



**SCHOOLCRAFT TOWNSHIP BOARD MEETING  
09-14-2023**

- 1.) Call to Order**
- 2.) Pledge of Allegiance**
- 3.) Roll Call**
- 4.) Approval of Agenda**
- 5.) Approval of Meeting Minutes 08-08-2023**
- 6.) Approve List of Bills**
- 7.) Acceptance of Treasurers Report**
- 8.) Public Comment \*\***
- 9.) New Business:**
  - a.) Approve 2022-2023 SKCFA Draft Audit**
  - b.) Discuss ARPA Preferred Expenditures**
  - c.) Discuss Schoolcraft Historical Society request**
  - d.) Approve Ordinance #284 Amendment to Zoning Map**
  - e.) Approve Schoolcraft Library Appointment**
  - f.) Swan Park Update- Troy Faulk**
- 10.) Planning Commission Report**
- 11.) ZBA Report**
- 12.) Township Park Report**
- 13.) SKCFA Report**
- 14.) SCS&WA Report**
- 15.) Members Time**
- 16.) Adjourn**

**\*\* Public Comment Limited to 3 Minutes**



*Proposed*

**SCHOOLCRAFT TOWNSHIP BOARD MEETING**  
**August 8, 2023      Zoom Video Conference**

Call to Order: 6:00 p.m.

Members Present: Supervisor Ulsh, Clerk Mongreig, Treasurer Scott, Trustee Stafford and Trustee Fryling.

Motion by Scott with second by Fryling to approve the **Agenda** as presented.  
**Unanimously carried.**

Motion by Scott with second by Stafford to approve the **Minutes** of the meeting held July 11, 2023 with the correction of date in Citizens Time, from July 1, 2023 to July 11, 2023. **Unanimously carried.**

Motion by Fryling with second by Stafford to approved the **List of Bills** as presented.  
**Unanimously carried.**

**Treasurer Scott reported:**

Income for month of July 2023	\$ 105,160.00
Expenditures	\$ 106,864.94
Balance June 2023	\$ 632,515.29
Balance July 31, 2023	\$ 630,810.35
Total ARPA Funds	\$ 500,117.21

Motion by Fryling with second by Mongreig to approve the **Treasurer's Report** as presented.  
**Unanimously carried.**

**New Business:**

Motion by Scott with second by Mongreig to approve the Schoolcraft Township 2022-2023 draft audit by Siegfried Crandall P.C. **Unanimously carried.**

Motion by Scott with second by Fryling to approve the amendments to the **South Kalamazoo County Fire Authority Articles of Incorporation**. **Unanimously carried.**

Motion by Mongreig with second by Stafford to adopt the **Local Jurisdiction Resolution of the 2022 Kalamazoo County Hazard Mitigation Plan**.

**Roll Call Vote:** Fryling – yes, Scott – yes, Ulsh –yes, Mongreig – yes, and Stafford – yes.  
**Unanimously carried.**

The Board discussed the Schoolcraft Township ARPA and Charter Township survey results.

The Board tabled the Schoolcraft Historical Society request for one month. **Unanimously carried.**

Motion by Ulsh with second by Fryling to extend an invitation for an informational meeting with **Western Michigan Materials Management Coalition, "Future of Materials Management in West and Southwest Michigan."** Unanimously carried.

Motion by Ulsh with second by Fryling to extend the **METRO ACT RIGHT OF WAY PERMIT EXTENSION TO Michigan Bell Telephone Company d/b/a AT&T Michigan ("AT&T")** which expires December 31, 2023. The extension is for a term to end on December 31, 2028. **Unanimously carried.**

Treasurer Scott asked for a letter of request from the **Sunset Lake Association** to begin the creation of the **Sunset Lake Aquatic Vegetation Program (2025-2029).**

**Planning Commission:** Approved a dog training facility on Morris Industrial Drive. Discussed mailing of a Land Use Plan survey.

**South Kalamazoo County Fire Authority:** The Authority has purchased a new fire truck which the Authority hopes to have paid for in three years. Trustee Fryling is working with the chief on weekly incident reports to be issued to townships.

#### **Members Time:**

Trustee Fryling told the board about the August 27, 2023, 2:00 p.m. dedication and unveiling of the new Abraham Lincoln Statue at Bronson Park.

Treasurer Scott announced that full board packets will be available at the Schoolcraft Township website [schoolcrafttownshipmi.gov](http://schoolcrafttownshipmi.gov) prior to each meeting.

Scott is awaiting implementation of the new IT provider, Hi-Tech.

**Clerk Mongreig and Deputy Brown will be attending Michigan Election Security Experience on September 12, 2023.**

**The Regular Meeting of Schoolcraft Township Board has been rescheduled to Thursday, September 14, 2023 at 6:00 p.m.**

Motion by Scott with second by Fryling to adjourn the meeting at 7:20 p.m.



Virginia M. Mongreig, Clerk  
Township of Schoolcraft

Date	JNL	Type	DESC	Reference #	AMT	ENC/BDGT CHG	BALANCE	AVAILABLE
Fund 101 GENERAL FUND								
08/02/2023			<b>101-101-702.000 TRUSTEE WAGES</b>		BEG. BALANCE		1,350.00	3,350.00
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		350.00		1,700.00	3,000.00
09/07/2023			101-101-702.000 TRUSTEE WAGES		END BALANCE		1,700.00	3,000.00
08/02/2023			<b>101-101-715.000 TRUSTEE PAYROLL TAXES</b>		BEG. BALANCE		103.28	271.72
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		26.77		130.05	244.95
09/07/2023			101-101-715.000 TRUSTEE PAYROLL TAXES		END BALANCE		130.05	244.95
08/02/2023			<b>101-171-702.000 SUPERVISOR WAGES</b>		BEG. BALANCE		16,666.68	33,333.32
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		4,166.67		20,833.35	29,166.65
09/07/2023			101-171-702.000 SUPERVISOR WAGES		END BALANCE		20,833.35	29,166.65
08/02/2023			<b>101-171-715.000 SUPERVISOR PAYROLL TAXES</b>		BEG. BALANCE		271.87	453.13
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		67.97		339.84	385.16
09/07/2023			101-171-715.000 SUPERVISOR PAYROLL TAXES		END BALANCE		339.84	385.16
08/02/2023			<b>101-171-716.000 SUPERVISOR PENSION</b>		BEG. BALANCE		1,666.64	3,333.36
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		416.66		2,083.30	2,916.70
09/07/2023			101-171-716.000 SUPERVISOR PENSION		END BALANCE		2,083.30	2,916.70
08/02/2023			<b>101-171-720.000 SUPERVISOR HEALTH INSURANCE</b>		BEG. BALANCE		2,083.32	4,166.68
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		520.83		2,604.15	3,645.85
09/07/2023			101-171-720.000 SUPERVISOR HEALTH INSURANCE		END BALANCE		2,604.15	3,645.85
08/02/2023			<b>101-215-702.000 CLERK WAGES</b>		BEG. BALANCE		17,566.68	35,133.32
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		4,391.67		21,958.35	30,741.65
09/07/2023			101-215-702.000 CLERK WAGES		END BALANCE		21,958.35	30,741.65
08/02/2023			<b>101-215-715.000 CLERK PAYROLL TAXES</b>		BEG. BALANCE		286.56	483.44
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		71.65		358.21	411.79
09/07/2023			101-215-715.000 CLERK PAYROLL TAXES		END BALANCE		358.21	411.79
08/02/2023			<b>101-215-716.000 CLERK PENSION</b>		BEG. BALANCE		1,756.64	3,513.36
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		439.16		2,195.80	3,074.20
09/07/2023			101-215-716.000 CLERK PENSION		END BALANCE		2,195.80	3,074.20
08/02/2023			<b>101-215-720.000 CLERK HEALTH INSURANCE</b>		BEG. BALANCE		2,196.64	4,393.36
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		549.16		2,745.80	3,844.20
09/07/2023			101-215-720.000 CLERK HEALTH INSURANCE		END BALANCE		2,745.80	3,844.20

Date	JNL	Type	DESC	Reference #	AMT	ENC/BDGT CHG	BALANCE	AVAILABLE
08/02/2023			<b>101-253-702.000 TREASURER WAGES</b>		BEG. BALANCE		17,566.68	35,133.32
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		4,391.67		21,958.35	30,741.65
09/07/2023			101-253-702.000 TREASURER WAGES		END BALANCE		21,958.35	30,741.65
08/02/2023			<b>101-253-715.000 TREASURER PAYROLL TAXES</b>		BEG. BALANCE		286.56	483.44
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		71.65		358.21	411.79
09/07/2023			101-253-715.000 TREASURER PAYROLL TAXES		END BALANCE		358.21	411.79
08/02/2023			<b>101-253-716.000 TREASURER PENSION</b>		BEG. BALANCE		1,756.64	3,513.36
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		439.16		2,195.80	3,074.20
09/07/2023			101-253-716.000 TREASURER PENSION		END BALANCE		2,195.80	3,074.20
08/02/2023			<b>101-253-720.000 TREASURER HEALTH INSURANCE</b>		BEG. BALANCE		2,196.64	4,393.36
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		549.16		2,745.80	3,844.20
09/07/2023			101-253-720.000 TREASURER HEALTH INSURANCE		END BALANCE		2,745.80	3,844.20
08/02/2023			<b>101-257-702.000 ASSESSOR WAGES</b>		BEG. BALANCE		6,000.00	12,000.00
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		1,500.00		7,500.00	10,500.00
09/07/2023			101-257-702.000 ASSESSOR WAGES		END BALANCE		7,500.00	10,500.00
08/02/2023			<b>101-257-715.000 ASSESSOR PAYROLL TAXES</b>		BEG. BALANCE		459.00	916.00
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		114.75		573.75	801.25
09/07/2023			101-257-715.000 ASSESSOR PAYROLL TAXES		END BALANCE		573.75	801.25
08/02/2023			<b>101-257-801.000 ASSESSOR CONTRACTED SERVICES</b>		BEG. BALANCE		17,492.00	35,254.00
08/31/2023	AP	INV	AUGUST CONTRACTED SERVICES	08312023	4,373.00		21,865.00	30,881.00
09/07/2023			101-257-801.000 ASSESSOR CONTRACTED SERVICES		END BALANCE		21,865.00	30,881.00
08/02/2023			<b>101-262-727.000 ELECTIONS SUPPLIES</b>		BEG. BALANCE		590.04	2,409.96
08/10/2023	AP	INV	MASTER CARDS/ID CARDS		4695		678.09	2,321.91
08/28/2023	AP	INV	ELECTION SUPPLIES		228651		864.35	2,135.65
09/07/2023	AP	INV	AV BALLOT ENVELOPES	118698/99	462.01		1,326.36	1,673.64
09/07/2023			101-262-727.000 ELECTIONS SUPPLIES		END BALANCE		1,326.36	1,673.64
08/02/2023			<b>101-265-727.000 BUILDING &amp; GROUNDS SUPPLIES</b>		BEG. BALANCE		535.66	64.34
08/10/2023	AP	INV	COOLER RENTAL	2179342	10.79		546.45	53.55
08/10/2023	GJ	JE	AMAZON-CLEANING SUPPLIES	2806	35.79		582.24	17.76
09/07/2023			101-265-727.000 BUILDING & GROUNDS SUPPLIES		END BALANCE		582.24	17.76
08/02/2023			<b>101-265-801.000 BUILDING &amp; GROUNDS CONTRACTED SERVICES</b>		BEG. BALANCE		700.00	1,700.00
08/31/2023	AP	INV	OFFICE JANITORIAL	08312023	100.00		800.00	1,600.00

Date	JNL	Type	DESC	Reference #	AMT	ENC/BDGT CHG	BALANCE	AVAILABLE
09/07/2023			<b>101-265-801.000 BUILDING &amp; GROUNDS CONTRACTED SERVICES</b>	(Continued)				
			101-265-801.000 BUILDING & GROUNDS CONTRACTED SERVICES		END BALANCE		800.00	1,600.00
08/02/2023			<b>101-265-850.000 BUILDING &amp; GROUNDS TELEPHONE</b>					
08/09/2023	GJ	JE	STAR 2 STAR	2802	BEG. BALANCE 289.13		2,636.36	1,863.64
08/10/2023	GJ	JE	COMCAST	2805	153.94		2,925.49	1,574.51
09/07/2023			101-265-850.000 BUILDING & GROUNDS TELEPHONE		END BALANCE		3,079.43	1,420.57
							3,079.43	1,420.57
08/02/2023			<b>101-265-920.000 BUILDING &amp; GROUNDS ELECTRIC</b>					
08/16/2023	GJ	JE	IMP	2814	BEG. BALANCE 386.72		1,165.78	3,834.22
09/07/2023			101-265-920.000 BUILDING & GROUNDS ELECTRIC		END BALANCE		1,552.50	3,447.50
							1,552.50	3,447.50
08/02/2023			<b>101-265-929.000 BUILDING &amp; GROUNDS GARBAGE</b>					
08/22/2023	AP	INV	MONTHLY SERVICE	373198	BEG. BALANCE 28.44		113.93	186.07
09/07/2023			101-265-929.000 BUILDING & GROUNDS GARBAGE		END BALANCE		142.37	157.63
							142.37	157.63
08/02/2023			<b>101-265-930.000 BUILDING &amp; GROUNDS BLDG REPAIRS/MAINTENA</b>					
08/10/2023	AP	INV	MONTHLY CONTRACTED SERVICES	2377315	BEG. BALANCE 36.00		6,161.93	(1,161.93)
08/23/2023	AP	INV	MONTHLY SERVICE	2389443	35.00		6,197.93	(1,197.93)
08/28/2023	AP	INV	MONTHLY SERVICE JUNE 2023	2366200	36.00		6,232.93	(1,232.93)
09/07/2023			101-265-930.000 BUILDING & GROUNDS BLDG REPAIRS/MAINTENA		END BALANCE		6,268.93	(1,268.93)
							6,268.93	(1,268.93)
08/02/2023			<b>101-265-931.000 BUILDING &amp; GROUNDS EQUIP REPAIRS/ MAINT</b>					
08/10/2023	GJ	JE	AMAZON-BATTERIES FOR EXIT LIGHTS	2806	BEG. BALANCE 12.99		1,032.18	(1,032.18)
09/07/2023			101-265-931.000 BUILDING & GROUNDS EQUIP REPAIRS/ MAINT		END BALANCE		1,045.17	(1,045.17)
							1,045.17	(1,045.17)
08/02/2023			<b>101-272-702.000 ADMINISTRATION WAGES</b>					
08/15/2023	PR	CHK	SUMMARY PR 08/15/2023		BEG. BALANCE 1,350.00		10,693.75	19,306.25
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		1,500.00		12,043.75	17,956.25
09/07/2023			101-272-702.000 ADMINISTRATION WAGES		END BALANCE		13,543.75	16,456.25
							13,543.75	16,456.25
08/02/2023			<b>101-272-715.000 ADMINISTRATION PAYROLL TAXES</b>					
08/15/2023	PR	CHK	SUMMARY PR 08/15/2023		BEG. BALANCE 103.28		818.06	1,481.94
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		114.75		921.34	1,378.66
09/07/2023			101-272-715.000 ADMINISTRATION PAYROLL TAXES		END BALANCE		1,036.09	1,263.91
							1,036.09	1,263.91
08/02/2023			<b>101-272-727.000 ADMINISTRATION SUPPLIES</b>					
08/10/2023	GJ	JE	AMAZON	2806	BEG. BALANCE 46.18		1,800.51	6,199.49
08/31/2023	AP	INV	VARIOUS SUPPLIES	2506876-0	74.94		1,846.69	6,153.31
09/07/2023			101-272-727.000 ADMINISTRATION SUPPLIES		END BALANCE		1,921.63	6,078.37
							1,921.63	6,078.37
08/02/2023			<b>101-272-728.000 ADMINISTRATION POSTAGE</b>					
					BEG. BALANCE		4,529.19	7,470.81

Date	JNL	Type	DESC	Reference #	AMT	ENC/BDGT	CHG	BALANCE	AVAILABLE
08/16/2023	GJ	JE	<b>101-272-728.000 ADMINISTRATION POSTAGE</b>		(continued)				
			PTNEY BOWES	2812	2,018.50			6,547.69	5,452.31
09/07/2023			101-272-728.000 ADMINISTRATION POSTAGE		END BALANCE			6,547.69	5,452.31
08/02/2023			<b>101-272-751.000 ADMINISTRATION COMPUTER SFTWR/SUPPORT</b>						
08/10/2023	GJ	JE	ZOOM	2806	BEG. BALANCE			10,893.80	9,106.20
					16.95			10,910.75	9,089.25
08/22/2023	AP	INV	SERVICE AGREEMENT	9263	1,150.00			12,060.75	7,939.25
09/07/2023			101-272-751.000 ADMINISTRATION COMPUTER SFTWR/SUPPORT		END BALANCE			12,060.75	7,939.25
08/02/2023			<b>101-272-804.000 ADMINISTRATION ENGINEERING</b>						
08/10/2023	AP	INV	JULY CONTRACTED SERVICES	76130/31/32	BEG. BALANCE			7,957.44	(957.44)
					396.00			8,353.44	(1,353.44)
09/07/2023	AP	INV	AUGUST SERVICES	76704/05/06	396.00			8,749.44	(1,749.44)
09/07/2023			101-272-804.000 ADMINISTRATION ENGINEERING		END BALANCE			8,749.44	(1,749.44)
08/02/2023			<b>101-272-901.000 ADMINISTRATION PRINTING/PUBLICATION</b>						
08/10/2023	AP	INV	JULY LEGAL NOTICES	K012587100	BEG. BALANCE			2,599.93	400.07
					52.63			2,652.56	347.44
08/10/2023	AP	INV	JULY LEGAL NOTICES	K012587100	393.80			3,046.36	(46.36)
08/23/2023	AP	INV	MONTHLY CHARGES	K012587100	303.15			3,349.51	(349.51)
09/07/2023			101-272-901.000 ADMINISTRATION PRINTING/PUBLICATION		END BALANCE			3,349.51	(349.51)
08/02/2023			<b>101-272-958.000 ADMINISTRATION BANK FEES</b>						
08/31/2023	GJ	JE	AUGUST 2023 CASH MGMT FEE	2835	BEG. BALANCE			40.00	460.00
					10.00			50.00	450.00
09/07/2023	AP	INV	GASOLINE PARKS	12013	20.96			70.96	429.04
09/07/2023			101-272-958.000 ADMINISTRATION BANK FEES		END BALANCE			70.96	429.04
08/02/2023			<b>101-336-801.000 FIRE PROTECTION CONTRACT SERVICES</b>						
09/07/2023	AP	INV	SEPTEMBER SERVICE	2023-30	BEG. BALANCE			84,046.90	111,953.10
					16,809.38			100,856.28	95,143.72
09/07/2023			101-336-801.000 FIRE PROTECTION CONTRACT SERVICES		END BALANCE			100,856.28	95,143.72
08/02/2023			<b>101-372-702.000 COMPLIANCE WAGES</b>						
08/15/2023	PR	CHK	SUMMARY PR 08/15/2023		BEG. BALANCE			3,348.00	8,152.00
					432.00			3,780.00	7,720.00
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		648.00			4,428.00	7,072.00
09/07/2023			101-372-702.000 COMPLIANCE WAGES		END BALANCE			4,428.00	7,072.00
08/02/2023			<b>101-372-715.000 COMPLIANCE PAYROLL TAXES</b>						
08/15/2023	PR	CHK	SUMMARY PR 08/15/2023		BEG. BALANCE			256.13	623.87
					33.04			289.17	590.83
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		49.58			338.75	541.25
09/07/2023			101-372-715.000 COMPLIANCE PAYROLL TAXES		END BALANCE			338.75	541.25
08/02/2023			<b>101-372-801.000 COMPLIANCE CONTRACT SERVICES</b>						
08/10/2023	AP	INV	JULY ORDINANCE ENFORCEMENT	4180	BEG. BALANCE			200.00	3,800.00
					250.00			450.00	3,550.00
09/07/2023			101-372-801.000 COMPLIANCE CONTRACT SERVICES		END BALANCE			450.00	3,550.00

Date	JNL	Type	DESC	Reference #	AMT	ENC/BDGT CHG	BALANCE	AVAILABLE
08/02/2023			<b>101-372-860.000 COMPLIANCE MILEAGE</b>		BEG. BALANCE		937.50	1,762.50
08/15/2023	PR	CHK	SUMMARY PR 08/15/2023		118.13		1,055.63	1,644.37
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		178.75		1,234.38	1,465.62
09/07/2023			101-372-860.000 COMPLIANCE MILEAGE		END BALANCE		1,234.38	1,465.62
08/02/2023			<b>101-446-801.000 ROADS CONTRACT SERVICES</b>		BEG. BALANCE		15,051.47	284,948.53
08/15/2023	AP	INV	2023 ROAD CONSTRUCTION	54189/90/91	12,363.27		27,414.74	272,585.26
08/15/2023	AP	INV	2023 ROAD CONSTRUCTION	54189/90/91	3,045.00		30,459.74	269,540.26
08/15/2023	AP	INV	2023 ROAD CONSTRUCTION	54189/90/91	3,612.67		34,072.41	265,927.59
09/07/2023			101-446-801.000 ROADS CONTRACT SERVICES		END BALANCE		34,072.41	265,927.59
08/02/2023			<b>101-448-920.110 STREET LIGHTS CANAL ZONE</b>		BEG. BALANCE		428.26	1,071.74
08/10/2023	GJ	JE	CONSUMERS	2803	113.21		541.47	958.53
09/07/2023			101-448-920.110 STREET LIGHTS CANAL ZONE		END BALANCE		541.47	958.53
08/02/2023			<b>101-448-920.120 STREET LIGHTS PRAIRIE EDGE 1 &amp; 2</b>		BEG. BALANCE		1,137.30	562.70
08/16/2023	GJ	JE	IMP	2822	160.71		1,298.01	401.99
09/07/2023			101-448-920.120 STREET LIGHTS PRAIRIE EDGE 1 & 2		END BALANCE		1,298.01	401.99
08/02/2023			<b>101-448-920.130 STREET LIGHTS PRAIRIE EDGE 3</b>		BEG. BALANCE		224.30	475.70
08/16/2023	GJ	JE	IMP	2820	55.95		280.25	419.75
09/07/2023			101-448-920.130 STREET LIGHTS PRAIRIE EDGE 3		END BALANCE		280.25	419.75
08/02/2023			<b>101-448-920.150 STREET LIGHTS SUGAR ISLAND</b>		BEG. BALANCE		447.15	752.85
08/16/2023	GJ	JE	IMP	2821	111.38		558.53	641.47
09/07/2023			101-448-920.150 STREET LIGHTS SUGAR ISLAND		END BALANCE		558.53	641.47
08/02/2023			<b>101-448-920.160 STREET LIGHTS OTHER</b>		BEG. BALANCE		1,010.96	1,489.04
08/10/2023	GJ	JE	CONSUMERS	2803	56.60		1,067.56	1,432.44
08/10/2023	GJ	JE	CONSUMERS	2804	196.82		1,264.38	1,235.62
08/16/2023	GJ	JE	IMP	2821	55.68		1,320.06	1,179.94
09/07/2023			101-448-920.160 STREET LIGHTS OTHER		END BALANCE		1,320.06	1,179.94
08/02/2023			<b>101-567-801.000 CEMETERY LAWN CARE</b>		BEG. BALANCE		28,820.00	28,880.00
08/10/2023	AP	INV	AUGUST CONTRACTS/STORM CLEAN UP	24656/57/58	7,205.00		36,025.00	21,675.00
08/10/2023	AP	INV	AUGUST CONTRACTS/STORM CLEAN UP	24656/57/58	800.00		36,825.00	20,875.00
09/07/2023	AP	INV	MONTHLY SERVICE - SEPTEMBER 2023	24743/44/45	7,205.00		44,030.00	13,670.00
09/07/2023			101-567-801.000 CEMETERY LAWN CARE		END BALANCE		44,030.00	13,670.00
08/02/2023			<b>101-567-802.000 CEMETERY GRAVE OPENINGS</b>		BEG. BALANCE		7,600.00	17,400.00
08/31/2023	AP	INV	AUGUST BURIALS - 7	08312023	3,600.00		11,200.00	13,800.00
08/31/2023	AP	INV	AUGUST BURIALS - 3	08312023	600.00		11,800.00	13,200.00



Date	JNL	Type	DESC	Reference #	AMT	ENC/BDGT CHG	BALANCE	AVAILABLE
09/07/2023			<b>101-567-802.000 CEMETERY GRAVE OPENINGS</b>		(Continued)			
			101-567-802.000 CEMETERY GRAVE OPENINGS		END BALANCE		11,800.00	13,200.00
08/02/2023			<b>101-567-920.000 CEMETERY ELECTRIC</b>					
08/16/2023	GJ	JE	HIGHWAY STREET	2813	BEG. BALANCE		315.14	1,184.86
08/16/2023	GJ	JE	CEMETERY ELECTRIC-SCHOOLCRAFT	2815	11.06		326.20	1,173.80
08/16/2023	GJ	JE	CEMETERY ELECTRIC-SCHOOLCRAFT	2817	22.13		348.33	1,151.67
08/16/2023	GJ	JE	CEMETERY ELECTRIC-SCHOOLCRAFT	2818	12.38		360.71	1,139.29
08/16/2023	GJ	JE	CEMETERY ELECTRIC-PORTAGE ROAD	2819	7.35		368.06	1,131.94
08/16/2023	GJ	JE	CEMETERY ELECTRIC-PORTAGE ROAD	2823	6.51		374.57	1,125.43
08/16/2023	GJ	JE	CEMETERY ELECTRIC-SCHOOLCRAFT	2824	11.84		386.41	1,113.59
09/07/2023			101-567-920.000 CEMETERY ELECTRIC		6.51		392.92	1,107.08
					END BALANCE		392.92	1,107.08
08/02/2023			<b>101-567-929.000 CEMETERY GARBAGE</b>					
08/22/2023	AP	INV	MONTHLY SERVICE	373198	BEG. BALANCE		227.88	572.12
09/07/2023			101-567-929.000 CEMETERY GARBAGE		56.88		284.76	515.24
					END BALANCE		284.76	515.24
08/02/2023			<b>101-567-934.000 CEMETERY LAND REPAIRS/MAINTENANCE</b>					
08/10/2023	AP	INV	VICKSBURG NORTH CEMETERY - RACCOON REM 31252		BEG. BALANCE		1,760.00	8,240.00
08/10/2023	GJ	JE	TREE REMOVAL 1/2 SCH CEMETERY	2811	260.00		2,020.00	7,980.00
08/28/2023	AP	INV	SCHOOLCRAFT CEMETERY TREE REMOVAL	08282023	(600.00)		1,420.00	8,580.00
09/07/2023	AP	INV	MONTHLY SERVICE - SEPTEMBER 2023	24743/44/45	8,200.00		9,620.00	380.00
			101-567-934.000 CEMETERY LAND REPAIRS/MAINTENANCE		720.00		10,340.00	(340.00)
					END BALANCE		10,340.00	(340.00)
08/02/2023			<b>101-567-970.000 CEMETERY CAPITAL OUTLAY</b>					
08/23/2023	AP	INV	VETERAN MARKERS AND MEMORIAL DAY FLAGS 3202		BEG. BALANCE		250.00	9,750.00
09/07/2023			101-567-970.000 CEMETERY CAPITAL OUTLAY		557.62		807.62	9,192.38
					END BALANCE		807.62	9,192.38
08/02/2023			<b>101-701-702.000 PLANNING WAGES</b>					
08/08/2023	PRV	CHK	SUMMARY PRV 08/08/2023	3338	BEG. BALANCE		1,455.00	9,545.00
08/08/2023	PRI	CHK	SUMMARY PRI 08/08/2023	33675	(50.00)		1,405.00	9,595.00
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		50.00		1,455.00	9,545.00
09/07/2023			101-701-702.000 PLANNING WAGES		450.00		1,905.00	9,095.00
					END BALANCE		1,905.00	9,095.00
08/02/2023			<b>101-701-715.000 PLANNING PAYROLL TAXES</b>					
08/08/2023	PRV	CHK	SUMMARY PRV 08/08/2023	3338	BEG. BALANCE		111.32	738.68
08/08/2023	PRI	CHK	SUMMARY PRI 08/08/2023	33675	(3.83)		107.49	742.51
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		3.83		111.32	738.68
09/07/2023			101-701-715.000 PLANNING PAYROLL TAXES		34.43		145.75	704.25
					END BALANCE		145.75	704.25
08/02/2023			<b>101-701-826.000 PLANNING LEGAL FEES</b>					
08/28/2023	AP	INV	JULY LEGAL SERVICES	865008	BEG. BALANCE		0.00	4,500.00
09/07/2023			101-701-826.000 PLANNING LEGAL FEES		202.50		202.50	4,297.50
					END BALANCE		202.50	4,297.50

Date	JNL	Type	DESC	Reference #	AMT	ENC/BDGT	CHG	BALANCE	AVAILABLE
08/02/2023			<b>101-701-901.000 PLANNING PRINTING/PUBLICATION</b>		BEG. BALANCE			806.79	3,693.21
08/28/2023	AP	INV	P.C. AMENDMENT	K012587100	432.18			1,238.97	3,261.03
09/07/2023			101-701-901.000 PLANNING PRINTING/PUBLICATION		END BALANCE			1,238.97	3,261.03
08/02/2023			<b>101-751-702.000 PARK WAGES</b>		BEG. BALANCE			500.00	18,500.00
08/15/2023	PR	CHK	SUMMARY PR 08/15/2023		100.00			600.00	18,400.00
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		100.00			700.00	18,300.00
09/07/2023			101-751-702.000 PARK WAGES		END BALANCE			700.00	18,300.00
08/02/2023			<b>101-751-715.000 PARK PAYROLL TAXES</b>		BEG. BALANCE			38.25	1,411.75
08/15/2023	PR	CHK	SUMMARY PR 08/15/2023		7.65			45.90	1,404.10
08/31/2023	PR	CHK	SUMMARY PR 08/31/2023		7.65			53.55	1,396.45
09/07/2023			101-751-715.000 PARK PAYROLL TAXES		END BALANCE			53.55	1,396.45
08/02/2023			<b>101-751-727.000 PARK SUPPLIES</b>		BEG. BALANCE			446.72	553.28
08/10/2023	GJ	JE	AMAZON-ROUND UP		39.92			486.64	513.36
09/07/2023			101-751-727.000 PARK SUPPLIES		END BALANCE			486.64	513.36
08/02/2023			<b>101-751-759.000 PARK GASOLINE/FUEL</b>		BEG. BALANCE			814.72	185.28
09/07/2023	AP	INV	GASOLINE PARKS		698.48			1,513.20	(513.20)
09/07/2023			101-751-759.000 PARK GASOLINE/FUEL		END BALANCE			1,513.20	(513.20)
08/02/2023			<b>101-751-801.000 PARK CONTRACT SERVICES</b>		BEG. BALANCE			13,000.00	6,000.00
08/10/2023	AP	INV	AUGUST CONTRACTS/STORM CLEAN UP		3,250.00			16,250.00	2,750.00
09/07/2023	AP	INV	MONTHLY SERVICE - SEPTEMBER 2023		3,250.00			19,500.00	(500.00)
09/07/2023			101-751-801.000 PARK CONTRACT SERVICES		END BALANCE			19,500.00	(500.00)
08/02/2023			<b>101-751-920.000 PARK ELECTRIC</b>		BEG. BALANCE			657.27	1,042.73
08/16/2023	GJ	JE	IMP		31.22			688.49	1,011.51
08/16/2023	GJ	JE	IMP		114.57			803.06	896.94
09/07/2023			101-751-920.000 PARK ELECTRIC		END BALANCE			803.06	896.94
08/02/2023			<b>101-751-929.000 PARK GARBAGE</b>		BEG. BALANCE			471.42	778.58
08/22/2023	AP	INV	MONTHLY SERVICE		117.57			588.99	661.01
09/07/2023			101-751-929.000 PARK GARBAGE		END BALANCE			588.99	661.01
08/02/2023			<b>101-751-931.000 PARK EQUIPMENT REPAIR/MAINTENANCE</b>		BEG. BALANCE			1,131.92	3,868.08
08/23/2023	AP	INV	KABOTA TRACTOR AND JOHN DEERE MOWER		173.59			1,305.51	3,694.49
09/07/2023			101-751-931.000 PARK EQUIPMENT REPAIR/MAINTENANCE		END BALANCE			1,305.51	3,694.49
08/02/2023			<b>101-751-934.000 PARK LAND/FIELD REPAIRS/MAINTENANCE</b>		BEG. BALANCE			1,119.02	8,880.98
08/22/2023	AP	INV	RISER LID AND INSTALLATION		200.00			1,319.02	8,680.98

Date	JNL	Type	DESC	Reference #	AMT	ENC/BDGT CHG	BALANCE	AVAILABLE
09/07/2023			<b>101-751-934.000 PARK LAND/FIELD REPAIRS/MAINTENANCE</b>		(Continued)			
			101-751-934.000 PARK LAND/FIELD REPAIRS/MAINTENANCE		END BALANCE		1,319.02	8,680.98

TOTAL FOR FUND 101 GENERAL FUND

108,430.40

0.00

417,018.21

0.00

Date	JNL	Type	DESC	Reference #	AMT	ENC/BDGT CHG	BALANCE	AVAILABLE
Fund 220 BARTON LAKE WEED FUND								
08/02/2023			<b>220-000-001.000 KCSB-GF CHECKING BARTON LK</b>		BEG. BALANCE		33,834.90	
08/29/2023	CD	CHK	SUMMARY CD 08/29/2023		(5,998.75)		27,836.15	
09/07/2023			220-000-001.000 KCSB-GF CHECKING BARTON LK		END BALANCE		27,836.15	
220-000-202.000 BARTON LAKE SAD ACCOUNTS PAYABLE								
08/02/2023	AP	INV	JULY 26, 2023 TREATMENTS	3010492	BEG. BALANCE		(2,125.00)	
08/28/2023			SUMMARY CD 08/29/2023		5,998.75		8,123.75	
08/29/2023	CD	CHK	220-000-202.000 BARTON LAKE SAD ACCOUNTS PAYABLE		(5,998.75)		2,125.00	
09/07/2023					END BALANCE		(2,125.00)	
220-000-801.000 BARTON LAKE SAD CONTRACTED SERVICES								
08/02/2023	AP	INV	JULY 26, 2023 TREATMENTS	3010492	BEG. BALANCE		15,520.25	23,229.75
08/28/2023			220-000-801.000 BARTON LAKE SAD CONTRACTED SERVICES		5,998.75		21,519.00	17,231.00
09/07/2023					END BALANCE		21,519.00	17,231.00
TOTAL FOR FUND 220 BARTON LAKE WEED FUND					0.00	0.00	47,230.15	0.00

Date	JNL	Type	DESC	Reference #	AMT	ENC/BDGT CHG	BALANCE	AVAILABLE
Fund 223 SUNSET LAKE WEED FUND								
08/02/2023			<b>223-000-001.000 KCSB-CF CHECKING SUNSET LAKE</b>		BEG. BALANCE		11,692.58	
08/16/2023	CD	CHK	SUMMARY CD 08/16/2023		(1,467.00)		10,225.58	
08/31/2023	CD	CHK	SUMMARY CD 08/31/2023		(1,198.00)		9,027.58	
09/07/2023			223-000-001.000 KCSB-CF CHECKING SUNSET LAKE		END BALANCE		9,027.58	
223-000-202.000 SUNSET LAKE SAD ACCOUNTS PAYABLE								
08/02/2023	AP	INV	POSTING FEE/TREATMENT		BEG. BALANCE		0.00	
08/15/2023	CD	CHK	SUMMARY CD 08/16/2023	3010786	1,467.00		1,467.00	
08/16/2023	CD	CHK	SUMMARY CD 08/16/2023		(1,467.00)		0.00	
08/31/2023	AP	INV	POSTING FEE AND TREATMENT 8/18/2023-SU 3010982		1,198.00		1,198.00	
08/31/2023	CD	CHK	SUMMARY CD 08/31/2023		(1,198.00)		0.00	
09/07/2023			223-000-202.000 SUNSET LAKE SAD ACCOUNTS PAYABLE		END BALANCE		0.00	
223-000-801.000 SUNSET LAKE SAD CONTRACTED SERVICES								
08/02/2023	AP	INV	POSTING FEE/TREATMENT		BEG. BALANCE		15,740.75	4,459.25
08/15/2023	AP	INV	POSTING FEE/TREATMENT	3010786	1,467.00		17,207.75	2,992.25
08/31/2023	AP	INV	POSTING FEE AND TREATMENT 8/18/2023-SU 3010982		1,198.00		18,405.75	1,794.25
09/07/2023			223-000-801.000 SUNSET LAKE SAD CONTRACTED SERVICES		END BALANCE		18,405.75	1,794.25
TOTAL FOR FUND 223 SUNSET LAKE WEED FUND					0.00	0.00	27,433.33	0.00

CASH SUMMARY BY ACCOUNT FOR SCHOOLCRAFT TOWNSHIP  
FROM 08/01/2023 TO 08/31/2023  
FUND: 101 220 223  
CASH AND INVESTMENT ACCOUNTS

Fund Account	Description	Beginning Balance 08/01/2023	Total Debits	Total Credits	Ending Balance 08/31/2023
Fund 101 GENERAL FUND					
001.000	KCSB-GF Checking	\$428,337.16	\$39,224.21	\$108,225.89	\$359,335.48
001.500	SOUTHERN MICHIGAN BANK & TRUST	\$1,501.01	\$213.65	\$10.00	\$1,704.66
002.000	Chase GF Savings 90605	\$149,933.61	\$1.25	\$0.00	\$149,934.86
002.400	CONSUMERS CREDIT UNION SAVINGS	\$25.00	\$0.00	\$0.00	\$25.00
003.000	CERTIFICATES OF DEPOSIT @ CONSUMERS CU	\$5,486.09	\$515.24	\$0.00	\$6,001.33
	GENERAL FUND	\$585,282.87	\$39,954.35	\$108,235.89	\$517,001.33
Fund 220 BARTON LAKE WEED FUND					
001.000	KCSB-GF CHECKING BARTON LK	\$33,834.90	\$0.00	\$5,998.75	\$27,836.15
Fund 223 SUNSET LAKE WEED FUND					
001.000	KCSB-GF CHECKING SUNSET LAKE	\$11,692.58	\$0.00	\$2,665.00	\$9,027.58
	GENERAL FUND TOTAL - ALL FUNDS	\$630,810.35	\$39,954.35	\$116,899.64	\$553,865.06
ARPA Funds*** SOUTHERN MICHIGAN BANK & TRUST CERTIFICATES OF DEPOSIT @ CONSUMERS CU TOTAL ARPA FUNDS RECEIVED ***ARPA Funds not recognized until funds are spent.					
		\$250,061.45			\$250,061.45
		\$250,055.76			\$250,055.76
		\$500,117.21			\$500,117.21

# ON AGENDA

**Don Ulsh**

---

**From:** Steven Fryling <scifryguy@gmail.com>  
**Sent:** Monday, September 4, 2023 2:04 PM  
**To:** Don Ulsh; Virginia Mongreig; Teresa Scott; Tammara Stafford  
**Subject:** My proposal on ARPA Expenditures

As promised, here is my proposal on ARPA expenditures, based on survey data and other considerations for the September meeting.

As I noted in the August meeting, the attached proposal spends the \$500,000 on roads over 2 years and then uses the funds saved from the general fund to be committed to other priorities as listed.

For your consideration during that item on the agenda when we talk about ARPA expenditure Proposals.

See you then. Thanks!



ARPA Expenditure-Fryling

--  
Steve Fryling

### **Proposal for Expenditure and Commitment of ARPA Funds**

- Steve Fryling

1. The board commit from APRA funds \$250,000 for road paving and maintenance of local township roads in fiscal year 2024 and \$250,000 (or the rest of the remaining ARPA balance, whichever is larger) in fiscal year 2025 as a substitute for general fund expenditures for roads.
2. The Board use the \$500,000 in funds not budgeted by the general fund for roads as follows:
  - A. \$125,000 for supplemental road funding in fiscal year 2024 and \$125,000 in fiscal year 2025 to further improve local township roads.
  - B. \$125,000 for engineering funds or for matching funds to address the creation of a sewer system for Barton Lake and associated areas.
  - C. \$75,000 for disaster reserves, to be used for direct emergency response and/or for matching funds for county, state or federal disaster response or planning grants.
  - D. \$25,000 for engineering funding or matching funds for county state or federal grants that seek to provide broadband internet service for all township residents.
  - E. \$25,000 for equipment and/or software that strengthens citizen access to township government by remote participation in meetings, and improved website and systems access capability and cybersecurity.



# Schoolcraft Historical Society **ON AGENDA**



August 2, 2023

**ON AGENDA**

To: Schoolcraft Township

From: Schoolcraft Historical Society

Subject: Dr. Nathan Thomas Underground Railroad House

Dr. Nathan Thomas, Kalamazoo County's first doctor, built the first two rooms of his house at the northeast corner of Cass and Center Streets just five years after the Schoolcraft Village was organized. After his marriage to Pamela Brown, the house was expanded to include two wings and a second floor with two bedrooms. Following their Quaker beliefs, Dr. and Mrs. Thomas became involved with the Underground Railroad by providing shelter and assistance to an estimated 1,500 escaping slaves seeking their freedom. After the war Dr. Thomas built the brick house at the same location and moved the original house across town to where it stands today.

In 1975, a group of area residents purchased the house for the purpose of preserving its' local history. The Schoolcraft Historical Society was thus created. Documentation was submitted and the house was successfully listed on the National and State Registers of Historic Places. In the early 1980's the Society secured a grant from the State of Michigan to restore the west wing which had suffered a fire, replace the roof, and generally secure the property for use as a museum and meeting place for the Society. Over the past 48 years, hundreds of schoolchildren as well as countless local, national and international visitors have toured the house and learned of its' place in history.

The Society maintains the house with revenues from memberships, tours, book sales and occasional donations and bequeaths. The recent Covid event was a significant setback to the Society's budget. Most importantly, after 40 years, the structure needs more than preventative maintenance. We have identified the most pressing repairs and have received contractor estimates for sealing the roof, securing the foundation, replacing wood rot, exterior painting, replacing the windows, and replacing the picket fence. In addition we hope to initiate an internship position to assist with archives and promotion. The cost for these improvements is \$95,500. We are appealing for funding assistance from several sources.

The Dr. Nathan Thomas Underground Railroad House has been part of the Schoolcraft community since 1835. Its' significance is clearly visible as part of the Village's logo, and is a primary reason why tourists visit our area. We respectfully ask the Township to consider a \$25,000 grant to support this major restoration effort and keep this renowned piece of our local history available to future generations.

Thank you for considering our request.

ON AGENDA

**SCHOOLCRAFT TOWNSHIP**

**ORDINANCE NO. 284**

**ORDINANCE TO AMEND ZONING MAP**

---

**THE TOWNSHIP OF SCHOOLCRAFT ORDAINS:**

**1. AMENDMENT OF ZONING MAP**

The Township hereby amends the Zoning District Map ("Zoning Map") of the Schoolcraft Zoning Ordinance to change the R-3 Medium Density Residential and LC Local Commercial and indication as shown on the Zoning Map for the following real property:

13432 Portage Rd and Unaddressed VW Avenue (Parcel Nos: 14-15-280-110 and 14-15-280-181)

to LC Local Commercial in its entirety. Corresponding LC regulations and land uses are hereby established for the above-described property.

- 2. VALIDITY.** Should any portion of this Ordinance be found invalid for any reason, such holding shall not be construed as affecting the validity of the remaining portions of this Ordinance.
- 3. REPEALER.** All other ordinances inconsistent with the provisions of this Ordinance are hereby repealed but only to the extent necessary to give this Ordinance full force and effect.
- 4. EFFECTIVE DATE.** This Ordinance shall take effect seven (7) days after publication of a notice of adoption as provided by law

ON AGENDA

***South Kalamazoo County Fire Authority***

***Kalamazoo County, Michigan***

**FINANCIAL STATEMENTS**

***Year ended March 31, 2023***

---

DRAFT

## CONTENTS

---

	<i>Page</i>
<b>INDEPENDENT AUDITOR'S REPORT</b>	<b>3 - 4</b>
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	<b>5 - 8</b>
<b>BASIC FINANCIAL STATEMENTS</b>	
Government-wide financial statements:	
Statement of net position	9
Statement of activities	10
Fund financial statements:	
Balance sheet - governmental fund	11 - 12
Statement of revenues, expenditures, and change in fund balance - governmental fund	13
Notes to financial statements	14 - 18
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Budgetary comparison schedule - Operating Fund	19



Certified Public Accountants & Advisors

246 E. Kilgore Road  
Portage, MI 49002-5599  
[www.siegfriedcrandall.com](http://www.siegfriedcrandall.com)

Telephone 269-381-4970  
800-876-0979  
Fax 269-349-1344

## INDEPENDENT AUDITOR'S REPORT

Members of the Board  
South Kalamazoo County Fire Authority

### Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the South Kalamazoo County Fire Authority, as of and for the year ended March 31, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, as listed in the contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the South Kalamazoo County Fire Authority, as of March 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority, and to meet our other ethical responsibilities, in accordance with 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.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

### **Required supplementary information**

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

*Siegfried Crandall P.C.*



**MANAGEMENT'S DISCUSSION AND ANALYSIS**

DRAFT

**South Kalamazoo County Fire Authority**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

---

Our discussion and analysis of the South Kalamazoo County Fire Authority's (the Authority) financial performance provides a narrative overview of the Authority's financial activities for the fiscal year ended March 31, 2023. Please read it in conjunction with the Authority's financial statements.

**FINANCIAL HIGHLIGHTS**

- The Authority's total net position increased \$249,656 as a result of this year's activities.
- Of the \$2,480,367 total net position reported, \$2,054,956 (83 percent) is available to be used to meet the Authority's ongoing obligations to its citizens and customers, without constraints established by debt covenants, enabling legislation, or other legal requirements.
- The Operating Fund's unassigned fund balance at the end of the fiscal year was \$40,646, which represents 9 percent of the actual total Operating Fund expenditures for the current fiscal year.

**Overview of the financial statements**

The Authority's annual report is comprised of three parts: the management's discussion and analysis, the basic financial statements, and required supplementary information. The basic financial statements include information that presents two different views of the Authority:

- The government-wide financial statements provide both long-term and short-term information about the Authority's overall financial status.
- The fund financial statements focus on individual parts of the Authority's government, reporting the Authority's operations in more detail than the government-wide financial statements.
  - Governmental funds statements explain how government services, like public safety, were financed in the short-term, as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The financial statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

A comparative analysis of the government-wide financial statements for 2023 and 2022 is also presented.

**Government-wide financial statements**

The government-wide financial statements report information about the Authority as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the Authority's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid.

The two government-wide statements report the Authority's net position and how it has changed. Net position (the difference between the Authority's assets and liabilities) is one way to measure the Authority's financial health, or position.

- Over time, increases or decreases in the Authority's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Authority, you need to consider additional nonfinancial factors, such as changes in the Authority's property tax base and the condition of the Authority's capital assets.

The government-wide financial statements consist solely of governmental activities. The Authority's basic service, public safety, is included here. Contributions from member units of government finance these activities.



### Fund financial statements

The fund financial statements provide more detailed information about the Authority's most significant funds - not the Authority as a whole. Funds are accounting devices that the Authority uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by state law and bond agreements.
- The Authority Board may establish other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and other revenues.

The Authority has one type of fund:

- Governmental funds. The Authority's basic services are included in its governmental funds, which focus on (1) how cash, and other financial assets that can be readily converted to cash, flows in and out, and (2) the balances left at year end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Authority's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information that explains the relationship between them.

### FINANCIAL ANALYSIS OF THE AUTHORITY AS A WHOLE

#### Net position

Net position may serve, over time, as a useful indicator of an Authority's financial position. In the Authority's case, assets exceeded liabilities at the end of the fiscal year by \$2,480,367. The Authority's net investment in capital assets, a component of the total net position, amounts to \$425,411. The Authority uses these capital assets to provide essential services to its customers; consequently, these assets are not available to be liquidated for future spending needs. The remaining net position, in the amount of \$2,054,956 is unrestricted.

#### Condensed financial information Net position

	2023	2022
Current assets	\$ 2,093,984	\$ 1,788,581
Capital assets	425,411	472,330
<b>Total assets</b>	<b>2,519,395</b>	<b>2,260,911</b>
Current liabilities	39,028	30,200
Net position:		
Net investment in capital assets	425,411	472,330
Unrestricted	2,054,956	1,758,381
<b>Total net position</b>	<b>\$ 2,480,367</b>	<b>\$ 2,230,711</b>

**South Kalamazoo County Fire Authority**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**Changes in net position**

The Authority's total revenues for the year ended March 31, 2023, were \$740,973. Nearly 95 percent of the Authority's revenue is received from participating municipalities.

The total cost of the Authority's operations amounted to \$491,317 during the year ended March 31, 2023, an increase of \$50,808 from the prior year.

*Condensed financial information*  
*Changes in net position*

	<u>2023</u>	<u>2022</u>
Program revenues:		
Charges for services	\$ 5,408	\$ 30
Operating grants and contributions	703,027	683,394
Capital grants and contributions	2,500	-
General revenues	<u>30,038</u>	<u>3,841</u>
Total revenues	<u>740,973</u>	<u>687,265</u>
Expenses:		
Public safety	<u>491,317</u>	<u>440,509</u>
Changes in net position	<u>\$ 249,656</u>	<u>\$ 246,756</u>
Net position, end of year	<u>\$ 2,480,367</u>	<u>\$ 2,230,711</u>

**FINANCIAL ANALYSIS OF THE AUTHORITY'S FUND**

At March 31, 2023, the Authority's Operating Fund reported a fund balance of \$2,054,956, an increase of \$296,575 from the prior year. Of the total fund balance, \$40,646 (2 percent) constitutes unassigned fund balance, which is available for spending at the Authority's discretion; \$1,996,778 (97 percent) is assigned or committed for various cost centers including, operations, manpower, equipment, communications, clothing, facilities and vehicles. The remaining \$17,532 (1 percent) of the fund balance is nonspendable to indicate that it is not available because it has already been used for prepaid items.

**Operating Fund budgetary highlights**

The Authority made amendments to the Operating Fund budgeted expenditures during the year by increasing revenues and related expenditures by \$91,993 each. Actual revenues were \$61,762 less than amounts appropriated while expenditures were \$358,337 lower than budgeted amounts, as expenditures across the public safety function and capital outlay were lower than expected. These variances resulted in a \$296,575 positive budget variance, with a \$296,575 increase in fund balance compared to a budget that expected no increase in fund balance.

**South Kalamazoo County Fire Authority**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

---

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital assets**

The Authority has a \$425,411 investment in capital assets as of March 31, 2023, net of accumulated depreciation. This investment includes land, buildings and improvements, equipment, and vehicles. The Authority's net investment in capital assets decreased by \$46,919 for the current year, as \$79,750 in asset acquisitions were offset by \$126,669 in current depreciation.

The capital asset additions during the year consisted of the purchase of a 2002 International 4000 series engine, 5 sets of turn out gear, and a 250 gallon fire suppression skid unit.

More detailed information about the Authority's capital assets is presented in **Note 4** of the notes to the basic financial statements.

**Debt**

The Authority had no long-term debt outstanding at the beginning or end of the fiscal year.

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

The Authority remains in stable financial condition and continues to rely on support from its member municipalities to finance its operating costs and capital acquisitions.

**CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a **general overview** of the Authority's finances to its customers and creditors and to demonstrate the Authority's accountability for the resources it receives. Questions regarding any information provided in this report or requests for additional financial information should be addressed to:

Tracy Locey, Chairman  
South Kalamazoo County Fire Authority  
125 S. Main Street  
Vicksburg, MI 49097

Phone: (269) 649-0495

## BASIC FINANCIAL STATEMENTS

DRAFT

**South Kalamazoo County Fire Authority**

**STATEMENT OF NET POSITION**

**March 31, 2023**

---

**ASSETS**

Current assets:

Cash	\$ 2,076,452
Prepaid expenses	<u>17,532</u>

Total current assets	<u>2,093,984</u>
----------------------	------------------

Noncurrent assets:

Capital assets not being depreciated - land	5,000
Capital assets being depreciated, net	<u>420,411</u>

Total noncurrent assets	<u>425,411</u>
-------------------------	----------------

Total assets	<u>2,519,395</u>
--------------	------------------

**LIABILITIES**

Current liabilities:

Payables	31,788
Unearned local unit contributions	<u>7,240</u>

Total liabilities	<u>39,028</u>
-------------------	---------------

**NET POSITION**

Investment in capital assets	425,411
Unrestricted	<u>2,054,956</u>

Total net position	<u>\$ 2,480,367</u>
--------------------	---------------------

See notes to financial statements

**South Kalamazoo County Fire Authority**

**STATEMENT OF ACTIVITIES**

**Year ended March 31, 2023**

**PROGRAM EXPENSES**

Public safety - fire protection \$ 491,317

**PROGRAM REVENUES**

Charges for services 5,408

Operating grants and contributions 703,027

Capital grants and contributions 2,500

Total program revenues 710,935

**NET PROGRAM REVENUES**

219,618

**GENERAL REVENUES**

Interest income 7,587

Other 22,451

Total general revenues 30,038

**CHANGE IN NET POSITION**

249,656

**NET POSITION - BEGINNING**

2,230,711

**NET POSITION - ENDING**

\$ 2,480,367

See notes to financial statements

**South Kalamazoo County Fire Authority**  
**BALANCE SHEET - governmental fund**  
**March 31, 2023**

	<b><u>Operating Fund</u></b>
<b>ASSETS</b>	
Cash	\$ 2,076,452
Prepaid items	<u>17,532</u>
Total assets	<u>\$ 2,093,984</u>
<b>LIABILITIES AND FUND BALANCES</b>	
Liabilities:	
Accounts payable	\$ 31,788
Unearned local unit contributions	<u>7,240</u>
Total liabilities	<u>39,028</u>
Fund Balances:	
Nonspendable for prepaid items	17,532
Committed for:	
Operations	30,328
Manpower	58,097
Equipment	33,822
Communications	5,277
Clothing	7,701
Facilities	2,310
Vehicles	70,000
Assigned for:	
Operations	109,774
Manpower	546,921
Equipment	580,641
Communications	128,176
Clothing	85,042
Facilities	82,797
Vehicles	255,892
Unassigned	<u>40,646</u>
Total fund balances	<u>2,054,956</u>
Total liabilities and fund balances	<u>\$ 2,093,984</u>

See notes to financial statements



**South Kalamazoo County Fire Authority**

**BALANCE SHEET - governmental fund (continued)**

March 31, 2023

---

Reconciliation of the balance sheet to the statement of net position:

Total fund balance - Operating Fund	\$ 2,054,956
-------------------------------------	--------------

Amounts reported for *governmental activities* in the statement of net position (page 9) are different because:

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

<u>425,411</u>
----------------

Net position of *governmental activities*

<u>\$ 2,480,367</u>
---------------------

DRAFT



**South Kalamazoo County Fire Authority**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -  
governmental fund**

*Year ended March 31, 2023*

	<b><i>Operating Fund</i></b>
<b>REVENUES</b>	
Contributions from local units	\$ 703,027
Interest	7,587
Other	<u>30,359</u>
Total revenues	<u>740,973</u>
<b>EXPENDITURES</b>	
Current - public safety	346,915
Capital outlay	<u>97,483</u>
Total expenditures	<u>444,398</u>
<b>NET CHANGE IN FUND BALANCE</b>	296,575
<b>FUND BALANCE - BEGINNING</b>	<u>1,758,381</u>
<b>FUND BALANCE - ENDING</b>	<u><u>\$ 2,054,956</u></u>
Reconciliation of the statement of revenues, expenditures, and changes in fund balances to the statement of activities.	
Net change in fund balance	\$ 296,575
Amounts reported for <i>governmental activities</i> in the statement of activities (page 10) are different because:	
Capital assets:	
Assets acquired	79,750
Provision for depreciation	<u>(126,669)</u>
Change in net position	<u><u>\$ 249,656</u></u>

See notes to financial statements

**South Kalamazoo County Fire Authority**  
**NOTES TO FINANCIAL STATEMENTS**

---

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

The accounting policies of the South Kalamazoo County Fire Authority (the Authority) conform to accounting principles generally accepted in the United States of America (hereinafter referred to as generally accepted accounting principles) as applicable to governmental units. The following is a summary of the more significant accounting policies.

*Reporting entity:*

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

The Authority was established June 26, 1999, under Michigan Public Act No. 57 of 1988, as amended, to jointly provide fire protection services within the member municipalities in southern Kalamazoo County, Michigan. The Authority is comprised of the Villages of Schoolcraft and Vicksburg, and the Townships of Brady, Prairie Ronde, Schoolcraft, and Wakeshma. Costs of operations and capital expenditures are supported by contributions from the participating municipalities.

*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 Authority.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

*Measurement focus, basis of accounting, and financial statement presentation:*

The statement of net position and the statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

The Operating 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 if they are collected within the current period, or soon enough thereafter, to pay liabilities of the current period. For this purpose, the Authority generally considers revenues to be available if they are expected to be collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

Intergovernmental contributions and interest revenue associated with the current fiscal period are all considered to be susceptible to accrual, and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the Authority.

**South Kalamazoo County Fire Authority**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

---

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

The Authority reports a single major governmental fund, the Operating Fund, which accounts for all financial resources of the Authority. Revenues are primarily derived from contributions from local units of government.

*Assets, liabilities, and equity:*

*Cash and investments* - Cash is considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are stated at fair value.

*Receivables* - No allowance for uncollectible accounts has been recorded, as the Authority considers all receivables to be fully collectible.

*Prepaid items* - Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

*Capital assets* - Capital assets, which include land, buildings, equipment, and vehicles, are defined by the Authority as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value as of the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

Buildings	40 years
Equipment	10 - 20 years
Vehicles	5 - 15 years

*Unearned revenue* - Unearned revenue represents resources related to contributions from local units, which has not yet been earned.

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

*Net position flow assumption* - Sometimes, the Authority will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Authority's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

South Kalamazoo County Fire Authority  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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

*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 required to be maintained intact. 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 Authority'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 Authority's intent to be used for specific purposes but are neither restricted nor committed. The Fire Authority Board reserves the right to assign fund balance. Unassigned fund balance is the amount that does not fall into any other category above. This is the residual classification for amounts in the Operating Fund. When the Authority incurs an expenditure for purposes for which various fund balance classifications can be used, it is the Authority's policy to use the restricted fund balance first, followed by committed fund balance, then assigned fund balance, and, finally, unassigned fund balance.

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

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

*Budgetary information* - The annual budget is adopted on a basis consistent with generally accepted accounting principles for the Authority's Operating Fund. The budget document presents information by function and line-item. The legal level of budgetary control adopted by the governing body is the line-item level. All annual appropriations lapse at the end of the fiscal year.

*Excess of expenditures over appropriations* - The following schedule sets forth reportable budget variances:

<u>Fund</u>	<u>Line-item</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance</u>
General	Repairs and maintenance	\$ 43,401	\$ 60,234	\$ 16,833

**NOTE 3 - CASH**

*Deposits* - State statutes and the Authority's investment policy authorize the Authority to make deposits in the accounts of federally-insured banks, credit unions, and savings and loan associations. The Authority's deposits are in accordance with statutory authority. At March 31, 2023, the Authority had deposits with a carrying amount of \$2,076,368 and petty cash in the amount of \$84.

Custodial credit risk is the risk that, in the event of the failure of a financial institution, the Authority will not be able to recover its deposits. The Authority's investment policy does not specifically address custodial credit risk for deposits. At March 31, 2023, \$196,420 of the Authority's bank balances of \$2,101,159 was exposed to custodial credit risk because it was uninsured and uncollateralized.



**South Kalamazoo County Fire Authority**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended March 31, 2023, was as follows:

	<i>Beginning balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending balance</i>
Governmental activities:				
Capital assets not being depreciated - land	\$ 5,000	\$ -	\$ -	\$ 5,000
Capital assets being depreciated:				
Buildings	305,427	-	-	305,427
Equipment	784,007	29,750	(97,366)	716,391
Vehicles	1,079,530	50,000	(149,914)	979,616
Subtotal	2,168,964	79,750	(247,280)	2,001,434
Less accumulated depreciation for:				
Buildings	(98,732)	(7,918)	-	(106,650)
Equipment	(614,079)	(47,502)	97,366	(564,215)
Vehicles	(988,823)	(71,249)	149,914	(910,158)
Subtotal	(1,701,634)	(126,669)	247,280	(1,581,023)
Total capital assets being depreciated, net	467,330	(46,919)	-	420,411
Governmental activities capital assets, net	\$ 472,330	\$ (46,919)	\$ -	\$ 425,411

**NOTE 5 - PAYABLES**

Payables as of March 31, 2023, for the Authority's Operating Fund were as follows:

<i>Accounts</i>	<i>Accrued payroll</i>	<i>Total</i>
\$ 14,630	\$ 17,158	\$ 31,788

**NOTE 6 - OPERATING LEASES**

The Authority leases two stations from the Village of Vicksburg and Wakeshma Township under agreements that have been classified as operating leases. The terms of the lease agreements between the Authority and the participating local units of government are on an ongoing month to month renewal. Lease expense for the year ended March 31, 2023, was \$9,420.

**NOTE 7 - RISK MANAGEMENT**

The Authority is exposed to various risks of loss related to general liability, property and casualty, and workers' compensation, with such risks being managed through the purchase of commercial insurance. The risks of loss arising from general liability, building contents, workers' compensation, employee medical, and casualty are managed through purchased commercial insurance. For all risks of loss, there have been no significant reductions in insurance coverage from coverage provided in prior years. Also, in the past three years, settlements did not exceed insurance coverage.

**NOTE 8 - UPCOMING ACCOUNTING PRONOUNCEMENT**

In May 2020, the GASB issued Statement No. 96, Subscription-based Information Technology Arrangements. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The Authority is currently evaluating the impact this standard will have on the financial statements when adopted during the 2024 fiscal year.

**REQUIRED SUPPLEMENTARY INFORMATION**

DRAFT

South Kalamazoo County Fire Authority

**BUDGETARY COMPARISON SCHEDULE - Operating Fund**

Year ended March 31, 2023

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
<b>REVENUES</b>				
Contributions from local units	\$ 710,742	\$ 802,735	\$ 703,027	\$ (99,708)
Interest	-	-	7,587	7,587
Other	-	-	30,359	30,359
<b>Total revenues</b>	<u>710,742</u>	<u>802,735</u>	<u>740,973</u>	<u>(61,762)</u>
<b>EXPENDITURES</b>				
Public safety:				
Wages and payroll taxes	189,747	189,747	166,388	23,359
Office supplies	4,818	6,117	4,973	1,144
Operating supplies	22,996	31,696	27,277	4,419
Professional services	7,625	7,625	4,870	2,755
Telephone and communications	21,338	20,038	13,303	6,735
Repairs and maintenance	43,401	43,401	60,234	(16,833)
Insurance	50,773	47,773	39,241	8,532
Utilities	22,644	22,644	18,530	4,114
Leases	11,545	11,545	11,945	(400)
Education and training	8,959	3,259	154	3,105
<b>Total public safety</b>	<u>383,846</u>	<u>383,845</u>	<u>346,915</u>	<u>36,930</u>
Capital outlay	<u>326,896</u>	<u>418,890</u>	<u>97,483</u>	<u>321,407</u>
<b>Total expenditures</b>	<u>710,742</u>	<u>802,735</u>	<u>444,398</u>	<u>358,337</u>
<b>NET CHANGES IN FUND BALANCES</b>	-	-	296,575	296,575
<b>FUND BALANCES - BEGINNING</b>	<u>1,758,381</u>	<u>1,758,381</u>	<u>1,758,381</u>	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 1,758,381</u>	<u>\$ 1,758,381</u>	<u>\$ 2,054,956</u>	<u>\$ 296,575</u>





Certified Public Accountants & Advisors

246 E. Kilgore Road  
Portage, MI 49002-5599  
[www.siegfriedcrandall.com](http://www.siegfriedcrandall.com)

Telephone 269-381-4970  
800-876-0979  
Fax 269-349-1344

July 25, 2023

To the Board of Trustees  
South Kalamazoo County Fire Authority

We have audited the financial statements of the governmental activities and the major fund of the South Kalamazoo County Fire Authority for the year ended March 31, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 17, 2023. Professional standards also require that we communicate to you the following information related to our audit.

#### **Significant Audit Findings**

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

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the South Kalamazoo County Fire Authority are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during fiscal year 2023. We noted no transactions entered into by the South Kalamazoo County Fire Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the capital asset depreciation is based on the estimated useful lives of the Authority's capital assets. We evaluated the key factors and assumptions used to develop the capital asset depreciation in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

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

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

##### *Audit Adjustments*

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. Management has recorded all of our proposed audit adjustments.

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated July 25, 2023.

*Other Issues*

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

**Other Matters**

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

**Communication Regarding Internal Control**

In planning and performing our audit of the financial statements of the governmental activities and the major fund of the South Kalamazoo County Fire Authority as of and for the year ended March 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the South Kalamazoo County Fire Authority's internal control over financial reporting (internal control) to determine the 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. In addition, because of the inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we have identified a deficiency in internal control that we consider to be a material weakness.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in the South Kalamazoo County Fire Authority's internal control to be a material weakness.

Material audit adjustments and financial statement preparation:

*Criteria:* All governmental units in Michigan are required to prepare financial statements in accordance with generally accepted accounting principles (GAAP). This is the responsibility of management. The preparation of financial statements in accordance with GAAP requires internal controls over both (1) recording, processing, and summarizing accounting data (i.e., maintaining internal accounting records), and (2) reporting government-wide and fund financial statements, including the related notes to the financial statements (i.e., external financial reporting).

*Condition:* We identified and proposed several material audit adjustments that management reviewed and approved. Adjustments were recorded to:

- Correct beginning equity
- Accrue payables at year end
- Adjust prepaid items at year end
- Convert the fund-based data necessary to prepare the government-wide financial statements.

As is the case with many small and medium-sized governmental units, the Authority has historically relied on its independent external auditor to assist with the preparation of the financial statements, the related notes, and the management's discussion and analysis as part of its external financial reporting process. Accordingly, the Authority's ability to prepare financial statements in accordance with GAAP is based, in part, on its reliance on its external auditor, who cannot by definition be considered part of the Authority's internal controls. This is a repeat finding.

*Cause:* This condition was caused by the Authority's decision to outsource the preparation of its annual financial statements to the external auditor rather than incur the costs of obtaining the necessary training and expertise required for the Authority to perform this task internally because outsourcing the task is considered more cost effective.

*Effect:* The Authority's accounting records were initially misstated by amounts material to the financial statements. In addition, the Authority lacks complete internal controls over the preparation of its financial statements in accordance with GAAP and relies, at least in part, on assistance from its external auditor for assistance with this task.

*Auditor's Recommendation:* We recommend that management continue to monitor the relative costs and benefits of securing the internal or other external resources necessary to develop material adjustments and prepare a draft of the Authority's annual financial statements versus contracting with its auditor for these services.

*Management Response:* Management has made an ongoing evaluation of the respective costs and benefits of obtaining internal or external resources, specifically for the preparation of financial statements, and has determined that the additional benefits derived from implementing such a system would not outweigh the costs incurred to do so. Management will continue to review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation.

The South Kalamazoo County Fire Authority's response to the internal control finding described above was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Restriction on Use**

This information is intended solely for the use of the Board of Trustees of the South Kalamazoo County Fire Authority and the State of Michigan Department of Treasury and is not intended to be and should not be used by anyone other than these specified parties.

*Sigfried Crandall P.C.*



July 25, 2023

Siegfried Crandall P.C.  
246 E. Kilgore Road  
Portage, MI 49002

This representation letter is provided in connection with your audit of the financial statements of the South Kalamazoo County Fire Authority, which comprise the respective financial position of the governmental activities and the major fund as of March 31, 2023, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted 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 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. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of July 25, 2023, the following representations made to you during your audit.

**Financial statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 17, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the Authority's; there are no component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they will be posted.
- 9) We are not aware of any pending or threatened litigation, claims or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 10) Guarantees, whether written or oral, under which the Authority is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

- 11) 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, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the Authority from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) 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.
- 14) We have no knowledge of any fraud or suspected fraud that affects the Authority 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.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Authority's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, whose effects should be considered when preparing financial statements.

- 17) We have disclosed to you the names of the Authority's related parties and all the related party relationships and transactions, including any side agreements.

**Government - specific**

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have a process to track the status of audit findings and recommendations.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 22) The Authority has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, and fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 24) There are no (except as disclosed) violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 25) As part of your audit, you assisted with preparation of the detail depreciation schedules, journal entries other than proposed audit entries, the financial statements, and certain end-of-year filings with the State of Michigan. We acknowledge our responsibility as it relates to those nonattest services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for the depreciation schedules, journal entries other than proposed audit entries, the financial statements, and certain end-of-year filings with the State of Michigan.
- 26) The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 27) The Authority has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 28) The financial statements properly classify all funds and activities, in accordance with GASBS No. 34 as amended.
- 29) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such.

- 30) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, assigned, and unassigned) are properly classified and, if applicable, approved.
- 31) Expense have been appropriately classified in or allocated to functions and programs in the statement of activities.
- 32) Revenues are appropriately classified in the statement of activities within program revenues or general revenues.
- 33) Deposits are properly classified as to risk and are properly disclosed.
- 34) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 35) We have appropriately disclosed the Authority's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position is properly recognized under the policy.
- 36) We have appropriately disclosed the Authority's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 37) We are following our established accounting policy regarding which resources (that is, nonspendable, assigned, committed, and unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial purposes.
- 38) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signed: \_\_\_\_\_  
Title: Authority Trustee

Signed: \_\_\_\_\_  
Title: Authority Trustee



00-0000000  
04/01/2022 - 03/31/2023  
Sorted: Class

SOUTH KALAMAZOO COUNTY FIRE AUTHORITY [8575]

Depreciation Expense  
Financial

04/01/2022 - 03/31/2023

Syste	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Disposition Expense	Total Depreciation	Net Book Value
<b>BLDG</b>										
51	STATION 1 - NW	7/16/2008	SL /FM	40.0000	160,292.00	55,100.38	4,007.30	0.00	59,107.68	101,184.32
72	STATION 1	3/31/2010	SL /FM	40.0000	133,848.00	40,433.25	3,346.20	0.00	43,779.45	90,068.55
100	ROOF	8/9/2016	SL /FM	20.0000	11,287.00	3,197.98	564.35	0.00	3,762.33	7,524.67
<b>Subtotal: BLDG</b>					<b>305,427.00</b>	<b>98,731.61</b>	<b>7,917.85</b>	<b>0.00</b>	<b>106,649.46</b>	<b>198,777.54</b>
<b>Less dispositions and exchanges:</b>					0.00	0.00	0.00	0.00	0.00	0.00
<b>Net for: BLDG</b>					<b>305,427.00</b>	<b>98,731.61</b>	<b>7,917.85</b>	<b>0.00</b>	<b>106,649.46</b>	<b>198,777.54</b>
<b>EQU</b>										
1	(5) AED	4/1/1983	SL /N/A	5.0000	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
2	(2) AED	4/1/1983	SL /N/A	5.0000	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
3	(2) HURST	4/1/1983	SL /N/A	10.0000	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
4	(2) HURST	4/1/1983	SL /N/A	10.0000	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
5	(2) HURST	4/1/1983	SL /N/A	10.0000	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
7	(3) RAM	4/1/1983	SL /N/A	8.0000	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
8	(2) GUMBY SUITS	4/1/1985	SL /N/A	10.0000	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
9	(4) PP FANS	4/1/1985	SL /N/A	5.0000	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
11	BUSTER BAG	4/1/1990	SL /FM	10.0000	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
14	CASCADE SYSTEM	4/1/1991	SL /FM	10.0000	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
15	(2) ROOF SAW	4/1/1995	SL /FM	5.0000	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
17	FILE CABINET -	4/1/2000	SL /FM	15.0000	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
18	(7) PORTABLE &	4/1/2003	SL /FM	3.0000	5,600.00	5,600.00	0.00	0.00	5,600.00	0.00
19	(2) PORTABLE	1/1/2004	SL /FM	5.0000	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
20	(2) RIT BAG	1/1/2004	SL /FM	5.0000	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
22	(2) MUSTANG	4/1/2005	SL /FM	5.0000	1,107.00	1,107.00	0.00	0.00	1,107.00	0.00
33	(2) VENT SAWS	10/27/2004	SL /FM	5.0000	2,098.00	2,098.00	0.00	0.00	2,098.00	0.00
34	(5) MONITOR IV	7/27/2004	SL /FM	5.0000	2,740.00	2,740.00	0.00	0.00	2,740.00	0.00
35	(5) SETS OF TURN	2/28/2005	SL /FM	10.0000	6,125.00	6,125.00	0.00	0.00	6,125.00	0.00
36	GENERATOR AND	7/25/2001	SL /FM	10.0000	7,285.00	7,285.00	0.00	0.00	7,285.00	0.00
37	THERMAL	12/25/2003	SL /FM	10.0000	19,800.00	19,800.00	0.00	0.00	19,800.00	0.00
38	DELL DIMENSION	4/25/2000	SL /FM	3.0000	2,077.00	2,077.00	0.00	0.00	2,077.00	0.00
44	PAGERS &	4/1/2005	SL /FM	3.0000	23,000.00	23,000.00	0.00	0.00	23,000.00	0.00
45	(10) SETS OF	1/17/2007	SL /FM	10.0000	13,964.00	13,964.00	0.00	0.00	13,964.00	0.00
46	(10) SETS OF	3/31/2008	SL /FM	10.0000	15,733.00	15,733.00	0.00	0.00	15,733.00	0.00
47	(4) BEAST TOOL -	10/1/2007	SL /FM	10.0000	19,996.00	19,996.00	0.00	0.00	19,996.00	0.00
48	SIMO POWER	10/1/2007	SL /FM	10.0000	14,105.00	14,105.00	0.00	0.00	14,105.00	0.00
49	(5) SETS OF	7/19/2008	SL /FM	10.0000	7,867.00	7,867.00	0.00	0.00	7,867.00	0.00
52	INTEL PENTIUM	6/20/2008	SL /FM	5.0000	4,234.00	4,234.00	0.00	0.00	4,234.00	0.00
53	TOSHIBA PHONE	9/17/2008	SL /FM	5.0000	1,495.00	1,495.00	0.00	0.00	1,495.00	0.00
54	THERMAL	7/17/2008	SL /FM	5.0000	10,090.00	10,090.00	0.00	0.00	10,090.00	0.00
55	MOTOROLA	3/6/2009	SL /FM	5.0000	1,014.00	1,014.00	0.00	0.00	1,014.00	0.00
56	SUPER VAC	9/17/2008	SL /FM	5.0000	2,452.00	2,452.00	0.00	0.00	2,452.00	0.00
57	EXTENDO BED	4/16/2008	SL /FM	5.0000	3,397.00	3,397.00	0.00	0.00	3,397.00	0.00
58	(33) MOTOROLA	7/16/2009	SL /FM	6.0000	22,308.00	22,308.00	0.00	0.00	22,308.00	0.00
59	(10) MOTOROLA	7/16/2009	SL /FM	6.0000	4,110.00	4,110.00	0.00	0.00	4,110.00	0.00
60	(6) PM 1500 VHF	7/16/2009	SL /FM	6.0000	10,416.00	10,416.00	0.00	0.00	10,416.00	0.00
61	(3) PM 1500 VHF	7/16/2009	SL /FM	6.0000	5,016.00	5,016.00	0.00	0.00	5,016.00	0.00
62	(12) FIRECOM	7/16/2009	SL /FM	6.0000	26,328.00	26,328.00	0.00	0.00	26,328.00	0.00
63	(5) MOTOROLA	7/16/2009	SL /FM	6.0000	16,375.00	16,375.00	0.00	0.00	16,375.00	0.00
64	(5) MOTOROLA	7/16/2009	SL /FM	6.0000	10,730.00	10,730.00	0.00	0.00	10,730.00	0.00

65	MOTOROLA ML	7/16/2009	SL /FM	3.0000	4,643.00	4,643.00	0.00	0.00	4,643.00	0.00
66	(3) MOTOROLA	7/16/2009	SL /FM	6.0000	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00
67	(3) MOTOROLA	7/16/2009	SL /FM	6.0000	3,555.00	3,555.00	0.00	0.00	3,555.00	0.00
68	(9) SETS OF	10/21/2009	SL /FM	5.0000	16,659.00	16,659.00	0.00	0.00	16,659.00	0.00
70	3000 GALLON	6/29/2009	SL /FM	5.0000	1,691.00	1,691.00	0.00	0.00	1,691.00	0.00
71	2500 GALLON	6/29/2009	SL /FM	5.0000	1,539.00	1,539.00	0.00	0.00	1,539.00	0.00
75	(2) MUSTANG ICE	3/15/2011	SL /FM	5.0000	1,230.00	1,230.00	0.00	0.00	1,230.00	0.00
76	(10) CHIEF BREAK	8/17/2011	SL /FM	5.0000	6,697.00	6,697.00	0.00	0.00	6,697.00	0.00
77	QUICK WATER	12/21/2011	SL /FM	5.0000	3,910.00	3,910.00	0.00	0.00	3,910.00	0.00
78	(5)HYDRO FLOW	3/31/2012	SL /FM	5.0000	5,837.00	5,837.00	0.00	0.00	5,837.00	0.00
79	(1) 40" TORRENT	3/21/2012	SL /FM	5.0000	3,705.00	3,705.00	0.00	0.00	3,705.00	0.00
83	(2) PRE-CON 3	6/22/2012	SL /FM	5.0000	3,589.00	3,589.00	0.00	0.00	3,589.00	0.00
84	(2) POSITIVE	8/14/2012	SL /FM	7.0000	4,462.00	4,462.00	0.00	0.00	4,462.00	0.00
85	RADIO TOWER	1/10/2014	SL /FM	10.0000	3,239.00	2,672.18	323.90	0.00	2,996.08	242.92
86	(5) SETS OF	2/10/2014	SL /FM	5.0000	10,499.00	10,499.00	0.00	0.00	10,499.00	0.00
91	AIR TRAILER	3/19/2014	SL /FM	10.0000	3,000.00	2,425.00	300.00	0.00	2,725.00	275.00
92	(5) SETS	12/9/2014	SL /FM	5.0000	10,725.00	10,725.00	0.00	0.00	10,725.00	0.00
94	(34) SCOTT AIR	7/24/2014	SL /FM	10.0000	144,200.00	111,755.00	14,420.00	0.00	126,175.00	18,025.00
95	GARAGE DOORS	12/23/2014	SL /FM	10.0000	15,000.00	11,000.00	1,500.00	0.00	12,500.00	2,500.00
96	SERVER	3/23/2015	SL /FM	7.0000	2,018.00	2,018.00	0.00	0.00	2,018.00	0.00
97	COMPUTER FOR	3/31/2015	SL /FM	5.0000	1,187.00	1,187.00	0.00	0.00	1,187.00	0.00
98	(5) SETS OF	9/9/2015	SL /FM	5.0000	11,166.00	11,166.00	0.00	0.00	11,166.00	0.00
99	(11) SETS OF	7/7/2016	SL /FM	5.0000	24,543.00	24,543.00	0.00	0.00	24,543.00	0.00
101	(2) HEARTSTART	5/31/2017	SL /N/A	10.0000	4,835.00	2,336.92	483.50	0.00	2,820.42	2,014.58
102	(5) SETS OF	6/19/2018	SL /N/A	5.0000	12,590.00	9,442.50	2,518.00	0.00	11,960.50	629.50
103	(3) SETS OF	8/14/2018	SL /N/A	5.0000	7,767.00	5,695.80	1,553.40	0.00	7,249.20	517.80
104	(4) THERMAL	6/19/2018	SL /N/A	7.0000	5,255.00	2,815.16	750.71	0.00	3,565.87	1,689.13
105	EFJ Viking	11/24/2019	SL /N/A	7.0000	5,724.00	1,907.99	817.71	0.00	2,725.70	2,998.30
106	HP Pavilion	8/15/2019	SL /N/A	5.0000	1,124.00	599.47	224.80	0.00	824.27	299.73
107	10" RUGGED	9/21/2020	SL /N/A	5.0000	1,416.00	424.80	283.20	0.00	708.00	708.00
108	3 HP DESKTOP 17	3/29/2021	SL /N/A	5.0000	5,173.00	1,034.60	1,034.60	0.00	2,069.20	3,103.80
109	18 SETS	3/21/2021	SL /N/A	5.0000	41,130.00	8,226.00	8,226.00	0.00	16,452.00	24,678.00
110	2 SETS OF	3/29/2021	SL /N/A	5.0000	4,019.00	803.80	803.80	0.00	1,607.60	2,411.40
111	(6) Sets of	11/17/2021	SL /N/A	5.0000	13,710.00	914.00	2,742.00	0.00	3,656.00	10,054.00
112	250 Gallon Truck	10/22/2021	SL /N/A	7.0000	19,875.00	260.42	2,839.29	0.00	3,099.71	16,775.29
113	(7) AED's LPCR	12/6/2021	SL /N/A	7.0000	10,150.00	483.33	1,450.00	0.00	1,933.33	8,216.67
114	(2) Standard	3/7/2022	SL /N/A	7.0000	50,620.00	602.62	7,231.43	0.00	7,834.05	42,785.95
116	5 Sets of HFRP	3/27/2023	SL /N/A	7.0000	14,250.00	0.00	0.00	0.00	0.00	14,250.00
<b>Subtotal: EQUIP</b>					<b>810,894.00</b>	<b>611,216.59</b>	<b>47,502.34</b>	<b>0.00</b>	<b>658,718.93</b>	<b>152,175.07</b>
Less dispositions and exchanges:					97,366.00	97,366.00	0.00	0.00	97,366.00	0.00
<b>Net for: EQUIP</b>					<b>713,528.00</b>	<b>513,850.59</b>	<b>47,502.34</b>	<b>0.00</b>	<b>561,352.93</b>	<b>152,175.07</b>
<b>FURN</b>										
74	GEAR LOCKERS	8/17/2010	SL /FM	10.0000	2,863.00	2,863.00	0.00	0.00	2,863.00	0.00
<b>Subtotal: FURN</b>					<b>2,863.00</b>	<b>2,863.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,863.00</b>	<b>0.00</b>
Less dispositions and exchanges:					0.00	0.00	0.00	0.00	0.00	0.00
<b>Net for: FURN</b>					<b>2,863.00</b>	<b>2,863.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,863.00</b>	<b>0.00</b>
<b>LAND</b>										
39	LAND	6/26/1999	No Calc	0.0000	5,000.00	0.00	0.00	0.00	0.00	5,000.00
<b>Subtotal: LAND</b>					<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>
Less dispositions and exchanges:					0.00	0.00	0.00	0.00	0.00	0.00
<b>Net for: LAND</b>					<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>
<b>VEHC</b>										
24	1985 JEEP GRASS	4/1/1999	SL /FM	10.0000	1,400.00	1,400.00	0.00	0.00	1,400.00	0.00
28	1992 WOLVERINE	4/1/1992	SL /FM	20.0000	125,000.00	125,000.00	0.00	0.00	125,000.00	0.00

43	1996 TANKER	4/1/2005	SL /FM	20.0000	150,000.00	127,500.00	7,500.00	0.00	135,000.00	15,000.00
69	2010 FORD F550	12/16/2009	SL /FM	10.0000	54,564.00	54,564.00	0.00	0.00	54,564.00	0.00
73	2004 PIERCE	7/27/2010	SL /FM	10.0000	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
80	1997 SUBURBAN	8/14/2012	SL /FM	5.0000	3,514.00	3,514.00	0.00	0.00	3,514.00	0.00
81	2012 PIERCE	2/19/2013	SL /FM	10.0000	300,197.00	275,180.58	25,016.42	0.00	300,197.00	0.00
82	2012 PIERCE	2/19/2013	SL /FM	10.0000	300,197.00	275,180.58	25,016.42	0.00	300,197.00	0.00
87	2005 JEEP	8/1/2013	SL /FM	10.0000	20,049.00	17,375.80	2,004.90	0.00	19,380.70	668.30
88	2014 F550	9/12/2013	SL /FM	10.0000	63,759.00	54,726.48	6,375.90	0.00	61,102.38	2,656.62
89	2014 TAHOE	11/26/2013	SL /FM	10.0000	40,850.00	34,382.08	4,085.00	0.00	38,467.08	2,382.92
115	2002	1/2/2023	SL /N/A	10.0000	50,000.00	0.00	1,250.00	0.00	1,250.00	48,750.00
<b>Subtotal: VENC</b>					<b>1,129,530.00</b>	<b>988,823.52</b>	<b>71,248.64</b>	<b>0.00</b>	<b>1,060,072.16</b>	<b>69,457.84</b>
Less dispositions and exchanges:					149,914.00	149,914.00	0.00	0.00	149,914.00	0.00
<b>Net for: VENC</b>					<b>979,616.00</b>	<b>838,909.52</b>	<b>71,248.64</b>	<b>0.00</b>	<b>910,158.16</b>	<b>69,457.84</b>
<b>Subtotal:</b>					<b>2,253,714.00</b>	<b>1,701,634.72</b>	<b>126,668.83</b>	<b>0.00</b>	<b>1,828,303.55</b>	<b>425,410.45</b>
Less dispositions and exchanges:					247,280.00	247,280.00	0.00	0.00	247,280.00	0.00
<b>Grand Totals:</b>					<b>2,006,434.00</b>	<b>1,454,354.72</b>	<b>126,668.83</b>	<b>0.00</b>	<b>1,581,023.55</b>	<b>425,410.45</b>

Client: SOUTH KALAMAZOO COUNTY FIRE AUTHORITY  
Engagen 2023  
Current 03/31/2023  
Workpa: Trial Balance

[illegible]

336 000 575 00	GRANTS		0.00	(2,500.00)	0.00	(2,500.00)	0.00	0.00
103			0.00	(2,500.00)	0.00	(2,500.00)	0.00	0.00
<b>103 Tot.</b>			<b>0.00</b>	<b>(2,500.00)</b>	<b>0.00</b>	<b>(2,500.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>105</b>	<b>CHARGES FOR SERVICE</b>							
105, f								
336 000 695 00	ACADEMY EDUCATIONAL INCOME		0.00	(600.00)	0.00	(600.00)	0.00	0.00
105			0.00	(600.00)	0.00	(600.00)	0.00	0.00
<b>105 Tot.</b>			<b>0.00</b>	<b>(600.00)</b>	<b>0.00</b>	<b>(600.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>110</b>	<b>INTEREST INCOME</b>							
110, f								
336 000 664 00	INTEREST INCOME		(3,840.82)	(3,848.75)	(3,738.14)	(7,586.89)	0.00	0.00
110			(3,840.82)	(3,848.75)	(3,738.14)	(7,586.89)	0.00	0.00
<b>110 Tot.</b>			<b>(3,840.82)</b>	<b>(3,848.75)</b>	<b>(3,738.14)</b>	<b>(7,586.89)</b>	<b>0.00</b>	<b>0.00</b>
<b>120</b>	<b>OTHER INCOME</b>							
120, f								
336 000 583 00	INSURANCE REIMBURSEMENTS	2-Oct	0.00	(14,950.93)	0.00	(14,950.93)	0.00	0.00
336 000 584 00	VEHICLE SALE PROCEEDS	2-Oct	0.00	(7,500.00)	0.00	(7,500.00)	0.00	0.00
336 000 669 00	MISCELLANEOUS INCOME	2-Oct	(2,535.00)	(4,708.00)	(100.00)	(4,808.00)	0.00	0.00
120			(2,535.00)	(27,158.93)	(100.00)	(27,258.93)	0.00	0.00
<b>120 Tot</b>			<b>(2,535.00)</b>	<b>(27,158.93)</b>	<b>(100.00)</b>	<b>(27,258.93)</b>	<b>0.00</b>	<b>0.00</b>
<b>401</b>	<b>PAYROLL</b>							
401, f								
336 336 702 00	WAGES - ADMIN	20-1	58,766.20	59,187.24	150.12	59,337.36	59,802.25	59,802.25
336 336 703 00	WAGES - COMMUNITY EVENTS	20-1	5,306.15	1,907.41	0.00	1,907.41	2,635.35	2,635.35
336 336 704 00	WAGES - STATION TIME	20-1	6,949.50	9,851.40	249.17	10,100.57	13,176.77	13,176.77
336 336 705 00	WAGES - EDUCATION	20-1	373.25	5,313.36	47.85	5,361.21	16,470.96	11,970.96
336 336 706 00	WAGES - DEMAND	20-1	60,709.76	66,467.56	626.52	67,094.08	68,365.09	72,865.09
336 336 708 00	WAGES - TRAINING	20-1	9,388.14	10,811.15	56.03	10,867.18	15,812.12	15,812.12
336 336 710 00	PAYROLL TAXES	20-1	10,785.93	11,633.39	86.49	11,719.88	13,484.08	13,484.08
401			152,278.93	165,171.51	1,216.18	166,387.69	189,746.62	189,746.62
<b>401 Tot.</b>			<b>152,278.93</b>	<b>165,171.51</b>	<b>1,216.18</b>	<b>166,387.69</b>	<b>189,746.62</b>	<b>189,746.62</b>
<b>402</b>	<b>OPERATING SUPPLIES</b>							
402, f								
336 000 725 00	MEDICAL SUPPLIES		1,143.95	1,411.78	0.00	1,411.78	1,607.46	1,607.46
336 336 755 01	FUEL - ST 1		4,548.13	9,382.85	(523.99)	8,858.86	6,429.86	9,429.86
336 336 755 02	FUEL - ST 2		10,092.59	12,061.81	(822.76)	11,239.05	6,429.87	12,129.87
336 336 755 03	FUEL - ST 3		1,228.06	2,560.72	(155.00)	2,405.72	4,286.58	4,286.58
336 336 790 00	SUPPLIES- STATION		2,285.32	3,361.30	0.00	3,361.30	4,241.82	4,241.82
402			19,298.05	28,778.46	(1,501.75)	27,276.71	22,995.59	31,695.59
<b>402 Tot</b>			<b>19,298.05</b>	<b>28,778.46</b>	<b>(1,501.75)</b>	<b>27,276.71</b>	<b>22,995.59</b>	<b>31,695.59</b>
<b>404</b>	<b>TELEPHONE AND COMMUNICATI</b>							
404, f								
336 336 850 00	COMMUNICATION OPERATING		7,114.98	8,641.07	0.00	8,641.07	13,721.85	12,421.85
336 336 853 01	TELEPHONE - ST 1		3,282.72	3,472.07	0.00	3,472.07	2,885.11	3,485.11
336 336 853 02	TELEPHONE - ST 2		991.20	1,189.44	0.00	1,189.44	2,999.80	2,399.80
336 336 853 03	TELEPHONE - ST 3		0.00	0.00	0.00	0.00	923.24	923.24
336 336 853 05	TELEPHONE OFFICE		99.12	0.00	0.00	0.00	807.85	807.85
404			11,488.02	13,302.58	0.00	13,302.58	21,337.85	20,037.85
<b>404 Tot</b>			<b>11,488.02</b>	<b>13,302.58</b>	<b>0.00</b>	<b>13,302.58</b>	<b>21,337.85</b>	<b>20,037.85</b>



<b>406</b>	<b>OFFICE SUPPLIES</b>						
406, f							
336-336-770-00	SUPPLIES- OFFICE	1,347.78	1,508.68	0.00	1,508.68	2,464.78	2,356.78
336-336-830-00	DUES & SUBSCRIPTIONS	535.00	3,335.00	0.00	3,335.00	2,064.90	3,364.90
336-336-840-00	LICENSES & PERMITS	0.00	30.62	0.00	30.62	0.00	31.00
336-336-880-00	ADVERTISING	0.00	0.00	0.00	0.00	288.52	288.52
406		1,882.78	4,874.30	0.00	4,874.30	4,818.20	6,041.20
<b>406 Tot</b>		<b>1,882.78</b>	<b>4,874.30</b>	<b>0.00</b>	<b>4,874.30</b>	<b>4,818.20</b>	<b>6,041.20</b>
<b>407</b>	<b>LEGAL AND PROFESSIONAL</b>						
407, f							
336-336-807-00	ACCOUNTING	4,100.00	4,200.00	0.00	4,200.00	4,393.74	4,393.74
336-336-826-00	LEGAL FEES	0.00	0.00	0.00	0.00	1,154.05	1,154.05
336-336-891-00	MEDICAL EXAMS	585.00	670.00	0.00	670.00	2,077.28	2,077.28
407		4,685.00	4,870.00	0.00	4,870.00	7,625.07	7,625.07
<b>407 Tot</b>		<b>4,685.00</b>	<b>4,870.00</b>	<b>0.00</b>	<b>4,870.00</b>	<b>7,625.07</b>	<b>7,625.07</b>
<b>408</b>	<b>TRAINING</b>						
408, f							
336-336-751-00	TRAINING- SUPPLIES	92.10	0.00	0.00	0.00	171.46	171.46
336-336-954-00	EDUCATION CLASSES	0.00	154.26	0.00	154.26	8,787.48	3,087.48
408		92.10	154.26	0.00	154.26	8,958.94	3,258.94
<b>408 Tot</b>		<b>92.10</b>	<b>154.26</b>	<b>0.00</b>	<b>154.26</b>	<b>8,958.94</b>	<b>3,258.94</b>
<b>409</b>	<b>REPAIRS AND MAINTENANCE</b>						
409, f							
336-336-730-00	EQUIPMENT REPAIRS	4,605.16	8,527.61	0.00	8,527.61	8,037.33	8,587.33
336-336-735-00	BUILDING REPAIRS	1,011.52	2,127.33	0.00	2,127.33	6,429.87	5,879.87
336-336-740-00	VEHICLE REPAIRS	41,025.95	38,376.85	11,201.98	49,578.83	28,934.39	28,934.39
409		46,642.63	49,031.79	11,201.98	60,233.77	43,401.59	43,401.59
<b>409 Tot</b>		<b>46,642.63</b>	<b>49,031.79</b>	<b>11,201.98</b>	<b>60,233.77</b>	<b>43,401.59</b>	<b>43,401.59</b>
<b>410</b>	<b>UTILITIES</b>						
410, f							
336-336-921-01	GAS - ST 1	2,572.14	3,058.29	(325.30)	2,732.99	4,385.37	3,285.37
336-336-921-02	GAS - ST 2	3,298.86	4,101.86	(445.04)	3,656.82	5,424.00	4,424.00
336-336-921-03	GAS - ST 3	861.03	2,072.00	0.00	2,072.00	0.00	2,100.00
336-336-922-01	ELECTRIC - ST 1	4,629.17	3,840.94	(274.35)	3,566.59	3,965.08	3,965.08
336-336-922-02	ELECTRIC - ST 2	3,702.76	3,676.61	(334.66)	3,341.95	3,965.08	3,965.08
336-336-922-03	ELECTRIC - ST 3	2,280.27	1,955.85	(267.97)	1,687.88	3,214.93	3,214.93
336-336-923-00	WATER	967.65	976.30	0.00	976.30	1,285.98	1,135.98
336-336-924-00	GARBAGE DISPOSAL	440.62	494.98	0.00	494.98	403.91	553.91
410		18,752.50	20,176.83	(1,647.32)	18,529.51	22,644.35	22,644.35
<b>410 Tot</b>		<b>18,752.50</b>	<b>20,176.83</b>	<b>(1,647.32)</b>	<b>18,529.51</b>	<b>22,644.35</b>	<b>22,644.35</b>
<b>411</b>	<b>LEASES</b>						
411, f							
336-336-931-00	STATION 1 PRINCIPAL	1,500.00	1,500.00	0.00	1,500.00	1,697.11	1,697.11
336-336-931-02	LEASE - ST 2	6,000.00	6,000.00	0.00	6,000.00	6,958.15	6,408.15
336-336-931-03	LEASE - ST 3	3,420.00	3,420.00	0.00	3,420.00	2,889.26	3,439.26
336-336-940-00	BUILDING RENTAL	0.00	1,025.00	0.00	1,025.00	0.00	0.00
411		10,920.00	11,945.00	0.00	11,945.00	11,544.52	11,544.52
<b>411 Tot</b>		<b>10,920.00</b>	<b>11,945.00</b>	<b>0.00</b>	<b>11,945.00</b>	<b>11,544.52</b>	<b>11,544.52</b>
<b>412</b>	<b>INSURANCE</b>						
412, f							



South Kalamazoo County Fire Authority  
 GASB 34 Conversion Worksheet  
 For the year-ended March 31, 2023

ASSETS	Total governmental funds	Capital Assets			
		Beginning Balance	Additions	Depreciation	Totals
Cash	2,076,452	-	-	-	2,076,452
Receivables	-	-	-	-	-
Prepaid expenses	17,532	-	-	-	17,532
Capital assets	-	472,330	79,750	(126,669)	425,411
<b>Total assets</b>	<b>2,093,984</b>	<b>472,330</b>	<b>79,750</b>	<b>(126,669)</b>	<b>2,519,395</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Payables	31,788	-	-	-	31,788
Unearned local unit contributions	7,240	-	-	-	7,240
<b>Total liabilities</b>	<b>39,028</b>	-	-	-	<b>39,028</b>
Fund balances:					
Investment in capital assets	-	472,330	79,750	(126,669)	425,411
Unrestricted	2,054,956	-	-	-	2,054,956
<b>Total fund balances</b>	<b>2,054,956</b>	<b>472,330</b>	<b>79,750</b>	<b>(126,669)</b>	<b>2,480,367</b>
<b>Proof</b>					
<b>REVENUES</b>					
Contribution from local units	703,027	-	-	(703,027)	-
Charges for services	-	-	-	5,408	5,408
Operating grants/contributions:	-	-	-	703,027	703,027
Capital grants/contributions	-	-	-	2,500	2,500
Interest and rentals	7,587	-	-	-	7,587
Other:	30,359	-	-	-	30,359
<b>Total revenues</b>	<b>740,973</b>	-	-	<b>(7,908)</b>	<b>740,973</b>
<b>EXPENDITURES</b>					
Public safety	346,915	-	17,733	126,669	491,317
Capital outlay	97,483	-	(97,483)	-	-
<b>Total expenditures</b>	<b>444,398</b>	-	<b>(79,750)</b>	<b>126,669</b>	<b>491,317</b>
<b>NET CHANGE IN FUND BALANCES</b>					
	296,575	-	79,750	(126,669)	249,656
<b>FUND BALANCES - BEGINNING</b>					
	1,758,381	472,330	-	-	2,230,711
<b>FUND BALANCES - ENDING</b>					
<b>Proof</b>	<b>\$ 2,054,956</b>	<b>\$ 472,330</b>	<b>\$ 79,750</b>	<b>\$ (126,669)</b>	<b>\$ 2,480,367</b>

NBV \$ 425,411

Public Safety	Charges for Service
Other	5,408

Operating Grants/Contrib.	5,408
---------------------------	-------

Public Safety	Operating Grants/Contrib.
Allocations from Member Units	703,027
Donations	-
Gain&Ins Proceeds	703,027

Public Safety	Capital Grants/Contrib.
Grant	2,500



Client: SOUTH KALAMAZOO COUNTY FIRE AUTHORITY  
Engagement: 2023  
Current Period: 03/31/2023  
Workpaper: Adjusting Journal Entries

Account	Description	Debit	Credit	Net Income Effect
<b>AJE01</b>				
To correct beginning equity				
336-000-240-00	MISCELLANEOUS	108,782.19	0.00	
336-000-120-00	ACCOUNTS RECEIVABLE	22,334.87	0.00	
336-000-125-00	PREPAID EXPENSES	0.00	4,748.00	
336-000-202-00	ACCOUNTS PAYABLE	0.00	37,446.28	
336-000-130-00	DEFERRED REVENUE	0.00	10,979.84	
336-336-990-00	DEBT PRINCIPAL	0.00	64,707.78	
336-336-995-00	DEBT INTEREST	1,793.07	0.00	
336-336-995-01	VILLAGE OF SCHOOLCRAFT BLDG	0.00	11,554.71	
336-000-101-00	CHECKING - KCSB	0.00	550.14	
336-000-390-00	FUND BALANCE	0.00	2,923.38	
<b>Total</b>		<b>132,910.13</b>	<b>132,910.13</b>	<b>(34,312.77)</b>
<b>AJE02</b>				
To reverse prepaid allocation from Village of Vicksburg				
336-000-130-00	DEFERRED REVENUE	10,979.84	0.00	
336-000-120-00	ACCOUNTS RECEIVABLE	0.00	10,979.84	
<b>Total</b>		<b>10,979.84</b>	<b>10,979.84</b>	<b>0.00</b>
<b>AJE03</b>				
To record current year unearned revenue from Prairie Rhonde				
336-000-120-00	ACCOUNTS RECEIVABLE	7,239.60	0.00	
336-000-130-00	DEFERRED REVENUE	0.00	7,239.60	
<b>Total</b>		<b>7,239.60</b>	<b>7,239.60</b>	<b>0.00</b>
<b>AJE04</b>				
To reverse accounts payable				
336-000-202-00	ACCOUNTS PAYABLE	15,422.70	0.00	
336-336-755-02	FUEL - ST 2	0.00	822.76	
336-336-755-03	FUEL - ST 3	0.00	155.00	
336-336-922-01	ELECTRIC - ST 1	0.00	274.35	
336-336-922-02	ELECTRIC - ST 2	0.00	334.66	
336-336-922-03	ELECTRIC - ST 3	0.00	267.97	
336-336-755-01	FUEL - ST 1	0.00	523.99	
336-336-921-01	GAS - ST 1	0.00	325.30	
336-336-921-02	GAS - ST 2	0.00	445.04	
336-336-702-00	WAGES - ADMIN	0.00	4,868.70	
336-336-704-00	WAGES - STATION TIME	0.00	573.01	
336-336-705-00	WAGES - EDUCATION	0.00	810.55	
336-336-706-00	WAGES - DEMAND	0.00	3,663.73	
336-336-708-00	WAGES - TRAINING	0.00	1,485.44	
336-336-710-00	PAYROLL TAXES	0.00	872.20	
<b>Total</b>		<b>15,422.70</b>	<b>15,422.70</b>	<b>15,422.70</b>
<b>AJE05</b>				
To record accounts payable				
336-336-702-00	WAGES - ADMIN	5,018.82	0.00	
336-336-704-00	WAGES - STATION TIME	822.18	0.00	
336-336-705-00	WAGES - EDUCATION	858.40	0.00	
336-336-706-00	WAGES - DEMAND	4,290.25	0.00	
336-336-708-00	WAGES - TRAINING	1,541.47	0.00	
336-336-710-00	PAYROLL TAXES	958.69	0.00	
336-000-202-00	ACCOUNTS PAYABLE	0.00	13,489.81	
336-336-978-02	CAPITAL OUTLAY VEHICLES	3,428.25	0.00	
336-336-740-00	VEHICLE REPAIRS	11,201.98	0.00	
336-000-202-00	ACCOUNTS PAYABLE	0.00	14,630.23	
<b>Total</b>		<b>28,120.04</b>	<b>28,120.04</b>	<b>(28,120.04)</b>
<b>AJE06</b>				
Reclassifications				
336-000-580-01	ALLOCATION CONTRIBUTION	100.00	0.00	
336-000-669-00	MISCELLANEOUS INCOME	0.00	100.00	
<b>Total</b>		<b>100.00</b>	<b>100.00</b>	<b>0.00</b>
<b>AJE07</b>				
To adjust prepaid expenses to YE				
336-336-911-00	INSURANCE - LIABILITY	2,199.00	0.00	

336 336-912 00	INSURANCE - DISABILITY	348.00	0.00	
336-000-125-00	PREPAID EXPENSES	0.00	2,547.00	
<b>Total</b>		<u><b>2,547.00</b></u>	<u><b>2,547.00</b></u>	<u><b>(2,547.00)</b></u>
<b>AJE08</b>				
To record interest earned on CDars Accounts				
336-000-101-01	MERCANTILE BANK	3,738.14	0.00	
336 000 664 00	INTEREST INCOME	0.00	3,738.14	
<b>Total</b>		<u><b>3,738.14</b></u>	<u><b>3,738.14</b></u>	<u><b>3,738.14</b></u>
<b>GRAND TOTAL</b>		<u><b>201,057.45</b></u>	<u><b>201,057.45</b></u>	<u><b>(45,818.97)</b></u>

## Qualifying Statement

### Local Unit Basic Information

County: Kalamazoo Type: Authority Local Unit Name: South Kalamazoo County Fire Authority  
Municode: 39-7-517 FY Ending: 2023 Year End Month: 3

Audit Filed Under MUNI:

Audit Filed Under MUNI name:

1. During the fiscal year for which this qualifying statement is being submitted, was the municipality required by the terms of a court order OR judgment to levy a tax?

☐ Yes. We levy a tax under the terms of a court order or judgment levy.

☒ No. We do not levy a tax under the terms of a court order or judgment levy.

If Yes,

Do you levy more than one tax under the terms of a court order or judgment levy?

☐ Yes. We levy more than one tax under the terms of a court order or judgment levy

☐ No. We only levy one tax under the terms of a court order or judgment levy

2. a) Enter the total fund balance remaining in all UNLIMITED tax levy funded debt retirement funds at the end of the fiscal year for which this qualifying statement is being submitted. An UNLIMITED tax levy debt is a voter approved debt that is secured by a pledge of ad valorem property taxes that are not limited in rate or amount. This information may be found in the municipality's annual audit.

\$ -

2. b) Enter the total amount of principal and interest payments for all outstanding municipal securities funded from an UNLIMITED tax levy due the fiscal year immediately following the fiscal year for which this qualifying statement is being submitted. This information may be found in the notes to the municipality's annual audit. Do not include limited tax debt.

\$ -

3. Is the municipality currently exceeding its statutory or constitutional debt limits? The statutory and constitutional debt limit is the maximum borrowing power of a governmental entity.

☐ Yes. We are currently exceeding our statutory or constitutional debt limit.

☒ No. We are not currently exceeding our statutory or constitutional debt limit.

If Yes,

Provide details about why you are exceeding your statutory or constitutional debt limit.

4. Are all outstanding securities of the municipality authorized by statute?

☐ Yes. All outstanding municipal securities are authorized by statute.

☐ No. We have outstanding municipal securities that are not authorized by statute.

☒ N/A. We currently do not have any outstanding municipal securities.

If No,

Provide details about the outstanding securities not authorized by statute.

5. Is the municipality in violation of any provision in the covenants for an outstanding security currently or in the fiscal year for which this qualifying statement is being submitted?

☐ Yes. We are in violation of provisions in the covenants for an outstanding security.

☒ No. We are not in violation of provisions in the covenants for an outstanding security.

If Yes,

Provide details about the covenants violated and what outstanding securities were impacted.

6. During the fiscal year for which this qualifying statement is being submitted, was the municipality delinquent (greater than 30 days beyond the due date) more than one time IN ANY of the following:

Transferring employee taxes withheld to the appropriate agency?

☐ Yes  
☒ No

If Yes,

Provide details as to why you were delinquent in transferring employee taxes withheld to the appropriate agency.

In making all required pension, retirement, or benefit plan contributions?

☐ Yes  
☒ No

If Yes,

Provide details as to why you were delinquent in making all required pension, retirement, or benefit plan contributions.

Transferring taxes collected as an agent for another taxing entity to that taxing unit?

☐ Yes  
☒ No

If Yes,

Provide details as to why you were delinquent in transferring taxes collected as an agent for another taxing entity to that taxing unit.

- 7 a) Enter the total dollar amount of the property taxes levied by the municipality that became delinquent as of the most recent March 1st. This amount should agree with the delinquent taxes of the municipality identified on the settlement report to the county treasurer from the tax-collecting unit

\$ -

- 7 b) Enter the total dollar amount of property taxes that were levied by the municipality in the tax year, related to the delinquencies. These property taxes should include both operating and debt taxes levied by the municipality. For schools include sinking fund taxes levied. The property taxes should not include specific taxes (e.g. Industrial Facility Taxes, Neighborhood Enterprise Zone, etc.), special assessments, SET Taxes, or Tax Administrative Fees.

\$ -

- 8 Did the municipality submit a qualifying statement or an application for any other municipal security to the Department of Treasury in the preceding 12 months that was materially false or incorrect?

☐ Yes. We submitted a qualifying statement or an application that was materially false or incorrect.  
☒ No. We did not submit a qualifying statement or an application that was materially false or incorrect

If Yes,

Provide details about what was materially false or incorrect.

9. Is the municipality in default on the payment of any debt for which it is financially liable? Default occurs when the borrower has not made a scheduled payment of principal or interest.

☐ Yes. We are currently in default for debt which we are financially liable.  
☒ No. We are not in default for any debt which we are financially liable

If Yes,

Provide details about the municipal security for which you are currently in default

10. Did the municipality end the fiscal year for which this qualifying statement is being submitted with an unrestricted deficit (sum of committed, assigned, and unassigned) in any fund in its most recent audited financial statements?

☐ Yes  
☒ No

If Yes,

☐ Does this deficit require a deficit elimination plan in accordance with Department of Treasury Numbered Letter 2016-1?

If Yes,

Select the one that applies.

- ☐ We have submitted our deficit elimination plan to the Department of Treasury and the plan was approved.  
☐ We have not yet submitted our deficit elimination plan to the Department of Treasury.  
☐ We have submitted our deficit elimination plan to the Department of Treasury and are awaiting a determination  
☐ We have submitted our deficit elimination plan to the Department of Treasury and the plan was denied

11. As determined by a court of competent jurisdiction, did the municipality violate any State or Federal finance or tax related statutes during the fiscal year for which this qualifying statement is being submitted?

☐ Yes. We have been found to be in violation of State or Federal finance or tax related statutes during the fiscal year this qualifying statement is being submitted  
☒ No. We are not in violation of any State or Federal finance or tax related statutes during the fiscal year this qualifying statement is being submitted

If Yes,

Provide details about the State or Federal finance or tax related statutes that have been violated.

12. Has the municipality been in compliance with the provisions of Public Act 34 of 2001 during the fiscal year for which the qualifying statement is being submitted? This includes but is not limited to the filing of a prior approval application and the payment of filing fees under Section 303(7), and the timely filing (within 15 business days after issuance) of a security report and other required documents and the payment of filing fees under Section 319.

☒ Yes. We are in compliance with the provisions of Public Act 34 of 2001  
☐ No. We are not in compliance with the provision of Public Act 34 of 2001

If No,

Provide details describing why you are not in compliance with Public Act 34 of 2001

13. During the fiscal year for which this qualifying statement is being submitted, did the municipality issue a funding security to avoid a potential default on an outstanding security?

☐ Yes. We issued a refunding security to avoid a potential default on an outstanding security.  
☒ No. We did not issue a refunding security to avoid a potential default on an outstanding security

If Yes,

Provide details as to why a refunding was necessary to avoid a potential default.

#### Certify and submit

Chief Administrative Officer	Tracy Locey	Email Address	bradysupervisor@comcast.net
Clerk or other contact if no clerk	Tania Dee	Email Address	tdee@skcfire.org
Certified Public Accountant	Steven Bryer	Email Address	sbryer@scoro.net
Firm Name	Siegfried Crandall P.C.		

☒ I certify that the Chief Administrative officer is aware of the information included in this filing and has asserted to me that this is complete and accurate in all respects. It is understood (by the CAO and/or myself) that providing false information for this is a misdemeanor pursuant to the Michigan Penal Code (MCL 750 489)



# Auditing Procedures Report Worksheet

## Local Unit Basic Information

County Kalamazoo Type Authority Local Unit Name: South Kalamazoo County Fire Autho  
Municode 39-7-517 FY Ending 2023 Year End Month: 3

## REPORTING

Enter Opinion Date 7/25/23

Select type of audit opinion for the following:	Choices	Unmodified / Qualified / Adverse / Disclaimer / N/A
Governmental activities:	<u>unmodified</u>	Business-type activities: <u>N/A</u>
Aggregate discretely presented component units	<u>N/A</u>	Major fund(s): <u>unmodified</u>
Aggregate remaining fund information:	<u>N/A</u>	Aggregate discretely presented component units and remaining fund information: <u>N/A</u>

## THE AUTHORITY DOES NOT HAVE A DEFINED BENEFIT PENSION OR OPEB PLAN

Has the local unit complied with generally accepted accounting principles (GAAP)?

YES	NO
<u>X</u>	

Are all required component units/funds/significant others of the local unit included in the financial statements and disclosed in the reporting entity notes to the financial statements when applicable?

YES	NO
<u>X</u>	

If NO,

Please check and list all of the following that are missing

Component Units Funds Significant Others

Is this unit in compliance with the *Uniform Chart of Accounts* issued by the Department of Treasury?

YES	NO
<u>X</u>	

Nothing came to my attention that caused me to believe that the local unit failed to comply with guidance issued by the Local Government Financial Services Division (i.e., Uniform Reporting Format, Accounting Manual, Audit Manual, Budget Manual, Numbered Letters, MCGAA Statements) If nothing came to your attention, mark yes

YES	NO
<u>X</u>	

## STATUTORY

Nothing came to my attention that caused me to believe that the local unit failed to comply with charters or ordinances. If nothing came to your attention, mark yes

YES	NO
<u>X</u>	

If NO,

Indicate section of charter or ordinance with which the local unit is not in compliance.

Does the local unit have a court ordered judgment tax levy or judgment bond?

YES	NO
	<u>X</u>

If YES,

Is this a one year levy?

YES	NO

Has the local unit distributed tax revenues that were collected for another taxing unit timely as required by the general property tax act?

YES	NO	N/A
		<u>X</u>

Has the current year pension actuarially determined contribution been paid by the unit required by the State Constitution Article 9, Section 24?

YES	NO	N/A
		<u>X</u>

Is the local unit free of illegal or unauthorized expenditures that came to your attention as defined in the manual for Audits of Local Units of Government in Michigan, as revised (see Appendix H of manual)?

YES	NO
<u>X</u>	

If NO,

Has a description of the illegal or unauthorized expenditures been included in the audit?

YES	NO

If YES,

Please provide page number

If NO,

Describe

Is the unit free of any indications of fraud or illegal acts that came to your attention during the course of the audit that have not been previously communicated to the Local Government Financial Services Division?

YES	NO
<u>X</u>	

If NO,

Has a written report (forensic audit) been produced?

YES	NO

Has law enforcement been notified?

YES	NO

Does the audit report identify violations of other statutes not described in above?

YES	NO
	<u>X</u>

If YES,

Describe

## BORROWING / DEBT / DEFICIT

Does the local unit have a negative fund balance in any of its unrestricted (unassigned, assigned and committed) fund balances/unrestricted fund net position (not government-wide statements)?

YES	NO
	<u>X</u>

If YES,

You must complete the "Deficit Worksheet" section below

Is the local unit in compliance with Public Act 34 of 2001, Revised Municipal Finance Act (ie authorized borrowing annual filing of a qualifying statement filing of a security report within 15 days of any issuance)?

YES	NO
<u>X</u>	

Is the local unit in compliance with orders issued under Public Act 243 of 1980, Emergency Municipal Loan Act?

YES	NO	N/A
		X

#### BUDGET

Did the local unit adopt a budget for all required funds (MCL 141 436)?

YES	NO	N/A
X		

Was a public hearing on the budget held in accordance with State statute?

YES	NO	N/A
X		

Were the local unit's actual expenditures within the amounts authorized in the budget?

YES	NO	N/A
	X	

If NO

Are there any individual expenditures or other financing uses that exceed 10% of total expenditures?

YES	NO
X	

If YES

Are any of those over budget by 10% or more?

YES	NO
X	

#### INTERNAL CONTROLS

Has the board or council approved all disbursements prior to payment as required by charter or statute?

YES	NO
X	

Do all deposits / investments comply with statutory requirements including the adoption of an investment policy?

YES	NO
X	

To your knowledge, were the bank reconciliations performed timely?

YES	NO
X	

Are there any reported deficiencies other than segregation of duties and/or the preparation of financial statements?

YES	NO
	X

If YES,

How many are Enter a number from 0 to 20+

Material weaknesses?		Significant deficiencies?		Statutory non-compliance?	
----------------------	--	---------------------------	--	---------------------------	--

Are any reported deficiencies repeated from the prior year?

YES	NO

Were there any reported deficiencies including those that would be related to internal controls, statutory compliance, or other areas of concern?

YES	NO
X	

#### FINANCIAL STATEMENTS

Please enter the following

General Fund Revenue	\$ 740,973	Governmental net position	\$ 2,480,367
General Fund Expenditure (Must be positive)	\$ 444,398	Business type net position	\$ -
General Fund Other financing net sources/ (uses) (Can be positive or negative)	\$ -	Component units total net position	\$ -
General Fund Beginning Balance	\$ 1,758,381	Governmental Activities Long-Term Debt	\$ -
General Fund Ending Balance	\$ 2,054,956	Major Fund Deficit Amount	\$ -
Calculated General Fund Ending Balance	\$ 2,054,956	Governmental fund revenues	\$ 740,973

If the Calculated General Fund Ending Balance is different than the entered General Fund Ending Balance then please explain the difference

#### Certified Public Accountant Information

☒ We affirm that we are certified public accountants licensed to practice in Michigan

☒ We affirm that all answers are correct to the best of our knowledge

☒ We further affirm that all material weaknesses, significant deficiencies, and statutory noncompliance violations as well as all budget violations that were reported to the auditee are reported to the Michigan Dept of Treasury

CPA Name Steven Bryer

Ten Digit License Number 1101028264

Please provide a primary email address for the local unit contact

bradysupervisor@comcast.net

**THE AUTHORITY DOES NOT HAVE A DEFINED BENEFIT PENSION OR OPEB PLAN**

