

# **AUDIT REPORT**

## **Dutchess County Department of Emergency Response**

**January 1, 2009 – December 31, 2010**

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## Comptroller's Summary

### *Background and Organization*

The Dutchess County Department of Emergency Response (E-911) administers and manages the county-wide 911 system, providing emergency dispatch services to fire departments, police agencies, and rescue squads operating in Dutchess County. The department also coordinates fire and EMS units in the County. Additional information is available on the Dutchess County website: [www.dutchessny.gov](http://www.dutchessny.gov).

### *Audit Scope, Objective and Methodology*

The audit was performed for the period January 1, 2009 – December 31, 2010. Emergency Response is comprised of the following divisions: Public Safety & Communication; Emergency Response; and Local Emergency Planning Committee (LEPC).

	<b>Expenses</b>	<b>2009</b>	<b>2010</b>
3020	Public Safety & Communication	\$4,180,222.52	\$4,312,136.43
3410	Emergency Response	\$726,951.90	\$672,047.12
3989	LEPC	\$1,807.04	\$2,567.88
	<b>Total Expenses</b>	<b>\$4,908,981.46</b>	<b>\$4,986,751.43</b>

	<b>Revenue</b>	<b>2009</b>	<b>2010</b>
3020	Public Safety & Communication	\$1,551,867.67	\$1,340,476.14
3410	Emergency Response	\$105,097.17	\$238,186.24
3989	LEPC	\$8,072.00	\$3,776.00
	<b>Total Revenue</b>	<b>\$1,665,036.84</b>	<b>\$1,582,438.38</b>

The objective of the audit was to review recordkeeping, oversight and management of the following selected processes:

- Revenue collections including claiming, receipting, and recording functions
- Capital Project funds totaling \$11,264,189
- Inventory (value exceeds \$4.6 million)

### *Summary of Findings*

- Formal written policies and procedures should be developed for revenue claiming, receipting and recording; capital project and grant fund accounting and inventory tracking.

- Monitoring and oversight by management is necessary to ensure all accounting processes for revenue, capital project and grant accounting and inventory are accurate and complete.

### ***Control Environment***

Control environment is the internal control and control consciousness established and maintained by both management and employees and supports compliance with laws, rules, regulations, and management directives. Management is responsible to educate employees regarding the importance of internal controls.

### **Findings**

- The control environment was not adequate to properly safeguard and account for funds. Specifically,
  - A procedure manual governing day to day accounting operations was not available.
  - Management did not institute and enforce daily oversight procedures to ensure recordkeeping and reconciliations were in place.

### **Recommendations**

- Emergency Response should perform a comprehensive review of all office functions to ensure controls are adequate to properly account for and safeguard funds and department assets. Specifically,
  - Procedure manuals should be developed and utilized by employees for daily operations.
  - On-going reviews of office procedures should be instituted to ensure internal controls are functioning at all times.
  - Management should institute and enforce daily oversight procedures.

The Department of Emergency Response had staffing changes in two primary positions in 2011: the Emergency Response Coordinator and the Administrative Assistant position.

### ***Control Activities***

#### **Departmental Revenues**

Revenue exceeded \$1.6 million in 2009 and \$1.5 million in 2010. Exhibit I shows the realized revenues for each division for 2009 and 2010. Addendum I shows the detail of the departmental revenues including specific findings.

### **Findings**

- Revenue accounting written procedures were not evidenced.
- Revenue tracking processes were not in place including: claiming, receipting, individual revenue file maintenance and revenue reconciliations.
- Revenues were not recorded in the appropriate time period.
- Revenue was over budgeted resulting in an increased reliance on county funding. A total of \$709,178.71 was identified as follows:

		2009		
		Approved Budget	Realized	Unrealized
<b>Dept 3020</b>	<b>Public Safety &amp; Communication</b>			
11400	E-911 Surcharge	\$1,105,000.00	\$1,084,687.39	\$20,312.61
15890.15	Other Safety EMS Reimbursement	\$381,509.00	\$78,898.62	\$302,610.38
<b>Dept 3020</b>	<b>Public Safety &amp; Communication</b>		<b>2010</b>	
11400	E-911 Surcharge	\$1,500,000.00	\$1,241,524.28	\$258,475.72
15890.15	Other Safety EMS Reimbursement	\$11,962.00	\$0.00	\$11,962.00
33890.05	Other Pub Safety E911 Wireless Deploy	\$152,184.00	\$42,789.00	\$109,395.00
<b>Dept 3410</b>	<b>Emergency Response</b>			
15890.15	Other Safety EMS Reimbursement	\$6,423.00	\$0.00	\$6,423.00
			Total	<u>\$709,178.71</u>

### Recommendations

- Written procedures for revenue accounting should be developed. Specifically,
  - A procedure manual should be developed and utilized by employees for daily operations.
  - On-going reviews of office procedures relative to revenue accounting should be instituted to ensure internal controls are functioning at all times.
- Revenues received should be recorded in the appropriate time period.
- Revenues should not be over budgeted.

### Capital Projects

Capital Projects totaling \$11,264,189 are recorded for Emergency Response. Exhibit II is a chart of E-911 Capital projects, total capital project expenses to date and bond balances.

In 2009, a total of \$2,522,866.98 was expended for capital projects; \$124,513.52 was expended in 2010. See Addendum II for a brief description of each bond. Addendum III summarizes each project's total expenditures for 2009 and 2010.

### Findings

- Written procedures for capital and grant accounting were not evidenced.
- Capital and grant accounting records including: Revenue and expense tracking; claiming, receipting, and reconciliations were not maintained.

### Recommendations

- Written procedures for capital and grant accounting should be developed. Specifically,
  - A procedure manual should be developed and utilized by employees for capital and grant accounting.

- On-going reviews of office procedures relative to capital and grant accounting should be instituted to ensure internal controls are functioning at all times.

## **Inventory**

Dutchess County Emergency Response inventory assets at the time of this review totaled \$4,643,254.03 for individual items costing \$3,000 or more. This amount was obtained from the County's LOGOS system and did not include items costing less than \$3,000 which represents items with a substantial value and are required to be tracked by the department "in accordance with the Dutchess County Asset Management procedures."

## **Findings**

- Procedures prescribed by the policy and overseen by the Dutchess County Department of Central Services have not been adhered to. This was noted in our prior audit. Specific findings include:
  - Outdated or destroyed items were listed on the Department's asset listing as of the audit review.
  - Original tags for items purchased in 2007 were not affixed to the items until this audit.
  - Some purchases of items with a value over \$3,000 were not issued County ID tags; however, these items were found on the Department's asset listing with temporary numbers.
  - Item costs were incorrect on several items.
  - Some items purchased in prior years (2006 – 2010), were not on the department's asset listing.
- Management monitoring and oversight of inventory records was not evidenced.

## **Recommendations**

- Processes prescribed by Central Services for tracking inventory should be implemented.
  - County disposition procedures should be followed and steps taken to ensure items are removed from the County asset listing.
  - Departmental asset records should be reconciled periodically with the Central Services Asset Listing records.
    - Corrections to the Department's asset listing report should be made in a timely manner.
  - A complete record of items with a cost of less than \$3,000 should be developed and maintained. This listing should be developed in accordance with the county policy.
- Management monitoring and oversight of departmental records and processes should be implemented.

**Exhibit I E-911 Revenue**

Line Item	Revenue Description	2009 Realized	2010 Realized
<b>3020</b>	<b>Public Safety &amp; Communication</b>		
11400	E-911 Surcharge	\$1,084,687.39	\$1,241,524.28
15890.15	Other Safety EMS Reimbursement	\$78,898.62	\$0.00
26550.01	Sales, Other FOIL Request Fee	\$20.50	\$20.25
27010.99	Refund of Prior Yr's Exp A/P Items	\$21,511.88	\$51,095.61
27700.02	Unclassified Revenue Misc.	\$89.50	\$47.00
33890.05	Other Pub Safety E911 Wireless	\$361,659.78	\$42,789.00
43890.08	Other Safety Med Reserve Corps	\$5,000.00	\$5,000.00
	<b>Totals</b>	<b>\$1,551,867.67</b>	<b>\$1,340,476.14</b>
<b>3410</b>	<b>Emergency Response</b>		
26550.01	Sales, Other FOIL Request Fee	\$31.00	\$0.00
27010.00	Refund of Pr. Yr's Exp General	\$13.45	\$1,620.00
27010.99	Refund of Prior Yr's Exp A/P Items	\$12,311.44	\$42,951.48
27700.02	Unclassified Revenue Misc.	\$14.00	\$0.00
43050.01	Civil Defense FEMA	\$72,759.28	\$128,609.64*
43050.05	Civil Defense Homeland Security	\$19,968.00	\$65,005.12*
	<b>Totals</b>	<b>\$105,097.17</b>	<b>\$238,186.24</b>
<b>3989</b>	<b>Local Emergency Planning Committee</b>		
	Civil Defense HMEP-Hazardous		
43050.03	Materials Emergency Preparedness	\$8,072.00	\$3,776.00
	<b>Totals</b>	<b>\$8,072.00</b>	<b>\$3,776.00</b>
	<b>Grand Totals</b>	<b>\$1,665,036.84</b>	<b>\$1,582,438.38</b>

\*accrual/actual monies not received at time of review

**Exhibit II E-911 Capital Projects**

Capital Project	Bond	Expensed	Bond Balance
H0324 Construction of Burn Building - Fire Training Center	\$575,000.00	\$565,432.75	\$9,567.25
H0358 Building Reconstruction Emergency Response	\$6,825,000.00	\$6,786,709.52	\$38,290.48
H0390 Simulcast Radio System	\$1,513,000.00	\$1,507,815.14	\$5,184.86
H0392 Emergency Response - Geothermal Project	\$770,780.00	\$761,800.25	\$8,979.75
H0402 E-911 Telephone System	\$1,219,800.00	\$942,367.29	\$277,432.71
H0426 E-911 Radio System	\$360,609.00	\$87,259.97	\$273,349.03
Totals	<u>\$11,264,189.00</u>	<u>\$10,651,384.92</u>	<u>\$612,804.08</u>

## ***Addendum I Departmental Revenues***

### **E-911 Surcharge – (A3020.11400.00)**

A surcharge of \$.35 per telecommunication access line per month was imposed by the Duches County Local Law 1 (effective March 1, 1994), on the customers of every service supplier within the County. An additional local wireless surcharge of \$.30 per wireless line per month was imposed by Duches County Local Law #8 of 2003, Resolution #202164 in 2002 and Resolution #203364 in 2008. A surcharge on users of voice over internet protocol service (VOIP) was imposed by Local Law #6 of 2009 (signed December 31, 2009) to finance costs associated with obtaining and maintaining the necessary telecommunication equipment for the enhanced 911 telephone system. Duches County's Finance Department receives the surcharge payments from the vendors, records the payments in the Emergency Response revenue line A3020.11400.00 and issues Cash Receipts to Emergency Response. Emergency Response revenue recorded for 2009 and 2010 surcharge revenues follows:

<b>A 3020 11400 00 - E-911 Surcharge (Per DC Finance Records)</b>	<b>2009 Realized</b>	<b>2010 Realized</b>
Total Landline Vendors	\$399,259.44	\$325,867.66
Total Wireless Vendors	\$684,984.19	\$678,245.93
Total VOIP (Voice Over Internet Phone)		<u>\$237,410.69</u>
NYS 2006 Adjustment*	\$443.76*	
<b>Totals</b>	<b><u>\$1,084,687.39</u></b>	<b><u>\$1,241,524.28</u></b>

\*NYS issued E-911 a reimbursement check dated 8/14/09 for 2006 surcharges.

We reviewed the detailed spreadsheets of vendor receipts from the Finance Department's vendor surcharge payment record.

- o Of the ninety (90) landline vendors twenty-one (21) had no activity since 2008.
- o Of the twenty-four (24) wireless vendors nine (9) of these vendors had no activity since 2008.
- o Four (4) Voice Over Internet Phone (VOIP) vendors were new revenue sources for the county for 2010.

A copy of each year's record was received by Emergency Response at the time of the audit.

### **Findings**

- A sampling of receipts for selected months revealed all receipts were not retained in Emergency Response files and reconciliations for surcharge receipts was not evidenced.
- There were no written processes for the accounting of this revenue. Operating processes were not in place at Emergency Response to monitor inactive accounts or new vendors.

### **Recommendations**

- Receipts should be retained and reconciled to the official revenue recording by Finance.

- Formal processes for tracking and reviewing surcharge revenue should be written and implemented by Emergency Response. Processes should include the review of new vendors and inactive vendors to ensure maximization of revenue.

#### **Other Safety EMS Reimbursement- (A.3020.15890.15)**

The Health Department reimbursed E-911 for the EMS Coordinator for a total of \$78,898.62 for 2009; \$381,509 was budgeted as revenue for 2009 leaving \$302,610.38 not realized as revenue. In 2010, \$11,962 was budgeted for EMS reimbursement; however, a claim was not submitted for 2010.

#### **Finding**

- Revenue was over budgeted or not claimed resulting in an increased reliance on county funding. Specifically,
  - Revenue was over budgeted by \$302,610.38 in 2009.
  - Revenue was not claimed or received for 2010.

#### **Recommendation**

- Revenue should not be over budgeted and claims should be submitted.

#### **Sales Other FOIL Request Fee (A3020.26550.01)**

Freedom of Information sales receipts totaled \$20.50 for 2009, and \$20.25 for 2010.

#### **Refund of Prior Years Expense (Accounts Payable Items) (A3020.27010.99)**

Prior year liquidated accounts payables amounted to \$21,511.88 in 2009 and \$51,095.61 in 2010. Since these amounts were previously expensed, but expenses did not actually occur as anticipated, the liquidations became current year revenue.

#### **Finding**

- Accounts payable for prior years were overstated.

#### **Recommendation**

- Only actual obligations should be designated as accounts payable.

#### **Unclassified Revenue Miscellaneous (A3020.27700.02)**

Five receipts totaling \$89.50 were recorded for miscellaneous revenues received for investigation reports in 2009; six receipts were recorded in 2010 totaling \$47.

#### **Other Public Safety –E-911 Wireless Deployment- (A.3020.33890.05)**

Funds budgeted in 2009 were \$152,167; and \$361,659.78 was realized. In 2010, \$152,184 was budgeted and \$42,789 was realized.

Based on the NYS Local Enhanced Wireless 911 Program, monies were allocated among all eligible municipalities on a per capita basis. Departmental expenses were claimed for the lease of phone and tower space. NYS allocations were stated in formal letters for the following time periods: April 1, 2007 - March 31, 2010: \$159,926.00 (2007); April 1, 2008 -March 31, 2011: \$152,167.00 (2008) and \$49,566.78 (a portion of

the \$133,168.00 allocation for 2009; the balance of \$83,601.22 has not been received as of this review). A total of \$361,659.78 was received by E-911 in December 2009.

**Revenue Contract #05-0555-12/06-ER-A1-term 6/1/04-7/31/09**

This contract provided for wireless E-911 expedited deployment funds from NYS not to exceed \$42,789, to be utilized for the purchase of computer units, a telephone upgrade and recording system. The total amount of this contract was fully claimed and reimbursed to E-911 in 2010.

**Other Safety- Medical Reserve Corps- (A3020.43890.08)**

**Revenue Contract #09-0244-7/09-ER-term 1/1/09-7/31/09 and Revenue Contract # 10-0281-7/10-ER –term 1/22/10-7/31/10**

These contracts provided grants for 2009 and 2010 respectively for \$5,000 each contract period through the National Association of County and City Health Officials; the funding provided support to the Medical Reserve Corps units. E-911 received \$5,000 for both 2009 and 2010 from the grants.

**A3410 Emergency Response**

**Sales Other FOIL Request Fee (A3410.26550.01)**

Two Freedom of Information sales receipts totaled \$31.00 for 2009. No receipts were recorded for 2010.

**Refund of Prior Year's Expense General A.3410.27010.00)**

A refund of an invoice overpayment was received in the amount of \$13.45 for 2009. A refund of an invoice overpayment was received in the amount of \$1,620.00 for 2010.

**Refund of Prior Yr's Exp AP's Items (A3410.27010.99)**

Prior years liquidated accounts payables amounted to \$12,311.44 in 2009; \$42,951.48 in AP's was liquidated in 2010.

**Finding**

- Accounts payable for prior years were overstated.

**Recommendation**

- Only actual obligations should be designated as accounts payable.

**Unclassified Revenue Miscellaneous (A3410.27700.02)**

Three receipts for miscellaneous revenue for investigation reports totaled \$14.00 for 2009. No receipts were recorded for 2010.

**Civil Defense FEMA- (A.3410.43050.01)**

Emergency Response received Federal funds from the Federal Emergency Management Agency (FEMA) for integrated emergency management. Realized revenue of \$72,759.28 was recorded in the County financials for 2009. In 2010, \$128,609.64 was accrued as revenue in the County's financials.

### Finding

- There were the following errors in the recording of revenue:
  - A 2009 claim for \$25,502.54 was accrued twice for the time period 10/108-12/31/08 resulting in an overstatement in 2010 revenues. (First accrual was dated 1/14/09 and second accrual was dated 10/22/10)
  - A claim for \$25,123.45 for the time period 4/1/10-6/30/10 was not accrued for 2010 revenue in account A.3410.43050.01.

*Note: As a result of this review, the above corrections were reflected in the 2011 revenue accounts since the 2010 records were closed.*

### Recommendation

- Revenue accounts should be reviewed for accuracy in recording entries for the appropriate time periods. Departmental financial records should be reconciled at least *quarterly* with the DC Finance Department records.

### New York State Department of Homeland Security Grants (A.3410.43050.05)

At the time of our review, the department had eight Homeland Security grant contracts totaling \$1,375,952. These grants provided funding from the New York State Department of Homeland Security for the prevention, response, and minimization of danger and recovery from terrorist attacks.

Duchess County Contract #	Contract Amount	Expensed (as of this review)	Contract Unexpended Balances
03-0768-11/05 ER	\$150,000.00	\$150,000.00	\$0.00
04-0860-03/07-ER	\$100,000.00	\$99,783.43	\$216.57
06-0698-6/08 ER	\$55,700.00	\$55,642.90	\$57.10
07-0736-6/10-ER	\$250,000.00	\$208,394.32	\$41,605.68
08-0726-8/11-ER	\$369,750.00	\$359,539.91	\$10,210.09
09-0600-7/12-ER	<u>\$450,502.00</u>	<u>\$77,813.90</u>	<u>\$372,688.10</u>
<b>Totals</b>	<b><u>\$1,375,952.00</u></b>	<b><u>\$951,174.46</u></b>	<b><u>\$424,777.54</u></b>

### Findings

- Grant accounting for each contract was not comprehensively evidenced. Specific findings include:
  - Contract #04-0860- E-911 revenue of \$63,962.16 was received 4/15/08 and incorrectly recorded in the Dutchess County Sheriff's Office 2008

revenue account A.3110.25.43200.05. These revenue records cannot be changed since the County's 2008 records are closed.

- Contract #06-0698- E-911 revenue of \$55,642.90 was received 12/8/10 and incorrectly recorded in the DC Sheriff's Office revenue account A.3110.25.43200.05; this was corrected as a result of this audit and the changes are reflected in 2011 revenue account A3410.43050.05.
- Management oversight and follow-up for accurate expense and revenue tracking was not evidenced.

### **Recommendations**

- Grant accounting for Homeland Security grants should be implemented.
  - Expense claims should be filed for reimbursement in a timely manner.
- Departmental financial records should be reconciled periodically with the DC Finance Department records.
- Management oversight and follow-up for revenue collections should be enhanced to ensure accurate claiming and maximization of revenue collection.

*Note: As a result of this review, the documentation for the grant expenses was in the process of being organized.*

### **3989 Local Emergency Planning Committee:**

#### **Civil Defense HMEP-Hazardous Materials Emergency Preparedness (A3989.43050.03)**

Hazardous Materials Emergency Preparedness year sixteen grant (10/1/2008-9/30/2009) provided for the county to receive a minimum of \$2,930 in federal funds from the State Emergency Response Commission (SERC) for use by the Local Emergency Planning Committee (LEPC); however, based on 43 committees participating in 2009, \$4,472 was received for year sixteen. In addition, \$3,600 was received in 2009 for 43 committees participating as follows: \$1,800 for year fourteen (10/1/06-9/30/07) and \$1,800 for year fifteen (10/1/07-9/30/08). A total of \$8,072 recorded as E-911 2009 revenue.

Year seventeen grant (10/1/09-9/30/10) provided for the county to receive a minimum of \$2,930. Each of 43 committees participating in the program for year seventeen were allocated \$3,776; this amount was received by E-911 in 2010.

## ***Addendum II Capital Project Descriptions***

### **H0324 Construction of Burn Building –Fire Training Center**

Resolution #203180, dated July 16, 2003, authorized \$575,000 in bond funding for the cost of construction of the Fire Training Burn Building at the Fire Training Center.

### **H0358 Building Reconstruction-Emergency Response**

Resolution #205274, dated November 14, 2005, authorized \$6,825,000 in bond funding for the reconstruction of the Emergency Response Training Center.

### **H0390 Simulcast Radio System**

Resolution #207227, dated August 13, 2007, authorized \$1,513,000 in bond funding to pay for the purchase and installation of a simulcast radio system for the E-911 Dispatch Center.

### **H0392 Emergency Response - Geothermal Project**

Resolution #207266, dated September 10, 2007, authorized \$770,780 in bond funding to pay for the Geothermal Heating and Cooling project for the E-911 Dispatch Center.

### **H0402 E-911 Telephone System**

Resolution #209007, dated February 11, 2009, authorized \$1,219,800 in bond funding to pay for the purchase and installation of an E-911 telephone system.

### **H0426 E-911 Radio System**

Resolution #2010353, dated December 7, 2010, authorized \$360,609 in bond funding to pay the cost of the upgrade of the E-911 radio system.

**Addendum III Capital Project Expenses for 2009 and 2010**

<b>H0324</b>	<b>2009 Expenses</b>	<b>2010 Expenses</b>	<b>Bond</b>
<b>Resolution #203180</b>			<b>\$575,000.00</b>
A3020.3150 Building Reconstruction	<u>\$0.00</u>	<u>\$2,325.00</u>	
<b>Totals</b>	<b><u>\$0.00</u></b>	<b><u>\$2,325.00</u></b>	
<b>Bond Balance as of 9/13/11</b>			<b>\$9,567.25</b>

<b>H0358</b>	<b>2009 Expenses</b>	<b>2010 Expenses</b>	<b>Bond</b>
<b>Resolution #205274</b>			<b>\$6,825,000.00</b>
A3410.3100 Building –New	\$421,192.41	\$0.00	
A3410.3150 Building Reconstruction	\$727,238.99	\$28,190.00	
A3410.3251 Parking Lot	\$82,149.58	\$0.00	
A3410.4160 Office Supplies	\$0.00	\$7,244.25	
A3410.4401.105 Professional Services	\$90,849.45	\$671.00	
A3410.4571.63 Rent/Lease-Real Prop Long Term	\$15,163.47	\$0.00	
A3410.4710 Furniture & Office Equipment- Non Depreciable	<u>\$0.00</u>	<u>\$7,817.00</u>	
<b>Totals</b>	<b><u>\$1,336,593.90</u></b>	<b><u>\$43,922.25</u></b>	
<b>Bond Balance as of 9/13/11</b>			<b>\$38,290.48</b>

<b>H0390</b>	<b>2009 Expenses</b>	<b>2010 Expenses</b>	<b>Bond</b>
<b>Resolution #207227</b>			<b>\$1,513,000.00</b>
A3020.3900 Bond Issuing Costs	\$2,398.26	\$0.00	
A3020.4401.105 Professional Services	<u>\$299,651.80</u>	<u>\$0.00</u>	
<b>Totals</b>	<b><u>\$302,050.06</u></b>	<b><u>\$0.00</u></b>	
<b>Bond Balance as of 9/13/11</b>			<b>\$5,184.86</b>

H0392	2009 Expenses	2010 Expenses	Bond
<b>Resolution #207266</b>			<b>\$770,780.00</b>
A1620.3150 Building Reconstruction	<u>\$20,122.00</u>	<u>\$0.00</u>	
<b>Totals</b>	<b><u>\$20,122.00</u></b>	<b><u>\$0.00</u></b>	
<b>Bond Balance as of 9/13/11</b>			<b>\$8,979.75</b>

H0402	2009 Expenses	2010 Expenses	Bond
<b>Resolution #209007</b>			<b>\$1,219,800.00</b>
A3020.3900 Bond Issuing Costs	\$0.00	\$4,593.54	
A3020.2500.10 Other Equipment 10 Year	<u>\$864,101.02</u>	<u>\$73,672.73</u>	
<b>Totals</b>	<b><u>\$864,101.02</u></b>	<b><u>\$78,266.27</u></b>	
<b>Bond Balance as of 9/13/11</b>			<b>\$277,432.71</b>

H0426	2009 & 2010 Expenses	2011 Expenses	Bond
<b>Resolution #2010353</b>			<b>\$360,609.00</b>
A3020.3900 Bond Issuing Costs	\$0.00	\$0.00	
A3020.2500.10 Other Equipment 10 Year	<u>\$0.00</u>	<u>\$87,259.97</u>	
<b>Totals</b>	<b><u>\$0.00</u></b>	<b><u>\$87,259.97</u></b>	
<b>Bond Balance as of 10/7/11</b>			<b>\$273,349.03</b>