
AUDITED FINANCIAL STATEMENTS

**JOHNSON COUNTY
AMBULANCE DISTRICT**

YEAR ENDED DECEMBER 31, 2020

Johnson County Ambulance District

TABLE OF CONTENTS

December 31, 2020

AUDITED FINANCIAL STATEMENTS

Independent Auditor's Report	1
Statement of Net Position - Modified Cash Basis.....	3
Statement of Activities - Modified Cash Basis.....	4
Governmental Fund Balance Sheet - Modified Cash Basis.....	5
Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balances - Modified Cash Basis	6
Notes to Financial Statements.....	7

SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule - General Fund.....	14
Note to Budgetary Comparison Schedule.....	15

OTHER FINANCIAL INFORMATION

Schedule of Expenditures - Modified Cash Basis - General Fund	16
---	----

GILLUM AND GILLUM, CPA, LLC

JOHN C. GILLUM, CPA
LAURA J. GILLUM, CPA

505 BURKARTH ROAD
POST OFFICE BOX 1095
WARRENSBURG, MISSOURI 64093

(660) 747-5108
FACSIMILE (660) 747-6864
TOLL FREE (877) 747-5103

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Johnson County Ambulance District
Warrensburg, Missouri

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Johnson County Ambulance District as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District'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 the modified cash basis of accounting described in Note A; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

Auditor's Responsibility

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of Johnson County Ambulance District as of December 31, 2020, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the basis of accounting as described in Note A.

INDEPENDENT AUDITOR'S REPORT - CONTINUED

Basis of Accounting

We draw attention to Note A of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

Disclaimer of Opinion Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Johnson County Ambulance District's basic financial statements. The budgetary comparison schedule on page 14, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

Other Financial Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Johnson County Ambulance District's basic financial statements. The schedule of expenditures on page 16, which is the responsibility of management, was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. Such 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 schedule of disbursements is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note A.

Gillum and Gillum, CPA, LLC

Gillum and Gillum, CPA, LLC
Warrensburg, Missouri
June 22, 2021

Johnson County Ambulance District

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

December 31, 2020

	<u>Governmental Activities</u>
ASSETS	
Cash--Note B	\$ 2,094,767
Deposits--Note B	<u>764,849</u>
TOTAL ASSETS	<u>\$ 2,859,616</u>

COMMITMENTS--NOTES D AND E

NET POSITION	
Unrestricted	<u>\$ 2,859,616</u>
TOTAL NET POSITION	<u>\$ 2,859,616</u>

See notes to financial statements

Johnson County Ambulance District

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the Year Ended December 31, 2020

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	
GOVERNMENTAL ACTIVITIES				
Emergency medical services	\$ 5,165,110	\$ 3,000,327	\$ 80,061	\$ (2,084,722)
Training services	<u>163,402</u>	<u>104,041</u>	<u>-</u>	<u>(59,361)</u>
TOTALS	<u>5,328,512</u>	<u>3,104,368</u>	<u>80,061</u>	<u>(2,144,083)</u>
 GENERAL REVENUES				
				1,977,966
Property taxes--Note C				25,636
Interest				<u>46,634</u>
Miscellaneous				<u>2,050,236</u>
TOTAL GENERAL REVENUES				<u>2,050,236</u>
 CHANGE IN NET POSITION				 (93,847)
Net position, beginning of year				<u>2,953,463</u>
 NET POSITION, END OF YEAR				 <u>\$ 2,859,616</u>

See notes to financial statements

Johnson County Ambulance District

GOVERNMENTAL FUND BALANCE SHEET - MODIFIED CASH BASIS

December 31, 2020

	<u>General Fund</u>
ASSETS	
Cash--Note B	\$ 2,094,767
Deposits--Note B	<u>764,849</u>
TOTAL ASSETS	<u><u>\$ 2,859,616</u></u>

COMMITMENTS--NOTES D AND E

FUND BALANCE--NOTE G	
Committed	2,413,270
Assigned	4,436
Unassigned	<u>441,910</u>
TOTAL FUND BALANCE	<u><u>\$ 2,859,616</u></u>

See notes to financial statements

Johnson County Ambulance District

**STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**

For the Year Ended December 31, 2020

	<u>General Fund</u>
REVENUES	
Property taxes--Note C	\$ 1,977,966
Charges for services	3,000,327
Training fees	104,041
Grants	80,061
Interest income	25,636
Miscellaneous	46,634
	<u>5,234,665</u>
EXPENDITURES	
Human resources	3,548,694
Support services	1,238,178
Capital outlay	541,640
	<u>5,328,512</u>
REVENUES OVER EXPENDITURES	(93,847)
Fund balance, beginning of year	<u>2,953,463</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,859,616</u>

See notes to financial statements

Johnson County Ambulance District

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

NOTE A--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Johnson County Ambulance District (the District) have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Reporting Entity: The financial reporting entity consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable, or, other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Financially accountable means the primary government is accountable for the component unit and is able to impose its will, or the component unit provides financial benefits or imposes a financial burden on the primary government.

The District is a primary government, which is governed by an elected Board of Directors. The District has evaluated the above definition and has determined that no outside entities meet the criteria and, therefore, no entities have been included as component units in the District's financial statements.

Basis of Presentation: The District's basic financial statements consist of government-wide statements as well as fund financial statements. The government-wide statements (Statement of Net Position and Statement of Activities) display information about the government as a whole. Fund financial statements provide information at the fund level, with each fund considered a separate accounting entity.

Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities present summaries of the District's governmental activities.

The Statement of Net Position presents the financial condition of the District's governmental activities at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for the District's activities. Program revenues include ambulance charges and training fees. Revenues that are not classified as program revenues, primarily property taxes, are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which the District is self-financing or draws from general revenues.

Fund Financial Statements: During the year the District segregates transactions into separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. The District has no non-major funds or fiduciary funds.

Fund Accounting: Accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. All funds are considered major funds. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balances, revenues and expenditures. The District's funds are as follows:

Johnson County Ambulance District

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE A--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Fund Accounting - continued

The General Fund is the principal fund of the District and accounts for all financial transactions not accounted for in other funds.

Measurement Focus and Basis of Accounting: The term measurement focus is used to denote what is being measured and reported in the District's financial statements. The government-wide financial statements are presented using the flow of economic resources measurement focus. The accounting objectives of this measurement focus are the determination of net position and changes in net position, with the limitation of the modified cash basis of accounting. The fund financial statements are presented using the current financial resources measurement focus. Only current financial assets are generally included in the balance sheet. The operating statement presents sources and uses of available spendable financial resources during a given period. Fund balance is used as the measure of available spendable financial resources at the end of the period.

The term basis of accounting is used to determine when transactions are recorded regardless of the measurement focus applied. The District's policy is to prepare its financial statements on the modified cash basis of accounting. This basis recognizes assets, net position/fund balance, revenues and expenditures/expenses when they result from cash transactions, with the exception of long-term certificates of deposit. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Cash and Deposits: Cash includes all demand and savings accounts. Deposits are certificates of deposit (stated at cost) whose original maturities are greater than three months.

Capital Assets: Capital assets are recorded as capital outlay expenditures upon acquisition.

Risk Management: The District has identified its significant risk areas, including property, liability, workers compensation, and errors and omissions liability, and has covered those risks with the purchase of commercial insurance.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Equity

Net Position: In the government-wide financial statements, net position may be displayed in the following two components:

Restricted net position: Net position with limitations placed on its use either by enabling legislation adopted by the District, or external restrictions imposed by creditors, grantors, donors, or laws and regulations of other governments. The District currently has no restricted net position.

Unrestricted net position: All remaining net position that does not meet the definition of "restricted."

Johnson County Ambulance District

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE A--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Equity - continued

When both restricted and unrestricted resources are available for use, it is the District's policy to first use restricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Fund balance: In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is classified within one of five categories:

Nonspendable: Funds that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact.

Restricted: Funds that are mandated for a specific purpose by external parties, such as grantors and contributors, or by state statute and other enabling legislation.

Committed: Funds that are set aside for a specific purpose determined by formal action of the District's highest level of decision-making authority, the Board of Directors. Commitments are authorized by Board policy or resolution. A Board policy revision or a Board resolution is also required to modify or rescind the limitations placed on these funds.

Assigned: Funds that are set aside with the intent to be used for a specific purpose by the District's Board of Directors or the Administrator. These funds do not meet the criteria to be classified as restricted or committed.

Unassigned: Residual amount for the general fund, after allocations to the other four categories. This category provides spendable resources to meet unexpected expenditures and revenue shortfalls. It is the District's policy to maintain an unassigned general fund balance of not less than 20% of budgeted operating expenditures.

When both restricted and unrestricted resources are available for expenditure, restricted amounts are to be reduced first, unless legal requirements disallow it. When committed, assigned, and unassigned funds are available for expenditure, committed funds should be spent first, followed by assigned amounts and then unassigned amounts.

Subsequent events: Subsequent events have been evaluated through June 22, 2021, which is the date these financial statements were available to be issued.

NOTE B--CASH AND DEPOSITS

Cash and Deposits - General Fund - Missouri statutes authorize the District to deposit in open accounts, certificates of deposit and United States Treasury obligations. At December 31, 2020, General Fund cash and deposits consisted of:

Checking and petty cash	\$ 551,869
Money market accounts	1,542,898
Certificates of deposit	<u>764,849</u>
	<u>\$ 2,859,616</u>

Johnson County Ambulance District

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE B--CASH AND DEPOSITS - CONTINUED

Custodial credit risk is the risk that in the event of a bank failure, the District's bank deposits may not be returned to it. The District's policy is to follow Missouri statutes requiring all bank deposits to be insured or collateralized.

The District's General Fund bank balances were \$3,093,549 at December 31, 2020. Of that amount, \$1,591,048 was collateralized by securities held by the District's banks' agent in the District's name, and the remainder was covered by federal depository insurance.

NOTE C--TAXES AND TAX LEVY

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and payable by December 31. Johnson County collects the property tax and remits it to the District.

The assessed valuation of the tangible taxable property for calendar year 2020 for the purposes of local taxation was:

Real estate	\$524,973,947
Personal property	<u>151,986,405</u>
	<u>\$676,960,352</u>

The tax levy for real and personal property owners from Johnson County was assessed at \$.2934 for every \$100 of assessed valuation.

The receipts of current and delinquent property taxes during 2020 aggregated approximately 99.4 percent of the current assessment on the basis of the levy as shown above.

NOTE D--COMMITMENTS AND CONTINGENCIES

At December 31, 2020, the District's liability for accrued paid time off was \$123,923 based on pay rates in effect at that date.

At December 31, 2020, the District was obligated for approximately \$430,000 for the purchase of new cardiac monitors.

In April 2020, the District was notified that they were obligated to repay \$209,647 pursuant to a Medicaid cost report review for the period ended June 30, 2018. The District is appealing the findings.

NOTE E--COMMITMENTS - LEASE PURCHASE

Long-term debt arising from cash transactions at December 31, 2020 consisted of the following:

Tax-exempt Lease Purchase Agreement Headquarters Facility, interest at 3.64% final payment, March 1, 2033	<u>\$ 2,510,000</u>
---	---------------------

Johnson County Ambulance District

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE E--COMMITMENTS - LEASE PURCHASE - CONTINUED

The following is a summary of transactions for the year ended December 31, 2020:

Balance at December 31, 2019	\$ 2,660,000
Principal payments	<u>150,000</u>
Balance at December 31, 2020	<u>\$ 2,510,000</u>

The combined annual debt service requirements to maturity, including principal and interest, as of December 31, 2020 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 155,000	\$ 88,543	\$ 243,543
2022	160,000	82,810	242,810
2023	165,000	76,895	241,895
2024	170,000	70,798	240,798
2025	175,000	64,519	239,519
2026-2030	995,000	218,855	1,213,855
2031-2033	<u>690,000</u>	<u>38,402</u>	<u>728,402</u>
	<u>\$2,510,000</u>	<u>\$ 640,822</u>	<u>\$3,150,822</u>

The lease agreement is annually renewable, except that the District may choose to purchase the facility on March 1, 2026, or any rental payment date thereafter, upon payment in full of the remaining rental payments due, plus the then applicable purchase price of the improvements. Interest paid under the lease in 2020 was \$94,094.

NOTE F--PENSION PLAN

Plan description: Johnson County Ambulance District participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the express intent of the General Assembly. The plan is qualified under Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operation and administration of LAGERS is vested in the seven-member Board of Trustees. LAGERS issues a publicly available financial report, including financial statements and required supplementary information. That report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits provided: LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

	<u>2020 Valuation</u>
Benefit Multiplier	1.50%
Final Average Salary	5 years
Member Contributions	4%

Johnson County Ambulance District

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE F--PENSION PLAN - CONTINUED

Benefit terms provide for annual post-retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index, and is limited to 4% per year.

Employees covered by benefit terms: At June 30, 2020, the plan's fiscal year end, the following employees were covered by the benefit terms:

Inactive employees/beneficiaries currently receiving benefits	2
Inactive employees entitled to but not yet receiving benefits	16
Active employees	<u>37</u>
Total	<u>55</u>

Contributions: The District is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District's full-time employees contribute 4% of their gross pay to the pension plan. Employer contribution rates were 4.3% of annual covered payroll. The District's contribution to LAGERS was \$102,559 for the plan's fiscal year ended June 30, 2020.

NOTE G--FUND BALANCE

At December 31, 2020, District fund balances are as follows:

Committed: Formally committed funds include \$1,000,000 in contingency reserves; \$613,208 for future construction of a new facility; \$231,836 for new ambulances; \$339,731 for new medical equipment; \$50,000 towards a line of duty death benefit fund, \$4,885 for a health insurance benefit fund, and \$173,610 for expenditures dedicated from a Medicaid Ground Emergency Medical Transportation fund.

Assigned: Assigned funds are for lease payments, capital outlay and an employee fund

Unassigned: Residual amount, after allocations to committed and assigned fund balance categories.

NOTE H--TAX ABATEMENTS

Property taxes of the District are reduced by a tax abatement through the City of Warrensburg under the Industrial Development Bond Program (Chapter 100 Bonds).

Missouri law authorizes municipalities to issue Industrial Development Bonds (IDBs), also known as Chapter 100 bonds, to finance industrial development projects. IDBs issued by a municipality do not require voter approval and may be issued as tax-exempt or non-tax-exempt. Upon issuance of taxable Chapter 100 bonds, the property taxes on bond-financed property may be abated. The municipality that issues the bonds must maintain legal ownership of the property while the bonds are outstanding in order for the property to be eligible for tax abatement. Sections 100.010 to 100.200 RSMo set forth the requirement governing IDBs.

Johnson County Ambulance District

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE H--TAX ABATEMENTS - CONTINUED

In June 2017, the City of Warrensburg entered into an Industrial Development Project agreement (Chapter 100 Bonds) with Dollar Tree Distribution, Inc. to construct a distribution facility. The agreement calls for Payments in Lieu of Taxes (PILOTS) to be paid to the taxing entities, including the District, beginning in 2023. The 2020 estimated real estate value of this City-owned property was \$67,639,130, giving it an assessed value at 32% of \$21,644,522 for levy purposes. The estimated personal property value for 2020 was \$13,042,400, which yields an assessed value of \$4,347,032 at 33.3%.

For 2020, the District had approximately \$76,259 in property tax revenue abated through the Dollar Tree Chapter 100 project. The District was also subject to a number of other tax abatement programs. Only those individual programs whose effect on the District exceeds a threshold of \$40,000 are disclosed separately. The combined total of abated tax revenue under these smaller abatement programs was approximately \$16,000 for 2020.

Johnson County Ambulance District

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Property taxes	\$ 1,900,000	\$ 1,903,490	\$ 1,977,966	\$ 74,476
Charges for services	3,210,350	3,099,003	3,000,327	(98,676)
Training fees	216,100	101,901	104,041	2,140
Grants	-	80,061	80,061	-
Interest income	50,000	22,000	25,636	3,636
Miscellaneous	33,000	25,816	46,634	20,818
	<u>5,409,450</u>	<u>5,232,271</u>	<u>5,234,665</u>	<u>2,394</u>
EXPENDITURES				
Human resources	3,761,340	3,792,693	3,548,694	243,999
Support services	1,269,684	1,190,729	1,238,178	(47,449)
Capital outlay	510,000	552,001	541,640	10,361
	<u>5,541,024</u>	<u>5,535,423</u>	<u>5,328,512</u>	<u>206,911</u>
REVENUES OVER (UNDER) EXPENDITURES	(131,574)	(303,152)	(93,847)	209,305
Fund balance, beginning of year			<u>2,953,463</u>	
FUND BALANCE, END OF YEAR			<u>\$ 2,859,616</u>	

Johnson County Ambulance District

NOTE TO BUDGETARY COMPARISON SCHEDULE

December 31, 2020

In accordance with Chapter 67, RSMo, the District adopts a complete annual operating budget. The proposed budget includes estimated revenues and proposed expenditures for all District funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. A public hearing is conducted to obtain taxpayer comments. Prior to its approval by the Board of Directors, the budget document is available for public inspection. On December 19, 2019, the budget was legally enacted by a vote of the Board of Directors.

Subsequent to its formal approval of the budget, the Board has the authority to make necessary adjustments to the budget by formal vote. Adjustments made during the year are reflected in the budgetary comparison schedule.

Johnson County Ambulance District

SCHEDULE OF EXPENDITURES - MODIFIED CASH BASIS - GENERAL FUND

For the Year Ended December 31, 2020

Human resources	
Payroll and payroll taxes	\$ 3,034,234
Fringe benefits	514,460
Support services	
Employee expenses	103,759
Fleet management	310,311
Insurance expense	147,696
Facility lease	244,094
Building and grounds	65,427
Utilities	51,767
Computers	90,366
Communications	34,440
General administration	33,042
User fee refunds	9,025
Professional services	66,861
Training supplies	65,981
Miscellaneous	15,409
Capital outlay	<u>541,640</u>
TOTAL EXPENDITURES	\$ <u>5,328,512</u>

See independent auditor's report