



**TRI-COM BOARD OF DIRECTORS REGULAR MEETING**  
**Regular Meeting Agenda**  
**Wednesday, November 10, 2021**

Location: Tri-Com Training Room

Time: 8:00 A.M.

Call Meeting to Order: Roll Call

Old Business:

- 1) Consent Agenda.
  - A) Approve the Minutes from the Following:  
September 22, 2021 Regular Board Meeting
  - B) Approve the Financial Reports from the Following:  
August 31, 2021  
September 30, 2021
- 2) Update on StarCom 21
- 3) Update on Staffing

Public Comment:

New Business:

- 1) Presentation and Approval of Baker Tilly Audit Report
- 2) Approval of Travel and Conference Attendance
- 3) Approval of Firewall Upgrade

CLOSED SESSION:

- 1) For the purpose of discussing:
  - a. the appointment, employment, compensation, discipline, performance, or dismissal of a specific employee or legal counsel for the public body;
  - b. collective negotiating matters or deliberations concerning salary schedules for one or more classes of employees;
  - c. discipline or removal of an occupant of a public office or appointment of an individual to fill a vacant public office;
  - d. the purchase or lease of real property by the public body;
  - e. the setting of a price for sale or lease of property owned by the public body;
  - f. pending or probable litigation against, affecting, or on behalf of the public body;

- g. discussion of the minutes of a meeting that was lawfully closed under the Open Meetings Act.

Adjournment:

Next Regular Meeting: Wednesday, January 12, 2022 at 8:00 A.M.



*Tri-Com Central Dispatch*  
**BOARD OF DIRECTORS**

**Regular Meeting Minutes from September 22, 2021**

Chairman Eul called the meeting to order at 8:04 A.M. at Tri-Com Central Dispatch.

**Roll Call:**

**Members Present:**

St. Charles: Chief Scott Swanson; Alderman Ronald Silkaitis  
Geneva: Chief Eric Passarelli, Chief Mike Antenore  
Batavia: Chief Dan Eul, Chief Randy Deicke, Alderman Mike Russotto  
South Elgin: Chief Jerry Krawczyk  
Contracted Agencies: Chief Pat Rollins

**Members Absent:**

St. Charles: Chief James Keegan  
Geneva: Alderman Mike Bruno  
Batavia: None  
South Elgin: None  
Contracted Agencies: None

**Others Present:**

Chief Nick Sikora, Elburn Police  
Chief Joe Cluchey, Elburn Fire  
Deputy Chief Mike Klemencic, North Aurora Fire  
Deputy Chief Erik Mahan, St. Charles Police  
Rita Kruse, Finance Director, City of Geneva  
Joe Schelstreet, Director, Tri-Com  
LaToya Marz, Deputy Director, Tri-Com  
Tammy Kleveno, CAD Administrator, Tri-Com  
Shevon Sherod-Ramirez, Administrative Assistant, Tri-Com

OLD BUSINESS

**Consent Agenda:**

Motion to approve the Board Meeting Minutes from the June 30, 2021 Regular Board Meeting and the June 30, 2021 and July 31, 2021 Financial Reports was made by Chief Antenore and seconded by Chief Passarelli.

The motion passed unanimously by roll call vote with one absent. Deputy Chief Mahan voting for Chief Keegan.

**Update on COVID-19:**

Director Schelstreet stated that Tri-Com is following the City of Geneva policy. Staff is masked when unable to maintain a 6-foot distance. The screening questions are only asked if the call involves difficulty breathing.

**Update on StarCom:**

Director Schelstreet stated the Chicago Communications provided three people to do reprogramming. John Plavsic did not order the firmware plugs. They have been ordered. There will be a make-up day to program vehicles that were not available.

Motorola is almost done with the installation at the 10<sup>th</sup> Street Tower. Waiting for the permit from the City of St. Charles for the backhaul. Having some issues with Nicor. We may need to reach out to get some assistance.

Training for StarCom21 at Waubensee Community College on October 22. This is an ILEAS training for users. Asked that all police agencies keep informed on the Kane County StarCom group.

**Update on Staffing:**

Director Schelstreet stated that the next three hires would bring us to full staffing. One is a rehire. There has been a change in culture and a higher pay scale. One will retire in January.

**Update on Basement/Generator Project:**

Director Schelstreet stated that there are two items on the agenda. The first is the Certificate of Substantial Completion and the second is the Final Close Out.

Received the completion in June; however, there was a seepage issue. This turned out to be cracks in mortar joints that allowed water to come in from above. This was taken care of. This is why the two documents are on the same agenda.

The water main coming in from St. Charles passed the chlorination test. Engineers will be drawing plans for the parking lot.

PUBLIC COMMENT

None

NEW BUSINESS

**Closed Session:**

A motion was made by Chief Passarelli and seconded by Chief Swanson to enter into closed session for the purpose of discussing collective negotiating matters or deliberations concerning salary schedules for one or more classes of employees 5 ILCS 120/2(c)(1).

Motion passed unanimously with Deputy Chief Mahan proxy voting for Chief Keegan. The Board entered into closed session at 8:19 A.M. Board Members present: Antenore, Deicke, Eul, Krawczyk, Passarelli, Rollins, Russotto, Silkaitis, and Swanson. Absent: Bruno, Keegan. Also present: Cluchey, Klemencic, Kruse, Sikora.

A motion was made by Chief Passarelli and seconded by Chief Swanson to return to open session. Motion passed unanimously with Deputy Chief Mahan proxy voting for Chief Keegan. Board returned to open session at 8:32 A.M. Attendance remained the same.

**Approval of Collective Bargaining Agreement Between Metropolitan Alliance of Police Tri-Com Central Dispatch Chapter #531 and Tri-Com Central Dispatch:**

Motion to approve the Collective Bargaining Agreement between MAP #531 and Tri-Com was made by Chief Antenore and seconded by Chief Passarelli.

Motion passed unanimously by roll call vote with Deputy Chief Mahan proxy voting for Chief Keegan.

**Authorize the Board Chairman to Sign the Certificate of Substantial Completion for the Basement Water Mitigation Project:**

Motion to authorize the Board Chairman to sign the Certificate of Substantial Completion for the basement water mitigation was made by Chief Krawczyk and seconded by Chief Antenore.

Director Schelstreet stated that the warranty and release of bond were reviewed by Attorney Radovich.

Motion passed unanimously by roll call vote with Deputy Chief Mahan proxy voting for Chief Keegan.

**Approval of Basement Water Mitigation Close Out and Authorize Final Payment:**

Motion to approve the basement water mitigation close out and authorize final payment of \$9,740 was made by Chief Passarelli and seconded by Chief Swanson.

Director Schelstreet stated that the APX radios are tied to station alerting. The cost is \$41,689.62 and \$1,610.00 for digital signaling from Tri-Com. The funds are being requested from the ETSB.

Motion passed unanimously by roll call vote with Deputy Chief Mahan proxy voting for Chief Keegan.

**10<sup>th</sup> Street Tower Project – Change Order #2 – Electrical Work:**

Motion to the authorize approval of Change Order #2 for electrical work on the 10<sup>th</sup> Street Tower was made by Chief Passarelli and seconded by Alderman Russotto.

Director Schelstreet stated that the racks were delivered and the position needed to be moved due to conflicts with St. Charles equipment. This caused some extra electrical work.

Motion passed unanimously by roll call vote with Deputy Chief Mahan proxy voting for Chief Keegan

**Approval of Addendum to the Radio Management Subscription Services Agreement:**

Motion to approve the Addendum to the Radio Management Subscription Services Agreement was made by Chief Swanson and seconded by Alderman Silkaitis.

Director Schelstreet stated Attorney Radovich wrote the proposal and Motorola agreed to all of it. They assured that all radios accept the flash upgrades and confirmed that all the old radios remain property of customers. The old radios can be upgraded with a laptop and dongles.

Chief Swanson stated that the radios that were purchase with grant money cannot be sold or disposed of without approval.

Motion passed unanimously by roll call vote with Deputy Chief Mahan proxy voting for Chief Keegan

**Approval of Purchase and Installation of Thirty-Five (35) APX 6500 Mobile Radios:**

Motion to approve the purchase and installation of thirty-five APX 6500 mobile radios was made by Chief Passarelli and seconded by Chief Krawczyk.

Director Schelstreet stated that purchase would be made with ETSB reserve funds. He spoke with the statewide 9-1-1 chair and she confirmed that surcharge funds could be used for this purpose. The quote for the radios and Chicago Communications labor is \$120,000.

Motion passed unanimously with Deputy Chief Mahan proxy voting for Chief Keegan.

**Approval of Memo of Understanding with North Aurora Police:**

Motion to approve the Memo of Understanding with North Aurora Police was made by Chief Rollins and seconded by Chief Krawczyk.

The Village of North Aurora now has its own talk groups and fleet map. The previous MOU was with the dispatch center. This MOU will be directly with the Village of North Aurora.

Motion passed unanimously with Deputy Chief Mahan proxy voting for Chief Keegan.

**Approval of StarCom Change Order #8 for Purchase of Genesis Software:**

Motion to approve StarCom Change Order #8 for the purchase of Genesis software was made by Chief Swanson and seconded by Chief Passarelli.

Director Schelstreet stated that this moves the acceptance date out to December 17, 2021. The Genesis software will allow for permanent simulcasting of StarCom and VHF.

Chief Antenore stated that this would help those who have an older system. Chief Swanson stated that this is not a repeater. Chief Rollins asked if this would affect the encrypted police channels. Director Schelstreet stated that simulcasting would only be for the fire tones going out. Subsequent information would not be simulcast. It will not have any impact on the police encryption.

Motion passed unanimously with Deputy Chief Mahan proxy voting for Chief Keegan.

**Approval of the CAD Fire Occupancy Interface Proposal:**

Motion to approve the CAD Fire Occupancy Interface Proposal was made by Chief Antenore and seconded by Chief Passarelli.

Director Schelstreet stated that the fire agencies were notified that FireHouse RMS was going away. Without this, there will be no access to new data including keyholder information for fire and police. ESO has an interface to fill this gap. Tammy Kleveno joined the meeting. She stated that FireHouse is at end of life and holds information for seven agencies, including South Elgin FD. When FireHouse is gone, ESO would have the information uploaded; however, there would be no updates after that.

The interface will allow updates to the information. Since most of the agencies are going to ESO, there is no export. The information must be manually entered into ESO and crosschecked. Emergency

Reporting has no limit on users. Without this interface, keyholder information would be non-existent or outdated. This will be an interim solution.

Director Schelstreet stated that the cost of \$26,735 would not be impactful. We have \$1 million over the required reserve amount. The fire agencies need this. Without it, information would be unreliable. There may be some additional work. Tammy is working on a workflow for this. The information will be real time data. After the initial upload of the information, all changes would need to be done manually.

Motion passed unanimously with Deputy Chief Mahan proxy voting for Chief Keegan.

**Authorize Approval of Resolution 2021-003: Authorizing Declaration of Surplus Property:**

Motion to authorize the approval of Resolution 2021-003 declaring surplus property was made by Chief Passarelli and seconded by Chief Krawczyk.

Director Schelstreet stated that the surplus items include chairs, tables, and bookcases.

Motion passed unanimously with Deputy Chief Mahan proxy voting for Chief Keegan.

**Other Business:**

Chief Antenore stated that their accreditation is complete. Tri-Com's portion received a best practices for collecting information. They were impressed with Tri-Com.

**Adjournment:**

With no further business to discuss, Chief Rollins motioned to adjourn the meeting. Chief Passarelli seconded the motion, which then passed by unanimous roll call vote. The meeting was adjourned at 9:22 A.M.

**Next Meeting:**

The next regular meeting of the Tri-Com Board of Directors is scheduled for Wednesday, November 10, 2021 at 8:00 A.M. at Tri-Com, 3823 Karl Madsen Dr. in St. Charles.

Respectfully submitted,

*Shevon Sherod-Ramirez*

Tri-Com Administrative Assistant



## **AGENDA ITEM EXECUTIVE SUMMARY**

Agenda Item:	August 31, 2021 Monthly Financial Reports		
Presenter & Title:	Shevon Sherod-Ramirez, Administrative Assistant		
Date:	November 10, 2021		
<b><i>Please Check Appropriate Box:</i></b>			
<input checked="" type="checkbox"/>	Regular Meeting	<input type="checkbox"/>	Special Meeting _____
<input type="checkbox"/>	Other -	<input type="checkbox"/>	
Estimated Cost: N/A	Budgeted?	<b>YES</b>	
		<b>NO</b>	
<i>If NO, please explain how the item will be funded: N/A</i>			
<b>Executive Summary:</b>			
Financial reports for Tri-Com Central Dispatch for Fiscal Year 2022 through August 31, 2021 including Comments on the Financial Statements are presented.			
<b>Voting Requirements:</b>			
<i>This motion requires a simple majority vote.</i>			
<b>Attachments: (please list)</b>			
<ul style="list-style-type: none"> <li>• Comments on the Financial Statements</li> <li>• August 31, 2021 Financial Report</li> <li>• Investment Schedule at August 31, 2021</li> <li>• Accounts Payable by G/L Distribution Report for August 2021</li> <li>• Wireless 911 Revenue Graphs</li> </ul>			
<b>Recommendation / Suggested Action: (briefly explain)</b>			
Staff recommends acceptance of the August 2021 Financial Reports as presented.			





## MEMO

Date: November 10, 2021

To: Tri-Com Board of Directors

From: Shevon Sherod-Ramirez, Administrative Assistant

Re: Financial Statement Analysis – August 31, 2021

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We are currently 33% through the fiscal year.

### **Revenue Analysis:**

As of the period ending August 31, 2021, \$2,282,643 has been received. This accounts for approximately 50% of the Fiscal Year 2022 revenue budget.

Wireless 911: Total receipts for the fiscal year are \$717,539 or 36% of the budget has been received. Due to Kane ETSB allocation coupled with the 100% increase in 911 fees paid by phone subscribers, the monthly fee averages \$179,385.

Dispatch Services: The second of four quarterly payments was billed in August. Two quarters have been billed and all members have paid on-time.

Other Revenues: Total receipts in August was \$587,378 in Other Revenues. This category consists of Interest Income, Reimbursed Expenditures, and Sale of Capital Assets.

### **Expenditure Analysis – General Fund:**

As of August 31, expenditures totaled \$1,436,875 or 31% of the approved budget of \$4,568,500. Please see the attached Income Statement report for the detail by division. Personnel Services accounts for 80% of the total budget and is within the budgeted amounts.



# Balance Sheet

Through 08/31/21  
Detail Listing  
Exclude Rollup Account

Account Description	Current YTD Balance
<b>Fund Category Governmental Funds</b>	
Fund Type <b>Special Revenue Funds</b>	
Fund <b>236 - Tri-Com</b>	
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash Fifth Third Bank Main	1,541,091.40
Money Market IPRIME	556,537.90
Certificates of Deposit	1,682,812.31
<i>Current Assets Totals</i>	<u>\$3,780,441.61</u>
<i>Current Receivables</i>	
Accounts Receivable Invoicing	4,017.75
Other Receivables Grants Receivable	(360.00)
Accrued Interest Receivable	1,051.70
<i>Current Receivables Totals</i>	<u>\$4,709.45</u>
<i>Intergovernmental Receivables</i>	
Intergovernmental Receivables 911 Fees	177,643.36
<i>Intergovernmental Receivables Totals</i>	<u>\$177,643.36</u>
<b>ASSETS TOTALS</b>	<u>\$3,962,794.42</u>
<b>LIABILITIES AND FUND EQUITY</b>	
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Accounts Payable Accounts Payable	58.70
Deferred Revenue State/Local Grants	22,597.33
Deferred Revenue Other	212,045.00
Compensated Absences Current	234,796.56
<i>Current Liabilities Totals</i>	<u>\$469,438.89</u>
<b>LIABILITIES TOTALS</b>	<u>\$469,438.89</u>
<b>FUND EQUITY</b>	
<i>Fund Balance</i>	
Fund Balance	2,647,528.44
<i>Fund Balance Totals</i>	<u>2,647,528.44</u>

Tri-Com Central Dispatch  
Income Statement  
For the period ending August 31, 2021

Account Description	Annual Budget Amount	MTD Actual	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUE</b>					
<i>Intergovernmental Revenues</i>					
Wireless 911	2,000,000	197,122	717,539	1,282,461	36%
<i>Intergovernmental Revenues Totals</i>	2,000,000	197,122	717,539	1,282,461	36%
<i>Service Charges</i>					
Dispatch Services	1,958,890	489,727	979,455	979,436	50%
<i>Service Charges Totals</i>	1,958,890	489,727	979,455	979,436	50%
<i>Other Revenues</i>					
Interest Income	25,000	2,058	(2,910)	27,910	(12%)
Reimbursed Expenditures	335,000	585,320	588,560	(253,560)	176%
<i>Other Revenues Totals</i>	360,000	587,378	585,649	(225,649)	163%
<i>Other Financing Sources</i>					
Reappropriation	249,610	0	0	249,610	0%
<i>Other Financing Sources Totals</i>	249,610	0	0	249,610	0%
<b>REVENUE TOTALS</b>	4,568,500	1,274,228	2,282,643	2,285,857	50%
<b>EXPENSE</b>					
Administration					
Personnel Services	599,981	46,207	185,152	414,829	31%
Contractual Services	110,795	11,007	36,702	74,093	33%
Commodities	24,695	1,842	2,578	22,117	10%
Total	735,471	59,055	224,433	511,038	31%
Operations					
Personnel Services	2,387,219	164,826	692,956	1,694,263	29%
Contractual Services	336,885	7,541	21,713	315,172	6%
Commodities	465,780	33,590	109,733	356,047	24%
Other Expenditures	1,750	0	25	1,725	47%
Total	3,191,634	205,957	824,426	2,367,208	26%

Tri-Com Central Dispatch  
Income Statement  
For the period ending August 31, 2021

Account Description	Annual Budget Amount	MTD Actual	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Debt Service					
Principal	211,015	121,187	165,479	45,536	78%
Debt Service	57,980	27,466	43,174	14,806	74%
Total	268,995	148,653	208,653	60,342	78%
Capital Expenditures					
Capital Outlay	372,400	4,108	179,362	193,038	4736%
Total	372,400	4,108	179,362	193,038	48%
<b>EXPENSE TOTALS</b>	4,568,500	417,773	1,436,875	3,131,625	31%
Fund 100 - General Fund Totals					
<b>REVENUE TOTALS</b>	4,568,500	1,274,228	2,282,643	2,285,857	50%
<b>EXPENSE TOTALS</b>	4,568,500	417,773	1,436,875	3,131,625	31%
Fund 100 - General Fund Net Gain (Loss)	0	856,455	845,768	845,768	0%

**City of Geneva**  
**Investments - Tri-Com**  
**August 31, 2021**

<b>Purchase Date</b>	<b>CUSIP</b>	<b>Maturity Date</b>	<b>Description</b>	<b>Rate/ Yield</b>	<b>Cost</b>	<b>Fair Value/Market</b>	<b>Par Value/Face</b>
<b>Certificates of Deposit</b>							
10/3/2019	45023	10/4/2021	CD - Morgan Stanley Bank	1.850%	247,000.00	247,417.43	247,000.00
8/5/2021	290881-1	8/9/2022	CD - First Capital Bank	0.080%	249,700.00	249,700.00	249,901.95
2/1/2021	288016-1	8/15/2022	CD - CIBC Bank USA	0.250%	249,400.00	249,400.00	249,979.60
8/5/2021	290880-1	8/11/2023	CD - Customers Bank	0.154%	249,400.00	249,400.00	249,973.65
8/5/2021	48751-1	8/11/2023	CD - UBS Bank	0.300%	249,000.00	248,811.26	249,000.00
2/5/2020	38149MPK3	2/7/2022	CD - Golman Sachs	1.650%	250,000.00	251,767.50	250,000.00
5/4/2021	61690UNY2	11/21/2022	CD - Morgan Stanley Bank	1.850%	188,312.31	185,692.78	186,577.81
					<b>\$ 1,682,812.31</b>	<b>\$ 1,682,188.97</b>	<b>\$ 1,682,433.01</b>
<b>U.S. Treasury</b>							
					<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>U.S. Agencies</b>							
					<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
					<b>\$ 1,682,812.31</b>	<b>\$ 1,682,188.97</b>	<b>\$ 1,682,433.01</b>



# Accounts Payable by G/L Distribution Report

Invoice Due Date Range 08/01/21 - 08/31/21

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount	
<b>Fund 236 - Tri-Com</b>											
Department <b>85 - Dispatch Services</b>											
Division <b>41 - Administration</b>											
Program <b>00 - General</b>											
Account <b>521.10 - Group Insurance FSA Administration</b>											
5062 - ISOLVED BENEFIT SERVICES	I111039703	FSA Monthly Admin Fee - June 2021	Paid by EFT # 19880		07/09/2021	08/02/2021	08/04/2021	07/15/2021	08/04/2021	15.00	
5062 - ISOLVED BENEFIT SERVICES	I111851303	FSA Monthly Admin Fee - July 2021	Paid by Check # 158533		08/09/2021	08/16/2021	08/18/2021	08/09/2021	08/18/2021	15.00	
									Account <b>521.10 - Group Insurance FSA Administration</b> Totals	Invoice Transactions 2	<u>\$30.00</u>
Account <b>521.25 - Group Insurance Life</b>											
1062 - STANDARD INSURANCE COMPANY	72121	Life Insurance Premium - June 2021	Paid by EFT # 19852		07/21/2021	08/02/2021	07/22/2021	07/21/2021	07/22/2021	54.74	
1062 - STANDARD INSURANCE COMPANY	80521	Life Insurance Premium - July 2021	Paid by EFT # 19934		08/05/2021	08/16/2021	08/05/2021	08/06/2021	08/05/2021	54.74	
									Account <b>521.25 - Group Insurance Life</b> Totals	Invoice Transactions 2	<u>\$109.48</u>
Account <b>541 - Accounting &amp; Auditing Service</b>											
4493 - BAKER TILLY VIRCHOW KRAUSE LLP	BT1874237	Auditing Services	Paid by Check # 158482		07/29/2021	08/16/2021	08/18/2021	08/03/2021	08/18/2021	4,000.00	
									Account <b>541 - Accounting &amp; Auditing Service</b> Totals	Invoice Transactions 1	<u>\$4,000.00</u>
Account <b>543 - Legal Service</b>											
1013 - CLARK BAIRD SMITH LLP	14175	Legal Services	Paid by Check # 158406		06/30/2021	08/02/2021	08/04/2021	07/09/2021	08/04/2021	2,040.00	
									Account <b>543 - Legal Service</b> Totals	Invoice Transactions 1	<u>\$2,040.00</u>
Account <b>562 - Telephone</b>											
1039 - KANE COUNTY GOVERNMENT	FY2021-080	Administrative Phone Lines	Paid by Check # 158426		05/06/2021	08/02/2021	08/04/2021	07/12/2021	08/04/2021	162.84	
1039 - KANE COUNTY GOVERNMENT	FY2021-134	Administrative Phone Lines	Paid by Check # 158426		07/12/2021	08/02/2021	08/04/2021	07/12/2021	08/04/2021	160.69	
1233 - VERIZON WIRELESS	9880288766	Wireless Phone - May 2021	Paid by EFT # 19935		05/21/2021	08/16/2021	05/28/2021	08/11/2021	05/28/2021	58.72	
									Account <b>562 - Telephone</b> Totals	Invoice Transactions 3	<u>\$382.25</u>
Account <b>571 - Dues &amp; Subscriptions</b>											
2113 - KANE COUNTY CHIEFS OF POLICE ASSOCIATION	1290	Membership Dues	Paid by Check # 158538		03/11/2021	08/16/2021	08/18/2021	07/28/2021	08/18/2021	50.00	
									Account <b>571 - Dues &amp; Subscriptions</b> Totals	Invoice Transactions 1	<u>\$50.00</u>
Account <b>572 - Travel &amp; Meals</b>											
2256 - AMERICAN AIRLINES	0017570673311	Apco Conference Airfare	Paid by EFT # 19962		07/01/2021	08/16/2021	08/18/2021	07/30/2021	08/23/2021	651.81	
4871 - JOSEPH SCHELSTREET	SCHE080421	Reimbursement - Mileage & Supplies	Paid by Check # 158571		08/04/2021	08/16/2021	08/18/2021	08/04/2021	08/18/2021	167.91	
									Account <b>572 - Travel &amp; Meals</b> Totals	Invoice Transactions 2	<u>\$819.72</u>
Account <b>573 - Training &amp; Professional Development</b>											
1605 - APCO INTERNATIONAL	070121	Conference Registration	Paid by EFT # 19961		07/01/2021	08/16/2021	08/18/2021	07/30/2021	08/23/2021	440.00	



# Accounts Payable by G/L Distribution Report

Invoice Due Date Range 08/01/21 - 08/31/21

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount	
<b>Fund 236 - Tri-Com</b>											
Department <b>85 - Dispatch Services</b>											
Division <b>41 - Administration</b>											
Program <b>00 - General</b>											
Account <b>573 - Training &amp; Professional Development</b>											
1693 - ILLINOIS PUBLIC SAFETY TELECOMMUNICATIONS ASSOC	71321	Conference Registration	Paid by EFT # 19963		07/13/2021	08/16/2021	08/18/2021	07/30/2021	08/23/2021	150.00	
									Account <b>573 - Training &amp; Professional Development</b> Totals	Invoice Transactions 2	<u>\$590.00</u>
Account <b>595.05 - Rentals Copier</b>											
1169 - GORDON FLESCH CO INC	IN13400338	Copier Maintenance - 07/21	Paid by Check # 158520		07/21/2021	08/16/2021	08/18/2021	07/26/2021	08/18/2021	179.00	
									Account <b>595.05 - Rentals Copier</b> Totals	Invoice Transactions 1	<u>\$179.00</u>
Account <b>599 - Other Contractual Services</b>											
1304 - CITY OF GENEVA	2022-08008004	COG General Fund Wages Chargeable to Tri-Com	Paid by EFT # 19916		08/03/2021	08/16/2021	08/16/2021	08/06/2021	08/16/2021	4,787.67	
									Account <b>599 - Other Contractual Services</b> Totals	Invoice Transactions 1	<u>\$4,787.67</u>
									Program <b>00 - General</b> Totals	Invoice Transactions 16	<u>\$12,988.12</u>
									Division <b>41 - Administration</b> Totals	Invoice Transactions 16	<u>\$12,988.12</u>
Division <b>86 - Operations</b>											
Program <b>00 - General</b>											
Account <b>521.10 - Group Insurance FSA Administration</b>											
5062 - ISOLVED BENEFIT SERVICES	I111039703	FSA Monthly Admin Fee - June 2021	Paid by EFT # 19880		07/09/2021	08/02/2021	08/04/2021	07/15/2021	08/04/2021	40.00	
5062 - ISOLVED BENEFIT SERVICES	I111851303	FSA Monthly Admin Fee - July 2021	Paid by Check # 158533		08/09/2021	08/16/2021	08/18/2021	08/09/2021	08/18/2021	40.00	
									Account <b>521.10 - Group Insurance FSA Administration</b> Totals	Invoice Transactions 2	<u>\$80.00</u>
Account <b>521.25 - Group Insurance Life</b>											
1062 - STANDARD INSURANCE COMPANY	72121	Life Insurance Premium - June 2021	Paid by EFT # 19852		07/21/2021	08/02/2021	07/22/2021	07/21/2021	07/22/2021	240.21	
1062 - STANDARD INSURANCE COMPANY	80521	Life Insurance Premium - July 2021	Paid by EFT # 19934		08/05/2021	08/16/2021	08/05/2021	08/06/2021	08/05/2021	240.21	
									Account <b>521.25 - Group Insurance Life</b> Totals	Invoice Transactions 2	<u>\$480.42</u>
Account <b>531.05 - Maintenance Service Building</b>											
4417 - ALLEGIANT FIRE PROTECTION	SO028381	Fire Pump Service	Paid by EFT # 19859		07/14/2021	08/02/2021	08/04/2021	07/14/2021	08/04/2021	662.50	
1271 - FOX VALLEY FIRE & SAFETY	IN00449070	Fire Alarm Monitoring - PSAP	Paid by EFT # 19870		07/09/2021	08/02/2021	08/04/2021	07/12/2021	08/04/2021	135.00	
1271 - FOX VALLEY FIRE & SAFETY	IN00449460	Fire Alarm Monitoring - Tower	Paid by EFT # 19870		07/09/2021	08/02/2021	08/04/2021	07/09/2021	08/04/2021	135.00	
3889 - OTIS ELEVATOR COMPANY	100400442167	Elevator Maintenance	Paid by EFT # 19884		07/11/2021	08/02/2021	08/04/2021	07/21/2021	08/04/2021	2,118.84	
2980 - SOUND INCORPORATED	R174766	Security System Maintenance	Paid by EFT # 19897		07/09/2021	08/02/2021	08/04/2021	07/13/2021	08/04/2021	200.00	



# Accounts Payable by G/L Distribution Report

Invoice Due Date Range 08/01/21 - 08/31/21

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>236 - Tri-Com</b>										
Department <b>85 - Dispatch Services</b>										
Division <b>86 - Operations</b>										
Program <b>00 - General</b>										
Account <b>531.05 - Maintenance Service Building</b>										
1069 - VALLEY LOCK CO., INC.	68024	Control Key	Paid by Check # 158597		05/11/2021	08/16/2021	08/18/2021	07/23/2021	08/18/2021	8.95
							Account <b>531.05 - Maintenance Service Building</b> Totals		Invoice Transactions 6	<u>\$3,260.29</u>
Account <b>531.35 - Maintenance Service Landscape</b>										
3488 - C & C MULCH AND MORE	80221	Landscape Maintenance	Paid by Check # 158486		08/02/2021	08/16/2021	08/18/2021	08/02/2021	08/18/2021	175.00
							Account <b>531.35 - Maintenance Service Landscape</b> Totals		Invoice Transactions 1	<u>\$175.00</u>
Account <b>531.40 - Maintenance Service Computer Software</b>										
3153 - SENDGRID	INV08130585	Email Relay Service	Paid by EFT # 19949		07/01/2021	08/16/2021	08/18/2021	07/30/2021	08/23/2021	29.95
3615 - SHI INTERNATIONAL CORP	B13804822	VEEAM Software	Paid by Check # 158573		07/21/2021	08/16/2021	08/18/2021	07/30/2021	08/18/2021	1,635.00
							Account <b>531.40 - Maintenance Service Computer Software</b> Totals		Invoice Transactions 2	<u>\$1,664.95</u>
Account <b>546 - Janitorial Service</b>										
3346 - CITYWIDE BUILDING MAINTENANCE	40234	Cleaning Services - Aug 2021	Paid by Check # 158492		08/01/2021	08/16/2021	08/18/2021	08/09/2021	08/18/2021	1,465.55
							Account <b>546 - Janitorial Service</b> Totals		Invoice Transactions 1	<u>\$1,465.55</u>
Account <b>559 - Other Professional Services</b>										
1220 - STANARD & ASSOCIATES INC	SA000047845	Pre-Employment Psychological Exam	Paid by Check # 158577		07/30/2021	08/16/2021	08/18/2021	08/03/2021	08/18/2021	395.00
							Account <b>559 - Other Professional Services</b> Totals		Invoice Transactions 1	<u>\$395.00</u>
Account <b>562 - Telephone</b>										
1039 - KANE COUNTY GOVERNMENT	FY2021-080	Administrative Phone Lines	Paid by Check # 158426		05/06/2021	08/02/2021	08/04/2021	07/12/2021	08/04/2021	116.32
1039 - KANE COUNTY GOVERNMENT	FY2021-134	Administrative Phone Lines	Paid by Check # 158426		07/12/2021	08/02/2021	08/04/2021	07/12/2021	08/04/2021	114.78
1004 - CALL ONE	424624	Phone Service	Paid by Check # 158487		07/15/2021	08/16/2021	08/18/2021	07/26/2021	08/18/2021	12,515.45
							Account <b>562 - Telephone</b> Totals		Invoice Transactions 3	<u>\$12,746.55</u>
Account <b>565 - Internet</b>										
4227 - TECHNOLOGY MANAGEMENT REV FUND	T2130844	LEADS & Internet Service	Paid by Check # 158582		07/12/2021	08/16/2021	08/18/2021	07/23/2021	08/18/2021	1,027.71
							Account <b>565 - Internet</b> Totals		Invoice Transactions 1	<u>\$1,027.71</u>
Account <b>572 - Travel &amp; Meals</b>										
3994 - CENTURY SPRINGS	2715062	Water Service	Paid by Check # 158490		07/02/2021	08/16/2021	08/18/2021	08/02/2021	08/18/2021	90.48
3994 - CENTURY SPRINGS	2721596	Water Service	Paid by Check # 158490		07/16/2021	08/16/2021	08/18/2021	08/02/2021	08/18/2021	75.90





# Accounts Payable by G/L Distribution Report

Invoice Due Date Range 08/01/21 - 08/31/21

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount	
Fund <b>236 - Tri-Com</b>											
Department <b>85 - Dispatch Services</b>											
Division <b>86 - Operations</b>											
Program <b>00 - General</b>											
Account <b>572 - Travel &amp; Meals</b>											
3994 - CENTURY SPRINGS	2728308	Water Service	Paid by Check # 158490		07/30/2021	08/16/2021	08/18/2021	08/02/2021	08/18/2021	83.19	
									Account <b>572 - Travel &amp; Meals</b> Totals	Invoice Transactions 3	<u>\$249.57</u>
Account <b>573 - Training &amp; Professional Development</b>											
1605 - APCO INTERNATIONAL	801402	EMD Recertification	Paid by EFT # 19960		06/28/2021	08/16/2021	08/18/2021	07/30/2021	08/23/2021	45.00	
1605 - APCO INTERNATIONAL	803199	PST Manual	Paid by EFT # 19964		07/21/2021	08/16/2021	08/18/2021	07/30/2021	08/23/2021	107.91	
									Account <b>573 - Training &amp; Professional Development</b> Totals	Invoice Transactions 2	<u>\$152.91</u>
Account <b>581.05 - Utilities Electric</b>											
1005 - CITY OF ST CHARLES	Tricom071921	Utilities - Electric & Sewer	Paid by Check # 158405		07/19/2021	08/02/2021	08/04/2021	07/19/2021	08/04/2021	2,610.59	
									Account <b>581.05 - Utilities Electric</b> Totals	Invoice Transactions 1	<u>\$2,610.59</u>
Account <b>581.10 - Utilities Natural Gas</b>											
1373 - NICOR GAS 0632	8152828017/0721	Gas Services - 1850 South St	Paid by Check # 158553		07/22/2021	08/16/2021	08/18/2021	07/28/2021	08/18/2021	44.62	
1373 - NICOR GAS 0632	9305123193/0721	Gas Services - 3823 Karl Madsen Dr	Paid by Check # 158553		07/27/2021	08/16/2021	08/18/2021	08/03/2021	08/18/2021	167.11	
1373 - NICOR GAS 0632	9796006059/0721	Gas Services - 75 Railroad St	Paid by Check # 158553		07/20/2021	08/16/2021	08/18/2021	07/26/2021	08/18/2021	46.19	
									Account <b>581.10 - Utilities Natural Gas</b> Totals	Invoice Transactions 3	<u>\$257.92</u>
Account <b>581.20 - Utilities Water/Sewer</b>											
1005 - CITY OF ST CHARLES	Tricom071921	Utilities - Electric & Sewer	Paid by Check # 158405		07/19/2021	08/02/2021	08/04/2021	07/19/2021	08/04/2021	59.98	
									Account <b>581.20 - Utilities Water/Sewer</b> Totals	Invoice Transactions 1	<u>\$59.98</u>
Account <b>581.25 - Utilities Cable/Dish</b>											
4135 - DIRECTV	014880277X210726	Satellite TV Service - 07/21	Paid by Check # 158503		07/26/2021	08/16/2021	08/18/2021	08/03/2021	08/18/2021	81.99	
									Account <b>581.25 - Utilities Cable/Dish</b> Totals	Invoice Transactions 1	<u>\$81.99</u>
Account <b>595.95 - Rentals Miscellaneous</b>											
4227 - TECHNOLOGY MANAGEMENT REV FUND	T2130844	LEADS & Internet Service	Paid by Check # 158582		07/12/2021	08/16/2021	08/18/2021	07/23/2021	08/18/2021	580.00	
									Account <b>595.95 - Rentals Miscellaneous</b> Totals	Invoice Transactions 1	<u>\$580.00</u>
Account <b>621 - Office Supplies</b>											
1031 - OFFICE DEPOT	180900682-001	Chair Mat	Paid by EFT # 19950		07/14/2021	08/16/2021	08/18/2021	07/30/2021	08/23/2021	31.76	
									Account <b>621 - Office Supplies</b> Totals	Invoice Transactions 1	<u>\$31.76</u>



# Accounts Payable by G/L Distribution Report

Invoice Due Date Range 08/01/21 - 08/31/21

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount	
<b>Fund 236 - Tri-Com</b>											
Department <b>85 - Dispatch Services</b>											
Division <b>86 - Operations</b>											
Program <b>00 - General</b>											
Account <b>624.95 - Operating Supplies Other Operating Supplies</b>											
1597 - AMAZON	166T-FV3K-TTCV	Misc Parts & Kitchen Supplies	Paid by Check # 158474		08/01/2021	08/16/2021	08/18/2021	08/02/2021	08/18/2021	211.23	
3994 - CENTURY SPRINGS	2715062	Water Service	Paid by Check # 158490		07/02/2021	08/16/2021	08/18/2021	08/02/2021	08/18/2021	.00	
3994 - CENTURY SPRINGS	2721596	Water Service	Paid by Check # 158490		07/16/2021	08/16/2021	08/18/2021	08/02/2021	08/18/2021	.00	
3994 - CENTURY SPRINGS	2728308	Water Service	Paid by Check # 158490		07/30/2021	08/16/2021	08/18/2021	08/02/2021	08/18/2021	.00	
4871 - JOSEPH SCHELSTREET	SCHE080421	Reimbursement - Mileage & Supplies	Paid by Check # 158571		08/04/2021	08/16/2021	08/18/2021	08/04/2021	08/18/2021	115.93	
									Account <b>624.95 - Operating Supplies Other Operating Supplies</b> Totals	Invoice Transactions 5	<u>\$327.16</u>
Account <b>626 - Janitorial Supplies</b>											
4871 - JOSEPH SCHELSTREET	SCHE080421	Reimbursement - Mileage & Supplies	Paid by Check # 158571		08/04/2021	08/16/2021	08/18/2021	08/04/2021	08/18/2021	40.88	
									Account <b>626 - Janitorial Supplies</b> Totals	Invoice Transactions 1	<u>\$40.88</u>
Account <b>631.05 - Clothing Allowance</b>											
1197 - LANDS END BUSINESS OUTFITTERS	SIN9357238	Uniform Order	Paid by Check # 158543		07/22/2021	08/16/2021	08/18/2021	08/03/2021	08/18/2021	174.50	
									Account <b>631.05 - Clothing Allowance</b> Totals	Invoice Transactions 1	<u>\$174.50</u>
Account <b>663 - Computer Software</b>											
3068 - TRANSUNION RISK AND ALTERNATIVE	5872631-202107-1	TLO Subscription - 07/21	Paid by Check # 158590		08/01/2021	08/16/2021	08/18/2021	08/03/2021	08/18/2021	125.00	
									Account <b>663 - Computer Software</b> Totals	Invoice Transactions 1	<u>\$125.00</u>
Account <b>820 - Machinery &amp; Equipment</b>											
1597 - AMAZON	166T-FV3K-TTCV	Misc Parts & Kitchen Supplies	Paid by Check # 158474		08/01/2021	08/16/2021	08/18/2021	08/02/2021	08/18/2021	113.60	
									Account <b>820 - Machinery &amp; Equipment</b> Totals	Invoice Transactions 1	<u>\$113.60</u>
									Program <b>00 - General</b> Totals	Invoice Transactions 41	<u>\$26,101.33</u>
Program <b>95 - Capital Outlay</b>											
Account <b>810 - Buildings &amp; Improvements</b>											
1124 - CHICAGO COMMUNICATIONS, LLC	328446	10th Street Water Tower Project	Paid by EFT # 19866		07/14/2021	08/02/2021	08/04/2021	07/14/2021	08/04/2021	280.00	
4980 - FGM ARCHITECTS	21-3067.02-2	10th Street Water Tower Project	Paid by Check # 158507		07/23/2021	08/16/2021	08/18/2021	07/30/2021	08/18/2021	2,975.00	
									Account <b>810 - Buildings &amp; Improvements</b> Totals	Invoice Transactions 2	<u>\$3,255.00</u>

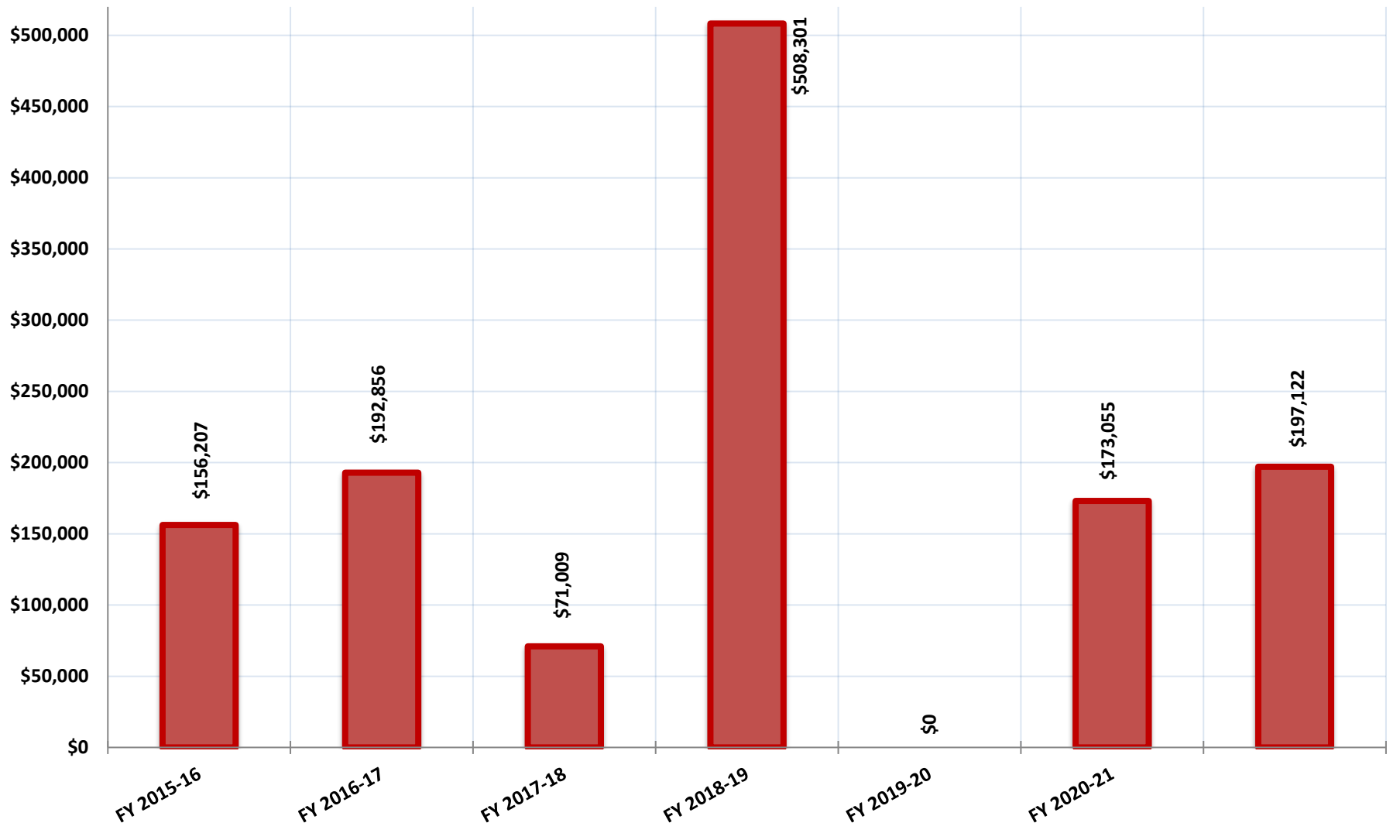


# Accounts Payable by G/L Distribution Report

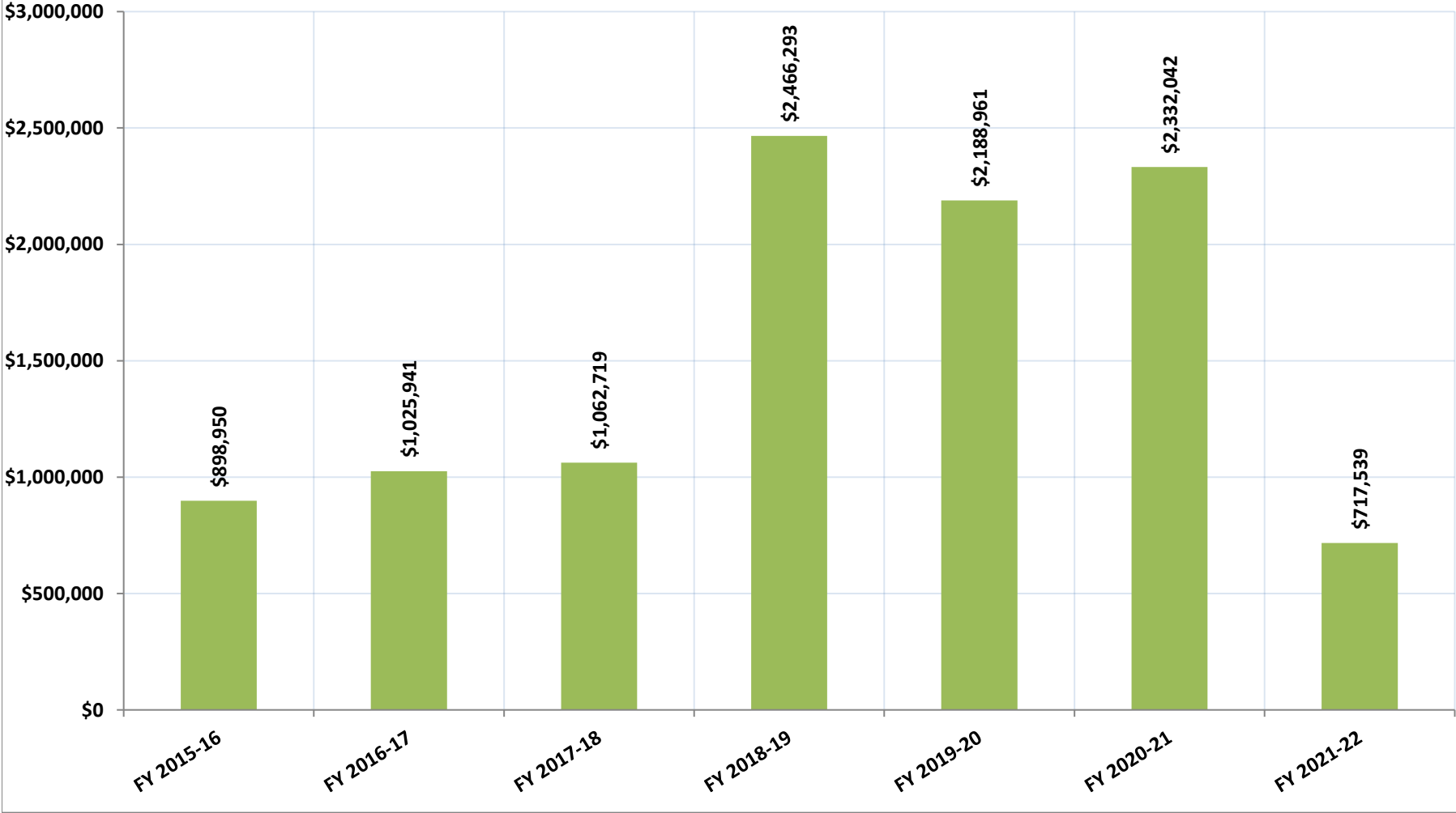
Invoice Due Date Range 08/01/21 - 08/31/21

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>236 - Tri-Com</b>										
Department <b>85 - Dispatch Services</b>										
Division <b>86 - Operations</b>										
Program <b>95 - Capital Outlay</b>										
Account <b>835 - Computer Equipment</b>										
3615 - SHI INTERNATIONAL CORP	B13758312	Radio Management - Laptop	Paid by EFT # 19895		07/13/2021	08/02/2021	08/04/2021	07/20/2021	08/04/2021	739.00
							Account <b>835 - Computer Equipment</b> Totals	Invoice Transactions	1	<u>\$739.00</u>
							Program <b>95 - Capital Outlay</b> Totals	Invoice Transactions	3	<u>\$3,994.00</u>
							Division <b>86 - Operations</b> Totals	Invoice Transactions	44	<u>\$30,095.33</u>
							Department <b>85 - Dispatch Services</b> Totals	Invoice Transactions	60	<u>\$43,083.45</u>
							Fund <b>236 - Tri-Com</b> Totals	Invoice Transactions	60	<u>\$43,083.45</u>
							Grand Totals	Invoice Transactions	60	<u>\$43,083.45</u>

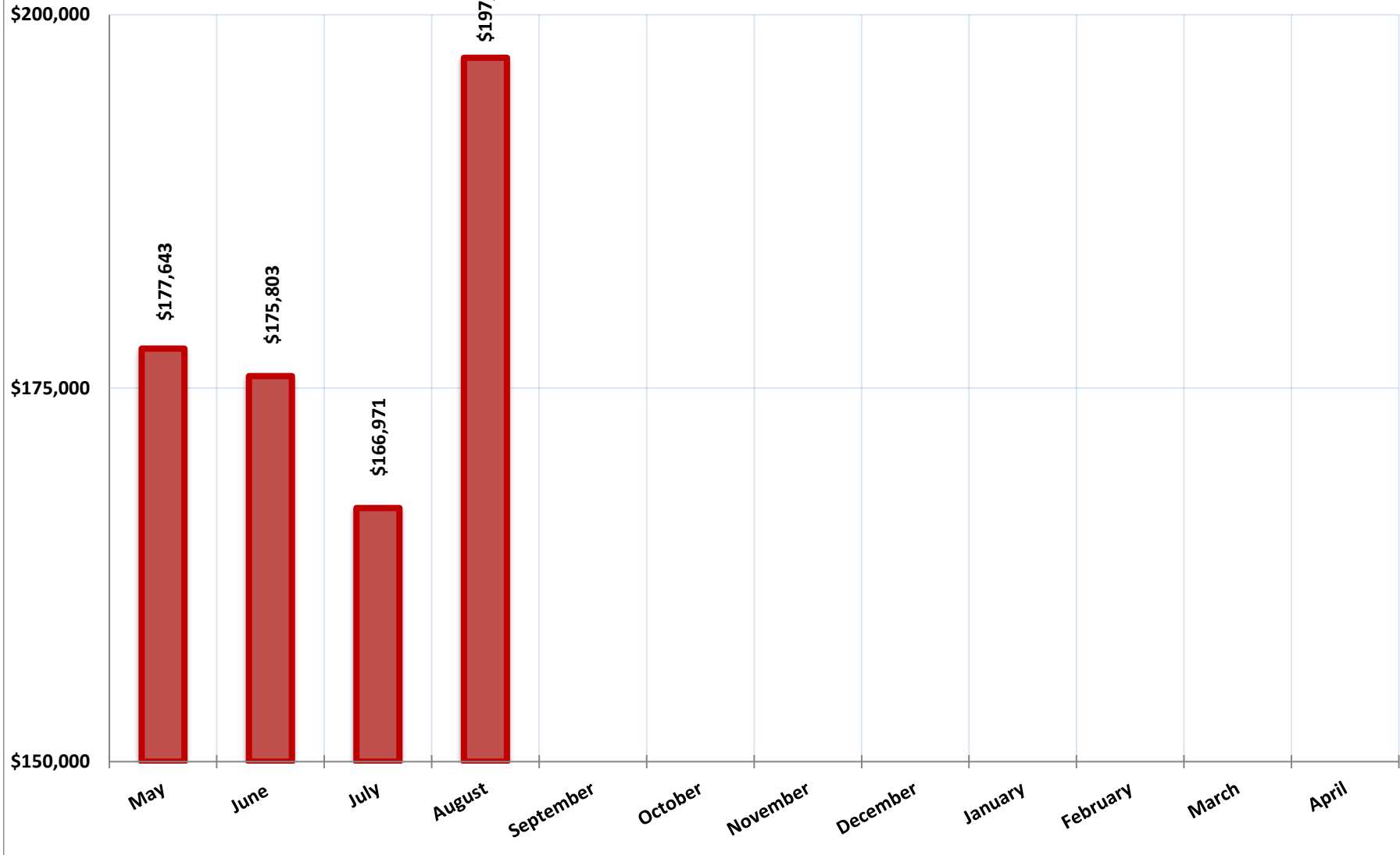
**Tri-Com Central Dispatch  
Wireless 911 Revenue  
Monthly Comparison for August  
FY 2015-16 Through FY 2021-22**



**Tri-Com Central Dispatch  
Wireless 911 Revenue  
Annual Comparison  
FY 2015-16 Through Projected FY 2021-22**



**Tri-Com Central Dispatch  
Wireless 911 Revenue  
Monthly Revenue  
FY 2021-22**





## **AGENDA ITEM EXECUTIVE SUMMARY**

Agenda Item:	September 30, 2021 Monthly Financial Reports		
Presenter & Title:	Shevon Sherod-Ramirez, Administrative Assistant		
Date:	November 10, 2021		
<b>Please Check Appropriate Box:</b>			
<input checked="" type="checkbox"/>	Regular Meeting	<input type="checkbox"/>	Special Meeting _____
<input type="checkbox"/>	Other -	<input type="checkbox"/>	
Estimated Cost: N/A	Budgeted?	<b>YES</b>	
		<b>NO</b>	
<i>If NO, please explain how the item will be funded: N/A</i>			
<b>Executive Summary:</b>			
Financial reports for Tri-Com Central Dispatch for Fiscal Year 2022 through September 30, 2021 including Comments on the Financial Statements are presented.			
<b>Voting Requirements:</b>			
<i>This motion requires a simple majority vote.</i>			
<b>Attachments: (please list)</b>			
<ul style="list-style-type: none"> <li>• Comments on the Financial Statements</li> <li>• September 30, 2021 Financial Report</li> <li>• Investment Schedule at September 30, 2021</li> <li>• Accounts Payable by G/L Distribution Report for September 2021</li> <li>• Wireless 911 Revenue Graphs</li> </ul>			
<b>Recommendation / Suggested Action: (briefly explain)</b>			
Staff recommends acceptance of the September 2021 Financial Reports as presented.			



## MEMO

Date: November 10, 2021

To: Tri-Com Board of Directors

From: Shevon Sherod-Ramirez, Administrative Assistant

Re: Financial Statement Analysis – September 30, 2021

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We are currently 42% through the fiscal year.

### **Revenue Analysis:**

As of the period ending September 30, 2021, \$2,285,735 has been received. This accounts for approximately 50% of the Fiscal Year 2022 revenue budget.

Wireless 911: Total receipts for the fiscal year are \$717,539 or 36% of the budget has been received. Due to Kane ETSB allocation coupled with the 100% increase in 911 fees paid by phone subscribers, the monthly fee averages \$143,507. No funds were received in September.

Dispatch Services: The second of four quarterly payments was billed in August. Two quarters have been billed and all members have paid on-time.

Other Revenues: Total receipts in September was \$2,752 in Other Revenues. This category consists of Interest Income, Reimbursed Expenditures, and Sale of Capital Assets.

### **Expenditure Analysis – General Fund:**

As of September 30, expenditures totaled \$1,752,036 or 38% of the approved budget of \$4,568,500. Please see the attached Income Statement report for the detail by division. Personnel Services accounts for 80% of the total budget and is within the budgeted amounts.





# Balance Sheet

Through 09/30/21  
Detail Listing  
Exclude Rollup Account

Account Description	Current YTD Balance
<b>Fund Category Governmental Funds</b>	
Fund Type <b>Special Revenue Funds</b>	
Fund <b>236 - Tri-Com</b>	
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash Fifth Third Bank Main	1,228,754.48
Money Market IPRIME	556,610.35
Certificates of Deposit	1,682,812.31
<i>Current Assets Totals</i>	<u>\$3,468,177.14</u>
<i>Current Receivables</i>	
Accounts Receivable Invoicing	4,153.75
Other Receivables Grants Receivable	(360.00)
Accrued Interest Receivable	1,051.70
<i>Current Receivables Totals</i>	<u>\$4,845.45</u>
<i>Intergovernmental Receivables</i>	
Intergovernmental Receivables 911 Fees	177,643.36
<i>Intergovernmental Receivables Totals</i>	<u>\$177,643.36</u>
<b>ASSETS TOTALS</b>	<u>\$3,650,665.95</u>
<b>LIABILITIES AND FUND EQUITY</b>	
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Accounts Payable Accounts Payable	58.70
Deferred Revenue State/Local Grants	212,045.00
Deferred Revenue Other	234,796.56
Compensated Absences Current	469,438.89
<i>Current Liabilities Totals</i>	<u>\$916,280.45</u>
<b>LIABILITIES TOTALS</b>	<u>\$916,280.45</u>
<b>FUND EQUITY</b>	
<i>Fund Balance</i>	
Fund Balance	2,647,528.44
<i>Fund Balance Totals</i>	<u>2,647,528.44</u>

Tri-Com Central Dispatch  
Income Statement  
For the period ending September 30, 2021

Account Description	Annual Budget Amount	MTD Actual	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUE</b>					
<i>Intergovernmental Revenues</i>					
Wireless 911	2,000,000	0	717,539	1,282,461	36%
<i>Intergovernmental Revenues Totals</i>	2,000,000	0	717,539	1,282,461	36%
<i>Service Charges</i>					
Dispatch Services	1,958,890	340	979,795	979,096	50%
<i>Service Charges Totals</i>	1,958,890	340	979,795	979,096	50%
<i>Other Revenues</i>					
Interest Income	25,000	72	(2,838)	27,838	(11%)
Reimbursed Expenditures	335,000	2,680	591,239	(256,239)	176%
<i>Other Revenues Totals</i>	360,000	2,752	588,401	(228,401)	163%
<i>Other Financing Sources</i>					
Reappropriation	249,610	0	0	249,610	0%
<i>Other Financing Sources Totals</i>	249,610	0	0	249,610	0%
<b>REVENUE TOTALS</b>	4,568,500	3,092	2,285,735	2,282,765	50%
<b>EXPENSE</b>					
Administration					
Personnel Services	599,981	46,139	231,291	368,690	39%
Contractual Services	110,795	6,495	43,197	67,598	39%
Commodities	24,695	2,908	5,487	19,208	22%
Total	735,471	55,542	279,975	455,496	38%
Operations					
Personnel Services	2,387,219	161,098	854,054	1,533,165	36%
Contractual Services	336,885	12,366	34,079	302,806	10%
Commodities	465,780	39,889	149,621	316,159	32%
Other Expenditures	1,750	0	25	1,725	47%
Total	3,191,634	213,353	1,037,779	2,153,855	33%

Tri-Com Central Dispatch  
Income Statement  
For the period ending September 30, 2021

Account Description	Annual Budget Amount	MTD Actual	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Debt Service					
Principal	211,015	0	165,479	45,536	78%
Debt Service	57,980	0	43,174	14,806	74%
Total	<u>268,995</u>	<u>0</u>	<u>208,653</u>	<u>60,342</u>	<u>78%</u>
Capital Expenditures					
Capital Outlay	372,400	46,267	225,629	146,771	6163%
Total	<u>372,400</u>	<u>46,267</u>	<u>225,629</u>	<u>146,771</u>	<u>61%</u>
<b>EXPENSE TOTALS</b>	<u>4,568,500</u>	<u>315,162</u>	<u>1,752,036</u>	<u>2,816,464</u>	<u>38%</u>
Fund 100 - General Fund Totals					
<b>REVENUE TOTALS</b>	4,568,500	3,092	2,285,735	2,282,765	50%
<b>EXPENSE TOTALS</b>	4,568,500	315,162	1,752,036	2,816,464	38%
Fund 100 - General Fund Net Gain (Loss)	<u>0</u>	<u>(312,070)</u>	<u>533,699</u>	<u>533,699</u>	<u>0%</u>

**City of Geneva**  
**Investments - Tri-Com**  
**September 30, 2021**

<b>Purchase Date</b>	<b>CUSIP</b>	<b>Maturity Date</b>	<b>Description</b>	<b>Rate/ Yield</b>	<b>Cost</b>	<b>Fair Value/Market</b>	<b>Par Value/Face</b>
<b>Certificates of Deposit</b>							
10/3/2019	45023	10/4/2021	CD - Morgan Stanley Bank	1.850%	247,000.00	247,047.92	247,000.00
8/5/2021	290881-1	8/9/2022	CD - First Capital Bank	0.080%	249,700.00	249,700.00	249,901.95
2/1/2021	288016-1	8/15/2022	CD - CIBC Bank USA	0.250%	249,400.00	249,400.00	249,979.60
8/5/2021	290880-1	8/11/2023	CD - Customers Bank	0.154%	249,400.00	249,400.00	249,973.65
8/5/2021	48751-1	8/11/2023	CD - UBS Bank	0.300%	249,000.00	248,866.79	249,000.00
2/5/2020	38149MPK3	2/7/2022	CD - Golman Sachs	1.650%	250,000.00	251,397.50	250,000.00
5/4/2021	61690UNY2	11/21/2022	CD - Morgan Stanley Bank	1.850%	188,312.31	185,550.82	186,577.81
					<b>\$ 1,682,812.31</b>	<b>\$ 1,681,363.03</b>	<b>\$ 1,682,433.01</b>
<b>U.S. Treasury</b>							
					<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>U.S. Agencies</b>							
					<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
					<b>\$ 1,682,812.31</b>	<b>\$ 1,681,363.03</b>	<b>\$ 1,682,433.01</b>



# Accounts Payable by G/L Distribution Report

Invoice Due Date Range 09/01/21 - 09/30/21

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount	
Fund <b>236 - Tri-Com</b>											
Department <b>85 - Dispatch Services</b>											
Division <b>41 - Administration</b>											
Program <b>00 - General</b>											
Account <b>521.10 - Group Insurance FSA Administration</b>											
5062 - ISOLVED BENEFIT SERVICES	I113134513	FSA Monthly Admin Fee - August 2021	Paid by EFT # 20209		09/09/2021	09/20/2021	09/22/2021	09/10/2021	09/22/2021	15.00	
								Account <b>521.10 - Group Insurance FSA Administration</b> Totals		Invoice Transactions 1	<u>15.00</u>
Account <b>521.25 - Group Insurance Life</b>											
1062 - STANDARD INSURANCE COMPANY	82521	Life Insurance Premium - August 2021	Paid by EFT # 19999		08/25/2021	09/07/2021	08/26/2021	08/26/2021	08/26/2021	54.74	
								Account <b>521.25 - Group Insurance Life</b> Totals		Invoice Transactions 1	<u>54.74</u>
Account <b>543 - Legal Service</b>											
1013 - CLARK BAIRD SMITH LLP	14292	Legal Services	Paid by Check # 158641		07/31/2021	09/07/2021	09/09/2021	08/20/2021	09/09/2021	2,517.50	
1049 - RADOVICH LAW OFFICE, P.C.	25	Legal Services	Paid by Check # 158687		08/05/2021	09/07/2021	09/09/2021	09/09/2021	09/09/2021	475.00	
								Account <b>543 - Legal Service</b> Totals		Invoice Transactions 2	<u>\$2,992.50</u>
Account <b>561.05 - Postage General</b>											
1508 - USPS	101422416	Postage Stamps	Paid by EFT # 20162		08/03/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	42.30	
								Account <b>561.05 - Postage General</b> Totals		Invoice Transactions 1	<u>42.30</u>
Account <b>562 - Telephone</b>											
1233 - VERIZON WIRELESS	9884602100	Wireless Phone - July 2021	Paid by EFT # 19998		07/21/2021	09/07/2021	07/28/2021	08/27/2021	07/28/2021	58.70	
1233 - VERIZON WIRELESS	9886771848	Wireless Phone - August 2021	Paid by Check # 158706		08/21/2021	09/07/2021	08/26/2021	08/27/2021	09/09/2021	58.70	
1039 - KANE COUNTY GOVERNMENT	FY2021-149	Administrative Phone Lines	Paid by Check # 158673		08/06/2021	09/07/2021	09/09/2021	08/09/2021	09/09/2021	154.67	
								Account <b>562 - Telephone</b> Totals		Invoice Transactions 3	<u>\$272.07</u>
Account <b>563.15 - Publishing Employment</b>											
1086 - THE BLUE LINE	42105	Publishing - Employment	Paid by Check # 158763		09/07/2021	09/20/2021	09/22/2021	09/07/2021	09/22/2021	999.00	
								Account <b>563.15 - Publishing Employment</b> Totals		Invoice Transactions 1	<u>\$999.00</u>
Account <b>572 - Travel &amp; Meals</b>											
5118 - LATOYA MARZ	MARZ082321	Reimbursement - Travel	Paid by EFT # 20043		08/23/2021	09/07/2021	09/09/2021	08/23/2021	09/09/2021	156.18	
4871 - JOSEPH SCHELSTREET	SCHE090221	Reimbursement - Mileage & Supplies	Paid by EFT # 20232		09/02/2021	09/20/2021	09/22/2021	09/02/2021	09/22/2021	128.80	
5198 - GRAND HYATT SAN ANTONIO	1645823	Lodging - APCO Conference	Paid by EFT # 20173		08/18/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	934.08	
5198 - GRAND HYATT SAN ANTONIO	4066	Meal - APCO Conference	Paid by EFT # 20177		08/15/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	16.78	
5198 - GRAND HYATT SAN ANTONIO	4381	Meal - APCO Conference	Paid by EFT # 20178		08/16/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	5.95	



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Invoice Due Date Range 09/01/21 - 09/30/21

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount	
<b>Fund 236 - Tri-Com</b>											
Department <b>85 - Dispatch Services</b>											
Division <b>41 - Administration</b>											
Program <b>00 - General</b>											
Account <b>572 - Travel &amp; Meals</b>											
5200 - IHOP # 3544	6656	Meal - APCO Conference	Paid by EFT # 20174		08/17/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	31.20	
5197 - LITTLE TOKYO	81521	Meal - APCO Conference	Paid by EFT # 20176		08/15/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	16.42	
5199 - MERIT COFFEE	151578	Meal - APCO Conference	Paid by EFT # 20175		08/18/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	17.19	
5201 - MIGUEL & ELEANOR REYES TACO TRUCK	81721	Meal - APCO Conference	Paid by EFT # 20179		08/17/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	11.50	
5201 - MIGUEL & ELEANOR REYES TACO TRUCK	81621	Meal - APCO Conference	Paid by EFT # 20180		08/16/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	12.60	
5196 - TRE TRATTORIA @ SAN ANTONIO MUSEUM OF ART	81421	Meal - APCO Conference	Paid by EFT # 20181		08/14/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	27.82	
								Account <b>572 - Travel &amp; Meals</b> Totals		Invoice Transactions 11	\$1,358.52
Account <b>573 - Training &amp; Professional Development</b>											
5102 - ILLINOIS GEOGRAPHIC INFORMATION SYSTEMS ASSOC	16664	Conference Registration	Paid by EFT # 20156		08/10/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	295.00	
								Account <b>573 - Training &amp; Professional Development</b> Totals		Invoice Transactions 1	\$295.00
Account <b>595.05 - Rentals Copier</b>											
1169 - GORDON FLESCH CO INC	IN13434621	Copier Maintenance - 09/21	Paid by EFT # 20034		08/20/2021	09/07/2021	09/09/2021	08/26/2021	09/09/2021	179.00	
								Account <b>595.05 - Rentals Copier</b> Totals		Invoice Transactions 1	\$179.00
Account <b>599 - Other Contractual Services</b>											
1304 - CITY OF GENEVA	2022-08008005	COG General Fund Wages Chargeable to Tri-Com	Paid by EFT # 20088		09/03/2021	09/20/2021	09/20/2021	09/09/2021	09/20/2021	3,323.44	
								Account <b>599 - Other Contractual Services</b> Totals		Invoice Transactions 1	\$3,323.44
								Program <b>00 - General</b> Totals		Invoice Transactions 23	\$9,531.57
								Division <b>41 - Administration</b> Totals		Invoice Transactions 23	\$9,531.57
Division <b>86 - Operations</b>											
Program <b>00 - General</b>											
Account <b>521.10 - Group Insurance FSA Administration</b>											
5062 - ISOLVED BENEFIT SERVICES	I113134513	FSA Monthly Admin Fee - August 2021	Paid by EFT # 20209		09/09/2021	09/20/2021	09/22/2021	09/10/2021	09/22/2021	40.00	
								Account <b>521.10 - Group Insurance FSA Administration</b> Totals		Invoice Transactions 1	\$40.00
Account <b>521.25 - Group Insurance Life</b>											
1062 - STANDARD INSURANCE COMPANY	82521	Life Insurance Premium - August 2021	Paid by EFT # 19999		08/25/2021	09/07/2021	08/26/2021	08/26/2021	08/26/2021	240.21	
								Account <b>521.25 - Group Insurance Life</b> Totals		Invoice Transactions 1	\$240.21



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Invoice Due Date Range 09/01/21 - 09/30/21

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>236 - Tri-Com</b>										
Department <b>85 - Dispatch Services</b>										
Division <b>86 - Operations</b>										
Program <b>00 - General</b>										
Account <b>528 - Unemployment Compensation</b>										
1535 - ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY	70621	Unemployment Insurance Tax	Paid by EFT # 19997		07/06/2021	09/07/2021	07/06/2021	07/06/2021	07/06/2021	1,338.00
							Account <b>528 - Unemployment Compensation</b> Totals		Invoice Transactions 1	<u>\$1,338.00</u>
Account <b>531.05 - Maintenance Service Building</b>										
1597 - AMAZON	1TGK-NNRL-NRDF	Furniture, Office Supplies & Misc Items	Paid by EFT # 20185		09/01/2021	09/20/2021	09/22/2021	09/01/2021	09/22/2021	55.48
							Account <b>531.05 - Maintenance Service Building</b> Totals		Invoice Transactions 1	<u>\$55.48</u>
Account <b>531.10 - Maintenance Service Equipment</b>										
2592 - ILLINI POWER PRODUCTS	SWO031554-1	Generator Repair	Paid by EFT # 20038		08/20/2021	09/07/2021	09/09/2021	08/26/2021	09/09/2021	987.63
2592 - ILLINI POWER PRODUCTS	SIM-1525	Generator Maintenance	Paid by EFT # 20208		08/31/2021	09/20/2021	09/22/2021	09/07/2021	09/22/2021	782.00
							Account <b>531.10 - Maintenance Service Equipment</b> Totals		Invoice Transactions 2	<u>\$1,769.63</u>
Account <b>531.35 - Maintenance Service Landscape</b>										
1074 - TWIN OAKS LANDSCAPING	ME180807-0001	Landscape Maintenance	Paid by Check # 158766		08/30/2021	09/20/2021	09/22/2021	09/03/2021	09/22/2021	2,694.17
							Account <b>531.35 - Maintenance Service Landscape</b> Totals		Invoice Transactions 1	<u>\$2,694.17</u>
Account <b>531.40 - Maintenance Service Computer Software</b>										
1157 - DELL MARKETING L.P.	10503172788	Software Maintenance	Paid by Check # 158647		07/14/2021	09/07/2021	09/09/2021	08/20/2021	09/09/2021	3,500.00
3615 - SHI INTERNATIONAL CORP	B13890107	Computer Software Maintenance	Paid by EFT # 20062		08/09/2021	09/07/2021	09/09/2021	08/10/2021	09/09/2021	1,958.00
3153 - SENDGRID	INV08285763	Email Relay Service	Paid by EFT # 20154		08/01/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	29.95
							Account <b>531.40 - Maintenance Service Computer Software</b> Totals		Invoice Transactions 3	<u>\$5,487.95</u>
Account <b>544 - Medical Service</b>										
1076 - TYLER MEDICAL SERVICES	429199	Pre-Employment Drug Screen & Physical	Paid by EFT # 20071		08/16/2021	09/07/2021	09/09/2021	08/20/2021	09/09/2021	134.00
							Account <b>544 - Medical Service</b> Totals		Invoice Transactions 1	<u>\$134.00</u>
Account <b>546 - Janitorial Service</b>										
3346 - CITYWIDE BUILDING MAINTENANCE	40522	Cleaning Services - September 2021	Paid by EFT # 20190		09/01/2021	09/20/2021	09/22/2021	09/08/2021	09/22/2021	1,465.55
							Account <b>546 - Janitorial Service</b> Totals		Invoice Transactions 1	<u>\$1,465.55</u>
Account <b>559 - Other Professional Services</b>										
3277 - FASTSPRING TYPING MASTER	TYP2108252680231	Applicant Testing	Paid by EFT # 20160		08/25/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	49.00



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Fund <b>236 - Tri-Com</b>										
Department <b>85 - Dispatch Services</b>										
Division <b>86 - Operations</b>										
Program <b>00 - General</b>										
Account <b>559 - Other Professional Services</b>										
2166 - CONRAD POLYGRAPH INC	4555	Pre-Employment Polygraph	Paid by EFT # 20191		08/31/2021	09/20/2021	09/22/2021	09/01/2021	09/22/2021	130.00
							Account <b>559 - Other Professional Services</b> Totals		Invoice Transactions 2	<u>\$179.00</u>
Account <b>562 - Telephone</b>										
1004 - CALL ONE	434869	Phone Service	Paid by Check # 158637		08/15/2021	09/07/2021	09/09/2021	08/20/2021	09/09/2021	16,093.37
1039 - KANE COUNTY GOVERNMENT	FY2021-149	Administrative Phone Lines	Paid by Check # 158673		08/06/2021	09/07/2021	09/09/2021	08/09/2021	09/09/2021	110.47
							Account <b>562 - Telephone</b> Totals		Invoice Transactions 2	<u>\$16,203.84</u>
Account <b>565 - Internet</b>										
4227 - TECHNOLOGY MANAGEMENT REV FUND	T2200256	LEADS & Internet Service	Paid by Check # 158762		08/23/2021	09/20/2021	09/22/2021	09/02/2021	09/22/2021	1,027.71
							Account <b>565 - Internet</b> Totals		Invoice Transactions 1	<u>\$1,027.71</u>
Account <b>572 - Travel &amp; Meals</b>										
4087 - ERIC BABCOCK	BABC080621	Reimbursement - Meal & Mileage	Paid by Check # 158635		08/06/2021	09/07/2021	09/09/2021	08/20/2021	09/09/2021	55.94
3994 - CENTURY SPRINGS	2735567	Water Service	Paid by Check # 158726		08/13/2021	09/20/2021	09/22/2021	09/01/2021	09/22/2021	75.90
3994 - CENTURY SPRINGS	2744521	Water Service	Paid by Check # 158726		08/27/2021	09/20/2021	09/22/2021	09/01/2021	09/22/2021	75.90
2994 - ANDREW R KUNSTLER	KUNS090121	Reimbursement - Mileage	Paid by EFT # 20210		09/01/2021	09/20/2021	09/22/2021	09/01/2021	09/22/2021	124.32
4742 - RIVERSIDE PIZZA & PUB	4	Pizza for SCPD Appreciation	Paid by EFT # 20172		08/25/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	179.25
							Account <b>572 - Travel &amp; Meals</b> Totals		Invoice Transactions 5	<u>\$511.31</u>
Account <b>573 - Training &amp; Professional Development</b>										
5175 - VISION FOR CHANGE LLC	08062105	Training	Paid by Check # 158709		08/09/2021	09/07/2021	09/09/2021	08/11/2021	09/09/2021	297.00
1605 - APCO INTERNATIONAL	804166	FSC Instructor Certification	Paid by EFT # 20155		08/03/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	509.00
3281 - ILLINOIS DEPARTMENT OF PUBLIC HEALTH	060853264	EMS License	Paid by EFT # 20165		08/10/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	31.00
3281 - ILLINOIS DEPARTMENT OF PUBLIC HEALTH	060862125	EMS License	Paid by EFT # 20166		08/10/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	31.00
3281 - ILLINOIS DEPARTMENT OF PUBLIC HEALTH	82621	EMS License	Paid by EFT # 20170		08/26/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	31.00
							Account <b>573 - Training &amp; Professional Development</b> Totals		Invoice Transactions 5	<u>\$899.00</u>





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Fund <b>236 - Tri-Com</b>											
Department <b>85 - Dispatch Services</b>											
Division <b>86 - Operations</b>											
Program <b>00 - General</b>											
Account <b>581.05 - Utilities Electric</b>											
1005 - CITY OF ST CHARLES	Tricom082021	Utilities - Electric & Sewer	Paid by Check # 158639		08/20/2021	09/07/2021	09/09/2021	08/20/2021	09/09/2021	2,794.58	
									Account <b>581.05 - Utilities Electric</b> Totals	Invoice Transactions 1	<u>\$2,794.58</u>
Account <b>581.10 - Utilities Natural Gas</b>											
1373 - NICOR GAS 0632	8152828017/0821	Gas Services - 1850 South St	Paid by Check # 158682		08/20/2021	09/07/2021	09/09/2021	08/25/2021	09/09/2021	43.90	
1373 - NICOR GAS 0632	9796006059/0821	Gas Services - 75 Railroad	Paid by Check # 158682		08/18/2021	09/07/2021	09/09/2021	08/25/2021	09/09/2021	48.52	
1373 - NICOR GAS 0632	9305123193/0821	Gas Services - 3823 Karl Madsen	Paid by Check # 158755		08/25/2021	09/20/2021	09/22/2021	08/31/2021	09/22/2021	163.09	
1373 - NICOR GAS 0632	3534/0821	Tower Project - 10 Street	Paid by EFT # 20159		08/23/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	536.52	
									Account <b>581.10 - Utilities Natural Gas</b> Totals	Invoice Transactions 4	<u>\$792.03</u>
Account <b>581.20 - Utilities Water/Sewer</b>											
1005 - CITY OF ST CHARLES	Tricom082021	Utilities - Electric & Sewer	Paid by Check # 158639		08/20/2021	09/07/2021	09/09/2021	08/20/2021	09/09/2021	59.98	
									Account <b>581.20 - Utilities Water/Sewer</b> Totals	Invoice Transactions 1	<u>\$59.98</u>
Account <b>581.25 - Utilities Cable/Dish</b>											
4135 - DIRECTV	014880277X210826	Satellite TV Service - 08/21	Paid by Check # 158735		08/26/2021	09/20/2021	09/22/2021	09/07/2021	09/22/2021	81.99	
									Account <b>581.25 - Utilities Cable/Dish</b> Totals	Invoice Transactions 1	<u>\$81.99</u>
Account <b>595.95 - Rentals Miscellaneous</b>											
4227 - TECHNOLOGY MANAGEMENT REV FUND	T2200256	LEADS & Internet Service	Paid by Check # 158762		08/23/2021	09/20/2021	09/22/2021	09/02/2021	09/22/2021	580.00	
									Account <b>595.95 - Rentals Miscellaneous</b> Totals	Invoice Transactions 1	<u>\$580.00</u>
Account <b>621 - Office Supplies</b>											
1600 - 123INKJETS.COM	07-000002580	Ink Cartridge	Paid by EFT # 20161		08/25/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	69.67	
4473 - ETSY INC	2132599959	Wood Tags	Paid by EFT # 20163		07/30/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	21.88	
1031 - OFFICE DEPOT	188191698-001	Waste Toner Cartridge	Paid by EFT # 20157		08/11/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	19.99	
1031 - OFFICE DEPOT	188192194-001	Copy Paper	Paid by EFT # 20158		08/11/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	69.98	
1031 - OFFICE DEPOT	188153288-001	Ink Cartridge	Paid by EFT # 20167		08/11/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	138.99	
1031 - OFFICE DEPOT	188153290-001	Ink Cartridge	Paid by EFT # 20168		08/11/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	138.99	



# Accounts Payable by G/L Distribution Report

Invoice Due Date Range 09/01/21 - 09/30/21

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount	
<b>Fund 236 - Tri-Com</b>											
Department <b>85 - Dispatch Services</b>											
Division <b>86 - Operations</b>											
Program <b>00 - General</b>											
Account <b>621 - Office Supplies</b>											
1031 - OFFICE DEPOT	188150724-001	Ink Cartridge	Paid by EFT # 20169		08/16/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	141.39	
1597 - AMAZON	1TGK-NNRL-NRDF	Furniture, Office Supplies & Misc Items	Paid by EFT # 20185		09/01/2021	09/20/2021	09/22/2021	09/01/2021	09/22/2021	143.73	
									Account <b>621 - Office Supplies</b> Totals	Invoice Transactions 8	<u>\$744.62</u>
Account <b>623 - Office Furniture</b>											
1597 - AMAZON	1TGK-NNRL-NRDF	Furniture, Office Supplies & Misc Items	Paid by EFT # 20185		09/01/2021	09/20/2021	09/22/2021	09/01/2021	09/22/2021	79.99	
1252 - LOWE'S	968323	Outdoor Furniture	Paid by Check # 158752		06/03/2021	09/20/2021	09/22/2021	09/08/2021	09/22/2021	309.79	
									Account <b>623 - Office Furniture</b> Totals	Invoice Transactions 2	<u>\$389.78</u>
Account <b>624.65 - Operating Supplies Public Education</b>											
3512 - 911 CARES	2357	Public Education Promo Items	Paid by EFT # 20171		08/04/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	119.00	
1031 - OFFICE DEPOT	187304229-001	Public Education Coloring Book Copies	Paid by EFT # 20164		08/05/2021	09/20/2021	09/21/2021	08/30/2021	09/21/2021	115.00	
									Account <b>624.65 - Operating Supplies Public Education</b> Totals	Invoice Transactions 2	<u>\$234.00</u>
Account <b>624.95 - Operating Supplies Other Operating Supplies</b>											
2243 - SHEVON SHEROD-RAMIREZ	90121	Reimbursement - Supplies	Paid by EFT # 20233		09/01/2021	09/20/2021	09/22/2021	09/09/2021	09/22/2021	141.00	
1597 - AMAZON	1TGK-NNRL-NRDF	Furniture, Office Supplies & Misc Items	Paid by EFT # 20185		09/01/2021	09/20/2021	09/22/2021	09/01/2021	09/22/2021	27.21	
1597 - AMAZON	131Y-WTMN-H3HW	Credit - Chair Arm Pads	Paid by EFT # 20185		09/01/2021	09/20/2021	09/22/2021	09/01/2021	09/22/2021	(29.98)	
3994 - CENTURY SPRINGS	2735567	Water Service	Paid by Check # 158726		08/13/2021	09/20/2021	09/22/2021	09/01/2021	09/22/2021	.00	
3994 - CENTURY SPRINGS	2744521	Water Service	Paid by Check # 158726		08/27/2021	09/20/2021	09/22/2021	09/01/2021	09/22/2021	.00	
4871 - JOSEPH SCHELSTREET	SCHE090221	Reimbursement - Mileage & Supplies	Paid by EFT # 20232		09/02/2021	09/20/2021	09/22/2021	09/02/2021	09/22/2021	90.47	
									Account <b>624.95 - Operating Supplies Other Operating Supplies</b> Totals	Invoice Transactions 6	<u>\$228.70</u>
Account <b>663 - Computer Software</b>											
3068 - TRANSUNION RISK AND ALTERNATIVE	5872631-202108-1	TLO Subscription - 08/21	Paid by Check # 158765		09/01/2021	09/20/2021	09/22/2021	09/02/2021	09/22/2021	125.00	
									Account <b>663 - Computer Software</b> Totals	Invoice Transactions 1	<u>\$125.00</u>
									Program <b>00 - General</b> Totals	Invoice Transactions 54	<u>\$38,076.53</u>
Program <b>95 - Capital Outlay</b>											
Account <b>810 - Buildings &amp; Improvements</b>											
5181 - CONCENTRIC INTEGRATION LLC	0226259	10th Street Water Tower Project	Paid by Check # 158644		08/19/2021	09/07/2021	09/09/2021	08/24/2021	09/09/2021	2,850.00	

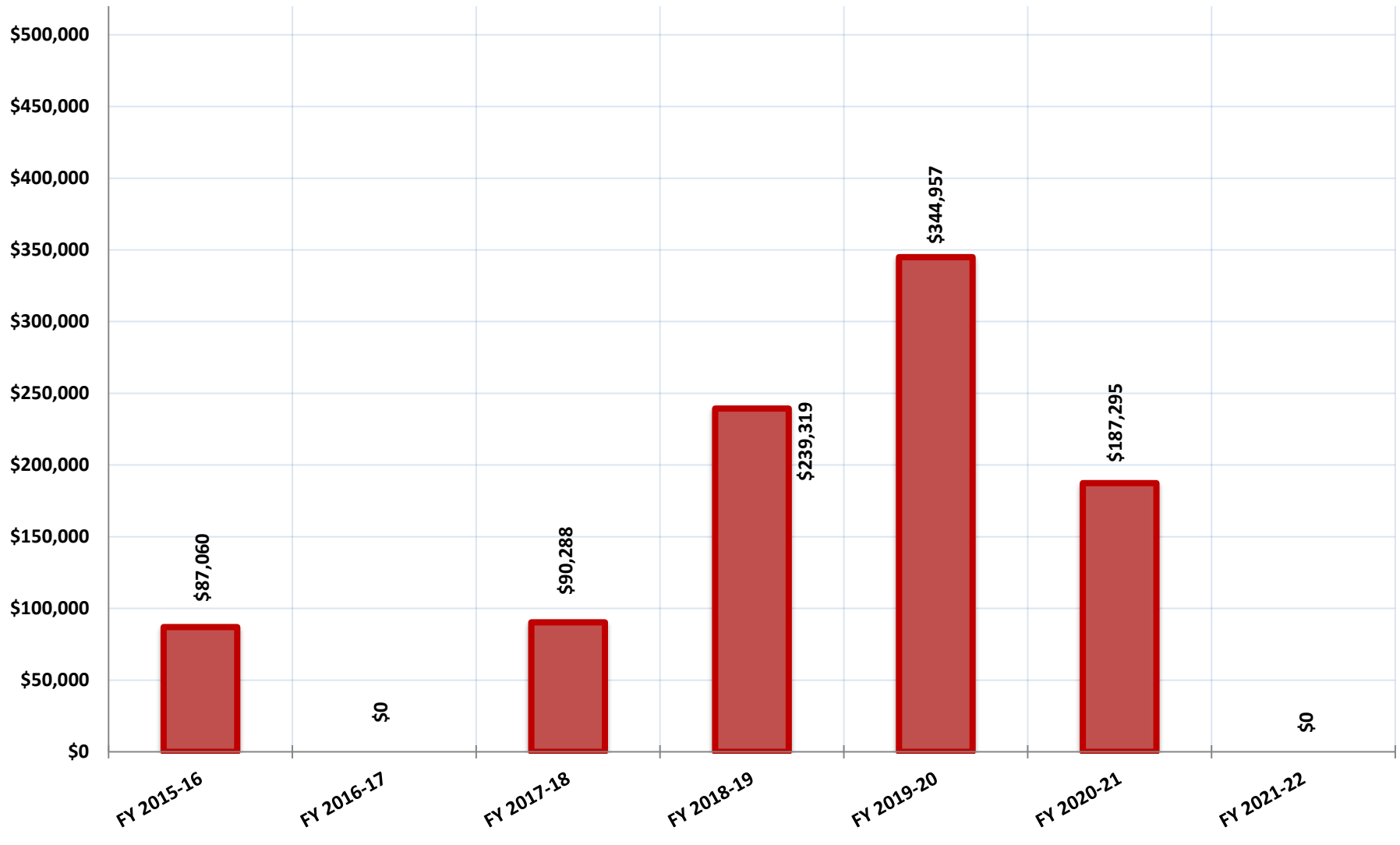


# Accounts Payable by G/L Distribution Report

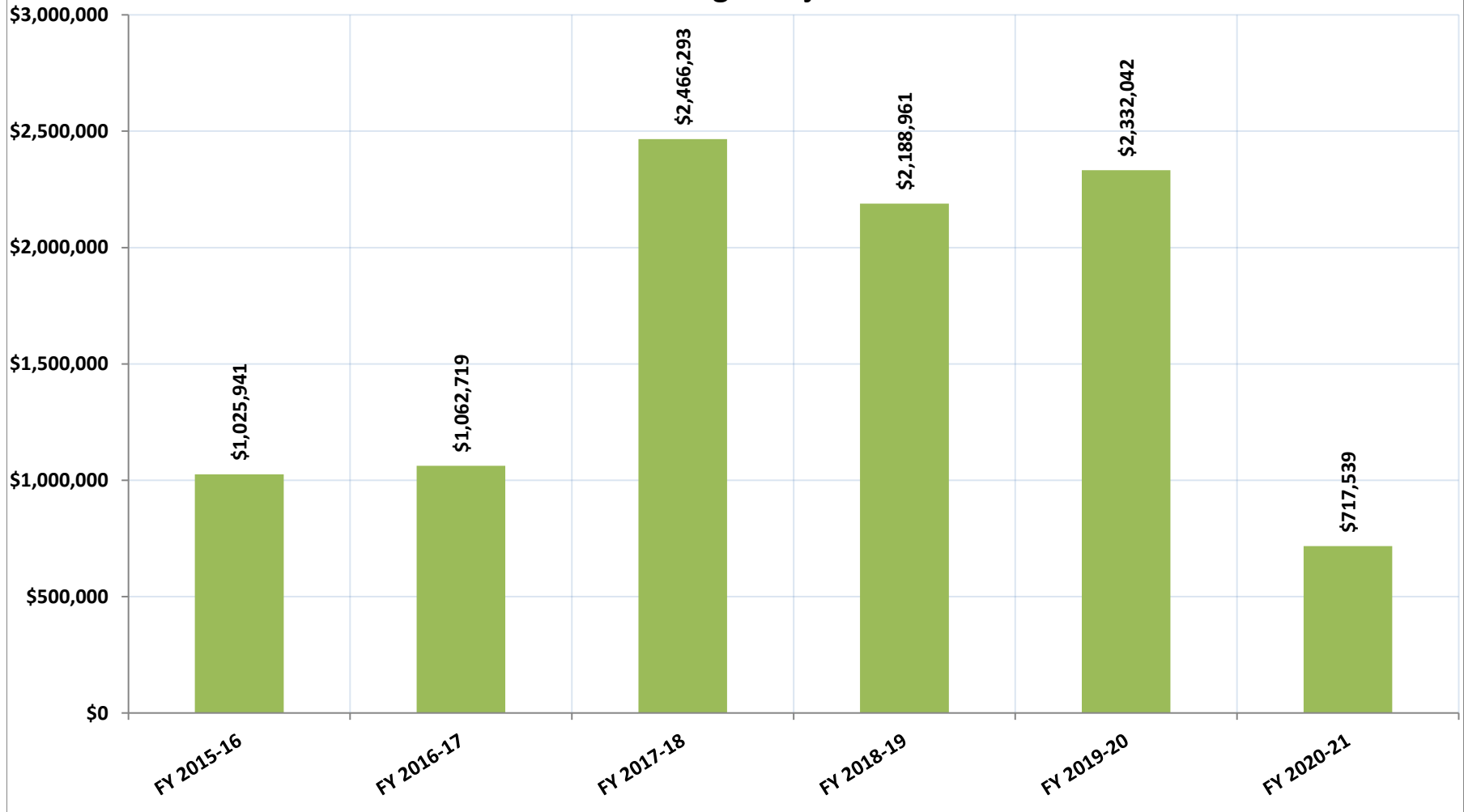
Invoice Due Date Range 09/01/21 - 09/30/21

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>236 - Tri-Com</b>										
Department <b>85 - Dispatch Services</b>										
Division <b>86 - Operations</b>										
Program <b>95 - Capital Outlay</b>										
Account <b>810 - Buildings &amp; Improvements</b>										
5032 - REEF CONTRACTORS INC	Pay App 5	Basement Generator Project	Paid by EFT # 20056		08/04/2021	09/07/2021	09/09/2021	08/04/2021	09/09/2021	9,470.00
5032 - REEF CONTRACTORS INC	Tricom08.17.21	10th Street Water Tower Project	Paid by EFT # 20056		08/17/2021	09/07/2021	09/09/2021	08/20/2021	09/09/2021	33,947.00
							Account <b>810 - Buildings &amp; Improvements</b> Totals	Invoice Transactions	3	<u>\$46,267.00</u>
							Program <b>95 - Capital Outlay</b> Totals	Invoice Transactions	3	<u>\$46,267.00</u>
							Division <b>86 - Operations</b> Totals	Invoice Transactions	57	<u>\$84,343.53</u>
							Department <b>85 - Dispatch Services</b> Totals	Invoice Transactions	80	<u>\$93,875.10</u>
							Fund <b>236 - Tri-Com</b> Totals	Invoice Transactions	80	<u>\$93,875.10</u>
							Grand Totals	Invoice Transactions	80	<u>\$93,875.10</u>

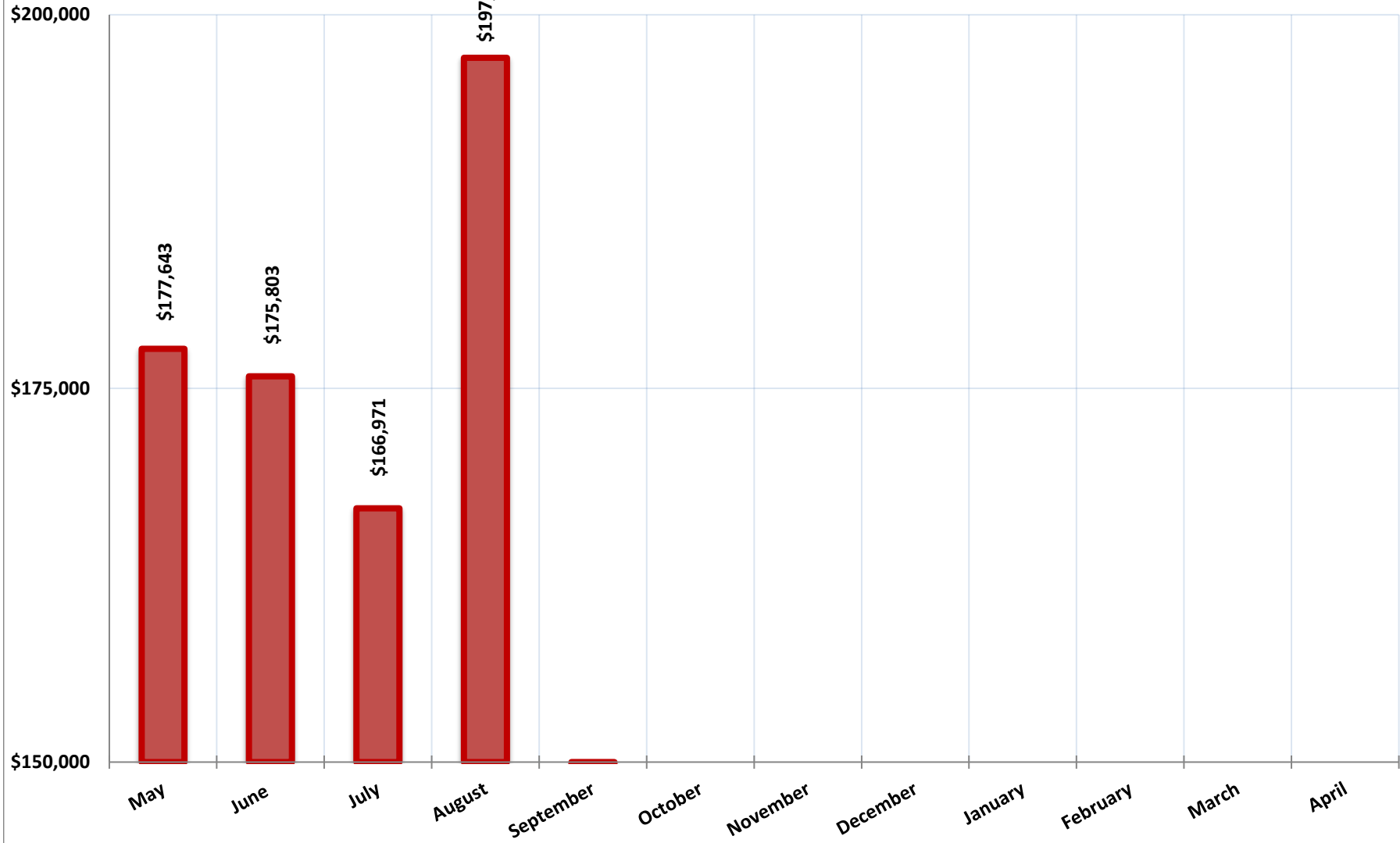
**Tri-Com Central Dispatch  
Wireless 911 Revenue  
Monthly Comparison for September  
FY 2015-16 Through FY 2021-22**



**Tri-Com Central Dispatch  
Wireless 911 Revenue  
Annual Comparison  
FY 2015-16 Through Projected FY 2021-22**




**Tri-Com Central Dispatch  
Wireless 911 Revenue  
Monthly Revenue  
FY 2021-22**





**AGENDA ITEM EXECUTIVE SUMMARY**

Agenda Item:	Presentation and Approval of the FY 21 Audit		
Presenter & Title:	Jason Coyle, Bakertilly Joe Schelstreet, Executive Director		
Date:	November 10, 2021		
<b><i>Please Check Appropriate Box:</i></b>			
<input checked="" type="checkbox"/>	Regular Meeting	<input type="checkbox"/>	Special Meeting
<input type="checkbox"/>	Other -	<input type="checkbox"/>	
Estimated Cost: N/A		Budgeted? N/A	<b>YES</b>
			<b>NO</b>
<i>If NO, please explain how the item will be funded: N/A</i>			
<b>Executive Summary:</b>			
Jason Coyle from Bakertilly will present the FY 21 Audit. Hard copies will be made available to all Board Members shortly.			
<b>Voting Requirements:</b>			
<i>This motion requires a simple majority vote.</i>			
<b>Attachments: (please list)</b>			
<ul style="list-style-type: none"> <li>FY 21 Audit (Electronic Only)</li> </ul>			
<b>Recommendation / Suggested Action: (briefly explain)</b>			
Staff requests approval of the FY 21 audit.			

The background of the slide is a photograph of an office interior. Several people are seated at desks, their figures silhouetted against a large window that looks out onto a city skyline. The lighting is dim, creating a professional and focused atmosphere. The silhouettes are reflected on the polished floor in the foreground.

# Reporting and insights from 2021 audit: Tri-Com Central Dispatch

April 30, 2021



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# Executive summary

We have completed our audit of the financial statements of Tri-Com Central Dispatch for the year ended April 30, 2021, and have issued our report thereon dated November 1, 2021. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Tri-Com Central Dispatch's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

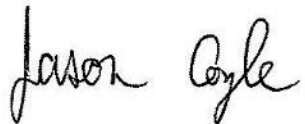
Additionally, we have included information on key risk areas Tri-Com Central Dispatch should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Jason Coyle, CPA, Partner: [jason.coyle@bakertilly.com](mailto:jason.coyle@bakertilly.com) or +1 (630) 645 6205
- Susannah Filipovic, CPA, Senior Manager: [Susannah.filipovic@bakertilly.com](mailto:Susannah.filipovic@bakertilly.com) or +1 (630) 645 6207

Sincerely,

Baker Tilly US, LLP

A handwritten signature in black ink that reads "Jason Coyle". The signature is written in a cursive, flowing style.

Jason Coyle, CPA, Partner

# Table of contents

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Accounting changes relevant to Tri-Com Central Dispatch .....	20
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<b>Appendix B: Two-way communication regarding your audit.....</b>	<b>34</b>

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

# Responsibilities



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# Responsibilities

## Our responsibilities




As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of Tri-Com Central Dispatch's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
  - Are free from material misstatement
  - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America

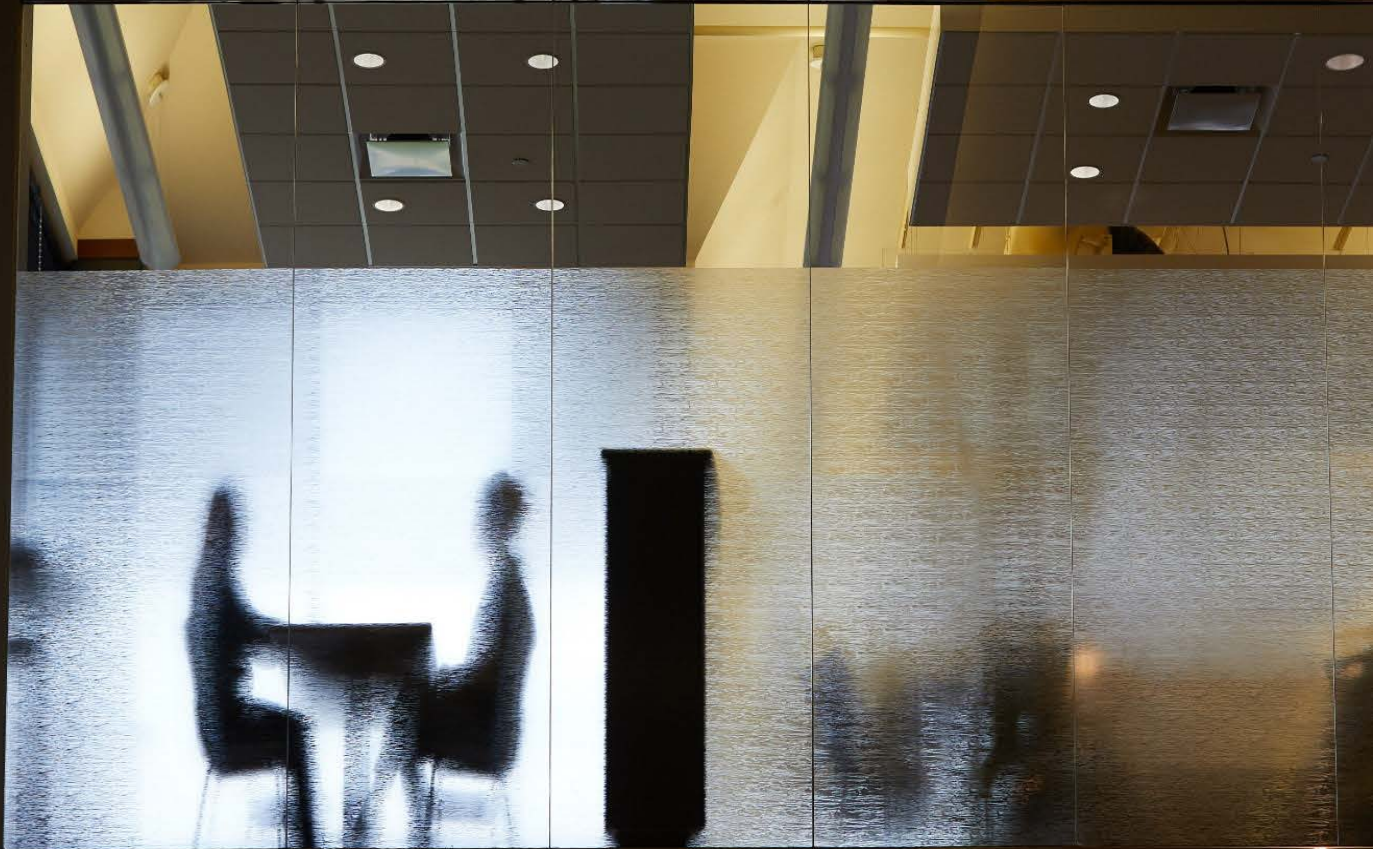
We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Qualitative aspects of Tri-Com Central Dispatch's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant difficulties encountered
- Disagreements with management
- Corrected and uncorrected misstatements
- Internal control matters
- Significant estimates
- Other findings or issues arising from the audit

# Management's responsibilities

Management	Auditor
 <p>Prepare and fairly present the financial statements</p>	<p>Our audit does not relieve management or those charged with governance of their responsibilities</p>
 <p>Establish and maintain effective internal control over financial reporting</p>	<p>An audit includes consideration of internal control over financial reporting, but not an expression of an opinion on those controls</p>
 <p>Provide us with written representations at the conclusion of the audit</p>	<p>See Appendix for a copy of management's representations</p>

# Audit status



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# Audit status

## Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

## Audit approach and results





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# Audit approach and results

## Planned scope and timing

### **Audit focus**

Based on our understanding of Tri-Com Central Dispatch and the environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Tri-Com Central Dispatch's current year results.

# Key areas of focus and significant findings

## Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor’s professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

## Other key areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other key areas of emphasis		
Cash and investments	Revenues and receivables	Expenses and accounts payable
Payroll	Pension and OPEB liabilities	Long-term debt
Capital assets	Net position calculations	Financial reporting and required disclosures

## Internal control matters

We considered the Tri-Com Central Dispatch's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the Tri-Com Central Dispatch's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We identified the following deficiency as a significant deficiency as discussed on the following page:

### *Segregation of Duties over Finance Processing*

Tri-Com Central Dispatch's financial records are processed and maintained by the City of Geneva. Tri-Com Central Dispatch uses the City of Geneva as a fiscal agent to perform their finance processing under the City's policies and procedures. A cornerstone of effective internal control is the existence of policies to support segregation of duties; this involves separation of the initiation, execution, approval and recording responsibilities for transactions. We noted the following deficiency related to proper segregation of duties at the City level that impact Tri-Com Central Dispatch.

- > While journal entries are reviewed and approved by someone other than the original preparer, we noted an employee with super user access could prepare, approve and post journal entries to the financial accounting system without the required approval. The system currently is set to require a secondary review for all employees prior to posting to the system; however, the individual with super user access has the ability to override this setting. We recommend the implementation of additional allocation of duties were deemed possible.

The absence of this control could result in errors to financial data or could allow the misappropriation of Tri-Com Central Dispatch's assets to be concealed. We noted that the risks associated with this deficiency were mitigated by compensating controls. Specifically, we noted that management completes a periodic review of financial performance, including an analysis of budget to actual results.

Placing reliance on this control greatly mitigates the risk of material misstatement; however, they do not completely eliminate the risks associated with the deficiency identified above. As such, we are still required to report a significant deficiency on this matter.

# Required communications

## Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by Tri-Com Central Dispatch are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2021. We noted no transactions entered into by Tri-Com Central Dispatch during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value 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, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Net pension liability and related deferrals	Evaluation of information provided by the Illinois Municipal Retirement Fund	Reasonable in relation to the financial statements as a whole
Total OPEB liability and related deferrals	Key assumptions set by management with the assistance of a third party actuary	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

## **Significant difficulties encountered during the audit**

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

## **Other audit findings or issues**

We encountered no other audit findings or issues that require communication at this time.

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 Tri-Com Central Dispatch auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## **Disagreements with management**

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

## **Uncorrected misstatements and corrected misstatements**

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial, and to communicate accumulated misstatements to management. The schedule within the Appendix summarizes the uncorrected misstatements that we presented to management, other than those that are clearly trivial, that, in our judgment, may not have been detected except through our auditing procedures. In our judgment, none of the uncorrected misstatements, either individually or in the aggregate, indicate matters that could have had a significant effect on Tri-Com Central Dispatch's financial reporting process.

Management has determined that the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

## **Significant unusual transactions**

There have been no significant transactions that are outside the normal course of business for the Tri-Com Central Dispatch or that otherwise appear to be unusual due to their timing, size or nature.

## **Other information in documents containing audited consolidated financial statements**

Tri-Com Central Dispatch's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. Tri-Com Central Dispatch can use the audited financial statements in other client prepare documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

## **Management's consultations with other accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

## **Written communications between management and Baker Tilly**

The Appendix includes copies of other material written communications, including a copy of the management representation letter.

## **Compliance with laws and regulations**

We did not identify any non-compliance with laws and regulations during our audit.

## **Fraud**

We did not identify any known or suspected fraud during our audit.

## **Going concern**

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Tri-Com Central Dispatch's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date the financial statements are issued or available to be issued, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

## **Independence**

We are not aware of any relationships between Baker Tilly and the Tri-Com Central Dispatch that, in our professional judgment, may reasonably be thought to bear on our independence.

## **Related parties**

We did not have any significant findings or issues arise during the audit in connection with Tri-Com Central Dispatch's related parties.

## **Other matters**

We applied certain limited procedures to the 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 responses 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.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.



## Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

A man in a dark suit, light blue shirt, and blue patterned tie is walking from left to right. He is holding a black folder or tablet in his left hand. The background is a large, textured wall with a complex, organic pattern of overlapping lines and shapes, resembling a fingerprint or a microscopic view of a material.

# **Accounting changes relevant to Tri-Com Central Dispatch**

# Accounting changes relevant to Tri-Com Central Dispatch

## Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
87	Leases	✓	4/30/2023*
89	Accounting for Interest Incurred before the End of a Construction Period	✓	4/30/2022*
91	Conduit Debt		4/30/2023*
92	Omnibus 2020	✓	4/30/2023*
93	Replacement of Interfund Bank Offered Rates	✓	4/30/2023*
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	4/30/2024
96	Subscription-Based Information Technology Arrangements	✓	4/30/2024
97	Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans	✓	4/30/2023

\*The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87 which was postponed by one and a half years. The effective date reflected above is the required revised implementation date.

Further information on upcoming [GASB pronouncements](#).

## Preparing for the new lease standard

GASB's new single model for lease accounting will be effective soon. This standard will require governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Contracts meeting the criteria for control, term and other items within the standard will result in recognizing a right to use asset and lease liability or a receivable and deferred inflow of resources.

We recommend Tri-Com Central Dispatch review this standard and start planning now as to how this will affect your financial reporting. We recommend that you begin by completing an inventory of all contracts that might meet the definition of a lease. The contract listing should include key terms of the contracts such as:

- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any
- Dollar amount of lease

In addition, Tri-Com Central Dispatch should begin to establish a lease policy to address the treatment of common lease types, including a dollar threshold for each lease. We are available to discuss this further and help you develop an action plan.

Learn more about [GASB 87](#).

# Trending challenges and opportunities for organizations



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# Trending challenges and opportunities for organizations

Management and governing bodies must keep the future in mind as they evaluate strategies to achieve future growth. Keeping a balance between risk and sustainability is key, and organizations need to think beyond their immediate needs to their long-term goals. Economic uncertainty, coupled with key risk areas and fast-paced technology change, make strategic planning complex. Begin the discussion with your management team to find your path to your future.

---

## Turning toward recovery and growth

Many organizations are focusing on the strategic restart and ramp up of their operations.

With great uncertainty about what recovery will look like—or how long it will take—it is essential for your organization to understand the scenarios you may face and plan your path back to growth.

We can help you chart a way forward that will enhance and maximize your value, minimize further disruption and keep your workforce safe.

### Recommendation

Follow our [road map](#) to reopen, recover and reset.



---

## Compliance with federal awards



### Challenge

The COVID-19 crisis has had a significant effect on the nation, including recipients of federal awards resulting from various congressional acts. Federal funding adds an increased level of scrutiny and brings new challenges around compliance, reporting and administration.

Finance and spending departments are operating in unprecedented times as they manage and administer these funds while also remaining economically viable, maintaining operations and adapting to the “new normal.”

### Recommendation

Learn more about [compliance for federal funds](#) obtained for pandemic response efforts.

---

## Recession proofing measures



### Challenge

Ever aware of the need to balance the needs of diverse constituents against constrained revenue streams and conflicting priorities, public leaders strive to effectively deploy scarce resources while maintaining the highest levels of accountability and transparency.

In times of crisis, additional challenges emerge to maintain essential services, ensure citizen safety, protect their workforce and jumpstart programs to mitigate negative local economic impacts—all while focusing on planning for long-term effects of revenue shortages and the subsequent recovery.

Developing strategic clarity, aligning resources with priorities, strengthening performance, optimizing processes and leveraging

technology are imperative.

### Recommendation

Learn about [proactive measures to insulate your organization](#) from financial hardship and to [optimize your organization's performance](#).

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## Recruiting and hiring

### Challenge

Public sector entities in need of key workforce personnel, such as city or county managers and administrators, city or county attorneys, fire chiefs, police chiefs and other departmental directors, may find themselves in an unenviable position during a pandemic.

Organizations need the talent, but a pandemic can disrupt essential business processes and cause apprehension about access to desirable candidates.

Hiring leaders should proactively discuss what-if scenarios, evaluate short-term and long-term hiring priorities, and plan for situations where immediate recruitment is imperative.

### Recommendation

Learn the key considerations and actions for [recruiting and hiring](#) in a crisis.



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## Risk assessment

### Challenge



Organizations today manage ever-expanding priorities in a constantly evolving, disruptive risk environment. Undetected risks, insufficient internal controls and inefficient business processes may negatively impact not only the entity but also its workforce and the community at large.

Risk assessment and internal audit prove essential to identifying top risks and the appropriateness of response in order to:

- Manage risk and compliance
- Enhance governance and strategy
- Optimize operations
- Gain assurance around key functions and processes that contribute toward meeting organizational goals

### Recommendation

Learn about the key considerations for the [risk assessment process and internal audit planning](#).

---

## Harnessing data and analytics for strategic insight and decision-making



### Challenge

In crisis and recovery, organizations are investing in advanced analytic solutions to help them not only make better decisions faster and more consistently, but also to improve operational efficiency and performance. Of all the business analytics available, advanced analytic solutions should be at the top of your priority list given the impact it can have on your business.

### Recommendation

Learn more about [data & analytics strategy and roadmaps](#), [MDM and data process re-engineering](#), [AI strategy](#), [data visualization](#) and other digital and analytic capabilities.



## Information technology and cybersecurity



### Challenge

While return-to-work scenarios are being developed, it is likely that remote workforces will remain a reality for many organizations in the short- to mid-term. Though many organizations have been able to adapt on a short-term basis, some will not be prepared for long-term operation on a remote and virtual basis. Organizations should increase monitoring of invasive cyber events, given the likely increase in hackers sending out fake emails, website links and ransomware attacks – and also consider:

- Adequacy of IT controls and security
- Performance of remote infrastructure supporting operations
- Improvements to remote applications for communication, collaboration and workflow
- Alternatives for data entry, work and information flow

### Recommendation

[Learn more](#) about information technology and cybersecurity, including [System & Organization Controls reporting](#).

A low-angle, upward-looking photograph of a modern building's interior, showing a complex network of dark metal beams and large glass panels that create a grid-like pattern against a bright sky. The perspective is from below, looking up through the structure.

# Appendix A: Management representation letter



3823 Karl Madsen Drive  
St. Charles, Illinois 60175  
Phone: (630) 232-4739  
Fax: (630) 262-1911  
www.tri-com911.org

**Director**

Joe Schelstreet

**Deputy Director**

LaToya Marz

**Board of Directors**

Chief Dan Eul  
--Chairman

Chief Scott Swanson  
~Vice Chairman

Chief Randy Deicke  
Chief James Keegan  
Chief Jerry Krawczyk  
Chief Michael Antenore  
Chief Eric Passarelli  
Chief Pat Rollins  
Alderman Mike Russotto  
Alderman Ronald Silkaitis  
Alderman Mike Bruno

November 1, 2021

Baker Tilly US, LLP  
1301 W. 22nd Street  
Suite 400  
Oak Brook, IL 60523

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of Tri Com Central Dispatch as of April 30, 2021 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of Tri Com Central Dispatch and the changes in financial position and cash flows in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

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

## *Financial Statements*

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government and all component units required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, if any, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
7. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
8. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
9. We believe the effect of the uncorrected financial statement misstatement listed here are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. During the prior year audit a contract was recognized in the incorrect period. The effect was reversed in the current year resulting in expenses being understated by \$48,287 and beginning net position being understated by \$48,287.

Additionally, in the reports provided to the City of Geneva by IMRF, the value of net position utilized by the actuary in determining Tri-Com's net pension liability was different than the amount reported by the pension plan auditors as of December 31, 2019 and December 31, 2020. These issues resulted in the following:

- a. As of May 1, 2020, net position is overstated by \$15,436
- b. As of April 30, 2021, net position is understated by \$17,472, net pension liability is overstated by \$2,036, and expenses are overstated by \$17,472

10. There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
11. Guarantees, whether written or oral, under which the Tri Com Central Dispatch is contingently liable, if any, have been properly recorded or disclosed.

*Information Provided*

12. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
13. We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a. Management,
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
16. We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. There are no known related parties or related party relationships and transactions of which we are aware.

*Other*

18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. We have a process to track the status of audit findings and recommendations.

20. We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
22. The Tri Com Central Dispatch has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
23. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
24. There are no:
  - a. Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
  - b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
  - c. Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
  - d. Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.
25. In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
  - a. Financial statement preparation
  - b. Adjusting journal entries

None of these nonattest services constitute an audit under generally accepted auditing standards, including Government Auditing Standards.

26. Tri Com Central Dispatch has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
27. Tri Com Central Dispatch has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
28. Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
29. Tri Com Central Dispatch has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
30. Provisions for uncollectible receivables, if any, have been properly identified and recorded.
31. Interfund, internal, and intra entity activity and balances have been appropriately classified and reported.
32. Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
33. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
34. We have appropriately disclosed Tri Com Central Dispatch's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
35. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
36. With respect to the supplementary information, (SI):
  - a. We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

b. If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

37. We assume responsibility for, and agree with, the information provided by the Illinois Municipal Retirement Fund as audited by Plante & Moran PLLC relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

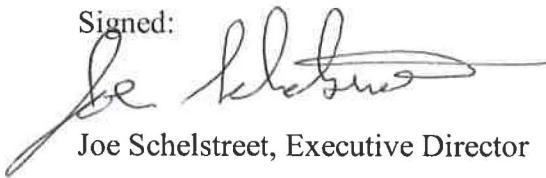
38. We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.

39. We assume responsibility for, and agree with, the findings of specialists in evaluating the other postemployment benefits liability, along with the related deferred outflows and deferred inflows, and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.

Sincerely,

Tri Com Central Dispatch

Signed:

A handwritten signature in black ink, appearing to read "Joe Schelstreet", with a long horizontal flourish extending to the right.

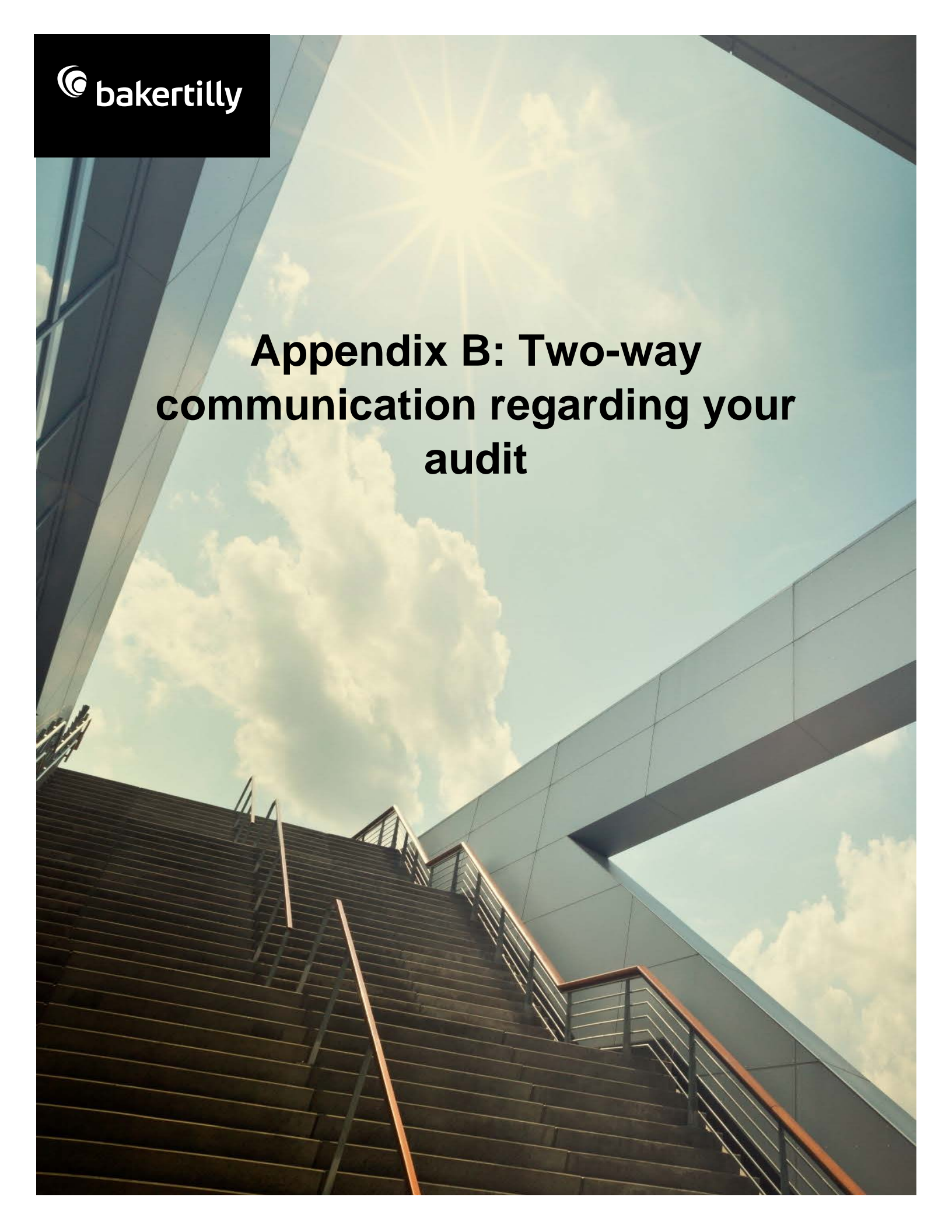
Joe Schelstreet, Executive Director

Signed:

A handwritten signature in purple ink, appearing to read "Rita Kruse", with a long horizontal flourish extending to the right.

Rita Kruse, Finance Director



A low-angle photograph of a modern building with a wide, dark stone staircase leading up to a glass and metal facade. The sky is bright blue with scattered white clouds, and the sun is visible in the upper center, creating a lens flare effect. The building's architecture features sharp lines and a mix of materials, including dark stone, metal railings, and large glass panels.

# **Appendix B: Two-way communication regarding your audit**

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
  - Identify types of potential misstatements.
  - Consider factors that affect the risks of material misstatement.
  - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that Tri-Com Central Dispatch will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of April or May. Our final financial fieldwork is scheduled during the summer to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 8-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

# **TRI-COM CENTRAL DISPATCH ST. CHARLES, ILLINOIS**

Financial Statements and  
Supplementary Information

April 30, 2021

**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

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**INDEPENDENT AUDITORS' REPORT**

## **Independent Auditors' Report**

To the Members of the Board of Directors of  
Tri-Com Central Dispatch

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

We have audited the accompanying financial statements of the Tri-Com Central Dispatch, as of and for the year ended April 30, 2021, and the related notes to the financial statements, which collectively comprise the Tri-Com Central Dispatch's basic financial statements as listed in the table of contents.

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

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

### ***Auditors' 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. 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 auditors' 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 Tri-Com Central Dispatch'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 Tri-Com Central Dispatch'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 opinions.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Tri-Com Central Dispatch as of April 30, 2021, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Tri-Com Central Dispatch's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.



Oak Brook, Illinois  
November 1, 2021



**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**TRI-COM CENTRAL DISPATCH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**April 30, 2021**

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Management's Discussion and Analysis is a required supplementary element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in its Statement No. 34. The purpose is to provide an overview of the financial activities of Tri-Com Central Dispatch (Tri-Com) based on currently known facts, decisions or conditions.

**General Information**

Tri-Com was formed in 1976 by an intergovernmental agreement entered into by the cities of St Charles, Geneva and Batavia to provide emergency communications services to various police, fire, and emergency medical services departments. Tri-Com serves 13 agencies covering approximately 200,000 residents within Kane County. The constituency is predominantly residential composed of single-family, high-rise and multifamily units, but also includes commercial and industrial businesses and corporate headquarters.

Tri-Com is the Communication Center for Mutual Aid Box Alarm System (MABAS) Division 13 serving 6 fire departments. The Center's impact extends across the state by serving as a member of the Illinois Telecommunicator Emergency Response Team (IL-TERT). Tri-Com is also a 9-1-1 Call Center partner for The National Center for Missing & Exploited Children (NCMEC).

Whenever a citizen needs a police officer, firefighter or paramedic, Tri-Com receives the request through the 9-1-1 network. The System averages over 135,000 inbound/outbound calls annually. The 9-1-1 telephone system is integrated with a Computer Aided Dispatch (CAD) System used to track police and fire department responses and activity. The System dispatches over 105,000 police and fire calls for service annually. The system manages both digital and conventional radio systems as well as a mobile data computer system covering 200 square miles.

**Financial Highlights**

- Assets and deferred outflows of resources of Tri-Com exceeded liabilities and deferred inflows off resources by \$5,643,297 (net position) at the close of the fiscal year April 30, 2021. Of this amount, \$1,134,051 is unrestricted and available to meet ongoing and future obligations of Tri-Com.
- Net investment in capital assets increased from \$4,416,465 to \$4,509,246.
- Net Position increased \$312,984 from the previous year as discussed in the net position section on page MD&A 4.

**Financial Analysis of Tri-Com Central Dispatch as a Whole**

Total liabilities of \$3,781,379 includes accounts payable, accrued payroll, net pension and OPEB liabilities, debt certificates, and compensated absences payable. Total assets of \$9,800,506 include current assets of \$3,905,643, which includes cash and cash equivalents, certificates of deposit and other investments and accrued interest receivable while capital assets are \$5,894,863.

**TRI-COM CENTRAL DISPATCH  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**April 30, 2021**

**STATEMENT OF NET POSITION  
April 30, 2020 and 2021**

	<b>2020</b>	<b>2021</b>
Current assets	\$ 3,111,757	\$ 3,905,643
Noncurrent assets	5,191,426	5,894,863
Total assets	8,303,183	9,800,506
Pension/OPEB items	533,665	600,658
Total deferred outflows of resources	533,665	600,658
Total assets and deferred outflows of resources	8,836,848	10,401,164
Current liabilities	600,471	1,499,883
Noncurrent liabilities	2,425,380	2,281,496
Total liabilities	3,025,851	3,781,379
Pension/OPEB items	480,684	976,488
Total deferred inflows of resources	480,684	976,488
Total liabilities and deferred inflows of resources	3,506,535	4,757,867
Net Position		
Net investment in capital assets	4,416,465	4,509,246
Unrestricted	913,848	1,134,051
	\$ 5,330,313	\$ 5,643,297

The following table summarizes the changes in Tri-Com's total net position for the fiscal years ending April 30, 2020 and 2021. The data provided below is presented on the accrual basis of accounting.

**TRI-COM CENTRAL DISPATCH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

April 30, 2021

**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN NET POSITION**  
April 30, 2020 and 2021

	<u>2020</u>	<u>2021</u>
<b>Operating Revenue</b>		
Wireless 911	\$2,252,435	\$2,138,932
Dispatch services	1,781,822	1,989,616
Intergovernmental	5,966	489,733
Miscellaneous	<u>321,545</u>	<u>11,253</u>
Total operating revenues	<u>4,301,768</u>	<u>4,629,634</u>
<b>Operating Expenses</b>		
Administration	601,916	687,868
Operations	<u>3,329,414</u>	<u>2,878,157</u>
Total operating expenses excluding depreciation	<u>3,931,330</u>	<u>3,566,025</u>
<b>Operating Income Before Depreciation</b>	370,438	1,063,609
Depreciation	<u>348,320</u>	<u>720,412</u>
<b>Operating Income (Loss)</b>	<u>22,118</u>	<u>343,197</u>
<b>Nonoperating Revenues (Expenses)</b>		
Investment income	70,268	11,326
Interest and fiscal charges	(33,813)	(42,315)
Proceeds from Sale of capital asset	<u>-</u>	<u>776</u>
Total nonoperating revenues (expenses)	<u>36,455</u>	<u>(30,213)</u>
<b>Change in Net Position</b>	<u>58,573</u>	<u>312,984</u>
Net Position, May 1	<u>5,271,740</u>	<u>5,303,313</u>
<b>Net Position April 30th</b>	<u><u>\$5,330,313</u></u>	<u><u>\$5,643,297</u></u>

**TRI-COM CENTRAL DISPATCH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**April 30, 2021**

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**Revenue**

Tri-Com has two primary sources of revenue: wireless surcharge (pass-through) revenue and dispatch fees. The dispatch services revenue derives from an assessment charged to the agencies receiving dispatch services generating \$1,989,616 of revenues. This revenue source is calculated based on the number of Calls for Service (CFS) processed annually for each member agency.

Tri-Com receives wireless telephone surcharges imposed on subscriber's bills or collected from member communities along with remittances from Voice over Internet Protocol (VoIP) subscribers and pay as you go phones. Kane County ETSB collects wire and wireless surcharges. Effective January 1, 2018, The Illinois General Assembly enacted a Wireless 9-1-1 Surcharge in the amount of \$1.50 per wireless network connection, an increase from \$.75 or 100% from the prior year. The wireless surcharge is dispersed to each PSAP based on the PSAP's share of the network hardline connections. In FY 2021, Tri-Com Central Dispatch received \$2,138,932.

**Expenses**

Salaries and wages, group insurance and other benefits comprise the largest single expense at \$2,599,943 or 61% of operating expenses. Total personnel expenditures decreased by 8% compared to the final budget due to favorable returns in IMRF. Tri-Com's 11 full-time and one part-time Telecommunicators are supported by 3 Shift Supervisors, 1 Administrative Assistant, 1 CAD Administrator, 1 IT Manager, 1 Training Coordinator, 1 GIS Coordinator, a Deputy Director and an Executive Director.

**Net Position**

Net position began the year at \$ 5,330,313 and ended at \$5,643,297 an increase of \$312,984. The increase is due to an increase in intergovernmental revenue.

**Capital Assets**

There are several additions to capital assets during the fiscal year. The completion of the StarCom equipment project and the basement construction project that was completed after the fiscal year end. Additional information on Tri-Com's capital assets can be found in Note 3 on pages 12 of this report.

**Long-term Debt**

At the end of the current fiscal year, Tri-Com had \$2,727,931 in long-term debt outstanding. Long-term debt is comprised of a lease, compensated absences, debt certificates, and the net pension liability for IMRF and OPEB. Additional information on Tri-Com's long-term debt can be found in Note 4 on page 12 of this report.

**TRI-COM CENTRAL DISPATCH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**April 30, 2021**

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**Economic Conditions**

Tri-Com revenues dispatch fees and 911 surcharges typically remains unaffected by short-term economic conditions. The uncertainty of COVID-19 public health emergency has created uncertainty for typically stable revenue streams for the member communities. The current economic situation could reduce their ability to pay the budgeted dispatch fees, especially for the smaller contact agencies. Tri-Com relies on dispatch fees from members as defined by the intergovernmental agreement.

Tri-Com Central Dispatch operates primarily on wireline and wireless surcharge funds that remain consistent regardless of short-term economic conditions. The number of wireline network connections has consistently decreased as the market shifts to the use of wireless and VoIP. Tri-Com receives surcharge funds from VoIP providers. Tri-Com cannot increase the amount of the wireline surcharge. The wireless surcharge amount is determined by state legislation.

However, Tri-Com is directly affected by changes in telecommunications technology.

**Contacting Tri-Com's Administration**

This financial report is designed to provide a general overview of Tri-Com's finances, comply with finance related laws and regulations, and demonstrate Tri-Com's commitment to public accountability. Questions about this report or requests for additional information should be sent to:

Executive Director  
Tri-Com Central Dispatch  
3823 Karl Madsen Drive  
St Charles, IL 60175

**BASIC FINANCIAL STATEMENTS**

**TRI-COM CENTRAL DISPATCH**  
**ST. CHARLES, ILLINOIS**

STATEMENT OF NET POSITION  
AS OF APRIL 30, 2021

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**CURRENT ASSETS**

Cash and cash equivalents	\$ 3,603,846
Accounts receivable	122,432
Accrued interest receivable	1,052
Prepaid expenses	670
Due from other governmental units	<u>177,643</u>
Total current assets	<u>3,905,643</u>

**NONCURRENT ASSETS**

Net pension asset	1,991
Capital assets not being depreciated	446,726
Capital assets being depreciated	10,803,594
Less: accumulated depreciation	<u>(5,357,448)</u>
Total noncurrent assets	<u>5,894,863</u>
Total assets	<u>9,800,506</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred outflows related to pensions	344,041
Deferred outflows related to OPEB	<u>256,617</u>
Total deferred outflows of resources	<u>600,658</u>

**CURRENT LIABILITIES**

Accounts payable	697,063
Accrued payroll	91,613
Accrued interest payable	30,130
Unearned revenue	234,642
Leases payable	121,187
Compensated absences payable	234,797
Debt certificates	<u>90,451</u>
Total current liabilities	<u>1,499,883</u>

**NONCURRENT LIABILITIES**

Compensated absences payable	198,893
Leases payable	537,438
Debt certificates	634,549
Total OPEB liability	<u>910,616</u>
Total noncurrent liabilities	<u>2,281,496</u>
Total liabilities	<u>3,781,379</u>

**DEFERRED INFLOWS OF RESOURCES**

Deferred inflows related to pensions	<u>976,488</u>
Total deferred inflows of resources	<u>976,488</u>

**NET POSITION**

Net investment in capital assets	4,509,246
Unrestricted net position	<u>1,134,051</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 5,643,297</u></u>

*See notes to financial statements*



**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
FOR THE YEAR ENDED APRIL 30, 2021

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**OPERATING REVENUES**

Wireless 911	\$ 2,138,932
Dispatch services	1,989,616
Intergovernmental	489,733
Local grants	<u>11,253</u>
 Total operating revenues	 <u>4,629,634</u>

**OPERATING EXPENSES**

Administration	687,868
Operations	<u>2,878,157</u>

Operating expenses excluding depreciation 3,566,025

OPERATING INCOME BEFORE DEPRECIATION 1,063,609

Depreciation 720,412

Operating income 343,197

**NONOPERATING REVENUES (EXPENSES)**

Investment income	11,326
Interest and fiscal charges	(42,315)
Proceeds from sale of capital assets	<u>776</u>

Total nonoperating revenues (expenses) (30,213)

CHANGE IN NET POSITION 312,984

NET POSITION, MAY 1 5,330,313

NET POSITION, APRIL 30 \$ 5,643,297

*See notes to financial statements*

**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED APRIL 30, 2021

<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Cash received from members	\$ 1,866,844
Cash received from intergovernmental	3,215,261
Cash paid to suppliers for goods and services	(905,257)
Cash paid to employees for services	<u>(2,561,802)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>1,615,046</u>
 <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Proceeds from debt certificates	725,000
Cash paid for interest on capital lease	(32,317)
Cash paid for principal on capital lease	(116,336)
Proceeds from disposal	776
Acquisition and construction of capital assets	<u>(1,129,438)</u>
NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(552,315)</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Interest and dividends on investments	<u>28,227</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>28,227</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	1,090,958
CASH AND CASH EQUIVALENTS, MAY 1	<u>2,512,888</u>
<b>CASH AND CASH EQUIVALENTS, APRIL 30</b>	<u><u>\$ 3,603,846</u></u>
 <b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING</b>	
Operating income	\$ 343,197
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	720,412
Changes in assets and liabilities	
Accounts receivable	(122,772)
Prepaid expense	(670)
Due from other governmental units	193,114
Net pension asset	(1,991)
Deferred outflows related to pensions	(66,993)
Grant receivable	210,499
Accounts payable	309,384
Accrued payroll	10,169
Compensated absences	27,972
Net pension liability	(866,284)
Total OPEB liability	191,575
Deferred inflows related to pensions	495,804
Unearned revenues	<u>171,630</u>
<b>NET CASH FROM (USED IN) OPERATING ACTIVITIES</b>	<u><u>\$ 1,615,046</u></u>

*See notes to the financial statements*

# TRI-COM CENTRAL DISPATCH ST. CHARLES, ILLINOIS

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended April 30, 2021

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## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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Tri-Com Central Dispatch (“Tri-Com”) was created in 1976 by the member cities of Batavia, Geneva and St. Charles to provide emergency communications services to those communities. Tri-Com is a municipal corporation governed by an Executive Director and a nine member board, with each member municipality appointing three representatives on the board. As required by GAAP, these financial statements present Tri-Com and its component units, entities for which Tri-Com is considered to be financially accountable. Tri-Com has no component units to report and is not reported as a component unit of any other entity.

### ***REPORTING ENTITY***

The financial statements of Tri-Com Central Dispatch have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of Tri-Com’s accounting policies are described below.

### ***MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION***

The government-wide statement of net position and statement of revenues, expenses, and changes in net position are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Unbilled receivables are recorded as revenues when services are provided.

Tri-Com is accounted for as a proprietary fund. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of Tri-Com are charges to members for dispatch services. Operating expenses include operations, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended April 30, 2021

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

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***MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)***

Tri-Com reports the following major fund:

The Tri-Com Central Dispatch Fund accounts for the intergovernmental cooperation association organized to provide the centralized public safety communications system for the cities of Batavia, Geneva, St. Charles and several other units of local government. Funding is provided by member assessments and surcharge revenues.

***ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION***

***Deposits and Investments***

For purposes of the statement of cash flows, Tri-Com considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Tri-Com maintains cash in a demand deposit account with a local institution. Since there is an administrative agreement with the City, the investment policy of the City is utilized for investing of Tri-Com funds. The City has adopted a formal investment policy. That policy follows the statute for allowable investments.

**Interest Rate Risk**

In accordance with the Tri-Com's investment policy, Tri-Com limits its exposure to interest rate risk by structuring the portfolio to provide liquidity while at the same time meeting Tri-Com's short and long-term cash requirements. Maturities shall also be effectively managed to limit interest rate risk. This risk shall be managed in the context of overall portfolio diversification.

**Credit Risk**

In accordance with Tri-Com's investment policy, Tri-Com limits its exposure to credit risk by primarily investing in external investment pools.

**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended April 30, 2021

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

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***ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (cont.)***

***Deposits and Investments (cont.)***

**Concentration of Credit Risk**

Concentration of credit risk is the risk that Tri-Com has a high percentage of their investments invested in one type of investment. Tri-Com's investment policy requires diversification of investments to avoid unreasonable risk.

**Custodial Credit Risk - Deposits**

Tri-Com obtains pledging of collateral for all bank balances in excess of federal depository insurance, at an amount greater than the fair market value of the funds secured, with the collateral held by an independent third party in Tri-Com's name.

**Custodial Credit Risk - Investments**

Tri-Com's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held in a custodial account with the trust department of an approved financial institution acting as Tri-Com's agent separate from where the investment was purchased or by the trust department of the bank where purchased, in Tri-Com's name.

***Prepaid Items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items are recorded as expenses when consumed rather than when purchased.

***Capital Assets***

Capital assets include buildings, improvements other than buildings, vehicles, and machinery and equipment. Capital assets are defined by Tri-Com as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended April 30, 2021

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

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***ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (cont.)***

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight line method of depreciation. The range of estimated useful lives by type of asset is as follows:

<u>Assets</u>	<u>Years</u>
Machinery and equipment	4-20
Vehicles	4-20
Improvements other than buildings	20
Buildings	50

***Deferred Outflows of Resources***

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense) until that future time.

***Compensated Absences***

Tri-Com permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from service. The liability for such leave is reported as an expense and liability of Tri-Com as the benefits accrue to employees. Accumulated sick leave lapses when employees leave the employ of Tri-Com; therefore, upon separation from service no monetary obligation exists, except in cases of retirement in which employees receive payment for up to 60 days of unused sick time.

***Long-Term Obligations***

All long-term obligations to be repaid from governmental resources are reported as liabilities in the statements. The long-term obligations consist primarily of accrued compensated absences, capital lease payable, debt certificates, total OPEB liability, and net pension liabilities.

***Deferred Inflows of Resources***

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

***Net Position***

Net investment in capital assets represents the book value of capital assets less any outstanding long-term debt issued to construct or acquire capital assets. Restricted net position is legally restricted by outside parties for a specific purpose. Unrestricted net position is available for Tri-Com to use for general purposes. Tri-Com's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first.

**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended April 30, 2021

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (cont.)**

***Use of Estimates***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2 – CASH AND INVESTMENTS**

Tri-Com's deposits and investments at year end were comprised of the following:

	<b>Carrying Value</b>	<b>Associated Risks</b>
Deposits	\$ 2,852,364	Custodial credit
Certificates of deposit	502,535	Custodial credit
		Custodial credit risk, credit risk, concentration of credit risk, interest rate risk
Negotiable certificates of deposit	248,947	
Total	\$ 3,603,846	

***Custodial Credit Risk***

**Deposits**

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held at an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts. Tri-Com does not have any deposits exposed to custodial credit risk.

**Investments**

Tri-Com does not have any investments exposed to custodial credit risk.

**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended April 30, 2021

**NOTE 2 – CASH AND INVESTMENTS (CONT.)**

***Credit Risk***

**Investments**

As of April 30, 2021, the negotiable certificate of deposits were not rated.

***Interest Rate Risk - Investments***

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. At April 30, 2021, the Tri-Com's investments were as follows:

	<b>Maturity (In Years)</b>				
	<b>Fair Value</b>	<b>Less Than 1</b>	<b>1-5</b>	<b>6-10</b>	<b>More Than 10</b>
Negotiable certificates of deposit	\$ 248,947	\$ 248,947	\$ -	\$ -	\$ -

Tri-Com categorizes the fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Tri-Com has the following recurring fair value measurements as of April 30, 2021, the negotiable certificates of deposit are valued with the market approach using quoted matrix pricing models (Level 2 inputs).

***Concentration of Credit Risk***

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. As of April 30, 2021, the negotiable certificates of deposit, were subject to concentration of credit risk as they exceeded five percent of the total investments.



**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended April 30, 2021

**NOTE 3 – CAPITAL ASSETS**

Capital asset activity for the year ended April 30, 2021, was as follows:

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance Ending</u>
Capital assets, not being depreciated				
Construction in progress	\$ -	\$ 446,726	\$ -	\$ 446,726
Total capital assets not being Depreciated	<u>-</u>	<u>446,726</u>	<u>-</u>	<u>446,726</u>
Capital assets, being depreciated				
Buildings	3,318,090	-	-	3,318,090
Improvements other than buildings	1,636,381	975,132	-	2,611,513
Machinery and equipment	4,873,991	-	-	4,873,991
Total capital assets being depreciated	<u>9,828,462</u>	<u>975,132</u>	<u>-</u>	<u>10,803,594</u>
Less accumulated depreciated for				
Buildings	869,671	65,428	-	935,099
Improvements other than buildings	1,622,989	3,403	-	1,626,392
Machinery and equipment	2,144,376	651,581	-	2,795,957
Total accumulated depreciation	<u>4,637,036</u>	<u>720,412</u>	<u>-</u>	<u>5,357,448</u>
Total capital assets being depreciated, net	<u>5,191,426</u>	<u>254,720</u>	<u>-</u>	<u>5,446,146</u>
Capital Assets, net	<u>\$ 5,191,426</u>	<u>\$ 701,446</u>	<u>\$ -</u>	<u>\$ 5,892,872</u>

**NOTE 4 – LONG TERM LIABILITIES**

Long-term obligations activity for the year ended April 30, 2021 was as follows:

	<u>Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u>	<u>within one year</u>
Compensated absences	\$ 405,718	\$ 262,768	\$ 234,796	\$ 433,690	\$ 234,797
Capital lease	774,961	-	116,336	658,625	121,187
Total OPEB liability	719,041	213,443	21,868	910,616	-
Net pension liability - IMRF	866,284	1,074,211	1,940,495	-	-
Debt certificates - direct placement	<u>-</u>	<u>725,000</u>	<u>-</u>	<u>725,000</u>	<u>90,451</u>
Total	<u>\$ 2,766,004</u>	<u>\$ 2,275,422</u>	<u>\$ 2,313,495</u>	<u>\$ 2,727,931</u>	<u>\$ 446,435</u>

**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended April 30, 2021

**NOTE 4 – LONG TERM LIABILITIES (CONT.)**

*Lessee – Capital Leases*

In 2020, Tri-Com Central Dispatch acquired capital assets through a lease/purchase agreement. The gross amount of these assets under capital leases is \$887,429, which are included in assets. The future minimum lease obligations and the net present value on these minimum lease payments as of April 30, 2021, are as follows:

Years	Principal	Interest	Total
2022	\$ 121,187	\$ 27,466	\$ 148,653
2023	126,241	22,412	148,653
2024	131,505	17,148	148,653
2025	136,989	11,664	148,653
2026	<u>142,703</u>	<u>5,951</u>	<u>148,653</u>
Total	<u>\$ 658,625</u>	<u>\$ 84,641</u>	<u>\$ 743,265</u>

*Debt Certificates*

In 2021, Tri-Com Central Dispatch issued \$750,000 in debt certificates with an interest rate of 4%. Interest is payable semi-annually with annual installments due through December 1, 2027. Annual debt service requirements to maturity for the debt certificates are as follows:

Years	Principal	Interest	Total
2022	\$ 90,451	\$ 29,549	\$ 120,000
2023	95,224	24,776	120,000
2024	99,126	20,874	120,000
2025	103,136	16,864	120,000
2026	107,412	12,588	120,000
2027-2028	<u>229,651</u>	<u>11,796</u>	<u>241,447</u>
Total	<u>\$ 725,000</u>	<u>\$ 116,447</u>	<u>\$ 743,265</u>

# TRI-COM CENTRAL DISPATCH ST. CHARLES, ILLINOIS

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended April 30, 2021

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## NOTE 5 – EMPLOYEE’S RETIREMENT SYSTEM

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### *Illinois Municipal Retirement Fund*

Tri-Com contributes to the Illinois Municipal Retirement Fund (IMRF) an agent multiple employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

The employees of Tri-Com are pooled with the employees of the City of Geneva for purposes of the actuarial valuation. As Tri-Com is participating under the City’s employer number, IMRF is considered to be a cost-sharing plan for Tri-Com.

**Plan Description.** All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF has a two tier plan. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1 2/3% of their final rate of earnings (average of the highest 48 consecutive months’ earnings during the last 10 years) for credited service up to 15 years and 2% for each year thereafter to a maximum of 75% of their final rate of earnings.

For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1 2/3% of their final rate of earnings (average of the highest 96 consecutive months’ earnings during the last 10 years, capped at \$106,800) for credited service up to 15 years and 2% for each year thereafter. However, an employee’s total pension cannot exceed 75% of their final rate of earnings. If an employee retires after 10 years of service between the ages of 62 and 67, and has less than 30 years of service credit, the pension will be reduced by 1/2% for each month that the employee is under the age of 67. If an employee retires after 10 years of service between the ages of 62 and 67, and has between 30 and 35 years of service credit, the pension will be reduced by the lesser of 1/2% for each month that the employee is under the age of 67 or 1/2% for each month of service credit less than 35 years. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by Illinois Compiled Statutes.

**Contributions.** As set by statute, Tri-Com employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The statute requires Tri-Com to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. Tri-Com’s actuarially determined contribution rate for calendar year 2020 was 9.24% percent of annual covered payroll. Tri-Com also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended April 30, 2021

**NOTE 5 – EMPLOYEE’S RETIREMENT SYSTEM (cont.)**

***Illinois Municipal Retirement Fund (cont.)***

***Fiduciary Net Position.*** Detailed information about the IMRF fiduciary net position as of December 31, 2020 is available in the separately issued City of Geneva, Illinois Comprehensive Annual Financial Report as of and for the year ended April 30, 2022.

***Net Pension Liability/(Asset).*** At April 30, 2021, Tri-Com reported an asset for its proportionate share of the net pension liability/(asset) that reflected Tri-Com’s portion of the total net pension liability/(asset) associated with the City’s employer number. The amount recognized by Tri-Com as its proportionate share of the net pension liability/(asset), the City’s share of the net pension liability/(asset), and the total net pension liability/(asset) associated with the City’s employer number were as follows:

Tri-Com's proportionate share of the collective net pension liability/(asset)	\$	(1,991)
City's proportionate share of the collective net pension liability		<u>321,642</u>
 Total	 \$	 <u><u>319,651</u></u>

The net pension liability/(asset) was measured as of December 31, 2020. Tri-Com’s proportion of the net pension liability/(asset) was based on Tri-Com’s share of contributions to IMRF for the fiscal year ended April 30, 2021, relative to the total contributions of Tri-Com and City during that period. At April 30, 2021 and 2020, Tri-Com’s proportion was -0.62% and 19.44%, respectively.

***Summary of Significant Accounting Policies.*** For purposes of measuring the collective net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

***Actuarial Assumptions.*** The assumptions used to measure the total pension liability in the December 31, 2020 annual actuarial valuation included a 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, including inflation, and (c) price inflation of 2.25%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition.

***Mortality.*** For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended April 30, 2021

**NOTE 5 – EMPLOYEE’S RETIREMENT SYSTEM (cont.)**

***Illinois Municipal Retirement Fund (cont.)***

**Long-Term Expected Real Rate of Return.** The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	One Year Arithmetic	Ten Year Geometric
Equities	37.00 %	6.35 %	5.00 %
International equities	18.00 %	7.65 %	6.00 %
Fixed income	28.00 %	1.40 %	1.30 %
Real estate	9.00 %	7.10 %	6.20%
Alternatives	7.00 %		
Private equity		10.35 %	6.95 %
Commodities		3.90 %	2.85 %
Cash equivalents	1.00 %	0.07%	0.70 %

**Discount Rate.** The discount rate used to measure the total collective pension liability for IMRF was 7.25%. The discount rate calculated using the December 31, 2019 measurement date was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Tri-Com’s contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits to determine the total pension liability.

**Discount Rate Sensitivity.** The following is a sensitivity analysis of Tri-Com’s proportionate share of the net pension liability/(asset) to changes in the discount rate. The table below presents Tri-Com’s proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what Tri-Com’s proportionate share of the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Tri-Com’s proportionate share of the collective net pension liability/(asset)	\$ 1,419,548	\$ (1,991)	\$ (1,126,779)

**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended April 30, 2021

**NOTE 5 – EMPLOYEE’S RETIREMENT SYSTEM (cont.)**

***Illinois Municipal Retirement Fund (cont.)***

***Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.*** For the year ended April 30, 2021, Tri-Com recognized pension expense of \$(319,260). Tri-Com reported deferred outflows and inflows of resources related to pension from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference Between Expected and Actual Experience	\$ 180,016	\$ 10,560
Changes in Assumptions	94,731	124,715
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	841,213
Contributions Subsequent to the Measurement Date	69,294	-
Total	\$ 344,041	\$ 976,488

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending April 30, 2022. The remaining amounts reported as deferred outflows and inflows of resources related to pensions \$701,741 will be recognized in pension expense as follows:

<b>Year Ending December 31</b>	<b>Amount</b>
2021	\$ (188,187)
2022	(50,039)
2023	(324,443)
2024	(139,072)
Total	\$ (701,741)

**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended April 30, 2021

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**NOTE 6 – RISK MANAGEMENT**

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Tri-Com is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; employee health; injuries to employees; and net income losses. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three fiscal years.

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**NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS**

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*Plan Description.* In addition to providing the pension benefits described, Tri-Com provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan, which creates an implicit subsidy of retiree health insurance. The benefits, benefit levels, employee contributions and employer contributions are governed by Tri-Com and can be amended by Tri-Com through its personnel manual. The plan is funded on a pay-as-you-go basis and no assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The plan does not issue a separate report. The activity of the plan is reported in the Tri-Com's activities.

*Contributions and Benefits Provided.* Tri-Com provides pre and post Medicare postretirement health insurance to retirees, their spouses and dependents (enrolled at time of employee's retirement). To be eligible for benefits, the employee must qualify for retirement under the Tri-Com's retirement plan. Upon a retiree becoming eligible for Medicare, the amount payable under the Tri-Com's health plan will be reduced by the amount payable under Medicare for those expense that are covered under both.

*Membership.*

At April 30, 2021 membership consisted of:

Retirees and beneficiaries currently receiving benefits	-
Terminated employees entitle to benefits but not yet receiving them	-
Active employees	<u>23</u>
Total	<u><u>23</u></u>

*Total OPEB Liability.* At April 30, 2021, the Tri-Com reported a total OPEB liability of \$910,616. The liability was measured as of April 30, 2021, and was determined by an actuarial valuation as of May 1, 2021.

**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended April 30, 2021

**NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS (cont.)**

*Actuarial assumptions and other inputs.* The total OPEB liability in the April 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Payroll increases	3.00%
Health care participation rate	40% participation, 13% participation if currently waiving
Healthcare cost trend rates	Initial rate of 5.50% for all plans, decreasing to the ultimate trend rate of 5.00% in 2024
Retirees' share of benefit-related costs	100%

The discount rate was based on the April 30, 2021 Bond Buyer 20-Bond Index, as published by the Federal Reserve.

Active IMRF Mortality rates were based on the Sex Distinct Raw Rates as Developed in the RP-2014, with blue collar adjustment. These Rates are Improved Generationally using MP-2016 Improvement Rates.

The actuarial assumptions used in the April 30, 2021 valuation were based on the results of an actuarial experience study conducted by the independent actuary.

*Discount Rate.* At April 30, 2021, the discount rate used to measure the total OPEB liability was a blended rate of 2.27%, which was a change from the April 30, 2020 rate of 2.56%. Since the plan is financed on a pay-as-you-go basis, the discount rate is based on the high quality 20-year tax-exempt general obligation bond index.

*Sensitivity of the total OPEB liability to changes in the discount rate.* The following presents the total OPEB liability of the Tri-Com, as well as what the Tri-Com's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.27 percent) or 1-percentage-point higher (3.27 percent) than the current discount rate:

	<u>1% Decrease (1.27%)</u>	<u>Discount Rate (2.27%)</u>	<u>1% Increase (3.27%)</u>
Total OPEB liability	\$ 1,120,206	\$ 910,616	\$ 753,143

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.* The following presents the total OPEB liability of the Tri-Com, as well as what the Tri-Com's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (varies for HMO and PPO) or 1-percentage-point higher (varies for HMO and PPO) than the current healthcare cost trend rates:

	<u>1% Decrease (varies)</u>	<u>Discount Rate (varies)</u>	<u>1% Increase (varies)</u>
Total OPEB liability	\$ 732,750	\$ 910,616	\$ 1,153,017



**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended April 30, 2021

**NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS (cont.)**

*OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB.* For the year ended April 30, 2021, Tri-Com recognized OPEB expense of \$74,713. Tri-Com reported deferred outflows and inflows of resources related to pension from the following sources:

	<b>Deferred Outflows of Resources</b>
Difference between expected and actual experience	\$ 88,550
Change in assumptions	168,067
 Total	 \$ 256,617

The amounts reported as deferred inflows of resources related to OPEB (\$256,617) will be recognized in OPEB expense as follows:

<b>Year Ending April 30,</b>	<b>Amount</b>
2022	\$ 29,368
2023	29,368
2024	29,368
2025	29,368
2026	29,368
Thereafter	109,777
Total	\$ 256,617

**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended April 30, 2021

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**NOTE 8 – EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS**

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The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Available Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans -- An Amendment of GASB Statements No. 14 and No. 84 and a Supersession of GASB Statement No. 32*

When they become effective, application of these standards may restate portions of these financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**

**TRI-COM CENTRAL DISPATCH**  
**ILLINOIS MUNICIPAL RETIREMENT FUND**  
SCHEDULE OF TRI-COM'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY/(ASSET) AND SCHEDULE OF EMPLOYER CONTRIBUTIONS  
Six Most Recent Fiscal Years

	2016	2017	2018	2019	2020	2021
Tri-Com's proportion of the net pension liability/(asset)	17.81%	17.81%	12.81%	19.67%	19.44%	-0.62%
Tri-Com's proportionate share of the net pension liability/(asset)	\$ 1,173,441	\$ 1,185,563	\$ 185,997	\$ 1,761,407	\$ 866,284	\$ (1,991)
City's proportionate share of the net pension liability/(asset)	<u>5,345,678</u>	<u>5,469,895</u>	<u>1,265,816</u>	<u>7,192,240</u>	<u>3,589,844</u>	<u>321,642</u>
Total net pension liability/(asset)	<u>\$ 6,519,119</u>	<u>\$ 6,655,458</u>	<u>\$ 1,451,813</u>	<u>\$ 8,953,647</u>	<u>\$ 4,456,128</u>	<u>\$ 319,651</u>
Covered payroll	\$ 1,488,633	\$ 1,514,292	\$ 1,133,195	\$ 1,893,116	\$ 1,870,768	\$ 2,074,432
Tri-Com's proportionate share of the net pension liability/(asset) as a percentage of covered payroll	78.83%	78.29%	16.41%	93.04%	46.31%	-0.10%
Plan fiduciary net position as a percentage of the total pension liability/(asset)	86.21%	86.63%	97.09%	83.65%	92.28%	99.47%
Contractually required contribution	\$ 179,445	\$ 174,648	\$ 193,196	\$ 236,647	\$ 183,823	\$ 243,896
Contributions in relation to the contractually required contribution	<u>(179,445)</u>	<u>(174,648)</u>	<u>(193,195)</u>	<u>(236,647)</u>	<u>(183,823)</u>	<u>(243,852)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44</u>
Contributions as a percentage of covered payroll	12.05%	11.53%	17.05%	12.50%	9.83%	11.76%

**Notes to Schedule:**

Amounts reported in 2021 reflect an investment rate of return of 7.25 percent, an inflation rate of 2.50 percent and salary increase assumption of 3.35 percent to 14.25 percent including inflation.

Tri-Com implemented GASB 68 in 2016. Information for fiscal years prior to 2016 is not applicable.

**TRI-COM CENTRAL DISPATCH**  
**RETIREE HEALTH PLAN**  
SCHEDULE OF CHANGES IN TRI-COM'S PROPORTIONATE SHARE  
OF THE TOTAL OPEB LIABILITY AND RELATED RATIOS

Three Most Recent Fiscal Year

	2019	2020	2021
<b>Total OPEB liability</b>			
Service cost	\$ 13,405	\$ 17,297	\$ 26,632
Interest	17,393	20,885	18,713
Differences Between Expected and Actual Experience of the Total OPEB Liability	-	-	96,857
Changes of assumptions	34,230	225,409	71,241
Benefit payments, including refunds of member contributions	<u>(14,361)</u>	<u>(19,034)</u>	<u>(21,868)</u>
<b>Net change in total OPEB liability</b>	50,667	244,557	191,575
<b>Total OPEB liability - beginning</b>	<u>423,817</u>	<u>474,484</u>	<u>719,041</u>
<b>Total OPEB liability - ending</b>	<u>\$ 474,484</u>	<u>\$ 719,041</u>	<u>\$ 910,616</u>
<b>Covered payroll</b>	\$ 1,540,187	\$ 1,977,596	\$ 2,077,753
<b>Tri-Com's total OPEB liability as a percentage of covered payroll</b>	30.81%	36.36%	43.83%

**Notes to Schedule:**

Tri-Com implemented GASB Statement No. 75 in fiscal year 2019. Information prior to fiscal year 2019 is not available.

**SUPPLEMENTARY INFORMATION**

**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

SCHEDULE OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION - BUDGET AND ACTUAL - NON GAAP BUDGETARY BASIS  
For the year ended April 30, 2021

	2021		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
<b>OPERATING REVENUES</b>			
Wireless 911	\$ 1,900,000	\$ 1,900,000	\$ 2,138,932
Dispatch services	1,986,330	1,986,330	1,989,616
Local grants	-	-	11,253
Intergovernmental	<u>5,000</u>	<u>5,000</u>	<u>489,733</u>
Total operating revenues	<u>3,891,330</u>	<u>3,891,330</u>	<u>4,629,634</u>
<b>OPERATING EXPENSES EXCLUDING DEPRECIATION</b>			
Administration			
Personal services			
Wages - regular	518,249	518,249	423,879
Medicare	5,850	5,850	5,980
Group insurance	76,700	76,700	62,166
Social Security	25,011	25,011	25,569
IMRF	59,079	59,079	48,599
Car allowance	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Total personal services	<u>690,889</u>	<u>690,889</u>	<u>566,193</u>
Contractual Services			
Accounting & auditing service	13,100	13,100	14,820
Legal service	20,001	20,001	16,312
Banking service	-	-	7,272
Dues & subscriptions	1,500	1,500	711
Travel & meals	5,000	5,000	1,424
Training & professional development	5,000	5,000	766
General insurance	9,640	9,640	-
Liability insurance	25,360	25,360	33,119
Other contractual services	45,840	45,840	40,249
Per copy charges	<u>600</u>	<u>600</u>	<u>-</u>
Total contractual services	<u>126,041</u>	<u>126,041</u>	<u>114,673</u>
Commodities			
Telephone	2,520	2,520	2,242
Office supplies	500	500	-
Postage general	300	300	219
Publishing	600	600	999
Rentals copier	2,895	2,895	2,030
Clothing allowance	<u>1,950</u>	<u>1,950</u>	<u>1,512</u>
Total commodities	<u>8,765</u>	<u>8,765</u>	<u>7,002</u>
Total administration	<u>825,695</u>	<u>825,695</u>	<u>687,868</u>

**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

SCHEDULE OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION - BUDGET AND ACTUAL - NON GAAP BUDGETARY BASIS  
For the year ended April 30, 2021

	2021		ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	
<b>Operations</b>			
<b>Personal services</b>			
Wages - regular	\$ 1,462,951	\$ 1,462,693	\$ 1,298,988
Wages - part-time/seasonal	34,914	34,914	22,193
Overtime	85,020	85,020	381,492
Training premium pay	6,000	6,000	333
TIC premium pay	9,000	9,000	4,836
Medicare	23,170	23,167	23,956
Social Security	93,797	93,781	99,055
IMRF	176,468	176,439	190,346
Unemployment compensation	-	-	35,080
Group insurance health insurance	318,378	318,351	225,360
Pension expense	-	-	(319,260)
Group insurance - OPEB	-	-	71,371
Total personal services	<u>2,209,698</u>	<u>2,209,365</u>	<u>2,033,750</u>
<b>Contractual Services</b>			
Medical service	1,300	1,300	1,642
Janitorial service	17,590	17,590	17,937
Other professional services	6,050	6,050	5,123
Dues & subscriptions	1,650	1,650	-
Travel & meals	5,000	5,000	900
Training & professional development	10,000	10,000	7,271
Total contractual services	<u>41,590</u>	<u>41,590</u>	<u>32,873</u>
<b>Commodities</b>			
Telephone	317,220	317,220	178,183
Internet	13,660	13,660	12,333
Radio air time	174,900	174,900	178,812
Office supplies	5,000	5,000	2,076
Office equipment	500	500	352
Office furniture	2,000	2,000	755
Janitorial supplies	600	600	703
Computer software	10,000	10,000	10,038
Employee awards	1,750	1,750	852
Maintenance service building	270,135	270,135	243,705
Publishing	1,500	1,500	66
Utilities	38,100	38,100	40,859
Rentals miscellaneous	13,980	13,980	6,960
Maintenance supplies	500	500	455
Operating supplies	4,875	4,875	4,833
Computer software subscriptions	5,980	5,980	8,253
Clothing allowance	9,850	9,850	4,565
Total commodities	<u>870,550</u>	<u>870,550</u>	<u>693,800</u>



**TRI-COM CENTRAL DISPATCH  
ST. CHARLES, ILLINOIS**

SCHEDULE OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION - BUDGET AND ACTUAL - NON GAAP BUDGETARY BASIS  
For the year ended April 30, 2021

	2021		ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	
Capital			
Machinery & equipment	\$ 15,000	\$ 15,000	\$ 191,706
Buildings & improvements	75,000	800,000	1,316,072
Office furniture	500	500	-
Computer equipment	<u>50,000</u>	<u>50,000</u>	<u>31,814</u>
Total capital	<u>140,500</u>	<u>865,500</u>	<u>1,539,592</u>
Total operations	<u>3,262,338</u>	<u>3,987,005</u>	<u>4,300,015</u>
Total operating expenses	<u>4,088,033</u>	<u>4,812,700</u>	<u>4,987,883</u>
OPERATING INCOME	<u>(196,703)</u>	<u>(921,370)</u>	<u>(358,249)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Prior year budgeted surplus	314,870	1,039,870	-
Investment income	30,000	30,000	11,326
Principle retirement	(116,605)	(116,605)	(116,336)
Interest expense	(32,395)	(32,395)	(42,315)
Gain on disposal of capital assets	<u>-</u>	<u>-</u>	<u>776</u>
Total nonoperating revenues (expenses)	<u>195,870</u>	<u>920,870</u>	<u>(146,549)</u>
CHANGE IN NET POSITION - Budgetary Basis	<u>\$ (833)</u>	<u>\$ (500)</u>	<u>\$ (504,798)</u>
<b>Adjustments to GAAP Basis</b>			
Capitalize assets			1,421,858
Principal retirement			116,336
Depreciation expense			<u>(720,412)</u>
CHANGE IN NET POSITION - GAAP Basis			312,984
NET POSITION, MAY 1			<u>5,330,313</u>
<b>NET POSITION, APRIL 30</b>			<u>\$ 5,643,297</u>

Agenda Item:	Approval of Outside Training and Travel for the CAD Administrator		
Presenter & Title:	Executive Director Joe Schelstreet		
Date:	November 10, 2021		
<b>Please Check Appropriate Box:</b>			
<input checked="" type="checkbox"/>	Regular Meeting	<input type="checkbox"/>	Special Meeting
<input type="checkbox"/>	Other -	<input type="checkbox"/>	
Estimated Cost: \$ 3,200		Budgeted?	<b>YES <input checked="" type="checkbox"/></b> <b>NO</b>
<i>If NO, please explain how the item will be funded:</i>			
<b>Executive Summary:</b>			
<p>The CAD administrator has requested the approval of her attendance at the Central Square 2022 Conference Event. This conference would provide her the opportunity to stay informed of the latest technologies and maintain contacts important to the maintenance of this critical software within the Center. The seminar is scheduled for March of 2022 however; a significant discount is offered if registration is received by December 31. The requested expenses would not exceed \$3,200 and this is a budgeted expense. Board approval is required for travel expenses.</p>			
<b>Voting Requirements:</b>			
<i>This motion requires a simple majority vote.</i>			
<b>Attachments:</b> <i>(please list)</i>			
<ul style="list-style-type: none"> <li>• Memorandum of explanation from the CAD Administrator</li> <li>• COG Request for Overnight Travel Policy Form</li> </ul>			
<b>Recommendation / Suggested Action:</b> <i>(briefly explain)</i>			
<p>Staff requests that the Board of Directors approve the registration costs and travel fees, an amount not to exceed \$3,200 for the CAD Administrators attendance at the Central Square 2022 Conference Event.</p>			

TO: Joe Schelstreet, Executive Director

FROM: Tammy Kleveno, CAD System Administrator

RE: CentralSquare 2022 Conference Event

October 21, 2021

I'm writing to request approval to attend the CentralSquare 2022 customer event, March 27-30, in Orlando, Florida. This event represents a critical opportunity for us to ensure we get the most from our software investment, make industry and peer connections and stay informed of the latest technologies to help us serve our citizens and community.

Attending this event is important to maintaining our existing contacts and information while updating our agency about the new solutions, ideas and expertise that CentralSquare brings to the table. As we are a valued client and partner of CentralSquare, the opportunities that this event brings cannot be understated. Early Bird registration is being offered until December 31, 2021 at a significant savings.

CentralSquare 2022 offers four full days of highly praised training opportunities, including intensive learning labs, expert-led breakout sessions and user-oriented presentations. I will be able to engage directly with CentralSquare developers and experts to ask comprehensive technical questions and outline our specific needs.

Previous user events were filled with exciting new public-sector technology that I'll be able to experience first-hand this year. Because our communities demand more than ever, we need to maximize our capabilities and resources, so I'll be focused on solutions for these initiatives:

- Possible upgrade opportunities to the Enterprise CAD system
- NextGen911 and Fire RMS specific interfaces in development
- Maintaining and Expanding use of our current system and how to better ourselves every year

Below is an approximate, cost-sensitive breakdown for attending the full summit:

**Registration**

Early Bird Rates	Register by 12/31/21	\$749
Advanced Rate	Register by 1/31/22	\$799
Regular Rate	Register between 2/1 and 3/18/2022	\$999

<b>Airfare</b>	<b>Not to exceed \$600/round trip</b>
<b>Transportation</b>	<b>Approximately \$100 (shuttle, parking &amp; mileage)</b>
<b>Hotel</b>	<b>Approximately \$1150 (rate + tax &amp; hotel fees)</b>
<b>Meals</b>	<b>Not to exceed \$310.50</b>
<b>Total</b>	<b>*Not to exceed \$3200</b>

Throughout the conference, I'll be taking useful notes and gaining best practices that I will bring back to our agency. I'll have an overview of the next steps we should take with our CentralSquare software, and will pass on knowledge gained to the staff and Operations Chiefs through training, newsletters or other means.

Thank you for your consideration. I look forward to the opportunity.

3 GR#, 1\* F-5E#



**CITY OF GENEVA REQUEST  
FOR OVERNIGHT TRAVEL  
Administrative Policy 2012-01**

*This form is required for all overnight travel related activities lasting more than one day.*

Employee Name: Tammy Kleveno Date of Request: 10/20/2021

Department: Tri-Com Division: \_\_\_\_\_

Proposed Event: Central Square 2022 Conference Event

Name of Organization Sponsoring the Event: Central Square Technologies

Location of Event: Orlando, FL

Dates Away from Work: March 27-30

Contact number while away: (630) 669-0281

Estimated Expenses (please estimate the costs below):

Registration: \$ 999.00

Travel (Airfare, Car Rental, Bus, Gasoline, etc.): \$ 700.00

Lodging: \$ 1,150.00

Meals: \$ 311.00

Other (Please Specify \_\_\_\_\_): \_\_\_\_\_

Total: \$ 3,160.00

Purpose/Need to Attend: Total Cost not to exceed \$3200

(Please see attached letter for further explanation and cost breakdown)

Budgeted?  Yes  No

Will you be using a City-issued Credit card?  Yes  No

Was a City vehicle available for your use?  Yes  No

Last four (4) digits of the credit card account number(s): \_\_\_\_\_

Names of other employees or guests (please note relationship) attending (if applicable):

\_\_\_\_\_  
\_\_\_\_\_

Notes:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Employee Signature:



Date:

10/20/2021

Supervisor Approval: \_\_\_\_\_

Date: \_\_\_\_\_

Department Head Approval: \_\_\_\_\_

Date: \_\_\_\_\_

City Administrator Approval: \_\_\_\_\_

Date: \_\_\_\_\_

Mayor's Approval: \_\_\_\_\_

Date: \_\_\_\_\_

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**AGENDA ITEM EXECUTIVE SUMMARY**

Agenda Item:	First Look at the Budget – Discussion Item		
Presenter & Title:	Joe Schelstreet, Executive Director		
Date:	November 10, 2021		
<b><i>Please Check Appropriate Box:</i></b>			
<input type="checkbox"/>	Regular Meeting	x	<input type="checkbox"/> Special Meeting
<input type="checkbox"/>	Other -		
Estimated Cost: N/A		Budgeted? N/A	<b>YES</b>
			<b>NO</b>
<i>If NO, please explain how the item will be funded: N/A</i>			
<b>Executive Summary:</b>			
The proposed annual budget for FY 22/23 will be presented with several options. These will include a straight division of costs with no spend down and then three possible alternatives for the spend down of reserve funds. This spend down would occur only if the funds were needed.			
<b>Voting Requirements:</b>			
<i>This motion requires a simple majority vote.</i>			
<b>Attachments: (please list)</b>			
Budget documents and summary information			
<b>Recommendation / Suggested Action: (briefly explain)</b>			
Staff requests feedback on the budget specific to the desire to utilize a spend down of the reserve or to proceed with no spend down.			

Budget: FY 22-23

\$4,610,199.00 Total Operating Expenses  
**-\$184,056.00** Deduct Air Time Expenses  
 \$4,426,143.00 Total Operating Expenses  
**-\$2,110,000.00** Less Revenue  
 \$2,316,143.00 Net Operating Expenses FY 20-21  
**-\$585,399.00** Less Total Base Fees  
**\$0.00** Less Reserve Spend Down  
 \$1,730,744.00 Total Share

Subscriber	CFS	Base Fee (1% Operating Budget)	Usage Fee	Total Annual Dispatch Fee	Comparison FY 20-21	Difference	% Change	Air Time	Total Annual Dispatch Fee & Air Time
St. Charles PD	26.78%	\$44,261	\$463,493	\$507,755	\$350,675	\$157,080	145%	\$28,344	\$536,099
St. Charles FD	4.13%	\$44,261	\$71,480	\$115,741	\$88,208	\$27,533	131%	\$22,464	\$138,205
Batavia PD	11.60%	\$44,261	\$200,766	\$245,028	\$208,480	\$36,548	118%	\$17,976	\$263,004
Batavia FD	3.08%	\$44,261	\$53,307	\$97,568	\$79,942	\$17,626	122%	\$11,472	\$109,040
Geneva PD	15.55%	\$44,261	\$269,131	\$313,392	\$225,970	\$87,422	139%	\$18,912	\$332,304
Geneva FD	2.39%	\$44,261	\$41,365	\$85,626	\$67,484	\$18,142	127%	\$13,128	\$98,754
Elburn PD	3.60%	\$44,261	\$62,307	\$106,568	\$93,359	\$13,209	114%	\$6,528	\$113,096
Elburn FPD	1.92%	\$44,261	\$33,230	\$77,492	\$65,687	\$11,805	118%	\$17,064	\$94,556
Tri-City Ambulance	7.74%	\$44,261	\$133,960	\$178,221	\$125,224	\$52,997	142%	\$9,288	\$187,509
Sugar Grove PD	5.97%	\$44,261	\$103,325	\$147,587	\$104,140	\$43,447	142%	\$11,976	\$159,563
Sugar Grove FD	1.45%	\$44,261	\$25,096	\$69,357	\$58,379	\$10,978	119%	\$10,680	\$80,037
North Aurora FPD	2.31%	\$44,261	\$39,980	\$84,242	\$70,239	\$14,003	120%	\$10,056	\$94,298
Waubensee College PD	0.21%	\$10,000	\$3,635	\$13,635	\$10,719	\$2,916	127%	\$5,352	\$18,987
South Elgin PD	13.26%	\$44,261	\$229,497	\$273,758	\$229,923	\$43,835	119%	\$816	\$274,574

Administration General \$774,310.00  
 Administration Debt Service \$269,025.00  
 Operations General \$3,424,364.00  
 Operations Capital \$142,500.00  
 \$4,610,199.00

Budget: FY 22-23

\$4,610,199.00 Total Operating Expenses  
**-\$184,056.00** Deduct Air Time Expenses  
 \$4,426,143.00 Total Operating Expenses  
**-\$2,110,000.00** Less Revenue  
 \$2,316,143.00 Net Operating Expenses FY 20-21  
**-\$585,399.00** Less Total Base Fees  
**-\$150,000.00** Less Reserve Spend Down  
 \$1,580,744.00 Total Share

Subscriber	CFS	Base Fee (1% Operating Budget)	Usage Fee	Total Annual Dispatch Fee	Comparison FY 20-21	Difference	% Change	Air Time	Total Annual Dispatch Fee & Air Time
St. Charles PD	26.78%	\$44,261	\$423,323	\$467,585	\$350,675	\$116,910	133%	\$28,344	\$495,929
St. Charles FD	4.13%	\$44,261	\$65,285	\$109,546	\$88,208	\$21,338	124%	\$22,464	\$132,010
Batavia PD	11.60%	\$44,261	\$183,366	\$227,628	\$208,480	\$19,148	109%	\$17,976	\$245,604
Batavia FD	3.08%	\$44,261	\$48,687	\$92,948	\$79,942	\$13,006	116%	\$11,472	\$104,420
Geneva PD	15.55%	\$44,261	\$245,806	\$290,067	\$225,970	\$64,097	128%	\$18,912	\$308,979
Geneva FD	2.39%	\$44,261	\$37,780	\$82,041	\$67,484	\$14,557	122%	\$13,128	\$95,169
Elburn PD	3.60%	\$44,261	\$56,907	\$101,168	\$93,359	\$7,809	108%	\$6,528	\$107,696
Elburn FPD	1.92%	\$44,261	\$30,350	\$74,612	\$65,687	\$8,925	114%	\$17,064	\$91,676
Tri-City Ambulance	7.74%	\$44,261	\$122,350	\$166,611	\$125,224	\$41,387	133%	\$9,288	\$175,899
Sugar Grove PD	5.97%	\$44,261	\$94,370	\$138,632	\$104,140	\$34,492	133%	\$11,976	\$150,608
Sugar Grove FD	1.45%	\$44,261	\$22,921	\$67,182	\$58,379	\$8,803	115%	\$10,680	\$77,862
North Aurora FPD	2.31%	\$44,261	\$36,515	\$80,777	\$70,239	\$10,538	115%	\$10,056	\$90,833
Waubensee College PD	0.21%	\$10,000	\$3,320	\$13,320	\$10,719	\$2,601	124%	\$5,352	\$18,672
South Elgin PD	13.26%	\$44,261	\$209,607	\$253,868	\$229,923	\$23,945	110%	\$816	\$254,684

Administration General \$774,310.00  
 Administration Debt Service \$269,025.00  
 Operations General \$3,424,364.00  
 Operations Capital \$142,500.00  
**\$4,610,199.00**



Budget: FY 22-23

\$4,610,199.00 Total Operating Expenses  
**-\$184,056.00** Deduct Air Time Expenses  
 \$4,426,143.00 Total Operating Expenses  
**-\$2,110,000.00** Less Revenue  
 \$2,316,143.00 Net Operating Expenses FY 20-21  
**-\$585,399.00** Less Total Base Fees  
**-\$250,000.00** Less Reserve Spend Down  
 \$1,480,744.00 Total Share

Subscriber	CFS	Base Fee (1% Operating Budget)	Usage Fee	Total Annual Dispatch Fee	Comparison FY 20-21	Difference	% Change	Air Time	Total Annual Dispatch Fee & Air Time
St. Charles PD	26.78%	\$44,261	\$396,543	\$440,805	\$350,675	\$90,130	126%	\$28,344	\$469,149
St. Charles FD	4.13%	\$44,261	\$61,155	\$105,416	\$88,208	\$17,208	120%	\$22,464	\$127,880
Batavia PD	11.60%	\$44,261	\$171,766	\$216,028	\$208,480	\$7,548	104%	\$17,976	\$234,004
Batavia FD	3.08%	\$44,261	\$45,607	\$89,868	\$79,942	\$9,926	112%	\$11,472	\$101,340
Geneva PD	15.55%	\$44,261	\$230,256	\$274,517	\$225,970	\$48,547	121%	\$18,912	\$293,429
Geneva FD	2.39%	\$44,261	\$35,390	\$79,651	\$67,484	\$12,167	118%	\$13,128	\$92,779
Elburn PD	3.60%	\$44,261	\$53,307	\$97,568	\$93,359	\$4,209	105%	\$6,528	\$104,096
Elburn FPD	1.92%	\$44,261	\$28,430	\$72,692	\$65,687	\$7,005	111%	\$17,064	\$89,756
Tri-City Ambulance	7.74%	\$44,261	\$114,610	\$158,871	\$125,224	\$33,647	127%	\$9,288	\$168,159
Sugar Grove PD	5.97%	\$44,261	\$88,400	\$132,662	\$104,140	\$28,522	127%	\$11,976	\$144,638
Sugar Grove FD	1.45%	\$44,261	\$21,471	\$65,732	\$58,379	\$7,353	113%	\$10,680	\$76,412
North Aurora FPD	2.31%	\$44,261	\$34,205	\$78,467	\$70,239	\$8,228	112%	\$10,056	\$88,523
Waubensee College PD	0.21%	\$10,000	\$3,110	\$13,110	\$10,719	\$2,391	122%	\$5,352	\$18,462
South Elgin PD	13.26%	\$44,261	\$196,347	\$240,608	\$229,923	\$10,685	105%	\$816	\$241,424

Administration General \$774,310.00  
 Administration Debt Service \$269,025.00  
 Operations General \$3,424,364.00  
 Operations Capital \$142,500.00  
 \$4,610,199.00

Budget: FY 22-23

\$4,610,199.00 Total Operating Expenses  
**-\$184,056.00** Deduct Air Time Expenses  
 \$4,426,143.00 Total Operating Expenses  
**-\$2,110,000.00** Less Revenue  
 \$2,316,143.00 Net Operating Expenses FY 20-21  
**-\$585,399.00** Less Total Base Fees  
**-\$350,000.00** Less Reserve Spend Down  
 \$1,380,744.00 Total Share

Subscriber	CFS	Base Fee (1% Operating Budget)	Usage Fee	Total Annual Dispatch Fee	Comparison FY 20-21	Difference	% Change	Air Time	Total Annual Dispatch Fee & Air Time
St. Charles PD	26.78%	\$44,261	\$369,763	\$414,025	\$350,675	\$63,350	118%	\$28,344	\$442,369
St. Charles FD	4.13%	\$44,261	\$57,025	\$101,286	\$88,208	\$13,078	115%	\$22,464	\$123,750
Batavia PD	11.60%	\$44,261	\$160,166	\$204,428	\$208,480	-\$4,052	98%	\$17,976	\$222,404
Batavia FD	3.08%	\$44,261	\$42,527	\$86,788	\$79,942	\$6,846	109%	\$11,472	\$98,260
Geneva PD	15.55%	\$44,261	\$214,706	\$258,967	\$225,970	\$32,997	115%	\$18,912	\$277,879
Geneva FD	2.39%	\$44,261	\$33,000	\$77,261	\$67,484	\$9,777	114%	\$13,128	\$90,389
Elburn PD	3.60%	\$44,261	\$49,707	\$93,968	\$93,359	\$609	101%	\$6,528	\$100,496
Elburn FPD	1.92%	\$44,261	\$26,510	\$70,772	\$65,687	\$5,085	108%	\$17,064	\$87,836
Tri-City Ambulance	7.74%	\$44,261	\$106,870	\$151,131	\$125,224	\$25,907	121%	\$9,288	\$160,419
Sugar Grove PD	5.97%	\$44,261	\$82,430	\$126,692	\$104,140	\$22,552	122%	\$11,976	\$138,668
Sugar Grove FD	1.45%	\$44,261	\$20,021	\$64,282	\$58,379	\$5,903	110%	\$10,680	\$74,962
North Aurora FPD	2.31%	\$44,261	\$31,895	\$76,157	\$70,239	\$5,918	108%	\$10,056	\$86,213
Waubonsee College PD	0.21%	\$10,000	\$2,900	\$12,900	\$10,719	\$2,181	120%	\$5,352	\$18,252
South Elgin PD	13.26%	\$44,261	\$183,087	\$227,348	\$229,923	-\$2,575	99%	\$816	\$228,164

Administration General \$774,310.00  
 Administration Debt Service \$269,025.00  
 Operations General \$3,424,364.00  
 Operations Capital \$142,500.00  
 \$4,610,199.00

## Changes in Expenses

Administration Debt Service			-825.00	Reduction in Interest from Motorola lease and debt certificates
Operations Capital Outlay			-232,900.00	Reduction in building projects
Administration General			35,939.00	
Operations General			226,749.00	
			28,963.00	

<b>FY 21/22</b>	<b>FY 22/23</b>		
	\$4,568,445.00	\$4,610,199.00	
		\$41,754.00	
Increase to Budgeted Expenses			0.91%

### Increases

\$17,494.00	Salary Expense
\$24,955.00	Health Insurance
\$806.00	Dental Insurance
\$120.00	Workers Compensation
\$254.00	Medicare
\$1,085.00	Social Security
\$700.00	Legal
\$60.00	Telephone
\$100.00	Dues and Subscriptions
\$1,500.00	Liability Insurance
\$910.00	Other Contractual Service (COG Expenses)
\$300.00	Office Supplies
\$40.00	Clothing Allowance
<b>\$48,324.00</b>	

### Decreases

\$5,650.00	IMRF
\$2,760.00	Accounting and Auditing
\$1,700.00	Travel and Meals
\$600.00	Training and Professional Development
\$1,000.00	General Insurance
\$615.00	Copier Rental
\$60.00	Per Copy Charges

**\$12,385.00**                      **\$35,939.00**

Operations General

### Increases

\$134,085.00	Salary Expense
\$26,065.00	Health Insurance
\$10.00	Life Insurance
\$41.00	Dental Insurance
\$206.00	Workers Compensation
\$2,000.00	Medicare
\$8,553.00	Social Security
\$5,700.00	Building Maintenance
\$1,300.00	Equipment Maintenance
\$630.00	Snow Removal
\$20,270.00	Software Maintenance
\$2,000.00	Computer Hardware Maintenance
\$200.00	Other Maintenance
\$150.00	Medical Service
\$7,410.00	Janitorial Services
\$120.00	Other Professional Services
\$29,980.00	Telephone (tower sites)
\$550.00	Internet
\$19,000.00	Radio Management
\$35.00	Dues and Subscriptions
\$2,570.00	Travel and Meals
\$300.00	NICOR
\$60.00	Water/Sewer
\$155.00	Dish
\$280.00	LEADS
\$25.00	Maintenance Supplies
\$2,500.00	Public Education Supplies
\$1,245.00	Other supplies
\$85.00	Janitorial Supplies
\$370.00	Clothing allowance
\$1,105.00	Computer Software Subscriptions
\$267,000.00	

### Decreases

\$29,155.00	Part Time Wages
\$3,001.00	IMRF
\$1,000.00	Landscape
\$4,195.00	Training and Professional Development
\$900.00	Office Furniture
\$2,000.00	Machinery and Equipment

**\$40,251.00**                      **\$226,749.00**                      **\$262,688.00**

<u>MONTH</u>	<u>SCPD</u>	<u>SCFD</u>	<u>GPD</u>	<u>GFD</u>	<u>BPD</u>	<u>BFD</u>	<u>TCA</u>	<u>EFD</u>	<u>EPD</u>	<u>SGPD</u>	<u>SGFD</u>	<u>NAFD</u>	<u>WPD</u>	<u>SEPD</u>	<u>TOTAL</u>
MAY	2650	361	1703	224	1060	261	672	166	314	903	136	230	35	1091	9806
JUN	2511	407	1524	231	1107	308	768	156	318	779	135	227	24	1183	9678
JUL	2610	385	1463	214	1212	270	694	176	330	488	152	230	20	1346	9590
AUG	2722	430	1566	260	1097	330	792	187	325	377	124	211	17	1414	9852
SEP	2278	401	1200	218	998	275	774	204	399	420	132	193	15	1269	8776
OCT	2342	344	1320	203	1074	294	666	192	348	401	139	210	10	1182	8725
NOV	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DEC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FEB	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MAR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	15113	2328	8776	1350	6548	1738	4366	1081	2034	3368	818	1301	121	7485	56427
	26.78%	4.13%	15.55%	2.39%	11.60%	3.08%	7.74%	1.92%	3.60%	5.97%	1.45%	2.31%	0.21%	13.26%	100.00%

## Tri-Com Fund Balance

	<b>4/30/2021</b>
Beginning Fund Balance	\$2,647,753.51
Revenues	\$5,366,734.00
Expenditures	\$5,366,959.00
Ending Fund Balance	\$2,647,528.51

## Reserved

Fund Balance Policy	\$1,341,739.75
Hardware Replacement	\$171,000.00
Total Reserved	\$1,512,739.75
Remaining	<b>\$1,134,788.76</b>



Account	Description	Transactions	2022 Amended	2023 Initiated	2024 Initiated
501	Wages - Regular	Yes	\$1535000.00	\$1669085.00	
502	Wages - Part-Time/Seasonal	Yes	\$66154.00	\$36999.00	
503	Overtime	Yes	\$90000.00	\$90000.00	
518	Training Premium Pay	Yes	\$6000.00	\$6000.00	
519	TIC Premium Pay	Yes	\$9000.00	\$9000.00	
521.05	Group Insurance Health Insurance	Yes	\$349950.00	\$376015.00	
521.10	Group Insurance FSA Administration	Yes	\$480.00	\$480.00	
521.15	Group Insurance EAP	Yes	\$580.00	\$580.00	
521.25	Group Insurance Life	Yes	\$2860.00	\$2870.00	
521.30	Group Insurance Dental Insurance	Yes	\$15920.00	\$15961.00	
521.35	Group Insurance Workers Compensation	Yes	\$3385.00	\$3591.00	
522	Medicare	Yes	\$24260.00	\$26260.00	
523	Social Security	Yes	\$103733.00	\$112286.00	
524	IMRF	Yes	\$179897.00	\$176896.00	
528	Unemployment Compensation	No	\$0.00	\$0.00	
531.05	Maintenance Service Building	Yes	\$30500.00	\$36200.00	
531.10	Maintenance Service Equipment	Yes	\$26200.00	\$27500.00	
531.30	Maintenance Service Snow Removal	Yes	\$3680.00	\$4310.00	
531.35	Maintenance Service Landscape	Yes	\$4500.00	\$3500.00	
531.40	Maintenance Service Computer Software	Yes	\$144335.00	\$164605.00	
531.45	Maintenance Service Computer Hardware	Yes	\$78000.00	\$80000.00	
531.95	Maintenance Service Other Maintenance Service	Yes	\$10000.00	\$10200.00	
544	Medical Service	Yes	\$2050.00	\$2200.00	
546	Janitorial Service	Yes	\$17590.00	\$25000.00	
559	Other Professional Services	Yes	\$6050.00	\$6170.00	
562	Telephone	Yes	\$182220.00	\$212200.00	
563.05	Publishing Legal Notices	No	\$0.00	\$0.00	
563.15	Publishing Employment	Yes	\$1600.00	\$1600.00	
565	Internet	Yes	\$13200.00	\$13750.00	
567	Radio Air Time	Yes	\$180075.00	\$203056.00	
571	Dues & Subscriptions	Yes	\$1650.00	\$1685.00	
572	Travel & Meals	Yes	\$6855.00	\$9425.00	
573	Training & Professional Development	Yes	\$10000.00	\$5805.00	
581.05	Utilities Electric	Yes	\$32760.00	\$32760.00	
581.10	Utilities Natural Gas	Yes	\$3780.00	\$4080.00	
581.20	Utilities Water/Sewer	Yes	\$720.00	\$780.00	
581.25	Utilities Cable/Dish	Yes	\$925.00	\$1080.00	

Account	Description	Transactions	2022 Amended	2023 Initiated	2024 Initiated
595.95	Rentals Miscellaneous	Yes	\$13980.00	\$14260.00	
599	Other Contractual Services	No	\$0.00	\$0.00	
601.05	Maintenance Supplies Buildings	Yes	\$550.00	\$575.00	
601.10	Maintenance Supplies Equipment	No	\$0.00	\$0.00	
601.40	Maintenance Supplies Computer	No	\$0.00	\$0.00	
621	Office Supplies	No	\$0.00	\$0.00	
622	Office Equipment	Yes	\$500.00	\$500.00	
623	Office Furniture	Yes	\$4400.00	\$3500.00	
624.05	Operating Supplies Radios	No	\$0.00	\$0.00	
624.10	Operating Supplies Safety Equipment	No	\$0.00	\$0.00	
624.65	Operating Supplies Public Education	Yes	\$1900.00	\$4400.00	
624.95	Operating Supplies Other Operating Supplies	Yes	\$1480.00	\$2725.00	
626	Janitorial Supplies	Yes	\$615.00	\$700.00	
631.05	Clothing Allowance	Yes	\$6840.00	\$7210.00	
663	Computer Software	Yes	\$10000.00	\$10000.00	
663.10	Computer Software Subscriptions	Yes	\$5710.00	\$6815.00	
820	Machinery & Equipment	No	\$2000.00	\$0.00	
917	Employee Awards	Yes	\$1750.00	\$1750.00	
			\$3193634.00	\$3,424,364.00	



Account	Description	Transactions	2021 Actual Amount	2022 Amended Amount	2022 Estimated	2023 Initiated	2024 Initiated
	547 Banking Service		\$7,250.00	\$0.00	\$0.00	\$0.00	\$0.00
705.44	Principal Motorola Lease	No	\$116335.91	\$121465.00	\$121465.00	\$126530.00	\$131810.00
705.48	Principal 2020 Debt Certificates	No	\$0.00	\$89550.00	\$90465.00	\$95250.00	\$99150.00
710.44	Interest Motorola Lease	No	\$32317.09	\$27530.00	\$27470.00	\$22465.00	\$17190.00
710.48	Interest 2020 Debt Certificates	No		\$30450.00	\$30450.00	\$24780.00	\$20855.00
					\$269,850.00	\$269,025.00	

Account	Description	Transactions	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Initiated	2024 Initiated
810	Buildings & Improvements	Yes	\$1,316,071.57	\$324,200.00	\$324,200.00	\$97,500.00	\$75,000.00
815.05	Improvements Other than Buildings Improvement Other than Buildings	No	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
820	Machinery & Equipment	Yes	\$189,572.53	\$15,000.00	\$20,000.00	\$15,000.00	\$15,000.00
830	Office Furniture	Yes	\$0.00	\$1,200.00	\$1,200.00	\$0.00	\$2,500.00
835	Computer Equipment	Yes	\$31,814.02	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
999	Source of Reserves	Yes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
					\$375,400.00	\$142,500.00	

Account	Description	Transactions	2021 Actual	2022 Amended	2022 Estimated	2023 Initiated	2024 Initiated
			Amount	Budget	Amount		
501	Wages - Regular	Yes	\$423878.52	\$447040.00	\$0.00	\$464534.00	\$458523.00
502	Wages - Part-Time/Seasonal	No	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
521.05	Group Insurance Health Insurance	Yes	\$51588.06	\$56104.00	\$0.00	\$81059.00	\$57124.00
521.10	Group Insurance FSA Administration	Yes	\$125.00	\$120.00	\$120.00	\$120.00	\$120.00
521.15	Group Insurance EAP	Yes	\$130.76	\$245.00	\$245.00	\$245.00	\$245.00
521.25	Group Insurance Life	Yes	\$591.09	\$675.00	\$675.00	\$675.00	\$675.00
521.30	Group Insurance Dental Insurance	Yes	\$2497.92	\$2654.00	\$2654.00	\$3460.00	\$2702.00
521.35	Group Insurance Workers Compensation	Yes	\$7233.17	\$7221.00	\$7225.00	\$7341.00	\$7401.00
522	Medicare	Yes	\$5979.81	\$6482.00	\$6485.00	\$6736.00	\$6648.00
523	Social Security	Yes	\$25568.89	\$27716.00	\$27720.00	\$28801.00	\$28429.00
524	IMRF	Yes	\$48599.34	\$51724.00	\$51725.00	\$46074.00	\$51901.00
527	Car Allowance	No	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
541	Accounting & Auditing Service	Yes	\$14820.00	\$16760.00	\$12000.00	\$14000.00	\$16000.00
543	Legal Service	Yes	\$16311.85	\$15300.00	\$22000.00	\$16000.00	\$17000.00
547	Banking Service	No	\$22.30	\$0.00	\$0.00	\$0.00	\$0.00
561.05	Postage General	Yes	\$218.80	\$300.00	\$200.00	\$300.00	\$300.00
562	Telephone	Yes	\$2242.46	\$2640.00	\$2600.00	\$2700.00	\$2800.00
563.05	Publishing Legal Notices	Yes	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00
563.15	Publishing Employment	Yes	\$999.00	\$1500.00	\$1250.00	\$1500.00	\$1500.00
564.15	Printing Outside Printing Services	No	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
571	Dues & Subscriptions	Yes	\$711.00	\$1645.00	\$1600.00	\$1745.00	\$1800.00
572	Travel & Meals	Yes	\$1424.31	\$5000.00	\$5000.00	\$3300.00	\$5800.00
573	Training & Professional Development	Yes	\$766.00	\$5000.00	\$3000.00	\$4400.00	\$5000.00
591	Liability Insurance	Yes	\$33119.00	\$36000.00	\$36000.00	\$37500.00	\$38000.00
592	General Insurance	No	\$0.00	\$2000.00	\$1000.00	\$1000.00	\$1000.00
595.05	Rentals Copier	Yes	\$2029.50	\$2895.00	\$2150.00	\$2280.00	\$2500.00
599	Other Contractual Services	Yes	\$40248.67	\$40740.00	\$35000.00	\$41650.00	\$41650.00
621	Office Supplies	Yes	\$0.00	\$5700.00	\$5000.00	\$6000.00	\$6000.00
622	Office Equipment	Yes	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
623	Office Furniture	No	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
631.05	Clothing Allowance	Yes	\$1512.36	\$1950.00	\$1500.00	\$1990.00	\$1990.00
632	Per Copy Charges	Yes	\$0.00	\$360.00	\$200.00	\$300.00	\$300.00
641	Books	No	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				\$738,371.00	\$225,949.00	\$774,310.00	\$756,008.00