



MEETING MINUTES for

Kalamazoo County Consolidated Dispatch Authority FINANCE COMMITTEE April 27, 2021

ITEM 1 – CALL TO ORDER

The Regular Meeting of the Finance Committee, held electronically via telephonic/video conference due to the COVID-19 Pandemic, was called to order by Chair Don Martin at 2:00 p.m. Tuesday, April 27, 2021.

ITEM 2 – ROLL CALL

Members Present: Don Martin (from Kalamazoo), Jim Pearson (from Portage), Bryan Ergang (from Kalamazoo Township), Randy Thompson (from Shipshewana, Indiana), Tracie Moored (from Kalamazoo) and Stacy French (from Portage)

Others Present: Jeff Troyer, Chris McComb and Torie Rose

ITEM 3 – APPROVAL OF MEETING MINUTES

A. November 24, 2020

“Motion by Mr. Ergang, second by Mr. French to approve the minutes of the November 24, 2020 meeting of the Finance Committee.”

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

ITEM 4 - CITIZENS TIME

There were no public comments.

ITEM 5 – FOR CONSIDERATION

A. OLD BUSINESS

There was no old business.

B. NEW BUSINESS

1. Presentation of Fiscal Year 2020 Audit

Mr. Troyer presented a summary of the fiscal year 2020 audit conducted by Siegfried Crandall. Troyer noted this is Siegfried Crandall’s third year of a three-year contract. The auditors requested an adjusting journal entry to be made to account for the Motorola Lease Purchase Agreement revenue and services/equipment delivered in fiscal year 2020. This adjusting entry resulted in the capital expenditures exceeding the budgeted amount even though KCCDA’s actual monetary expenditures did not increase. Troyer presented a Letter addressed to the Board of Directors from the Department of Treasury regarding this budget variance and advised he is working on drafting a plan of action to be submitted to Treasury. In addition, Troyer pointed out the only finding in the audit is the same that has been annotated each year and is related to KCCDA relying on the external auditor to assist with the preparation of the financial statements and related notes.

“Motion by Mr. Martin, second by Mr. Ergang to accept the 2020 Fiscal Year Audit and recommend the Board of Directors do the same.”

On a roll call vote, Yes – 6, No – 0. **MOTION CARRIED.**

2. 2021 Budget Amendment – REVISION I

Mr. Troyer presented a summary of the 2021 Budget Amendment memorandum written on April 19th. Revenues and expenditures are modified to account for delivery of 30% of the Motorola Lease Purchase Agreement services and equipment. All personnel costs have been recalculated based on actual benefit elections and vacant positions. This amendment also carries forward the Fire Suppression System project that was approved in 2020 budget but was not completed due to COVID. The project had an original allocation of \$30,000 and an additional \$8,000 is being requested because after the suppression system was installed, Oshtemo Township advised this was technically an upgrade to an existing system and therefore the whole fire alarm system needs to be updated to meet current Oshtemo Township ordinance requirements.

“Motion by Mr. Pearson, second by Mr. Thompson to approve the 2021 Budget Amendment Revision I as presented and recommend the amendment to the Board of Directors.”

On a roll call vote, Yes – 6, No – 0. **MOTION CARRIED.**

C. OTHER ITEMS

1. Member Comments

There was no member comments.

2. Next Meeting

The next regular scheduled meeting of the KCCDA Finance Committee will be held Tuesday, August 31, 2021 at 2:00 p.m.

3. Adjournment

The meeting was adjourned at 2:41 p.m.