



Michigan Municipal Services Authority  
PO BOX 12012, LANSING MI 48901-2012

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## PUBLIC NOTICE OF ELECTRONIC REGULAR MEETING OF THE MICHIGAN MUNICIPAL SERVICES AUTHORITY AUTHORITY BOARD

The **Authority Board of the Michigan Municipal Services Authority (“Authority”)** will hold a regular meeting on the following date, at the following time, and at the following location:

<u>Date</u>	<u>Time</u>	<u>Location</u>
Thursday, March 17, 2022	1:30 p.m.	Capitol View Building Constitution Room – 9th Floor 201 Townsend Street Lansing, MI 48933

The meeting is open to the public and this notice is provided under the Open Meetings Act, 1976 PA 267, MCL 15.261 to 15.275.

The meeting location is barrier-free and accessible to individuals with special needs. Individuals needing special accommodations or assistance to attend or address the meeting should contact the Authority at (248) 925-9295 prior to the meeting to assure compliance with Subtitle A of Title II of the Americans with Disabilities Act of 1990, Public Law 101-336, and 42 USC 12131 to 12134.

A copy of the proposed meeting minutes will be available for public inspection at the principal office of the Authority within 8 business days. A copy of the approved minutes of the meeting, including any corrections, will be available for public inspection at the principal office of the Authority within 5 business days after approval.



Michigan Municipal Services Authority

PO BOX 12012, LANSING MI 48901-2012

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**AUTHORITY BOARD  
REGULAR MEETING**

Thursday, March 17, 2022 at 1:30 PM  
Capitol View Building  
201 Townsend St Suite 900  
Lansing, MI 48933

**AGENDA**

- I. Call to Order**
- II. Roll Call**
- III. Approval of Agenda**
- IV. Approval of Minutes**
  - a. Minutes of the November 18, 2021 Authority Board Meeting
- V. Administrative Report**
- VI. Old Business**
- VII. New Business**
  - a. Presentation of Audit for the Year Ending September 30, 2021
  - b. Resolution 2022-A Approval of Audit for Fiscal Year 2020-2021
- VIII. Public Comment**
- IX. Other Business**
- X. Adjournment**

A copy of the proposed minutes of the meeting will be available for public inspection at the principal office of the Authority within 8 business days. A copy of the approved minutes of the meeting, including any corrections, will be available for public inspection at the principal office of the Authority within 5 business days after approval.



**AUTHORITY BOARD**

Thursday, November 18, 2021 at 1:30 p.m.

**LIVE ZOOM WEBINAR**

Capitol View Building  
Constitution Room – 9th Floor  
201 Townsend Street  
Lansing, MI 48933

**MINUTES**

Proposed Minutes       Approved Minutes

MEETING TYPE:     Regular     Special

**I. Call to Order**

The meeting was called to order at 1:32 p.m. by the Chairperson.

**II. Roll Call**

	<b>LOCATION</b>	<b>PRESENT</b>	<b>ABSENT</b>
Angela Rogensues, Chair*	Warren, Macomb County	X	
Eric DeLong, Treasurer*	Grand Rapids, Kent County	X	
Kathleen Lomako, Secretary*	Livonia, Wayne County	X	
Brittani Anthony*			X
Donna Cangemi			X
Molly Clarin			X
Scott Erbisich*	Marquette, Marquette Co.	X	
Mandy Grewal			X
Penny Hill*	Traverse City, Grand Traverse Co	X	
Brandon McCullough*	Livonia, Wayne County	X	
Sheryl Mitchell Theriot*	City of Lathrup Village, Oakland Co.	X	
Aaron Wagner*	Grosse Pointe, Wayne Co.	X	

Other attendees:

- Samantha Harkins, Michigan Municipal Services Authority

- Kristen Delaney, Michigan Municipal Services Authority\*
- Steve Liedel, Dykema\*
- Nate Geinzer\*
- Kari Shea, Plante Moran\*

### III. Approval of Agenda

Moved by: Erbisch  
Supported by: Cangemi

Yes: X      No: \_\_\_

### IV. Approval of Minutes

Approval of the minutes from the June 10, 2021 Authority Board meeting as presented.

Moved by: Erbisch  
Supported by: Hill

Yes: X      No: \_\_\_

### V. Administrative Report

Harkins delivered the CEO report. She noted that she had the opportunity to speak one-on-one with board members and stated that she would start bringing program development ideas before the board at the January meeting. She has been working to assess what people already know about the MMSA and how to get the word out about our work.

Erbisch requested that the board keep the Upper Peninsula in mind.

DeLong reiterated the history of the MMSA, noting that in times of crisis, there is more motivation to collaborate. He agrees that it is time to renew the focus of the MMSA as Harkins and Geinzer have suggested, focusing services on small to mid—sized communities that don't have access to certain higher-level services. He noted that street inventories and capital improvements programs may be one service the MMSA could deliver, noting that the Michigan Infrastructure Council may present some opportunities for streamlining and collaboration.

Hill suggested the idea of assisting with DDA reports.

Shea noted that the audit was set to begin during the first week in December.

Liedel discussed correspondence with CGI.

**VI. New Business**

a. Resolution 2021-B Schedule of Regular Meetings for Calendar Year 2022

There was discussion about how the proposed meeting schedule conflicted with the infrastructure committee meeting schedule. Lomako suggested moving Authority Board and Executive Committee meetings to the third Thursday of the month.

Moved by: Hill  
Supported by: McCullough

Yes:  X  No:

**VII. Public Comment**

None.

**VIII. Other Business**

**IX. Adjournment**

Moved by: Hill  
Supported by: Erbisch

Yes:  X  No:

Meeting adjourned at 2:37 p.m.

**Certification of Minutes**

Approved by the Authority Board at the March 17, 2022 meeting.

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Authority Secretary

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Date



Michigan Municipal Services Authority

March 8, 2022

TO: MMSA Executive Committee Members

RE: Executive Committee meeting report – March 17, 2022

1. Program update
  - a. Rapid response teams/GovTEC
    - i. One-pager (attached in the packet)
    - ii. Lincoln Institute for Land Policy support
    - iii. Treasury
  - b. FMS system

2. Monthly Financial Statements

Please find attached monthly financial statements for February 2022

Sincerely,

A handwritten signature in black ink, appearing to read "Samantha Harkins". The signature is fluid and cursive, written over a light blue horizontal line.

Samantha Harkins

CEO, Michigan Municipal Services Authority

# MMSA

Michigan Municipal Services Authority

COLLABORATE • INNOVATE • SERVE

## **CURRENT INITIATIVES**

### **CONNECTING LOCAL GOVERNMENTS AND STATE AGENCIES**

BY GOING BEYOND THE WEBINAR, THE MMSA WILL WORK WITH LOCAL GOVERNMENTS AND STATE AGENCIES TO FIND AND FACILITATE OPPORTUNITIES FOR COLLABORATION AND IMPROVED SERVICES. MANY LOCAL GOVERNMENTS SEE OPPORTUNITIES TO INCREASE EFFICIENCIES BY REDUCING REDUNDANCY IN SERVICES AND EQUIPMENT. HOWEVER, THESE OPPORTUNITIES CAN BE COMPLEX. MMSA WILL SERVE AS A GUIDE THROUGH SUCH COMPLEXITIES.

### **RAPID RESPONSE TEAMS**

THIS ON-CALL SERVICE WILL PROVIDE SHORT-TERM ASSISTANCE THROUGH OPERATIONAL AND FINANCIAL ANALYSIS, RESPONSE TO STATE REQUIREMENTS, HANDS ON TRAINING, STAFFING CAPACITY CHALLENGES, PROJECT ASSISTANCE, STRATEGIC FACILITATION, COMMUNICATION, AND ENGAGEMENT, AND MORE. SERVICES WILL BE RIGHT SIZED TO SUIT THE NEEDS OF INDIVIDUAL COMMUNITIES. NO ONE-SIZED-FITS-ALL APPROACHES.

### **GOV T.E.C. TEAMS**

MMSA WILL PROVIDE COMMUNITY ANALYSIS AND NEEDS BASED ASSISTANCE THAT IS TACTICAL, EFFECTIVE, AND COLLABORATIVE. ASSISTANCE WILL BE DELIVERED BY VETTED SUBJECT MATER PROFESSIONALS AND MMSA STAFF WHO HAVE DIRECT BOOTS ON THE GROUND LOCAL GOVERNMENT EXPERENCE. SERVICES WILL BE RIGHT SIZED TO SUIT THE NEEDS OF INDIVIDUAL COMMUNITIES. NO ONE-SIZED-FITS-ALL APPROACHES. GOV T.E.C. TEAMS WILL HAVE THE ABILITY TO SUPPORT THE LONGER-TERM NEEDS OF LOCAL GOVERNMENTS OF ALL TYPES.

## **OUR MISSION**

To deliver high quality shared services and functions to participating cities, villages, townships, counties, and districts, providing them with innovative solutions to collaborate, lower costs and enhance services to their citizens.

## **OUR VISION**

To revolutionize the delivery of services and functions by local governments across the state through access to best practices and shared services in order to contain costs, manage resources and enhance the quality of life in their communities.

## **ABOUT**

The Authority is a public body corporate created in 2012 through an Interlocal Agreement between the cities of Grand Rapids and Livonia. The purpose of this Agreement is to create and empower the Authority to exercise the common powers, privileges, and authority of the parties to engage in cooperative activities with other public agencies. The Authority is a "virtual" city authorized to do anything a Michigan municipal corporation can do and has no geographic boundaries.

## **MICHIGAN MUNICIPAL SERVICES AUTHORITY**

SAMANTHA HARKINS, CHIEF EXECUTIVE OFFICER

517-618-9616

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February 3, 2022

Board of Directors  
Michigan Municipal Services Authority  
Lansing, Michigan

We have audited the financial statements of the business-type activities and each major fund of the Michigan Municipal Services Authority (the Authority), for the year ended September 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 5, 2021. 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 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 the fiscal year ended September 30, 2021. We noted no transactions entered into by the 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. There are no sensitive estimates affecting the financial statements.

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.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Material misstatements were not detected as a result of our auditing procedures.

### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 3, 2022.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

### Other Matters

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

### Restriction on Use

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

Very truly yours,

*Manes Costeiran PC*

**MICHIGAN MUNICIPAL SERVICES AUTHORITY  
LANSING, MICHIGAN**

**REPORT ON FINANCIAL STATEMENTS**

**YEAR ENDED SEPTEMBER 30, 2021**

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Michigan Municipal Services Authority  
Lansing, Michigan

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the business-type activities and each major fund of the Michigan Municipal Services Authority (the Authority), a component unit of the State of Michigan, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and each major fund of the Michigan Municipal Services Authority, a component unit of the State of Michigan, as of September 30, 2021, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, as identified in the table of 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 3, 2022, on our consideration of the Michigan Municipal Services Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Michigan Municipal Services Authority's internal control over financial reporting and compliance.

*Maney Costeiran PC*

February 3, 2022

## **MICHIGAN MUNICIPAL SERVICES AUTHORITY MANAGEMENT'S DISCUSSION AND ANALYSIS**

The intent of the management's discussion and analysis is to provide highlights of the Authority's financial activities for the fiscal year ended September 30, 2021. Readers are encouraged to read this section in conjunction with the accompanying basic financial statements.

### **FINANCIAL HIGHLIGHTS**

- Net Position: The assets of the Authority exceeded its liabilities by \$354,043 as of September 30, 2021. This unrestricted net position may be used to meet the Authority's ongoing obligations.
- The total net position increased by \$53,453 as a result of current year activity.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

The annual report includes this management's discussion and analysis report, the independent auditor's report and the basic financial statements of the Authority, including notes that explain in more detail some of the information in the financial statements.

### **REQUIRED FINANCIAL STATEMENTS**

The financial statements report information of the Authority using accounting methods similar to those used by private-sector companies. These statements offer short and long-term financial information about its activities.

The Statement of Net Position includes all of the Authority's assets, deferred outflows of resources, liabilities, and deferred inflows of resources and provides information about the nature and amounts of investments in resources (assets) and the obligations to their creditors (liabilities). It also provides the basis for evaluating the capital structure of the Authority and assessing their liquidity and financial flexibility.

All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of the Authority's operations over the past year.

The final required financial statement is the Statement of Cash Flows. This statement reports cash receipts, cash payments and net changes in cash resulting from operations, investing, and financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in the cash balance during the reporting period.

### **FINANCIAL ANALYSIS OF THE AUTHORITY**

The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position provide information to determine how the Authority did financially during 2021. The net position, or the difference between assets and liabilities, and the changes in them can indicate whether financial health is improving or deteriorating over time. However, other non-financial factors such as changes in economic conditions and new or changed government legislation also need to be considered in determining the Authority's financial health.

### **NET POSITION**

The Authority's Condensed Statement of Net Position and Statement of Revenues, Expenses and Changes in Net Position are presented in the following comparative tables.

**MICHIGAN MUNICIPAL SERVICES AUTHORITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

TABLE 1

CONDENSED STATEMENT OF NET POSITION

	September 30, 2021	September 30, 2020
Current assets	\$ 373,031	\$ 310,786
Current liabilities	18,988	10,196
Unrestricted net position	\$ 354,043	\$ 300,590

TABLE 2

CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	September 30, 2021	September 30, 2020
Operating revenues	\$ 2,284,232	\$ 1,270,743
Operating expenses	2,230,779	1,266,136
Changes in net position	53,453	4,607
Beginning net position	300,590	295,983
Ending net position	\$ 354,043	\$ 300,590

The Authority's operating revenues increased by \$1,013,489 and operating expenses increased by \$964,643 from the prior year. This is due to a correction in accounting that resulted from a vendor erroneously directly billing a client for its annual subscription. This was the result of a change in staff in both organizations. The client did pay the MMSA its annual fee pursuant to the agreement. This did not have a negative fiscal impact on the budget.

**BUDGETARY HIGHLIGHTS**

The Authority is an enterprise fund and is not required to adopt an annual budget. However, the Authority Board does adopt an annual operating budget. The operating budget includes proposed expenses and the means of financing them. The Authority's operating budget remains in effect but can be revised with the Authority Board approval prior to the September 30 year-end.

**MICHIGAN MUNICIPAL SERVICES AUTHORITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

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

The Authority's Operating Fund budget for the fiscal year ending September 30, 2021 reflects maintenance of the status quo and includes no substantial changes to revenues or expenses.

**CONTACT INFORMATION**

This financial report is designed to provide a general overview of the Authority's finances and to demonstrate its accountability for the funds it receives. Questions regarding this report or requests for additional information should be addressed to the Michigan Municipal Services Authority, P.O. Box 12012, Lansing, MI 48901-2012.

## **BASIC FINANCIAL STATEMENTS**

**MICHIGAN MUNICIPAL SERVICES AUTHORITY**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2021**

	Enterprise Funds		
	Operating Fund	Financial Management System	Total Business- type Activities
<b>ASSETS</b>			
Current assets			
Cash	\$ 371,469	\$ -	\$ 371,469
Prepaid expense	1,562	-	1,562
	<b>373,031</b>	<b>-</b>	<b>373,031</b>
<b>LIABILITIES</b>			
Current liabilities			
Accounts payable	18,988	-	18,988
	<b>18,988</b>	<b>-</b>	<b>18,988</b>
<b>NET POSITION</b>			
Unrestricted	<b>\$ 354,043</b>	<b>\$ -</b>	<b>\$ 354,043</b>

See notes to financial statements.

**MICHIGAN MUNICIPAL SERVICES AUTHORITY**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**YEAR ENDED SEPTEMBER 30, 2021**

	Enterprise Funds		Total Business- type Activities
	Operating Fund	Financial Management System	
OPERATING REVENUES			
Intergovernmental	\$ 208,078	\$ 2,076,154	\$ 2,284,232
OPERATING EXPENSES			
Chief Executive	167,082	-	167,082
Accounting	28,359	-	28,359
Insurance	6,353	-	6,353
Attorney	16,303	-	16,303
Training	985	-	985
Contractual services	57,543	1,941,029	1,998,572
Miscellaneous	13,125	-	13,125
TOTAL OPERATING EXPENSES	289,750	1,941,029	2,230,779
OPERATING INCOME (LOSS)	(81,672)	135,125	53,453
TRANSFERS			
Transfers in	135,125	-	135,125
Transfers out	-	(135,125)	(135,125)
TOTAL TRANSFERS	135,125	(135,125)	-
CHANGE IN NET POSITION	53,453	-	53,453
Net position, beginning of year	300,590	-	300,590
Net position, end of year	\$ 354,043	\$ -	\$ 354,043

See notes to financial statements.

**MICHIGAN MUNICIPAL SERVICES AUTHORITY**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	Enterprise Funds		
	Operating Fund	Financial Management System	Total Business- type Activities
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash receipts from customers	\$ 222,833	\$ 2,076,154	\$ 2,298,987
Cash paid to suppliers	(109,582)	(1,941,029)	(2,050,611)
Cash paid to employees	(171,582)	-	(171,582)
 NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	 (58,331)	 135,125	 76,794
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Cash received from other funds	135,125	-	135,125
Cash paid to other funds	-	(135,125)	(135,125)
 NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	 135,125	 (135,125)	 -
 NET INCREASE IN CASH	 76,794	 -	 76,794
Cash, beginning of year	294,675	-	294,675
Cash, end of year	<u>\$ 371,469</u>	<u>\$ -</u>	<u>\$ 371,469</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>			
Operating income (loss)	\$ (81,672)	\$ 135,125	\$ 53,453
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities			
(Increase) decrease in:			
Accounts receivable	14,755	-	14,755
Prepaid expense	(206)	-	(206)
Increase (decrease) in:			
Accounts payable	13,292	-	13,292
Accrued wages	(4,500)	-	(4,500)
 NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	 <u>\$ (58,331)</u>	 <u>\$ 135,125</u>	 <u>\$ 76,794</u>

See notes to financial statements.

**MICHIGAN MUNICIPAL SERVICES AUTHORITY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Michigan Municipal Services Authority (the Authority) was established on August 1, 2012 pursuant to the Urban Cooperation Act of 1967, as part of an interlocal agreement between the City of Grand Rapids and the City of Livonia. The purpose of the Authority is to engage in cooperative activities that save staff time and taxpayer money.

The accounting policies of the Authority conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and reporting principles.

The following is a summary of the significant accounting policies:

Reporting Entity

The accompanying financial statements are exclusive presentations of the financial condition and results of operations of the Michigan Municipal Services Authority. The Authority is considered a component unit of the State of Michigan.

The Authority is controlled by a five-member Executive Committee. The Governor shall designate a member of the Executive Committee to serve as its Chairperson at the pleasure of the Governor. The Executive Committee shall elect from among the serving members of the Executive Committee a Vice-Chairperson of the Executive Committee and a Secretary of the Authority.

Basis of Presentation

The financial statements present the Authority's individual major funds. The major individual enterprise funds are reported as separate columns in the financial statements.

The Authority presents the following major enterprise funds:

- The Operating Fund accounts for all financial resources of the Authority except for those that are required to be accounted for in another fund.
- The Financial Management System Fund accounts for the financial resources related to the operation of the Authority's Financial Management System (FMS) program, the costs are financed or recovered primarily through user charges.

Measurement Focus

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of this fund are included on the Statement of Net Position. Fund equity (i.e., net position) is segregated into net investment in capital assets, restricted, and unrestricted components. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net position.

**MICHIGAN MUNICIPAL SERVICES AUTHORITY**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(continued)**

Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The proprietary funds are accounted for using the accrual basis of accounting. The revenues are recognized when they are earned, and the expenses are recognized when they are incurred, regardless of the timing of related cash flows.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Authority are contract fees to other governmental units for services provided. Operating expenses for the Authority include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. If/when both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

Cash

Cash consists of a checking account.

In accordance with Michigan Compiled Laws, the Authority is authorized to invest in the following investment vehicles:

1. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
2. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a State or nationally chartered bank or a State or Federally chartered savings and loan association, savings bank, or credit union whose deposits are insured by an agency of the United States government and which maintains a principal office or branch office located in this State under laws of this State or the United States, but only if the bank, savings and loan association, savings bank or credit union is eligible to be a depository of surplus funds belonging to the State under Section 6 of 1855 PA 105, MCL 21.146.
3. Commercial paper rated at the time of purchase within the three (3) highest classifications established by not less than two (2) standard rating services and which matures more than 270 days after the date of purchase.
4. The United States government or Federal agency obligations repurchase agreements.
5. Bankers acceptances of United States Banks.
6. Mutual funds composed of investment vehicles, which are legal for direct investment by local units of government in Michigan.

**MICHIGAN MUNICIPAL SERVICES AUTHORITY**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(continued)**

Due from Other Governmental Units

Due from other governmental units consist of amounts due from participating municipalities related to services provided.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The Authority currently does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority currently does not have any items that qualify for reporting in this category.

Interfund Transactions

During the course of normal operations, the Authority has numerous transactions between funds, including transfers of resources to provide services. The accompanying financial statements generally reflect such transactions as operating transfers.

Comparative Data

Comparative data for the prior year have not been presented in the basic financial statements since their inclusion would make the statements unduly complex and difficult to read.

**NOTE 2 - CASH**

As of September 30, 2021, the Authority had deposits subject to the following risk:

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. As of September 30, 2021, \$121,469 of the Authority's bank balance of \$371,469 was exposed to custodial credit risk because it was uninsured and uncollateralized. The carrying value on the books for deposits at the end of the year was \$371,469 .

**MICHIGAN MUNICIPAL SERVICES AUTHORITY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - CASH (continued)**

Interest Rate Risk

The Authority will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market and investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the Authority's cash requirements.

Credit Risk

State law limits investments in certain types of investments to a prime or better rating issued by nationally recognized statistical rating organizations (NRSRO's). Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality. As of September 30, 2021, the Authority did not have any investments that would be subject to rating by an NRSRO.

Concentration of Credit Risk

The Authority will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the Authority's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

Foreign Currency Risk

The Authority is not authorized to invest in investments which have this type of risk.

**NOTE 3 - INTERFUND TRANSFERS**

Permanent reallocation of resources between funds of the reporting entity is classified as interfund transfers.

Transfers to Operating Fund from	
Financial Management System Fund	<u>\$ 135,125</u>

Transfers were used to move unrestricted resources to finance operating costs that the Authority must account for in other funds.

**MICHIGAN MUNICIPAL SERVICES AUTHORITY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 4 - RISK MANAGEMENT**

The Authority is exposed to various risks of loss for liability and workers' compensation claims. The Authority has purchased commercial insurance to cover any potential claims. Settled claims, if any, relating to the commercial insurance have not exceeded the amount of insurance coverage in either of the past three (3) fiscal years.

The Authority participates in a State pool, the Michigan Municipal Risk Management Authority, with other municipalities for property and casualty losses. The pool is organized under Public Act 138 of 1982, as amended. The Authority has a \$1,000 deductible per occurrence of property and crime coverage. State pool members' limits of coverage (per occurrence) are \$1,000,000 for liability. In the event the pool's claims and expenses for a policy year exceed the total normal annual premiums for said years, all members of the specific pool's policy year may be subject to special assessment to make up the deficiency. The Authority has not been informed of any special assessments being required during the period of time the Authority has been a pool member.

**NOTE 5 - UNCERTAINTIES**

The extent of the impact of COVID-19 on the Authority's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on services, employees, and vendors all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the financial condition and results of operations is uncertain.



2425 E. Grand River Ave.,  
Suite 1, Lansing, MI 48912

☎ 517.323.7500

☎ 517.323.6346

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

Board of Directors  
Michigan Municipal Services Authority  
Lansing, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and each major fund of the Michigan Municipal Services Authority (the Authority), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements and have issued our report thereon dated February 3, 2022.

**Internal Control Over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Maney Costeiran PC*

February 3, 2022



Michigan Municipal Services Authority

PO BOX 12012, LANSING MI 48901-2012

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**AUTHORITY BOARD  
RESOLUTION 2022-A**

Approval of Audit for Fiscal Year 2020-2021

The Authority Board of the Michigan Municipal Services Authority ("Authority") resolves that the audit of the Authority for the fiscal year ending September 30, 2021 prepared by Maner Costerisan, P.C. and presented to the Authority Board at its regular meeting on March 17, 2022, is approved as provided under Section 4.02 of the interlocal agreement that created the Authority.

***Secretary's Certification:***

I certify that this resolution was adopted by the Authority Board of the Michigan Municipal Services Authority at a properly-noticed open meeting held with a quorum present on March 17, 2022.

By: \_\_\_\_\_  
Authority Secretary



**Plante & Moran, PLLC**  
27400 Northwestern Highway  
P.O. Box 307  
Southfield, MI 48037-0307  
Tel: 248.352.2500  
Fax: 248.352.0018  
plantemoran.com

March 11, 2022

To: Samantha Harkins, CEO  
Michigan Municipal Services Authority (MMSA) Board of Directors

**Re: February 2022 Monthly Statements**

Enclosed are the following Monthly Statements for your review:

1. Revenue & Expenditure Report – General Fund
2. Revenue & Expenditure Report – Financial Management System Fund
3. Revenue & Expenditure Report – All Funds
4. Balance Sheet
5. Check Register
6. Bank Account Reconciliation
7. Bank Statement

Please contact Kari Shea (248-223-3287) or Kelly Schimmoeller (734-302-6456) with any questions.

Thank you.

*Disclaimer: These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.*

**Michigan Municipal Services Authority**  
**REVENUE AND EXPENDITURE REPORT**  
**As of February 28, 2022**

	Year Ending 09/30/2021	Year Ending 09/30/2022		Year To Date 02/28/2022	
	END BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	YTD BALANCE	% BDGT
Revenue					
671000 - Contract Revenue	208,078	150,000	150,000	75,000	50.00 %
Total Revenue	<u>208,078</u>	<u>150,000</u>	<u>150,000</u>	<u>75,000</u>	<u>50.00 %</u>
Expenses					
Salary and Fringes					
701000 - Personal Services	145,398	57,200	57,200	22,186	38.79 %
710000 - FUTA Taxes	365	375	375	0	0.00 %
715000 - Social Security & Medicare	11,073	4,376	4,376	1,785	40.79 %
718000 - Insurance - Health	10,246	9,180	9,180	1,982	21.59 %
Total Salary and Fringes	<u>167,082</u>	<u>71,131</u>	<u>71,131</u>	<u>25,953</u>	<u>36.49 %</u>
Operating					
752000 - Office Expense	2,871	2,000	2,000	442	22.11 %
801000 - Professional and Contractual Services	57,543	80,028	80,028	35,116	43.88 %
801500 - Office Rent	8,996	8,820	8,820	0	0.00 %
802000 - Legal	16,303	18,000	18,000	0	0.00 %
803000 - Accounting	17,359	16,500	16,500	5,133	31.11 %
803500 - Audit	11,000	11,400	11,400	2,500	21.93 %
804000 - Bank Service Charges	1,018	1,200	1,200	433	36.12 %
805000 - HR and Benefits Consulting	0	250	250	0	0.00 %
806000 - Program Development	0	5,000	5,000	0	0.00 %
840000 - Insurance	6,353	7,500	7,500	4,710	62.79 %
861000 - Mileage Reimbursement	45	500	500	0	0.00 %
910000 - Professional Development	985	1,500	1,500	0	0.00 %
913000 - Conference Expenses	195	750	750	0	0.00 %
955000 - Miscellaneous	0	2,000	2,000	0	0.00 %
Total Operating	<u>122,668</u>	<u>155,448</u>	<u>155,448</u>	<u>48,334</u>	<u>31.09 %</u>
Total Expenses	<u>289,750</u>	<u>226,579</u>	<u>226,579</u>	<u>74,287</u>	<u>32.79 %</u>
Revenue in Excess of Expenses	<u>(81,672)</u>	<u>(76,579)</u>	<u>(76,579)</u>	<u>713</u>	<u>(0.93) %</u>
Transfers					
699273 - Interfund Transfer In - FMS	135,125	135,893	135,893	0	0.00 %
Total Transfers	<u>135,125</u>	<u>135,893</u>	<u>135,893</u>	<u>0</u>	<u>0.00 %</u>
Change in Equity	<u>53,453</u>	<u>59,314</u>	<u>59,314</u>	<u>713</u>	<u>1.20 %</u>

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

**Michigan Municipal Services Authority**  
**REVENUE AND EXPENDITURE REPORT**  
**As of February 28, 2022**

	Year Ending 09/30/2021	Year Ending 09/30/2022		Year To Date 02/28/2022	
	END BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	YTD BALANCE	% BDGT
Revenue					
671000 - Contract Revenue	2,076,154	2,077,223	2,077,223	0	0.00 %
Total Revenue	<u>2,076,154</u>	<u>2,077,223</u>	<u>2,077,223</u>	<u>0</u>	<u>0.00 %</u>
Expenses					
Operating					
801000 - Professional and Contractual Services	1,941,029	1,941,330	1,941,330	698	0.04 %
Total Operating	<u>1,941,029</u>	<u>1,941,330</u>	<u>1,941,330</u>	<u>698</u>	<u>0.04 %</u>
Total Expenses	<u>1,941,029</u>	<u>1,941,330</u>	<u>1,941,330</u>	<u>698</u>	<u>0.04 %</u>
Revenue in Excess of Expenses	<u>135,125</u>	<u>135,893</u>	<u>135,893</u>	<u>(698)</u>	<u>(0.51) %</u>
Transfers					
995101 - Transfer Out - GF	(135,125)	135,893	135,893	0	0.00 %
Total Transfers	<u>(135,125)</u>	<u>135,893</u>	<u>135,893</u>	<u>0</u>	<u>0.00 %</u>
Change in Equity	<u><u>0</u></u>	<u><u>271,786</u></u>	<u><u>271,786</u></u>	<u><u>(698)</u></u>	<u><u>(0.26) %</u></u>

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

**Michigan Municipal Services Authority**  
**REVENUE AND EXPENDITURE REPORT**  
**As of February 28, 2022**

	Year Ending 09/30/2021	Year Ending 09/30/2022		Year To Date 02/28/2022	
	END BALANCE	ORIGINAL BUDGET	AMENDED BUDGET	YTD BALANCE	% BDGT
Revenue					
671000 - Contract Revenue	2,284,231	2,227,223	2,227,223	75,000	3.37 %
Total Revenue	<u>2,284,231</u>	<u>2,227,223</u>	<u>2,227,223</u>	<u>75,000</u>	<u>3.37 %</u>
Expenses					
Salary and Fringes					
701000 - Personal Services	145,398	57,200	57,200	22,186	38.79 %
710000 - FUTA Taxes	365	375	375	0	0.00 %
715000 - Social Security & Medicare	11,072	4,376	4,376	1,785	40.79 %
718000 - Insurance - Health	10,247	9,180	9,180	1,982	21.59 %
Total Salary and Fringes	<u>167,082</u>	<u>71,131</u>	<u>71,131</u>	<u>25,953</u>	<u>36.49 %</u>
Operating					
752000 - Office Expense	2,870	2,000	2,000	442	22.11 %
801000 - Professional and Contractual Services	1,998,572	2,021,358	2,021,358	35,814	1.77 %
801500 - Office Rent	8,996	8,820	8,820	0	0.00 %
802000 - Legal	16,303	18,000	18,000	0	0.00 %
803000 - Accounting	17,359	16,500	16,500	5,133	31.11 %
803500 - Audit	11,000	11,400	11,400	2,500	21.93 %
804000 - Bank Service Charges	1,018	1,200	1,200	433	36.12 %
805000 - HR and Benefits Consulting	0	250	250	0	0.00 %
806000 - Program Development	0	5,000	5,000	0	0.00 %
840000 - Insurance	6,353	7,500	7,500	4,710	62.79 %
861000 - Mileage Reimbursement	45	500	500	0	0.00 %
910000 - Professional Development	985	1,500	1,500	0	0.00 %
913000 - Conference Expenses	195	750	750	0	0.00 %
955000 - Miscellaneous	0	2,000	2,000	0	0.00 %
Total Operating	<u>2,063,696</u>	<u>2,096,778</u>	<u>2,096,778</u>	<u>49,032</u>	<u>2.34 %</u>
Total Expenses	<u>2,230,778</u>	<u>2,167,909</u>	<u>2,167,909</u>	<u>74,985</u>	<u>3.46 %</u>
Revenue in Excess of Expenses	<u>53,453</u>	<u>59,314</u>	<u>59,314</u>	<u>15</u>	<u>0.03 %</u>
Transfers					
699273 - Interfund Transfer In - FMS	135,125	135,893	135,893	0	0.00 %
995101 - Transfer Out - GF	(135,125)	135,893	135,893	0	0.00 %
Total Transfers	<u>0</u>	<u>271,786</u>	<u>271,786</u>	<u>0</u>	<u>0.00 %</u>
Change in Equity	<u>53,453</u>	<u>331,100</u>	<u>331,100</u>	<u>15</u>	<u>0.00 %</u>

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

## Michigan Municipal Services Authority COMPARATIVE BALANCE SHEET

	PERIOD ENDED 09/30/2021	PERIOD ENDED 02/28/2022	CHANGE	% CHANGE
<b>ASSETS</b>				
Current Assets				
Bank Accounts	371,469	357,086	(14,383)	(3.87) %
Other Current Assets				
123000 - Prepaid Expenses	1,562	0	(1,562)	(100.00) %
Total Other Assets	1,562	0	(1,562)	(100.00) %
Total Current Assets	373,031	357,086	(15,945)	(4.27) %
<b>TOTAL ASSETS</b>	<b>373,031</b>	<b>357,086</b>	<b>(15,945)</b>	<b>(4.27) %</b>
<b>LIABILITIES AND EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
202000 - Accounts Payable	18,988	3,028	(15,960)	(84.05) %
Total Accounts Payable	18,988	3,028	(15,960)	(84.05) %
Total Current Liabilities	18,988	3,028	(15,960)	(84.05) %
Total Liabilities	18,988	3,028	(15,960)	(84.05) %
Equity				
390000 - Fund Balance - Unassigned	300,589	354,043	53,453	17.78 %
Net Revenue	53,454	15	(53,438)	(99.97) %
Total Equity	354,043	354,058	15	0.00 %
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>373,031</b>	<b>357,086</b>	<b>(15,945)</b>	<b>(4.27) %</b>

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

Created on: 03/03/2022, 2:24 PM EDT

## Michigan Municipal Services Authority Check Register

Date	Vendor	Document No	Amount Cleared
<b>Bank: Bill.com Clearing - Bill.com Clearing</b>		<b>Account No:</b>	
02/02/2022	10032--Hundred Place Consulting, LLC		4,680.00 In Transit
02/04/2022	10029--Vettraino Consulting, LLC		3,120.00 In Transit
02/09/2022	10014--Munetrix		698.00 In Transit
02/09/2022	10011--The Cincinnati Insurance Company		3,148.00 In Transit
02/09/2022	10009--Kristen Delaney		30.00 In Transit
02/09/2022	10025--Reid S. Charles II		12.00 In Transit
02/09/2022	10023--Maner Costerisan		2,500.00 In Transit
02/09/2022	10002--Plante Moran		1,694.52 In Transit
<b>Total for Bill.com Clearing</b>			<b>15,882.52</b>
<b>Bank: Fifth Third - 1244 - Firth Third</b>		<b>Account No: 7169301244</b>	
02/02/2022	10015--Gusto		45.00 02/28/2022
02/03/2022	10015--Gusto		739.47 02/28/2022
02/17/2022	10015--Gusto		739.47 02/28/2022
<b>Total for Fifth Third - 1244</b>			<b>1,523.94</b>

# Michigan Municipal Services Authority Reconciliation Report

As Of 02/28/2022  
Account: 5/3 Checking

Statement Ending Balance	357,085.68
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	357,085.68
Book Balance	357,085.68
Adjustments*	0.00
Adjusted Book Balance	357,085.68

Total Checks and Charges Cleared	20,800.82	Total Deposits Cleared	37,500.00
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## Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
Local Community Stabi- lization Authority	LCSA 2nd Qtr Pmt FY22	02/10/2022		37,500.00	
<b>Total Deposits</b>				<b>37,500.00</b>	<b>0.00</b>

## Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
Gusto	January 2021 Invoice	02/02/2022		45.00	
General Ledger Entry	Bill.com 02/02/22 Payables Funding	02/02/2022		4,680.00	
General Ledger Entry	02.03.22 Payroll	02/03/2022		1,654.35	
Gusto	02.03.2022 Payroll	02/03/2022		739.47	
General Ledger Entry	Bill.com 02/04/22 Payables Funding	02/04/2022		3,120.00	
General Ledger Entry	Bill.com 02/09/22 Payables Funding	02/09/2022		8,082.52	
General Ledger Entry	February 2022 Bank Fees	02/10/2022		85.66	
Gusto	02.17.2022 Payroll	02/17/2022		739.47	
General Ledger Entry	02.17.22 Payroll	02/17/2022		1,654.35	
<b>Total Checks and Charges</b>				<b>20,800.82</b>	<b>0.00</b>



**FIFTH THIRD BANK**  
(WESTERN MICHIGAN)  
P.O. BOX 630900 CINCINNATI OH 45263-0900

MICHIGAN MUNICIPAL SERVICE  
200 TOWNSEND ST STE 900  
LANSING MI 48933



0

4803

Statement Period Date: 2/1/2022 - 2/28/2022

Account Type: COMM'L 53 ANALYZED

Account Number: [REDACTED]

Banking Center: Grand Rapids

Banking Center Phone: 616-653-5440

Commercial Client Services: 866-475-0729

**Account Summary - [REDACTED]**

<b>02/01</b>	<b>Beginning Balance</b>	<b>\$340,386.50</b>	Number of Days in Period	28
	Checks			
9	Withdrawals / Debits	\$(20,800.82)		
1	Deposits / Credits	\$37,500.00		
<b>02/28</b>	<b>Ending Balance</b>	<b>\$357,085.68</b>		

**Withdrawals / Debits**

**9 items totaling \$20,800.82**

<b>Date</b>	<b>Amount</b>	<b>Description</b>
02/02	45.00	GUSTO 6semjmdr118 FEE 385448 6semjr4j0lp MICHIGAN MUNICIPAL SER 020222
02/02	739.47	GUSTO 6SEMJMDR9G7 TAX 394119 6semjr4qa46 MICHIGAN MUNICIPAL SER 020222
02/02	1,654.35	GUSTO 6SEMJMDR9G5 NET 394117 6semjr4qa43 MICHIGAN MUNICIPAL SER 020222
02/02	4,680.00	Bill.com Payables 016MXJAHE23RP3N Michigan Municipal Ser Hundred Place Consulting, LLC Bill.com 016MXJAHE23RP3N Inv #1033 020222
02/04	3,120.00	Bill.com Payables 016WAGZUU23W5ML Michigan Municipal Ser Jaymes Vettraino Bill.com 016WAGZUU23W5ML Inv #2271 020422
02/09	8,082.52	Bill.com Payables 016UWDQPS242FAO Michigan Municipal Ser Multiple Payments Bill.com Payables 016UWDQPS242FAO 020922
02/10	85.66	SERVICE CHARGE
02/16	739.47	GUSTO 6SEMJME4LAD TAX 701133 6semjr79gch MICHIGAN MUNICIPAL SER 021622
02/16	1,654.35	GUSTO 6SEMJME4LAB NET 701131 6semjr79gcf MICHIGAN MUNICIPAL SER 021622

**Deposits / Credits**

**1 item totaling \$37,500.00**

<b>Date</b>	<b>Amount</b>	<b>Description</b>
02/10	37,500.00	Local Community Receivable 016PJLHSW245J3R Michigan Municipal Ser 016PJLHSW245J3R Local Community Bill.com Inv #FYE 2022-02 021022

**Daily Balance Summary**

<b>Date</b>	<b>Amount</b>	<b>Date</b>	<b>Amount</b>	<b>Date</b>	<b>Amount</b>
02/02	333,267.68	02/09	322,065.16	02/16	357,085.68
02/04	330,147.68	02/10	359,479.50		

PLEASE NOTE THAT WE HAVE UPDATED OUR ACCOUNT RULES AND TERMS & CONDITIONS. DISCLOSURES CAN BE VIEWED ONLINE AT:  
COMMERCIAL ACCOUNT RULES: 53.COM/TM-CA-RULES TREASURY MANAGEMENT TERMS & CONDITIONS: 53.COM/TM-TC