



NOTICE and AGENDA for
Kalamazoo County Consolidated Dispatch Authority
FINANCE COMMITTEE
April 27, 2021

PLEASE TAKE NOTICE that a REGULAR Meeting of the Kalamazoo County Consolidated Dispatch Authority Finance Committee will be held electronically via telephonic/video conference (in accordance with the Kalamazoo County Declaration of State of Emergency for the COVID-19 pandemic) on **Tuesday, November 24, 2020** at 2:00 p.m. for consideration of items, namely, on this Agenda.

To participate in this meeting, individuals can join by clicking on the following link <https://us02web.zoom.us/j/84620637979?pwd=K0FwRWFManM3YVI3M0l1VWpXQ2FnUT09> or via telephone by calling (312) 626-6799 and entering Meeting ID 846 2063 7979 and Passcode 609908.

ITEM 1 – CALL TO ORDER

ITEM 2 – ROLL CALL

In accordance with Public Act 228 of 2020, each member of this public body must make an announcement if he or she is attending the meeting remotely and if so, give their physical location including the city, township or village and the state the member is attending the meeting from.

KCCDA Board of Directors Treasurer – Don Martin	Township Supervisors – Randy Thompson or Tracey Locey
City of Portage – Jim Pearson	Board of Commissioners – Dale Shugars or Tracie Moored
Fire Chiefs Association – Stacy French or Mark Barnes	City of Kalamazoo – Jim Ritsema or Jeff Chamberlain
Kalamazoo Township – Bryan Ergang	

ITEM 3 – APPROVAL OF MEETING MINUTES

- A. November 24, 2020 – Regular Meeting

ITEM 4 – CITIZENS’ TIME

KCCDA welcomes members of the public to express their ideas or concerns about issues affecting the Dispatch Authority. Citizen’s time is moderated and members of the public wishing to address the Committee should do so by “raising their hand” from the participants view on the Video Conference or by pressing *9 on their telephone. Is there any citizen who wishes to address the Committee?

ITEM 5 – FOR CONSIDERATION

- A. Old Business
- B. New Business
 - 1. Presentation of Fiscal Year 2020 Audit
 - 2. 2021 Budget Amendment – REVISION I
- C. Other Items
 - 1. Member Comments
 - 2. Next meeting – August 31, 2021
 - 3. Adjournment



MEETING MINUTES for

Kalamazoo County Consolidated Dispatch Authority FINANCE COMMITTEE November 24, 2020

ITEM 1 – CALL TO ORDER

The Regular Meeting of the Finance Committee, held electronically via telephonic/video conference due to the COVID-19 Pandemic, was called to order by Chair Don Martin at 2:00 p.m. Tuesday, November 24, 2020.

ITEM 2 – ROLL CALL

Members Present: Don Martin, Jim Pearson, Bryan Ergang, Randy Thompson, and Jeff Chamberlain

Others Present: Jeff Troyer and Torie Rose

ITEM 3 – APPROVAL OF MEETING MINUTES

A. October 27, 2020

“Motion by Mr. Ergang, second by Mr. Pearson to approve the minutes of the October 27, 2020 meeting of the Finance Committee.”

On a voice vote, **MOTION CARRIED.**

ITEM 4 - CITIZENS TIME

There were no public comments.

ITEM 5 – FOR CONSIDERATION

A. OLD BUSINESS

1. Public Safety Radio Communications Project Financing

Mr. Troyer advised a memorandum was included in the Committee’s packet explaining the steps that have been taken since the October 8th Board of Directors meeting to obtain the necessary documents for finalizing the Mercantile Bank of Michigan Proposal. Due to the extended timelines, complexities and cost associated to involving bond counsel to acquire a preliminary analysis and an unqualified opinion letter, Mr. Troyer reached back out to Motorola to see if they would offer an Equipment lease Purchase Agreement for the remainder of the project balance - \$6,200,974.50. Motorola came back with a proposal amortized across five years with an annual lease and interest payment due in December each year for \$1,333,546. Mr. Troyer presented a pro-forma budget to Committee members which showed the feasibility of the proposal and where KCCDA’s fund balance would not drop below \$847k before it is projected to increase again. The Executive Director recommended the Committee approve the Motorola Equipment Lease Purchase Agreement and recommend the Board of Directors do the same. Discussion Occurred.

“Motion by Mr. Thompson, second by Mr. Martin to approve the Motorola Equipment Lease Purchase Agreement as presented and recommend adoption to the Board of Directors.”

On a roll call vote, Yes – 5, No – 0. **MOTION CARRIED.**

B. NEW BUSINESS

1. 2020 Budget Amendment – Revision II

Mr. Troyer provided a brief overview of the Budget Amendment Revision II. He stated the only changes were due to the change in financing of the public safety radio communications project. We had originally projected spending \$3,307,187 on the project in 2020 and would've have also had offsetting loan proceeds. Now, we are only spending \$2,066,992 of which most must come from use of fund balance. Overall, the amendment reduces total expenditures by \$1,247,030 for a new total of \$8,148,072. However, the amendment also anticipates using \$1,891,975 of fund balance to balance the budget.

“Motion by Mr. Pearson, second by Mr. Chamberlain to approve the 2020 Budget Amendment Revision II as presented and recommend adoption to the Board of Directors.”

On a roll call vote, Yes – 5, No – 0. **MOTION CARRIED.**

C. OTHER ITEMS

1. Member Comments

Multiple members wished the group a Happy Thanksgiving.

Mr. Troyer wished everyone a Happy Thanksgiving from KCCDA and advised the Committee's next meeting will not be until the end of January.

2. Next Meeting

The next regular scheduled meeting of the KCCDA Finance Committee will be held Tuesday, January 26, 202 at 2:00 p.m. via Zoom.

3. Adjournment

The meeting was adjourned at 2:27 p.m.

March 22, 2021

To the Board of Directors
Kalamazoo County Consolidated Dispatch Authority

We have audited the financial statements of the governmental activities and the major fund of the Kalamazoo County Consolidated Dispatch Authority (the Authority), a discretely presented component unit Governmental Fund of the County of Kalamazoo, Michigan (the County), as of and for the year ended December 31, 2020. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, 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 December 16, 2020. 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 Kalamazoo County Consolidated Dispatch 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 2020. We noted no transactions entered into by the Kalamazoo County Consolidated Dispatch Authority during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

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 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.

Board of Directors
Kalamazoo County Consolidated Dispatch Authority
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March 22, 2021

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 March 22, 2021.

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 Kalamazoo County Consolidated Dispatch 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 budgetary comparison information, 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.

Restriction on Use

This information is intended solely for the use of management, the Board of Directors of the Kalamazoo County Consolidated Dispatch 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.

Siegfried Crandall P.C.

Kalamazoo County Consolidated Dispatch Authority
Kalamazoo County, Michigan

FINANCIAL STATEMENTS

Year ended December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Kalamazoo County Consolidated Dispatch Authority
Kalamazoo, Michigan

We have audited the accompanying financial statements of the governmental activities and the major fund of the Kalamazoo County Consolidated Dispatch Authority (the Authority), a discretely presented component unit Governmental Fund of the County of Kalamazoo, Michigan (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, as listed in the 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 governmental activities and the major fund information of the Kalamazoo County Consolidated Dispatch Authority, as of December 31, 2020, 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.

Emphasis of Matter

As described in Note 1 to the financial statements, the basic financial statements referred to above include only the Authority and do not purport to, and do not, present fairly the financial position of the County, as of December 31, 2020, the change in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

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.

Other Reporting Requirements by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2021, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Siegfried Crandall P.C.

March 22, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following discussion and analysis is intended as a narrative overview of the Kalamazoo County Consolidated Dispatch Authority's (the Authority) financial activities for the fiscal year ended December 31, 2020. Please read it in conjunction with the Authority's financial statements.

FINANCIAL HIGHLIGHTS

- The Authority's total net position increased \$1,143,034 as a result of this year's activities.
- Of the \$11,118,090 total net position reported, \$3,533,279 (32 percent) is available to be used at the Authority's discretion, without constraints established by debt covenants, enabling legislation, or other legal requirements.
- The General Fund's unassigned fund balance at the end of the fiscal year was \$674,385, which represents 7 percent of the actual total General Fund expenditures for the current fiscal year.

Overview of the financial statements

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

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Authority's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Authority, reporting the Authority's operations in more detail than the government-wide financial statements.
 - Governmental funds statements explain how government services, like general government and public safety, are 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 2020 and 2019 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 the condition of the Authority's capital assets.

The government-wide financial statements present governmental activities. These activities include functions most commonly associated with government (e.g., public safety). Contributions from local units and surcharge/9-1-1 fee revenues generally fund these services.

Fund financial statements

The fund financial statements provide more detailed information about the Authority's most significant fund - 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. The Authority's lone fund, its General Fund, accounts for the expenses involved in providing services to the Authority's patrons, with the majority of funding coming from contributions from local units and surcharges/9-1-1 fees to cover the costs of operation. This fund uses the modified accrual basis of accounting.

FINANCIAL ANALYSIS OF THE AUTHORITY AS A WHOLE

Net position

Total net position at the end of the fiscal year was \$11,118,090. Of this total, \$3,244,130 represents net investment in capital assets, while \$4,340,681 is restricted for a capital project and, consequently, unrestricted net position was \$3,533,279.

Condensed financial information
Net position

	<u>2020</u>	<u>2019</u>
Current assets	\$ 7,962,871	\$ 5,280,017
Capital assets	9,445,105	4,941,055
Total assets	<u>17,407,976</u>	<u>10,221,072</u>
Current and other liabilities	88,911	246,016
Long-term liabilities	6,200,975	-
Total liabilities	<u>6,289,886</u>	<u>246,016</u>
Net assets:		
Net investment in capital assets	3,244,130	4,941,055
Restricted	4,340,681	-
Unrestricted	3,533,279	5,034,001
Total net position	<u>\$ 11,118,090</u>	<u>\$ 9,975,056</u>

Changes in net position

The Authority's total revenues of \$6,292,905 in 2020 were \$332,958 higher than total revenues in 2019 (\$5,959,947). In 2020, the Authority received \$304,647 in state and federal grants, which accounts for the majority of the current increase. Total 2020 expenses of \$5,149,871 were \$374,707 higher than the total 2019 expenses (\$4,775,164). Expenses increased primarily due to increases in personnel costs and contractual services for fiscal year ending December 31, 2020.

Kalamazoo County Consolidated Dispatch Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Condensed financial information
Changes in net position

	<u>2020</u>	<u>2019</u>
Program Revenues:		
Charges for services	\$ 1,652,676	\$ 1,611,913
Operating grants and contributions	4,604,648	4,300,000
General revenues - interest	<u>35,581</u>	<u>48,034</u>
 Total revenues	 <u>6,292,905</u>	 <u>5,959,947</u>
 Public safety expenses	 5,149,871	 4,775,164
 Changes in net position	 <u>\$ 1,143,034</u>	 <u>\$ 1,184,783</u>
 Net position at end of year	 <u>\$ 11,118,090</u>	 <u>\$ 9,975,056</u>

FINANCIAL ANALYSIS OF THE AUTHORITY'S FUND

The Authority's only governmental fund is its General Fund. The General Fund, which is the Authority's operating fund, uses the modified accrual method of accounting, which provides a short-term perspective that measures the flow of financial resources. The fund balance increased by \$2,846,559, as revenues of \$6,292,905, and debt proceeds of \$6,200,975, were more than total expenditures of \$9,647,321, which includes \$4,861,464 in capital outlay expenditures in the current year.

General Fund budgetary highlights

The Authority amended the budget by increasing revenues by \$308,947, primarily due to a projected increase in state and federal grants. The expenditure budget was increased by \$2,286,228, primarily due to a projected increase in capital outlay expenditures.

Revenues were \$36,808 higher than budgeted, with the primary difference occurring in charges for services. Other financing sources were \$6,200,975 higher, as the budget was not amended for recognition of debt proceeds. Expenditures were \$1,499,249 higher than the amounts appropriated, which was primarily due to capital outlay costs that were not anticipated during the year.

The total variances resulted in a \$4,738,534 positive budget variance, with an actual increase in fund balance of \$2,846,559 compared to a budget that anticipated a decrease of \$1,891,975 in fund balance.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The Authority's investment in capital assets as of December 31, 2020, totals \$9,445,105 (net of accumulated depreciation). Capital assets consist of buildings and improvements, equipment, and land. The net increase in capital assets totaled \$4,504,050, including additions of \$4,788,785, which was offset by \$284,735 in depreciation expense. Major capital asset additions during the year include the following:

- Equipment for \$861,500
- Equipment improvements for \$3,927,285

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 reported long-term debt at the end of the year as all debt in the amount of \$6,200,975 was issued during the current year.

More detailed information about the Authority's long-term obligations is presented in Note 6 of the notes to the basic financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Authority's Board of Directors and management consider many factors when setting the annual budget. One of the most important factors affecting the budget is ensuring sufficient funds are available to meet ongoing costs of operation.

CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT

Questions regarding any information provided in this report or requests for additional financial information should be addressed to:

Kalamazoo County Consolidated Dispatch Authority
7040 Stadium Drive
Kalamazoo, MI 49009

BASIC FINANCIAL STATEMENTS

Kalamazoo County Consolidated Dispatch Authority

STATEMENT OF NET POSITION

December 31, 2020

ASSETS

Current assets:

Cash	\$ 393,470
Investments	2,564,151
Accounts receivable	444,471
Deposit	4,340,681
Prepaid items	<u>220,098</u>

Total current assets 7,962,871

Noncurrent assets:

Capital assets not being depreciated	4,221,558
Capital assets, net of accumulated depreciation	<u>5,223,547</u>

Total noncurrent assets 9,445,105

Total assets 17,407,976

LIABILITIES

Current liabilities:

Accounts payable	27,340
Accrued payroll	54,971
Accrued interest	6,600
Current portion - note payable	<u>1,183,001</u>

Total current liabilities 1,271,912

Noncurrent liabilities - note payable 5,017,974

Total liabilities 6,289,886

NET POSITION

Net investment in capital assets	3,244,130
Restricted - for capital project	4,340,681
Unrestricted	<u>3,533,279</u>

Total net position \$ 11,118,090

See notes to financial statements

Kalamazoo County Consolidated Dispatch Authority

STATEMENT OF ACTIVITIES

Year ended December 31, 2020

PROGRAM EXPENSES

Public safety:

Dispatch services	\$ 4,859,076
Depreciation	284,735
Interest	<u>6,600</u>

Total program expenses 5,150,411

PROGRAM REVENUES

Charges for services	1,652,676
Operating grants and contributions	<u>4,604,648</u>

Total program revenues 6,257,324

Net program expenses 1,106,913

GENERAL REVENUES

Investment return	<u>36,121</u>
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CHANGE IN NET POSITION 1,143,034

NET POSITION - BEGINNING 9,975,056

NET POSITION - ENDING \$ 11,118,090

See notes to financial statements

Kalamazoo County Consolidated Dispatch Authority

BALANCE SHEET - governmental funds

December 31, 2020

	<u>General</u>
ASSETS	
Cash	\$ 393,470
Investments	2,564,151
Accounts receivable	444,471
Deposit	4,340,681
Prepaid items	<u>220,098</u>
 Total assets	 <u>\$ 7,962,871</u>
 LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 27,340
Accrued payroll	<u>54,971</u>
 Total liabilities	 <u>82,311</u>
 Fund balances:	
Nonspendable	220,098
Restricted - for capital project	4,340,681
Committed - for interlocal payments	2,645,396
Unassigned	<u>674,385</u>
 Total fund balances	 <u>7,880,560</u>
 Total liabilities and fund balances	 <u>\$ 7,962,871</u>
 Reconciliation of the balance sheet to the statement of net position:	
 Total fund balance - total governmental funds	 \$ 7,880,560
 Amounts reported for <i>governmental activities</i> in the statement of net position (page 9) are different because:	
 Capital assets used in <i>governmental activities</i> are not financial resources and, therefore, are not reported in the governmental funds.	9,445,105
 Long-term liabilities, consisting of notes payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(6,200,975)
 Interest payable is not due and payable in the current period and, therefore, is not reported in the governmental funds.	<u>(6,600)</u>
 Net position of <i>governmental activities</i>	 <u>\$ 11,118,090</u>

See notes to financial statements

Kalamazoo County Consolidated Dispatch Authority

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
governmental funds**

Year ended December 31, 2020

	<u>General</u>
REVENUES	
Federal grants	\$ 304,647
Charges for services	1,645,418
Contributions from local units	4,300,001
Interest and rentals	43,080
Other	<u>299</u>
Total revenues	<u>6,293,445</u>
EXPENDITURES	
Current - public safety	4,786,397
Capital outlay	<u>4,861,464</u>
Total expenditures	<u>9,647,861</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,354,416)</u>
OTHER FINANCING SOURCES	
Debt proceeds	<u>6,200,975</u>
NET CHANGES IN FUND BALANCES	2,846,559
FUND BALANCES - BEGINNING	<u>5,034,001</u>
FUND BALANCES - ENDING	<u>\$ 7,880,560</u>
Reconciliation of the statement of revenues, expenditures, and changes in fund balances to the statement of activities:	
Net change in fund balance - total governmental funds	\$ 2,846,559
Amounts reported for <i>governmental activities</i> in the statement of activities (page 10) are different because:	
Capital assets:	
Assets acquired	4,788,785
Provision for depreciation	(284,735)
Long-term debt	
Debt issuance	(6,200,975)
Change in other assets/liabilities - increase in accrued interest payable	<u>(6,600)</u>
Change in net position of <i>governmental activities</i>	<u>\$ 1,143,034</u>

See notes to financial statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Kalamazoo County Consolidated Dispatch 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:

The Authority is a discretely presented component unit Governmental Fund of the County of Kalamazoo, Michigan (the County). The Authority works to provide dispatch and integrated communication of emergency police, fire, and medical services within Kalamazoo County.

The basic financial statements of the Authority do not include other operations of the County.

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 activities of the Authority. Governmental activities are normally supported by contributions from local units and surcharge revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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. Interest and other items not properly included among program revenues are reported instead as general revenues.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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.

Governmental funds 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.

Grants, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and 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.

The Authority reports a single major governmental fund, its General Fund. This fund accounts for all financial resources of the Authority.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided and (2) operating and capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 reported at fair value.

Receivables - All receivables are considered to be fully collectible and are due within one year.

Prepaid items - Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items.

Capital assets - Capital assets, which include property, equipment, and vehicles, are defined by the Authority as assets with an initial, individual cost of more than \$5,000 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 and improvements	40 years
Equipment	5 - 15 years
Software	6 years

Net position - Net position represents the difference between assets and liabilities. The Authority currently reports two categories of net position, net investment in capital assets and unrestricted net position.

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.

Fund equity - Governmental funds report nonspendable fund balances for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally required to be maintained intact. Restricted fund balances are reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws and regulations of other governments. Committed fund balance is imposed by formal action of the Authority's Board. The Authority Board retains the authority to assign fund balances as to purpose. Unassigned fund balances are amounts that do not fall into any other category above. 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 accounting principles generally accepted in the United States of America 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 - An annual budget is adopted on a basis consistent with generally accepted accounting principles for the General Fund. The budget document presents information by function and line-item. The legal level of budgetary control adopted by the governing body is the function level. Budget appropriations are considered to be spent once the goods are delivered or the services rendered. All annual appropriations lapse at the end of the fiscal year.

Excess of expenditures over appropriations - The following schedule sets forth the reportable budget variance:

<u>Function</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay	\$ 3,046,492	\$ 4,861,464	\$ 1,814,972

NOTE 3 - CASH AND INVESTMENTS

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. As of December 31, 2020, the Authority had deposits with a carrying amount of \$393,470.

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 December 31, 2020, \$776,529 of the Authority's bank balances of \$1,026,529 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Investments - State statutes and the Authority's investment policy authorize the Authority to invest in a) obligations of the U.S. Treasury, agencies, and instrumentalities; b) commercial paper rated within the two (2) highest rate classifications, which mature not more than 270 days after the date of purchase; c) repurchase agreements, collateralized by U.S. governmental securities; d) bankers' acceptances; e) mutual funds composed of otherwise legal investments; and f) investment pools organized under the local government investment pool act.

Credit risk. Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This risk is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Authority's investment policy does not contain requirements that would limit exposure to credit risk for investments. The credit quality ratings of the Authority's investments are as follows:

<u>Investment type</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Organization</u>
Michigan CLASS Investment Pool	\$ 2,564,151	AAAm	Standard and Poor's

Investments in entities that calculate net asset value per share - The Authority holds shares in an investment pool where the fair value of the investment is measured on a recurring basis using net asset value per share of the investment pool as a practical expedient. At December 31, 2020, the fair value, unfunded commitments, and redemption rules of these investments are as follows:

	<u>Michigan CLASS</u>
Fair value at December 31, 2020	\$2,564,151
Unfunded commitments	none
Redemption frequency	n/a
Notice period	none

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020, was as follows:

	<u>Beginning balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 294,273	\$ -	\$ -	\$ 294,273
Construction in progress	<u>-</u>	<u>3,927,285</u>	<u>-</u>	<u>3,927,285</u>
Total capital assets not being depreciated, net	<u>294,273</u>	<u>3,927,285</u>	<u>-</u>	<u>4,221,558</u>
Capital assets being depreciated:				
Buildings and improvements	2,581,994	-	-	2,581,994
Equipment and furnishings	<u>2,490,551</u>	<u>861,500</u>	<u>-</u>	<u>3,352,051</u>
Subtotal	<u>5,072,545</u>	<u>861,500</u>	<u>-</u>	<u>5,934,045</u>
Less accumulated depreciation for:				
Buildings and improvements	(169,377)	(95,967)	-	(265,344)
Equipment and furnishings	<u>(256,386)</u>	<u>(188,768)</u>	<u>-</u>	<u>(445,154)</u>
Subtotal	<u>(425,763)</u>	<u>(284,735)</u>	<u>-</u>	<u>(710,498)</u>
Total capital assets being depreciated, net	<u>4,646,782</u>	<u>576,765</u>	<u>-</u>	<u>5,223,547</u>
Governmental activities capital assets, net	<u>\$ 4,941,055</u>	<u>\$ 4,504,050</u>	<u>\$ -</u>	<u>\$ 9,445,105</u>

All depreciation expense was charged to the public safety function.

NOTE 5 - RISK MANAGEMENT

The Authority is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries (workers' compensation), and medical benefits provided to employees. The Authority has purchased commercial insurance for each of these claims and is neither self-insured, nor participates in a shared-risk pool. During the past period, settlements did not exceed insurance coverage.

NOTE 6 - LONG-TERM OBLIGATIONS

At December 31, 2020, long-term obligations consist of an installment purchase agreement, \$6,200,975, payable in annual installments of \$1,333,546, including interest at 2.490%; final payment is due December 2025. The debt is secured by the full faith and credit of the Authority.

NOTE 6 - LONG-TERM OBLIGATIONS (continued)

Long-term obligation activity for the year ended December 31, 2020, was as follows:

<u>Description</u>	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Amounts due within one year</u>
Installment purchase agreement	\$ -	\$ 6,200,975	\$ -	\$ 6,200,975	\$ 1,183,001

Debt service requirements at December 31, 2020, are as follows:

<u>Year ended December 31,</u>	<u>Principal</u>	<u>Interest</u>
2021	1,183,001	\$ 150,545
2022	1,208,598	128,948
2023	1,238,692	94,854
2024	1,269,536	64,010
2025	<u>1,301,148</u>	<u>32,399</u>
Totals	<u>\$ 6,200,975</u>	<u>\$ 470,756</u>

All outstanding debt of the Authority is direct placement or direct borrowing debt.

NOTE 7 - DEFINED CONTRIBUTION PENSION PLAN

The Authority provides pension benefits for the executive director through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. The executive director is eligible to participate after the date of hire. The Authority contributes an amount equal to 10% and the executive director has the option to contribute. The Authority's contributions for the executive director (and interest allocated to the employee's account) are fully vested upon entering the plan. The Authority made the required contributions of \$8,366, for the year ended December 31, 2020. At December 31, 2020, the Authority reported an accrued liability of \$108 as part of the contributions to the plan. The Authority is not a trustee of the plan, nor is the Authority responsible for investment management of plan assets.

The Authority also provides pension benefits for all employees except the executive director through a defined contribution plan. The employees are eligible to participate after the date of hire. The Authority contributes an amount equal to 5% and the employees have the option to contribute. The Authority will match employee contributions up to a maximum of an additional 3%. The Authority's contributions for the employees (and interest allocated to the employee's account) are fully vested upon the completion of two years of service. The Authority made the required contributions of \$218,683, for the year ended December 31, 2020. At December 31, 2020, the Authority reported an accrued liability of \$3,504 as part of the contributions to the plan. The Authority is not a trustee of the plan, nor is the Authority responsible for investment management of plan assets.

NOTE 8 - DEFERRED COMPENSATION PLAN

The Authority offers its employees a deferred compensation plan created in accordance with Internal Revenue Code, Section 457. The assets of the plan were held in trust (custodial accounts), as described in IRC Section 457(g) for the exclusive benefit of the participants (employees) and their beneficiaries. The custodian thereof, for the exclusive benefit of the participants, holds the custodial accounts for the beneficiaries of this Section 457 plan and the assets may not be diverted to any other use. The administrators are agents of the employer for purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the account, transfer of assets to or from the account, and all other matters. In accordance with the provisions of GASB Statement No. 32, plan balances and activities are not reflected in the Authority's financial statements.

NOTE 9 - UPCOMING ACCOUNTING PRONOUNCEMENT

Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, was issued by the GASB in June 2017 and will be effective for periods beginning after June 15, 2021. The objective of this Statement is to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use the underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities

REQUIRED SUPPLEMENTARY INFORMATION

Kalamazoo County Consolidated Dispatch Authority

BUDGETARY COMPARISON SCHEDULE - General Fund

Year ended December 31, 2020

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<i>Variance with final budget positive (negative)</i>
REVENUES				
Federal grants	\$ -	\$ 304,647	\$ 304,647	\$ -
Charges for services	1,606,000	1,606,000	1,645,418	39,418
Contributions from local units	4,300,000	4,300,000	4,300,001	1
Interest and rentals	41,000	45,200	43,080	(2,120)
Other	<u>150</u>	<u>250</u>	<u>299</u>	<u>49</u>
Total revenues	<u>5,947,150</u>	<u>6,256,097</u>	<u>6,293,445</u>	<u>37,348</u>
EXPENDITURES				
Public safety:				
Personnel costs	3,256,068	3,144,182	3,018,005	126,177
Employee benefits	1,099,267	984,962	941,921	43,041
Contractual services	517,509	550,109	493,662	56,447
Professional services	40,300	59,150	49,875	9,275
Insurance	35,000	33,000	31,192	1,808
Repairs and maintenance	25,000	25,000	10,585	14,415
Travel	59,000	36,000	15,210	20,790
Supplies	32,000	32,000	23,912	8,088
Utilities	163,200	153,677	139,357	14,320
Miscellaneous	<u>90,500</u>	<u>83,500</u>	<u>62,678</u>	<u>20,822</u>
Total public safety	<u>5,317,844</u>	<u>5,101,580</u>	<u>4,786,397</u>	<u>315,183</u>
Capital outlay	<u>544,000</u>	<u>3,046,492</u>	<u>4,861,464</u>	<u>(1,814,972)</u>
Total expenditures	<u>5,861,844</u>	<u>8,148,072</u>	<u>9,647,861</u>	<u>(1,499,789)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>85,306</u>	<u>(1,891,975)</u>	<u>(3,354,416)</u>	<u>(1,462,441)</u>
OTHER FINANCING SOURCES				
Debt proceeds	<u>-</u>	<u>-</u>	<u>6,200,975</u>	<u>6,200,975</u>
NET CHANGES IN FUND BALANCES	85,306	(1,891,975)	2,846,559	4,738,534
FUND BALANCES - BEGINNING	<u>5,034,001</u>	<u>5,034,001</u>	<u>5,034,001</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 5,119,307</u>	<u>\$ 3,142,026</u>	<u>\$ 7,880,560</u>	<u>\$ 4,738,534</u>

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
Kalamazoo County Consolidated Dispatch Authority
Kalamazoo, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Kalamazoo County Consolidated Dispatch Authority (the Authority), a discretely presented component unit Governmental Fund of the County of Kalamazoo, Michigan, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated March 22, 2021.

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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we have identified deficiencies in internal control that we consider to be material weaknesses.

Finding 2020-001 - Financial statement preparation

Condition and 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).

As is the case with many small and medium-sized governmental units, the Authority 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.

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 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 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 in accordance with GAAP 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, 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*.

Authority's Response to Findings

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Siegfried Crandall P.C.". The signature is written in a cursive style with a large initial 'S'.

March 22, 2021



Kalamazoo County Consolidated Dispatch Authority



DATE: April 19, 2021

TO: Finance Committee Members and Board of Directors

FROM: Jeff Troyer
KCCDA Executive Director

SUBJECT: REVISION I – FY2021 Budget Amendment

I hereby present to the Finance Committee members and Board of Directors for consideration an amendment, Revision I, to the 2021 Budget. The proposed amendment reflects actual projections known to date for the remainder of the 2021 fiscal year. This amendment has many line-item changes (increases and decreases) which I will highlight and explain.

The key aspects of this amendment include:

- **Revenues modified based on Motorola Lease Purchase Agreement**
All proceeds from the Motorola Lease Purchase Agreement were accounted for in fiscal year 2020 (\$6,200,975). KCCDA also claimed 30% of the project was delivered 2020 totaling \$1,860,295. All loan proceeds for 2021 have been zeroed out and the use of fund balance increased to account for another 30% or \$1,860,295 of capital equipment that is anticipated to be delivered in 2021. In addition, debt service payments totaling \$1,333,546 account for the first principal and interest payment on the Motorola Lease Purchase Agreement.
- **Personnel Services & Benefits and Taxes Recalculated**
All costs associated to personnel services and benefits and taxes have been recalculated to reflect year-to-date actuals including active and unfulfilled positions and actual fringe benefit elections. These two categories combine for reduced expenditures totaling \$40,440.
- **Server Room Fire Suppression and Alarm System**
In 2020, KCCDA budgeted \$30,000 for a facility capital improvement project to install a fire suppression system in the server room. Due to the ongoing pandemic, administration did not get this project started until the latter part of 2020 and the project was not completed. In addition, KCCDA needs to invest additional monies into the existing fire alarm system to bring it up to code. The \$30,000 is being carried forward from 2020 and an additional \$8,000 is requested to complete the additional fire alarm work.

Attached to this memorandum are three reports to assist in the explanation of the budgetary revisions:



Kalamazoo County Consolidated Dispatch Authority



- ✓ 2021 ORIGINAL Year-to-date Budget Performance Report
This report is on pages 6 thru 9 and illustrates the current adopted line-item budget and year to date actual amounts as of April 19, 2021.
- ✓ 2021 Position Budgeting – Compensation, Taxes & Benefits
Page 10 thru 12 is a spreadsheet with all budgeted positions and associated compensation, taxes and benefits based on 2021 actual elections (year-to-date).
- ✓ 2021 Budget Amendment – REVISION I Net Changes
This document, pages 13 thru 15, show the original adopted budget, net changes resulting from any line item transfers (year-to-date), the proposed net change per line item included in REVISION I and the overall Revised Budget.
- ✓ 2021 REVISION I – Budget Performance Report
Pages 16 thru 18 is a budget performance report showing the proposed budget amendment (if adopted) and the year-to-date actuals.

The following are line-item revenue and categorical expenditure changes contained in this budget amendment – REVISION I:

REVENUES

Business Unit 2911 – General Operations

400.000 – Use of Fund Balance

Increase \$3,085,323 to account for \$1,860,295 of loan proceed expenditures (Construction/Project Deposit – Equipment) and the principal and interest payment for the Motorola project.

691.000 – Other Financing – Loan Proceeds

Decrease \$2,893,789 because all proceeds from the Motorola Lease Purchase Agreement were accounted for in 2020.

Business Unit 2912– Training

615.010 – Surcharge – State 911

Increase State Surcharge Training funds by \$2,000 for a new total of \$44,000.



Kalamazoo County Consolidated Dispatch Authority



EXPENDITURES

Business Unit 2911 – General Operations

700 – 718 PERSONNEL SERVICES

702.020 – Wages – Regular

This is a decrease of \$92,258 of regular wages based on vacant positions and projected hiring.

702.030 – Wages – Overtime

An increase of \$30,000 to account for the first two months of operating a 12-hour schedule with no department of labor 7b exemption.

706.000 – Wages – Holiday Premium

An increase of \$8,051 due to error in calculation of part-time staff holiday premiums.

712.00 – Payment in Lieu of Benefits

A decrease of \$7,825 to accurately reflect current elections by employees.

The above line items account for an overall decrease in Personnel Services expenditures totaling \$60,032; resulting in a REVISED total of \$1,188,143.

719 – 725 BENEFITS AND TAXES

719.000 – Workers Comp Insurance

Decrease of \$329 to account for unfulfilled/vacant positions.

720.010 – Medical/Health Insurance

Increase of 23,521 to account for actual benefit elections.

720.020 – Dental Insurance

Increase of \$2,863 to account actual benefit elections.

720.030 – Vision Insurance

Increase of \$550 to account for actual benefit elections.

720.060 – HSA Contributions

Decrease of \$2,450 to account for actual benefit elections.

721.000 – Social Security

Decrease of \$3,846 which is directly related to reduced regular wages based on vacant positions and projected hiring.



Kalamazoo County Consolidated Dispatch Authority



722.000 – Medicare

Decrease of \$900 which is directly related to reduced regular wages based on vacant positions and projected hiring.

725.010 – Retirement – MERS DC

Decrease of \$3,483 which is directly related to reduced regular wages based on vacant positions and projected hiring.

725.030 – Retirement – MERS HCSP

Decrease of \$1,233 which is directly related to vacant positions and projected hiring.

The Benefits and Tax changes identified above result in an increase in expenditures totaling \$19,592 resulting in a REVISED categorical total of \$1,123,250.

800 – 969 SERVICES AND OTHER CHARGES

850.010 – Telephone Service

Decrease \$6,000 based on actual expenditures for first quarter 2021.

850.040 – Mailing

Decrease mailing fees by \$2,000.

958.010 – Insurance Premium

Increase by \$18,500 to account for the increased property and liability insurance due to additional tower sites and the public safety radio communications expansion project (equipment).

The Services and Other Charges line-item changes above result in an increase in categorical spending by \$10,500. This increases the REVISED categorical total from \$3,596,591 to \$3,607,091.

970 – 989 EQUIPMENT AND CAPITAL OUTLAY

980.000 – Equipment/Software – Capital

An overall decrease of \$1,033,494 because it is anticipated to receive equipment and services related to the Motorola Lease Purchase Agreement equal to \$1,860,295; or approximately 30% of the project.

980.020 – Facility – Capital

An increase of \$38,000 which accounts for \$30,000 towards a server room fire suppression system which was budgeted for in 2020 but was not completed. An additional \$8,000 is requested to be added to the project to allow for additional fire alarm system upgrades to meet local jurisdiction requirements.



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The Equipment and Capital Outlay changes above result in a decrease in expenditures totaling \$995,494 for a new REVISED categorical total of \$2,088,295.

990 – 994 DEBT SERVICE

991.010 – Loan/Lease – Principal

An increase of \$1,183,001 which accounts for the 2021 principal payment related to the Motorola Lease Purchase Agreement due on December 1st.

991.020 – Loan/lease – Interest

An increase of \$150,545 which accounts for the 2021 interest payment related to the Motorola Lease Purchase Agreement due on December 1st.

The Debt Service changes result in an increase totaling \$1,333,546.

Business Unit 2912 – Training

700 – 718 PERSONNEL SERVICES

702.020 – Wages – Regular

An increase of \$2,000 for State 911 Committee approved training.

Summary

This proposed budget amendment, Revision I, increases total expenditures by \$310,112; for a new total of \$11,416,325. This increase is primarily related to the accounting method KCCDA auditors requested be used to account for Motorola Lease Purchase Agreement proceeds and expenditures (delivery of equipment and services) and the additional debt service principal and interest payment connected to the Motorola Lease Purchase Agreement.

This budget amendment anticipates using \$3,893,775 of fund balance which is \$3,085,323 more than the original budget. The reason for this increase is due to loan proceeds of \$2,893,789 being zeroed out and KCCDA having to account for \$1,860,295 of capital expenditures for equipment and services being delivered from Motorola (coming from RESTRICTED funds in the Construction/Project Deposit – Equipment account) and debt service payments totaling \$1,333,546.

I recommend adoption of the proposed 2021 REVISION I budget amendment.



Kalamazoo County Consolidated Dispatch Authority

2021 ORIGINAL Budget Performance Report

January - December 2021

	2911 - GENERAL OPERATIONS			2913 - TRAINING			TOTAL		
	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING
Income									
400.000 Use of Fund Balance		808,452	808,452				\$0	\$808,452	\$808,452
402.000 Property Taxes	1,475,275	5,901,100	4,425,825				\$1,475,275	\$5,901,100	\$4,425,825
615.010 Surcharge Revenue - State 911		484,000	484,000		42,000	42,000	\$0	\$526,000	\$526,000
615.020 Surcharge Revenue - Local 911		1,080,000	1,080,000				\$0	\$1,080,000	\$1,080,000
665.000 Interest Earned	879	6,000	5,121				\$879	\$6,000	\$5,121
667.000 Rent/Lease Revenue		7,200	7,200				\$0	\$7,200	\$7,200
671.000 Miscellaneous Revenue	16	250	234				\$16	\$250	\$234
691.000 Other Financing - Loan Proceeds		2,893,789	2,893,789				\$0	\$2,893,789	\$2,893,789
Total Income	\$1,476,170	\$11,180,791	\$9,704,621	\$0	\$42,000	\$42,000	\$1,476,170	\$11,222,791	\$9,746,621
GROSS PROFIT	\$1,476,170	\$11,180,791	\$9,704,621	\$0	\$42,000	\$42,000	\$1,476,170	\$11,222,791	\$9,746,621
Expenses									
700 thru 718 Personnel Services							\$0	\$0	\$0
702.010 Salaries - Administration	70,401	278,199	207,798				\$70,401	\$278,199	\$207,798
702.020 Wages - Regular					15,000	15,000	\$0	\$15,000	\$15,000
702.021 Administrative Support	25,877	111,179	85,303				\$25,877	\$111,179	\$85,303
702.022 Dispatch Supervisors	80,078	370,440	290,362				\$80,078	\$370,440	\$290,362
702.023 ECO II's	338,784	1,588,317	1,249,533				\$338,784	\$1,588,317	\$1,249,533
702.024 ECO I's	108,644	442,546	333,902				\$108,644	\$442,546	\$333,902
702.026 Bereavement	621		(621)				\$621	\$0	\$(621)
702.029 Healthy Wrkplc Leave	456		(456)				\$456	\$0	\$(456)
Total 702.020 Wages - Regular	554,459	2,512,482	1,958,023		15,000	15,000	\$554,459	\$2,527,482	\$1,973,023
702.030 Wages - Overtime		239,107	239,107				\$0	\$239,107	\$239,107
702.031 Administrative Support	693		(693)				\$693	\$0	\$(693)
702.032 Dispatch Supervisors	20,561		(20,561)				\$20,561	\$0	\$(20,561)
702.033 ECO II's	63,454		(63,454)				\$63,454	\$0	\$(63,454)
702.034 ECO I's	14,611		(14,611)				\$14,611	\$0	\$(14,611)
Total 702.030 Wages - Overtime	99,319	239,107	139,788				\$99,319	\$239,107	\$139,788
702.050 CTO Pay	5,816	18,000	12,184				\$5,816	\$18,000	\$12,184
706.000 Wages - Holiday Premium	32,075	132,354	100,279				\$32,075	\$132,354	\$100,279
712.000 Payment in Lieu of Benefits	14,250	59,350	45,100				\$14,250	\$59,350	\$45,100



Kalamazoo County Consolidated Dispatch Authority

2021 ORIGINAL Budget Performance Report

January - December 2021

	2911 - GENERAL OPERATIONS			2913 - TRAINING			TOTAL		
	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING
715.010 Auto Allowance	2,894	8,683	5,789				\$2,894	\$8,683	\$5,789
Total 700 thru 718 Personnel Services	779,213	3,248,175	2,468,962	15,000	15,000		\$779,213	\$3,263,175	\$2,483,962
719 thru 725 Benefits and Taxes							\$0	\$0	\$0
719.000 Workers Comp Insurance	5,866	11,400	5,534				\$5,866	\$11,400	\$5,534
720.010 Medical/Health Insurance	111,991	366,477	254,486				\$111,991	\$366,477	\$254,486
720.020 Dental Insurance	6,903	25,405	18,502				\$6,903	\$25,405	\$18,502
720.030 Vision Insurance	1,379	4,886	3,507				\$1,379	\$4,886	\$3,507
720.040 Life Insurance	5,564	9,195	3,631				\$5,564	\$9,195	\$3,631
720.050 Unemployment		9,000	9,000				\$0	\$9,000	\$9,000
720.060 HSA Contributions	70,700	77,350	6,650				\$70,700	\$77,350	\$6,650
720.070 Short-Term Disability Insurance	6,317	32,156	25,839				\$6,317	\$32,156	\$25,839
721.000 Social Security	47,430	200,271	152,841				\$47,430	\$200,271	\$152,841
722.000 Medicare	11,093	46,838	35,745				\$11,093	\$46,838	\$35,745
725.010 Retirement - MERS DC	50,201	258,109	207,908				\$50,201	\$258,109	\$207,908
725.020 Retirement - MERS 457	2,030	8,299	6,269				\$2,030	\$8,299	\$6,269
725.030 Retirement - MERS HCSP	33,903	54,272	20,369				\$33,903	\$54,272	\$20,369
Total 719 thru 725 Benefits and Taxes	353,376	1,103,658	750,282				\$353,376	\$1,103,658	\$750,282
726 thru 799 Supplies							\$0	\$0	\$0
727.000 Office Supplies	711	15,000	14,289				\$711	\$15,000	\$14,289
730.000 Maintenance Supplies	561	5,000	4,439				\$561	\$5,000	\$4,439
740.000 Uniform Supplies		8,000	8,000				\$0	\$8,000	\$8,000
760.000 Kitchen Supplies		2,000	2,000				\$0	\$2,000	\$2,000
764.000 Food Supplies		2,000	2,000				\$0	\$2,000	\$2,000
Total 726 thru 799 Supplies	1,271	32,000	30,729				\$1,271	\$32,000	\$30,729
800 thru 969 Services & Other Charges							\$0	\$0	\$0
801.010 Contractual Services	358,517	603,195	244,678				\$358,517	\$603,195	\$244,678
805.010 Professional Services - Audit	6,900	6,900	0				\$6,900	\$6,900	\$0
810.000 Administrative Fees		3,600	3,600				\$0	\$3,600	\$3,600
813.000 Legal Fees	2,622	22,000	19,378				\$2,622	\$22,000	\$19,378
820.010 Interpreter Fees	574	3,600	3,026				\$574	\$3,600	\$3,026
835.010 Medical Services - Physical Exams	459	2,500	2,041				\$459	\$2,500	\$2,041



Kalamazoo County Consolidated Dispatch Authority

2021 ORIGINAL Budget Performance Report

January - December 2021

	2911 - GENERAL OPERATIONS			2913 - TRAINING			TOTAL		
	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING
835.020 Medical Services - Drug Testing	150	1,500	1,350				\$150	\$1,500	\$1,350
850.010 Telephone Service	3,161	24,000	20,839				\$3,161	\$24,000	\$20,839
850.020 Internet Service	23,133	91,900	68,767				\$23,133	\$91,900	\$68,767
850.030 Copying	83	2,500	2,417				\$83	\$2,500	\$2,417
850.040 Mailing	135	6,000	5,865				\$135	\$6,000	\$5,865
870.010 Travel - Training/Registration	598	10,000	9,402	10,275	15,000	4,725	\$10,873	\$25,000	\$14,127
870.020 Travel - Lodging		8,000	8,000	917	3,500	2,583	\$917	\$11,500	\$10,583
870.030 Travel- Meals/Food	19	5,000	4,981	68	4,000	3,932	\$86	\$9,000	\$8,914
870.040 Travel - Mileage		4,000	4,000	49	4,000	3,951	\$49	\$8,000	\$7,951
870.050 Travel - Other		4,000	4,000		500	500	\$0	\$4,500	\$4,500
871.010 Education Expense		2,000	2,000				\$0	\$2,000	\$2,000
900.000 Printing		2,500	2,500				\$0	\$2,500	\$2,500
905.000 Advertising	0	3,000	3,000				\$0	\$3,000	\$3,000
915.000 Dues & Subscriptions	220	9,000	8,780				\$220	\$9,000	\$8,780
920.010 Utilities - Gas	910	5,000	4,090				\$910	\$5,000	\$4,090
920.020 Utilities - Electricity	8,739	42,000	33,261				\$8,739	\$42,000	\$33,261
920.030 Utilities - Water & Sewer	545	4,000	3,455				\$545	\$4,000	\$3,455
934.010 Repair & Maintenance - Equipment	3,128	25,000	21,872				\$3,128	\$25,000	\$21,872
955.000 Miscellaneous Operating	1,966	20,000	18,034				\$1,966	\$20,000	\$18,034
958.010 Insurance Premium	44,990	40,000	(4,990)				\$44,990	\$40,000	\$ (4,990)
964.010 Refunds and Rebates Expense		2,645,396	2,645,396				\$0	\$2,645,396	\$2,645,396
Total 800 thru 969 Services & Other Charges	456,849	3,596,591	3,139,742	11,308	27,000	15,692	\$468,157	\$3,623,591	\$3,155,434
970 thru 989 Equipment & Capital Outlay							\$0	\$0	\$0
976.000 Project Costs		150,000	150,000				\$0	\$150,000	\$150,000
980.000 Equipment/Software - Capital		2,893,789	2,893,789				\$0	\$2,893,789	\$2,893,789
980.010 Equipment/Software - Small	5,720	40,000	34,280				\$5,720	\$40,000	\$34,280
980.020 Facility - Capital	20,900		(20,900)				\$20,900	\$0	\$ (20,900)
Total 970 thru 989 Equipment & Capital Outlay	26,620	3,083,789	3,057,169				\$26,620	\$3,083,789	\$3,057,169
Total Expenses	\$1,617,329	\$11,064,213	\$9,446,884	\$11,308	\$42,000	\$30,692	\$1,628,637	\$11,106,213	\$9,477,576
NET OPERATING INCOME	\$ (141,159)	\$116,578	\$257,737	\$ (11,308)	\$0	\$11,308	\$ (152,467)	\$116,578	\$269,045



Kalamazoo County Consolidated Dispatch Authority

2021 ORIGINAL Budget Performance Report

January - December 2021

	2911 - GENERAL OPERATIONS			2913 - TRAINING			TOTAL		
	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING
NET INCOME	\$ (141,159)	\$116,578	\$257,737	\$ (11,308)	\$0	\$11,308	\$ (152,467)	\$116,578	\$269,045

POSITION BUDGETING - Compensation, Taxes & Benefits

PSTN #	Position/Title	Wage Line Item	Emp. ID or Vacant (V)	Regular Wages	OT	Holiday Premium	Allow & Comps	Social Sec	Medi-care	MERS DC	MERS 457	MERS HCSP	Work Comp	Medical Ins.	HSA Contr.	Dental & Vision	Life Ins.	Disab. Ins.
01	ECO-I	702.024	037	\$45,802		\$2,863	\$4,550	\$3,299	\$772	\$4,257		\$916	\$190	OptOut		\$1,190	\$156	\$578
02	ECO-I	702.024	045	\$40,851		\$2,553	\$4,550	\$2,973	\$695	\$3,836		\$817	\$169	OptOut		\$1,190	\$156	\$578
03	ECO-I	702.024	052	\$40,851		\$2,553		\$2,691	\$629	\$3,472		\$817	\$169	\$5,358	\$1,400	\$318	\$156	\$578
04	ECO-I	702.024	059	\$39,208		\$2,451		\$2,583	\$604	\$3,333		\$784	\$162	\$5,358	\$1,400	\$318	\$156	\$578
05	ECO-I	702.024	060	\$39,208		\$2,451		\$2,583	\$604	\$3,333		\$784	\$162	\$5,358	\$1,400	\$318	\$156	\$578
06	ECO-I	702.024	061	\$39,208		\$2,451		\$2,583	\$604	\$3,333		\$784	\$162	\$12,743	\$2,800	\$636	\$156	\$578
07	ECO-I	702.024	068 (11mths)	\$37,378		\$2,142		\$2,450	\$573	\$3,162		\$748	\$154	\$5,358	\$1,400	\$318	\$156	\$578
08	ECO-I	702.024	069 (11mths)	\$33,065		\$2,142		\$2,183	\$510	\$2,817		\$748	\$137	\$5,358	\$1,400	\$318	\$156	\$578
09	ECO-I	702.024	070 (11mths)	\$34,264		\$2,142		\$2,257	\$528	\$2,912		\$748	\$142	\$5,358	\$1,400	\$318	\$156	\$578
10	ECO-I	702.024	V - 6mths	\$18,689		\$1,168		\$1,231	\$288	\$1,589		\$748	\$77	\$5,358	\$700	\$318	\$117	\$434
11	ECO-I	702.024	V - 6mths	\$18,689		\$1,168		\$1,231	\$288	\$1,589		\$748	\$77	\$12,743	\$1,400	\$636	\$117	\$434
12	ECO-I	702.024	V - 6mths	\$18,689		\$1,168		\$1,231	\$288	\$1,589		\$748	\$77	\$12,743	\$1,400	\$1,190	\$117	\$434
13	ECO-II	702.023	013	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$5,358	\$1,400	\$318	\$156	\$578
14	ECO-II	702.023	014	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$12,743	\$2,800	\$636	\$156	\$578
15	ECO-II	702.023	015	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$14,226	\$2,800	\$1,190	\$156	\$578
16	ECO-II	702.023	019	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$14,226	\$2,800	\$1,190	\$156	\$578
17	ECO-II	702.023	021	\$56,659		\$3,541	\$4,550	\$4,015	\$939	\$5,180		\$1,133	\$235	OptOut		\$636	\$156	\$578
18	ECO-II	702.023	022	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$12,743	\$1,400	\$636	\$156	\$578
19	ECO-II	702.023	023	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$14,226	\$1,400	\$636	\$156	\$578
20	ECO-II	702.023	024	\$56,659		\$3,541	\$4,550	\$4,015	\$939	\$5,180		\$1,133	\$235	OptOut		\$636	\$156	\$578
21	ECO-II	702.023	025	\$54,808		\$3,426		\$3,610	\$844	\$4,659		\$1,096	\$227	\$12,743	\$1,400	\$636	\$156	\$578
22	ECO-II	702.023	026	\$54,808		\$3,426		\$3,610	\$844	\$4,659		\$1,096	\$227	\$12,743	\$2,800	\$636	\$156	\$578
23	ECO-II	702.023	027	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$12,743	\$2,800	\$636	\$156	\$578
24	ECO-II	702.023	029	\$52,936		\$3,309		\$3,487	\$816	\$4,500		\$1,059	\$219	\$12,743	\$2,800	\$318	\$156	\$578
25	ECO-II	702.023	030	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$14,226	\$2,800	\$636	\$156	\$578
26	ECO-II	702.023	031	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$5,358	\$2,800	\$318	\$156	\$578
27	ECO-II	702.023	032	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$14,226	\$2,800	\$636	\$156	\$578
28	ECO-II	702.023	033	\$52,936		\$3,309		\$3,487	\$816	\$4,500		\$1,059	\$219	\$5,358	\$1,400	\$318	\$156	\$578
29	ECO-II	702.023	034	\$54,808		\$3,426		\$3,610	\$844	\$4,659		\$1,096	\$227	\$5,358	\$1,400	\$318	\$156	\$578
30	ECO-II	702.023	035	\$52,936		\$3,309	\$4,550	\$3,769	\$882	\$4,864		\$1,059	\$219	OptOut		\$1,190	\$156	\$578
31	ECO-II	702.023	041	\$45,469		\$2,842	\$3,250	\$3,197	\$748	\$4,125		\$909	\$188	OptOut		\$636	\$156	\$578
32	ECO-II	702.023	049	\$43,597		\$2,725	\$4,550	\$3,154	\$738	\$4,070		\$872	\$181	OptOut			\$156	\$578

POSITION BUDGETING - Compensation, Taxes & Benefits

PSTN #	Position/Title	Wage Line Item	Emp. ID or Vacant (V)	Regular Wages	OT (Reg Sched)	Holiday Premium	Allow & Comps	Social Sec	Medi-care	MERS DC	MERS 457	MERS HCSP	Work Comp	Medical Ins.	HSA Contr.	Dental & Vision	Life Ins.	Disab. Ins.
33	ECO-II	702.023	057	\$43,597		\$2,725	\$4,550	\$3,154	\$738	\$4,070		\$872	\$181	OptOut			\$156	\$578
34	ECO-II	702.023	062	\$43,597		\$2,725	\$4,550	\$3,154	\$738	\$4,070		\$872	\$181	OptOut		\$1,190	\$156	\$578
35	ECO-II	702.023	063	\$43,597		\$2,725	\$3,250	\$3,073	\$719	\$3,966		\$872	\$181	OptOut		\$636	\$156	\$578
36	ECO-II	702.023	067	\$41,725		\$2,608		\$2,749	\$643	\$3,547		\$834	\$173	\$14,226	\$2,800	\$1,190	\$156	\$578
37	ECO-II	702.023	051	\$41,725		\$2,608	\$1,950	\$2,870	\$671	\$3,547		\$834	\$173	OptOut			\$156	\$578
38	ECO-II	702.023	V-3mths	\$10,431		\$1,304		\$728	\$170	\$939		\$209	\$46	\$3,556	\$700	\$893	\$156	\$434
39	ECO-II	702.023	V-3mths	\$10,431		\$1,304	\$1,625	\$828	\$194	\$1,069		\$209	\$46			\$893	\$156	\$434
40	ECO-II	702.023	V-3mths	\$10,431		\$861	\$500	\$731	\$171	\$943		\$209	\$44			\$595	\$156	\$289
41	ECO-II	702.023	V-3mths	\$10,431		\$861		\$700	\$164	\$903		\$209	\$44			\$595	\$156	\$289
42	ECO-II	702.023	V-0mths	\$0		\$0		\$0	\$0	\$0			\$0					
43	ECO-II	702.023	V-0mths	\$0		\$0		\$0	\$0	\$0			\$0					
44	ECO-II	702.023	V-0mths	\$0		\$0		\$0	\$0	\$0			\$0					
45	ECO-II	702.023	V-0mths	\$0		\$0		\$0	\$0	\$0			\$0					
46	ECO-II (filled with PT'er)	702.023	054	\$18,936		\$728		\$1,219	\$285	\$1,573			\$77					
47	ECO-II (filled with PT'er)	702.023	055	\$18,936		\$728		\$1,219	\$285	\$1,573			\$77					
48	ECO-II (filled with PT'er)	702.023	056	\$18,936		\$728		\$1,219	\$285	\$1,573			\$77					
49	ECO - Part Time	702.023	020	\$39,661		\$1,416		\$2,547	\$596	\$3,286			\$160	\$2,679	\$1,400			
50	ECO - Part Time	702.023	040	\$31,828		\$1,137		\$2,044	\$478	\$2,637			\$129					
51	ECO - Part Time	702.023	043	\$34,434		\$1,230		\$2,211	\$517	\$2,853			\$139	\$2,679	\$1,400			
52	ECO - Part Time	702.023	053	\$19,677		\$757		\$1,267	\$296	\$1,635			\$80					
53	Dispatch Supv. - Shift	702.022	008	\$60,999	\$4,816	\$4,013		\$4,329	\$1,013	\$5,586		\$1,284	\$254	\$12,743	\$2,800	\$636	\$156	\$578
54	Dispatch Supv. - Shift	702.022	009	\$60,999	\$4,816	\$4,013		\$4,329	\$1,013	\$5,586		\$1,284	\$254	\$12,743	\$2,800	\$636	\$156	\$578
55	Dispatch Supv. - Shift	702.022	011	\$63,015	\$4,975	\$4,146		\$4,472	\$1,046	\$5,771		\$1,327	\$262	\$14,226	\$2,800	\$1,190	\$156	\$578
56	Dispatch Supv. - Shift	702.022	017	\$57,008	\$4,501	\$3,751		\$4,046	\$946	\$5,221		\$1,200	\$237	\$12,743	\$2,800	\$636	\$156	\$578
57	Dispatch Supv. - QA	702.022	010	\$66,331		\$3,317		\$4,318	\$1,010	\$5,572		\$1,327	\$272	\$14,226	\$2,800	\$1,190	\$156	\$578
58	Dispatch Supv. - Training	702.022	007	\$64,210		\$3,210	\$4,550	\$4,462	\$1,044	\$5,394		\$1,284	\$263	OptOut			\$156	\$578
59	Exec. Admin. Assistant	702.021	004	\$54,594				\$3,385	\$792	\$4,368		\$1,092	\$213	\$14,226	\$2,800	\$1,190	\$156	\$578
60	Systems Support Spec.	702.021	003	\$56,585				\$3,508	\$820	\$4,527		\$1,132	\$221	\$14,226	\$2,800	\$1,190	\$156	\$578
61	Network/Systems Admin	702.010	005	\$76,354				\$4,734	\$1,107	\$6,108	\$1,527	\$1,527	\$298	OptOut			\$156	\$578
62	Deputy Director	702.010	002	\$82,439				\$5,111	\$1,195	\$6,595	\$1,649	\$1,649	\$322	\$12,743	\$2,800	\$636	\$156	\$578
63	Executive Director	702.010	001	\$119,406			\$8,683	\$7,942	\$1,857	\$11,941	\$5,124	\$3,582	\$466	\$14,226	\$2,800	\$1,190	\$1,356	\$3,978
Varies	OVERTIME (Various)	702.030	X		\$250,000			\$15,500	\$3,625	\$20,000								

POSITION BUDGETING - Compensation, Taxes & Benefits

	Regular Wages	OT (Reg Sched)	Holiday Premium	Allow & Comps	Social Sec	Medi-care	MERS DC	MERS 457	MERS HCSP	Work Comp	Medical Ins.	HSA Contr.	Dental & Vision	Life Ins.	Disab. Ins.
TOTALS:	\$2,698,423	\$269,107	\$140,405	\$60,208	\$196,425	\$45,938	\$254,625	\$8,299	\$53,039	\$11,071	\$389,998	\$79,800	\$33,704	\$9,195	\$32,156
		702.030	706.000		721.000	722.000	725.010	725.020	725.030	719.000	720.010	720.060		720.040	720.070

Line Item Summary	
Salaries - Administration 702.010	\$278,199
Wages - Regular 702.020	\$2,420,224

Line Item Summary	
712.000	\$51,525
715.010	\$8,683

LINE ITEM SUMMARY	
720.020: Fringe - Dental	\$28,268
720.030: Fringe - Vision	\$5,436

Wages - Regular Subclassifications

Administrative Support - 702.021	\$111,179
Dispatch Supervisors - 702.022	\$372,561
ECO II's - 702.023	\$1,530,583
ECO I's - 702.024	\$405,901

Kalamazoo County Consolidated Dispatch Authority
2021 Budget Amendment - REVISION I Net Changes
 January - December 2021

	2911 - General Operations				2913 - Training				ALL BUSINESS UNITS			
	ORIGINAL Budget	YTD TXFRS	REV. I (net change)	REVISED BUDGET	ORIGINAL Budget	YTD TXFRS	REV. I (net change)	REVISED BUDGET	ORIGINAL Budget	YTD TXFRS	REV. I (net change)	REVISED BUDGET
REVENUES												
400.000 Use of Fund Balance	808,452		3,085,323	3,893,775				0	808,452	0	3,085,323	3,893,775
402.000 Property Taxes	5,901,100			5,901,100				0	5,901,100	0	0	5,901,100
615.010 Surcharge - State 911	484,000			484,000	42,000		2,000	44,000	526,000	0	2,000	528,000
615.020 Surcharge - Local 911	1,080,000			1,080,000				0	1,080,000	0	0	1,080,000
665.000 Interest Earned	6,000			6,000				0	6,000	0	0	6,000
667.000 Rent/Lease Revenue	7,200			7,200				0	7,200	0	0	7,200
671.000 Miscellaneous Revenue	250			250				0	250	0	0	250
691.000 Other Financing - Loan Proceeds	2,893,789		(2,893,789)	0				0	2,893,789	0	(2,893,789)	0
TOTAL REVENUES	\$ 11,180,791	\$ -	\$ 191,534	\$ 11,372,325	\$ 42,000	\$ -	\$ 2,000	\$ 44,000	\$ 11,222,791	\$ -	\$ 193,534	\$ 11,416,325
EXPENDITURES												
700-718 Personnel Services												
702.010 Salaries - Administration	278,199			278,199				0	278,199	0	0	278,199
702.020 Wages - Regular	2,512,482		(92,258)	2,420,224	15,000		2,000	17,000	2,527,482	0	(90,258)	2,437,224
702.030 Wages - Overtime	239,107		30,000	269,107				0	239,107	0	30,000	269,107
702.050 CTO Pay	18,000		2,000	20,000				0	18,000	0	2,000	20,000
706.000 Wages - Holiday Premium	132,354		8,051	140,405				0	132,354	0	8,051	140,405
712.000 Payment in Lieu of Benefits	59,350		(7,825)	51,525				0	59,350	0	(7,825)	51,525
715.010 Auto Allowance	8,683			8,683				0	8,683	0	0	8,683
Personnel Services Subtotal	3,248,175	0	(60,032)	3,188,143	15,000	0	2,000	17,000	3,263,175	0	(58,032)	3,205,143
719-725 Benefits and Taxes												
719.000 Workers Comp Insurance	11,400		(329)	11,071				0	11,400	0	(329)	11,071
720.010 Medical/Health Insurance	366,477		23,521	389,998				0	366,477	0	23,521	389,998
720.020 Dental Insurance	25,405		2,863	28,268				0	25,405	0	2,863	28,268
720.030 Vision Insurance	4,886		550	5,436				0	4,886	0	550	5,436
720.040 Life Insurance	9,195			9,195				0	9,195	0	0	9,195
720.050 Unemployment	9,000			9,000				0	9,000	0	0	9,000
720.060 HSA Contributions	77,350		2,450	79,800				0	77,350	0	2,450	79,800
720.070 Short-Term Disability	32,156			32,156				0	32,156	0	0	32,156
721.000 Social Security	200,271		(3,846)	196,425				0	200,271	0	(3,846)	196,425

	2011 - General Operations				2013 - Training				ALL BUSINESS UNITS			
	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REVISED BUDGET	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REVISED BUDGET	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REVISED BUDGET
722.000 Medicare	46,838		(900)	45,938				0	46,838	0	(900)	45,938
725.010 Retirement - MERS DC	258,109		(3,484)	254,625				0	258,109	0	(3,484)	254,625
725.020 Retirement - MERS 457	8,299			8,299				0	8,299	0	0	8,299
725.030 Retirement - MERS HCSP	54,272		(1,233)	53,039				0	54,272	0	(1,233)	53,039
Benefits and Taxes Subtotal	1,103,658	0	19,592	1,123,250	0	0	0	0	1,103,658	0	19,592	1,123,250
726-799 Supplies												
727.000 Supplies - Office	15,000			15,000				0	15,000	0	0	15,000
730.000 Supplies - Maintenance	5,000			5,000				0	5,000	0	0	5,000
740.000 Supplies - Uniform	8,000			8,000				0	8,000	0	0	8,000
760.000 Supplies - Kitchen	2,000			2,000				0	2,000	0	0	2,000
764.000 Supplies - Food	2,000			2,000				0	2,000	0	0	2,000
Supplies Subtotal	32,000	0	0	32,000	0	0	0	0	32,000	0	0	32,000
800-969 Services and Other Charges												
801.010 Contractual Services	603,195			603,195				0	603,195		0	603,195
805.010 Prof Services - Audit	6,900			6,900				0	6,900		0	6,900
810.000 Administrative Fees	3,600			3,600				0	3,600		0	3,600
813.000 Legal Fees	22,000			22,000				0	22,000		0	22,000
820.010 Interpreter Fees	3,600			3,600				0	3,600		0	3,600
835.010 Medical - Physical Exams	2,500			2,500				0	2,500		0	2,500
835.020 Medical - Drug Testing	1,500			1,500				0	1,500		0	1,500
850.010 Telephone Service	24,000		(6,000)	18,000				0	24,000		(6,000)	18,000
850.020 Internet Service	91,900			91,900				0	91,900		0	91,900
850.030 Copying	2,500			2,500				0	2,500		0	2,500
850.040 Mailing	6,000		(2,000)	4,000				0	6,000		(2,000)	4,000
870.010 Travel - Training/Reg	10,000			10,000	15,000			15,000	25,000		0	25,000
870.020 Travel - Lodging	8,000			8,000	3,500			3,500	11,500		0	11,500
870.030 Travel- Meals/Food	5,000			5,000	4,000			4,000	9,000		0	9,000
870.040 Travel - Mileage	4,000			4,000	4,000			4,000	8,000		0	8,000
870.050 Travel - Other	4,000			4,000	500			500	4,500		0	4,500
871.010 Education Expense	2,000			2,000				0	2,000		0	2,000
900.000 Printing	2,500			2,500				0	2,500		0	2,500
905.000 Advertising	3,000			3,000				0	3,000		0	3,000
915.000 Dues & Subscriptions	9,000			9,000				0	9,000		0	9,000
920.010 Utilities - Gas	5,000			5,000				0	5,000		0	5,000
920.020 Utilities - Electricity	42,000			42,000				0	42,000		0	42,000
920.030 Utilities - Water & Sewer	4,000			4,000				0	4,000		0	4,000
934.010 Repair & Maintenance	25,000			25,000				0	25,000		0	25,000

955.000 Miscellaneous Operating	20,000		20,000			0		20,000	0	20,000		
958.010 Insurance Premium	40,000	18,500	58,500			0		40,000	18,500	58,500		
964.010 Refunds and Rebates Expense	2,645,396		2,645,396			0		2,645,396	0	2,645,396		
Services and Other Charges Subtotal	3,596,591	0	10,500	3,607,091	27,000	0	0	27,000	3,623,591	0	10,500	3,634,091
	2911 - General Operations				2913 - Training				ALL BUSINESS UNITS			
	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REVISED BUDGET	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REVISED BUDGET	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REVISED BUDGET
970-989 Equipment & Capital Outlay												
976.000 Project Costs	150,000			150,000				0	150,000		0	150,000
980.000 Equip/Software - Capital	2,893,789		(1,033,494)	1,860,295				0	2,893,789		(1,033,494)	1,860,295
980.010 Equip/Software - Small	40,000			40,000				0	40,000		0	40,000
980.020 Facility - Capital	0		38,000	38,000				0	0		38,000	38,000
Equipment & Capital Outlay Subtotal	3,083,789	0	(995,494)	2,088,295	0	0	0	0	3,083,789	0	(995,494)	2,088,295
990-994 Debt Service												
991.010 Loan/Lease - Principal	0		1,183,001	1,183,001				0	0		1,183,001	1,183,001
991.020 Loan/Lease - Interest	0		150,545	150,545				0	0		150,545	150,545
Debt Service Subtotal	0	0	1,333,546	1,333,546	0	0	0	0	0	0	1,333,546	1,333,546
TOTAL EXPENDITURES	\$ 11,064,213	\$ -	\$ 308,112	\$ 11,372,325	\$ 42,000	\$ -	\$ 2,000	\$ 44,000	\$ 11,106,213	\$ -	\$ 310,112	\$ 11,416,325
Net Operating Income	\$ 116,578	\$ -	\$ (116,578)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,578	\$ -	\$ (116,578)	\$ -



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	2911 - GENERAL OPERATIONS			2913 - TRAINING			TOTAL		
	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING
Income									
400.000 Use of Fund Balance		3,893,775	3,893,775				\$0	\$3,893,775	\$3,893,775
402.000 Property Taxes	1,475,275	5,901,100	4,425,825				\$1,475,275	\$5,901,100	\$4,425,825
615.010 Surcharge Revenue - State 911		484,000	484,000		44,000	44,000	\$0	\$528,000	\$528,000
615.020 Surcharge Revenue - Local 911		1,080,000	1,080,000				\$0	\$1,080,000	\$1,080,000
665.000 Interest Earned	879	6,000	5,121				\$879	\$6,000	\$5,121
667.000 Rent/Lease Revenue		7,200	7,200				\$0	\$7,200	\$7,200
671.000 Miscellaneous Revenue	16	250	234				\$16	\$250	\$234
Total Income	\$1,476,170	\$11,372,325	\$9,896,155	\$0	\$44,000	\$44,000	\$1,476,170	\$11,416,325	\$9,940,155
GROSS PROFIT	\$1,476,170	\$11,372,325	\$9,896,155	\$0	\$44,000	\$44,000	\$1,476,170	\$11,416,325	\$9,940,155
Expenses									
700 thru 718 Personnel Services							\$0	\$0	\$0
702.010 Salaries - Administration	70,401	278,199	207,798				\$70,401	\$278,199	\$207,798
702.020 Wages - Regular					17,000	17,000	\$0	\$17,000	\$17,000
702.021 Administrative Support	25,877	111,179	85,303				\$25,877	\$111,179	\$85,303
702.022 Dispatch Supervisors	80,078	372,561	292,483				\$80,078	\$372,561	\$292,483
702.023 ECO II's	338,784	1,530,583	1,191,799				\$338,784	\$1,530,583	\$1,191,799
702.024 ECO I's	108,644	405,901	297,257				\$108,644	\$405,901	\$297,257
702.026 Bereavement	621		(621)				\$621	\$0	\$(621)
702.029 Healthy Wrkplc Leave	456		(456)				\$456	\$0	\$(456)
Total 702.020 Wages - Regular	554,459	2,420,224	1,865,765		17,000	17,000	\$554,459	\$2,437,224	\$1,882,765
702.030 Wages - Overtime		269,107	269,107				\$0	\$269,107	\$269,107
702.031 Administrative Support	693		(693)				\$693	\$0	\$(693)
702.032 Dispatch Supervisors	20,561		(20,561)				\$20,561	\$0	\$(20,561)
702.033 ECO II's	63,454		(63,454)				\$63,454	\$0	\$(63,454)
702.034 ECO I's	14,611		(14,611)				\$14,611	\$0	\$(14,611)
Total 702.030 Wages - Overtime	99,319	269,107	169,788				\$99,319	\$269,107	\$169,788
702.050 CTO Pay	5,816	20,000	14,184				\$5,816	\$20,000	\$14,184
706.000 Wages - Holiday Premium	32,075	140,405	108,330				\$32,075	\$140,405	\$108,330
712.000 Payment in Lieu of Benefits	14,250	51,525	37,275				\$14,250	\$51,525	\$37,275
715.010 Auto Allowance	2,894	8,683	5,789				\$2,894	\$8,683	\$5,789
Total 700 thru 718 Personnel Services	779,213	3,188,143	2,408,930		17,000	17,000	\$779,213	\$3,205,143	\$2,425,930
719 thru 725 Benefits and Taxes							\$0	\$0	\$0
719.000 Workers Comp Insurance	5,866	11,071	5,205				\$5,866	\$11,071	\$5,205
720.010 Medical/Health Insurance	111,991	389,998	278,007				\$111,991	\$389,998	\$278,007



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	2911 - GENERAL OPERATIONS			2913 - TRAINING			TOTAL		
	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING
720.020 Dental Insurance	6,903	28,268	21,365				\$6,903	\$28,268	\$21,365
720.030 Vision Insurance	1,379	5,436	4,057				\$1,379	\$5,436	\$4,057
720.040 Life Insurance	5,564	9,195	3,631				\$5,564	\$9,195	\$3,631
720.050 Unemployment		9,000	9,000				\$0	\$9,000	\$9,000
720.060 HSA Contributions	70,700	79,800	9,100				\$70,700	\$79,800	\$9,100
720.070 Short-Term Disability Insurance	6,317	32,156	25,839				\$6,317	\$32,156	\$25,839
721.000 Social Security	47,430	196,425	148,995				\$47,430	\$196,425	\$148,995
722.000 Medicare	11,093	45,938	34,845				\$11,093	\$45,938	\$34,845
725.010 Retirement - MERS DC	50,201	254,625	204,424				\$50,201	\$254,625	\$204,424
725.020 Retirement - MERS 457	2,030	8,299	6,269				\$2,030	\$8,299	\$6,269
725.030 Retirement - MERS HCSP	33,903	53,039	19,136				\$33,903	\$53,039	\$19,136
Total 719 thru 725 Benefits and Taxes	353,376	1,123,250	769,874				\$353,376	\$1,123,250	\$769,874
726 thru 799 Supplies							\$0	\$0	\$0
727.000 Office Supplies	711	15,000	14,289				\$711	\$15,000	\$14,289
730.000 Maintenance Supplies	561	5,000	4,439				\$561	\$5,000	\$4,439
740.000 Uniform Supplies		8,000	8,000				\$0	\$8,000	\$8,000
760.000 Kitchen Supplies		2,000	2,000				\$0	\$2,000	\$2,000
764.000 Food Supplies		2,000	2,000				\$0	\$2,000	\$2,000
Total 726 thru 799 Supplies	1,271	32,000	30,729				\$1,271	\$32,000	\$30,729
800 thru 969 Services & Other Charges							\$0	\$0	\$0
801.010 Contractual Services	358,517	603,195	244,678				\$358,517	\$603,195	\$244,678
805.010 Professional Services - Audit	6,900	6,900	0				\$6,900	\$6,900	\$0
810.000 Administrative Fees		3,600	3,600				\$0	\$3,600	\$3,600
813.000 Legal Fees	2,622	22,000	19,378				\$2,622	\$22,000	\$19,378
820.010 Interpreter Fees	574	3,600	3,026				\$574	\$3,600	\$3,026
835.010 Medical Services - Physical Exams	459	2,500	2,041				\$459	\$2,500	\$2,041
835.020 Medical Services - Drug Testing	150	1,500	1,350				\$150	\$1,500	\$1,350
850.010 Telephone Service	3,161	18,000	14,839				\$3,161	\$18,000	\$14,839
850.020 Internet Service	23,133	91,900	68,767				\$23,133	\$91,900	\$68,767
850.030 Copying	83	2,500	2,417				\$83	\$2,500	\$2,417
850.040 Mailing	135	4,000	3,865				\$135	\$4,000	\$3,865
870.010 Travel - Training/Registration	598	10,000	9,402	10,275	15,000	4,725	\$10,873	\$25,000	\$14,127
870.020 Travel - Lodging		8,000	8,000	917	3,500	2,583	\$917	\$11,500	\$10,583
870.030 Travel- Meals/Food	19	5,000	4,981	68	4,000	3,932	\$86	\$9,000	\$8,914
870.040 Travel - Mileage		4,000	4,000	49	4,000	3,951	\$49	\$8,000	\$7,951



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	2911 - GENERAL OPERATIONS			2913 - TRAINING			TOTAL		
	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING
870.050 Travel - Other		4,000	4,000		500	500	\$0	\$4,500	\$4,500
871.010 Education Expense		2,000	2,000				\$0	\$2,000	\$2,000
900.000 Printing		2,500	2,500				\$0	\$2,500	\$2,500
905.000 Advertising	0	3,000	3,000				\$0	\$3,000	\$3,000
915.000 Dues & Subscriptions	220	9,000	8,780				\$220	\$9,000	\$8,780
920.010 Utilities - Gas	910	5,000	4,090				\$910	\$5,000	\$4,090
920.020 Utilities - Electricity	8,739	42,000	33,261				\$8,739	\$42,000	\$33,261
920.030 Utilities - Water & Sewer	545	4,000	3,455				\$545	\$4,000	\$3,455
934.010 Repair & Maintenance - Equipment	3,128	25,000	21,872				\$3,128	\$25,000	\$21,872
955.000 Miscellaneous Operating	1,966	20,000	18,034				\$1,966	\$20,000	\$18,034
958.010 Insurance Premium	44,990	58,500	13,511				\$44,990	\$58,500	\$13,511
964.010 Refunds and Rebates Expense		2,645,396	2,645,396				\$0	\$2,645,396	\$2,645,396
Total 800 thru 969 Services & Other Charges	456,849	3,607,091	3,150,242	11,308	27,000	15,692	\$468,157	\$3,634,091	\$3,165,934
970 thru 989 Equipment & Capital Outlay							\$0	\$0	\$0
976.000 Project Costs		150,000	150,000				\$0	\$150,000	\$150,000
980.000 Equipment/Software - Capital		1,860,295	1,860,295				\$0	\$1,860,295	\$1,860,295
980.010 Equipment/Software - Small	5,720	40,000	34,280				\$5,720	\$40,000	\$34,280
980.020 Facility - Capital	20,900	38,000	17,100				\$20,900	\$38,000	\$17,100
Total 970 thru 989 Equipment & Capital Outlay	26,620	2,088,295	2,061,675				\$26,620	\$2,088,295	\$2,061,675
990 thru 994 Debt Service							\$0	\$0	\$0
991.010 Loan/Lease - Principal		1,183,001	1,183,001				\$0	\$1,183,001	\$1,183,001
991.020 Loan/Lease - Interest		150,545	150,545				\$0	\$150,545	\$150,545
Total 990 thru 994 Debt Service		1,333,546	1,333,546				\$0	\$1,333,546	\$1,333,546
Total Expenses	\$1,617,329	\$11,372,325	\$9,754,996	\$11,308	\$44,000	\$32,692	\$1,628,637	\$11,416,325	\$9,787,688
NET OPERATING INCOME	\$(141,159)	\$0	\$141,159	\$(11,308)	\$0	\$11,308	\$(152,467)	\$0	\$152,467
NET INCOME	\$(141,159)	\$0	\$141,159	\$(11,308)	\$0	\$11,308	\$(152,467)	\$0	\$152,467