



**MAX Transportation Authority Board
Meeting Agenda
Monday, April 28, 2025
MAX Training Room
11660 Greenway Dr., Holland, MI 49424**

1. March 2025 Board Meeting Minutes – Action
2. Opportunity for Public Comment – Please limit public comment to three (3) minutes or less.
3. Marketing Committee
4. Executive Committee
 - a) FY2024 Financial Audit and Approval - Action
 - b) Master Agreement Resolution – Action
 - c) MAX Credit Card Policy Revisions – Action
 - d) MAX Staffing, Operating Hours/Presentation – Action
 - e) Part-Time A & B Classification for Bus Operators - Action
 - f) MDOT FY2026 Budget Resubmission - Action
 - g) Ridership Reports for March 2025 – Information
 - h) Financial Reports for March 2025 – Information
 - i) Expenditure Reports for March 2025 – Information
5. Directors Report

Next meeting is Monday, June 2, 2025 at 3:30 p.m.

Macatawa Area Express Transportation Authority
Meeting Minutes
Monday, March 24th, 2025
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 Dr., Holland, MI 49424

Members Present: Chair Russ TeSlaa, Treasurer Jason Latham; Board Members Margo Walters, Abbe Baas, Nathan Bocks, Kevin Klynstra,

Staff Present: Ryan Novotney, Beth Higgs, Lynn McCammon, Sandra Korhorn, Kait Riegling, Robert Ghansah, Juana Lopez and Tawney Valderas

3.24.1 Approval of the Minutes for February Board Meetings

Approved motion made by Latham, supported by Bocks.

3.24.2 Public Comment

There was no public comment.

3.24.3 Marketing Committee

Higgs reported that there is nothing new to report.

3.24.4 Executive Committee

3.24.4a *Policy 307 Paid Time Off (PTO) Revisions - Action*

Higgs presented that on February 21, 2025, the Michigan Legislature passed House Bill 4002, amending the Earned Sick Time Act (ESTA). In response, MAX staff collaborated closely with our labor attorney to ensure compliance with the updated legislation by revising the Paid Time Off (PTO) policy. While our current policy already includes provisions for paid sick time in alignment with ESTA, several adjustments have been made to the PTO structure.

The annual PTO for part-time employees has been increased from 24 to 40 hours, earned on the anniversary of their hire date. The policy for new hires has been modified by removing the previous provision of PTO accrual at six months. Instead, new employees with 0 to 1 year of service will now receive 10 days, or 80 hours, of PTO at the start of their employment, to be used after completing 120 days of service. Hourly employees with at least one year of service will now receive 11 days of PTO annually, while salaried employees with the same tenure will receive 13 days. No changes have been made to PTO accrual for employees with two or more years of service.

In addition to these updates, the revised policy removes prior references to Paid Medical Leave and now fully incorporates language from the Earned Sick Time Act. These changes ensure our policy remains compliant with state law and reflects current best practices. Board approval is requested for the proposed revisions to Policy 307 – Paid Time Off (PTO), as part of MAX's efforts to comply with the amended Michigan Earned Sick Time Act.

Walters mentioned the policy should include that we will reimburse doctors notes if charged to the employee. After revision Bocks made the motion to approve, supported by Latham. Motion carried unanimously.

3.24.4b

Policy 301 Employee Benefits Revision - Action

On February 21, 2025, the Michigan Legislature passed House Bill 4002, amending the Earned Sick Time Act (ESTA). In response, MAX updated its policies to ensure compliance with the new law. MAX Policy 301: Employee Benefits was revised to replace the Paid Medical Leave Act with the Michigan Earned Sick Time Act (ESTA), integrating it with the Paid Time Off (PTO) policy to align with the updated requirements. Action Request MAX staff seeks Board approval for the revisions to Policy 301 Employee Benefits, in compliance with the Michigan Earned Time Off Act. Motion to approve was made by Bocks, supported by Walters. Motion was carried unanimously.

3.24.4c

Policy 503 Attendance & Punctuality Revisions

On February 21, 2025, the Michigan Legislature passed House Bill 4002, amending the Earned Sick Time Act (ESTA). In response, MAX updated its policies to ensure compliance with the new law. MAX Policy 503: Attendance & Punctuality was revised with language referencing the Michigan Earned Sick Time Act (ESTA), integrating it with the Paid Time Off (PTO) policy to align with the updated requirements. MAX staff seeks Board approval for the revisions to Policy 503 Attendance & Punctuality, in compliance with the Michigan Earned Time Off Act. Motion to approve was made by Bocks, supported by Latham. Motion was carried unanimously

3.24.4d

Policy 504 Attendance for Bus Operators

On February 21, 2025, the Michigan Legislature passed House Bill 4002, amending the Earned Sick Time Act (ESTA). In response, MAX updated its policies to ensure compliance with the new law. MAX Policy 504: Attendance Policy for Bus Operators was revised to replace the Paid Medical Leave Act with the Michigan Earned Sick Time Act (ESTA), integrating it with the Paid Time Off (PTO) policy to align with the updated requirements. Language was revised throughout this policy to comply with the ESTA as highlighted in yellow on the revised policy presented today. MAX staff seeks Board approval for the revisions to Policy 504 Attendance Policy for Bus Operators, in compliance with the Michigan Earned Time Off Act. Walters brought to attention that this policy will also need to be amended to support previous amendment in Policy 307. After revision Bocks made the motion to approve, supported by Klynstra. Motion carried unanimously.

3.24.4e***Employee Performance Evaluation Process Revisions - Action***

In September 2024, the Board approved a revision to the employee Performance Evaluation process to include an annual lump sum bonus of up to 3%, contingent upon achievement of individual goals, in addition to the standard 3% merit/cost of living increase. While this initiative was intended to further recognize and reward employee performance, staff has evaluated its long-term sustainability and feasibility across the organization. Given the financial impact on the budget and the administrative challenges associated with managing individualized goals—particularly for managers with large teams—staff recommends discontinuing the bonus payout and removal of the associated goal-setting requirement from the performance evaluation process. Concerns have also been raised regarding fairness and equity, especially for employees whose roles do not readily align with goal-setting beyond their core duties.

As an alternative, and when financially feasible, staff proposes continuing a practice used in prior years: offering an annual appreciation payout of \$200 to all employees. The estimated budget impact for this recognition effort would be approximately \$15,000 and would be implemented as budget conditions allow. MAX is requesting to remove the additional 3% annual lump sum bonus from the performance evaluation process, along with the associated employee goal requirements. Walters and Bocks expressed concern if employees knew that this would be changing and expectations of transparency. Higgs and TeSlaa ensured that the few employees that this policy was rolled out for do know of the change and have been compensated accordingly. After clarification motion to approve was made by Bocks, supported by Walters. Motion was carried unanimously

3.24.4f***Procurement Policy Manual Revision 16 - Action***

As part of the fiscal year 2024 third-party financial audit conducted by Rehmann, it was identified that multiple invoices had not been properly approved or recorded by year-end. This resulted in initial misstatements in the accounting records, with amounts deemed material to the financial statements. Consequently, this finding was classified as a deficiency in internal processes, prompting a request from the auditors for a formal corrective action plan. The auditor recommended that MAX review its procurement policies and ensure that appropriate cash disbursement procedures are in place. Specifically, they advised that all invoices must be properly approved, recorded in the accounting system, and processed in a timely manner.

In response, MAX staff revised the Procurement Policy Manual to incorporate additional procedures designed to strengthen internal controls over invoice processing and approval. These updates are detailed in the attached document and outlined on page 10 of the revised Procurement Policy Manual presented today. Submission of the corrective action plan allowed the audit to be finalized and prepared for presentation to the Board at the April meeting. MAX staff respectfully requests Board approval of the revised Procurement Policy Manual to address the FY2024 financial audit findings and ensure compliance with auditor recommendations. Motion to approve was made by Latham, supported by Bocks. Motion was carried unanimously

3.24.4g***Ridership Reports***

There was no discussion.

3.24.4h**Financial Reports**

There was no discussion.

3.24.4i**Expenditure Reports**

There was no discussion.

3.24.5**Directors Report**

Higgs expressed excitement for the transition of new Executive Director Ryan Novotney. Novotney covered our recent population change in the City of Holland. Although it is exciting to grow our community, with MDOT FY2026 MAX enters a new bracket for reimbursement. Novotney touched on needing to tighten spending and prepare for this budget hit of roughly one million dollars. He warned it could be a slower year on expansion at this time. However, he plans to work with City Finance and the board to be well prepared for this challenge.

3.24.6**Adjournment**

A motion was made by Bocks and supported by Latham to adjourn the meeting. Motion passed unanimously.

INDEPENDENT AUDITORS' COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

March 7, 2025

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, 2024, and have issued our report thereon dated March 7, 2025. 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 4, 2024, 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 7, 2025. In addition, we noted a certain other matter which we included in Attachment A to this letter.



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 28, 2025.

Compliance with All Ethics Requirements Regarding Independence

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

Qualitative Aspects of the Authority's Significant Accounting Practices

Significant Accounting Policies

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

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

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

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. We did not note any significant accounting estimates affecting the financial statements in the current year.

Significant Difficulties Encountered During the Audit

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

Uncorrected and Corrected Misstatements

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

The schedule of adjustments passed is included with management's written representations in Attachment C to this letter, and summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

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 C 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 B 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 "Rehmann Johnson LLC". The signature is written in a cursive, flowing style.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Attachment A - Comments and Recommendations

For the September 30, 2024 Audit

During our audit, we became aware of a certain other matter that is an opportunity for strengthening internal control and/or improving operating efficiency. This memorandum summarizes our comments and recommendations regarding this matter. Our consideration of the Authority's internal control over financial reporting is described in our report, dated March 7, 2025, issued in accordance with *Government Auditing Standards*. This memorandum does not affect that report or our report dated March 7, 2025, on the financial statements of the Macatawa Area Express Transportation Authority.

Bus Fares Cash Collection

We observed a significant increase in the amount reported as unreconciled cash over/short. This appears to be due to bus drivers selecting the wrong code when charging riders, and there is not currently a process in place to reconcile these amounts. Although the amount is not material to the financials statements, given the susceptibility of fraud or abuse in cash handling, we recommend a more robust reconciling process between the route software and the cash collection for bus ridership, and that any discrepancies are evaluated to determine the cause.

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MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Attachment B - Upcoming Changes in Accounting Standards / Regulations

For the September 30, 2024 Audit

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

GASB 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.

GASB 102 ■ Certain Risk Disclosures

Effective 06/15/2025 (your FY 2025)

This standard requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

GASB 103 ■ Financial Reporting Model Improvements

Effective 06/15/2026 (your FY 2026)

This standard establishes new accounting and financial reporting requirements—or modifies existing requirements—related to the following: a. management’s discussion and analysis (MD&A), b. unusual or infrequent items, c. presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position, d. information about major component units in basic financial statements, e. budgetary comparison information, and f. financial trends information in the statistical section.

GASB 104 ■ Disclosure of Certain Capital Assets

Effective 06/15/2026 (your FY 2026)

This standard requires certain types of capital assets to be disclosed separately in the capital assets note disclosures, requires certain intangible assets to be disclosed separately by major class, and requires additional disclosures for capital assets held for sale.

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MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Attachment C - Management Representations

For the September 30, 2024 Audit

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



March 7, 2025

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, 2024, 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 7, 2025:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 4, 2024 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 the nonattest services provided, which include any assistance you provided in drafting the financial statements and related notes, proposing standard, adjusting or conversion journal entries, and assistance in completing portions of the Data Collection form, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;

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

19. All interfund and intra-entity transactions and balances have been properly classified and reported.
20. Deposit and investment risks have been properly and fully disclosed.
21. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
22. All required supplementary information is measured and presented within the prescribed guidelines.

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 has 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 Authority 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 Authority 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 Authority 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.



Lynn McCammon, Director of Finance



Beth Higgs, Deputy Director

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Schedule of Adjustments Passed (SOAP)

For the September 30, 2024 Audit

In accordance with generally accepted auditing standards, we have prepared the following schedule of proposed audit adjustments, which we believe are immaterial both individually and in the aggregate. We are providing this schedule to both management and those charged with governance to receive their assurance that they agree that the amounts listed below are not material to the financial statements, either individually or in the aggregate, and do not need to be recorded.

	Effect of Passed Adjustment - Over(Under)Statement				
	Assets	Liabilities	Beginning Equity	Revenues	Expenses/ Expenditures
General fund					
Prior year unrecorded receivable for bus signage commission	\$ -	\$ -	\$ (10,208)	\$ 10,208	\$ -
Billings to townships for April-September services not collected within the period of availability	-	(102,502)	-	102,502	-
Total general fund	<u>\$ -</u>	<u>\$ (102,502)</u>	<u>\$ (10,208)</u>	<u>\$ 112,710</u>	<u>\$ -</u>
Misstatement as a percentage of total revenues - general fund	0.00%	-1.32%	-0.13%	1.45%	0.00%

Macatawa Area
Express
Transportation
Authority



Year Ended
September 30,
2024

Financial
Statements

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MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

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INDEPENDENT AUDITORS' REPORT

March 7, 2025

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

Report on the Audit of the Financial Statements

Opinions

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, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the remaining fund information of the Authority as of September 30, 2024, and the respective changes in financial position and cash flows, where applicable, thereof and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Independent Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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



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

Independent Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

Management is responsible for the other information included in the financial statements. The other information comprises Michigan Bureau of Passenger Transportation Nonfinancial Data Schedules, as listed in the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued, under separate cover, our report dated March 7, 2025 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Lehmann Lobson LLC". The signature is written in a cursive, flowing style. The text is contained within a light gray rectangular box.

MANAGEMENT'S DISCUSSION AND ANALYSIS

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Management's Discussion and Analysis

As management of the Macatawa Area Express Transportation Authority (the "Authority"), we offer readers of the Authority's financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that is furnished in the financial statements and notes to the financial statements.

Financial Highlights

- The assets of the Authority exceeded its liabilities at the close of the most recent fiscal year by \$13,164,923 (net position). Of this amount, \$5,049,690 was unrestricted and may be used to meet the Authority's ongoing obligations to citizens and creditors.
- The Authority's total net position increased by \$109,992 from operations during fiscal 2024.
- As of the close of the current fiscal year, the Authority's General Fund reported an ending fund balance of \$5,020,954, an increase of \$75,627.
- Total fund balance was 63.7% of total General Fund expenditures.

Overview of the Financial Statements

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

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

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

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

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

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Management's Discussion and Analysis

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

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

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

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

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

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

Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain information required by the Michigan Bureau of Passenger Transportation.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Management's Discussion and Analysis

Government-wide Financial Analysis

Statement of Net Position

As previously stated, net position may serve over time as a useful indicator of a government's financial position. In the case of the Authority, assets exceeded liabilities by \$13,164,923 at the close of the most recent fiscal year.

	Governmental Activities	
	2024	2023
Current and other assets	\$ 5,897,031	\$ 5,426,699
Capital assets, net	8,346,984	8,449,079
Total assets	14,244,015	13,875,778
Long-term liabilities	465,037	555,922
Other liabilities	614,055	264,925
Total liabilities	1,079,092	820,847
Net position:		
Net investment in capital assets	8,115,233	8,085,000
Unrestricted	5,049,690	4,969,931
Total net position	\$ 13,164,923	\$ 13,054,931

A substantial portion of the Authority's net position, \$8,115,233 (61.6 percent), reflects its investment in capital assets (e.g., land, buildings, vehicles, machinery and equipment), less any liabilities used to acquire those assets that are still outstanding. The Authority uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

The Authority may use the remaining balance of unrestricted net position of \$5,049,690 (38.4 percent) to meet its ongoing obligations to citizens and creditors.

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Management's Discussion and Analysis

Statement of Activities

	Governmental Activities	
	2024	2023
Program revenues:		
Charges for services	\$ 272,692	\$ 230,005
Operating grants and contributions	4,923,750	4,178,686
Capital grants and contributions	1,153,397	1,625,005
General revenues:		
Property taxes	1,319,339	1,224,184
Gain on sale of capital assets	2,287	-
Unrestricted investment earnings	129,260	57,661
Total revenues	7,800,725	7,315,541
Expenses:		
Public transportation	7,690,733	6,509,642
Change in net position	109,992	805,899
Net position, beginning of year	13,054,931	12,249,032
Net position, end of year	\$ 13,164,923	\$ 13,054,931

The Authority's net position increased by \$109,992 during the current fiscal year. The Michigan Department of Transportation (MDOT) pays transit agencies, by formula, a percentage of their eligible expenses under Act 51 up to a maximum of 60% for Small Urban and Rural Transit agencies and a maximum of 40% for Large Urban agencies. The Authority is a Small Urban Agency and is eligible to receive up to 60% of its eligible expenses under Act 51. MDOT estimates the available revenue and determines the percentage paid to agencies. At the end of its fiscal year, MDOT then reconciles expenses and transit agencies are asked to either pay back overpayments or receive additional funding based on eligible expenses. A second time after all audits are received from transit agencies, MDOT performs the reconciliation process again and transit agencies are either asked to pay back overpayments or receive additional funding. Below is a five year history of the percentages paid by MDOT to transit agencies for operating assistance: 2020 - 36.79%, 2021 - 37.54%, 2022 - 34.99%, 2023 - 34.58%, 2024 - 40.30%.

Operating grants and contributions increased \$745,064 from the prior fiscal year. The Authority had a large remaining balance of Federal ARPA funding originally awarded in fiscal year 2020 that they chose to expend in fiscal year 2024 in addition to the regularly awarded Federal operating assistance. There was also an almost 32% increase in the total State operating assistance in the current year over the prior year.

While capital grants and contributions decreased \$471,608 overall, private contributions were the primary factor resulting in this decrease. In fiscal year 2024 the Authority received a substantially smaller payout of a private donation that they initially began receiving in the previous fiscal year. Capital grants increased slightly, approximately 16%, in fiscal year 2024 over fiscal year 2023.

Expenses totaled \$7,690,733, representing an increase of \$1,181,091 over the prior fiscal year. Payroll costs increased as the Authority filled all open driver positions. Health insurance costs increased as the Authority independently sought healthcare coverage through new providers in the current fiscal year. General commercial insurance premiums, fuel costs and inflationary impacts on supplies also contributed to the increase.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Management's Discussion and Analysis

Financial Analysis of the Authority's Funds

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

The overall results of General Fund operations were an increase in fund balance of \$75,627 with a few factors contributing to this increase. Interest rates on investments continued to increase in line with financial markets, and property tax revenue reflected an increase in taxable value. Additionally, the Authority received another payout from a private donation in the current fiscal year.

General Fund Budgetary Highlights

The original revenue and other financing sources budget was \$7,770,402 and as amended was \$7,531,660 which represents a decrease of \$238,742. The original expenditure budget was \$7,770,402 and as amended was \$7,886,559 which represents an increase of \$116,157. The Authority does not initially budget for revenues relating to the New Freedom grant as this is not a guaranteed award or for the carryforward of Federal and State capital grant funding as this is carried over when exact amounts are determined. The Authority chose to decrease revenues for the private donation and contingencies in fiscal year 2024. The primary reason for the increase in expenditures in the amended budgets was due to payroll and health insurance expenses as the Authority filled previously open bus operator positions.

Actual expenditures came in \$79 less than the amended budget. Actual revenues were \$288,664 higher than the amended budget. This reflects timing of revenue recognition related to awarded grants. Other financing sources came in \$141,783 over budget as a result of insurance recoveries greater than expected.

Capital Asset and Debt Administration

Capital Assets. The Authority invested \$960,027 in buildings, machinery and equipment, and vehicles during the fiscal period to service Authority users.

	Governmental Activities	
	2024	2023
Land	\$ 249,289	\$ 249,289
Land improvements, net	240,903	277,850
Buildings, equipment and vehicles, net	7,577,665	7,569,997
Lease building	279,127	351,943
Total capital assets, net	\$ 8,346,984	\$ 8,449,079

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

Long-term Debt. As of September 30, 2024 and 2023 the Authority had \$233,286 and \$191,843, respectively, in compensated absences.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Management's Discussion and Analysis

Economic Factors and Next Year's Budget and Rates

While the Authority is primarily funded by grants, property taxes account for 17% of General Fund revenues. In May 2021, the voters renewed the 0.40 millage tax rate. Michigan law limits the increases in taxable value to the lesser of the rate of inflation, or 5%. The local economy continues to grow, contributing to the property tax base and in fiscal year 2024 total property tax revenue increased by 7.7%.

Employee recruitment continues to be a priority for the Authority. Since before the COVID-19 pandemic, retaining current staff and attracting qualified talent has been a concern for many employers, including the Authority. Employee recruitment involved online advertising, employee referrals, and sign on bonuses for candidates holding a CDL.

The Authority continues to plan for the replacement of buses and maintenance of the fleet to meet the growing transportation needs of the public. Grant funding was identified for this purpose and 5 buses were ordered in fiscal year 2024. Grant funds have also been used for the replacement of scheduling and customer payment software for operations.

Requests for Information

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

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BASIC FINANCIAL STATEMENTS

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Statement of Net Position

September 30, 2024

	Governmental Activities
Assets	
Cash and pooled investments	\$ 4,531,839
Receivables, net	1,127,942
Prepaid items	237,250
Capital assets:	
Not being depreciated/amortized	249,289
Being depreciated/amortized, net	<u>8,097,695</u>
Total assets	<u>14,244,015</u>
Liabilities	
Accounts payable and accrued liabilities	614,055
Long-term liabilities, due within one year	305,901
Long-term liabilities, due in more than one year	<u>159,136</u>
Total liabilities	<u>1,079,092</u>
Net position	
Net investment in capital assets	8,115,233
Unrestricted	<u>5,049,690</u>
Total net position	<u>\$ 13,164,923</u>

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Statement of Activities

For the Year Ended September 30, 2024

Functions / Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities					
Public transportation	<u>\$ 7,690,733</u>	<u>\$ 272,692</u>	<u>\$ 4,923,750</u>	<u>\$ 1,153,397</u>	<u>\$ (1,340,894)</u>
General revenues					
Property taxes					1,319,339
Gain on sale of capital assets					2,287
Investment earnings - unrestricted					<u>129,260</u>
Total general revenues					<u>1,450,886</u>
Change in net position					109,992
Net position, beginning of year					<u>13,054,931</u>
Net position, end of year					<u><u>\$ 13,164,923</u></u>

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Balance Sheet

Governmental Fund

September 30, 2024

	General Fund
Assets	
Cash and pooled investments	\$ 4,298,553
Receivables:	
Accounts	113,855
Taxes, net	70,735
Due from other governmental units	943,352
Prepaid items	<u>237,250</u>
Total assets	<u><u>\$ 5,663,745</u></u>
Liabilities	
Accounts payable	\$ 211,439
Accrued payroll and benefits	90,981
Due to other governmental units	<u>311,635</u>
Total liabilities	<u>614,055</u>
Deferred inflows of resources	
Unavailable revenue - property taxes	<u>28,736</u>
Fund balance	
Nonspendable - prepaids	237,250
Unassigned	<u>4,783,704</u>
Total fund balance	<u>5,020,954</u>
Total liabilities, deferred inflows of resources and fund balance	<u><u>\$ 5,663,745</u></u>

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Reconciliation

Fund Balance for Governmental Fund
to Net Position of Governmental Activities
September 30, 2024

Fund balance - governmental fund	\$ 5,020,954
---	--------------

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

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

Capital assets not being depreciated/amortized	249,289
Capital assets being depreciated/amortized, net	8,097,695

Certain liabilities, such as the lease liability, are not due and payable in the current period, and therefore are not reported in the fund statements.

Lease liability	(231,751)
-----------------	-----------

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

Unavailable property taxes	<u>28,736</u>
----------------------------	---------------

Net position of governmental activities	<u><u>\$ 13,164,923</u></u>
--	-----------------------------

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Statement of Revenues, Expenditures and Change in Fund Balance

Governmental Fund

For the Year Ended September 30, 2024

	General Fund
Revenues	
Property taxes	\$ 1,315,207
Passenger fares	231,520
Intergovernmental:	
Federal	3,166,952
State	2,679,062
Local	203,570
Contributions	27,563
Charges for services	41,172
Interest income	129,260
Total revenues	7,794,306
Expenditures	
Current:	
Public transportation:	
Management and administration	924,041
Personnel services - customer service and marketing	662,170
Routine operations	3,969,252
Maintenance	1,020,430
Debt service:	
Principal retirement	132,328
Interest and fiscal charges	19,922
Capital outlay	1,158,337
Total expenditures	7,886,480
Revenues under expenditures	(92,174)
Other financing sources	
Proceeds from sale of capital assets	12,900
Insurance recoveries	154,901
Total other financing sources	167,801
Net change in fund balance	75,627
Fund balance, beginning of year	4,945,327
Fund balance, end of year	\$ 5,020,954

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Reconciliation

Net Change in Fund Balance of Governmental Fund
to Change in Net Position of Governmental Activities
For the Year Ended September 30, 2024

Net change in fund balance - governmental fund	\$ 75,627
---	------------------

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

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

Purchase of capital assets	960,027
Depreciation/amortization expense	(1,051,509)
Proceeds from sale of capital assets	(12,900)
Gain on sale of capital assets	2,287

Lease proceeds provide current financial resources to governmental funds in the
period issued, but issuing leases increases long-term liabilities in the statement
of net position. Repayment of principal is an expenditure in the governmental
funds, but the repayment reduces long-term liabilities in the statement of
net position.

Principal payments on long-term liabilities	132,328
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Revenues in the statement of activities that do not provide current financial
resources are not reported as revenues in the funds, but rather are deferred
to the following fiscal year.

Net change in unavailable property taxes	<u>4,132</u>
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Change in net position of governmental activities	<u>\$ 109,992</u>
--	--------------------------

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Statement of Revenues, Expenditures and Change in Fund Balance

Budget and Actual - General Fund

For the Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Property taxes	\$ 1,387,950	\$ 1,388,450	\$ 1,315,207	\$ (73,243)
Passenger fares	198,100	211,400	231,520	20,120
Intergovernmental:				
Federal	3,433,309	3,433,309	3,166,952	(266,357)
State	2,282,657	2,193,779	2,679,062	485,283
Local	208,086	183,867	203,570	19,703
Contributions	75,000	41,910	27,563	(14,347)
Charges for services	77,500	20,000	41,172	21,172
Interest income	10,000	32,927	129,260	96,333
Total revenues	<u>7,672,602</u>	<u>7,505,642</u>	<u>7,794,306</u>	<u>288,664</u>
Expenditures				
Current:				
Public transportation:				
Management and administration	876,653	989,383	924,041	(65,342)
Personal services - customer service and marketing	534,700	710,600	662,170	(48,430)
Routine operations	3,447,982	4,216,332	3,969,252	(247,080)
Maintenance	617,679	898,458	1,020,430	121,972
Other services and charges	300,000	-	-	-
Debt service:				
Principal retirement	-	-	132,328	132,328
Interest and fiscal charges	-	-	19,922	19,922
Capital outlay	1,993,388	1,071,786	1,158,337	86,551
Total expenditures	<u>7,770,402</u>	<u>7,886,559</u>	<u>7,886,480</u>	<u>(79)</u>
Revenues over (under) expenditures	<u>(97,800)</u>	<u>(380,917)</u>	<u>(92,174)</u>	<u>288,743</u>
Other financing sources				
Proceeds from sale of capital assets	50,000	12,900	12,900	-
Insurance recoveries	47,800	13,118	154,901	141,783
Total other financing sources	<u>97,800</u>	<u>26,018</u>	<u>167,801</u>	<u>141,783</u>
Net change in fund balance	-	(354,899)	75,627	430,526
Fund balance, beginning of year	<u>4,945,327</u>	<u>4,945,327</u>	<u>4,945,327</u>	-
Fund balance, end of year	<u>\$ 4,945,327</u>	<u>\$ 4,590,428</u>	<u>\$ 5,020,954</u>	<u>\$ 430,526</u>

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Statement of Net Position

Proprietary Fund
September 30, 2024

	Governmental Activities	Internal Service Fund
Assets		
Current assets:		
Cash and pooled investments	\$ 233,286	
Liabilities		
Current liabilities:		
Compensated absences		<u>233,286</u>
Net position		
Unrestricted		<u><u>\$ -</u></u>

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Statement of Revenues, Expenses and Change in Fund Net Position

Proprietary Fund

For the Year Ended September 30, 2024

	Governmental Activities
	Internal Service Fund
Operating revenues	
Charges for services	\$ 256,472
Operating expenses	
Personnel services	<u>256,472</u>
Change in net position	-
Net position, beginning of year	<u>-</u>
Net position, end of year	<u><u>\$ -</u></u>

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Statement of Cash Flows

Proprietary Fund

For the Year Ended September 30, 2024

	Governmental Activities	Internal Service Fund
Cash flows from operating activities		
Receipts from providing interfund services	\$ 256,472	
Payments to employees	<u>(215,029)</u>	
Net cash provided by operating activities	41,443	
Cash and pooled investments, beginning of year	<u>191,843</u>	
Cash and pooled investments, end of year	<u><u>\$ 233,286</u></u>	
Reconciliation of change in fund net position to net cash provided by operating activities		
Change in net position	\$ -	
Adjustment to reconcile change in net position to net cash provided by operating activities:		
Change in:		
Compensated absences	<u>41,443</u>	
Net cash provided by operating activities	<u><u>\$ 41,443</u></u>	

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

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NOTES TO FINANCIAL STATEMENTS

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Macatawa Area Express Transportation Authority (the "Authority") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Authority's accounting policies are described below.

Reporting Entity

The Authority is a municipal corporation governed by an elected, nine-member Authority Board. As required by generally accepted accounting principles, these financial statements present the financial position and related activity for the Macatawa Area Express Transportation Authority. The Authority was formed on July 1, 2007 from the former Macatawa Area Transportation System enterprise fund of the City of Holland, Michigan (the "City"). The Authority has no component units and is not reported as a component unit of any other governmental unit.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. The effect of interfund activity has been removed from these statements. Governmental activities are supported by taxes and intergovernmental revenues.

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

Separate financial statements are provided for governmental funds and proprietary funds.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as is the internal service fund. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. After March 1, any delinquent taxes on real property are paid by the County which is responsible for collecting any outstanding taxes on real property as of that date. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Notes to Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Intergovernmental revenue, charges for services and interest are all considered to be susceptible to accrual if collected within 180 days of fiscal year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Property taxes, intergovernmental revenue, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and as such have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Authority.

The Authority reports the following major governmental fund:

The *General Fund* is the Authority's primary operating fund. It accounts for all the financial resources of the Authority, except those accounted for and reported in another fund.

Additionally, the Authority reports the following fund type:

The *Internal Service Fund* is used to report the financing of services provided by the Authority on a cost reimbursement basis, specifically the accumulation of funds for future payments of compensated absences.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Authority's internal service fund are charges to the General Fund for payments of compensated absences. Operating expenses for the internal service fund include the cost of services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Restricted net position consists of assets that are subject to restrictions beyond the government's control. The restrictions may be externally imposed or imposed by law. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Notes to Financial Statements

Assets, Liabilities, Deferred Inflows of Resources and Equity

Cash and Pooled Investments

The Authority considers cash and pooled investments to be cash and cash equivalents for statement of cash flow purposes. Investments within pooled cash and investments are not identifiable to specific funds and the assets can be withdrawn at anytime similar to a demand deposit account.

Investments displayed on the financial statement and included in the cash and pooled investment caption are recorded at fair value.

State statutes and Authority policy authorize the Authority to invest in:

Bonds, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States.

Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.

Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.

Bankers' acceptances of United States banks.

Obligations of the State of Michigan and its political subdivisions, that, at the time of purchase are rated as investment grade by at least one standard rating service.

Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.

External investment pools as authorized by Public Act 20 as amended through December 31, 1997.

Receivables

All receivables are recorded at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Lease

The Authority is a lessee for a noncancellable lease of a building. The Authority recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The Authority recognizes lease liabilities with an initial, individual value of \$5,000 or more.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Notes to Financial Statements

At the commencement of a lease, the Authority initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the Authority determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments. The Authority uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Authority generally uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price (if applicable) that the Authority is reasonably certain to exercise.

The Authority monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Due From Other Governmental Units

Amounts due from other governments include amounts due from grantors for specific programs and capital projects. Program and capital grants are recorded as receivables and revenue at the time reimbursable costs are incurred. Revenues received in advance of costs being incurred are reported as unearned revenue.

Prepaid Items

The Authority made certain payments to vendors prior to year-end for services that will be performed in the next fiscal year. In these situations, the Authority records an asset to reflect the investment in future services.

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets having a useful life in excess of two years and whose initial cost exceeds \$500. Capital assets are stated at historical cost or estimated historical cost where actual cost information is not available. Donated capital assets are recorded at their estimated acquisition cost as of the donation date.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Notes to Financial Statements

Depreciation on the capital assets (including infrastructure) of the primary government is computed using the straight-line method over the following estimated useful lives:

	Years
Land improvements	15-20
Buildings	15-45
Machinery and equipment	5-15
Office furniture and equipment	5-20
Vehicles	7-10

The eligible depreciation/amortization of \$205,171, reported in the supplementary expenditure schedules required by the Michigan Bureau of Passenger Transportation (BPT), includes only the depreciation of assets purchased with local funds where the useful life of the asset purchased has been approved by the BPT.

Compensated Absences

It is the Authority's policy to permit employees to accumulate earned but unused paid time off and compensatory time benefits, subject to certain limitations. All vacation and compensatory time pay is accrued when incurred.

Property Taxes

Properties are assessed as of December 31 and become a lien at that time. The related property taxes are levied and billed on July 1 of the following year, and are due without penalty on or before August 15. Summer tax bills include the Authority's property taxes. Real property taxes that have not been collected as of March 1 are turned over to Ottawa and Allegan Counties for collection. The counties advance the Authority 100 percent for the delinquent real property taxes. Collection of delinquent personal property and industrial facilities taxes remains the responsibility of the Authority.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues, which arises only under a modified accrual basis of accounting, from property tax receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Notes to Financial Statements

Fund Equity

Governmental funds report nonspendable fund balance for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Restricted fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Authority Board (the government's highest level of decision-making authority). A formal resolution of the Authority Board is required to establish, modify, or rescind a fund balance commitment. The Authority reports assigned fund balance for amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The Authority currently has no assigned fund balance, as the Authority Board has not yet given the authority for the making of such assignments. Unassigned fund balance is the residual classification for the General Fund.

When the government incurs an expenditure for purposes for which various fund balance classifications can be used, it is the government's policy to use restricted fund balance first, then committed fund balance, assigned fund balance, and finally unassigned fund balance.

Risk Management

The Authority is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries (workers' compensation), as well as medical benefits provided to employees. The building occupied by the Authority is owned by the City of Holland and is insured by the City. Building contents, general liability and vehicles are insured by commercial policies owned by the Authority.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

2. BUDGETARY INFORMATION

The Authority follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Authority's Executive Director is responsible for submitting the proposed operating budget for the following fiscal year to the Authority Board. The Authority Board, during its review, holds a public hearing to obtain taxpayer comments. The budget is legally enacted by resolution of the Authority Board.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Notes to Financial Statements

2. The Authority Financial Officer is authorized to transfer budget amounts between accounts within the same department of any fund upon written request by a department or division head and approval by the Authority's Executive Director. Any revisions that alter total appropriations of any fund must be approved by the Authority Board. Budgeted appropriations lapse each year; however, appropriations for continuing projects and programs which the Authority intends to complete are included in the budget of the ensuing year.
3. Budgeted amounts are as originally adopted or as amended by the Authority Board during the year. The budgets have been prepared in accordance with generally accepted accounting principles. Supplemental appropriations were necessary during the year.
4. The budget has been adopted on a department level basis; expenditures at this level in excess of amounts budgeted are a violation of Michigan law.
5. Annual budgets are legally adopted for the General Fund as required by the Uniform Budgeting Act (P.A. 621 of 1978) of the State of Michigan.
6. Informal annual budgets are also adopted for the internal service fund.

State statutes provide that a local unit shall not incur expenditures in excess of the amount appropriated. During the year ended September 30, 2024, the Authority has expenditures in excess of appropriations as follow:

	Final Budget	Actual	Variance
Public transportation:			
Maintenance	\$ 898,458	\$ 1,020,430	\$ 121,972
Debt service:			
Principal retirement	-	132,328	132,328
Interest and fiscal charges	-	19,922	19,922
Capital outlay	1,071,786	1,158,337	86,551

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Notes to Financial Statements

3. DEPOSITS AND INVESTMENTS

The Authority reported cash and pooled investments as of September 30, 2024 under the following classifications:

Cash and pooled investments	<u>\$ 4,531,839</u>
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For note disclosure purposes, these amounts are classified as follows:

Petty cash	\$ 900
Checking and savings accounts	1,834,131
Certificates of deposit	375,150
Investments:	
Money market funds	1,157,920
Michigan CLASS government investment pool	<u>1,163,738</u>
Total	<u><u>\$ 4,531,839</u></u>

Investment and Deposit Risk

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that, in the event of a bank failure, the Authority's deposits might not be returned. State law does not require and the Authority's investment policy does not have specific limits in excess of state law pertaining to custodial credit risk. As of year-end, \$1,340,960 of the Authority's bank balance of \$2,213,739 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial Credit Risk – Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law does not require and the Authority does not have a policy for investment custodial credit risk which is more restrictive than state law.

Credit Risk. State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers' acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools as identified in the summary of significant accounting policies. The Authority's investment policy does not have specific limits in excess of state law pertaining to investment credit risk. The Authority's investments consist of deposits in the Michigan CLASS government investment pool and money market funds and are rated at AAAM by S&P Global Ratings Services.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Notes to Financial Statements

Interest Rate Risk. Interest rate risk is the risk that the market rate of securities in the portfolio will fall due to changes in market interest rates. State law limits the allowable investments and the maturities of some of the allowable investments as identified in the summary of significant accounting policies. The Authority's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The Authority's investments consist of deposits in the Michigan CLASS government investment pool and money market funds that do not mature.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the Authority's investment in a single issuer. State law limits allowable investments but does not limit concentration of credit risk as identified in the list of authorized investments in the summary of significant accounting policies. All of the Authority's investments are in the Michigan CLASS government investment pool and money market funds as noted above.

Fair Value Measurement

The Authority holds shares in the Michigan CLASS government investment pool whereby the fair value of the investment is measured on a recurring basis using net asset value per share (or its equivalent) of the investment pool as a practical expedient.

At year end, the net asset value of the Authority's investment in Michigan CLASS government investment pool was \$1,163,738. The investment pool had no unfunded commitments, specific redemption frequency or redemption notice period required. The Michigan CLASS government investment pool invests in U.S. treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated 'A-1' or better) collateralized bank deposits, repurchase agreements (collateralized at 102% by Treasuries and agencies), and approved money-market funds. The program seeks to provide safety, liquidity, convenience, and competitive rates of return, and is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities and other public agencies.

The Authority investments in money market funds are carried at amortized cost.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Notes to Financial Statements

4. RECEIVABLES AND DEFERRED INFLOW OF RESOURCES

Receivables are comprised of the following at year-end:

Accounts	\$ 113,855
Taxes *	70,735
Due from other governmental units	<u>943,352</u>
Total	<u><u>\$ 1,127,942</u></u>

* Net of allowance for uncollectible accounts of \$2,780.

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, deferred inflows of resources reported in the General Fund for property taxes receivable was \$28,736.

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Account payable and accrued liabilities are comprised of the following at year-end:

Accounts payable	\$ 211,439
Accrued payroll and benefits	90,981
Due to other governmental units	<u>311,635</u>
Total	<u><u>\$ 614,055</u></u>

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Notes to Financial Statements

6. CAPITAL ASSETS

Capital asset activity for the Authority for the year ended September 30, 2024, was as follows:

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Capital assets, not being depreciated/amortized:					
Land	\$ 249,289	\$ -	\$ -	\$ -	\$ 249,289
Capital assets, being depreciated/amortized:					
Land improvements	739,563	-	-	-	739,563
Buildings	5,957,790	6,075	-	-	5,963,865
Machinery and equipment	906,927	77,669	-	-	984,596
Office furniture and equipment	94,465	-	-	-	94,465
Vehicles	6,991,935	876,283	(540,594)	-	7,327,624
Lease building	364,079	-	-	-	364,079
	<u>15,054,759</u>	<u>960,027</u>	<u>(540,594)</u>	<u>-</u>	<u>15,474,192</u>
Less accumulated depreciation/amortization for:					
Land improvements	(461,713)	(36,947)	-	-	(498,660)
Buildings	(1,238,183)	(153,692)	-	-	(1,391,875)
Machinery and equipment	(654,000)	(56,515)	-	-	(710,515)
Office furniture and equipment	(91,633)	(438)	-	-	(92,071)
Vehicles	(4,397,304)	(731,101)	529,981	-	(4,598,424)
Lease building	(12,136)	(72,816)	-	-	(84,952)
	<u>(6,854,969)</u>	<u>(1,051,509)</u>	<u>529,981</u>	<u>-</u>	<u>(7,376,497)</u>
Total capital assets being depreciated/ amortized, net	<u>8,199,790</u>	<u>(91,482)</u>	<u>(10,613)</u>	<u>-</u>	<u>8,097,695</u>
Governmental activities capital assets, net	<u>\$ 8,449,079</u>	<u>\$ (91,482)</u>	<u>\$ (10,613)</u>	<u>\$ -</u>	<u>\$ 8,346,984</u>

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Notes to Financial Statements

7. LONG-TERM LIABILITIES

Long-term liability activity for the Authority for the year ended September 30, 2024, was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Lease liability	\$ 364,079	\$ -	\$ (132,328)	\$ 231,751	\$ 72,615
Compensated absences	191,843	256,472	(215,029)	233,286	233,286
	<u>\$ 555,922</u>	<u>\$ 256,472</u>	<u>\$ (347,357)</u>	<u>\$ 465,037</u>	<u>\$ 305,901</u>

Lessee - The Authority is involved in one agreement as a lessee that qualifies as a long-term lease agreement. Below is a summary of the nature of this agreement. This agreement qualifies as an intangible, right-to-use asset and not a financed purchase, as the Authority will not own the asset at the end of the contract term and the noncancelable term of the agreement surpasses one year.

	Remaining Term of Agreement
Asset Type Building	3 years

The net present value of future minimum payments as of September 30, 2024, were as follows:

Year Ended September 30,	Principal	Interest
2025	\$ 72,615	\$ 6,953
2026	77,181	4,774
2027	81,955	2,459
	<u>\$ 231,751</u>	<u>\$ 14,186</u>

8. CONTINGENT LIABILITIES

In the normal course of its activities, the Authority has become a party in various legal actions, including property tax assessment appeals. Management of the Authority is of the opinion that the outcome of such actions will not have a material effect on the financial position of the Authority and, therefore, has not reflected loss reserves in the financial statements.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Notes to Financial Statements

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor programs, principally the Federal and State governments. Any disallowed claims, including amounts already collected, may constitute a liability of the transit agency. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Authority expects such amounts, if any, to be immaterial.

9. DEFINED CONTRIBUTION PLAN

The Authority participates in a defined contribution retirement plan which is administered by the Michigan Employees' Retirement System of Michigan (MERS) for nonbargaining employees. The defined contribution provisions of the plan require the Authority to contribute up to 8% of covered employee payroll. The participants direct their investments under defined contribution provisions. The Authority contributed \$223,414 and employees contributed \$80,667 to the defined contribution plan.

10. COST ALLOCATION PLAN

The Authority maintains a cost allocation plan for which the methodology has been approved by the Michigan Bureau of Passenger Transportation (BPT). The allocation plan is for the Section 5310 Services. This cost allocation plan was adhered to in the preparation of the financial statements. There is no cost allocation plan in place for the charter services due to the fact that; 1) the trolley was purchased with all local funds; 2) the Authority maintains a separate operating and revenue budget for the charter services; and 3) the expenses for the charter services are subtracted out as ineligible for the purpose of calculating State operating assistance.

11. TAX ABATEMENTS

The City of Holland and Holland Charter Township have offered tax incentives and abatements to create jobs, stimulate investment, provide affordable housing, rehabilitate existing residential, commercial and industrial properties, clean up environmentally contaminated properties, redevelop functionally obsolete properties, encourage high tech innovation, and enhance economic growth in the region.

Several incentive programs provided by the City of Holland and Holland Charter Township as of December 31, 2023, and the amount of taxes abated for each of the programs for the year ended September 30, 2024, were as follows:

Industrial Facility Tax Exemption (IFT)	\$ 28,755
Payment in Lieu of Taxes (PILOT)	12,593
Michigan Renaissance Zone	3,798
Brownfield Redevelopment Financing Act	38,148
	<u>\$ 83,294</u>



**MICHIGAN BUREAU OF PASSENGER
TRANSPORTATION SCHEDULES**

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Schedule of Expenditures of Federal and State Awards

For the Year Ended September 30, 2024

Federal and State Agency / Pass-Through Grantor / Program Title	Assistance Listing Number	Pass-through / Grantor Number	Program Award Amount
U.S. Department of Transportation			
Direct assistance:			
Federal Transit Operating Grant - Section 5307	20.507	MI-2023-029	\$ 566,000
COVID-19 Federal Transit Cares Act Operating Grant - Section 5307	20.507	MI-2021-025	1,927,876
COVID-19 Federal Transit Cares Act Federal Planning Assistance Grant - Section 5307	20.507	MI-2020-039	20,000
COVID-19 Capital Grant - Section 5307	20.507	MI-2020-039	1,410,200
Capital Grant - Section 5307	20.507	MI-2021-010	3,226,541
Capital Grant - Section 5307	20.507	MI-2023-016	500,000
Capital Grant - Section 5307	20.507	MI-2023-029	768,750
Capital Grant - Section 5339	20.526	MI-2021-010	1,596,296
Capital Grant - Section 5339	20.526	MI-2023-029	897,835
Passed through the Michigan Department of Transportation:			
New Freedom program:			
Operating assistance	20.513	2022-0088/P4	142,500
Operating - Mobility Management	20.513	2022-0088/P4	70,000
Total U.S. Department of Transportation			<u>11,125,998</u>
Michigan Department of Transportation			
Operating assistance - Act 51:			
Year ended September 30, 2024	n/a	n/a	2,150,169
Year ended September 30, 2023	n/a	n/a	216,405
Total Michigan Department of Transportation			<u>2,366,574</u>
Total Expenditures of Federal and State Awards			<u>\$ 13,492,572</u>

--

Current Year Expenditures				Prior Year's Expenditures	Award Amount Remaining
Total	Federal	State	Local		
\$ 566,000	\$ 566,000	\$ -	\$ -	\$ -	\$ -
1,475,098	1,475,098	-	-	452,778	-
9,125	9,125	-	-	-	10,875
486	463	-	23	779,035	630,702
380,501	304,401	72,671	3,429	1,431,240	1,418,229
105,536	84,429	13,467	7,640	36,414	365,690
383,404	306,723	76,654	27	-	385,373
145,635	116,508	29,127	-	351,118	1,099,543
132,158	105,727	6,539	19,892	-	785,569
142,500	142,500	-	-	-	-
69,973	55,978	13,995	-	-	27
3,410,416	3,166,952	212,453	31,011	3,050,585	4,696,008
2,150,169	-	2,150,169	-	-	-
216,406	-	216,406	-	-	-
2,366,575	-	2,366,575	-	-	-
\$ 5,776,991	\$ 3,166,952	\$ 2,579,028	\$ 31,011	\$ 3,050,585	\$ 4,696,008

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Schedule of Operating Revenues

Urban Regular Service

For the Year Ended September 30, 2024

Code	Description	Total
401/402:	Farebox revenues	
40100	Passenger fares	\$ 220,856
406:	Auxiliary transit revenues	
40615	Advertising	41,127
40699	Other auxiliary transit revenues (nsf charges, late payment fees)	26,574
	Total auxiliary transit revenues	67,701
407:	Non-transit revenues	
40760	Gains from sale of capital assets	12,900
408/409:	Local revenues	
40800	Taxes levied directly for/by transit agency	1,224,214
40910	Local operating assistance - from surrounding local governments	203,570
	Total local revenues	1,427,784
411:	State formulas and contracts	
41101	State operating assistance	2,573,431
41114	Other capital contract reimb for Op Expenses (MM grant 2022-0088/P4)	13,995
	Total state formulas and contracts	2,587,426
413:	Federal contracts	
41302	Federal section 5307 (operating funds only)	566,000
41363	ARP Act	1,475,098
41314	Other capital contract reimburse for operating expenses (expenses ineligible)	55,978
	Federal contracts	2,097,076
414:	Other revenues	
41400	Interest income	129,260
440:	Refunds and credits	
44000	Recoveries - insurance	151,171
	Total operating revenues	\$ 6,694,174

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Schedule of Operating Revenues

Urban Regular Service

For the Year Ended September 30, 2024

Note:

Ineligible expenses are classified appropriately according to the definition in the Local Public Transit Revenue and Expense Manual (R&E Manual). Audit costs are the only costs in which eligibility differs from the State R&E Manual and 2CFR200. The Macatawa Area Express Transportation Authority did not incur expenses associated with 40720 Rental of buildings and other property or 40615 Advertising and, therefore, no expenses are subtracted out as ineligible on OAR Schedule 4E. Amounts equal to the insurance recoveries (\$70,466) are subtracted out as ineligible expenses on OAR Schedule 4E.

The advertising revenue is generated by a third-party service organization which is responsible for maintaining the advertising posted on the Authority's buses. The third-party service organization pays all costs and collects the gross advertising fees associated with this advertising and remits to the Authority a portion of the net income from advertising. Thus, no expenses are incurred by the Authority in relation to this revenue.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Schedule of Operating Revenues

New Freedom
For the Year Ended September 30, 2024

Code	Description	Total
401: Farebox revenues		
40100	Passenger fares	\$ 15,428
408/409: Local revenues		
40800	Taxes levied directly for/by transit agency	191,027
413: Federal contracts		
41302	Federal section 5317	<u>191,027</u>
Total operating revenues		<u>\$ 397,482</u>

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Schedule of Operating Expenses

Urban Regular Service

For the Year Ended September 30, 2024

Code	Description	Total
501:	Labor	
50101	Operators' salaries and wages	\$ 1,595,972
50102	Other salaries and wages	1,197,892
50103	Dispatcher salaries and wages	99,596
	Total labor	<u>2,893,460</u>
502:	Fringe benefits	
50200	Other	1,496,300
50201	Pensions	209,038
	Total fringe benefits	<u>1,705,338</u>
503:	Services	
50302	Advertising	31,031
50305	Audit cost	10,938
50399	Other	918,156
	Total services	<u>960,125</u>
504:	Materials	
50401	Fuel and lubricants	288,101
50402	Tires	19,146
50499	Other	52,685
	Total materials	<u>359,932</u>
50500	Utilities	<u>78,495</u>
506:	Insurance	
50603	Liability insurance	130,842
509:	Miscellaneous expenses	
50902	Travel, meetings and training	15,742
50903	Association dues and subscriptions	11,967
50999	Other	12,313
	Total miscellaneous expenses	<u>40,022</u>
512:	Leases and rentals	
51200	Operating leases and rentals	160,941
51250	Lease amortization	72,816
	Total leases and rentals	<u>233,757</u>

continued...

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Schedule of Operating Expenses

Urban Regular Service

For the Year Ended September 30, 2024

Code	Description	Total
513:	Depreciation	
51300	Grant assets	\$ 846,338
51300	Other assets	132,355
		<hr/>
	Total depreciation	978,693
		<hr/>
550/540:	Ineligible expenses	
55007	Ineligible depreciation	846,338
55008	Other ineligible expenses	7,556
55009	Other ineligible expenses	537
54000	Ineligible prior year refunds and credits	70,466
57604	Other ineligible expenses paid by capital contract	69,973
		<hr/>
	Total ineligible expenses	994,870
		<hr/>
	Total expenses	7,380,664
	Total ineligible expenses	994,870
		<hr/>
	Total eligible expenses	\$ 6,385,794
		<hr/> <hr/>
		concluded

Notes:

Any capital money used to pay for operating expense has been subtracted out as ineligible expense.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Schedule of Operating Expenses

New Freedom

For the Year Ended September 30, 2024

Code	Description	Total
501: Labor		
50101	Operators' salaries and wages	\$ 104,674
50102	Other salaries and wages	91,073
50103	Dispatcher salaries and wages	6,871
	Total labor	<u>202,618</u>
502: Fringe benefits		
50200	Other	94,321
50201	Pensions	15,635
	Total fringe benefits	<u>109,956</u>
503: Services		
50302	Advertising	1,610
50305	Audit cost	562
50399	Other	44,575
	Total services	<u>46,747</u>
504: Materials		
50401	Fuel and lubricants	13,810
50402	Tires	1,011
50499	Other	3,462
	Total materials	<u>18,283</u>
50500	Utilities	<u>4,533</u>
506: Insurance		
50603	Liability insurance	4,722
509: Miscellaneous expenses		
50902	Travel, meetings and training	952
50903	Association dues and subscriptions	600
50999	Other	1,726
	Total miscellaneous expenses	<u>3,278</u>
51200	Operating leases and rentals	<u>8,851</u>
540/550: Ineligible expenses		
54000	Ineligible refunds and credits	1,505
55000	Ineligible JARC and NF fares	15,428
55009	Ineligible percent of association dues	29
	Total ineligible expenses	<u>16,962</u>
	Total expenses	398,988
	Total ineligible expenses	<u>16,962</u>
	Total eligible expenses	<u>\$ 382,026</u>

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Schedule of Operating and Contract Expenses

Urban Regular Service

For the Year Ended September 30, 2024

	Total
Operating expenses	
Labor	\$ 2,893,460
Other fringe benefits	1,496,300
Pensions	209,038
Audit cost	10,938
Other services	949,187
Materials	359,932
Utilities	78,495
Insurance	130,842
Miscellaneous expenses	40,022
Lease and other rentals	233,757
Depreciation	978,693
Total operating expenses	\$ 7,380,664

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Schedule of Operating and Contract Expenses

New Freedom

For the Year Ended September 30, 2024

	Total
Operating expenses	
Labor	\$ 202,618
Other fringe benefits	94,321
Pensions	15,635
Audit cost	562
Other services	46,185
Materials	18,283
Utilities	4,533
Insurance	4,722
Miscellaneous expenses	3,278
Lease and other rentals	8,851
Total operating expenses	<u><u>\$ 398,988</u></u>

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Operating Assistance Calculation

Urban Regular Service

For the Year Ended September 30, 2024

Total expenses	<u>\$ 7,380,664</u>
Less ineligible expenses:	
Depreciation	846,338
Other expenses	7,556
Other ineligible expenses	537
Prior year refunds and credits	70,466
Other expenses paid by capital contract	<u>69,973</u>
Total ineligible expenses	<u>994,870</u>
Total State eligible expenses	<u>\$ 6,385,794</u>
Eligible expenses for State reimbursement	\$ 6,385,794
Reimbursement percentage	<u>40.2993%</u>
State operating assistance	<u><u>\$ 2,573,431</u></u>

Schedule of Vehicle Miles

For the Year Ended September 30, 2024

	Public Service	New Freedom	Total
First quarter (October-December)	161,466	8,294	169,760
Second quarter (January-March)	168,203	8,664	176,867
Third quarter (April-June)	182,283	9,756	192,039
Fourth quarter (July-September)	171,182	9,708	180,890
Total	683,134	36,422	719,556

Note:

The methodology used for compiling mileage on OAR Schedules 4N is an adequate and reliable method for recording vehicle mileage. Because expenses associated with providing charter service are based on vehicle hours, the methodology used for compiling hours is an adequate and reliable method.

Schedule of Vehicle Hours

For the Year Ended September 30, 2024

	Public Service	New Freedom	Total
First quarter (October-December)	12,899	756	13,655
Second quarter (January-March)	13,519	799	14,318
Third quarter (April-June)	14,374	864	15,238
Fourth quarter (July-September)	13,670	852	14,522
Total	54,462	3,271	57,733

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

(Unaudited)

Schedule of Line-Haul Passenger Data and Vehicle Hours

For the Year Ended September 30, 2024

	Vehicle Hours	Regular Passengers	Senior Passengers	Handicapped Passengers	Total Passenger
First quarter (October-December)	6,705	31,539	5,312	9,366	46,217
Second quarter (January-March)	6,798	33,836	6,034	8,726	48,596
Third quarter (April-June)	7,418	36,714	6,917	7,332	50,963
Fourth quarter (July-September)	7,141	37,234	7,024	7,241	51,499
Total	28,062	139,323	25,287	32,665	197,275

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

(Unaudited)

Schedule of Demand Response Passenger Data and Vehicle Hours

For the Year Ended September 30, 2024

	Vehicle Hours	Regular Passengers	Senior Passengers	Handicapped Passengers	Total Passenger
First quarter (October-December)	6,194	1,026	615	8,088	9,729
Second quarter (January-March)	6,721	1,361	703	8,731	10,795
Third quarter (April-June)	6,956	1,285	1,074	9,529	11,888
Fourth quarter (July-September)	6,529	1,570	1,526	8,607	11,703
Total	26,400	5,242	3,918	34,955	44,115

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

(Unaudited)

Schedule of New Freedom Passenger Data and Vehicle Hours

For the Year Ended September 30, 2024

	Vehicle Hours	Regular Passengers	Senior Passengers	Handicapped Passengers	Total Passenger
First quarter (October-December)	756	357	51	647	1,055
Second quarter (January-March)	799	361	36	685	1,082
Third quarter (April-June)	864	413	42	686	1,141
Fourth quarter (July-September)	852	430	75	770	1,275
Total	3,271	1,561	204	2,788	4,553

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**RECONCILIATIONS OF OAR SCHEDULES TO STATEMENT OF
REVENUES, EXPENDITURES AND CHANGE IN FUND
BALANCE FOR GOVERNMENTAL FUND**

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Reconciliation

OAR Operating Revenues to Statement of Revenues,
Expenditures and Change in Fund Balance for Governmental Fund
For the Year Ended September 30, 2024

Code	Description	Urban Regular	New Freedom
401/402:	Farebox revenues		
40100	Passenger fares	\$ 220,856	\$ 15,428
406:	Auxiliary transit revenues		
40615	Advertising	41,127	-
40699	Other auxiliary transit revenues (cash short/over, court recovery fees, nsf charges)	26,574	-
407:	Non-transit revenues		
40760	Gains from sale of capital assets	12,900	-
408/409:	Local revenues		
40800	Taxes levied directly for/by transit agency	1,224,214	191,027
40910	Local operating assistance	203,570	-
411:	State formulas and contracts		
41101	State operating assistance	2,573,431	-
41114	Other capital contract reimb for Op Expenses (MM grant)	13,995	-
413:	Federal contracts		
41302	Federal section 5307 (operating funds only)	566,000	191,027
41360	ARP Act	1,475,098	-
41314	Capital contract reimbursement for operating expenses	55,978	-
414:	Other revenues		
41400	Interest income	129,260	-
440:	Refunds and credits		
44000	Recoveries - insurance	151,171	-
	Total operating revenues	<u>\$ 6,694,174</u>	<u>\$ 397,482</u>



Reconciling Items	Statement Total	Statement Classification
\$ (4,764)	(1) <u>\$ 231,520</u>	Passenger fares
45	(1) <u>\$ 41,172</u>	Charges for services
989	(1) <u>\$ 27,563</u>	Contributions
-	<u>\$ 12,900</u>	Proceeds from sale of capital asse
(100,034)	(3) <u>\$ 1,315,207</u>	Property taxes
-	<u>\$ 203,570</u>	Intergovernmental - local
91,636	(2), (3) \$ 2,665,067	
-	<u>13,995</u>	
	<u>\$ 2,679,062</u>	Intergovernmental - state
878,849	(2) \$ 1,635,876	
-	1,475,098	
-	<u>55,978</u>	
	<u>\$ 3,166,952</u>	Intergovernmental - federal
-	<u>\$ 129,260</u>	Interest income
3,730	(1) <u>\$ 154,901</u>	Insurance recoveries

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Reconciliation

OAR Operating Revenues to Statement of Revenues,
Expenditures and Change in Fund Balance for Governmental Fund
For the Year Ended September 30, 2024

- (1) Cash over and short classified with passenger fares and court fee recoveries with insurance recoveries on the statement of revenues, expenditures and change in fund balance.
- (2) Capital and other grants not included on the OAR. OAR only contains current year operating grants.
- (3) Local stabilization funding with intergovernmental state revenue on the statement of revenues, expenditures and change in fund balance.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Reconciliation

OAR Operating Expenses to Statement of Revenues,
Expenditures and Change in Fund Balance for Governmental Fund
For the Year Ended September 30, 2024

Total operating expenses per OAR:

Urban Regular	\$ 7,380,664
New Freedom	<u>398,988</u>
	7,779,652

Reconciling items:

Capital outlay expense is not included on the OAR as those costs are reimbursed by capital grants, if eligible	1,158,337
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Depreciation expense is not reported in the governmental fund as it does not represent expenditures of current available resources	<u>(1,051,509)</u>
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Total expenditures per governmental fund statement	<u><u>\$ 7,886,480</u></u>
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Macatawa Area
Express
Transportation
Authority



Year Ended
September 30,
2024

Single Audit Act
Compliance

Rehmann

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

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**INDEPENDENT AUDITORS' REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

March 7, 2025

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, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements. We issued our report thereon dated March 7, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Rehmann Loborn LLC



MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2024

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Federal Expenditures
U.S. Department of Transportation				
Federal Transit Cluster:				
Section 5307 current year (operating)	20.507	Direct	MI-2023-029	\$ 566,000
COVID-19 - Section 5307 current year (ARPA operating)	20.507	Direct	MI-2021-025	1,475,098
COVID-19 - Federal Transit Cares Act Federal Planning Assistance Grant - Section 5307	20.507	Direct	MI-2020-039	9,125
COVID-19 - Section 5307 (CARES capital grant)	20.507	Direct	MI-2020-039	463
Section 5307 (capital grant)	20.507	Direct	MI-2021-010	304,401
Section 5307 (capital grant)	20.507	Direct	MI-2023-016	84,429
Section 5307 (capital grant)	20.507	Direct	MI-2023-029	306,723
				<u>2,746,239</u>
Section 5339 (capital grant)	20.526	Direct	MI-2021-010	116,508
Section 5339 (capital grant)	20.526	Direct	MI-2023-029	105,727
				<u>222,235</u>
Total Federal Transit Cluster				2,968,474
Transit Services Programs Cluster:				
New Freedom Program	20.513	MDOT	2022-0088/P4	198,478
Total Expenditures of Federal Awards				<u><u>\$ 3,166,952</u></u>

See notes to schedule of expenditures of federal awards.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Notes to Schedule of Expenditures of Federal Awards

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of the Macatawa Area Express Transportation Authority (the “Authority”) under programs of the federal government for the year ended September 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the financial position, changes in net position or cash flows of the Authority.

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the Authority's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

2. 10% DE MINIMIS COST RATE

For purposes of charging indirect costs to federal awards, the Authority has not elected to use the 10 percent de minimis cost rate as permitted by §200.414 of the Uniform Guidance.

3. PASS-THROUGH AGENCIES

The Authority receives certain federal grants as subawards from non-federal entities. Pass-through entities, where applicable, have been identified in the Schedule with an abbreviation, defined as follows:

Pass-through Agency Abbreviation	Pass-through Agency Name
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MDOT Michigan Department of Transportation

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

March 7, 2025

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, 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, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated March 7, 2025.

Report on Internal Control Over Financial Reporting

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

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



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 and -002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

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

Macatawa Area Express Transportation Authority's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Authority's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Authority's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

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

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

March 7, 2025

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

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the compliance of the **Macatawa Area Express Transportation Authority** (the "Authority") with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the Authority's major federal program for the year ended September 30, 2024. The Authority's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2024.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Independent Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Authority's compliance with the compliance requirements referred to above.



Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Authority's federal programs.

Independent Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Authority's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Independent Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? X yes no

Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? yes X none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)? yes X no

Identification of major programs:

Assistance Listing Number

Name of Federal Program or Cluster

20.507 & 20.526

Federal Transit Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes no

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

2024-001 – Material Audit Adjustments

Finding Type. Material Weakness in Internal Control over Financial Reporting.

Criteria. Management is responsible for maintaining its accounting records in accordance with generally accepted accounting principles (GAAP).

Condition. We identified and proposed material audit adjustments (which were approved and posted by management) to adjust the Authority's general ledger to the appropriate balances. These adjustments included entries related to accounting for leases, receivables and associated revenues, and prepaid items.

Cause. This condition was the result of internal controls not detecting all adjustments necessary to properly record year-end balances.

Effect. As a result of this condition, the Authority's accounting records were initially misstated by amounts material to the financial statements.

Recommendation. We recommend that the Authority reconcile all general ledger accounts to subsidiary detail on a monthly or quarterly basis in order to have a more accurate financial picture throughout the year.

View of Responsible Officials. The Macatawa Area Express Transportation Authority (MAX) and the City of Holland staff met to review the findings. While the implementation of a new financial software and change in key personnel contributed to the finding, we agree that enhancements to internal controls are needed. As such, staff has proposed a revision to procedures that include a quarterly review of subsidiary payable and receivable reports by MAX staff and a year-end reconciliation performed by City staff. Further internal control enhancements will be evaluated in conjunction with an overall review of procedures during the transition of key personnel.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

2024-002 – Internal Controls Over Cash Disbursements

Finding Type. Material Weakness in Internal Control over Financial Reporting.

Criteria. Management is responsible for establishing effective internal controls to safeguard the Authority's assets, and to prevent or detect misstatements to the financial statements. Management is responsible for maintaining internal controls over their cash disbursements, including ensuring an approval system is in place for processing of all invoices for payment.

Condition. We observed that after the close of the fiscal year, multiple invoices for payment were identified that had not initially been properly approved or recorded as of year-end. These invoices included invoice dates three to eight months prior to fiscal year-end.

Cause. This condition was the result of the Authority not having proper procedures in place to identify all outstanding invoices and therefore liabilities.

Effect. As a result of this condition, the Authority's accounting records were initially misstated by amounts material to the financial statements, and there is a risk that all cash disbursements may not proceed through the approval and recording process on a timely basis.

Recommendation. We recommend that the procurement policies be reviewed by the Authority and that appropriate cash disbursement procedures are in place to ensure that all invoices are approved and recorded in the accounting system and processed timely.

View of Responsible Officials. The Macatawa Area Express Transportation Authority (MAX) and City of Holland staff met to review the findings. While the implementation of a new financial software system and change in key personnel contributed to the finding, we agree that enhancements to internal controls are needed. As such, staff has proposed a revision to procedures that include a quarterly review of subsidiary payable and receivable reports by MAX staff and a year-end reconciliation performed by City staff. Further internal control enhancements will be evaluated in conjunction with an overall review of procedures during the transition of key personnel.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2024

The following are procedures that will be added to the MAX Procurement Policy to ensure obligated funds are reviewed on a quarterly basis:

Quarterly, starting from the beginning of the new fiscal year, the Procurement Coordinator and Executive Director will conduct a comprehensive review of all obligations using an open purchase orders report generated by the MAX finance software system. This report will be cross-referenced with the MDOT excel spreadsheet (as applicable) to ensure the following:

- Obligated payments are accurately recorded.
- If goods or services were rendered and invoices paid, that purchases orders are closed in MAX finance software system.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2024

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported

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MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY

Summary Schedule of Prior Audit Findings

For the Year Ended September 30, 2024

None reported

■ ■ ■ ■ ■

MASTER AGREEMENT RESOLUTION 2022-0088

Whereas, the *Macatawa Area Express* has the authority to contract with the Michigan Department of Transportation for State and/or Federal funds for passenger transportation related services; and,

Whereas, the *Macatawa Area Express* does hereby approve Master Agreement No. 2022-0088,

Now, Therefore, be it resolved that the Chairman of the Board of Directors or the Executive Director of the Macatawa Area Express Transportation Authority, be authorized and directed to execute said agreement No. 2022-0088 for and on behalf of the *Macatawa Area Express*;

PROJECT AUTHORIZATION RESOLUTION

Whereas, this resolution shall also approve execution of Project Authorization for any programs designated by the *Macatawa Area Express* with the Michigan Department of Transportation which are issued under Master Agreement Number No.2022-0088,

Now, Therefore, be it resolved that the Chairman of the Board of Directors or the Executive Director of the Macatawa Area Express Transportation Authority, are authorized to enter into and execute on behalf of *Macatawa Area Express* all such project authorizations with the Michigan Department of Transportation for passenger transportation related services for the agreement period.

CERTIFICATE

The undersigned duly qualified Board Secretary of the *Macatawa Area Express* certifies the foregoing is a true and correct copy of a resolution adopted at a legally convened meeting of the Macatawa Area Express Transportation Authority held on April 28, 2025.

Signature

Meika Weiss

Secretary

Date: April 28, 2025

MEMO

Board Action Item

Date: April 28, 2025

To: MAX Authority Board

From: Ryan Novotny, Executive Director
Beth Higgs, Deputy Director

Re: MAX Credit Card Policy Revisions

The MAX Credit Card Policy originally drafted in 2009, details its purpose of use, and how it is managed. It also outlines the responsibilities of the MAX Authority Board, Executive Director, and the City of Holland Finance department, designated as the fiscal agent for the Authority.

The current policy was approved by the MAX Board on August 29, 2022, following a comprehensive review by legal counsel and the City of Holland finance team. In January 2025, the Board authorized staff to transition from Fifth Third Bank to Huntington Bank for credit card services, including the issuance of individual cards to designated users for the purchase of goods and services on behalf of the organization. The following recommended policy revisions reflect this transition.

1. Authorized Credit Card Users

- Executive Director
- Deputy Director
- Customer Service/Marketing Specialist
- Procurement Coordinator/Grant Specialist
- Building & Grounds Supervisor
- Human Resource Coordinator

2. Emergency Purchases

The revision includes a provision allowing the MAX Director or their designee to increase an employee's spending limit for an emergency purchase.

3. Accounts Payable Responsibilities

Since 2022, MAX and the City of Holland have implemented a new finance software system. This section is revised to reflect that change.

Action Request

MAX staff requests Board approval to adopt the revised Credit Card Policy as presented. Additionally, staff requests that the Board minutes reflect the designation of Executive Director Ryan Novotny as the authorized signer on the Huntington Bank Commercial Card Agreement.

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY
CREDIT CARD POLICY

In accordance with P.A. 266 of 1995

Date of Adoption: June 22, 2009

Date of Revision: April 28, 2025

1. **PURPOSE:** The purpose of this policy is:
 - a. To govern the use of a Credit Card(s) by the Macatawa Area Express Transportation Authority (MAX).
 - b. To provide a convenient means for authorized Macatawa Area Express Transportation employees acting on behalf of the Authority to make purchases, while reducing costs associated with processing and paying for these purchases.
2. **AUTHORITY:** The Macatawa Area Express Transportation Authority Board adopts this policy under Public Act 266 of 1995.
3. **APPLICATION:** This policy applies to all Macatawa Area Express Transportation Authority (MAX) employees.
4. **RESPONSIBILITY:** The MAX Director or his/her designee shall be responsible for the Authority's issuance of the credit card(s), accounting, monitoring, and retrieving and developing and issuing procedures in compliance with the Authority's Credit Card Policy. The MAX Director and his/her designee shall maintain a list of all employees that are issued a MAX Credit Card that will be used to acquire goods and services for Authority related purposes.
5. **POLICY:**
 - a. 6.1 The Macatawa Area Express Transportation Authority credit card(s) may be used for only an authorized employee of the Authority for the purchase of goods or services for the official business of the Authority, and in accordance with procedures issued by the MAX Director.
 - b. 6.2 The MAX Director shall determine the types or categories of goods and services for which the Credit Card(s) may be used to purchase, establish dollar and transaction limitations as necessary, and make any needed revisions.
 - c. 6.3 Loss of Stolen Card(s): An employee who is issued a Credit Card is responsible for its protection and custody and shall immediately notify the issuing bank/company and the MAX Director or his/her designee if the Credit Card is lost or stolen.
 - d. That an officer or employee issued a credit card shall return the credit card upon termination of his or her employment or service in office with the local unit.
 - e. 6.4 Internal Accounting Controls to Monitor the use of the Macatawa Area Express Transportation Authority Credit Card(s): Employees issued a credit card shall, within the timeframe specified in the adopted procedures, submit to the MAX Director or their designee the original itemized vendor receipt, detailing the goods or services purchased, the cost, and the date of the transaction.
 - f. 6.4.1 Monthly Statement Review: The MAX Director or his/her designee shall review each Credit Card monthly statement as soon as possible to ensure that the transactions comply with this policy. Any transactions that appear on statements that are not documented with a vendor's receipt, shall immediately be investigated by the MAX Director or his/her designee, along with transactions that do not appear to comply with this policy. The MAX Director or his/her designee will sign the credit card statement and forward to the Accounts payable for payment.
 - g. 6.4.2 Payment of Credit Card Billings. Consistent with the Macatawa Area Express Transportation Authority Budget Resolution authorizing the payment of bills for ongoing

operations of the Authority, the MAX Director or his/her designee shall be authorized to approve the Credit Card bill, and the balance including interest due on an extension of credit under the credit card shall be paid for within not more than 60 days of the initial statement date. The total authorized credit limit of the credit card issued by the Macatawa Area Express Transportation Authority shall not exceed 5% of the operating budget for any given fiscal year.

- h. 6.5 Unlawful use of Credit Card. Any unauthorized use of the Credit Card(s), noncompliance with the Authority's policy and procedures or State of Michigan's law, Public Act 266 of 1995, will be reported immediately to the MAX Director and could result in the following actions:
 - i. Immediate cancellation of Credit Card privileges
 - ii. Reimbursement (by direct payroll deduction if necessary) to the Authority for all unauthorized charges, plus interest and penalty; and
 - iii. Possible disciplinary and/or legal action, up to and including termination of employment with the Macatawa Area Express Transportation Authority.
- 6. **ADMINISTRATIVE PROCEDURES:** The administrative procedures for the use of the Credit Card are attached as Exhibit B. The Macatawa Area Express Transportation Authority Board will authorize changes and/or adjustments to the Credit Card policy.
- 7. **LEGAL COUNSEL REVIEW/MAX AUTHORITY BOARD:** This policy is approved by legal counsel, and adopted by the MAX Authority Board.

Exhibit B

MACATAWA AREA EXPRESS TRANSPORTATION AUTHORITY CREDIT CARD PROCEDURES

Issued by the MAX Director

Date of Implementation June 22, 2009

Date of Revision: April 28, 2025

In compliance with the Macatawa Area Express Transportation Authority Credit Card Policy and specific criteria outlined in Public Act 266 of 1995, the following procedures have been developed to ensure proper use of the Macatawa Area Express Transportation Authority Credit Cards:

1. For each employee for whom the Credit Card use is requested, a signed acknowledgment of the Credit Card policy to be submitted to the MAX Director.
2. The Credit Card(s) may be used by ONLY the employee who is issued a MAX credit card.
3. The Credit Card(s) should always be treated with a level of care that will reasonably secure the card and account number. The Credit Card(s) shall be treated with the same respect as a personal credit card. The Credit Card(s) may not be lent to another person for use.
4. If a credit card is lost or stolen, the cardholder must immediately inform the issuing bank/company and the MAX Director or his/her designee.
5. The Credit Card(s) may only be used for purchases related to official Macatawa Area Express Authority business, such as travel expenses for business related conferences or conventions, incidental materials or supplies, Internet and emergency purchases.
6. Whenever possible, company vehicles should purchase gasoline or diesel fuel through the City of Holland, which is offered at a lower rate than standard fueling stations. If personal vehicles are used for business travel, the mileage will be reimbursed at the standard IRS reimbursement rate.
7. Emergency Purchases: An emergency is an event that represents an immediate and significant threat to the health, safety or welfare of Macatawa Area Express Transportation Authority officials, employees or the public, or represents an immediate and significant threat potentially impairing Authority property. In such cases, if the amount needed to mitigate or respond to the emergency is in excess of the amounts authorized by the MAX director for the employee, the director or his/her designee as the administrators on the bank credit card account, may increase the spending limit solely for the purpose of the emergency purchase.
8. Purchase orders are required for all credit card purchases in excess of \$1,000 and all other rules of purchasing apply.
9. Unauthorized Acquisitions: The following items are examples of purchases which are considered unauthorized acquisitions with the Credit Card(s):
 - a. Personal Purchases
 - b. Fuel for personal vehicles. If personal vehicles are used for business purposes, MAX will reimburse employee mileage at the standard IRS reimbursement rate
 - c. Items for non-Authority purposes
 - d. Cash Advances

- e. Traveler's checks
 - f. Alcoholic Beverages
 - g. Entertainment
 - h. Recreation
 - i. Contracting
 - j. Professional Fees
 - k. Services for which a W-9 form is required implying IRS 1099 annual reporting
 - l. Vehicles
 - m. Capital Equipment (except with written authorization of the MAX Director or his/her designee specifically for internet transactions)
 - n. Any purchase prohibited by Authority policy.
 - o. If uncertain, contact the MAX Director or his/her designee
10. Macatawa Area Express Transportation Authority employees having a problem with a purchased item or billing resulting from the use of a Credit Card should first try to resolve the problem with the vendor that provided the item or service. If a resolution cannot be reached with the vendor, the matter should be turned over to the MAX Director or his/her designee for assistance.
 11. Any unauthorized use of the credit card or noncompliance with the Macatawa Area Express Transportation Authority's Credit Card policy or the State of Michigan Public Act 266 of 1995 could result in employee sanctions as specified in the Credit Card policy.
 12. Questions with regard to these procedures or Credit Card policies should be directed to the MAX Director or his/her designee.

Specific Responsibilities and Processing Rules

A monthly billing cycle will be established between the Macatawa Area Express Transportation Authority and the issuing bank/company. The City of Holland Finance/Treasurer will make payment on the Credit Card monthly statements by the due date to avoid incurring finance or late charges and not more than thirty days after the initial statement ending date. Employee absences should be anticipated and arrangements put in place so the process flow will not be delayed.

Card Responsibilities

- Make purchases according to the guidelines established in the policy/procedures
- Accountability for all transactions made against the Credit Card.
- Safeguard the Credit Card and keep the account number confidential.
- Use the Credit Card for Macatawa Area Express business only.
- Resolving disputed charges with the vendor
- No splitting of transactions in order to remain under the Purchase Order requirements.
- No returns for cash. Returns must be credited back to the Credit Card.
- Report a lost or stolen Credit Card immediately to the issuing bank/company and the MAX Director or his/her designee.
- The employee, which includes the MAX Director or his/her designee, that has signed out a Card will obtain a vendor's itemized receipt for each purchase detailing the vendor name, the goods or services purchased, cost, and date of the purchase. If the receipt is lost, it is the employee's

responsibility to contact the vendor for a duplicate receipt. If any of the detail information is not present on the receipt, the employee will write in the missing detail information. As receipts are collected, they are to be attached to an 8.5 X 11-inch piece of white paper in a format ready for scanning (no staples).

- The employee will review the detailed transaction(s), fill out a "Payment Voucher" and submit it along with the receipt to the Administrative Assistant within one week of the purchase.
- At the end of the monthly billing cycle the MAX Director or his/her designee will review each receipt, sign and date the bottom of each Payment Voucher, sign and date the credit card statement report, and submit the packet to the Finance Office.

Authorized Credit Card Users

The following is a list of job positions approved by the MAX Authority Board as authorized credit card users, for the purpose of purchasing goods and services on behalf of MAX Transit. This list shall remain in effect until the MAX Authority Board has approved a revised credit card policy.

- Executive Director
- Deputy Director
- Customer Service/Marketing Specialist
- Procurement Coordinator/Grant Specialist
- Building & Grounds Supervisor
- Human Resource Coordinator

MAX Director or his/her designee Responsibilities

- Recommend which department employees should be issued a MAX Credit Card to streamline efficiency.
- Review all credit card charges with the same scrutiny that regular invoices receive.
- Report immediately to the City of Holland Finance Director any irregularities regarding use of a Credit Card or adherence to the policy and procedures documents.
- Work with MAX Finance Assistant and Card users to reconcile errors and billing disputes once the Card user has exhausted all other avenues for resolutions (vendor, issuing bank)
- Monitor and follow up with the issuing bank to ensure that no further charges are incurred on an account where the card has been reported as lost or stolen.

Specific Directions - MAX Director or his/her designee

- 1) The MAX Director or his/her designee will indicate approval on the payment voucher for all Credit Card transactions.
- 2) The MAX Director or his/her designee will make sure that all detailed Credit Card receipts are turned into the City of Holland Finance office for payment on a monthly basis, specifically marked for payment on a monthly basis, noted as part of the Credit Card statement back-up documentation.

MAX Authority Board Responsibilities

- Review and approve written requests for permanent higher spending limits after the initial levels are established.
- Review Credit Card Policy revision recommendations by staff to adopt as policy if Board approved.

City of Holland Finance Director Responsibilities

- Notify the MAX Director or his/her designee if unauthorized use of the Credit Card is suspected.
- Report annually to the MAX Director or his/her designee on the status of the Macatawa Area Express Credit Card Program through annual finance audit.

Accounts Payable Responsibilities

- Verification that all credit card receipts are signed by the MAX Director or his/her designee, approving the purchase, and authorizing payment.
- To ensure prompt payment to the issuing bank, MAX Director or his/her designee will submit to AP a reconciled bank statement by noon on Tuesday within the time frame of the monthly billing cycle. Avoiding incurring finance charges and late fees.
- Verify that each purchase is assigned to a GL account.
- Post costs to the general ledger. Indicate an invoice number or purchase order number in the check details. Scan and attach each invoice in BS&A Financial software system.
- Verify that for each purchase over \$1,000, MAX has generated a purchase order.
- Ensure that accurate documentation is provided for all Credit Card payments

MEMO

Board Action Item

Date: April 28, 2025

To: MAX Authority Board

From: Ryan Novotny, Executive Director
Beth Higgs, Deputy Director

Re: MAX Staffing and Operating Hours

Since February, we have had ten driver positions vacate due to various reasons. During this time, we have tried to fill these positions with little success. Our training process is very thorough (for good reasons) and takes a while for applicants to reach the point where we let them drive. As we have drivers complete the training, we seem to lose an existing driver. As a result, MAX staffing levels have become a concern.

Due to the staffing shortage, our drivers have stepped up and taken on extra routes, sometimes driving two shifts back-to-back. We greatly appreciate this, but it is having a negative impact on our staff, as they are wearing themselves too thin. Drivers are beginning to complain and want to see action taken to fix this situation. Through many conversations, we have determined we need to realign our resources in order to provide the most impactful service to our community. Here are the necessary steps

- Eliminate Saturday fixed routes.
- Eliminate Saturday night owl service
- Saturday Demand Response service hours 9:00am to 4:00pm
- Start weekday regular service at 5:00am

Action Request

MAX staff requests Board approval to adopt the revised Saturday schedule and service hours presented above.



Maximizing Workforce
Efficiency:
Bus Operator Scheduling
&
Service Alignment



MEMO

Board Action Item

Date: April 28, 2025

To: MAX Transit Authority Board

From: Ryan Novotny, Executive Director
Beth Higgs, Deputy Director

Re: Part-Time A & B Classification for Bus Operators

Historically, all part-time bus operators have been grouped under a single classification despite the differing nature of their assignments, availability, and operational impact. As our service demands have evolved and will continue to as new fixed routes are in place, so too have the roles of our part-time workforce. Recognizing and formally distinguishing between Regular Part-Time A and B employees ensures more precise workforce planning, and operational efficiency.

Category	Regular Part-Time A	Regular Part-Time B
Schedule	Year-round	Typically Spring & Summer
Availability	Consistent weekly availability	Flexible schedule
Benefits Eligibility	Paid Time Off/64 hrs annually	Paid Time Off/40 hrs annually

Rationale for Separation

1. **Operational Planning:** Clear classification supports accurate staffing models.
2. **Transparency:** Offers clarity in hiring, scheduling, aligning roles with employee expectations.
3. **Retention and Recruitment:** Provides defined pathways for seasonal employees seeking permanent part-time roles, supporting talent development and continuity.

Action Request

We recommend board approval of the revised classification structure to be reflected in HR policies, job postings, and internal communications. Staff also request approval of an increase in paid time off (PTO) for bus operators with a Part-Time A classification from 40 hours annually to 64 hours annually.



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TRANSPORTATION
LANSING

BRADLEY C. WIEFERICH, P.E.
DIRECTOR

March 18, 2025

Ryan Novotny, Executive Director
Macatawa Area Express
171 Lincoln, Suite 20
Holland, Michigan 49423

Dear Ryan,

As I discussed with you last week, we recently discovered that the Holland/Allegan/Ottawa urbanized area has surpassed the 100,000-population mark per the most recent census. This is a significant milestone regarding the distribution of Local Bus Operating Assistance for the service you provide in the urbanized area. Act 51 states that, "each eligible authority and eligible governmental agency which provides public transportation services in urbanized areas under Public Law 103-272, 49 U.S.C. 5307, with a Michigan population greater than 100,000 shall receive a grant of up to 50% of their eligible operating expenses as defined by the state transportation department." Therefore, Macatawa Area Express's eligible expenses will be reimbursed at the rate determined for the "50% group" beginning in FY 2026. For all prior years, your eligible expenses will continue to be reimbursed at the "60% group" reimbursement rate.

Since you have already submitted your FY 2026 budget based on the "60% group" estimated LBO reimbursement rate of 30.5895 percent, you must resubmit your budget based on an estimated LBO reimbursement rate of 26.0423 percent. Please submit your revised budget in PTMS by April 30, 2025. You will need a new board resolution based on the adjusted budget but will not need to publish another public notice. Please let your project manager know if that date is not manageable for you.

I realize this will cause some hardship for your agency, please let me know your plan for bridging the funding gap and if this will negatively impact your service levels. There is no specific funding pot to ease this transition, but we will attempt to assist in any way we are able. Feel free to contact me or your project manager if you have any questions or would like to discuss the situation further.

Best Regards,

E-SIGNED by JEAN RUESTMAN
on 2025-03-19 22:25:54 EDT

Jean Ruestman, Administrator

Macatawa Area Express (MAX) (Holland)

**171 Lincoln
Suite 20
Holland, MI 49423**

(616) 355-1010

Urban Small

Regular Service

Annual Budgeted

2026

Total Eligible Expenses: \$6,368,713

Comments: -

Macatawa Area Express (MAX) (Holland)
Urban Small
Regular Service
Annual Budgeted
2026

Revenue Schedule Report

Code	Description	LH	DR	Total
401 :	Farebox Revenue			
40100	Passenger Fares (-)		\$207,428	\$207,428
406 :	Auxiliary Trans Revenues			
40615	Advertising (-)		\$22,000	\$22,000
40699	Other Auxiliary Trans Revenues (Explain in comment field) (-Misc lost eligible pass, cash short/over, private donation (donation from a trust, no expenses incurred))		\$212,652	\$212,652
407 :	Gains from the Sale of Capital Assets (Explain in comment field) 			
40760	Gains from the Sale of Capital Assets (Explain in comment field) (Sale of Replaced Vehicles)		\$15,000	\$15,000
408 :	Local Revenue			
40800	Taxes Levied Directly for/by Transit Agency (-)		\$1,660,178	\$1,660,178
411 :	State Formula and Contracts			
41101	State Operating Assistance (-)		\$1,658,559	\$1,658,559
41114	Other Capital Contract Reimburse for Operating Expenses (Explain in comment field) (-Mobility Management)		\$15,889	\$15,889
413 :	Federal Contracts			
41302	Federal Section 5307 Operating (operating funds only) (-)		\$3,513,409	\$3,513,409
41314	Other Capital Contract Reimburse for Operating Expenses (Explain in comment field) (-Mobility Management)		\$63,556	\$63,556
414 :	Other Revenue			
41400	Interest Income (-)		\$51,500	\$51,500

Total Revenues: \$7,420,171

Macatawa Area Express (MAX) (Holland)
Urban Small
Regular Service
Annual Budgeted
2026

Expense Schedule Report

Code	Description	LH	DR	Amount
501 :	Labor			
50101	Operators Salaries & Wages (-)		\$1,740,000	\$1,740,000
50102	Other Salaries & Wages (-)		\$1,358,978	\$1,358,978
50103	Dispatchers' Salaries & Wages (-)		\$82,650	\$82,650
502 :	Fringe Benefits			
50200	Fringe Benefits (-)		\$1,414,295	\$1,414,295
50210	DC Pensions (-)		\$179,550	\$179,550
503 :	Services			
50302	Advertising Fees (-)		\$13,000	\$13,000
50305	Audit Costs (-)		\$11,000	\$11,000
50399	Other Services (-)		\$257,750	\$257,750
504 :	Materials and Supplies			
50401	Fuel & Lubricants (-)		\$176,700	\$176,700
50402	Tires & Tubes (-)		\$20,200	\$20,200
50499	Other Materials & Supplies (-)		\$605,300	\$605,300
505 :	Utilities			
50500	Utilities (-)		\$79,650	\$79,650
506 :	Insurance			
50603	Liability Insurance (-)		\$190,250	\$190,250
509 :	Misc Expenses			

Macatawa Area Express (MAX) (Holland)
Urban Small
Regular Service
Annual Budgeted
2026

Expense Schedule Report

Code	Description	LH	DR	Amount
50902	Travel, Meetings & Training (-)		\$28,700	\$28,700
50903	Association Dues & Subscriptions (-)		\$16,200	\$16,200
512 :	Operating Leases & Rentals			
51200	Operating Leases & Rentals (-)		\$105,365	\$105,365
513 :	Depreciation			
51300	Depreciation (-)		\$884,633	\$884,633
540 :	Ineligible Expenses			
54000	Ineligible Refunds and Credits (-)		\$28,918	\$28,918
550 :	Ineligible Expenses			
55007	Ineligible Depreciation (-)		\$755,865	\$755,865
55008	Other Ineligible Expenses (Explain in comment field) (- Employee Events, Prior Year Property Tax)		\$10,000	\$10,000
55009	Ineligible Percent of Association Dues (-)		\$725	\$725

Total Expenses: \$7,164,221

Total Ineligible Expenses: \$795,508

Total Eligible Expenses: \$6,368,713

Macatawa Area Express (MAX) (Holland)
Urban Small
Regular Service
Annual Budgeted
2026

Non Financial Schedule Report

Public Service

Code	Description	Quantity LH	Quantity DR	Total
610	Vehicle Hours	28,061	26,400	54,461
611	Vehicle Miles	349,533	333,601	683,134
615	Unlinked Passenger Trips - Regular	139,323	5,242	144,565
616	Unlinked Passenger Trips - Elderly	25,287	3,918	29,205
617	Unlinked Passenger Trips - Persons w/Disabilities	32,665	34,955	67,620
621	Total Line-Haul Unlinked Passenger Trips	197,275	0	197,275
622	Total Demand-Response Unlinked Passenger Trips	0	44,115	44,115
625	Days Operated	307	307	614

Total Passengers: 241,390

Vehicle Information

Code	Description	Quantity
653	Total Line-Haul Vehicles	10
654	Line-Haul Vehicle w/ Lifts	10
655	Total Demand-Response Vehicles	24
656	Demand-Response Vehicle w/ Lifts	24
658	Total Transit Vehicles	34

Total Vehicles: 34

Miscellaneous Information

Code	Description	Quantity LH	Quantity DR
601	Number of Routes (Line Haul Only)	6	0
602	Total Route Miles (Line Haul Only)	85	0
660	Diesel/Gasoline Gallons Consumed	109,974	0
661	Total Transit Agency Employees (Full-Time Equivalents)	70	0
662	Total Revenue Vehicle Operators (Full-Time Equivalents)	40	0
801	Property Damage Only (PDO) Accidents w/damage equal to or greater than \$1,000 but less than \$25,000	1	1
802	PDO Accidents w/damage equal to or greater than \$25,000	0	1

Macatawa Area Express Transportation Authority

Meeting Date: April 28, 2025

Agenda Item:

Subject: Financial Reports for 03/31/2025–Unaudited

Prepared By: Julie Ziurinskas, City Finance

Recommendation: Accept Financial Reports as information

Attached are Budget Performance Reports for the six months ended March 31, 2025 (50.00% of year). The FY24 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 for general operations currently total \$2,132,226.77, or 33.59% of budget. The lower than anticipated amount is primarily a timing difference as a large portion of revenues are not received until the end of the fiscal year. March operating revenues are mostly composed of investment income, Federal & State operating assistance, Federal & State capital grant reimbursements, fare collection revenues, and MTP insurance recoveries. Zeeland City, Zeeland Township, and Park Township are billed quarterly for services rendered. Federal operating grant revenues are received mid-late September.

Expenses

Operating expenditures for general operations for the six months ended March 31, 2025, totaled \$2,879,026.16, or 48.64% of budget. The overall percentage of operating expenses appear to be tracking within budget, however, there are several accounts that are over-budget. This will most likely change as a result of the budget amendment process.

Some notes to consider while reviewing the current revenues and expenditures:

Revenues:

- Miscellaneous general revenue account 101-000.000-683.000 shows revenues of \$46,430.52. This balance is made up of unallocated bus fare revenues collected for fixed route and demand response. MAX and City staff have identified the potential cause of the reporting issue and are working with the software vendor on a solution. A journal entry has been made in April to correct this and will be reflected in the April financials.
- Property tax account 101-596.537-402.000 shows \$(23,986.09) due to New Freedom revenue sharing allocation. The New Freedom grant is a 50% Federal/50% Local grant match and MAX uses Property Tax revenues as their match funding source. The property taxes are reallocated through a journal entry from the Regular Service account to the New Freedom property tax account each quarter.
- Recoveries Insurance account 101-596.537-682.200 shows revenues of \$41,568.24. MAX will retain a small portion of this amount (expected to be \$5,000 or less) due to required reimbursements to MDOT for recoveries over \$5,000 when grant funding is used to purchase the vehicle. MAX staff is working with MDOT to determine the required return.

Macatawa Area Express Transportation Authority

- Sale of Fixed Assets account 101-596.537-693.000 shows \$(239.40) due to reimbursement to MDOT for equipment disposal proceeds exceeding \$5,000 on vehicles from 2022.

Expenditures:

- Department 593.171, 593.266, 593.537, and 593.591 New Freedom and 594.266 Mobility expenditures. The original budget was only allocated to a few accounts, but actual expenditures are recorded to the account that is representative of the expenditure. A budget amendment may be considered at mid-year.

Grant Activity

- ✓ Federal Operating Grant Revenue: \$630,702 of \$2,047,000 budgeted has been received. MAX receives Federal Operating grant revenues toward the end of the fiscal year, generally in mid-late September. MAX staff recently elected to amend \$630,702 in Federal CARES Act capital funds and reallocate to operating assistance in FY 2025. This was not accounted for in the \$2,047,000 original budget and therefore, the budget should be amended to include the additional \$630,702 as part of a mid-year budget amendment.
- ✓ State Operating Grant Revenue (received at the beginning of each month) - \$1,037,766 of \$2,087,552 has been received.
- ✓ New Freedom Grant (grant request submitted after the end of each quarter) - \$35,625 of \$142,500 has been received.
- ✓ Mobility Management Federal and State Grants (grant request submitted after the end of each quarter) - \$21,809 of \$70,000 has been received.

Mid-Year Budget Amendment: MAX has historically targeted a mid-year budget after 6 months of activity (April/May timeframe). City Finance will provide assistance to the new Director as needed.



		24-25 Amended Budget	YTD Balance 03/31/2025	Available Balance 03/31/2025	% Bdgt Used	End Balance 09/30/2024
Fund: 101 GENERAL FUND						
Account Category: Revenues						
Department: 000.000 GENERAL						
665.000	INVESTMENT INCOME	20,000.00	53,140.52	(33,140.52)	265.70	129,260.23
674.000	PRIVATE DONATIONS	0.00	3,641.73	(3,641.73)	100.00	27,562.51
683.000	MISCELLANEOUS GENERAL	1,000.00	46,430.52	(45,430.52)	4,643.05	3,930.59
Total Dept 000.000 - GENERAL		21,000.00	103,212.77	(82,212.77)	491.49	160,753.33
Department: 593.537 NEW FREEDOM-OPERATIONS						
402.000	PROPERTY TAX	142,500.00	52,722.46	89,777.54	37.00	191,027.37
651.200	USE & ADMISSIONS FEES FARES-DEMAND/R	0.00	5,681.70	(5,681.70)	100.00	15,428.00
Total Dept 593.537 - NEW FREEDOM-OPERATIONS		142,500.00	58,404.16	84,095.84	40.99	206,455.37
Department: 596.537 ROUTINE TRANSIT OPERATIONS						
402.000	PROPERTY TAX	1,358,450.00	(23,986.09)	1,382,436.09	1.77	1,085,791.85
432.000	SERVICE CHARGE IN LIEU OF TAXES	3,500.00		3,500.00	0.00	3,392.79
437.000	PROPERTY TAXES IFT	25,000.00		25,000.00	0.00	33,102.03
445.000	INTEREST & PENALTIES (TAXES)	1,500.00	979.58	520.42	65.31	1,893.32
502.000	FEDERAL OPERATING (CURRENT YEAR)	2,047,000.00	630,702.00	1,416,298.00	30.81	566,000.00
502.350	FEDERAL ARPA	0.00		0.00	0.00	1,475,098.00
502.400	FEDERAL MOBILITY MANAGEMENT	56,000.00	17,447.42	38,552.58	31.16	55,978.00
502.600	FEDERAL NEW FREEDOM	142,500.00	35,625.00	106,875.00	25.00	142,500.00
502.800	FEDERAL CAPITAL OUTLAY	0.00	86,443.00	(86,443.00)	100.00	927,375.54
539.000	STATE OPERATING (CURRENT YEAR)	2,087,552.00	1,037,766.00	1,049,786.00	49.71	2,150,169.00
539.100	STATE OPERATING (PRIOR YEAR)	0.00		0.00	0.00	216,406.00
539.400	STATE MOBILITY MANAGEMENT	14,000.00	4,361.86	9,638.14	31.16	13,994.74
539.800	STATE CAPITAL OUTLAY	0.00	11,217.75	(11,217.75)	100.00	198,458.06
573.000	STATE-REIM LOCAL PPT TAX LOSS	88,878.00		88,878.00	0.00	100,034.43
581.100	CHARGES FOR SERVICES RENDERED ZEELAN	62,900.00	16,538.46	46,361.54	26.29	64,305.12
581.200	CHARGES FOR SERVICES RENDERED PARK T	139,500.00	68,418.25	71,081.75	49.05	136,836.50
581.900	CHARGES FOR SERVICES RENDERED ZEELAN	8,100.00		8,100.00	0.00	2,427.92
626.000	FEES-FINANCE/MANAGEMENT	0.00		0.00	0.00	45.00
642.315	CONCESSIONS & COMMISSIONS	25,000.00	17,506.00	7,494.00	70.02	41,126.75
651.100	USE & ADMISSIONS FEES FARES-FIXED RO	58,000.00	9,124.40	48,875.60	15.73	64,669.90
651.101	USE & ADMISSIONS FEES FARES-REDUCED	32,000.00		32,000.00	0.00	26,880.00
651.102	USE & ADMISSIONS FEES FARES-REDUCED	2,500.00	1,218.50	1,281.50	48.74	1,718.50
651.104	USE & ADMISSIONS FEES FARES-ADULT MO	36,000.00	18,797.20	17,202.80	52.21	36,654.00
651.105	USE & ADMISSIONS FEES FARES-DAILY PA	3,000.00	1,935.00	1,065.00	64.50	2,451.80
651.106	USE & ADMISSIONS FEES FARES-TICKETS	2,000.00	165.50	1,834.50	8.28	1,850.00
651.108	USE & ADMISSIONS FEES FARES-ADULT WE	2,500.00	525.00	1,975.00	21.00	1,810.00
651.109	USE & ADMISSIONS FEES FARES-STUDENT	7,000.00	3,726.00	3,274.00	53.23	7,279.50
651.200	USE & ADMISSIONS FEES FARES-DEMAND/R	50,000.00	9,056.40	40,943.60	18.11	55,952.40
651.201	USE & ADMISSIONS FEES FARES-REDUCED	0.00		0.00	0.00	180.00
651.203	USE & ADMISSIONS FEES FARES-PUNCH PA	1,000.00	1,050.00	(50.00)	105.00	1,550.00
651.204	USE & ADMISSIONS FEES FARES-REDUCED	16,000.00	40,194.00	(24,194.00)	251.21	19,860.00
682.100	REIMBURSEMENTS MICHIGAN TRANSIT POOL	45,000.00		45,000.00	0.00	92,622.36
682.200	RECOVERIES INSURANCE	1,000.00	41,568.24	(40,568.24)	4,156.82	58,348.17
683.000	MISCELLANEOUS GENERAL	100.00		100.00	0.00	42.48
683.100	MISCELLANEOUS COURT RECOVERY FEE	0.00		0.00	0.00	200.00
683.200	MISCELLANEOUS LOST ELIGIBLE PASS	100.00	15.00	85.00	15.00	90.00
689.000	CASH SHORT/OVER	0.00	(1,141.07)	1,141.07	100.00	(5,096.95)



	24-25 Amended Budget	YTD Balance 03/31/2025	Available Balance 03/31/2025	% Bdg't Used	End Balance 09/30/2024
Fund: 101 GENERAL FUND					
Account Category: Revenues					
Department: 596.537 ROUTINE TRANSIT OPERATIONS					
693.000 SALE OF FIXED ASSETS	10,000.00	(239.40)	10,239.40	2.39	12,900.00
Total Dept 596.537 - ROUTINE TRANSIT OPERATIONS	6,326,080.00	2,029,014.00	4,297,066.00	32.07	7,594,897.21
Revenues	6,489,580.00	2,190,630.93	4,298,949.07	33.76	7,962,105.91
Account Category: Expenditures					
Department: 225.000 CONTINGENCIES APPROPRIATION					
958.000 CONTINGENCY	143,491.00		143,491.00	0.00	
Total Dept 225.000 - CONTINGENCIES APPROPRIATION	143,491.00	0.00	143,491.00	0.00	0.00
Department: 593.171 NEW FREEDOM-MANAGEMENT & ADMIN					
701.000 PAYROLL-REGULAR GENERAL	21,397.00	61,430.36	(40,033.36)	287.10	43,046.12
703.200 SAFETY INCENTIVE	0.00	122.59	(122.59)	100.00	60.62
705.000 PAYROLL - OVERTIME GENERAL	0.00	74.83	(74.83)	100.00	37.41
710.000 PAYROLL - PAID TIME OFF	0.00	745.96	(745.96)	100.00	1,189.70
712.000 PAYROLL - HOLIDAYS	0.00	1,548.59	(1,548.59)	100.00	1,089.45
714.000 PAYROLL - BEREAVEMENT	0.00		0.00	0.00	121.23
720.005 INSURANCE	0.00	11,316.01	(11,316.01)	100.00	3,454.51
720.010 INSURANCE	0.00	378.19	(378.19)	100.00	278.24
720.020 INSURANCE	0.00	147.19	(147.19)	100.00	56.08
720.025 INSURANCE - LIFE & AD&D	0.00	2.52	(2.52)	100.00	10.48
720.030 INSURANCE - INCOME PROTECTION	0.00	26.55	(26.55)	100.00	118.98
721.005 RETIREMENT CONTRIBUTION	0.00	4,480.60	(4,480.60)	100.00	3,316.43
723.000 EMPLOYER FICA/MEDICARE CONTRIBUTION	0.00	4,778.24	(4,778.24)	100.00	3,438.42
723.500 WORKERS COMP INSURANCE	0.00	59.59	(59.59)	100.00	191.54
730.000 POSTAGE	0.00	24.66	(24.66)	100.00	72.47
740.000 OPERATING SUPPLIES	0.00	97.03	(97.03)	100.00	613.77
740.100 OPERATING SUPPLIES	0.00	47.90	(47.90)	100.00	291.87
801.000 CONTRACTUAL-LEGAL	0.00	50.12	(50.12)	100.00	218.28
802.005 CONTRACTUAL-FINANCE/PROPERTY	0.00	610.86	(610.86)	100.00	562.00
802.100 CONTRACTUAL-FINANCE/PROPERTY	0.00	1,131.44	(1,131.44)	100.00	4,947.77
802.200 CONTRACTUAL-FINANCE/PROPERTY	0.00		0.00	0.00	3,084.94
802.250 CONTRACTUAL-FINANCE/PROPERTY	0.00	121.28	(121.28)	100.00	327.51
803.005 CONTRACTUAL-HUMAN RESOURCES	0.00		0.00	0.00	63.22
803.100 CONTRACTUAL-HUMAN RESOURCES	0.00	16.81	(16.81)	100.00	125.52
808.002 CONTRACTUAL-BUILDINGS & GROUNDS	0.00	16.03	(16.03)	100.00	5.84
809.605 CONTRACTUAL-MISCELLANEOUS	0.00	545.16	(545.16)	100.00	5,745.64
850.000 COMMUNICATIONS	0.00	76.04	(76.04)	100.00	421.18
851.000 COMMUNICATIONS	0.00	187.45	(187.45)	100.00	751.65
901.000 CONTRACTUAL-PROMOTIONS/PRINTING	0.00		0.00	0.00	17.17
902.000 CONTRACTUAL-PROMOTIONS/PRINTING	0.00	3.34	(3.34)	100.00	579.89
903.000 CONTRACTUAL-PROMOTIONS/PRINTING	20,414.00	215.18	20,198.82	1.05	1,029.86
920.050 PUBLIC UTILITIES	0.00	475.21	(475.21)	100.00	2,002.14
920.051 PUBLIC UTILITIES	0.00	152.41	(152.41)	100.00	1,323.11
920.052 PUBLIC UTILITIES	0.00		0.00	0.00	28.71
955.000 MISCELLANEOUS	0.00	(0.02)	0.02	100.00	19.10
955.010 MISCELLANEOUS	0.00	85.57	(85.57)	100.00	202.77
955.800 EMPLOYEE EVENTS	0.00	620.08	(620.08)	100.00	1,467.84
960.000 EDUCATION & TRAINING	0.00		0.00	0.00	92.09



		24-25 Amended Budget	YTD Balance 03/31/2025	Available Balance 03/31/2025	% Bdgt Used	End Balance 09/30/2024
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 593.171 NEW FREEDOM-MANAGEMENT & ADMIN						
961.000	TRAVEL, CONF, SEMINARS	0.00	36.35	(36.35)	100.00	778.40
964.001	REFUNDS	0.00		0.00	0.00	37.22
965.000	DUES & SUBSCRIPTIONS	0.00	353.90	(353.90)	100.00	599.65
Total Dept 593.171 - NEW FREEDOM-MANAGEMENT & ADMIN		41,811.00	89,978.02	(48,167.02)	215.20	81,818.82
Department: 593.266 NEW FREEDOM-CUSTOMER SERVICE						
701.000	PAYROLL-REGULAR GENERAL	28,275.00	4,244.55	24,030.45	15.01	16,194.13
702.000	PAYROLL-TEMPORARY HELP GENERAL	0.00	325.62	(325.62)	100.00	1,800.38
703.100	SPECIAL PAY - ONE TIME	0.00		0.00	0.00	67.09
703.200	SAFETY INCENTIVE	0.00	9.40	(9.40)	100.00	106.11
703.300	SHIFT PREMIUM	0.00	12.39	(12.39)	100.00	52.57
705.000	PAYROLL - OVERTIME GENERAL	0.00	8.61	(8.61)	100.00	93.23
710.000	PAYROLL - PAID TIME OFF	0.00	369.67	(369.67)	100.00	1,288.78
712.000	PAYROLL - HOLIDAYS	0.00	75.15	(75.15)	100.00	435.60
714.000	PAYROLL - BEREAVEMENT	0.00		0.00	0.00	11.27
720.005	INSURANCE	0.00	1,735.34	(1,735.34)	100.00	6,066.62
720.010	INSURANCE	0.00	127.20	(127.20)	100.00	530.71
720.020	INSURANCE	0.00	23.53	(23.53)	100.00	92.98
720.025	INSURANCE - LIFE & AD&D	0.00	4.23	(4.23)	100.00	25.13
720.030	INSURANCE - INCOME PROTECTION	0.00	31.94	(31.94)	100.00	188.13
721.005	RETIREMENT CONTRIBUTION	0.00	260.47	(260.47)	100.00	1,366.61
723.000	EMPLOYER FICA/MEDICARE CONTRIBUTION	0.00	364.51	(364.51)	100.00	1,444.19
723.500	WORKERS COMP INSURANCE	0.00	76.61	(76.61)	100.00	372.23
Total Dept 593.266 - NEW FREEDOM-CUSTOMER SERVICE		28,275.00	7,669.22	20,605.78	27.12	30,135.76
Department: 593.537 NEW FREEDOM-OPERATIONS						
701.100	PAYROLL-REGULAR DRIVERS	152,208.00	60,127.94	92,080.06	39.50	89,347.57
701.200	PAYROLL-REGULAR OTHER OPERATIONS	0.00	4,144.34	(4,144.34)	100.00	17,909.85
701.300	PAYROLL-REGULAR	0.00	1,082.78	(1,082.78)	100.00	6,058.21
702.100	PAYROLL-TEMPORARY HELP	0.00		0.00	0.00	4,752.83
702.200	PAYROLL-TEMPORARY HELP OTHER OPERATI	0.00		0.00	0.00	37.61
703.100	SPECIAL PAY - ONE TIME	0.00	11.60	(11.60)	100.00	978.44
703.200	SAFETY INCENTIVE	0.00	50.51	(50.51)	100.00	504.18
703.300	SHIFT PREMIUM	0.00	402.28	(402.28)	100.00	1,748.89
705.100	PAYROLL - OVERTIME DRIVERS	0.00		0.00	0.00	10,573.99
705.200	PAYROLL - OVERTIME OTHER OPERATIONS	0.00	391.46	(391.46)	100.00	1,776.08
705.300	PAYROLL - OVERTIME	0.00	77.96	(77.96)	100.00	812.33
710.000	PAYROLL - PAID TIME OFF	0.00	1,781.62	(1,781.62)	100.00	5,847.93
712.000	PAYROLL - HOLIDAYS	0.00	438.03	(438.03)	100.00	2,337.29
714.000	PAYROLL - BEREAVEMENT	0.00	75.61	(75.61)	100.00	227.75
720.005	INSURANCE	0.00	24,490.08	(24,490.08)	100.00	32,612.61
720.010	INSURANCE	0.00	791.20	(791.20)	100.00	2,397.93
720.020	INSURANCE	0.00	176.87	(176.87)	100.00	444.11
720.025	INSURANCE - LIFE & AD&D	0.00	20.17	(20.17)	100.00	115.99
720.030	INSURANCE - INCOME PROTECTION	0.00	221.82	(221.82)	100.00	1,418.87
721.005	RETIREMENT CONTRIBUTION	0.00	6,874.55	(6,874.55)	100.00	10,230.52
723.000	EMPLOYER FICA/MEDICARE CONTRIBUTION	0.00	6,442.30	(6,442.30)	100.00	16,311.81
723.500	WORKERS COMP INSURANCE	0.00	417.11	(417.11)	100.00	1,835.89



		24-25 Amended Budget	YTD Balance 03/31/2025	Available Balance 03/31/2025	% Bdgt Used	End Balance 09/30/2024
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 593.537 NEW FREEDOM-OPERATIONS						
743.100	ANTI-FREEZE & OIL	0.00	50.25	(50.25)	100.00	207.32
745.300	CLOTHING	0.00	11.37	(11.37)	100.00	956.79
748.000	GASOLINE	29,228.00	3,298.99	25,929.01	11.29	13,602.98
803.015	CONTRACTUAL-HUMAN RESOURCES	0.00	104.48	(104.48)	100.00	556.19
910.000	BUILDING RENTAL/LEASE GENERAL	0.00		0.00	0.00	323.01
939.300	VEHICLE MAINTENANCE	0.00	211.30	(211.30)	100.00	1,010.82
940.000	PARKING RENTAL PAYMENTS	0.00	138.98	(138.98)	100.00	236.45
940.100	BUILDING RENTAL/LEASE	0.00		0.00	0.00	8,291.65
961.000	TRAVEL, CONF, SEMINARS	0.00		0.00	0.00	81.37
962.000	COMMERCIAL INSURANCE PREMIUMS	0.00	3,964.83	(3,964.83)	100.00	4,721.70
Total Dept 593.537 - NEW FREEDOM-OPERATIONS		181,436.00	115,798.43	65,637.57	63.82	238,268.96
Department: 593.591 NEW FREEDOM-MAINTENANCE						
701.000	PAYROLL-REGULAR GENERAL	14,114.00	1,673.02	12,440.98	11.85	7,670.56
702.000	PAYROLL-TEMPORARY HELP GENERAL	0.00	817.54	(817.54)	100.00	2,638.19
703.100	SPECIAL PAY - ONE TIME	0.00		0.00	0.00	89.42
703.200	SAFETY INCENTIVE	0.00	5.87	(5.87)	100.00	70.89
703.300	SHIFT PREMIUM	0.00	68.71	(68.71)	100.00	269.46
705.000	PAYROLL - OVERTIME GENERAL	0.00	291.75	(291.75)	100.00	947.99
710.000	PAYROLL - PAID TIME OFF	0.00	268.64	(268.64)	100.00	519.01
712.000	PAYROLL - HOLIDAYS	0.00	35.09	(35.09)	100.00	194.58
720.005	INSURANCE	0.00	808.81	(808.81)	100.00	3,070.77
720.010	INSURANCE	0.00	54.55	(54.55)	100.00	248.37
720.020	INSURANCE	0.00	10.86	(10.86)	100.00	45.81
720.025	INSURANCE - LIFE & AD&D	0.00	1.59	(1.59)	100.00	9.95
720.030	INSURANCE - INCOME PROTECTION	0.00	13.41	(13.41)	100.00	87.82
721.005	RETIREMENT CONTRIBUTION	0.00	129.76	(129.76)	100.00	721.38
723.000	EMPLOYER FICA/MEDICARE CONTRIBUTION	0.00	231.46	(231.46)	100.00	911.30
723.500	WORKERS COMP INSURANCE	0.00	59.59	(59.59)	100.00	252.53
740.000	OPERATING SUPPLIES	0.00	136.99	(136.99)	100.00	1,287.75
740.410	OPERATING SUPPLIES	0.00		0.00	0.00	222.27
808.001	CONTRACTUAL-BUILDINGS & GROUNDS	0.00	16.03	(16.03)	100.00	78.86
808.002	CONTRACTUAL-BUILDINGS & GROUNDS	0.00	24.71	(24.71)	100.00	207.04
808.003	CONTRACTUAL-BUILDINGS & GROUNDS	0.00	103.10	(103.10)	100.00	1,116.48
931.000	BUILDING & GROUNDS MAINTENANCE	0.00	33.13	(33.13)	100.00	783.87
931.100	BUILDING & GROUNDS MAINTENANCE	0.00	154.51	(154.51)	100.00	930.39
933.100	EQUIPMENT MAINTENANCE	0.00	54.83	(54.83)	100.00	489.19
939.005	VEHICLE MAINTENANCE	19,364.00	0.35	19,363.65	0.00	25,128.70
939.015	VEHICLE MAINTENANCE	0.00	6.38	(6.38)	100.00	569.63
939.020	VEHICLE MAINTENANCE	0.00		0.00	0.00	202.04
Total Dept 593.591 - NEW FREEDOM-MAINTENANCE		33,478.00	5,000.68	28,477.32	14.94	48,764.25
Department: 594.266 MOBILITY GRANT						
701.000	PAYROLL-REGULAR GENERAL	70,000.00	21,428.19	48,571.81	30.61	48,232.58
701.100	PAYROLL-REGULAR DRIVERS	0.00		0.00	0.00	728.97
720.005	INSURANCE	0.00	5,698.13	(5,698.13)	100.00	12,081.95
720.010	INSURANCE	0.00	300.71	(300.71)	100.00	798.45
720.020	INSURANCE	0.00	105.93	(105.93)	100.00	269.01



		24-25 Amended Budget	YTD Balance 03/31/2025	Available Balance 03/31/2025	% Bdgt Used	End Balance 09/30/2024
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 594.266 MOBILITY GRANT						
720.025	INSURANCE - LIFE & AD&D	0.00	11.74	(11.74)	100.00	39.78
720.030	INSURANCE - INCOME PROTECTION	0.00	131.28	(131.28)	100.00	392.09
721.005	RETIREMENT CONTRIBUTION	0.00	1,714.24	(1,714.24)	100.00	3,858.61
723.000	EMPLOYER FICA/MEDICARE CONTRIBUTION	0.00	1,613.66	(1,613.66)	100.00	3,571.29
Total Dept 594.266 - MOBILITY GRANT		70,000.00	31,003.88	38,996.12	44.29	69,972.73
Department: 596.171 MANAGEMENT & ADMINISTRATION						
701.000	PAYROLL-REGULAR GENERAL	309,123.00	129,029.85	180,093.15	41.74	251,028.80
703.200	SAFETY INCENTIVE	850.00	88.15	761.85	10.37	578.64
710.000	PAYROLL - PAID TIME OFF	23,000.00	15,874.82	7,125.18	69.02	22,110.70
712.000	PAYROLL - HOLIDAYS	7,500.00	3,741.97	3,758.03	49.89	7,449.59
714.000	PAYROLL - BEREAVEMENT	2,200.00	595.36	1,604.64	27.06	2,338.27
720.005	INSURANCE	38,000.00	25,147.26	12,852.74	66.18	34,710.08
720.010	INSURANCE	4,100.00	644.05	3,455.95	15.71	(4,500.07)
720.020	INSURANCE	632.00	381.07	250.93	60.30	523.19
720.025	INSURANCE - LIFE & AD&D	321.00	887.75	(566.75)	276.56	193.46
720.030	INSURANCE - INCOME PROTECTION	2,500.00	1,395.13	1,104.87	55.81	2,200.15
721.005	RETIREMENT CONTRIBUTION	26,000.00	7,436.02	18,563.98	28.60	20,377.51
723.000	EMPLOYER FICA/MEDICARE CONTRIBUTION	25,000.00	11,934.59	13,065.41	47.74	21,542.51
723.500	WORKERS COMP INSURANCE	4,800.00	5,876.65	(1,076.65)	122.43	3,624.48
724.900	COMPENSATED ABSENCES ADJUSTMENT	318.00		318.00	0.00	5,202.88
730.000	POSTAGE	1,500.00	1,755.28	(255.28)	117.02	1,375.84
740.000	OPERATING SUPPLIES	12,000.00	3,831.62	8,168.38	31.93	12,000.38
740.100	OPERATING SUPPLIES	8,000.00	5,316.03	2,683.97	66.45	6,849.94
801.000	CONTRACTUAL-LEGAL	5,000.00	1,443.88	3,556.12	28.88	4,082.12
802.005	CONTRACTUAL-FINANCE/PROPERTY	11,000.00	9,919.14	1,080.86	90.17	10,938.00
802.100	CONTRACTUAL-FINANCE/PROPERTY	109,000.00	57,380.02	51,619.98	52.64	120,733.11
802.200	CONTRACTUAL-FINANCE/PROPERTY	25,167.00		25,167.00	0.00	48,433.01
802.250	CONTRACTUAL-FINANCE/PROPERTY	10,500.00	4,559.78	5,940.22	43.43	7,608.57
803.005	CONTRACTUAL-HUMAN RESOURCES	1,200.00		1,200.00	0.00	1,114.78
803.100	CONTRACTUAL-HUMAN RESOURCES	2,500.00	1,199.39	1,300.61	47.98	2,342.28
808.002	CONTRACTUAL-BUILDINGS & GROUNDS	0.00	19,808.27	(19,808.27)	100.00	102.94
809.605	CONTRACTUAL-MISCELLANEOUS	50,000.00	21,192.34	28,807.66	42.38	110,953.00
850.000	COMMUNICATIONS	9,000.00	4,388.86	4,611.14	48.77	9,106.11
851.000	COMMUNICATIONS	14,000.00	9,785.59	4,214.41	69.90	14,020.70
900.000	PHOTOCOPIES	1,500.00		1,500.00	0.00	
901.000	CONTRACTUAL-PROMOTIONS/PRINTING	6,000.00	554.27	5,445.73	9.24	302.83
902.000	CONTRACTUAL-PROMOTIONS/PRINTING	12,000.00	1,012.68	10,987.32	8.44	11,067.71
903.000	CONTRACTUAL-PROMOTIONS/PRINTING	34,586.00	6,396.00	28,190.00	18.49	19,963.69
920.050	PUBLIC UTILITIES	28,600.00	15,772.99	12,827.01	55.15	29,447.68
920.051	PUBLIC UTILITIES	31,391.00	13,208.02	18,182.98	42.08	24,627.74
920.052	PUBLIC UTILITIES	1,000.00	1,561.16	(561.16)	156.12	1,190.03
955.000	MISCELLANEOUS	1,000.00	(0.34)	1,000.34	0.03	970.90
955.010	MISCELLANEOUS	3,500.00	3,116.30	383.70	89.04	3,785.93
955.800	EMPLOYEE EVENTS	12,000.00	5,895.12	6,104.88	49.13	12,464.94
960.000	EDUCATION & TRAINING	8,500.00	1,615.00	6,885.00	19.00	1,884.73
961.000	TRAVEL, CONF, SEMINARS	10,000.00	4,662.62	5,337.38	46.63	12,422.92
961.100	EMPLOYEE RELOCATION EXPENSE	0.00	793.94	(793.94)	100.00	



	24-25 Amended Budget	YTD Balance 03/31/2025	Available Balance 03/31/2025	% Bdg't Used	End Balance 09/30/2024
Fund: 101 GENERAL FUND					
Account Category: Expenditures					
Department: 596.171 MANAGEMENT & ADMINISTRATION					
964.001 REFUNDS	0.00	152.50	(152.50)	100.00	672.66
965.000 DUES & SUBSCRIPTIONS	15,000.00	12,608.79	2,391.21	84.06	11,967.45
969.200 WRITE-OFFS	0.00		0.00	0.00	(5,581.42)
Total Dept 596.171 - MANAGEMENT & ADMINISTRATION	868,288.00	410,961.92	457,326.08	47.33	842,228.76
Department: 596.266 CUSTOMER SERVICE & MARKETING					
701.000 PAYROLL-REGULAR GENERAL	303,780.00	174,627.38	129,152.62	57.48	302,794.98
702.000 PAYROLL-TEMPORARY HELP GENERAL	34,000.00	10,243.42	23,756.58	30.13	33,526.28
703.100 SPECIAL PAY - ONE TIME	0.00		0.00	0.00	1,253.43
703.200 SAFETY INCENTIVE	2,900.00	602.62	2,297.38	20.78	1,981.87
703.300 SHIFT PREMIUM	1,000.00	470.54	529.46	47.05	973.50
705.000 PAYROLL - OVERTIME GENERAL	2,000.00	242.52	1,757.48	12.13	1,752.32
710.000 PAYROLL - PAID TIME OFF	23,200.00	11,190.43	12,009.57	48.23	24,230.58
712.000 PAYROLL - HOLIDAYS	7,500.00	4,403.41	3,096.59	58.71	8,148.16
714.000 PAYROLL - BEREAVEMENT	500.00		500.00	0.00	210.65
720.005 INSURANCE	132,000.00	69,072.68	62,927.32	52.33	113,688.25
720.010 INSURANCE	12,000.00	1,891.64	10,108.36	15.76	6,067.03
720.020 INSURANCE	2,200.00	880.97	1,319.03	40.04	1,748.07
720.025 INSURANCE - LIFE & AD&D	600.00	151.19	448.81	25.20	466.63
720.030 INSURANCE - INCOME PROTECTION	4,000.00	1,451.68	2,548.32	36.29	3,495.68
721.005 RETIREMENT CONTRIBUTION	25,000.00	13,352.97	11,647.03	53.41	24,294.78
723.000 EMPLOYER FICA/MEDICARE CONTRIBUTION	27,000.00	14,538.20	12,461.80	53.85	27,002.78
723.500 WORKERS COMP INSURANCE	9,500.00	7,844.13	1,655.87	82.57	7,040.64
724.900 COMPENSATED ABSENCES ADJUSTMENT	0.00		0.00	0.00	3,384.00
Total Dept 596.266 - CUSTOMER SERVICE & MARKETING	587,180.00	310,963.78	276,216.22	52.96	562,059.63
Department: 596.537 ROUTINE TRANSIT OPERATIONS					
701.100 PAYROLL-REGULAR DRIVERS	1,411,011.00	587,563.30	823,447.70	41.64	1,310,907.23
701.200 PAYROLL-REGULAR OTHER OPERATIONS	340,000.00	159,201.77	180,798.23	46.82	334,824.87
701.300 PAYROLL-REGULAR	87,000.00	40,781.31	46,218.69	46.88	87,481.07
702.100 PAYROLL-TEMPORARY HELP	127,200.00	51,781.19	75,418.81	40.71	127,183.61
702.200 PAYROLL-TEMPORARY HELP OTHER OPERATI	2,500.00		2,500.00	0.00	731.34
703.100 SPECIAL PAY - ONE TIME	0.00	7,584.93	(7,584.93)	100.00	18,264.36
703.200 SAFETY INCENTIVE	13,000.00	2,720.24	10,279.76	20.92	9,375.07
703.300 SHIFT PREMIUM	28,550.00	15,168.70	13,381.30	53.13	29,182.53
705.100 PAYROLL - OVERTIME DRIVERS	50,000.00	72,743.67	(22,743.67)	145.49	157,880.93
705.200 PAYROLL - OVERTIME OTHER OPERATIONS	0.00	15,066.79	(15,066.79)	100.00	33,029.13
705.300 PAYROLL - OVERTIME	0.00	3,147.84	(3,147.84)	100.00	12,115.32
710.000 PAYROLL - PAID TIME OFF	110,000.00	72,636.02	37,363.98	66.03	108,946.74
712.000 PAYROLL - HOLIDAYS	40,000.00	21,350.93	18,649.07	53.38	43,545.23
714.000 PAYROLL - BEREAVEMENT	0.00	3,570.03	(3,570.03)	100.00	4,262.29
720.005 INSURANCE	500,000.00	272,450.92	227,549.08	54.49	548,421.86
720.010 INSURANCE	43,000.00	7,663.45	35,336.55	17.82	26,597.42
720.020 INSURANCE	7,500.00	3,494.78	4,005.22	46.60	7,228.55
720.025 INSURANCE - LIFE & AD&D	3,000.00	831.02	2,168.98	27.70	2,147.90
720.030 INSURANCE - INCOME PROTECTION	27,000.00	8,782.83	18,217.17	32.53	26,278.61
721.005 RETIREMENT CONTRIBUTION	161,100.00	69,899.88	91,200.12	43.39	147,691.72
723.000 EMPLOYER FICA/MEDICARE CONTRIBUTION	157,052.00	75,508.53	81,543.47	48.08	160,344.51



		24-25 Amended Budget	YTD Balance 03/31/2025	Available Balance 03/31/2025	% Bdgt Used	End Balance 09/30/2024
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 596.537 ROUTINE TRANSIT OPERATIONS						
723.200	UNEMPLOYMENT COMP INSURANCE	7,000.00		7,000.00	0.00	5,855.33
723.500	WORKERS COMP INSURANCE	46,000.00	42,930.74	3,069.26	93.33	34,721.57
724.900	COMPENSATED ABSENCES ADJUSTMENT	0.00		0.00	0.00	27,725.89
743.100	ANTI-FREEZE & OIL	3,500.00	1,585.71	1,914.29	45.31	3,893.68
745.300	CLOTHING	15,350.00	1,424.29	13,925.71	9.28	7,679.05
748.000	GASOLINE	270,772.00	81,838.33	188,933.67	30.22	284,207.07
803.015	CONTRACTUAL-HUMAN RESOURCES	12,000.00	5,812.52	6,187.48	48.44	10,345.31
939.300	VEHICLE MAINTENANCE	18,000.00	5,392.69	12,607.31	29.96	19,145.49
940.000	PARKING RENTAL PAYMENTS	15,386.00	2,256.85	13,129.15	14.67	8,190.81
940.100	BUILDING RENTAL/LEASE	157,368.00	6,594.00	150,774.00	4.19	500.35
961.000	TRAVEL, CONF, SEMINARS	7,000.00	175.00	6,825.00	2.50	1,434.81
962.000	COMMERCIAL INSURANCE PREMIUMS	97,500.00	67,260.40	30,239.60	68.99	130,841.68
962.100	COMMERCIAL INSURANCE PREMIUMS	10,000.00		10,000.00	0.00	
964.100	REFUNDS	100.00		100.00	0.00	
991.500	LEASE PYMT PRINCIPAL	0.00		0.00	0.00	132,328.00
993.500	LEASE PYMT INTEREST	0.00		0.00	0.00	19,922.00
Total Dept 596.537 - ROUTINE TRANSIT OPERATIONS		3,767,889.00	1,707,218.66	2,060,670.34	45.31	3,883,231.33
Department: 596.591 TRANSIT MAINTENANCE						
701.000	PAYROLL-REGULAR GENERAL	125,886.00	67,246.59	58,639.41	53.42	143,848.61
702.000	PAYROLL-TEMPORARY HELP GENERAL	48,000.00	33,201.26	14,798.74	69.17	49,146.61
703.100	SPECIAL PAY - ONE TIME	0.00		0.00	0.00	1,576.76
703.200	SAFETY INCENTIVE	1,500.00	395.38	1,104.62	26.36	1,327.86
703.300	SHIFT PREMIUM	5,100.00	2,781.27	2,318.73	54.53	5,049.56
705.000	PAYROLL - OVERTIME GENERAL	0.00	13,923.29	(13,923.29)	100.00	17,644.16
710.000	PAYROLL - PAID TIME OFF	12,000.00	6,329.15	5,670.85	52.74	9,450.71
712.000	PAYROLL - HOLIDAYS	3,500.00	1,792.51	1,707.49	51.21	3,639.02
720.005	INSURANCE	50,000.00	30,815.00	19,185.00	61.63	57,508.33
720.010	INSURANCE	5,500.00	899.16	4,600.84	16.35	3,026.03
720.020	INSURANCE	1,200.00	394.61	805.39	32.88	861.04
720.025	INSURANCE - LIFE & AD&D	300.00	67.11	232.89	22.37	184.79
720.030	INSURANCE - INCOME PROTECTION	1,800.00	564.34	1,235.66	31.35	1,634.70
721.005	RETIREMENT CONTRIBUTION	15,000.00	6,311.30	8,688.70	42.08	12,814.60
723.000	EMPLOYER FICA/MEDICARE CONTRIBUTION	16,810.00	9,195.49	7,614.51	54.70	17,026.14
723.500	WORKERS COMP INSURANCE	6,500.00	5,988.08	511.92	92.12	4,773.12
724.900	COMPENSATED ABSENCES ADJUSTMENT	0.00		0.00	0.00	5,130.11
740.000	OPERATING SUPPLIES	20,000.00	8,003.48	11,996.52	40.02	24,328.74
740.410	OPERATING SUPPLIES	1,000.00		1,000.00	0.00	148.41
808.001	CONTRACTUAL-BUILDINGS & GROUNDS	2,000.00	844.22	1,155.78	42.21	1,390.51
808.002	CONTRACTUAL-BUILDINGS & GROUNDS	3,500.00	530.29	2,969.71	15.15	3,922.21
808.003	CONTRACTUAL-BUILDINGS & GROUNDS	22,000.00	35,665.65	(13,665.65)	162.12	21,643.42
931.000	BUILDING & GROUNDS MAINTENANCE	16,000.00	2,203.38	13,796.62	13.77	14,913.87
931.100	BUILDING & GROUNDS MAINTENANCE	25,000.00	8,481.49	16,518.51	33.93	17,697.55
932.000	MECHANICAL MAINTENANCE	500.00		500.00	0.00	
933.000	EQUIPMENT MAINTENANCE	500.00		500.00	0.00	
933.100	EQUIPMENT MAINTENANCE	7,000.00	4,314.75	2,685.25	61.64	9,057.53
939.005	VEHICLE MAINTENANCE	280,636.00	209,390.63	71,245.37	74.61	528,914.79
939.015	VEHICLE MAINTENANCE	20,000.00	543.37	19,456.63	2.72	11,226.22



	24-25 Amended Budget	YTD Balance 03/31/2025	Available Balance 03/31/2025	% Bdgt Used	End Balance 09/30/2024
Fund: 101 GENERAL FUND					
Account Category: Expenditures					
Department: 596.591 TRANSIT MAINTENANCE					
939.020 VEHICLE MAINTENANCE	4,000.00		4,000.00	0.00	3,777.96
Total Dept 596.591 - TRANSIT MAINTENANCE	695,232.00	449,881.80	245,350.20	64.71	971,663.36
Department: 900.000 CAPITAL OUTLAY					
975.000 BUILDINGS & STRUCTURES	0.00		0.00	0.00	23.01
975.010 BUILDINGS & STRUCTURES	0.00		0.00	0.00	10,720.00
975.039 BUILDINGS & STRUCTURES	0.00		0.00	0.00	462.58
977.000 MACHINERY & EQUIPMENT	0.00	19,700.00	(19,700.00)	100.00	30,988.18
977.010 MACHINERY & EQUIPMENT	6,551.70	11,407.70	(4,856.00)	174.12	19,151.45
977.016 MACHINERY & EQUIPMENT	33,429.00	4,166.25	29,262.75	12.46	97,896.00
977.029 MACHINERY & EQUIPMENT	929,805.35	79,089.37	850,715.98	8.51	112,195.36
977.039 MACHINERY & EQUIPMENT	0.00	1,691.50	(1,691.50)	100.00	10,619.33
981.010 VEHICLE	0.00		0.00	0.00	492,835.00
981.029 VEHICLE	0.00		0.00	0.00	383,446.80
Total Dept 900.000 - CAPITAL OUTLAY	969,786.05	116,054.82	853,731.23	11.97	1,158,337.71
Expenditures	7,386,866.05	3,244,531.21	4,142,334.84	43.92	7,886,481.31
Fund 101 - GENERAL FUND:					
TOTAL REVENUES	6,489,580.00	2,190,630.93	4,298,949.07	33.76	7,962,105.91
TOTAL EXPENDITURES	7,386,866.05	3,244,531.21	4,142,334.84	43.92	7,886,481.31
NET OF REVENUES & EXPENDITURES:	(897,286.05)	(1,053,900.28)	156,614.23		75,624.60



REVENUE BUDGET PERFORMANCE REPORT

Balance As Of 03/31/2025

	24-25 Amended Budget	YTD Balance 03/31/2025	Available Balance 03/31/2025	% Bdgt Used	End Balance 09/30/2024
Fund: 101 GENERAL FUND					
Account Category: Revenues					
Department: 000.000 GENERAL					
665.000 INVESTMENT INCOME	20,000.00	53,140.52	(33,140.52)	265.70	129,260.23
674.000 PRIVATE DONATIONS	0.00	3,641.73	(3,641.73)	100.00	27,562.51
683.000 MISCELLANEOUS GENERAL	1,000.00	46,430.52	(45,430.52)	4,643.05	3,930.59
Total Dept 000.000 - GENERAL	21,000.00	103,212.77	(82,212.77)	491.49	160,753.33
Department: 596.537 ROUTINE TRANSIT OPERATIONS					
402.000 PROPERTY TAX	1,358,450.00	(23,986.09)	1,382,436.09	1.77	1,085,791.85
432.000 SERVICE CHARGE IN LIEU OF TAXES	3,500.00		3,500.00	0.00	3,392.79
437.000 PROPERTY TAXES IFT	25,000.00		25,000.00	0.00	33,102.03
445.000 INTEREST & PENALTIES (TAXES)	1,500.00	979.58	520.42	65.31	1,893.32
502.000 FEDERAL OPERATING (CURRENT YEAR)	2,047,000.00	630,702.00	1,416,298.00	30.81	566,000.00
502.350 FEDERAL ARPA	0.00		0.00	0.00	1,475,098.00
502.400 FEDERAL MOBILITY MANAGEMENT	56,000.00	17,447.42	38,552.58	31.16	55,978.00
502.600 FEDERAL NEW FREEDOM	142,500.00	35,625.00	106,875.00	25.00	142,500.00
502.800 FEDERAL CAPITAL OUTLAY	0.00	86,443.00	(86,443.00)	100.00	927,375.54
539.000 STATE OPERATING (CURRENT YEAR)	2,087,552.00	1,037,766.00	1,049,786.00	49.71	2,150,169.00
539.100 STATE OPERATING (PRIOR YEAR)	0.00		0.00	0.00	216,406.00
539.400 STATE MOBILITY MANAGEMENT	14,000.00	4,361.86	9,638.14	31.16	13,994.74
539.800 STATE CAPITAL OUTLAY	0.00	11,217.75	(11,217.75)	100.00	198,458.06
573.000 STATE-REIM LOCAL PPT TAX LOSS	88,878.00		88,878.00	0.00	100,034.43
581.100 CHARGES FOR SERVICES RENDERED ZEELAN	62,900.00	16,538.46	46,361.54	26.29	64,305.12
581.200 CHARGES FOR SERVICES RENDERED PARK T	139,500.00	68,418.25	71,081.75	49.05	136,836.50
581.900 CHARGES FOR SERVICES RENDERED ZEELAN	8,100.00		8,100.00	0.00	2,427.92
626.000 FEES-FINANCE/MANAGEMENT	0.00		0.00	0.00	45.00
642.315 CONCESSIONS & COMMISSIONS	25,000.00	17,506.00	7,494.00	70.02	41,126.75
651.100 USE & ADMISSIONS FEES FARES-FIXED RO	58,000.00	9,124.40	48,875.60	15.73	64,669.90
651.101 USE & ADMISSIONS FEES FARES-REDUCED	32,000.00		32,000.00	0.00	26,880.00
651.102 USE & ADMISSIONS FEES FARES-REDUCED	2,500.00	1,218.50	1,281.50	48.74	1,718.50
651.104 USE & ADMISSIONS FEES FARES-ADULT MO	36,000.00	18,797.20	17,202.80	52.21	36,654.00
651.105 USE & ADMISSIONS FEES FARES-DAILY PA	3,000.00	1,935.00	1,065.00	64.50	2,451.80
651.106 USE & ADMISSIONS FEES FARES-TICKETS	2,000.00	165.50	1,834.50	8.28	1,850.00
651.108 USE & ADMISSIONS FEES FARES-ADULT WE	2,500.00	525.00	1,975.00	21.00	1,810.00
651.109 USE & ADMISSIONS FEES FARES-STUDENT	7,000.00	3,726.00	3,274.00	53.23	7,279.50
651.200 USE & ADMISSIONS FEES FARES-DEMAND/R	50,000.00	9,056.40	40,943.60	18.11	55,952.40
651.201 USE & ADMISSIONS FEES FARES-REDUCED	0.00		0.00	0.00	180.00
651.203 USE & ADMISSIONS FEES FARES-PUNCH PA	1,000.00	1,050.00	(50.00)	105.00	1,550.00
651.204 USE & ADMISSIONS FEES FARES-REDUCED	16,000.00	40,194.00	(24,194.00)	251.21	19,860.00
682.100 REIMBURSEMENTS MICHIGAN TRANSIT POOL	45,000.00		45,000.00	0.00	92,622.36
682.200 RECOVERIES INSURANCE	1,000.00	41,568.24	(40,568.24)	4,156.82	58,348.17
683.000 MISCELLANEOUS GENERAL	100.00		100.00	0.00	42.48
683.100 MISCELLANEOUS COURT RECOVERY FEE	0.00		0.00	0.00	200.00
683.200 MISCELLANEOUS LOST ELIGIBLE PASS	100.00	15.00	85.00	15.00	90.00
689.000 CASH SHORT/OVER	0.00	(1,141.07)	1,141.07	100.00	(5,096.95)
693.000 SALE OF FIXED ASSETS	10,000.00	(239.40)	10,239.40	2.39	12,900.00
Total Dept 596.537 - ROUTINE TRANSIT OPERATIONS	6,326,080.00	2,029,014.00	4,297,066.00	32.07	7,594,897.21
Revenues	6,347,080.00	2,132,226.77	4,214,853.23	33.59	7,755,650.54

Fund 101 - GENERAL FUND:



REVENUE BUDGET PERFORMANCE REPORT
Balance As Of 03/31/2025

	24-25 Amended Budget	YTD Balance 03/31/2025	Available Balance 03/31/2025	% Bdgt Used	End Balance 09/30/2024
Fund: 101 GENERAL FUND					
TOTAL REVENUES	6,347,080.00	2,132,226.77	4,214,853.23	33.59	7,755,650.54



EXPENDITURE BUDGET PERFORMANCE REPORT

Balance As Of 03/31/2025

Area Express

	24-25 Amended Budget	YTD Balance 03/31/2025	Available Balance 03/31/2025	% Bdgt Used	End Balance 09/30/2024	
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 596.171 MANAGEMENT & ADMINISTRATION						
701.000	PAYROLL-REGULAR GENERAL	309,123.00	129,029.85	180,093.15	41.74	251,028.80
703.200	SAFETY INCENTIVE	850.00	88.15	761.85	10.37	578.64
710.000	PAYROLL - PAID TIME OFF	23,000.00	15,874.82	7,125.18	69.02	22,110.70
712.000	PAYROLL - HOLIDAYS	7,500.00	3,741.97	3,758.03	49.89	7,449.59
714.000	PAYROLL - BEREAVEMENT	2,200.00	595.36	1,604.64	27.06	2,338.27
720.005	INSURANCE	38,000.00	25,147.26	12,852.74	66.18	34,710.08
720.010	INSURANCE	4,100.00	644.05	3,455.95	15.71	(4,500.07)
720.020	INSURANCE	632.00	381.07	250.93	60.30	523.19
720.025	INSURANCE - LIFE & AD&D	321.00	887.75	(566.75)	276.56	193.46
720.030	INSURANCE - INCOME PROTECTION	2,500.00	1,395.13	1,104.87	55.81	2,200.15
721.005	RETIREMENT CONTRIBUTION	26,000.00	7,436.02	18,563.98	28.60	20,377.51
723.000	EMPLOYER FICA/MEDICARE CONTRIBUTION	25,000.00	11,934.59	13,065.41	47.74	21,542.51
723.500	WORKERS COMP INSURANCE	4,800.00	5,876.65	(1,076.65)	122.43	3,624.48
724.900	COMPENSATED ABSENCES ADJUSTMENT	318.00	318.00	318.00	0.00	5,202.88
730.000	POSTAGE	1,500.00	1,755.28	(255.28)	117.02	1,375.84
740.000	OPERATING SUPPLIES	12,000.00	3,831.62	8,168.38	31.93	12,000.38
740.100	OPERATING SUPPLIES	8,000.00	5,316.03	2,683.97	66.45	6,849.94
801.000	CONTRACTUAL-LEGAL	5,000.00	1,443.88	3,556.12	28.88	4,082.12
802.005	CONTRACTUAL-FINANCE/PROPERTY	11,000.00	9,919.14	1,080.86	90.17	10,938.00
802.100	CONTRACTUAL-FINANCE/PROPERTY	109,000.00	57,380.02	51,619.98	52.64	120,733.11
802.200	CONTRACTUAL-FINANCE/PROPERTY	25,167.00	25,167.00	25,167.00	0.00	48,433.01
802.250	CONTRACTUAL-FINANCE/PROPERTY	10,500.00	4,559.78	5,940.22	43.43	7,608.57
803.005	CONTRACTUAL-HUMAN RESOURCES	1,200.00	1,200.00	1,200.00	0.00	1,114.78
803.100	CONTRACTUAL-HUMAN RESOURCES	2,500.00	1,199.39	1,300.61	47.98	2,342.28
808.002	CONTRACTUAL-BUILDINGS & GROUNDS	0.00	19,808.27	(19,808.27)	100.00	102.94
809.605	CONTRACTUAL-MISCELLANEOUS	50,000.00	21,192.34	28,807.66	42.38	110,953.00
850.000	COMMUNICATIONS	9,000.00	4,388.86	4,611.14	48.77	9,106.11
851.000	COMMUNICATIONS	14,000.00	9,785.59	4,214.41	69.90	14,020.70
900.000	PHOTOCOPIES	1,500.00	1,500.00	1,500.00	0.00	
901.000	CONTRACTUAL-PROMOTIONS/PRINTING	6,000.00	554.27	5,445.73	9.24	302.83
902.000	CONTRACTUAL-PROMOTIONS/PRINTING	12,000.00	1,012.68	10,987.32	8.44	11,067.71
903.000	CONTRACTUAL-PROMOTIONS/PRINTING	34,586.00	6,396.00	28,190.00	18.49	19,963.69
920.050	PUBLIC UTILITIES	28,600.00	15,772.99	12,827.01	55.15	29,447.68
920.051	PUBLIC UTILITIES	31,391.00	13,208.02	18,182.98	42.08	24,627.74
920.052	PUBLIC UTILITIES	1,000.00	1,561.16	(561.16)	156.12	1,190.03
955.000	MISCELLANEOUS	1,000.00	(0.34)	1,000.34	0.03	970.90
955.010	MISCELLANEOUS	3,500.00	3,116.30	383.70	89.04	3,785.93
955.800	EMPLOYEE EVENTS	12,000.00	5,895.12	6,104.88	49.13	12,464.94
960.000	EDUCATION & TRAINING	8,500.00	1,615.00	6,885.00	19.00	1,884.73
961.000	TRAVEL, CONF, SEMINARS	10,000.00	4,662.62	5,337.38	46.63	12,422.92
961.100	EMPLOYEE RELOCATION EXPENSE	0.00	793.94	(793.94)	100.00	
964.001	REFUNDS	0.00	152.50	(152.50)	100.00	672.66
965.000	DUES & SUBSCRIPTIONS	15,000.00	12,608.79	2,391.21	84.06	11,967.45
969.200	WRITE-OFFS	0.00		0.00	0.00	(5,581.42)
Total Dept 596.171 - MANAGEMENT & ADMINISTRATION		868,288.00	410,961.92	457,326.08	47.33	842,228.76
Department: 596.266 CUSTOMER SERVICE & MARKETING						
701.000	PAYROLL-REGULAR GENERAL	303,780.00	174,627.38	129,152.62	57.48	302,794.98



EXPENDITURE BUDGET PERFORMANCE REPORT

Balance As Of 03/31/2025

		24-25 Amended Budget	YTD Balance 03/31/2025	Available Balance 03/31/2025	% Bdgt Used	End Balance 09/30/2024
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 596.266 CUSTOMER SERVICE & MARKETING						
702.000	PAYROLL-TEMPORARY HELP GENERAL	34,000.00	10,243.42	23,756.58	30.13	33,526.28
703.100	SPECIAL PAY - ONE TIME	0.00		0.00	0.00	1,253.43
703.200	SAFETY INCENTIVE	2,900.00	602.62	2,297.38	20.78	1,981.87
703.300	SHIFT PREMIUM	1,000.00	470.54	529.46	47.05	973.50
705.000	PAYROLL - OVERTIME GENERAL	2,000.00	242.52	1,757.48	12.13	1,752.32
710.000	PAYROLL - PAID TIME OFF	23,200.00	11,190.43	12,009.57	48.23	24,230.58
712.000	PAYROLL - HOLIDAYS	7,500.00	4,403.41	3,096.59	58.71	8,148.16
714.000	PAYROLL - BEREAVEMENT	500.00		500.00	0.00	210.65
720.005	INSURANCE	132,000.00	69,072.68	62,927.32	52.33	113,688.25
720.010	INSURANCE	12,000.00	1,891.64	10,108.36	15.76	6,067.03
720.020	INSURANCE	2,200.00	880.97	1,319.03	40.04	1,748.07
720.025	INSURANCE - LIFE & AD&D	600.00	151.19	448.81	25.20	466.63
720.030	INSURANCE - INCOME PROTECTION	4,000.00	1,451.68	2,548.32	36.29	3,495.68
721.005	RETIREMENT CONTRIBUTION	25,000.00	13,352.97	11,647.03	53.41	24,294.78
723.000	EMPLOYER FICA/MEDICARE CONTRIBUTION	27,000.00	14,538.20	12,461.80	53.85	27,002.78
723.500	WORKERS COMP INSURANCE	9,500.00	7,844.13	1,655.87	82.57	7,040.64
724.900	COMPENSATED ABSENCES ADJUSTMENT	0.00		0.00	0.00	3,384.00
Total Dept 596.266 - CUSTOMER SERVICE & MARKETING		587,180.00	310,963.78	276,216.22	52.96	562,059.63
Department: 596.537 ROUTINE TRANSIT OPERATIONS						
701.100	PAYROLL-REGULAR DRIVERS	1,411,011.00	587,563.30	823,447.70	41.64	1,310,907.23
701.200	PAYROLL-REGULAR OTHER OPERATIONS	340,000.00	159,201.77	180,798.23	46.82	334,824.87
701.300	PAYROLL-REGULAR	87,000.00	40,781.31	46,218.69	46.88	87,481.07
702.100	PAYROLL-TEMPORARY HELP	127,200.00	51,781.19	75,418.81	40.71	127,183.61
702.200	PAYROLL-TEMPORARY HELP OTHER OPERATI	2,500.00		2,500.00	0.00	731.34
703.100	SPECIAL PAY - ONE TIME	0.00	7,584.93	(7,584.93)	100.00	18,264.36
703.200	SAFETY INCENTIVE	13,000.00	2,720.24	10,279.76	20.92	9,375.07
703.300	SHIFT PREMIUM	28,550.00	15,168.70	13,381.30	53.13	29,182.53
705.100	PAYROLL - OVERTIME DRIVERS	50,000.00	72,743.67	(22,743.67)	145.49	157,880.93
705.200	PAYROLL - OVERTIME OTHER OPERATIONS	0.00	15,066.79	(15,066.79)	100.00	33,029.13
705.300	PAYROLL - OVERTIME	0.00	3,147.84	(3,147.84)	100.00	12,115.32
710.000	PAYROLL - PAID TIME OFF	110,000.00	72,636.02	37,363.98	66.03	108,946.74
712.000	PAYROLL - HOLIDAYS	40,000.00	21,350.93	18,649.07	53.38	43,545.23
714.000	PAYROLL - BEREAVEMENT	0.00	3,570.03	(3,570.03)	100.00	4,262.29
720.005	INSURANCE	500,000.00	272,450.92	227,549.08	54.49	548,421.86
720.010	INSURANCE	43,000.00	7,663.45	35,336.55	17.82	26,597.42
720.020	INSURANCE	7,500.00	3,494.78	4,005.22	46.60	7,228.55
720.025	INSURANCE - LIFE & AD&D	3,000.00	831.02	2,168.98	27.70	2,147.90
720.030	INSURANCE - INCOME PROTECTION	27,000.00	8,782.83	18,217.17	32.53	26,278.61
721.005	RETIREMENT CONTRIBUTION	161,100.00	69,899.88	91,200.12	43.39	147,691.72
723.000	EMPLOYER FICA/MEDICARE CONTRIBUTION	157,052.00	75,508.53	81,543.47	48.08	160,344.51
723.200	UNEMPLOYMENT COMP INSURANCE	7,000.00		7,000.00	0.00	5,855.33
723.500	WORKERS COMP INSURANCE	46,000.00	42,930.74	3,069.26	93.33	34,721.57
724.900	COMPENSATED ABSENCES ADJUSTMENT	0.00		0.00	0.00	27,725.89
743.100	ANTI-FREEZE & OIL	3,500.00	1,585.71	1,914.29	45.31	3,893.68
745.300	CLOTHING	15,350.00	1,424.29	13,925.71	9.28	7,679.05
748.000	GASOLINE	270,772.00	81,838.33	188,933.67	30.22	284,207.07
803.015	CONTRACTUAL-HUMAN RESOURCES	12,000.00	5,812.52	6,187.48	48.44	10,345.31



EXPENDITURE BUDGET PERFORMANCE REPORT

Balance As Of 03/31/2025

Area Express

	24-25 Amended Budget	YTD Balance 03/31/2025	Available Balance 03/31/2025	% Bdgt Used	End Balance 09/30/2024	
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 596.537 ROUTINE TRANSIT OPERATIONS						
939.300	VEHICLE MAINTENANCE	18,000.00	5,392.69	12,607.31	29.96	19,145.49
940.000	PARKING RENTAL PAYMENTS	15,386.00	2,256.85	13,129.15	14.67	8,190.81
940.100	BUILDING RENTAL/LEASE	157,368.00	6,594.00	150,774.00	4.19	500.35
961.000	TRAVEL, CONF, SEMINARS	7,000.00	175.00	6,825.00	2.50	1,434.81
962.000	COMMERCIAL INSURANCE PREMIUMS	97,500.00	67,260.40	30,239.60	68.99	130,841.68
962.100	COMMERCIAL INSURANCE PREMIUMS	10,000.00		10,000.00	0.00	
964.100	REFUNDS	100.00		100.00	0.00	
991.500	LEASE PYMT PRINCIPAL	0.00		0.00	0.00	132,328.00
993.500	LEASE PYMT INTEREST	0.00		0.00	0.00	19,922.00
Total Dept 596.537 - ROUTINE TRANSIT OPERATIONS		3,767,889.00	1,707,218.66	2,060,670.34	45.31	3,883,231.33
Department: 596.591 TRANSIT MAINTENANCE						
701.000	PAYROLL-REGULAR GENERAL	125,886.00	67,246.59	58,639.41	53.42	143,848.61
702.000	PAYROLL-TEMPORARY HELP GENERAL	48,000.00	33,201.26	14,798.74	69.17	49,146.61
703.100	SPECIAL PAY - ONE TIME	0.00		0.00	0.00	1,576.76
703.200	SAFETY INCENTIVE	1,500.00	395.38	1,104.62	26.36	1,327.86
703.300	SHIFT PREMIUM	5,100.00	2,781.27	2,318.73	54.53	5,049.56
705.000	PAYROLL - OVERTIME GENERAL	0.00	13,923.29	(13,923.29)	100.00	17,644.16
710.000	PAYROLL - PAID TIME OFF	12,000.00	6,329.15	5,670.85	52.74	9,450.71
712.000	PAYROLL - HOLIDAYS	3,500.00	1,792.51	1,707.49	51.21	3,639.02
720.005	INSURANCE	50,000.00	30,815.00	19,185.00	61.63	57,508.33
720.010	INSURANCE	5,500.00	899.16	4,600.84	16.35	3,026.03
720.020	INSURANCE	1,200.00	394.61	805.39	32.88	861.04
720.025	INSURANCE - LIFE & AD&D	300.00	67.11	232.89	22.37	184.79
720.030	INSURANCE - INCOME PROTECTION	1,800.00	564.34	1,235.66	31.35	1,634.70
721.005	RETIREMENT CONTRIBUTION	15,000.00	6,311.30	8,688.70	42.08	12,814.60
723.000	EMPLOYER FICA/MEDICARE CONTRIBUTION	16,810.00	9,195.49	7,614.51	54.70	17,026.14
723.500	WORKERS COMP INSURANCE	6,500.00	5,988.08	511.92	92.12	4,773.12
724.900	COMPENSATED ABSENCES ADJUSTMENT	0.00		0.00	0.00	5,130.11
740.000	OPERATING SUPPLIES	20,000.00	8,003.48	11,996.52	40.02	24,328.74
740.410	OPERATING SUPPLIES	1,000.00		1,000.00	0.00	148.41
808.001	CONTRACTUAL-BUILDINGS & GROUNDS	2,000.00	844.22	1,155.78	42.21	1,390.51
808.002	CONTRACTUAL-BUILDINGS & GROUNDS	3,500.00	530.29	2,969.71	15.15	3,922.21
808.003	CONTRACTUAL-BUILDINGS & GROUNDS	22,000.00	35,665.65	(13,665.65)	162.12	21,643.42
931.000	BUILDING & GROUNDS MAINTENANCE	16,000.00	2,203.38	13,796.62	13.77	14,913.87
931.100	BUILDING & GROUNDS MAINTENANCE	25,000.00	8,481.49	16,518.51	33.93	17,697.55
932.000	MECHANICAL MAINTENANCE	500.00		500.00	0.00	
933.000	EQUIPMENT MAINTENANCE	500.00		500.00	0.00	
933.100	EQUIPMENT MAINTENANCE	7,000.00	4,314.75	2,685.25	61.64	9,057.53
939.005	VEHICLE MAINTENANCE	280,636.00	209,390.63	71,245.37	74.61	528,914.79
939.015	VEHICLE MAINTENANCE	20,000.00	543.37	19,456.63	2.72	11,226.22
939.020	VEHICLE MAINTENANCE	4,000.00		4,000.00	0.00	3,777.96
Total Dept 596.591 - TRANSIT MAINTENANCE		695,232.00	449,881.80	245,350.20	64.71	971,663.36
Expenditures		5,918,589.00	2,879,026.16	3,039,562.84	48.64	6,259,183.08
Fund 101 - GENERAL FUND:						
TOTAL EXPENDITURES		5,918,589.00	2,879,026.16	3,039,562.84	48.64	6,259,183.08

MAX TRANSPORTATION CASH DISBURSEMENT REPORT FOR MAX TRANSPORTATION

EXP CHECK RUN DATES 03/01/2025 - 03/31/2025

POSTED
PAID

Invoice Number	Date Paid	Paid By Check Number	Vendor Name	Description	Inv Amt
195706	03/06/2025	1059	AFLAC	ACCT D7L26 AFLAC PMT	584.24
2753258	03/06/2025	11663	APPLIED IMAGING INC	PRINTING SERVICES	482.28
02142025	03/06/2025	11664	AT&T MOBILITY	287322698165X02142025	182.02
2_28_25	03/06/2025	11665	CCS TECHNOLOGIES, INC	MONTHLY SERVICES	2,455.50
BPW-02-25	03/06/2025	11666	FOGGWAY LLC	UTILITIES FOR STORAGE	110.59
10952040-02 MAR	03/06/2025	11667	HOLLAND BOARD OF PUBLIC WORKS	FIRE PROTECTION	11.50
02_25_25	03/06/2025	11668	HOLLAND CHARTER TOWNSHIP	UTILITY & FIRELINE	218.97
213018-020125	03/06/2025	11669	LIFE INSURANCE COMPANY OF NORTH AMERICA	FEBRUARY 2025 LIFE, STD, LTD INS	3,754.88
52516	03/06/2025	11670	NEW DAWN LINEN SERVICE, LLC	MAX RUGS	37.26
69627	03/06/2025	11671	WINTER WALKING	ICE CLEATS	799.35
8631790	03/06/2025	11672	WYRICK CO.	MAX SUPPLIES	120.96
3217	03/06/2025	11673	YEO & YEO HR ADVISORY SOLUTIONS LLC	EXEC DIRECTOR SEARCH	4,950.00
REMIT	03/13/2025	1060	MERS - ACH	Remittance Check	13,472.83
REMIT	03/13/2025	1061	MISSION SQUARE - ACH	PLAN 306713	1,668.78
REMIT	03/13/2025	1062	EFTPS	Remittance Check	32,107.43
REMIT	03/13/2025	1063	STATE OF MICHIGAN	Remittance Check	5,436.08
#181	03/13/2025	11674	BRITT CHIROPRACTIC	AGILITY TEST	125.00
2025-01182	03/13/2025	11675	HOLLAND CITY TREASURER	JANUARY 2025 MONTHLY MAINTENANCE	51,149.74
2025-01191	03/13/2025	11675	HOLLAND CITY TREASURER	MARCH ACCOUNTING/FINANCE FEE	9,751.91
LS04173	03/13/2025	11676	LEFF, SARAH	WEBSITE HOSTING	125.00
52849	03/13/2025	11677	NEW DAWN LINEN SERVICE, LLC	MAX RUGS	40.02
715866897	03/13/2025	11678	OCCUPATIONAL HEALTH CENTERS OF MICHIGAN, P.C	HEALTH SCREENING	365.00
793770	03/13/2025	11679	ONE WAY PRODUCTS, INC	WASH AND WAX SOLUTION FOR BUS WASH SYSTEM	1,077.30
3.11.25	03/13/2025	11680	PITNEY BOWES INC	POSTAGE	149.99
REMIT	03/13/2025	11681	STATE OF MICHIGAN	Remittance Check	426.44
8264612-2333-9	03/13/2025	11682	WASTE MANAGEMENT OF MICHIGAN INC.	GW WASTE SERVICE	93.52
8264611-2333-1	03/13/2025	11682	WASTE MANAGEMENT OF MICHIGAN INC.	DEPOT WASTE SERVICE	93.52
2025-03-20	03/20/2025	1064	FIFTH THIRD BANK-CC ACH	JANUARY 2025 MAX CREDIT CARD STMT	7,433.22
1001731620	03/20/2025	11683	ACCIDENT FUND	INSURANCE PREMIUM ACCT A010116895	8,020.10
17485	03/20/2025	11684	AESTHETIC GARDENER LLC	SNOW / SALT SERVICES	7,028.00
03473028	03/20/2025	11684	AESTHETIC GARDENER LLC	SNOW / SALT SERVICES	7,190.40
163402 + 163564	03/20/2025	11685	CCS TECHNOLOGIES, INC	MONTHLY + BILLABLE SERVICE	1,278.50
357218	03/20/2025	11686	CUNNINGHAM DALMAN PC	EMPLOYMENT CONSULTS	468.00
03-2025	03/20/2025	11687	HOLLAND BOARD OF PUBLIC WORKS	MAX UTILITIES	2,127.22
77533918-00-03-25	03/20/2025	11687	HOLLAND BOARD OF PUBLIC WORKS	MAX UTILITIES	40.00
15088129	03/20/2025	11688	J&H OIL CO - ACH	FUEL FOR MAX	404.00
5033416825	03/20/2025	11689	KONICA MINOLTA BUSINESS SOLUTIONS USA INC	PRINTER SERVICES	774.90
94322	03/20/2025	11690	KUSHNER & COMPANY INC	MAX OFFICE - MONTHLY ADMIN FEE	283.84
53180	03/20/2025	11691	NEW DAWN LINEN SERVICE, LLC	MAX RUGS	40.02
OTC476 + 50846	03/20/2025	11691	NEW DAWN LINEN SERVICE, LLC	MAX RUGS	60.76
715877700	03/20/2025	11692	OCCUPATIONAL HEALTH CENTERS OF MICHIGAN, P.C	HEALTH SCREENING	631.00
795427	03/20/2025	11693	ONE WAY PRODUCTS, INC	WASH & WAX	997.50
8747	03/20/2025	11694	RETTOP ENTERPRISES LLC	POWER CORD	10.00
03-12-25	03/20/2025	11695	SUSAN GORBY	RETIREMENT GIFT REIMBURSEMENT	70.23
DIR0299858	03/20/2025	11696	WEST MICHIGAN OFFICE INTERIORS INC	MAX SUPPLIES	5.20
8750607	03/20/2025	11697	WYRICK CO.	MAX SUPPLIES	201.60
RIS0006301697	03/27/2025	1065	DELTA DENTAL PLAN OF MICHIGAN INC - ACH	DENTAL INSURANCE	3,475.41
REMIT	03/27/2025	1066	MERS - ACH	Remittance Check	13,367.41
2/13/25 PMT RTRND	03/27/2025	1067	MISSION SQUARE - ACH	PLAN 306713	1,593.96
REMIT	03/27/2025	1067	MISSION SQUARE - ACH	PLAN 306713	1,594.61
7004564976	03/27/2025	1068	STAPLES - ACH	MAX SUPPLIES	41.13

MAX TRANSPORTATION CASH DISBURSEMENT REPORT FOR MAX TRANSPORTATION

EXP CHECK RUN DATES 03/01/2025 - 03/31/2025

POSTED
PAID

Invoice Number	Date Paid	Paid By Check Number	Vendor Name	Description	Inv Amt
REMIT	03/27/2025	1069	EFTPS	Remittance Check	32,125.54
2025-03-27	03/27/2025	1070	SEMCO ENERGY - ACH	MAX - 2 GAS UTILITIES	1,776.93
REMIT	03/27/2025	1071	STATE OF MICHIGAN	Remittance Check	5,456.85
04/1/2025	03/27/2025	1072	WESTERN MICHIGAN HEALTH INSURANCE POOL - ACH	PRIORITY HEALTH SERVICES FOR MAX	84,969.19
29074051	03/27/2025	11698	4IMPRINT INC	MARKETING ITEMS	945.04
29074115	03/27/2025	11698	4IMPRINT INC	MEMO PADS - MARKETING	1,057.36
2775170	03/27/2025	11699	APPLIED IMAGING INC	PRINTING SERVICES	460.57
1445841	03/27/2025	11700	ARNOLD SALES	MAX SUPPLIES	346.86
03142025	03/27/2025	11701	AT&T MOBILITY	PHONE LINES	182.01
S37986	03/27/2025	11702	BRIGADE FIRE PROTECTION	AIR COMPRESSION FOR FIRE SUPPRESSION	3,260.00
182	03/27/2025	11703	BRITT CHIROPRACTIC	AGILITY TEST	125.00
24-757	03/27/2025	11704	ENER TEMP INC	REMOTE LABOR	390.00
GW 4-01-25	03/27/2025	11705	HOLLAND BOARD OF PUBLIC WORKS	MAX UTILITIES	1,063.27
2025-1234	03/27/2025	11706	HOLLAND CITY TREASURER	SIGN REPLACEMENT	77.43
70233	03/27/2025	11707	MCNALLY ELEVATOR COMPANY INC	ELEVATOR MAINTENANCE	828.36
53532 +53542	03/27/2025	11708	NEW DAWN LINEN SERVICE, LLC	MAX RUGS	64.52
715887704	03/27/2025	11709	OCCUPATIONAL HEALTH CENTERS OF MICHIGAN, P.C	HEALTH SCREENING	231.00
04-08-2025	03/27/2025	11710	PURCHASE POWER	POSTAGE	184.78
3.12.24	03/27/2025	11710	PURCHASE POWER	POSTAGE	184.78
3.25.25	03/27/2025	11711	RYAN NOVOTNEY	RYAN EXPENSES	793.94
REMIT	03/27/2025	11712	STATE OF MICHIGAN	Remittance Check	426.44
REMIT	03/27/2025	11713	STENGER & STENGER, P.C.	Remittance Check	70.77
6108215190	03/27/2025	11714	VERIZON WIRELESS	PHONE SERVICES	1,639.95
822463276	03/27/2025	11715	VSP INSURANCE CO (CT)	VISION INSURANCE	1,121.02
822463273	03/27/2025	11715	VSP INSURANCE CO (CT)	COBRA FOR CLIENT 40158252	13.73
Report Total:					324,722.46

Macatawa Area Express Ridership by Government Unit

Fiscal Year	Fixed Route													Reserve-A-MAX												
	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-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	14,950	7,753	52	6,043	40	1,154	8	0	0	0	0	0	0	3,401	1,529	45	1,446	43	178	5	25	1	223	7	0	0
Apr-23	12,838	6,435	50	5,469	43	934	7	0	0	0	0	0	0	2,825	1,272	45	1,210	43	137	5	19	1	187	7	0	0
May-23	14,247	7,070	50	5,968	42	1,209	8	0	0	0	0	0	0	3,042	1,342	44	1,290	42	148	5	47	2	215	7	0	0
Jun-23	15,211	8,066	53	6,012	40	1,133	7	0	0	0	0	0	0	2,968	1,371	46	1,200	40	136	5	40	1	221	7	0	0
Jul-23	13,377	7,081	53	5,290	40	1,006	8	0	0	0	0	0	0	2,615	1,220	47	1,011	39	127	5	39	1	218	8	0	0
Aug-23	16,165	8,368	52	6,571	41	1,226	8	0	0	0	0	0	0	3,079	1,510	49	1,149	37	144	5	40	1	236	8	0	0
Sep-23	15,164	7,810	52	6,046	40	1,308	9	0	0	0	0	0	0	2,870	1,375	48	1,114	39	158	6	40	1	183	6	0	0
Total	169,663	88,445	52	67,478	40	13,740	8	0	0	0	0	0	0	36,326	17,007	47	14,384	40	1,944	5	366	1	2,550	7	75	0
Oct-23	16,417	8,680	53	6,472	39	1,265	8	0	0	0	0	0	0	3,306	1,505	46	1,305	39	182	6	41	1	273	8	0	0
Nov-23	15,320	8,244	54	5,972	39	1,104	7	0	0	0	0	0	0	3,335	1,430	43	1,282	38	210	6	45	1	275	8	93	3
Dec-23	14,480	7,812	54	5,730	40	938	6	0	0	0	0	0	0	3,088	1,398	45	1,232	40	182	6	40	1	236	8	0	0
Jan-24	15,066	8,435	56	5,587	37	1,044	7	0	0	0	0	0	0	3,517	1,650	47	1,377	39	198	6	39	1	253	7	0	0
Feb-24	16,760	9,349	56	6,204	37	1,207	7	0	0	0	0	0	0	3,524	1,608	46	1,373	39	206	6	41	1	296	8	0	0
Mar-24	16,770	9,450	56	6,151	37	1,169	7	0	0	0	0	0	0	3,754	1,713	46	1,474	39	199	5	42	1	326	9	0	0
Apr-24	17,290	9,673	56	6,541	38	1,076	6	0	0	0	0	0	0	3,957	1,841	47	1,537	39	208	5	52	1	319	8	0	0
May-24	18,258	8,736	48	6,540	36	1,077	6	0	0	0	0	1,905	10	4,148	1,983	48	1,521	37	261	6	60	1	323	8	0	0
Jun-24	15,415	8,529	55	6,035	39	851	6	0	0	0	0	0	0	3,783	1,834	48	1,402	37	237	6	52	1	258	7	0	0
Jul-24	17,148	9,119	53	7,053	41	976	6	0	0	0	0	0	0	3,832	1,855	48	1,395	36	229	6	50	1	303	8	0	0
Aug-24	17,507	9,054	52	7,438	42	1,015	6	0	0	0	0	0	0	3,933	1,903	48	1,440	37	250	6	46	1	294	7	0	0
Sep-24	16,844	8,504	50	6,836	41	1,049	6	0	0	0	0	455	3	3,938	1,814	46	1,594	40	219	6	34	1	277	7	0	0
Total	197,275	105,585	54	76,559	39	12,771	6	0	0	0	0	2,360	1	44,115	20,534	47	16,932	38	2,581	6	542	1	3,433	8	93	0
Oct-24	19,648	10,051	51	8,175	42	1,422	7	0	0	0	0	0	0	4,729	2,099	44	1,910	40	284	6	58	1	378	8	0	0
Nov-24	17,707	9,225	52	7,293	41	1,189	7	0	0	0	0	0	0	4,322	2,006	46	1,700	39	192	4	50	1	252	6	122	3
Dec-24	17,017	9,081	53	6,901	41	1,035	6	0	0	0	0	0	0	4,139	1,993	48	1,629	39	221	5	43	1	253	6	0	0
Jan-25	16,273	8,748	54	6,570	40	955	6	0	0	0	0	0	0	4,459	2,112	47	1,748	39	268	6	51	1	280	6	0	0
Feb-25	16,498	9,029	55	6,583	40	886	5	0	0	0	0	0	0	4,929	2,230	45	1,977	40	292	6	55	1	375	8	0	0
Mar-25	17,261	9,386	54	6,884	40	991	6	0	0	0	0	0	0	5,187	2,317	45	2,137	41	280	5	45	1	408	8	0	0
Apr-25	0	0	###	0	###	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###
May-25	0	0	###	0	###	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###
Jun-25	0	0	###	0	###	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###
Jul-25	0	0	###	0	###	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###
Aug-25	0	0	###	0	###	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###
Sep-25	0	0	###	0	###	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###
Total	104,404	55,520	53	42,406	41	6,478	6	0	0	0	0	0	0	27,765	12,757	46	11,101	40	1,537	6	302	1	1,946	7	122	0

Macatawa Area Express Ridership by Government Unit

Fiscal Year	Twilight Fixed Route					Night Owl										Total													
	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-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	###	368	162	44	144	39	56	15	6	2	18,719	9,444	50	7,633	41	1,388	7	31	0	223	1	0	0		
Apr-23	0	0	###	0	###	329	125	38	150	46	48	15	6	2	15,992	7,832	49	6,829	43	1,119	7	25	0	187	1	0	0		
May-23	0	0	###	0	###	312	108	35	155	50	48	15	1	0	17,601	8,520	48	7,413	42	1,405	8	48	0	215	1	0	0		
Jun-23	0	0	###	0	###	308	112	36	144	47	50	16	2	1	18,487	9,549	52	7,356	40	1,319	7	42	0	221	1	0	0		
Jul-23	0	0	###	0	###	274	97	35	145	53	32	12	0	0	16,266	8,398	52	6,446	40	1,165	7	39	0	218	1	0	0		
Aug-23	0	0	###	0	###	308	86	28	156	51	64	21	2	1	19,552	9,964	51	7,876	40	1,434	7	42	0	236	1	0	0		
Sep-23	0	0	###	0	###	289	83	29	150	52	56	19	0	0	18,323	9,268	51	7,310	40	1,522	8	40	0	183	1	0	0		
Total	0	0	###	0	###	3,913	1,591	41	1,704	44	587	15	31	1	209,902	107,043	51	83,566	40	16,271	8	397	0	2,550	2	75	0		
Oct-23	0	0	###	0	###	320	98	31	154	48	68	21	0	0	20,043	10,283	51	7,931	40	1,515	8	41	0	273	1	0	0		
Nov-23	0	0	###	0	###	370	155	42	164	44	51	14	0	0	19,025	9,829	52	7,418	39	1,365	7	45	0	275	1	93	0		
Dec-23	0	0	###	0	###	365	131	36	185	51	49	13	0	0	17,933	9,341	52	7,147	40	1,169	7	40	0	236	1	0	0		
Jan-24	0	0	###	0	###	354	122	34	178	50	54	15	0	0	18,937	10,207	54	7,142	38	1,296	7	39	0	253	1	0	0		
Feb-24	0	0	###	0	###	367	142	39	162	44	63	17	0	0	20,651	11,099	54	7,739	37	1,476	7	41	0	296	1	0	0		
Mar-24	0	0	###	0	###	361	127	35	148	41	86	24	0	0	20,885	11,290	54	7,773	37	1,454	7	42	0	326	2	0	0		
Apr-24	0	0	###	0	###	378	111	29	160	42	107	28	0	0	21,625	11,625	54	8,238	38	1,391	6	52	0	319	1	0	0		
May-24	0	0	###	0	###	372	106	28	177	48	89	24	0	0	22,778	10,825	48	8,238	36	1,427	6	60	0	323	1	1,905	8		
Jun-24	0	0	###	0	###	391	100	26	188	48	103	26	0	0	19,589	10,463	53	7,625	39	1,191	6	52	0	258	1	0	0		
Jul-24	0	0	###	0	###	406	95	23	225	55	86	21	0	0	21,386	11,069	52	8,673	41	1,291	6	50	0	303	1	0	0		
Aug-24	0	0	###	0	###	422	117	28	207	49	98	23	0	0	21,862	11,074	51	9,085	42	1,363	6	46	0	294	1	0	0		
Sep-24	0	0	###	0	###	447	169	38	202	45	75	17	1	0	21,229	10,487	49	8,632	41	1,343	6	35	0	277	1	455	2		
Total	0	0	###	0	###	4,553	1,473	32	2,150	47	929	20	1	0	245,943	127,592	52	95,641	39	16,281	7	543	0	3,433	1	2,453	1		
Oct-24	0	0	###	0	###	588	231	39	259	44	97	16	1	0	24,965	12,381	50	10,344	41	1,803	7	59	0	378	2	0	0		
Nov-24	0	0	###	0	###	527	218	41	223	42	86	16	0	0	22,556	11,449	51	9,216	41	1,467	7	50	0	252	1	122	1		
Dec-24	0	0	###	0	###	476	202	42	191	40	83	17	0	0	21,632	11,276	52	8,721	40	1,339	6	43	0	253	1	0	0		
Jan-25	0	0	###	0	###	577	261	45	220	38	92	16	4	1	21,309	11,121	52	8,538	40	1,315	6	55	0	280	1	0	0		
Feb-25	0	0	###	0	###	659	285	43	260	39	94	14	20	3	22,086	11,544	52	8,820	40	1,272	6	75	0	375	2	0	0		
Mar-25	0	0	###	0	###	694	304	44	257	37	112	16	21	3	23,142	12,007	52	9,278	40	1,383	6	66	0	408	2	0	0		
Apr-25	0	0	###	0	###	0	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###		
May-25	0	0	###	0	###	0	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###		
Jun-25	0	0	###	0	###	0	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###		
Jul-25	0	0	###	0	###	0	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###		
Aug-25	0	0	###	0	###	0	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###		
Sep-25	0	0	###	0	###	0	0	###	0	###	0	###	0	###	0	0	###	0	###	0	###	0	###	0	###	0	###		
Total	0	0	###	0	###	3,521	1,501	43	1,410	40	564	16	46	1	135,690	69,778	51	54,917	40	8,579	6	348	0	1,946	1	122	0		

Historical Ridership FY2000-FY2024
7,476,960

Historical Ridership Through FY2025
7,612,650

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		
MAR. '25	MAR. '24	% CHG.	MAR. '25	MAR. '24	% CHG.	MAR. '25	MAR. '24	% CHG.
2,650	2,255	17.5%	113.6	107.4	5.8%	52.8	0.0	#DIV/0!
2,471	2,284	8.2%	108.0	108.8	-0.7%	40.4	0.0	#DIV/0!
1,628	1,834	-11.2%	77.5	87.3	-11.2%	0.0	0.0	#DIV/0!
2,025	1,834	10.4%	96.4	87.3	10.5%	0.0	0.0	#DIV/0!
2,300	2,166	6.2%	109.5	103.1	6.2%	0.0	0.0	#DIV/0!
3,561	3,632	-2.0%	159.0	173.0	-8.1%	44.2	0.0	#DIV/0!
1,583	1,534	3.2%	75.4	73.0	3.3%	0.0	0.0	#DIV/0!
1,043	1,231	-15.3%	49.7	58.6	-15.2%	0.0	0.0	#DIV/0!
-	-	-	-	-	-	-	-	-
11,019	10,197	8.1%	505.4	485.6	4.1%	81.0	0.0	#DIV/0!
1,359	1,628	-16.5%	61.8	77.5	-20.3%	12.4	0.0	#DIV/0!
2,311	2,278	1.4%	105.1	108.5	-3.1%	20.6	0.0	#DIV/0!
2,572	2,667	-3.6%	116.9	127.0	-7.9%	23.4	0.0	#DIV/0!
17,261	16,770	2.9%	789.2	798.6	-1.2%	137.4	0.0	#DIV/0!

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

TOTAL MONTHLY BOARDING		
MAR. '25	MAR. '24	% CHG.
9,386	9,449	-0.7%
6,884	6,151	11.9%
991	1,169	-15.2%
0	0	#DIV/0!
0	0	#DIV/0!

RESERVE-A-MAX

TOTAL MONTHLY BOARDING			AVG. WEEKDAY BOARDING			AVG. SATURDAY BOARDING		
MAR. '25	MAR. '24	% CHG.	MAR. '25	MAR. '24	% CHG.	MAR. '25	MAR. '24	% CHG.
841	483	74.1%	36.9	21.8	69.1%	13.4	5.0	168.0%
132	16	725.0%	6.3	0.8	685.7%	0.0	0.0	#DIV/0!
841	276	204.7%	37.0	12.5	196.0%	12.8	2.8	357.1%
3,373	2,979	13.2%	148.8	135.4	9.9%	49.8	26.8	85.8%
5,187	3,754	38.2%	228.9	170.5	34.3%	76.0	34.6	119.7%

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

TOTAL MONTHLY BOARDING		
MAR. '25	MAR. '24	% CHG.
2,317	1,713	35.3%
2,137	1,474	45.0%
280	199	40.7%
45	42	7.1%
408	326	25.2%
0	0	#DIV/0!

NIGHT OWL

TOTAL MONTHLY BOARDING			AVG. WEEKDAY BOARDING			AVG. SATURDAY BOARDING		
MAR. '25	MAR. '24	% CHG.	MAR. '25	MAR. '24	% CHG.	MAR. '25	MAR. '24	% CHG.
316	109	189.9%	14.7	4.9	199.3%	1.6	1.2	33.3%
7	0	#DIV/0!	0.3	0.0	#DIV/0!	0.0	0.0	#DIV/0!
57	16	256.3%	2.0	0.6	233.3%	3.0	0.8	275.0%
314	236	33.1%	12.5	9.8	27.3%	10.4	5.8	79.3%
694	361	92.2%	29.5	15.3	92.7%	15.0	7.8	92.3%

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

TOTAL MONTHLY BOARDING		
MAR. '25	MAR. '24	% CHG.
304	127	139.4%
257	148	73.6%
112	86	30.2%
21	0	#DIV/0!

OVERALL RIDERSHIP

TOTAL MONTHLY BOARDING			AVG. WEEKDAY BOARDING			AVG. SATURDAY BOARDING		
MAR. '25	MAR. '24	% CHG.	MAR. '25	MAR. '24	% CHG.	MAR. '25	MAR. '24	% CHG.
12,176	10,789	12.9%	557.0	512.3	8.7%	96.0	6.2	1448.4%
1,498	1,644	-8.9%	68.4	78.3	-12.7%	12.4	0.0	#DIV/0!
3,209	2,570	24.9%	144.1	121.5	18.6%	36.4	3.6	911.1%
6,259	5,882	6.4%	278.1	272.3	2.1%	83.6	32.6	156.4%
23,142	20,885	10.8%	1,047.6	984.4	6.4%	228.4	42.4	438.7%

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

TOTAL MONTHLY BOARDING		
MAR. '25	MAR. '24	% CHG.
12,007	11,289	6.4%
9,278	7,773	19.4%
1,383	1,454	-4.9%
66	42	57.1%
408	326	25.2%
0	0	#DIV/0!

ON-TIME PERCENTAGE

MAR. '25	MAR. '24	DIFF. (+/-)
96.4%	97.0%	-0.6%
94.6%	99.6%	-5.0%

FIXED ROUTE
RESERVE-A-MAX

SERVICE DAYS

MAR. '25	MAR. '24
21	21
5	5

WEEKDAYS
SATURDAYS

DISTRIBUTION OF RIDERSHIP

MAR. '25	MAR. '24	DIFF. (+/-)
74.59%	80.30%	-5.71%
22.41%	17.97%	4.44%
0.00%	0.00%	0.00%
3.00%	1.73%	1.27%
0.00%	0.00%	0.00%

FIXED ROUTE
RESERVE-A-MAX
TWILIGHT
NIGHT OWL
TBD