

MEETING NOTICE

TCATA Board Meeting

Wednesday, September 23rd

12 pm (Noon)

In an effort to protect the health and safety of the public, staff and members of the Twin Cities Area Transportation Authority (TCATA) board all TCATA public meetings will be held electronically in accordance with the Open Meetings Act and Executive Order 2020-15 issued by Governor Whitmer until further notice.

Members of the public wishing to participate in any of these meetings may do so by dialing into the meeting using the phone number and access code below.

September 23rd TCATA Board Meeting

Dial-In Number: 978-990-5000

Access Code: 271441 #

Copies of meeting materials can be found online at

<https://www.mywaythere.org/tcatameetings.asp>

Or by contacting TCATA business office at 269-927-2268

Monday – Friday 8 am – 5 pm

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Twin Cities Area Transportation Authority
(269) 927-2268 • Fax (269) 927-2310

275 East Wall Street, P.O. Box 837, Benton Harbor, MI 49023

MEMORANDUM

TO: TCATA Board Members

FROM: Paul Gillespie, Executive Director 

DATE: September 18, 2020

RE: TCATA Monthly Board Meeting

There is a TCATA board meeting scheduled for **Wednesday September 23, 2020 at 12:00 p.m.**

The monthly board meeting will be held **ON THE TELEPHONE.**

Please find enclosed a **MEETING NOTICE** with additional information on how to connect to the phone conference.

If any changes should occur, you will be notified by telephone on Tuesday September 22, 2020 or as soon as possible.

If there are any questions and/or instructions regarding this matter, please contact me at 269-927-2268.



Twin Cities Area Transportation Authority
(269) 927-2268 • Fax (269) 927-2310

275 East Wall Street, P.O. Box 837, Benton Harbor, MI 49023

AGENDA

ROLL CALL – 09/23/20

APPROVAL OF AGENDA

SECRETARY'S REPORT

- 2) General Information – 09/23/20
- 3) Minutes – 08/26/20

CHAIRMAN'S REPORT

- 1) General Information – 09/23/20

DIRECTOR'S REPORT

- 1) Operation Summary,
Ridership & Farebox – 08/20
- 2) Driver of the Month – 08/20
- 3) General Information – 09/23/20
- 4) Approval of Directors Report – 09/23/20

ACCOUNTANT'S REPORT

- 1) Unpaid Bills Detail – 08/20
- 2) Check Detail – 08/20
- 3) Purchases by Vendor Detail – 08/20
- 4) Petty Cash – 08/20
- 5) Wire Transfer– 08/20
- 6) Trial Balance, Profit loss, Profit and
Loss Budget vs. Actual
& Balance Sheet – 08/20
- 7) Approval of Accountant Report – 09/23/20
- 8) Audit Report

OLD BUSINESS

- 1)

NEW BUSINESS

- 1) Approval of Corrective Action Plan

PUBLIC COMMENTS

**TWIN CITIES AREA TRANSPORTATION AUTHORITY
REGULARLY SCHEDULED
BOARD MEETING
HELD August 26, 2020**

Board Members Present: Mr. Anthony Andrews, Chairperson
Ms. Emma Kinnard, Secretary
Mr. James Childs, Trustee
Ms. Lisa Varrie, Trustee

Board Members Absent: Ms. Juanita Henry, Trustee

Staff Present: Mr. Paul Gillespie, Executive Director
Mr. TJ Taylor, Assistant Director
Mr. Jan Harper, Accountant Consultant
Mr. Bill Purvis, Consultant

Staff Absent:

Public: Eric Lester
Marvin Haywood
Carla Choudhry
Syreeta Hassel
Steve Wooden
Doris Sallie
Lorelei Purnell

The board meeting was called to order by Mr. Andrews.

Agenda: A motion was requested by Ms. Varrie to approve the agenda of 08/26/20 as presented, supported by Mr. Childs. **MOTION CARRIED**

Secretary's Report: **General Information – NONE**

Minutes – A motion was requested by Mr. Childs to approve the minutes of 07/29/20 as presented, supported by Ms. Varrie. **MOTION CARRIED**

Chairperson's Report:

General information – NONE

Director's Report:

Operation Summary, Ridership & Fare box – Mr. Gillespie informed the board that the total Demand Response riders for the month of July was 9,400 of these 1,025 were senior riders and 2,997 were Disabled riders, and 278 children, 4,852 regular riders, and Line Haul had 4,098 riders.

1,734.70 gallons of gasoline covering 10,306 miles an average of 5.9 miles per gallon. LP gas we used 5,732.00 gallons covering 28,688 miles an average of 5.0 miles per gallon. Total vehicle hours were 3,123 with an average of 3.0 passengers per vehicle hour.

Mr. Gillespie informed the board that the Ridership Comparison for FY2019 Year to Date was 128,493 passengers on the Demand Response and 46,607 passengers on the Fixed Route. FY2020 Year to Date was 116,456 passengers on the Demand Response and 47,934 passengers on the Fixed Route.

Driver of the month – Marvin Haywood with 698 passengers for the month of July 2020.

A motion was requested by Mr. Childs to approve the Director's Report as presented for the month of July 2020, supported by Ms. Varrie.

MOTION CARRIED

Accountant's Report:

Check Details, Purchases by Vendor Detail & Unpaid Bills – A motion was requested by Mr. Childs to approve the check detail in the amount of \$65,856.86 for the month of July 2020, supported by Ms. Varrie.

MOTION CARRIED

A motion was requested by Mr. Childs to approve the Purchases by Vendor in the amount of \$97,467.28 for the month of July 2020, supported by Ms. Varrie. **MOTION CARRIED**

A motion was requested by Mr. Childs to approve the Unpaid Bills Detail in the amount of \$34,569.63 for the month of July 2020, supported by Ms. Varrie. **MOTION CARRIED**

Bank Card Activity – was reviewed 07/20

Wire Transfers– was reviewed 07/20

Petty Cash – was reviewed 07/20

Trial Balance, Balance Sheet & Profit & Loss- Mr. Harper stated that TCATA's net income/(loss) as of July 2020, was (\$0.37).

A motion was requested by Mr. Childs to approve the Profit & Loss Report for the month of July 2020, supported by Ms. Varrie. **MOTION CARRIED**

Old Business:

New Business:

Mr. Childs asked a question in regard to the old staff cars. He wanted to know what happened to the cars since two new cars were purchased.

Mr. Taylor stated that one staff car is already in the lot and the other one will be in the lot by the end of the day. He also confirmed that the two staff cars have been posted for sale.

Mr. Childs asked if Mr. Gillespie could hear him and then told Mr. Gillespie to turn up his hearing aid so that he could hear his questions.

Mr. Childs asked about the supplemental insurance meeting that took place a few days prior to the board meeting. Mr. Gillespie informed the board that over 14 employees signed up for TransAmerica which was a good turnout. Mr. Childs asked why the company changed from Aflac to TransAmerica. Mr. Gillespie stated that Twin Cities had numerous issues with billing and policies being dropped with Aflac.

Mr. Childs asked about Mr. Purvis and Mr. Harper's consulting jobs and if they do their work in house or at home. Mr. Harper stated that he is in the office every day and depending on the work that needs to be done, he may come in on a Saturday or take work home.

Mr. Childs asked Mr. Harper if they get paid hourly or salary. Mr. Harper stated that Mr. Purvis and himself receive hourly pay rates. Mr. Childs asked Mr. Harper how much he makes an hour. Mr. Harper told Mr. Childs that he does not feel comfortable answering that question over the phone during a public meeting. Mr. Harper stated that his pay rate is very reasonable considering he has his master's degree.

Paul informed the board about his idea to create an outside lunch space for the employees with a picnic table and maybe a bench. Ms. Kinnard asked when Mr. Gillespie plan on completing this task due to the fall and winter season coming soon. Mr. Gillespie stated that he will hold off on this idea until the winter season is over.

Public Comments:

There being no further discussions, the board meeting was adjourned by Mr. Childs.

Secretary

Date

7,018,983

OPERATION SUMMARY

PASSENGERS TO DATE

19,124,564

AUG 2020

MILES TO DATE

DATE	REGULAR	SENIOR	DISABLE	CHILD	SR. DIS	TOTAL	LINE HAUL	VEHICLE DATA			VEHICLE DATA LP			VEH.		PASS/VEH.HR.
								FUEL	MILES	MILES/GAL.	FUEL	MILES	M/GAL	HOURS	VEH.HR.	
SAT 1	109	23	87	14	2	235	109	0	0	120.9	825	6.8	60	3.9		
SUN 2																
TOTAL	109	23	87	14	2	235	109	0	0	120.9	825	6.8	60	3.9		
MON 3	202	59	137	17	12	427	190	26	220	337.6	1632	4.8	134	3.2		
TUE 4	232	43	144	7	17	443	185	13.2	96	313.3	1773	5.7	150	3.0		
WED 5	211	32	148	9	12	412	191	25.9	145	290.5	1533	5.3	130	3.2		
THUR 6	221	37	105	6	9	378	165	15.2	83	353.0	1704	4.8	145	2.6		
FRI 7	193	48	125	17	12	395	184	32.4	157	316.8	1702	5.4	146	2.7		
SAT 8	120	47	51	14	2	234	115		34	161.4	909	5.6	69	3.4		
SUN 9																
TOTAL	1179	266	710	70	64	2289	1030	112.7	735	1772.6	9253	5.2	774	3.0		
MON 10	212	30	122	10	14	388	158	29.0	112	380.8	1664	4.4	135	2.9		
TUE 11	185	35	119	3	9	351	158	38.8	214	343.3	1552	4.5	151	2.3		
WED 12	202	54	157	15	15	443	188	48.0	267	363.4	1447	4.0	144	3.1		
THUR 13	239	33	99	7	11	389	153	30.8	166	289.3	1692	5.8	140	2.8		
FRI 14	192	35	126	5	6	364	174	21.5	176	337.7	1484	4.4	130	2.8		
SAT 15	102	37	69	7	6	221	98			173.9	927	5.3	68	3.3		
SUN 16																
TOTAL	1132	224	692	47	61	2156	929	168.1	935	1888.4	8766	4.6	768	2.8		
MON 17	227	46	119	15	10	417	194	32.0	258	281.3	1489	5.3	134	3.1		
TUE 18	195	30	122	5	15	367	151	52.4	288	282.5	1514	5.4	149	2.5		
WED 19	207	36	117	12	7	379	163	71.9	426	282.5	1407	5.0	145	2.6		
THUR 20	186	24	107	9	10	336	127	39.9	279	315.2	1425	4.5	138	2.4		
FRI 21	170	42	131	7	15	365	147	68.0	356	356.6	1416	4.0	154	2.4		
SAT 22	125	43	71	16	2	257	107	101.7	502	99.9	498	5.0	68	3.8		
SUN 23																
TOTAL	1110	221	667	64	59	2121	889	365.9	2109	1618.0	7749	4.8	788	2.7		
MON 24	200	30	84	4	7	325	140	54.1	297	213.7	1318	6.2	122	2.7		
TUE 25	195	24	112	7	10	348	135	89.3	478	235.6	1375	5.8	150	2.3		
WED 26	173	31	97	17	8	326	132	78.9	469	281.8	1182	4.2	142	2.3		
THUR 27	168	21	86	4	3	282	124	31.1	286	240.5	1312	5.5	133	2.1		
FRI 28	223	32	95	9	17	376	151	23.8	153	254.7	1602	6.3	135	2.8		
SAT 29	100	16	50	11	8	185	81	17.8	100	162.3	726	4.5	62	3.0		
SUN 30																
TOTAL	1059	154	524	52	53	1842	763	295.0	1783	1388.6	7515	5.4	744	2.5		
MON 31	182	40	120	23	7	372	146	40.7	191	378.3	1562	4.1	153	2.4		
TOTAL	182	40	120	23	7	372	146	40.7	191	378.3	1562	4.1	153	2.4		
MONTH TOTAL	4771	928	2800	270	246	9015	3866	982.4	5753	7166.8	35670	5.0	3287	2.7		

weekday

375

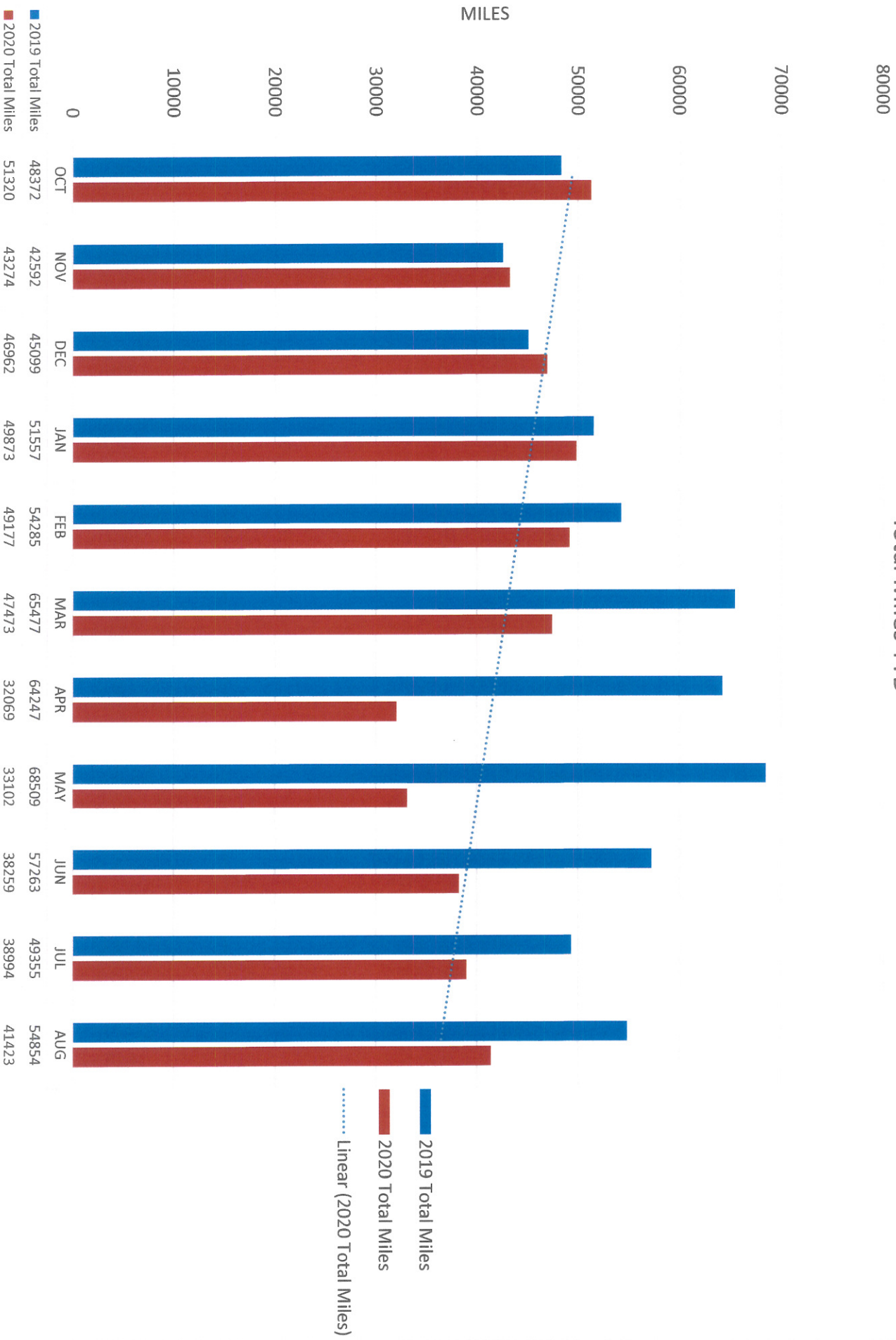
Fiscal Year 2019															
Date	Regular	Senior	Disable	Child	Sr. Dis	Total	HAUL	FUEL	MILES	/GAL.	Fuel	Miles	M/Gal	VEH. HOURS	PASS/VEH.HR.
10/18	8278	1819	3864	341	668	14970	5733	5252.3	28165	5.4	4437.1	20207	4.55	4201	3.6
11/18	6719	1195	4051	266	648	12879	4231	4293.0	23460	5.5	4292.9	19132	4.46	3951	3.3
12/18	6047	741	2645	163	387	9983	1688	3753.4	29436	7.8	3429.8	15663	4.57	4289	2.3
01/19	7604	897	2538	108	336	11483	4004	4049.4	33245	8.2	4108.7	18312	4.46	4171	2.8
02/19	6308	247	1834	40	423	8852	5370	3821.4	29835	7.8	5385.0	24450	4.54	3720	2.4
03/19	7487	543	2633	127	436	11226	4039	3749.1	37093	9.9	6193.2	28384	4.58	4132	2.7
04/19	9102	1004	4068	267	491	14932	5408	3675.9	38834	10.6	5538.1	25413	4.59	4248	3.5
05/19	8026	1315	5153	313	509	15316	5529	3703.0	38368	10.4	6379.8	30141	4.72	4405	3.5
06/19	6897	1665	4117	489	474	13642	4884	3072.0	26824	8.7	6628.0	30439	4.59	3887	3.5
07/19	8220	1435	4474	505	576	15210	5721	2906.9	14067	4.8	6628.3	35288	5.32	4211	3.6
08/19	8189	1442	62	589	738	11020	5670	3030.3	17856	5.9	8668.9	36998	4.27	4382	3.4
Total	82877	12303	35439	3208	5686	139513	52277	41306.7	317183	7.7	61689.8	284427	4.61	45597	3.06

Ridership Comparison

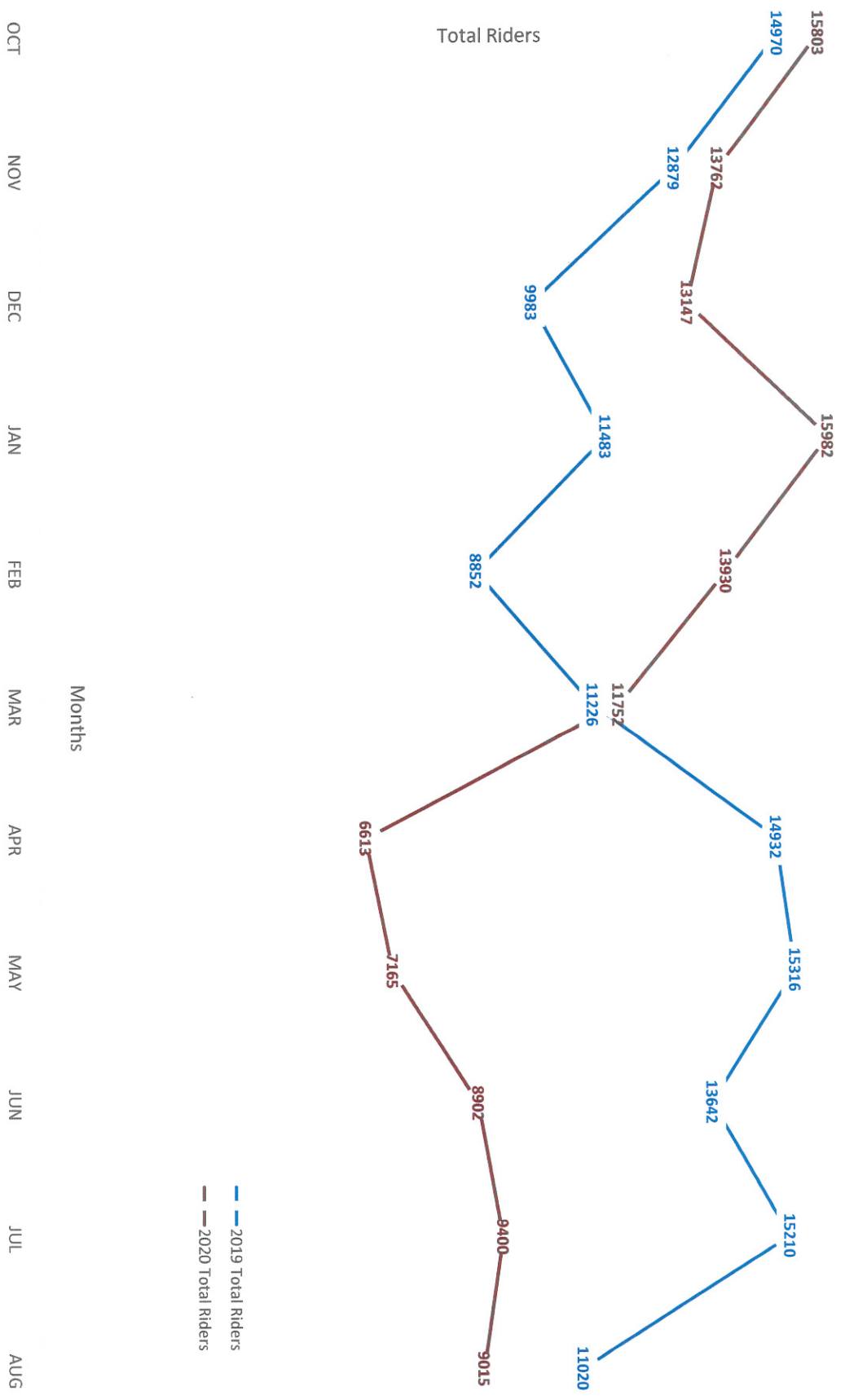
Fiscal Year 2020

Date	Regular	Senior	Disable	Child	Sr. Dis	Total	HAUL	FUEL	MILES	/GAL.	Fuel	Miles	M/Gal	VEH. HOURS	PASS/VEH.HR.
10/19	8329	1714	4919	339	502	15803	5189	2788.1	16381	5.9	8125.6	34939	4.30	4333	3.6
11/19	8394	1085	3479	328	476	13762	7556	2264.5	13335	5.9	7339.3	29939	4.10	3802	3.6
12/19	6033	1541	4759	369	445	13147	4840	2073.1	12131	5.9	7915.2	34831	4.4	3986	3.3
01/20	10374	1016	3684	486	422	15982	6150	2726.8	14555	5.3	8253.7	35318	4.30	4301	3.7
02/20	7532	1409	4194	391	404	13930	4290	2280.6	13811	6.1	7714.8	35366	4.60	4224	3.3
03/20	6585	1313	3106	388	360	11752	5078	1857.5	11075	6.0	7913.1	36398	4.60	4326	2.7
04/20	3609	678	1931	193	202	6613	3171	1167.2	8496	7.3	4938.2	23573	4.77	3449	1.9
05/20	3954	721	2071	155	264	7165	3437	1213.4	7188	5.9	5605.1	25914	4.62	2806	2.6
06/20	4853	881	2690	248	230	8902	4125	1684.2	10193	6.1	6181.5	28066	4.54	3264	2.7
07/20	4852	1025	2997	278	248	9400	4098	1734.7	10306	5.9	5732.0	28688	5.00	3123	3.0
08/20	4771	928	2800	270	246	9015	3866	982.4	5753	5.9	7166.8	35670	4.98	3287	2.7
09/20															
Total	69286	12311	36630	3445	3799	125471	51800	20772.5	123224	5.9	76885.3	348702	4.54	40901	3.07
Change	-13591	8	1191	237	-1887	-14042	-477	-20534.2	-193959	-1.7	15195.5	64275	-0.08	-4696	0.01
% Change	83.6%	100.1%	103.4%	107.4%	66.8%	89.9%	99.1%	50.3%	38.8%	77.3%	124.6%	122.6%	98.4%	89.7%	100.3%

Total Miles YTD



RIDERSHIP COMPARISON YTD



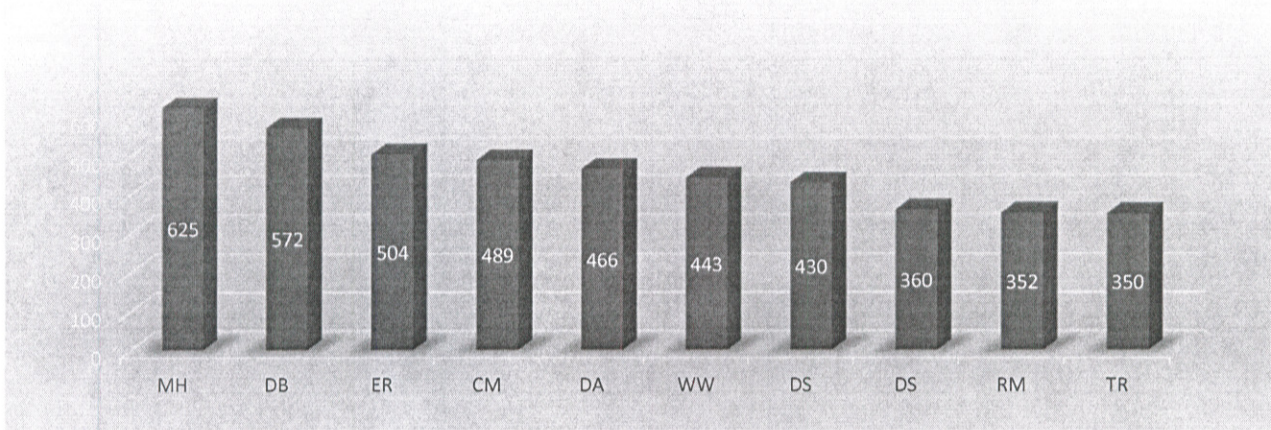
RIDERSHIP

	2019 FY Month Total	2019 FY Year to Date	2020 FY Month Total	2020 FY Year to Date	2020 FY Month Difference	YTD Difference	% Change
Oct	14,970	14,970	15,803	15,803	833	833	5.56%
Nov	12,879	27,849	13,762	29,565	883	1,716	6.16%
Dec	9,983	37,832	13,147	42,712	3,164	4,880	12.90%
Jan	11,483	49,315	15,982	58,694	4,499	9,379	19.02%
Feb	8,852	58,167	13,930	72,624	5,078	14,457	24.85%
March	11,226	69,393	11,752	84,376	526	14,983	21.59%
April	14,932	84,325	6,613	90,989	-8319	6,664	7.90%
May	15,316	99,641	7,165	98,154	-8151	-1,487	-1.49%
June	13,642	113,283	8,902	107,056	-4740	-6,227	-5.50%
July	15,210	128,493	9,400	116,456	-5810	-12,037	-9.37%
Aug	14,713	143,206	9,015	125,471	-5698	-17,735	-12.38%
Sept							
TOTAL	143,206	143,206	125,471	125,471	-17,735	-17,735	-12.38%

FARES

	2019 FY	2019 FY	2020 FY	2020 FY	2020 FY	YTD	%
Month	Year to	Month	Year to	Month	Difference	Difference	Change
Total	Date	Total	Date	Difference	Difference	Change	
Oct	\$ 20,360.01	\$ 20,360.01	\$ 26,140.87	\$ 26,140.87	\$ 5,780.86	\$ 5,780.86	28.39%
Nov	\$ 22,364.93	\$ 42,724.94	\$ 17,371.76	\$ 43,512.63	\$ (4,993.17)	\$ 787.69	1.84%
Dec	\$ 16,371.88	\$ 59,096.82	\$ 23,215.30	\$ 66,727.93	\$ 6,843.42	\$ 7,631.11	12.91%
Jan	\$ 16,875.67	\$ 75,972.49	\$ 18,757.33	\$ 85,485.26	\$ 1,881.66	\$ 9,512.77	12.52%
Feb	\$ 20,647.11	\$ 96,619.60	\$ 19,521.10	\$ 105,006.36	\$ (1,126.01)	\$ 8,386.76	8.68%
March	\$ 18,102.61	\$ 114,722.21	\$ 15,973.23	\$ 120,979.59	\$ (2,129.38)	\$ 6,257.38	5.45%
April	\$ 19,345.77	\$ 134,067.98	\$ 8,985.62	\$ 129,965.21	\$ (10,360.15)	\$ (4,102.77)	-3.06%
May	\$ 21,397.02	\$ 155,465.00	\$ 8,737.93	\$ 138,703.14	\$ (12,659.09)	\$ (16,761.86)	-10.78%
June	\$ 22,823.52	\$ 178,288.52	\$ 13,071.86	\$ 151,775.00	\$ (9,751.66)	\$ (26,513.52)	-14.87%
July	\$ 18,348.48	\$ 196,637.00	\$ 12,363.96	\$ 164,138.96	\$ (5,984.52)	\$ (32,498.04)	-16.53%
Aug	\$ 24,166.39	\$ 220,803.39	\$ 13,170.19	\$ 177,309.15	\$ (10,996.20)	\$ (43,494.24)	-19.70%
Sept							
TOTAL	\$ 220,803.39	\$ 220,803.39	\$ 177,309.15	\$ 177,309.15	\$ (43,494.24)	\$ (43,494.24)	-19.70%

Driver of the Month AUGUST 2020



1 M.Haywood	625 MH
2 D.Bailey	572 DB
3 E.Robinson	504 ER
4 C.Modeleski	489 CM
5 D.Alexander	466 DA
6 W.Wright	443 WW
7 D.Sanders	430 DS
8 D.Sallie	360 DS
9 R. McKinney	352 RM
10 T. Rolfe	350 TR

TOTAL	<u><u>4591</u></u>
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Average passenger per month	<u><u>459</u></u>
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	WEEKDAY	SATURDAY	TOTAL	LAST MONTH
BLUE	1715	106	1821	2124
BLUE JARC	646	84	730	769
RED JARC	819	177	996	1235
YELLOW	117		117	98
TOTAL LINE HAULS	3297	367	3664	4226
LAST MONTH	3797	429	4226	
Difference	-500	-62	-562	

Check Detail

As of August 31, 2020

Date	Num	Name	Memo	Credit
10101 · CHEMICAL BANK				
08/03/2020	28578	ADT	security equip	31.00
08/03/2020	28579	ALL CITIES OCCUPATIONAL	drug testing	248.00
08/03/2020	28580	Orkin	Pest control	102.66
08/03/2020	28581	Paul Gillespie	Tour transit agencies	200.00
08/03/2020	28582	Petro Tank & Line Testing LLC	inspection & water rem...	841.70
08/05/2020	28583	Great Lakes Cleaning Systems	repair bus washer	690.60
08/12/2020	28584	ADT	monthly security	66.15
08/12/2020	28585	Car Brite Distributors	Bus cleaning supplies	249.75
08/12/2020	28586	Citgo	Wrecker fuel	54.10
08/12/2020	28587	CITY OF BH	monthly water	592.56
08/12/2020	28588	CITY PLUMBING	AC repair	188.00
08/12/2020	28589	ComCast	Internet & phone	689.13
08/12/2020	28590	CRYSTAL SPRINGS	funeral arrangement	191.50
08/12/2020	28591	Indiana Michigan Power	monthly electric	1,471.39
08/12/2020	28592	RAPID PRINT	office supplies	98.94
08/12/2020	28593	Southwest Michigan Planning Commission	third quarter billing 2020	16,219.52
08/13/2020	28594	Colonial Life & Accidental Ins. Co	payroll deduction	294.78
08/13/2020	28595	DONNEL KYLE	medicare reimbursement	144.60
08/13/2020	28596	Kenneth Bragg	medicare reimbursement	144.60
08/13/2020	28597	MISDU	payroll deduction	767.13
08/13/2020	28598	UNION DUES	payroll deduction	371.00
08/13/2020	28599	Arndt's Auto Service	Exhaust repairs buses ...	1,000.00
08/13/2020	28600	BILL PURVIS	Consulting 7/26-8/8/20	1,600.00
08/13/2020	28601	Jan P. Harper	accounting 7/26-8/8/20	1,380.00
08/13/2020	28602	O'Reilly Auto Parts	bus parts	960.09
08/13/2020	28603	VSP INSURANCE CO.	Vision Insurance	1,583.91
08/14/2020	28605	Auto-Wares Group	Bus parts	120.49
08/17/2020	28604	Doris Sallie	Payroll Direct Deposit r...	213.13
08/18/2020	28606	AT&T	data lines tablets	352.50
08/18/2020	28607	Belle Tire	Bus tires	1,730.00
08/18/2020	28608	BEST WAY DISPOSAL	Trash pickup	162.00
08/24/2020	28609	Mich. Transit Pool - Liability Trust Fund	prepaid vehicle ins	16,825.00
08/24/2020	28610	Orkin	Pest control	102.66
08/24/2020	28611	Paul Gillespie	Hotel charges	291.91
08/24/2020	28612	Standard Insurance Company	Prepaid life	810.11
08/24/2020	28613	TCA-SynerTech, LLC		1,529.65
08/24/2020	28614	THAYER	cleaning supplies	891.50
08/24/2020	28615	UniFirst Corp. 099	rug rental	378.15
08/24/2020	28616	WSJM Tower Operations	voice dispatch	545.28
08/27/2020	28617	BILL PURVIS	consulting 8/9-8/22/20	1,280.00
08/27/2020	28618	Colonial Life & Accidental Ins. Co	payroll deduction	294.78
08/27/2020	28619	Jan P. Harper	consilting 8/9-8/22/20	1,215.00
08/27/2020	28620	MISDU	payroll deduction	767.13
08/31/2020	28621	Doris Sallie	Payroll Direct Deposit r...	688.02
08/31/2020	28622	Arndt's Auto Service		570.00
08/31/2020	28623	ART & IMAGE	Signs	72.00
08/31/2020	28624	BG of Michigan, Inc.	maintenance supplies	49.90
08/31/2020	28625	CITY PLUMBING		716.00
08/31/2020	28626	D&S Heavy Duty & Trailer Repair	Bus maintenance	10,178.90
08/31/2020	28627	Delta Dental	prepaid dental	1,596.10
08/31/2020	28628	Hanson Beverage Co.	water & cooler rental	55.25
08/31/2020	28629	PARRETT BUSINESS	copier contract	50.10
08/31/2020	28630	Priority Health	prepaid health	18,583.20
08/31/2020	28631	STAPLES	office supplies	221.79
08/31/2020	28632	THAYER	maintenance supplies	147.76
08/31/2020	28633	VSP INSURANCE CO.	Vision insurance	393.34
Total 10101 · CHEMICAL BANK				91,012.76
TOTAL				91,012.76

Chairperson Approval _____

Date _____

TWIN CITIES AREA TRANSPORTATION AUTHORITY
Purchases by Vendor Detail
August 2020

Memo	Amount
ADT	
503072 security	66.15
Total ADT	66.15
Arndt's Auto Service	
503032 Maintenance Service	320.00
503032 Maintenance Service	798.38
503032 Maintenance Service	250.00
Total Arndt's Auto Service	1,368.38
ART & IMAGE	
504031 Operations Supplies	72.00
Total ART & IMAGE	72.00
AT&T	
503031 Operation Service	352.50
Total AT&T	352.50
Belle Tire	
504021 operations tires	3,098.55
Total Belle Tire	3,098.55
BEST WAY DISPOSAL	
503992 sanitation	162.00
Total BEST WAY DISPOSAL	162.00
BG of Michigan, Inc.	
504032 Maintenance Supplies	49.90
504032 Maintenance Supplies	1,162.91
Total BG of Michigan, Inc.	1,212.81
BILL PURVIS	
Consulting Service 503993	1,600.00
Consulting Service 503993	1,280.00
Total BILL PURVIS	2,880.00
CITY OF BH	
505043 Administration Water	138.18
505042 Maintenance Water	892.89
505041 Operations water	31.89
Total CITY OF BH	1,062.96
CITY PLUMBING	
503032 Maintenance Service	188.00
503032 Maintenance Service	528.00
Total CITY PLUMBING	716.00
ComCast	
503033 Administration Service	174.85
505053 administration telephone	154.28
505051 operations telephone	360.00
Total ComCast	689.13
Delta Dental	
10403 prepaid health	1,596.10
Total Delta Dental	1,596.10

TWIN CITIES AREA TRANSPORTATION AUTHORITY
Purchases by Vendor Detail
August 2020

Memo	Amount
Hanson Beverage Co.	
512123 rental administration	10.00
503033 Administration Service	41.75
Total Hanson Beverage Co.	51.75
Indiana Michigan Power	
505022 Electric - Maintenance	1,075.07
505021 Electric - Operation	38.40
505023 - Electric - Administration	166.38
Total Indiana Michigan Power	1,279.85
Jan P. Harper	
Consulting Service 503993	1,380.00
Consulting Service 503993	1,215.00
Total Jan P. Harper	2,595.00
Jordan Automotive Group	
504032 Maintenance Supplies	1,993.54
Total Jordan Automotive Group	1,993.54
Mich. Municipal League Work. Comp	
10402 prepaid workmans comp	5,943.00
Total Mich. Municipal League Work. Comp	5,943.00
O'Reilly Auto Parts	
504032 Maintenance Supplies	960.09
504032 Maintenance Supplies	1,758.70
Total O'Reilly Auto Parts	2,718.79
Orkin	
503032 Maintenance Service	102.66
Total Orkin	102.66
PARRETT BUSINESS	
503053 Contract maintenance for administration	50.10
Total PARRETT BUSINESS	50.10
Paul Gillespie	
509023 administration travel	200.00
509023 administration travel	291.91
Total Paul Gillespie	491.91
Priority Health	
10403 prepaid health	18,583.20
Total Priority Health	18,583.20
RAPID PRINT	
504033 Administration Supplies	167.82
Total RAPID PRINT	167.82
Standard Insurance Company	
10403 prepaid health	810.11
Total Standard Insurance Company	810.11
STAPLES	
504033 Administration Supplies	221.79
Total STAPLES	221.79

TWIN CITIES AREA TRANSPORTATION AUTHORITY
Purchases by Vendor Detail
August 2020

Memo	Amount
STATE OF MICHIGAN	
503033 Administration Service	22,770.00
Total STATE OF MICHIGAN	22,770.00
TAYLOR RENTAL	
504032 Maintenance Supplies	37.87
Total TAYLOR RENTAL	37.87
TCA-SynerTech, LLC	
503033 Administration Service	283.80
503033 Administration Service	713.19
503033 Administration Service	532.66
Total TCA-SynerTech, LLC	1,529.65
THAYER	
504032 Maintenance Supplies	147.76
504032 Maintenance Supplies	1,295.78
Total THAYER	1,443.54
UniFirst Corp. 099	
512122 maintenance rental	480.32
Total UniFirst Corp. 099	480.32
VSP INSURANCE CO.	
HEALTH INSURANCE OPERATION	403.89
HEALTH INSURANCE ADMINISTRATION	393.34
HEALTH INSURANCE MAINT.	393.34
HEALTH INSURANCE OPERATION	393.34
10403 prepaid health	393.34
Total VSP INSURANCE CO.	1,977.25
WSJM Tower Operations	
512121 operations rental	545.28
Total WSJM Tower Operations	545.28
TOTAL	77,070.01

TWIN CITIES AREA TRANSPORTATION AUTHORITY
Unpaid Bills Detail
As of August 31, 2020

Type	Date	Num	Due Date	Aging	Open Balance
Arndt's Auto Service					
Bill	08/10/2020	17035	08/10/2020	21	798.38
Total Arndt's Auto Service					798.38
Belle Tire					
Bill	08/31/2020	17036	08/31/2020		3,098.55
Total Belle Tire					3,098.55
BEST WAY DISPOSAL					
Bill	08/31/2020	17023	08/31/2020		162.00
Total BEST WAY DISPOSAL					162.00
BG of Michigan, Inc.					
Bill	08/31/2020	17037	08/31/2020		1,162.91
Total BG of Michigan, Inc.					1,162.91
Hanson Beverage Co.					
Bill	08/31/2020	17025	08/31/2020		51.75
Total Hanson Beverage Co.					51.75
Jordan Automotive Group					
Bill	08/31/2020	17038	08/31/2020		1,993.54
Total Jordan Automotive Group					1,993.54
O'Reilly Auto Parts					
Bill	08/28/2020	17039	08/28/2020	3	1,758.70
Total O'Reilly Auto Parts					1,758.70
Orkin					
Bill	08/26/2020	17022	08/26/2020	5	102.66
Total Orkin					102.66
RAPID PRINT					
Bill	08/25/2020	17017	08/25/2020	6	167.82
Total RAPID PRINT					167.82
THAYER					
Bill	08/31/2020	17043	08/31/2020		1,295.78
Total THAYER					1,295.78
UniFirst Corp. 099					
Bill	08/31/2020	17040	08/31/2020		480.32
Total UniFirst Corp. 099					480.32
TOTAL					11,072.41



**Twin Cities Area Transportation Authority
 (269) 927-2268 • Fax (269) 927-2310**

275 East Wall Street, P.O. Box 837, Benton Harbor, MI 49023

TCF BANK DEBIT CARD ACTIVITY

8/01 to 8/31/20

Debit Card Amounts

VENDORS

FAMILY DOLLAR	\$	79.51
MEIJER	\$	63.54
AMAZON	\$	318.96
LOWES	\$	143.14
USPS	\$	8.20
TARGET	\$	193.08
MARATHON	\$	20.50
ZIPRECRUITER	\$	512.00
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
TOTAL DEBIT CARD ACTIVITIES	<u><u>\$</u></u>	<u><u>1,338.93</u></u>

August 2020 Debit Card Purchases

TJ CARD

Total: \$116.81

Family Dollar	\$15.37	Bags for Wipes, Duct Tape
	\$20.94	Bleach, Soap
	\$16.96	Duct Tape, Bags for Wipes
Meijer	\$63.54	Lawn Fertilizer

DESHA CARD

Total: \$1,222.12

Lowes	\$100.80	Bed Bug Foggers, Spray, Shop Vac Cartridge Gorilla Tape
	\$42.34	Bed Bug Foggers, Drive Bit Set
Target	\$169.59	Fridge (Admin)
	\$23.49	Protection Plan
Amazon	\$9.99	Binder Clips
	\$75.95	Clocks, Packing Tape, Sharpies
	\$215.05	Letter Trays, Face Masks
	\$17.97	Typewriter Correction Tape
USPS	\$8.20	Board Packets
Family Dollar	\$26.24	Bleach, Soap
Marathon	\$20.50	Diesel
Ziprecruiter	\$512.00	Advertisement for Accountant



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TCF AUTOMATIC CLEARING HOUSE

DATE	FUEL	PRICE PER/GL	TOTAL AMOUNT
8/3/2020	CRYSTAL FLASH PROPANE	1.189	\$ 1,225.18
8/7/2020	CRYSTAL FLASH PROPANE	1.179	\$ 844.98
8/10/2020	CRYSTAL FLASH PROPANE	1.159	\$ 1,065.17
8/14/2020	CRYSTAL FLASH PROPANE	1.169	\$ 962.08
8/17/2020	CRYSTAL FLASH PROPANE	1.169	\$ 1,222.59
8/21/2020	CRYSTAL FLASH PROPANE	1.159	\$ 1,213.41
8/24/2020	CRYSTAL FLASH PROPANE	1.149	\$ 1,038.61
8/28/2020	CRYSTAL FLASH PROPANE	1.149	\$ 1,127.69
8/31/2020	CRYSTAL FLASH PROPANE	1.149	\$ 1,050.73

Total \$ 9,750.44



Twin Cities Area Transportation Authority
(269) 927-2268 • Fax (269) 927-2310

275 East Wall Street, P.O. Box 837, Benton Harbor, MI 49023

PETTY CASH

Prepared by Jan Harper

DATE	DESCRIPTION OF ITEMS	Debit	Credit	Balance
1-Aug	Balance			\$ 127.28
7-Aug	keys	\$ 9.00		\$ 118.28
				\$ 118.28
		\$ -		\$ 118.28
				\$ 118.28
				\$ 118.28
				\$ 118.28

Gas	\$ -
Farebox	\$ -
Ofc supplies	\$ 60.00
Admin supplies	\$ 9.00
Maint supplies	\$ 12.72
Admin Meeting	\$ -
Total	\$ 81.72

TWIN CITIES AREA TRANSPORTATION AUTHORITY

Trial Balance

As of August 31, 2020

	Aug 31, 20	
	Debit	Credit
Fifth Third Bank Checking Acct	0.00	
TCF Money Market Acct.#5	0.00	
10101 · TCF BANK	222,027.14	
10103 · OVER / SHORTAGE	0.00	
10105 · TCF BANK MONEY MARKET	0.00	
10107 · FIFTH THIRD BANK-MONEY MARKET	0.00	
10109 · FIFTH THIRD BANK - Line of Cred	0.00	
1200 · ACCOUNTS RECEIVABLE	630.00	
10102 · PETTY CASH	230.00	
10201 · DUE FROM BH MILLAGE		16,100.85
10202 · DUE FROM BH OPER.	0.00	
10204 · DUE FROM PAYROLL PROCESSOR	0.00	
10205 · DUE FROM FED - OPER	180,903.00	
10206 · Due From FED - CMAQ	0.00	
10211 · DUE FROM STATE - CAPITAL	170.00	
10212 · DUE FROM FED - CAPITAL	680.00	
10213 · Due from State - Capital Exp	0.00	
10214 · Due from Fed - Capital Exp	0.00	
10215 · Due from State JARC blue	39,285.00	
10216 · Due from State JARC Red	48,935.00	
10218 · Due from U of M (NSF) Grant	0.00	
10219 · DUE FROM STATE NEW SERVICE	0.00	
10220 · DUE FROM ST. OPER	591.00	
10221 · New Freedom Receivable	0.00	
10222 · DUE FROM STATE MARKETING	0.00	
10223 · DUE FROM WORKMAN COMP	0.00	
10224 · DUE FROM BANK	0.00	
10225 · DUE FROM EMPLOYEE	0.00	
10226 · DUE FROM VENDOR	0.00	
10227 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	0.00	
10302 · FUEL INVENTORY	4,773.75	
10303 · Inventory Tires	0.00	
10401 · PREPAID VEHICLE INS.	17,988.85	
10402 · PREPAID WORKER COMP	7,924.00	
10403 · PREPAID HEALTH INS.	19,786.65	
10404 · PREPAID SECURITY INS	0.00	
10405 · PREPAID BUILDING INSURANCE	7,962.28	
10409 · PREPAID EXPENSE-OTHER	0.00	
1120 · Inventory Asset	0.00	
111011 · LAND	80,715.20	
111012 · FACILITY	1,739,794.06	
111012 · FACILITY:Original Cost	0.00	
111012 · FACILITY:111031 · Depreciation		1,625,651.39
111012 · FACILITY:111045 · Depreciation -local share	0.00	
111013 · REVENUE VEHICLES	2,087,502.71	
111013 · REVENUE VEHICLES:Original Cost	0.00	
111013 · REVENUE VEHICLES:111032 · Depreciation revenue vehicles		985,982.55
111013 · REVENUE VEHICLES:111041 · LOCAL CONTRIBUTION	0.00	
111014 · WRECKER/ OTHER VEHICLES	211,677.00	
111014 · WRECKER/ OTHER VEHICLES:Original Cost	0.00	
111014 · WRECKER/ OTHER VEHICLES:111033 · Depreciation		126,561.00
111015 · EQUIPMENT	534,983.09	
111015 · EQUIPMENT:Original Cost	0.00	
111015 · EQUIPMENT:111034 · Depreciation		350,579.91
111016 · OFFICE EQUIPMENT	0.00	
111016 · OFFICE EQUIPMENT:Original Cost	0.00	
111016 · OFFICE EQUIPMENT:111035 · Depreciation	0.00	
111017 · RADIOS	0.00	
111017 · RADIOS:Original Cost	0.00	
111017 · RADIOS:111036 · Depreciation	0.00	
111020 · SUPERVISORS VEHICLE	0.00	
111020 · SUPERVISORS VEHICLE:Original Cost	0.00	
111020 · SUPERVISORS VEHICLE:111038 · Depreciation	0.00	
111020 · SUPERVISORS VEHICLE:111047 · Depreciation - local share	0.00	

TWIN CITIES AREA TRANSPORTATION AUTHORITY

Trial Balance

As of August 31, 2020

	Aug 31, 20	
	Debit	Credit
111021 · GARAGE FLOOR WASHER	0.00	
111021 · GARAGE FLOOR WASHER:Original Cost	0.00	
111021 · GARAGE FLOOR WASHER:111039 · Depreciation	0.00	
111022 · ADA EQUIPMENT	0.00	
111022 · ADA EQUIPMENT:Original Cost	0.00	
111022 · ADA EQUIPMENT:111040 · Depreciation	0.00	
111023 · VENDING MACHINES	0.00	
111023 · VENDING MACHINES:Original Cost	0.00	
111023 · VENDING MACHINES:111042 · Depreciation	0.00	
111024 · ASSOCIATED CAPITAL	0.00	
111024 · ASSOCIATED CAPITAL:Original Cost	0.00	
111024 · ASSOCIATED CAPITAL:111043 · Depreciation	0.00	
111025 · WRECKER REHAB:Original Cost	0.00	
111025 · WRECKER REHAB:111044 · Depreciation	0.00	
111026 · Automatic Vehicle Locator	0.00	
111026 · Automatic Vehicle Locator:111048 · Depreciation of AVL	0.00	
111027 · Bike Racks	0.00	
111027 · Bike Racks:111049 · Depreciation bike rack	0.00	
111028 · Mobile Surveillance Camera	0.00	
111028 · Mobile Surveillance Camera:111050 · Depreciation Mobile Surveillanc	0.00	
111029 · Bus Shelters	0.00	
111029 · Bus Shelters:111052 · Depreciation Bus Shelters	0.00	
111030 · Dispatch Computer System	0.00	
111030 · Dispatch Computer System:111053 · Depreciation Dispatch Comp Sys	0.00	
2000 · Accounts Payable		46,478.41
20201 · ACCRUED PAYROLL	0.00	
20206 · ACCRUED FRINGE PAYABLE	0.00	
20207 · Accrued Expenses	0.00	
20211 · PAYROLL WITHHOLDING		9,082.28
20215 · Employer taxes Payable		4,194.51
20218 · MISCELLANIOUS PAYABLE		1.00
20506 · DUE TO FED	0.00	
20507 · DUE TO VENETIAN FESTIVAL -FARE	0.00	
20508 · DUE TO EMPLOYEE	0.00	
20509 · Due to State -overpaid operatin	0.00	
20510 · Due to Customer	0.00	
20511 · Due to SEP	0.00	
21101 · ADVANCE LOCAL GOV	0.00	
21102 · ADVANCE LOCAL MILLAGE	0.00	
21104 · ADVANCES STATE GOVER.	0.00	
21106 · Accrued Sick Days		17,344.08
21108 · Accrued Vacation Pay		33,696.92
3000 · Opening Bal Equity	0.00	
30400 · Contributed Capital -	0.00	
30401 · Contributed Capital - Federal	0.00	
30402 · Contributed Capital State	0.00	
30404 · Contribute Capital Local	0.00	
30501 · Closing depr	0.00	
3900 · Retained Earnings		1,891,425.44
40101 · FAREBOX		138,573.00
40102 · Punch Cards White		1,957.50
40103 · Fare box coin over and short	94.62	
40104 · Punch Cards Blue		6,247.50
40199 · FARES-TOKENS		842.00
40603 · AUX REV - ADVERTISING		2,250.00
40799 · Other Non Transit Revenue		6,871.25
40801 · LOCAL SUBSIDY - MILLAGE		111,355.45
409991 · Punch Card white - local match		450.00
409992 · Punch Card Blue - Local Match		9,452.00
409993 · Tokes - Local Match		19,197.00
41101 · STATE SUBSIDY - OPER		616,260.00
411012 · JARC Blue oper		161,708.00
411013 · JARC Red Operating		203,384.00
41150 · State Capital Grant		23,359.71

TWIN CITIES AREA TRANSPORTATION AUTHORITY

Trial Balance

As of August 31, 2020

	Aug 31, 20	
	Debit	Credit
41201 · Prior Year Adj -St,Fed.&Local		147,393.00
41301 · FEDERAL SUBSIDY - OPER		359,946.00
41302 · FEDERAL CARES ACT-OPER		284,286.00
41305 · New Freedom Program Grant		22,660.86
41310 · U of M (NSF) Grant # 1821347		49,377.00
41350 · Federal Capital Grant		93,441.00
41401 · INTEREST INCOME		643.86
501011 · OPERATORS WAGES	613,781.27	
501021 · OTHER WAGES - OPER	102,500.62	
501022 · OTHER WAGES - MAINT	101,245.07	
501023 · OTHER WAGES - ADMIN	160,208.27	
501031 · DISPATCHERS WAGES	79,649.63	
502031 · HEALTH INS - OPER	178,209.13	
502032 · HEALTH INS - MAINT	13,709.55	
502033 · HEALTH INSURANCE ADMIN	57,666.27	
502041 · SS & MED OPER	66,048.64	
502042 · SS & MED MAINT	8,147.16	
502043 · SS & MED ADMIN	12,912.02	
502071 · UNEMPLOYMENT - OPER	8,247.40	
502072 · UNEMPLOYMENT - MAINT	918.75	
502073 · UNEMPLOYMENT - ADMIN	1,084.88	
502081 · WORKERS COMP OPER	29,278.53	
502082 · WORKERS COMP MAINT	3,336.24	
502083 · WORKERS COMP ADMIN	3,270.23	
502091 · SICK LEAVE -OPER	20,256.05	
502092 · SICK LEAVE -MAINT.	415.96	
502093 · SICK LEAVE -ADMIN	1,520.80	
502101 · HOLIDAY - OPER	14,151.20	
502102 · HOLIDAY - MAINT	901.00	
502103 · HOLIDAY - ADMIN	732.80	
502111 · VACATION -OPER	19,259.03	
502112 · VACATION - MAINT	1,895.36	
502113 · VACATION - ADMIN	3,713.12	
502141 · OTHER FRINGE OPER	3,900.00	
502142 · OTHER FRINGE MAINT	300.00	
502143 · OTHER FRINGE ADMIN	500.00	
503023 · ADVERTISING FEES	2,159.94	
503031 · SERVICE OPER	22,184.32	
503032 · SERVICE MAINT	91,142.21	
503033 · SERVICE ADMIN	75,990.61	
503051 · CONTRACT MAINT OPER	419.00	
503052 · CONTRACT MAINT	0.00	
503053 · CONTRACT MAINT ADMIN	2,123.51	
503072 · SECURITY SERVICE	785.15	
503990 · NEW FREEDOM PROG CONTRACT	22,660.86	
503991 · DRUG TESTING OPER	2,509.00	
503992 · OTHER SERVICE	1,407.00	
503993 · OTHER SERVICE ADMIN	58,069.95	
504011 · FUEL OPER	146,395.31	
504012 · FUEL MAINT	3,666.78	
504013 · FUEL ADMIN	1,156.84	
504021 · TIRES	17,467.98	
504031 · SUPPLIES OPER	6,667.46	
504032 · SUPPLIES MAINT	43,722.39	
504033 · SUPPLIES ADMIN	16,533.08	
505021 · ELECTRIC OPER	375.88	
505022 · ELECTRIC MAINT	10,523.84	
505023 · ELECTRIC ADMIN	1,628.68	
505031 · GAS SERVICE OPER	265.30	
505032 · GAS SERVICE MAINT	7,428.58	
505033 · GAS SERVICE ADMIN	1,346.57	
505041 · WATER OPER	209.12	
505042 · WATER MAINT	5,855.66	
505043 · WATER ADMIN	888.97	

TWIN CITIES AREA TRANSPORTATION AUTHORITY

Trial Balance

As of August 31, 2020

	Aug 31, 20	
	Debit	Credit
505051 · TELEPHONE OPER	2,987.90	
505053 · TELEPHONE ADMIN	1,018.43	
506031 · BUS INSURANCE OPER	83,944.82	
506033 · CAR INS	0.00	
506043 · BUILDING INS	8,636.62	
507003 · TAXES AND FEES	126.12	
509013 · DUES	1,312.10	
509021 · TRAVEL OPER	1,435.00	
509023 · TRAVEL ADMIN	2,005.92	
509141 · Obsolete DRUG TESTING OPER	0.00	
509991 · OTHER MISC OPER	14.00	
509993 · OTHER MISC ADMIN	41.00	
511023 · INTEREST EXPENSE	194.56	
512121 · RENTAL OPER	4,362.24	
512122 · RENTAL MAINT	2,394.44	
512123 · RENTAL ADMIN	284.00	
TOTAL	<u>7,366,753.47</u>	<u>7,366,753.47</u>

TWIN CITIES AREA TRANSPORTATION AUTHORITY

Profit & Loss

October 2019 through August 2020

	Oct '19 - Aug 20
Ordinary Income/Expense	
Income	
40101 · FAREBOX	138,573.00
40102 · Punch Cards White	1,957.50
40103 · Fare box coin over and short	-94.62
40104 · Punch Cards Blue	6,247.50
40199 · FARES-TOKENS	842.00
40603 · AUX REV - ADVERTISING	2,250.00
40799 · Other Non Transit Revenue	6,871.25
40801 · LOCAL SUBSIDY - MILLAGE	111,355.45
409991 · Punch Card white - local match	450.00
409992 · Punch Card Blue - Local Match	9,452.00
409993 · Tokes - Local Match	19,197.00
41101 · STATE SUBSIDY - OPER	616,260.00
411012 · JARC Blue oper	161,708.00
411013 · JARC Red Operating	203,384.00
41150 · State Capital Grant	23,359.71
41201 · Prior Year Adj -St,Fed.&Local	147,393.00
41301 · FEDERAL SUBSIDY - OPER	163,238.00
41302 · FEDERAL CARES ACT-OPER	480,994.00
41305 · New Freedom Program Grant	22,660.86
41310 · U of M (NSF) Grant # 1821347	49,377.00
41350 · Federal Capital Grant	93,441.00
41401 · INTEREST INCOME	643.86
Total Income	<u>2,259,560.51</u>
Gross Profit	2,259,560.51
Expense	
501011 · OPERATORS WAGES	613,781.27
501021 · OTHER WAGES - OPER	102,500.62
501022 · OTHER WAGES - MAINT	101,245.07
501023 · OTHER WAGES - ADMIN	160,208.27
501031 · DISPATCHERS WAGES	79,649.63
502031 · HEALTH INS - OPER	178,209.13
502032 · HEALTH INS - MAINT	13,709.55
502033 · HEALTH INSURANCE ADMIN	57,666.27
502041 · SS & MED OPER	66,048.64
502042 · SS & MED MAINT	8,147.16
502043 · SS & MED ADMIN	12,912.02
502071 · UNEMPLOYMENT - OPER	8,247.40
502072 · UNEMPLOYMENT - MAINT	918.75
502073 · UNEMPLOYMENT - ADMIN	1,084.88
502081 · WORKERS COMP OPER	29,278.53
502082 · WORKERS COMP MAINT	3,336.24
502083 · WORKERS COMP ADMIN	3,270.23
502091 · SICK LEAVE -OPER	20,256.05
502092 · SICK LEAVE -MAINT.	415.96
502093 · SICK LEAVE -ADMIN	1,520.80
502101 · HOLIDAY - OPER	14,151.20
502102 · HOLIDAY - MAINT	901.00
502103 · HOLIDAY - ADMIN	732.80
502111 · VACATION -OPER	19,259.03
502112 · VACATION - MAINT	1,895.36
502113 · VACATION - ADMIN	3,713.12
502141 · OTHER FRINGE OPER	3,900.00
502142 · OTHER FRINGE MAINT	300.00
502143 · OTHER FRINGE ADMIN	500.00
503023 · ADVERTISING FEES	2,159.94
503031 · SERVICE OPER	22,184.32

TWIN CITIES AREA TRANSPORTATION AUTHORITY

Profit & Loss

October 2019 through August 2020

	Oct '19 - Aug 20
503032 · SERVICE MAINT	91,142.21
503033 · SERVICE ADMIN	75,990.61
503051 · CONTRACT MAINT OPER	419.00
503052 · CONTRACT MAINT	0.00
503053 · CONTRACT MAINT ADMIN	2,123.51
503072 · SECURITY SERVICE	785.15
503990 · NEW FREEDOM PROG CONTRACT	22,660.86
503991 · DRUG TESTING OPER	2,509.00
503992 · OTHER SERVICE	1,407.00
503993 · OTHER SERVICE ADMIN	58,069.95
504011 · FUEL OPER	146,395.31
504012 · FUEL MAINT	3,666.78
504013 · FUEL ADMIN	1,156.84
504021 · TIRES	17,467.98
504031 · SUPPLIES OPER	6,667.46
504032 · SUPPLIES MAINT	43,722.39
504033 · SUPPLIES ADMIN	16,533.08
505021 · ELECTRIC OPER	375.88
505022 · ELECTRIC MAINT	10,523.84
505023 · ELECTRIC ADMIN	1,628.68
505031 · GAS SERVICE OPER	265.30
505032 · GAS SERVICE MAINT	7,428.58
505033 · GAS SERVICE ADMIN	1,346.57
505041 · WATER OPER	209.12
505042 · WATER MAINT	5,855.66
505043 · WATER ADMIN	888.97
505051 · TELEPHONE OPER	2,987.90
505053 · TELEPHONE ADMIN	1,018.43
506031 · BUS INSURANCE OPER	83,944.82
506033 · CAR INS	0.00
506043 · BUILDING INS	8,636.62
507003 · TAXES AND FEES	126.12
509013 · DUES	1,312.10
509021 · TRAVEL OPER	1,435.00
509023 · TRAVEL ADMIN	2,005.92
509141 · Obsolete DRUG TESTING OPER	0.00
509991 · OTHER MISC OPER	14.00
509993 · OTHER MISC ADMIN	41.00
511023 · INTEREST EXPENSE	194.56
512121 · RENTAL OPER	4,362.24
512122 · RENTAL MAINT	2,394.44
512123 · RENTAL ADMIN	284.00
Total Expense	2,160,100.12
Net Ordinary Income	99,460.39
Net Income	99,460.39

Total Eligible Expenses	\$1,739,189.78
State Reimbursement Rate for 2020	36.79%
State of Michigan Subsidy Based on Expenses	<u>\$639,847.92</u>
State Revenue Recorded(41101)	<u>\$616,260.00</u>
Over/Under payment	(\$23,587.92)
Net Income from Profit & Loss Statement	<u>\$99,460.39</u>
State Adjustment	(\$23,587.92)
Income from Capital	<u>\$116,800.71</u>
Income from Refunds	<u>\$0.00</u>
Total Reduction in Income	<u>\$93,212.79</u>
Net Income After Adjustments	<u><u>\$6,247.60</u></u>

TWIN CITIES AREA TRANSPORTATION AUTHORITY

Balance Sheet

As of August 31, 2020

Accrual Basis

	Aug 31, 20
ASSETS	
Current Assets	
Checking/Savings	
10101 · TCF BANK	222,027.14
Total Checking/Savings	222,027.14
Accounts Receivable	
1200 · ACCOUNTS RECEIVABLE	630.00
Total Accounts Receivable	630.00
Other Current Assets	
10102 · PETTY CASH	230.00
10201 · DUE FROM BH MILLAGE	-16,100.85
10205 · DUE FROM FED - OPER	180,903.00
10211 · DUE FROM STATE - CAPITAL	170.00
10212 · DUE FROM FED - CAPITAL	680.00
10215 · Due from State JARC blue	39,285.00
10216 · Due from State JARC Red	48,935.00
10220 · DUE FROM ST. OPER	591.00
10302 · FUEL INVENTORY	4,773.75
10401 · PREPAID VEHICLE INS.	17,988.85
10402 · PREPAID WORKER COMP	7,924.00
10403 · PREPAID HEALTH INS.	19,786.65
10405 · PREPAID BUILDING INSURANCE	7,962.28
Total Other Current Assets	313,128.68
Total Current Assets	535,785.82
Fixed Assets	
111011 · LAND	80,715.20
111012 · FACILITY	
111031 · Depreciation	-1,625,651.39
111012 · FACILITY - Other	1,739,794.06
Total 111012 · FACILITY	114,142.67
111013 · REVENUE VEHICLES	
111032 · Depreciation revenue vehicles	-985,982.55
111013 · REVENUE VEHICLES - Other	2,087,502.71
Total 111013 · REVENUE VEHICLES	1,101,520.16
111014 · WRECKER/ OTHER VEHICLES	
111033 · Depreciation	-126,561.00
111014 · WRECKER/ OTHER VEHICLES - Other	211,677.00
Total 111014 · WRECKER/ OTHER VEHICLES	85,116.00
111015 · EQUIPMENT	
111034 · Depreciation	-350,579.91
111015 · EQUIPMENT - Other	534,983.09
Total 111015 · EQUIPMENT	184,403.18
Total Fixed Assets	1,565,897.21
TOTAL ASSETS	2,101,683.03
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	46,478.41
Total Accounts Payable	46,478.41

TWIN CITIES AREA TRANSPORTATION AUTHORITY

Balance Sheet

As of August 31, 2020

Accrual Basis

	Aug 31, 20
Other Current Liabilities	
20211 · PAYROLL WITHHOLDING	9,082.28
20215 · Employer taxes Payable	4,194.51
20218 · MISCELLANIOUS PAYABLE	1.00
Total Other Current Liabilities	13,277.79
Total Current Liabilities	59,756.20
Long Term Liabilities	
21106 · Accrued Sick Days	17,344.08
21108 · Accrued Vacation Pay	33,696.92
Total Long Term Liabilities	51,041.00
Total Liabilities	110,797.20
Equity	
3900 · Retained Earnings	1,891,425.44
Net Income	99,460.39
Total Equity	1,990,885.83
TOTAL LIABILITIES & EQUITY	2,101,683.03

TWIN CITIES AREA TRANSPORTATION AUTHORITY
Profit & Loss Prev Year Comparison
October 2019 through August 2020

	Oct '19 - Aug 20	Oct '18 - Aug 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
40101 · FAREBOX	138,573.00	162,763.61	-24,190.61	-14.9%
40102 · Punch Cards White	1,957.50	3,580.50	-1,623.00	-45.3%
40103 · Fare box coin over and short	-94.62	-88.06	-6.56	-7.5%
40104 · Punch Cards Blue	6,247.50	15,552.00	-9,304.50	-59.8%
40199 · FARES-TOKENS	842.00	5,379.75	-4,537.75	-84.4%
40203 · SPECIAL ROUTE GUARANTEES	0.00	1,620.00	-1,620.00	-100.0%
40603 · AUX REV - ADVERTISING	2,250.00	11,850.00	-9,600.00	-81.0%
40699 · Other Auxiliary Transportation	0.00	9,371.93	-9,371.93	-100.0%
40704 · NON TRANS - INVEST INCOME	0.00	0.00	0.00	0.0%
40799 · Other Non Transit Revenue	6,871.25	49,390.40	-42,519.15	-86.1%
40801 · LOCAL SUBSIDY - MILLAGE	111,355.45	130,874.14	-19,518.69	-14.9%
409991 · Punch Card white - local match	450.00	322.00	128.00	39.8%
409992 · Punch Card Blue - Local Match	9,452.00	21,553.00	-12,101.00	-56.2%
409993 · Tokens - Local Match	19,197.00	16,428.50	2,768.50	16.9%
41101 · STATE SUBSIDY - OPER	616,260.00	695,244.00	-78,984.00	-11.4%
411012 · JARC Blue oper	161,708.00	150,773.00	10,935.00	7.3%
411013 · JARC Red Operating	203,384.00	191,889.00	11,495.00	6.0%
41201 · Prior Year Adj -St,Fed.&Local	147,393.00	21,108.00	126,285.00	598.3%
41301 · FEDERAL SUBSIDY - OPER	163,238.00	715,389.00	-552,151.00	-77.2%
41302 · FEDERAL CARES ACT-OPER	480,994.00	0.00	480,994.00	100.0%
41305 · New Freedom Program Grant	22,660.86	21,007.11	1,653.75	7.9%
41310 · U of M (NSF) Grant # 1821347	49,377.00	0.00	49,377.00	100.0%
41401 · INTEREST INCOME	643.86	322.12	321.74	99.9%
Total Income	2,142,759.80	2,224,330.00	-81,570.20	-3.7%
Gross Profit	2,142,759.80	2,224,330.00	-81,570.20	-3.7%
Expense				
501011 · OPERATORS WAGES	613,781.27	573,455.57	40,325.70	7.0%
501021 · OTHER WAGES - OPER	102,500.62	99,911.63	2,588.99	2.6%
501022 · OTHER WAGES - MAINT	101,245.07	92,383.37	8,861.70	9.6%
501023 · OTHER WAGES - ADMIN	160,208.27	132,449.91	27,758.36	21.0%
501031 · DISPATCHERS WAGES	79,649.63	111,610.14	-31,960.51	-28.6%
501044 · OTHER WAGES NEW FREEDOM	0.00	33,076.89	-33,076.89	-100.0%
502031 · HEALTH INS - OPER	178,209.13	151,054.08	27,155.05	18.0%
502032 · HEALTH INS - MAINT	13,709.55	12,168.94	1,540.61	12.7%
502033 · HEALTH INSURANCE ADMIN	57,666.27	52,609.42	5,056.85	9.6%
502041 · SS & MED OPER	66,048.64	62,292.95	3,755.69	6.0%
502042 · SS & MED MAINT	8,147.16	7,354.68	792.48	10.8%
502043 · SS & MED ADMIN	12,912.02	10,698.95	2,213.07	20.7%
502044 · SS & MED NEW FREEDOM	0.00	2,530.33	-2,530.33	-100.0%
502071 · UNEMPLOYMENT - OPER	8,247.40	12,208.29	-3,960.89	-32.4%
502072 · UNEMPLOYMENT - MAINT	918.75	1,100.10	-181.35	-16.5%
502073 · UNEMPLOYMENT - ADMIN	1,084.88	4,631.99	-3,547.11	-76.6%
502074 · UNEMPLOYMENT NEW FREEDOM	0.00	305.24	-305.24	-100.0%
502081 · WORKERS COMP OPER	29,278.53	40,762.56	-11,484.03	-28.2%
502082 · WORKERS COMP MAINT	3,336.24	3,836.04	-499.80	-13.0%
502083 · WORKERS COMP ADMIN	3,270.23	13,438.08	-10,167.85	-75.7%
502091 · SICK LEAVE -OPER	20,256.05	19,181.46	1,074.59	5.6%
502092 · SICK LEAVE -MAINT.	415.96	1,078.60	-662.64	-61.4%
502093 · SICK LEAVE -ADMIN	1,520.80	2,010.40	-489.60	-24.4%
502101 · HOLIDAY - OPER	14,151.20	15,634.56	-1,483.36	-9.5%
502102 · HOLIDAY - MAINT	901.00	1,524.36	-623.36	-40.9%
502103 · HOLIDAY - ADMIN	732.80	2,053.60	-1,320.80	-64.3%
502111 · VACATION -OPER	19,259.03	22,546.36	-3,287.33	-14.6%
502112 · VACATION - MAINT	1,895.36	2,101.04	-205.68	-9.8%
502113 · VACATION - ADMIN	3,713.12	4,775.53	-1,062.41	-22.3%
502141 · OTHER FRINGE OPER	3,900.00	0.00	3,900.00	100.0%
502142 · OTHER FRINGE MAINT	300.00	0.00	300.00	100.0%
502143 · OTHER FRINGE ADMIN	500.00	0.00	500.00	100.0%
503023 · ADVERTISING FEES	2,159.94	6,401.06	-4,241.12	-66.3%
503031 · SERVICE OPER	22,184.32	30,442.38	-8,258.06	-27.1%

Excludes Capital Revenue

TWIN CITIES AREA TRANSPORTATION AUTHORITY
Profit & Loss Prev Year Comparison
October 2019 through August 2020

	Oct '19 - Aug 20	Oct '18 - Aug 19	\$ Change	% Change
503032 · SERVICE MAINT	91,142.21	126,984.71	-35,842.50	-28.2%
503033 · SERVICE ADMIN	75,990.61	61,450.94	14,539.67	23.7%
503051 · CONTRACT MAINT OPER	419.00	1,574.00	-1,155.00	-73.4%
503052 · CONTRACT MAINT	0.00	428.64	-428.64	-100.0%
503053 · CONTRACT MAINT ADMIN	2,123.51	509.37	1,614.14	316.9%
503072 · SECURITY SERVICE	785.15	381.15	404.00	106.0%
503990 · NEW FREEDOM PROG CONTRACT	22,660.86	0.00	22,660.86	100.0%
503991 · DRUG TESTING OPER	2,509.00	1,235.00	1,274.00	103.2%
503992 · OTHER SERVICE	1,407.00	347.00	1,060.00	305.5%
503993 · OTHER SERVICE ADMIN	58,069.95	41,410.94	16,659.01	40.2%
504011 · FUEL OPER	146,395.31	157,080.60	-10,685.29	-6.8%
504012 · FUEL MAINT	3,666.78	2,608.92	1,057.86	40.6%
504013 · FUEL ADMIN	1,156.84	1,565.47	-408.63	-26.1%
504021 · TIRES	17,467.98	3,683.00	13,784.98	374.3%
504031 · SUPPLIES OPER	6,667.46	11,797.96	-5,130.50	-43.5%
504032 · SUPPLIES MAINT	43,722.39	71,240.66	-27,518.27	-38.6%
504033 · SUPPLIES ADMIN	16,533.08	13,600.01	2,933.07	21.6%
505021 · ELECTRIC OPER	375.88	345.14	30.74	8.9%
505022 · ELECTRIC MAINT	10,523.84	9,663.66	860.18	8.9%
505023 · ELECTRIC ADMIN	1,628.68	1,495.57	133.11	8.9%
505031 · GAS SERVICE OPER	265.30	346.80	-81.50	-23.5%
505032 · GAS SERVICE MAINT	7,428.58	9,710.21	-2,281.63	-23.5%
505033 · GAS SERVICE ADMIN	1,346.57	1,502.78	-156.21	-10.4%
505041 · WATER OPER	209.12	120.21	88.91	74.0%
505042 · WATER MAINT	5,855.66	3,366.25	2,489.41	74.0%
505043 · WATER ADMIN	888.97	917.07	-28.10	-3.1%
505051 · TELEPHONE OPER	2,987.90	466.84	2,521.06	540.0%
505053 · TELEPHONE ADMIN	1,018.43	4.72	1,013.71	21,476.9%
506031 · BUS INSURANCE OPER	83,944.82	74,212.79	9,732.03	13.1%
506033 · CAR INS	0.00	0.00	0.00	0.0%
506043 · BUILDING INS	8,636.62	9,574.08	-937.46	-9.8%
507003 · TAXES AND FEES	126.12	876.05	-749.93	-85.6%
509013 · DUES	1,312.10	930.00	382.10	41.1%
509021 · TRAVEL OPER	1,435.00	6,303.39	-4,868.39	-77.2%
509022 · TRAVEL MAINT	0.00	901.20	-901.20	-100.0%
509023 · TRAVEL ADMIN	2,005.92	2,404.08	-398.16	-16.6%
509024 · TRAVEL NEW FREEDOM	0.00	635.72	-635.72	-100.0%
509141 · Obsolete DRUG TESTING OPER	0.00	707.00	-707.00	-100.0%
509991 · OTHER MISC OPER	14.00	0.00	14.00	100.0%
509993 · OTHER MISC ADMIN	41.00	646.42	-605.42	-93.7%
511023 · INTEREST EXPENSE	194.56	1,634.38	-1,439.82	-88.1%
512121 · RENTAL OPER	4,362.24	5,777.14	-1,414.90	-24.5%
512122 · RENTAL MAINT	2,394.44	1,122.22	1,272.22	113.4%
512123 · RENTAL ADMIN	284.00	483.35	-199.35	-41.2%
6560 · PAYROLL EXPENSE	0.00	679.55	-679.55	-100.0%
Total Expense	2,160,100.12	2,156,353.50	3,746.62	0.2%
Net Ordinary Income	-17,340.32	67,976.50	-85,316.82	-125.5%
Net Income	-17,340.32	67,976.50	-85,316.82	-125.5%

Twin Cities Area Transportation Authority

Corrective Action Plan

Pursuant to Federal Regulations, Uniform Administrative Requirements Section 200.511, the following are the findings as noted in Twin Cities Area Transportation Authority's (Authority) Single Audit report for the year ended September 30, 2019, and corrective actions to be completed.

Preparation of Financial Statements in Accordance with GAAP

Finding 2019-001

Auditor Description of Condition and Effect: As is the case with many smaller and medium sized entities, the Twin Cities Area Transportation Authority (Authority) has historically relied on its independent external auditors to assist in the preparation of the financial statements, footnotes, and Schedule of Expenses for Federal Awards as part of its external financial reporting process. Accordingly, the Authority's ability to prepare financial statements in accordance with GAAP is based, at least in part, on its reliance on its external auditors, who cannot by definition be considered a part of the Authority's internal controls. As a result, the Authority lacks internal controls over the preparation of financial statements in accordance with GAAP, and instead relies, in part, on its external auditors for assistance with this duty.

Auditor Recommendation: We recommend that the Authority's Board evaluate the cost versus benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP and determine if it is in the best interest of the Authority to outsource this duty to its external auditors. If the Authority continues to rely on its external auditors to prepare the financial statements, we recommend the board designate a responsible Authority official to carefully review the draft financial statements including the notes, prior to approving them and accepting responsibility for their content and presentation.

Corrective Action Plan: The Management of the Authority recognizes that significant issues existed in the practices of the agency that were identified by the audit and is committed to taking the necessary steps to rectifying and improving our performance. Both the Executive Director and the Accountant for the agency who were in place at the beginning of fiscal year 2019 have been removed and replaced in the past year. Financial roles and responsibilities have now been taken over by the newly appointed Executive Director, the newly formed position of Grant/Procurement Manager, a soon to be hired Finance Director, and Office/HR Manager. A retired Executive Director has been retained as a Consultant. The Grant Manager, Finance Director, and Consultant all have accounting backgrounds and training. Management also will consider and ask the Board to consider whether an outside independent accountant should be engaged to review financial records prior to our annual audit, whether on an annual, bi-annual, or quarterly basis. We believe this new management structure will allow us to prepare financial statements in accordance with GAAP; and will recommend outside consultants to assist if necessary. We will recommend to the Board to designate a responsible authority to review and approve all statements.

Responsible Official: Contact person is Paul Gillespie, Executive Director, 275 East Wall Street, P.O. Box 837, Benton Harbor, Michigan 49023. Telephone (269) 927-2268.

Due Date: September 30, 2020

Segregation of Incompatible Duties

Finding 2019-002

Auditor Description of Condition and Effect: The Authority has accounting functions which are performed by the same individual and are not subject to a documented independent review and approval. These areas include adjusting journal entries and accounting for federal aid programs. As a result of this condition, the Authority is exposed to an increased risk that misstatements (whether caused by error or fraud) may occur and not be prevented or detected and corrected by management on a timely basis.

Auditor Recommendation: While there are, of course, no easy answers to the challenge of balancing the costs and benefits of internal controls and the segregation of incompatible duties, we would nevertheless encourage management to actively seek ways to further strengthen its internal control structure by requiring as much independent review, reconciliation, and approval of accounting functions by qualified members of management as possible.

Corrective Action Plan: As stated in the previous finding, the Authority has created and hired a Grant Manager who will work in coordination with the Finance Director and Executive Director to provide a better segregation of duties and oversight in its internal financial control structure.

Responsible Official: Contact person is Paul Gillespie, Executive Director, 275 East Wall Street, P.O. Box 837, Benton Harbor, Michigan 49023. Telephone (269) 927-2268.

Due Date: September 30, 2020

Reconciliation of Key Balance Sheet Accounts

Finding 2019-003

Auditor Description of Condition and Effect: The Authority has balance sheet accounts that are only reconciled at year end as part of the audit. These areas include cash, due from state and federal agencies regarding the operating and capital assistance grants, prepaid expenses, capital asset accounts and related accumulated depreciation accounts, payroll withholding accounts, advances from state accounts, and vested employee benefit liabilities. Accordingly, the Authority's ability to prepare financial statements with reconciled balance sheet accounts is based, at least in part, on its reliance on its external auditors, who cannot by definition be considered a part of the Authority's internal controls. As a result of this condition, the Authority is susceptible to misstatements (whether caused by error or fraud) that may occur and not be prevented or detected and corrected by management on a timely basis.

Auditor Recommendation: We recommend developing policies and procedures for reconciling all balance sheet accounts to subsidiary reports. These policies and procedures should require involvement of a second responsible person as part of the review/monitoring process.

Corrective Action Plan: The Grant Manager of the Authority will assume the role of second responsible person in the monitoring and reconciling of financial data within the accounting

function. We also will be hiring an outside auditing firm with strong government agency experience to review the key balance sheet accounts prior to our annual audit.

Responsible Official: Contact person is Paul Gillespie, Executive Director, 275 East Wall Street, P.O. Box 837, Benton Harbor, Michigan 49023. Telephone (269) 927-2268.

Due Date: September 30, 2020

Capital Assets

Finding 2019-004

Auditor Description of Condition and Effect: The Authority does not maintain adequate internal controls for capital assets and a capital asset listing provided did not reconcile with the Authority's general ledger. The Authority cannot readily determine or value the assets owned. The depreciation expense recorded was understated, understating the expenses and overstating the value of the Authority's capital assets.

Auditor Recommendation: We recommend that the Authority implement procedures to record the assets and depreciation expense as listed above.

Corrective Action Plan: A result of the audit process was an updated capital assets file. This was greatly appreciated and will be maintained and updated regularly by the Grant Manager with input from the Office Manager and Finance Director and oversight by the Executive Director.

Responsible Official: Contact person is Paul Gillespie, Executive Director, 275 East Wall Street, P.O. Box 837, Benton Harbor, Michigan 49023. Telephone (269) 927-2268.

Due Date: September 30, 2020

Line of Credit

Finding 2019-005

Auditor Description of Condition and Effect: The Authority obtained a \$250,000 line of credit from a local financial institution. During the fiscal year, the Authority borrowed \$100,000 from the line of credit. As a result, the Michigan Department of Treasury determined the Authority's line of credit to be an unauthorized municipal security. The Authority was notified by written communication from Treasury that it should immediately repay any outstanding monies drawn upon the line of credit. After repayment, the line of credit must be closed.

Auditor Recommendation: After receiving the written communication from the Michigan Department of Treasury, the Authority repaid the outstanding balance and closed the line of credit. If future municipal securities are required by the Authority, we direct the Authority to comply with the requirements of the Finance Act.

Corrective Action Plan: The Authority has no intention of making the same mistake as the former Director by opening any future lines of credit and recognizes that it is an unauthorized municipal security. We have repaid and closed the account in reference.

Responsible Official: Contact person is Paul Gillespie, Executive Director, 275 East Wall Street, P.O. Box 837, Benton Harbor, Michigan 49023. Telephone (269) 927-2268.

Due Date: September 30, 2020

Procurement and Suspension and Debarment

Finding 2019-006

Auditor Description of Condition and Effect: During the fiscal year, the Authority purchased six capital assets using Federal Section 5307 and Section 5309 funding. For the six capital assets purchased, all qualify as “small purchases” per the Code of Federal Regulations (CFR). The Authority did not verify that the six vendors used were not on the debarment list. For five of the assets purchased, the Authority maintained no procurement documentation which is noncompliant with Federal requirements. By not performing the procurement procedures and maintaining related documentation, the Authority is also not complying with its own Procurement Policy. As a result, the Authority has violated its own policy and Federal regulations.

Auditor Recommendation: We direct the Authority to comply with its own policy when purchasing capital assets with Federal funds. We further direct the Authority to establish additional procedures to ensure oversight of the procedures and compliance with the Authority’s directives and Federal regulations.

Corrective Action Plan: The Authority’s management acknowledges that prior procurements in fiscal year 2019 have not adhered to established and approved procurement policy. The Authority is committed to making sure that new employees like the Executive Director and Grant Manager familiarize themselves with and adhere to existing procurement policies. Going forward, all procurements will have their own file that will hold all relevant materials related to the procurement. Procurements will be identified by type and the appropriate checklists will be followed. Working together at every step of each procurement, the Executive Director and Grant Manager will follow agency and federal guidelines to ensure fair and compliant procurements.

Responsible Official: Contact person is Paul Gillespie, Executive Director, 275 East Wall Street, P.O. Box 837, Benton Harbor, Michigan 49023. Telephone (269) 927-2268.

Due Date: September 30, 2020