC	65199	MAX - LOGO EMBROIDERY	50.00
103-591-721740.8	ARNOLD SALES	1387753	MAX - SUPPLIES	549.64
103-591-721931.1	NEW DAWN LINEN SERVICE, LLC	18450	MAX - RUGS	43.31
103-591-721931.2	MACATAWA PLUMBING, INC	43984	MAX - GREENWAY FAUCET REPAIR	678.35
750-210231.D	MISSION SQUARE	2023-00000077	DEF-ICMA% - Deferred Comp - ICMA %*	1,357.15
750-210231.HB	HOLLAND CITY TREASURER	2023-38	MAX - DECEMBER 2022 HEALTH INSURANCE PREMIUMS	45,465.76
750-210231.HS	MERCANTILE BANK OF MICHIGAN - ACH	2023-00000075	HSA-ADD - HSA Additional Contribution	476.93
750-210231.K	AFLAC	DECEMBER	MAX DECEMBER PAYMENT	836.40
		REISSUE	MAX - JANUARY INSURANCE PREMIUM - REISSUE LOST CHECK	954.12
750-210231.M	MERS - ACH	2023-00000076	PENSION - Pension - Original*	10,085.42
Grand Total				61,621.18

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 2/9/23

GL Account Code	Vendor Name	Invoice Number	Invoice Description	Amount
<b>103-171-722805.12</b>	<b>HOLLAND CITY TREASURER</b>	2023-000021	MAX - IT DEPT FEBRUARY 2023	250.00
		2023-000031	MAX - FINANCE/TREASURER FEBRUARY 2023	6,876.66
<b>103-171-722809.41</b>	<b>CCS TECHNOLOGIES, INC</b>	153415	MAX - SERVICES	116.00
	<b>LEFF, SARAH</b>	LS02559	MAX - WEBSITE HOSTING	125.00
	<b>SURPRENANT, Verna</b>	4979	MAX - JANUARY 2023 CUSTODIAL SERVICES	1,350.00
<b>103-171-723920.2</b>	<b>HOLLAND CHARTER TOWNSHIP</b>	2023-00000078	MAX	170.58
<b>103-537-4-570674</b>	<b>FTA - ACH</b>	2023-00000080	MAX - REFUND FOR DISPOSITION OF VEHICLE 204	628.00
<b>103-537-721744.UNIF</b>	<b>SHELDON CLEANERS</b>	2023-00000079	MAX	78.12
<b>103-537-721748.0</b>	<b>HOLLAND CITY TREASURER</b>	2023-000012	MAX - DECEMBER 2022 FUEL	21,702.08
<b>103-537-723910.0</b>	<b>MICHIGAN TRANSIT POOL-LIABILITY TRUST FUND</b>	2023-LTFQ2-259	MAX - INSURANCE PREIUM	29,303.00
<b>103-591-721931.1</b>	<b>NEW DAWN LINEN SERVICE, LLC</b>	18125	MAX - RUGS	43.31
		18758	MAX - RUGS	43.31
<b>103-591-721931.2</b>	<b>WESTENBROEK MOWER INC</b>	811363	MAX - SUPPLIES	76.57
<b>103-591-721933.2</b>	<b>KONICA MINOLTA BUSINESS SOLUTIONS USA INC</b>	5023662534	MAX - COPIER SERVICES	378.00
<b>103-CAP-730975</b>	<b>LAKEWOOD CONSTRUCTION</b>	22935-6	GREENWAY ELEVATOR BUILDING & INSTALLATION	32,120.00
<b>Grand Total</b>				<b>93,260.63</b>

Invoice Process Status	Paid
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Organization	(Multiple Items)
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Entered Date.Fiscal	(Multiple Items)



AP Check dt 2/16/23

GL Account Code	Vendor Name	Invoice Number	Invoice Description	Amount
103-171-711717	GUARDIAN	2023-00000088	MARCH 2022 INS PREM DENTAL, LIFE, STD, LTD, VISION	34.53
103-171-711720	GUARDIAN	2023-00000088	MARCH 2022 INS PREM DENTAL, LIFE, STD, LTD, VISION	373.88
103-171-712724	ACCIDENT FUND	1000407091 JAN	MAX - INSURANCE PREMIUMS	306.01
103-171-721740.0	STAPLES	3529826166	MAX - SUPPLIES	38.14
103-171-722801.9010	HOLLAND LITHO SERVICE INC	165795	MAX - BUS PASSES	645.37
103-171-722801.9080	ZEELAND RECORD	1037296	MAX - PUBLIC NOTICE	188.00
103-171-722803.9	KUSHNER & COMPANY INC	84650	MAX - JANUARY SERVICES	192.00
103-171-722808.2	REPUBLIC SERIVCES #240	0240-009093272	MAX - REFUSE	84.64
103-171-722808.3	REPUBLIC SERIVCES #240	0240-009093272	MAX - REFUSE	55.67
103-171-722809.41	CCS TECHNOLOGIES, INC	154330	MAX - TECH SERVICES	847.00
	HR SOLUTIONS GROUP OF WEST MICHIGAN LLC	4754	MAX - MEETINGS IN JANUARY 2023	637.88
	REHMANN TECHNOLOGY SOLUTIONS LLC	RTS11701	MAX - DIRECTCIRCUITS	569.00
103-171-723920.1	HOLLAND BOARD OF PUBLIC WORKS	2023-00000085	MAX - UTILITIES	1,546.87
103-171-723920.2	HOLLAND BOARD OF PUBLIC WORKS	2023-00000084	MAX -	40.00
		2023-00000085	MAX - UTILITIES	290.00
103-266-711717	GUARDIAN	2023-00000088	MARCH 2022 INS PREM DENTAL, LIFE, STD, LTD, VISION	72.27
103-266-711720	GUARDIAN	2023-00000088	MARCH 2022 INS PREM DENTAL, LIFE, STD, LTD, VISION	427.83
103-266-712724	ACCIDENT FUND	1000407091 JAN	MAX - INSURANCE PREMIUMS	489.52
103-537-4-570674	FTA - ACH	2023-00000086	REFUND FOR DISPOSITION OF VEHICLE 204	628.00
103-537-711717	GUARDIAN	2023-00000088	MARCH 2022 INS PREM DENTAL, LIFE, STD, LTD, VISION	285.86
103-537-711720	GUARDIAN	2023-00000088	MARCH 2022 INS PREM DENTAL, LIFE, STD, LTD, VISION	2,191.50
	GUARDIAN LIFE INSURANCE COMPANY	2023-00000087	MAX -	181.18
103-537-712724	ACCIDENT FUND	1000407091 JAN	MAX - INSURANCE PREMIUMS	3,058.66
103-537-721744.UNIF	CHROMATIC GRAPHICS INC	65291	MAX - EMBROIDERY	40.00
103-537-722803.6	HOLLAND MEDI CENTER	116698	MAX - HEALTH SERVICES	897.00
103-591-711717	GUARDIAN	2023-00000088	MARCH 2022 INS PREM DENTAL, LIFE, STD, LTD, VISION	24.09
103-591-711720	GUARDIAN	2023-00000088	MARCH 2022 INS PREM DENTAL, LIFE, STD, LTD, VISION	160.12
103-591-712724	ACCIDENT FUND	1000407091 JAN	MAX - INSURANCE PREMIUMS	306.01
103-591-721931.1	GUARDIAN ALARM OF MICHIGAN INC	22474182	MAX - ALARM SERVICES	181.05
	MACATAWA PLUMBING, INC	44189	MAX - BATHROOM REPAIR	243.68
	NEW DAWN LINEN SERVICE, LLC	19072	MAX - RUGS	43.31
103-591-721931.2	QUALITY DOOR COMPANY, INC	29056957	MAX - DOOR REPAIR	104.69
	WESTENBROEK MOWER INC	811570	MAX - SUPPLIES	3.99
103-591-722808.5	AESTHETIC GARDENER LLC	14457	MAX - SNOW SERVICES	3,501.50
		14465	MAX - SNOW SERVICES	4,631.25
750-210231.D	MISSION SQUARE	2023-00000083	DEF-ICMA% - Deferred Comp - ICMA %*	1,382.98
750-210231.H	GUARDIAN	2023-00000088	MARCH 2022 INS PREM DENTAL, LIFE, STD, LTD, VISION	3,846.98
750-210231.HB	HOLLAND CITY TREASURER	2023-39	MAX - HEALTH INSURANCE JAN 2023	47,872.06
750-210231.HS	MERCANTILE BANK OF MICHIGAN - ACH	2023-00000081	HSA-ADD - HSA Additional Contribution	476.93
750-210231.L	GUARDIAN	2023-00000088	MARCH 2022 INS PREM DENTAL, LIFE, STD, LTD, VISION	712.98
750-210231.M	MERS - ACH	2023-00000082	PENSION - Pension - Original*	10,448.83
750-210231.V	GUARDIAN	2023-00000088	MARCH 2022 INS PREM DENTAL, LIFE, STD, LTD, VISION	1,164.18
<b>Grand Total</b>				<b>89,225.44</b>

Invoice Process Status	Paid
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AP Check dt 2/23/23

GL Account Code	Vendor Name	Invoice Number	Invoice Description	Amount
103-171-721730	PITNEY BOWES BANK INC PURCHASE POWER	2023-00000090	MAX	520.99
103-171-722805.1	REHMANN ROBSON PC - ACH	RR758323	MAX - PAYMENT 2 FOR 9/30/22 AUDIT	1,130.00
103-171-722809.41	REHMANN TECHNOLOGY SOLUTIONS LLC	RTS12459	MAX - DIRECT CIRCUITS	569.00
103-171-723850.CELL	VERIZON WIRELESS	9927431223	MAX - CELL SERVICES	1,182.22
103-171-723920.1	SEMCO ENERGY - ACH	2023-00000091	MAX - FEBRUARY METER READ DATES	671.62
103-171-723920.2	HOLLAND BOARD OF PUBLIC WORKS	2023-00000089	MAX	956.48
	SEMCO ENERGY - ACH	2023-00000091	MAX - FEBRUARY METER READ DATES	2,038.21
103-537-712723	STATE OF MICHIGAN	2023-00000092	MAX	1,536.35
103-537-723910.0	THE CINCINNATI INSURANCE COMPANY	2023-00000093	MAX	2,857.00
103-591-721740.8	ARNOLD SALES	1388754	MAX - SUPPLIES	266.16
103-591-721931.1	NEW DAWN LINEN SERVICE, LLC	19379	MAX - RUGS	43.31
103-591-721933.2	APPLIED IMAGING INC	2149983	MAX - COPY SERVICES	239.23
103-591-721939.1	K&R TRUCK REPAIR	R201095465.01	MAX TOWING	337.10
103-CAP-730977	VERIZON WIRELESS	9927431223	MAX - CELL SERVICES	3,419.94
750-210231.HB	HOLLAND CITY TREASURER	2023-000041	MAX - FEBRUARY INS.	539.40
<b>Grand Total</b>				<b>16,307.01</b>