



**NOTICE and AGENDA for**  
**Kalamazoo County Consolidated Dispatch Authority**  
**FINANCE COMMITTEE**  
**May 3, 2022**

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**PLEASE TAKE NOTICE** that a REGULAR Meeting of the Kalamazoo County Consolidated Dispatch Authority Finance Committee will be held on **Tuesday, May 3<sup>rd</sup>**, at 2:00 p.m. in the Chief Switalski Meeting Room at Kalamazoo County Consolidated Dispatch Authority, 7040 Stadium Drive, Kalamazoo Michigan for consideration of items, namely, on this Agenda.

**ITEM 1 – CALL TO ORDER**

**ITEM 2 – ROLL CALL**

|  |   |  |
|--|---|--|
| KCCDA Board of Directors Treasurer – Don Martin              | Township Supervisors – Randy Thompson or Tracey Locey         |  |
| City of Portage – Victor Ledbetter                           | Board of Commissioners – Dale Shugars or County Administrator |  |
| Fire Chiefs Association – Jeff VanderWiere or Matt Beauchamp | City of Kalamazoo – Jim Ritsema or Jeff Chamberlain           |  |
| Kalamazoo Township – Bryan Ergang                            |   |  |

**ITEM 3 – APPROVAL OF MEETING MINUTES**

- A. November 30, 2021 – Regular Meeting

**ITEM 4 – CITIZENS’ TIME**

The Committee welcome members of the public to express their ideas or concerns about issues affecting Kalamazoo County Consolidated Dispatch Authority. Members of the public wishing to speak are requested to stand at the podium and state your full name and address for the record. Each member of the public is limited to four minutes or less.

**ITEM 5 – FOR CONSIDERATION**

- A. Old Business
- B. New Business
  - 1. Presentation of Fiscal Year 2021 Audit
  - 2. 2022 Budget Amendment – REVISION I

**ITEM 6 – OTHER ITEMS**

- A. Announcements and Member Comments
- B. Next regular scheduled meeting – June 21, 2022 (Chief Switalski Meeting Room)

**ITEM 7 – ADJOURNMENT**



## **MEETING MINUTES for**

# **Kalamazoo County Consolidated Dispatch Authority FINANCE COMMITTEE November 30, 2021**

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### **ITEM 1 – CALL TO ORDER**

The Regular Meeting of the Finance Committee, held in the Chief Switalski Meeting Room, was called to order by Chair Don Martin at 2:00 p.m. on Tuesday, November 30, 2021.

### **ITEM 2 – ROLL CALL**

Members Present: Don Martin, Victor Ledbetter (by phone calling from Texas Township), Jeff VanderWiere, Randy Thompson, Lisa Henthorn (by phone from Allegan County)

Others Present: Matt Beauchamp (by phone calling from Comstock), Jeff Troyer, Chris McComb

### **ITEM 3 – APPROVAL OF MEETING MINUTES**

#### **A. October 26, 2021**

“Motion by Mr. VanderWiere, second by Mr. Thompson to approve the minutes of the October 26, 2021, 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. 2021 Budget Amendment – REVISION II**

Mr. Troyer stated he brought Revision I to the committee in April or May after the audit and this is the second revision for the final amendment. He noted there was a significant decrease in the use of the Fund Balance creating a savings throughout the year. The total reduction is \$419,400.

Mr. Martin thanked Mr. Troyer and stated they always like it when it comes back that we’re saving money.

“Motion by Mr. Thompson, second by Mr. VanderWiere to adopt the proposed 2021 REVISION II budget amendment as presented.”

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

## 2. OTHER ITEMS

### 1. Member Comments

Ms. Henthorn thanked Mr. Troyer for a very easy to follow update and stated it was nice work.

Mr. Thompson thanked Mr. Troyer for the hard work and stated to keep moving in the right direction.

Mr. VanderWiere thanked Mr. Troyer and stated it is always good to save money.

Mr. Martin thanked Mr. Troyer for his work.

### 2. Next Meeting

The next regular scheduled meeting of the KCCDA Finance Committee will be held April 26, 2022, at 2:00 p.m.

### 3. Adjournment

The meeting was adjourned at 2:14 p.m.

March 25, 2022

To the Board of Directors  
Kalamazoo County Consolidated Dispatch Authority

We have audited the financial statements of the governmental activities and the major fund of the Kalamazoo County Consolidated Dispatch Authority (the Authority), a discretely presented component unit Governmental Fund of the County of Kalamazoo, Michigan (the County), as of and for the year ended December 31, 2021. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 11, 2022. Professional standards also require that we communicate to you the following information related to our audit.

## **Significant Audit Findings**

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was capital asset depreciation.

Management's estimate of capital asset depreciation is based on the estimated useful lives of the Authority's capital assets. We evaluated the key factors and assumptions used to develop the capital asset depreciation in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

### *Difficulties Encountered in Performing the Audit*

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

### *Audit Adjustments*

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. Management has recorded all of our proposed audit adjustments.

Board of Directors  
Kalamazoo County Consolidated Dispatch Authority  
Page 2  
March 25, 2022

#### *Disagreements with Management*

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

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated March 25, 2022.

#### *Other Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### **Other Matters**

We applied certain limited procedures to management's discussion and analysis and budgetary comparison information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

#### **Restriction on Use**

This information is intended solely for the use of management, the Board of Directors of the Kalamazoo County Consolidated Dispatch Authority, and the State of Michigan Department of Treasury and is not intended to be and should not be used by anyone other than these specified parties.

*Siegfried Crandall P.C.*

*Kalamazoo County Consolidated Dispatch Authority*  
*Kalamazoo County, Michigan*

**FINANCIAL STATEMENTS**

*Year ended December 31, 2021*

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Kalamazoo County Consolidated Dispatch Authority  
Kalamazoo, Michigan

### Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Kalamazoo County Consolidated Dispatch Authority (the Authority), a discretely presented component unit Governmental Fund of the County of Kalamazoo, Michigan (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, as listed in the contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund information of the Authority, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Emphasis of Matter**

As described in Note 1 to the financial statements, the basic financial statements referred to above include only the Authority and do not purport to, and do not, present fairly the financial position of the County, as of December 31, 2021, the change in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Required Supplementary Information**

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

**Other Reporting Requirements by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2022, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Siegfried Crandall P.C.". The signature is written in a cursive style with a large initial 'S'.

March 25, 2022

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The following discussion and analysis is intended as a narrative overview of the Kalamazoo County Consolidated Dispatch Authority's (the Authority) financial activities for the fiscal year ended December 31, 2021. Please read it in conjunction with the Authority's financial statements.

### **FINANCIAL HIGHLIGHTS**

- The Authority's total net position decreased \$342,889 as a result of this year's activities.
- Of the \$10,775,201 total net position reported, \$2,304,760 (21 percent) is available to be used at the Authority's discretion, without constraints established by debt covenants, enabling legislation, or other legal requirements.
- The General Fund's unassigned fund balance at the end of the fiscal year was \$2,188,804, which represents 20 percent of the actual total General Fund expenditures for the current fiscal year.

### **Overview of the financial statements**

The Authority's annual report is comprised of three parts: management's discussion and analysis, the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the Authority:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Authority's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Authority, reporting the Authority's operations in more detail than the government-wide financial statements.
  - Governmental funds statements explain how government services, like general government and public safety, are financed in the short-term, as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The financial statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

A comparative analysis of the government-wide financial statements for 2021 and 2020 is also presented.

### **Government-wide financial statements**

The government-wide financial statements report information about the Authority as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the Authority's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid.

The two government-wide statements report the Authority's net position and how it has changed. Net position (the difference between the Authority's assets and liabilities) is one way to measure the Authority's financial health, or position.

- Over time, increases or decreases in the Authority's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Authority, you need to consider additional nonfinancial factors, such as the condition of the Authority's capital assets.

The government-wide financial statements present governmental activities. These activities include functions most commonly associated with government (e.g., public safety). Contributions from local units and surcharge/9-1-1 fee revenues generally fund these services.

**Fund financial statements**

The fund financial statements provide more detailed information about the Authority's most significant fund - not the Authority as a whole. Funds are accounting devices that the Authority uses to keep track of specific sources of funding and spending for particular purposes. The Authority's lone fund, its General Fund, accounts for the expenses involved in providing services to the Authority's patrons, with the majority of funding coming from contributions from local units and surcharges/9-1-1 fees to cover the costs of operation. This fund uses the modified accrual basis of accounting.

**FINANCIAL ANALYSIS OF THE AUTHORITY AS A WHOLE**

**Net position**

Total net position at the end of the fiscal year was \$10,775,201. Of this total, \$5,990,056 represents net investment in capital assets, while \$2,480,385 is restricted for a capital project and, consequently, unrestricted net position was \$2,304,760.

*Condensed financial information*  
*Net position*

|                                   | <u>2021</u>                     | <u>2020</u>                     |
|-----------------------------------|---------------------------------|---------------------------------|
| Current assets                    | <b>\$ 4,910,196</b>             | \$ 7,962,871                    |
| Capital assets                    | <b>11,008,030</b>               | 9,445,105                       |
| <br>Total assets                  | <br><b>15,918,226</b>           | <br>17,407,976                  |
| <br>Current and other liabilities | <br><b>125,051</b>              | <br>88,911                      |
| Long-term liabilities             | <b>5,017,974</b>                | 6,200,975                       |
| <br>Total liabilities             | <br><b>5,143,025</b>            | <br>6,289,886                   |
| <br>Net assets:                   |                                 |                                 |
| Net investment in capital assets  | <b>5,990,056</b>                | 3,244,130                       |
| Restricted                        | <b>2,480,385</b>                | 4,340,681                       |
| Unrestricted                      | <b>2,304,760</b>                | 3,533,279                       |
| <br>Total net position            | <br><b><u>\$ 10,775,201</u></b> | <br><b><u>\$ 11,118,090</u></b> |

**Changes in net position**

The Authority's total revenues of \$7,672,835 in 2021 were \$1,379,390 higher than total revenues in 2020 (\$6,293,445). In 2021, the Authority received \$5,901,100 in local contributions (a new County tax levy), which accounts for the majority of the current increase. Total 2021 expenses of \$8,015,724 were \$2,856,313 higher than the total 2020 expenses (\$5,150,411). Expenses increased primarily due to payments to member units of \$2,645,396 for reimbursements of original start-up costs during fiscal year ending December 31, 2021.

*Condensed financial information*  
*Changes in net position*

|                                    | <u>2021</u>              | <u>2020</u>              |
|------------------------------------|--------------------------|--------------------------|
| Program Revenues:                  |                          |                          |
| Charges for services               | \$ 1,689,380             | \$ 1,652,676             |
| Operating grants and contributions | 5,980,246                | 4,604,648                |
| General revenues - interest        | <u>3,209</u>             | <u>36,121</u>            |
| <br>Total revenues                 | <br><u>7,672,835</u>     | <br><u>6,293,445</u>     |
| <br>Public safety expenses         | <br>8,015,724            | <br>5,150,411            |
| <br>Changes in net position        | <br><u>\$ (342,889)</u>  | <br><u>\$ 1,143,034</u>  |
| <br>Net position at end of year    | <br><u>\$ 10,775,201</u> | <br><u>\$ 11,118,090</u> |

**FINANCIAL ANALYSIS OF THE AUTHORITY'S FUND**

The Authority's only governmental fund is its General Fund. The General Fund, which is the Authority's operating fund, uses the modified accrual method of accounting, which provides a short-term perspective that measures the flow of financial resources. The fund balance decreased by \$3,085,015, as revenues of \$7,672,835, were less than total expenditures of \$10,757,850, which includes \$1,922,655 in capital outlay expenditures in the current year.

**General Fund budgetary highlights**

The Authority amended the budget by increasing revenues by \$82,667, primarily due to a projected increase of federal grants. The expenditure budget was decreased by \$87,288, primarily due to a projected decrease in capital outlay expenditures.

Revenues were \$69,618 higher than budgeted, with the primary difference occurring in charges for services. Expenditures were \$261,075 lower than the amounts appropriated, which was primarily due to lower than anticipated operating and capital outlay costs.

The total variances resulted in a \$330,693 positive budget variance, with an actual decrease in fund balance of \$3,085,015 compared to a budget that anticipated a decrease of \$3,415,708 in fund balance.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital assets**

The Authority's investment in capital assets as of December 31, 2021, totals \$11,008,030 (net of accumulated depreciation). Capital assets consist of buildings and improvements, equipment, and land. The net increase in capital assets totaled \$1,562,925, including additions of \$1,903,345, which was offset by \$340,420 in depreciation expense. Major capital asset additions during the year include the following:

- Fire suppression improvements for \$41,050
- Equipment improvements for \$1,860,295

More detailed information about the Authority's capital assets is presented in Note 4 of the notes to the basic financial statements.

**Debt**

The Authority reported long-term debt at the end of the year in the amount of \$5,017,974, a reduction of \$1,183,001 from the prior year as all principal and payments were made in a timely manner.

More detailed information about the Authority's long-term obligations is presented in Note 6 of the notes to the basic financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The Authority's Board of Directors and management consider many factors when setting the annual budget. One of the most important factors affecting the budget is ensuring sufficient funds are available to meet ongoing costs of operation.

**CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT**

Questions regarding any information provided in this report or requests for additional financial information should be addressed to:

Kalamazoo County Consolidated Dispatch Authority  
7040 Stadium Drive  
Kalamazoo, MI 49009

## **BASIC FINANCIAL STATEMENTS**



**Kalamazoo County Consolidated Dispatch Authority**

**STATEMENT OF NET POSITION**

December 31, 2021

**ASSETS**

Current assets:

|                     |                |
|---------------------|----------------|
| Cash                | \$ 1,829,142   |
| Investments         | 14,474         |
| Accounts receivable | 459,839        |
| Deposit             | 2,480,385      |
| Prepaid items       | <u>126,356</u> |

Total current assets 4,910,196

Noncurrent assets:

|   |                  |
|---|------------------|
| Capital assets not being depreciated            | 6,124,903        |
| Capital assets, net of accumulated depreciation | <u>4,883,127</u> |

Total noncurrent assets 11,008,030

Total assets 15,918,226

**LIABILITIES**

Current liabilities:

|                                |                  |
|--------------------------------|------------------|
| Accounts payable               | 52,231           |
| Accrued payroll                | 62,420           |
| Accrued interest               | 10,400           |
| Current portion - note payable | <u>1,208,598</u> |

Total current liabilities 1,333,649

Noncurrent liabilities - note payable 3,809,376

Total liabilities 5,143,025

**NET POSITION**

|                                  |                  |
|----------------------------------|------------------|
| Net investment in capital assets | 5,990,056        |
| Restricted - for capital project | 2,480,385        |
| Unrestricted                     | <u>2,304,760</u> |

Total net position \$ 10,775,201

See notes to financial statements

**Kalamazoo County Consolidated Dispatch Authority**

**STATEMENT OF ACTIVITIES**

*Year ended December 31, 2021*

**PROGRAM EXPENSES**

Public safety:

|                   |                |
|-------------------|----------------|
| Dispatch services | \$ 7,520,959   |
| Depreciation      | 340,420        |
| Interest          | <u>154,345</u> |

Total program expenses 8,015,724

**PROGRAM REVENUES**

|                                    |                  |
|------------------------------------|------------------|
| Charges for services               | 1,689,380        |
| Operating grants and contributions | <u>5,980,246</u> |

Total program revenues 7,669,626

Net program expenses (346,098)

**GENERAL REVENUES**

|                   |              |
|-------------------|--------------|
| Investment return | <u>3,209</u> |
|-------------------|--------------|

**CHANGE IN NET POSITION** (342,889)

**NET POSITION - BEGINNING** 11,118,090

**NET POSITION - ENDING** \$ 10,775,201

*See notes to financial statements*

**Kalamazoo County Consolidated Dispatch Authority**

**BALANCE SHEET - governmental funds**

December 31, 2021

|   | <u>General</u>       |
|---|----------------------|
| <b>ASSETS</b>   |                      |
| Cash  | \$ 1,829,142         |
| Investments   | 14,474               |
| Accounts receivable   | 459,839              |
| Deposit   | 2,480,385            |
| Prepaid items   | <u>126,356</u>       |
| <br>  |                      |
| Total assets  | <u>\$ 4,910,196</u>  |
| <br>  |                      |
| <b>LIABILITIES AND FUND BALANCES</b>  |                      |
| Liabilities:  |                      |
| Accounts payable  | \$ 52,231            |
| Accrued payroll   | <u>62,420</u>        |
| <br>  |                      |
| Total liabilities   | <u>114,651</u>       |
| <br>  |                      |
| Fund balances:  |                      |
| Nonspendable  | 126,356              |
| Restricted - for capital project  | 2,480,385            |
| Unassigned  | <u>2,188,804</u>     |
| <br>  |                      |
| Total fund balances   | <u>4,795,545</u>     |
| <br>  |                      |
| Total liabilities and fund balances   | <u>\$ 4,910,196</u>  |
| <br>  |                      |
| Reconciliation of the balance sheet to the statement of net position:   |                      |
| <br>  |                      |
| Total fund balance - total governmental funds   | \$ 4,795,545         |
| <br>  |                      |
| Amounts reported for <i>governmental activities</i> in the statement of net position (page 10) are different because:   |                      |
| <br>  |                      |
| Capital assets used in <i>governmental activities</i> are not financial resources and, therefore, are not reported in the governmental funds.                 | 11,008,030           |
| <br>  |                      |
| Long-term liabilities, consisting of notes payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds. | (5,017,974)          |
| <br>  |                      |
| Interest payable is not due and payable in the current period and, therefore, is not reported in the governmental funds.                                      | <u>(10,400)</u>      |
| <br>  |                      |
| Net position of <i>governmental activities</i>  | <u>\$ 10,775,201</u> |

See notes to financial statements

**Kalamazoo County Consolidated Dispatch Authority**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
governmental funds**

Year ended December 31, 2021

|   | <u>General</u>      |
|---|---------------------|
| <b>REVENUES</b>   |                     |
| Federal grants  | \$ 79,146           |
| Charges for services  | 1,676,914           |
| Contributions from local units  | 5,901,100           |
| Interest and rentals  | 10,409              |
| Other   | <u>5,266</u>        |
| Total revenues  | <u>7,672,835</u>    |
| <b>EXPENDITURES</b>   |                     |
| Current - public safety   | 7,501,649           |
| Debt service:   |                     |
| Principal   | 1,183,001           |
| Interest  | 150,545             |
| Capital outlay  | <u>1,922,655</u>    |
| Total expenditures  | <u>10,757,850</u>   |
| <b>NET CHANGES IN FUND BALANCES</b>   | (3,085,015)         |
| <b>FUND BALANCES - BEGINNING</b>  | <u>7,880,560</u>    |
| <b>FUND BALANCES - ENDING</b>   | <u>\$ 4,795,545</u> |
| Reconciliation of the statement of revenues, expenditures, and changes in fund balances to the statement of activities: |                     |
| Net change in fund balance - total governmental funds   | \$ (3,085,015)      |
| Amounts reported for <i>governmental activities</i> in the statement of activities (page 11) are different because:     |                     |
| Capital assets:   |                     |
| Assets acquired   | 1,903,345           |
| Provision for depreciation  | (340,420)           |
| Long-term debt - debt principal payments  | 1,183,001           |
| Change in other assets/liabilities - increase in accrued interest payable   | <u>(3,800)</u>      |
| Change in net position of <i>governmental activities</i>  | <u>\$ (342,889)</u> |

See notes to financial statements

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Kalamazoo County Consolidated Dispatch Authority (the Authority) conform to accounting principles generally accepted in the United States of America (hereinafter referred to as generally accepted accounting principles) as applicable to governmental units. The following is a summary of the more significant accounting policies.

*Reporting entity:*

The Authority is a discretely presented component unit Governmental Fund of the County of Kalamazoo, Michigan (the County). The Authority works to provide dispatch and integrated communication of emergency police, fire, and medical services within Kalamazoo County.

The basic financial statements of the Authority do not include other operations of the County.

*Government-wide and fund financial statements:*

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the Authority. Governmental activities are normally supported by contributions from local units and surcharge revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Interest and other items not properly included among program revenues are reported instead as general revenues.

*Measurement focus, basis of accounting, and financial statement presentation:*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collected within the current period, or soon enough thereafter, to pay liabilities of the current period. For this purpose, the Authority generally considers revenues to be available if they are expected to be collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

Grants, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the Authority.

The Authority reports a single major governmental fund, its General Fund. This fund accounts for all financial resources of the Authority.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided and (2) operating and capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Assets, liabilities, and equity:*

*Cash and investments* - Cash is considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are reported at fair value.

*Receivables* - All receivables are considered to be fully collectible and are due within one year.

*Prepaid items* - Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items.

*Capital assets* - Capital assets, which include property, equipment, and vehicles, are defined by the Authority as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value as of the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

|                            |              |
|----------------------------|--------------|
| Buildings and improvements | 40 years     |
| Equipment                  | 5 - 15 years |
| Software                   | 6 years      |

*Net position* - Net position represents the difference between assets and liabilities. The Authority currently reports two categories of net position, net investment in capital assets and unrestricted net position.

*Net position flow assumption* - Sometimes, the Authority will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Authority's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

*Fund equity* - Governmental funds report nonspendable fund balances for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally required to be maintained intact. Restricted fund balances are reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws and regulations of other governments. Committed fund balance is imposed by formal action of the Authority's Board. The Authority Board retains the authority to assign fund balances as to purpose. Unassigned fund balances are amounts that do not fall into any other category above. When the Authority incurs an expenditure for purposes for which various fund balance classifications can be used, it is the Authority's policy to use the restricted fund balance first, followed by committed fund balance, then assigned fund balance and, finally, unassigned fund balance.

*Use of estimates* - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Accordingly, actual results could differ from those estimates.

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

*Budgetary information* - An annual budget is adopted on a basis consistent with generally accepted accounting principles for the General Fund. The budget document presents information by function and line-item. The legal level of budgetary control adopted by the governing body is the function level. Budget appropriations are considered to be spent once the goods are delivered or the services rendered. All annual appropriations lapse at the end of the fiscal year. There were no reportable budgetary variances at December 31, 2021.

**NOTE 3 - CASH AND INVESTMENTS**

*Deposits* - State statutes and the Authority's investment policy authorize the Authority to make deposits in the accounts of federally insured banks, credit unions, and savings and loan associations. The Authority's deposits are in accordance with statutory authority. As of December 31, 2021, the Authority had deposits with a carrying amount of \$1,829,142.

Custodial credit risk is the risk that, in the event of the failure of a financial institution, the Authority will not be able to recover its deposits. The Authority's investment policy does not specifically address custodial credit risk for deposits. At December 31, 2021, \$1,602,848 of the Authority's bank balances of \$1,852,848 was exposed to custodial credit risk because it was uninsured and uncollateralized.

*Investments* - State statutes and the Authority's investment policy authorize the Authority to invest in a) obligations of the U.S. Treasury, agencies, and instrumentalities; b) commercial paper rated within the two (2) highest rate classifications, which mature not more than 270 days after the date of purchase; c) repurchase agreements, collateralized by U.S. governmental securities; d) bankers' acceptances; e) mutual funds composed of otherwise legal investments; and f) investment pools organized under the local government investment pool act.

*Credit risk.* Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This risk is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Authority's investment policy does not contain requirements that would limit exposure to credit risk for investments. The credit quality ratings of the Authority's investments are as follows:

| <u>Investment type</u>         | <u>Fair Value</u> | <u>Rating</u> | <u>Rating Organization</u> |
|--------------------------------|-------------------|---------------|----------------------------|
| Michigan CLASS Investment Pool | \$ 14,474         | AAAm          | Standard and Poor's        |

*Investments in entities that calculate net asset value per share* - The Authority holds shares in an investment pool where the fair value of the investment is measured on a recurring basis using net asset value per share of the investment pool as a practical expedient. At December 31, 2021, the fair value, unfunded commitments, and redemption rules of these investments are as follows:

|                                 | <u>Michigan CLASS</u> |
|---------------------------------|-----------------------|
| Fair value at December 31, 2021 | \$ 14,474             |
| Unfunded commitments            | none                  |
| Redemption frequency            | n/a                   |
| Notice period                   | none                  |

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2021, was as follows:

|  | <u>Beginning<br/>balance</u> | <u>Increases</u>    | <u>Decreases</u> | <u>Ending<br/>balance</u> |
|--|------------------------------|---------------------|------------------|---------------------------|
| Governmental activities:                           |                              |                     |                  |                           |
| Capital assets not being depreciated:              |                              |                     |                  |                           |
| Land   | \$ 294,273                   | \$ -                | \$ -             | \$ 294,273                |
| Construction in progress                           | <u>3,927,285</u>             | <u>1,903,345</u>    | <u>-</u>         | <u>5,830,630</u>          |
| Total capital assets not being<br>depreciated, net | <u>4,221,558</u>             | <u>1,903,345</u>    | <u>-</u>         | <u>6,124,903</u>          |
| Capital assets being depreciated:                  |                              |                     |                  |                           |
| Buildings and improvements                         | 2,581,994                    | -                   | -                | 2,581,994                 |
| Equipment and furnishings                          | <u>3,352,051</u>             | <u>-</u>            | <u>-</u>         | <u>3,352,051</u>          |
| Subtotal   | <u>5,934,045</u>             | <u>-</u>            | <u>-</u>         | <u>5,934,045</u>          |
| Less accumulated depreciation for:                 |                              |                     |                  |                           |
| Buildings and improvements                         | (265,344)                    | (97,799)            | -                | (363,143)                 |
| Equipment and furnishings                          | <u>(445,154)</u>             | <u>(242,621)</u>    | <u>-</u>         | <u>(687,775)</u>          |
| Subtotal   | <u>(710,498)</u>             | <u>(340,420)</u>    | <u>-</u>         | <u>(1,050,918)</u>        |
| Total capital assets being<br>depreciated, net     | <u>5,223,547</u>             | <u>(340,420)</u>    | <u>-</u>         | <u>4,883,127</u>          |
| Governmental activities capital assets, net        | <u>\$ 9,445,105</u>          | <u>\$ 1,562,925</u> | <u>\$ -</u>      | <u>\$ 11,008,030</u>      |

All depreciation expense was charged to the public safety function.

**NOTE 5 - RISK MANAGEMENT**

The Authority is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries (workers' compensation), and medical benefits provided to employees. The Authority has purchased commercial insurance for each of these claims and is neither self-insured, nor participates in a shared-risk pool. During the past period, settlements did not exceed insurance coverage.

**NOTE 6 - LONG-TERM OBLIGATIONS**

At December 31, 2021, long-term obligations consist of an installment purchase agreement, \$6,200,975, payable in annual installments of \$1,333,546, including interest at 2.490%; final payment is due December 2025. The debt is secured by the full faith and credit of the Authority.



**NOTE 6 - LONG-TERM OBLIGATIONS (continued)**

Long-term obligation activity for the year ended December 31, 2021, was as follows:

| <u>Description</u>             | <u>Beginning<br/>balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending<br/>balance</u> | <u>Amounts<br/>due within<br/>one year</u> |
|--------------------------------|------------------------------|------------------|-------------------|---------------------------|--|
| Installment purchase agreement | \$ 6,200,975                 | \$ -             | \$ (1,183,001)    | \$ 5,017,974              | \$ 1,208,598                               |

Debt service requirements at December 31, 2021, are as follows:

| <u>Year ended<br/>December 31,</u> | <u>Principal</u>    | <u>Interest</u>   |
|------------------------------------|---------------------|-------------------|
| 2022                               | 1,208,598           | 128,948           |
| 2023                               | 1,238,692           | 94,854            |
| 2024                               | 1,269,536           | 64,010            |
| 2025                               | <u>1,301,148</u>    | <u>32,399</u>     |
| Totals                             | <u>\$ 5,017,974</u> | <u>\$ 320,211</u> |

All outstanding debt of the Authority is direct placement or direct borrowing debt.

**NOTE 7 - DEFINED CONTRIBUTION PENSION PLAN**

The Authority provides pension benefits for the executive director through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. The executive director is eligible to participate after the date of hire. The Authority contributes an amount equal to 10% and the executive director has the option to contribute. The Authority's contributions for the executive director (and interest allocated to the employee's account) are fully vested upon entering the plan. The Authority made the required contributions of \$11,938, for the year ended December 31, 2021. At December 31, 2021, the Authority reported no accrued liability as part of the contributions to the plan. The Authority is not a trustee of the plan, nor is the Authority responsible for investment management of plan assets.

The Authority also provides pension benefits for all employees except the executive director through a defined contribution plan. The employees are eligible to participate after the date of hire. The Authority contributes an amount equal to 5% and the employees have the option to contribute. The Authority will match employee contributions up to a maximum of an additional 3%. The Authority's contributions for the employees (and interest allocated to the employee's account) are fully vested upon the completion of two years of service. The Authority made the required contributions of \$229,082, for the year ended December 31, 2021. At December 31, 2021, the Authority reported no accrued liability as part of the contributions to the plan. The Authority is not a trustee of the plan, nor is the Authority responsible for investment management of plan assets.

Forfeitures may be used to reduce or reallocate employer contributions. There were forfeitures of \$33,902 during the current fiscal year that were used to reduce the Authorities pension expense.

**NOTE 8 - DEFERRED COMPENSATION PLAN**

The Authority offers its employees a deferred compensation plan created in accordance with Internal Revenue Code, Section 457. The assets of the plan were held in trust (custodial accounts), as described in IRC Section 457(g) for the exclusive benefit of the participants (employees) and their beneficiaries. The custodian thereof, for the exclusive benefit of the participants, holds the custodial accounts for the beneficiaries of this Section 457 plan and the assets may not be diverted to any other use. The administrators are agents of the employer for purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the account, transfer of assets to or from the account, and all other matters. In accordance with the provisions of GASB Statement No. 32, plan balances and activities are not reflected in the Authority's financial statements.

**NOTE 9 - UPCOMING ACCOUNTING PRONOUNCEMENT**

Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, was issued by the GASB in June 2017 and will be effective for periods beginning after June 15, 2021. The objective of this Statement is to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use the underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities

**REQUIRED SUPPLEMENTARY INFORMATION**

**Kalamazoo County Consolidated Dispatch Authority**  
**BUDGETARY COMPARISON SCHEDULE - General Fund**  
Year ended December 31, 2021

|  | <i>Original<br/>budget</i> | <i>Final<br/>budget</i> | <i>Actual</i>       | <i>Variance with<br/>final budget<br/>positive<br/>(negative)</i> |
|--|----------------------------|-------------------------|---------------------|---|
| <b>REVENUES</b>  |                            |                         |                     |   |
| Federal grants   | \$ -                       | \$ 79,146               | \$ 79,146           | \$ -  |
| Charges for services   | 1,606,000                  | 1,608,000               | 1,676,914           | 68,914  |
| Contributions from local units                               | 5,901,100                  | 5,901,100               | 5,901,100           | -   |
| Interest and rentals   | 13,200                     | 9,700                   | 10,409              | 709   |
| Other  | 250                        | 5,271                   | 5,266               | (5)   |
| Total revenues   | <u>7,520,550</u>           | <u>7,603,217</u>        | <u>7,672,835</u>    | <u>69,618</u>   |
| <b>EXPENDITURES</b>  |                            |                         |                     |   |
| Public safety:   |                            |                         |                     |   |
| Personnel costs  | 3,263,175                  | 3,078,878               | 3,018,972           | 59,906  |
| Employee benefits  | 1,103,658                  | 991,440                 | 961,414             | 30,026  |
| Contractual services   | 603,195                    | 603,195                 | 541,774             | 61,421  |
| Professional services  | 40,100                     | 36,600                  | 28,286              | 8,314   |
| Insurance  | 40,000                     | 58,005                  | 58,005              | -   |
| Repairs and maintenance                                      | 25,000                     | 20,000                  | 11,850              | 8,150   |
| Travel   | 60,000                     | 61,220                  | 53,766              | 7,454   |
| Supplies   | 32,000                     | 32,000                  | 20,114              | 11,886  |
| Utilities  | 166,900                    | 155,900                 | 151,725             | 4,175   |
| Payments to member units                                     | 2,645,396                  | 2,645,396               | 2,645,396           | -   |
| Miscellaneous  | 43,000                     | 23,300                  | 10,347              | 12,953  |
| Total public safety  | <u>8,022,424</u>           | <u>7,705,934</u>        | <u>7,501,649</u>    | <u>204,285</u>  |
| Debt service:  |                            |                         |                     |   |
| Principal  | -                          | 1,183,001               | 1,183,001           | -   |
| Interest   | -                          | 150,545                 | 150,545             | -   |
| Capital outlay   | <u>3,083,789</u>           | <u>1,979,445</u>        | <u>1,922,655</u>    | <u>56,790</u>   |
| Total expenditures   | <u>11,106,213</u>          | <u>11,018,925</u>       | <u>10,757,850</u>   | <u>261,075</u>  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(3,585,663)</u>         | <u>(3,415,708)</u>      | <u>(3,085,015)</u>  | <u>330,693</u>  |
| <b>OTHER FINANCING SOURCES</b>                               |                            |                         |                     |   |
| Debt proceeds  | <u>2,893,789</u>           | <u>-</u>                | <u>-</u>            | <u>-</u>  |
| <b>NET CHANGES IN FUND BALANCES</b>                          | (691,874)                  | (3,415,708)             | (3,085,015)         | 330,693   |
| <b>FUND BALANCES - BEGINNING</b>                             | <u>7,880,560</u>           | <u>7,880,560</u>        | <u>7,880,560</u>    | <u>-</u>  |
| <b>FUND BALANCES - ENDING</b>                                | <u>\$ 7,188,686</u>        | <u>\$ 4,464,852</u>     | <u>\$ 4,795,545</u> | <u>\$ 330,693</u>   |

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

Board of Directors  
Kalamazoo County Consolidated Dispatch Authority  
Kalamazoo, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Kalamazoo County Consolidated Dispatch Authority (the Authority), a discretely presented component unit Governmental Fund of the County of Kalamazoo, Michigan, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated March 25, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we have identified certain deficiencies in internal control that we consider to be material weaknesses.

Finding 2021-001 - Financial statement preparation

*Condition and criteria:* All governmental units in Michigan are required to prepare financial statements in accordance with generally accepted accounting principles (GAAP). This is the responsibility of management. The preparation of financial statements in accordance with GAAP requires internal controls over both (1) recording, processing, and summarizing accounting data (i.e., maintaining internal accounting records), and (2) reporting government-wide and fund financial statements, including the related notes to the financial statements (i.e., external financial reporting).

As is the case with many small and medium-sized governmental units, the Authority relied on its independent external auditor to assist with the preparation of the financial statements, the related notes, and the management's discussion and analysis as part of its external financial reporting process. Accordingly, the Authority's ability to prepare financial statements in accordance with GAAP is based, in part, on its reliance on its external auditor, who cannot by definition be considered part of the Authority's internal controls.

*Cause:* This condition was caused by the Authority's decision to outsource the preparation of its annual financial statements to the external auditor rather than incur the costs of obtaining the necessary training and expertise required for the Authority to perform this task internally because outsourcing the task is considered more cost effective.

*Effect:* The Authority lacks complete internal controls over the preparation of its financial statements in accordance with GAAP and relies, at least in part, on assistance from its external auditor for assistance with this task.

*Auditor's Recommendation:* We recommend that management continue to monitor the relative costs and benefits of securing the internal or other external resources necessary to prepare a draft of the Authority's annual financial statements versus contracting with its auditor for these services.

*Management Response:* Management has made an ongoing evaluation of the respective costs and benefits of obtaining internal or external resources, specifically for the preparation of financial statements in accordance with GAAP and has determined that the additional benefits derived from implementing such a system would not outweigh the costs incurred to do so. Management will continue to review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Authority's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Authority's response to the finding identified in our audit and described above. The Authority's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Siegfried Crandall P.C." The signature is written in a cursive, flowing style.

March 25, 2022



# Kalamazoo County Consolidated Dispatch Authority



**DATE:** April 26, 2022

**TO:** Finance Committee Members and Board of Directors

**FROM:** Jeff Troyer  
KCCDA Executive Director

**SUBJECT:** REVISION I – FY2022 Budget Amendment

I hereby present to the Finance Committee members and Board of Directors for consideration an amendment, Revision I, to the 2022 Budget. The proposed amendment reflects carry-overs from projects/business items started in 2021 but not completed, and up-to-date personnel projections and actual 2022 benefit elections.

The key aspects of this amendment include:

- **Revenues – Increase in Federal Grants**

KCCDA has been awarded two FEMA Public Assistance grants totaling \$78,235. It is unknown when these monies will be received but the additional revenues are included in this revision.

- **Personnel Services & Benefits and Taxes Recalculated**

All costs associated to personnel services and benefits and taxes have been recalculated to reflect year-to-date actuals, including benefit elections for the fiscal year. The recalculation of personnel services resulted in a savings of \$241,074 and the corresponding benefits and taxes included an additional \$155,226. These two categories combined for reduced expenditures totaling \$396,300. Position budgeting spreadsheets are included on pages 4 thru 6 for further details.

- **Services and Other Charges**

This categorical has minor changes that offset each other; net zero. The minor changes include:

- A reduction in insurance premiums for property and liability coverage with MMRMA of \$10,000.
- Increase in advertising of \$2,500 for vacant position postings and job fairs.
- \$7,500 increase in travel costs split among lodging, meals/food, mileage, and other travel expenses to account for increased travel costs.





# Kalamazoo County Consolidated Dispatch Authority



- **Equipment and Capital Outlay**

This categorical includes the following changes:

- \$35,033 increase to Land – Capital. This amount was budgeted in 2021 for the purchase of the WMU tower site land. KCCDA did not finalize the purchase of the property until mid-February requiring this expenditure to carry-forward to 2022.
- \$75,000 was originally budgeted for the On-Site Controller for Vesta Telephony System (project #2 in the original budget). The final contract cost was negotiated at \$55,000 resulting in a \$20,000 reduction for this project.
- *NEW PROJECT: RADIO SYSTEM* – County VHF System move from Haverhill Water Tower to new 12<sup>th</sup> Street Tower. A request not to exceed \$50,000 is included to move all equipment, feedlines, and antennas from the Haverhill Water Tower to our new 12<sup>th</sup> Street Tower. This must be done as the City of Portage is refurbishing the water tower this fall.
- *NEW PROJECT: RADIO SYSTEM* – County VHF System move from Richland leased tower site to our new Augusta tower. A request not to exceed \$80,000 is included to move all existing equipment, purchase a new microwave path, and incorporate our new Augusta tower site into the County VHF simulcast ring network.
- *NEW PROJECT: FACILITY* – For the last two winters, we have experienced problems with ice dams forming on the roof of the facility. A request not to exceed \$25,000 is included to engage roofing contractors to resolve these issues.

NOTE: A quote from Roe-Comm (KCCDA's radio communications service and support vendor) for the Radio System new projects above is included on pages 7 thru 14. The quote was received at the end of March and equipment prices continue to increase.

The result of the above Equipment and Capital Outlay changes equates to an increase in expenditures of \$170,033.

Attached to this memorandum are two reports illustrating the line-item budgetary revisions included in this amendment:

- ✓ 2022 Budget Amendment – REVISION I Net Changes

This document, pages 15 thru 17, shows the original adopted budget, net changes resulting from line-item transfers (year-to-date) and the proposed net changes included in this amendment and the new revised budget.



# Kalamazoo County Consolidated Dispatch Authority



- ✓ 2022 REVISION I Budget Performance Report  
Pages 18 thru 20 is a budget performance report showing the amended budget as proposed herein and the year-to-date expenditures.

## Summary

The proposed budget amendment, Revision I, increases revenues by \$78,235 and decreases overall expenditures by \$226,267; equating to net changes of \$304,502. The amendment results in revised total expenditures of \$9,810,674 which equates to an anticipated surplus at year's end totaling \$466,296.

I recommend adoption of the proposed 2022 REVISION I budget amendment.

## POSITION BUDGETING - Compensation, Taxes & Benefits

| PSTN # | Position/Title | Wage Line Item | Emp. ID or Vacant (V) | Regular Wages | OT (Reg Sched) | Holiday Premium | Allow & Comps | Social Sec | Medi-care | MERS DC | MERS 457 | MERS HCSP | Work Comp | Medical Ins. | HSA Contr. | Dental & Vision | Life Ins. | Disab. Ins. |
|--------|----------------|----------------|-----------------------|---------------|----------------|-----------------|---------------|------------|-----------|---------|----------|-----------|-----------|--------------|------------|-----------------|-----------|-------------|
| 01     | ECO-I          | 702.024        | 037                   | \$46,488      |                | \$2,615         | \$4,550       | \$3,326    | \$778     | \$4,292 |          | \$930     | \$192     | OptOut       |            | \$1,275         | \$161     | \$585       |
| 02     | ECO-I          | 702.024        | 045                   | \$43,139      |                | \$2,427         | \$4,550       | \$3,107    | \$727     | \$4,009 |          | \$863     | \$178     | OptOut       |            | \$1,275         | \$161     | \$585       |
| 03     | ECO-I          | 702.024        | 064                   | \$38,688      |                | \$2,176         |               | \$2,534    | \$593     | \$3,269 |          | \$774     | \$159     | \$4,856      | \$1,400    | \$338           | \$161     | \$585       |
| 04     | ECO-I          | 702.024        | 071                   | \$38,688      |                | \$2,176         |               | \$2,534    | \$593     | \$3,269 |          | \$774     | \$159     | \$14,090     |            | \$676           | \$161     | \$585       |
| 05     | ECO-I          | 702.024        | 075 (10)              | \$32,240      |                | \$1,828         |               | \$2,112    | \$494     | \$2,725 |          | \$774     | \$133     | \$8,662      | \$2,100    | \$507           | \$121     | \$439       |
| 06     | ECO-I          | 702.024        | HK (8)                | \$25,293      |                | \$1,430         |               | \$1,657    | \$387     | \$2,138 |          | \$759     | \$104     | \$2,428      | \$700      | \$169           | \$81      | \$293       |
| 07     | ECO-I          | 702.024        | AM (8)                | \$25,293      |                | \$1,430         |               | \$1,657    | \$387     | \$2,138 |          | \$759     | \$104     | \$5,775      | \$1,400    | \$338           | \$81      | \$293       |
| 08     | ECO-I          | 702.024        | KW (8)                | \$25,293      |                | \$1,430         |               | \$1,657    | \$387     | \$2,138 |          | \$759     | \$104     | \$6,446      | \$1,400    | \$637           | \$81      | \$293       |
| 09     | ECO-I          | 702.024        | V-6                   | \$18,970      |                | \$1,067         |               | \$1,242    | \$291     | \$1,603 |          | \$759     | \$78      | \$1,942      | \$560      | \$135           | \$64      | \$234       |
| 10     | ECO-I          | 702.024        | V-6                   | \$18,970      |                | \$1,067         |               | \$1,242    | \$291     | \$1,603 |          | \$759     | \$78      | \$4,620      | \$1,120    | \$270           | \$64      | \$234       |
| 11     | ECO-I          | 702.024        | V-6                   | \$18,970      |                | \$1,067         |               | \$1,242    | \$291     | \$1,603 |          | \$759     | \$78      | \$5,157      | \$1,120    | \$510           | \$64      | \$234       |
| 12     | ECO-I          | 702.024        | V-0                   | \$0           |                | \$0             |               | \$0        | \$0       | \$0     |          | \$0       | \$0       | \$0          | \$0        | \$0             | \$0       | \$0         |
| 13     | ECO-II         | 702.023        | 013                   | \$57,512      |                | \$3,235         |               | \$3,766    | \$881     | \$4,860 |          | \$1,150   | \$237     | \$4,856      | \$1,400    | \$338           | \$161     | \$585       |
| 14     | ECO-II         | 702.023        | 014                   | \$57,512      |                | \$3,235         |               | \$3,766    | \$881     | \$4,860 |          | \$1,150   | \$237     | \$11,549     | \$2,800    | \$676           | \$161     | \$585       |
| 15     | ECO-II         | 702.023        | 019                   | \$57,512      |                | \$3,235         |               | \$3,766    | \$881     | \$4,860 |          | \$1,150   | \$237     | \$11,549     | \$2,800    | \$676           | \$161     | \$585       |
| 16     | ECO-II         | 702.023        | 021                   | \$57,512      |                | \$3,235         | \$4,550       | \$4,048    | \$947     | \$5,224 |          | \$1,150   | \$237     | OptOut       |            | \$676           | \$161     | \$585       |
| 17     | ECO-II         | 702.023        | 022                   | \$57,512      |                | \$3,235         |               | \$3,766    | \$881     | \$4,860 |          | \$1,150   | \$237     | \$12,892     | \$2,800    | \$1,275         | \$161     | \$585       |
| 18     | ECO-II         | 702.023        | 023                   | \$57,512      |                | \$3,235         |               | \$3,766    | \$881     | \$4,860 |          | \$1,150   | \$237     | \$12,892     | \$2,800    | \$1,275         | \$161     | \$585       |
| 19     | ECO-II         | 702.023        | 024                   | \$57,512      |                | \$3,235         | \$4,550       | \$4,048    | \$947     | \$5,224 |          | \$1,150   | \$237     | OptOut       |            | \$1,275         | \$161     | \$585       |
| 20     | ECO-II         | 702.023        | 025                   | \$57,512      |                | \$3,235         |               | \$3,766    | \$881     | \$4,860 |          | \$1,150   | \$237     | \$12,892     | \$2,800    | \$1,275         | \$161     | \$585       |
| 21     | ECO-II         | 702.023        | 026                   | \$57,512      |                | \$3,235         |               | \$3,766    | \$881     | \$4,860 |          | \$1,150   | \$237     | \$12,892     | \$2,800    | \$1,275         | \$161     | \$585       |
| 22     | ECO-II         | 702.023        | 027                   | \$57,512      |                | \$3,235         |               | \$3,766    | \$881     | \$4,860 |          | \$1,150   | \$237     | \$11,549     | \$2,800    | \$676           | \$161     | \$585       |
| 23     | ECO-II         | 702.023        | 030                   | \$57,512      |                | \$3,235         |               | \$3,766    | \$881     | \$4,860 |          | \$1,150   | \$237     | \$12,892     | \$2,800    | \$1,275         | \$161     | \$585       |
| 24     | ECO-II         | 702.023        | 031                   | \$57,512      |                | \$3,235         |               | \$3,766    | \$881     | \$4,860 |          | \$1,150   | \$237     | \$12,892     | \$2,800    | \$1,275         | \$161     | \$585       |
| 25     | ECO-II         | 702.023        | 032                   | \$57,512      |                | \$3,235         |               | \$3,766    | \$881     | \$4,860 |          | \$1,150   | \$237     | \$12,892     | \$2,800    | \$1,275         | \$161     | \$585       |
| 26     | ECO-II         | 702.023        | 033                   | \$55,619      |                | \$3,129         |               | \$3,642    | \$852     | \$4,700 |          | \$1,112   | \$229     | \$4,856      | \$1,400    | \$338           | \$161     | \$585       |
| 27     | ECO-II         | 702.023        | 034                   | \$55,619      |                | \$3,129         |               | \$3,642    | \$852     | \$4,700 |          | \$1,112   | \$229     | \$4,856      | \$1,400    | \$338           | \$161     | \$585       |
| 28     | ECO-II         | 702.023        | 035                   | \$55,619      |                | \$3,129         | \$4,550       | \$3,924    | \$918     | \$5,064 |          | \$1,112   | \$229     | OptOut       |            | \$338           | \$161     | \$585       |
| 29     | ECO-II         | 702.023        | 049                   | \$46,155      |                | \$2,596         | \$4,550       | \$3,305    | \$773     | \$4,264 |          | \$923     | \$190     | OptOut       |            | OptOut          | \$161     | \$585       |
| 30     | ECO-II         | 702.023        | 051                   | \$44,262      |                | \$2,490         | \$4,550       | \$3,181    | \$744     | \$4,104 |          | \$885     | \$182     | OptOut       |            | OptOut          | \$161     | \$585       |
| 31     | ECO-II         | 702.023        | 057                   | \$46,155      |                | \$2,596         | \$3,250       | \$3,224    | \$754     | \$4,160 |          | \$923     | \$190     | OptOut       |            | OptOut          | \$161     | \$585       |
| 32     | ECO-II         | 702.023        | 059                   | \$44,262      |                | \$2,490         |               | \$2,899    | \$678     | \$3,740 |          | \$885     | \$182     | \$4,856      | \$1,400    | \$338           | \$161     | \$585       |

## POSITION BUDGETING - Compensation, Taxes & Benefits

| PSTN # | Position/Title               | Wage Line Item | Emp. ID or Vacant (V) | Regular Wages | OT (Reg Sched) | Holiday Premium | Allow & Comps | Social Sec | Medi-care | MERS DC  | MERS 457 | MERS HCSP | Work Comp | Medical Ins. | HSA Contr. | Dental & Vision | Life Ins. | Disab. Ins. |
|--------|------------------------------|----------------|-----------------------|---------------|----------------|-----------------|---------------|------------|-----------|----------|----------|-----------|-----------|--------------|------------|-----------------|-----------|-------------|
| 33     | ECO-II                       | 702.023        | 061                   | \$44,262      |                | \$2,490         |               | \$2,899    | \$678     | \$3,740  |          | \$885     | \$182     | \$14,090     |            | \$676           | \$161     | \$585       |
| 34     | ECO-II                       | 702.023        | 062                   | \$46,155      |                | \$2,596         | \$4,550       | \$3,305    | \$773     | \$4,264  |          | \$923     | \$190     | OptOut       |            | \$1,275         | \$161     | \$585       |
| 35     | ECO-II                       | 702.023        | 063                   | \$46,155      |                | \$2,596         | \$3,250       | \$3,224    | \$754     | \$4,160  |          | \$923     | \$190     | OptOut       |            | \$676           | \$161     | \$585       |
| 36     | ECO-II                       | 702.023        | 067                   | \$44,262      |                | \$2,490         |               | \$2,899    | \$678     | \$3,740  |          | \$885     | \$182     | \$12,892     | \$2,800    | \$1,275         | \$161     | \$585       |
| 37     | ECO-II                       | 702.023        | 070                   | \$42,370      |                | \$2,383         | \$1,950       | \$2,896    | \$677     | \$3,580  |          | \$847     | \$175     | OptOut       |            | OptOut          | \$161     | \$585       |
| 38     | ECO-II                       | 702.023        | 074                   | \$42,370      |                | \$2,383         |               | \$2,775    | \$649     | \$3,580  |          | \$847     | \$175     | \$4,856      | \$1,400    | \$338           | \$161     | \$585       |
| 39     | ECO-II                       | 702.023        | V-4                   | \$14,406      |                | \$810           |               | \$943      | \$221     | \$1,217  |          | \$288     | \$59      | \$809        | \$350      | \$57            | \$161     | \$585       |
| 40     | ECO-II                       | 702.023        | V-4                   | \$14,406      |                | \$810           |               | \$943      | \$221     | \$1,217  |          | \$288     | \$59      | \$1,925      | \$700      | \$115           | \$161     | \$585       |
| 41     | ECO-II                       | 702.023        | V-4                   | \$14,406      |                | \$810           |               | \$943      | \$221     | \$1,217  |          | \$288     | \$59      | \$2,149      | \$700      | \$217           | \$81      | \$293       |
| 42     | ECO-II                       | 702.023        | V-4                   | \$14,406      |                | \$810           |               | \$943      | \$221     | \$1,217  |          | \$288     | \$59      | OptOut       | \$700      | \$0             | \$81      | \$293       |
| 43     | ECO-II                       | 702.023        | V-0                   | \$0           |                | \$0             |               | \$0        | \$0       | \$0      |          | \$0       | \$0       |              |            |                 |           |             |
| 44     | ECO-II                       | 702.023        | V-0                   | \$0           |                | \$0             |               | \$0        | \$0       | \$0      |          | \$0       | \$0       |              |            |                 |           |             |
| 45     | ECO-II (filled with PT-Pool) | 702.023        | 029                   | \$26,863      |                | \$1,995         |               | \$1,789    | \$418     | \$2,309  |          |           | \$113     |              |            |                 |           |             |
| 46     | ECO-II (filled with PT Pool) | 702.023        | 041                   | \$24,024      |                | \$2,703         |               | \$1,657    | \$388     | \$2,138  |          |           | \$104     |              |            |                 |           |             |
| 47     | ECO-II (filled with PT'er)   | 702.023        | 055                   | \$24,970      |                | \$768           |               | \$1,596    | \$373     | \$2,059  |          |           | \$100     |              |            |                 |           |             |
| 48     | ECO-II (filled with PT'er)   | 702.023        | 056                   | \$24,970      |                | \$768           |               | \$1,596    | \$373     | \$2,059  |          |           | \$100     |              |            |                 |           |             |
| 49     | ECO - Part Time              | 702.023        | 020                   | \$28,756      |                | \$885           |               | \$1,838    | \$430     | \$2,371  |          |           | \$116     |              |            |                 |           |             |
| 50     | ECO - Part Time              | 702.023        | 040                   | \$30,030      |                | \$739           |               | \$1,908    | \$446     | \$2,462  |          |           | \$120     |              |            |                 |           |             |
| 51     | ECO - Part Time              | 702.023        | 043                   | \$29,904      |                | \$797           |               | \$1,903    | \$445     | \$2,456  |          |           | \$120     |              |            |                 |           |             |
| 52     | ECO - Part Time              | 702.023        | 053                   | \$24,970      |                | \$768           |               | \$1,596    | \$373     | \$2,059  |          |           | \$100     |              |            |                 |           |             |
| 53     | Dispatch Supv. - Shift       | 702.022        | 008                   | \$64,576      | \$6,797        | \$3,824         |               | \$4,662    | \$1,090   | \$6,016  |          | \$1,359   | \$267     | \$11,549     | \$2,800    | \$676           | \$161     | \$585       |
| 54     | Dispatch Supv. - Shift       | 702.022        | 009                   | \$64,576      | \$6,797        | \$3,824         |               | \$4,662    | \$1,090   | \$6,016  |          | \$1,359   | \$267     | \$11,549     | \$2,800    | \$676           | \$161     | \$585       |
| 55     | Dispatch Supv. - Shift       | 702.022        | 011                   | \$66,631      | \$7,014        | \$3,945         |               | \$4,811    | \$1,125   | \$6,207  |          | \$1,403   | \$275     | \$11,549     | \$2,800    | \$676           | \$161     | \$585       |
| 56     | Dispatch Supv. - Shift       | 702.022        | 017                   | \$60,485      | \$6,367        | \$3,581         |               | \$4,367    | \$1,021   | \$5,635  |          | \$1,273   | \$250     | \$11,549     | \$2,800    | \$676           | \$161     | \$585       |
| 57     | Dispatch Supv. - QA          | 702.022        | 010                   | \$70,138      | \$7,014        | \$3,945         |               | \$5,028    | \$1,176   | \$6,488  |          | \$1,403   | \$289     | \$12,892     | \$2,800    | \$1,275         | \$161     | \$585       |
| 58     | Dispatch Supv. - Training    | 702.022        | 007                   | \$67,974      | \$6,797        | \$3,824         | \$4,550       | \$5,155    | \$1,206   | \$6,288  |          | \$1,359   | \$280     | OptOut       |            | \$338           | \$161     | \$585       |
| 59     | Exec. Admin. Assistant       | 702.021        | 004                   | \$57,924      |                |                 |               | \$3,591    | \$840     | \$4,634  |          | \$1,158   | \$226     | \$12,892     | \$2,800    | \$1,275         | \$161     | \$585       |
| 60     | Systems Support Spec.        | 702.021        | 003                   | \$63,165      |                |                 |               | \$3,916    | \$916     | \$5,053  |          | \$1,263   | \$246     | \$12,892     | \$2,800    | \$1,275         | \$161     | \$585       |
| 61     | Systems Support Spec. (new)  | 702.021        | JJ-8                  | \$39,515      |                |                 |               | \$2,450    | \$573     | \$3,161  |          | \$790     | \$154     | \$4,856      | \$2,800    | \$1,275         | \$161     | \$585       |
| 62     | Network/Systems Admin        | 702.010        | 005                   | \$84,020      |                |                 | \$3,250       | \$5,411    | \$1,265   | \$6,982  | \$1,745  | \$1,680   | \$328     | OptOut       |            | OptOut          | \$161     | \$585       |
| 63     | Deputy Director              | 702.010        | 002                   | \$87,203      |                |                 |               | \$5,407    | \$1,264   | \$6,976  | \$1,744  | \$1,744   | \$340     | \$11,549     | \$2,800    | \$551           | \$161     | \$585       |
| 64     | Executive Director           | 702.010        | 001                   | \$122,420     |                |                 | \$8,683       | \$8,128    | \$1,901   | \$12,242 | \$5,244  | \$3,673   | \$477     | \$12,892     | \$2,800    | \$1,091         | \$1,356   | \$3,978     |
| Varies | OVERTIME (Various)           | 702.030        | X                     |               | \$275,000      |                 |               | \$17,050   | \$3,988   | \$22,000 |          |           |           |              |            |                 |           |             |

## POSITION BUDGETING - Compensation, Taxes & Benefits

|                | Regular Wages      | OT (Reg Sched)   | Holiday Premium  | Allow & Comps   | Social Sec       | Medicare        | MERS DC          | MERS 457       | MERS HCSP       | Work Comp       | Medical Ins.     | HSA Contr.      | Dental & Vision | Life Ins.      | Disab. Ins.     |
|----------------|--------------------|------------------|------------------|-----------------|------------------|-----------------|------------------|----------------|-----------------|-----------------|------------------|-----------------|-----------------|----------------|-----------------|
| <b>TOTALS:</b> | <b>\$2,813,691</b> | <b>\$315,787</b> | <b>\$130,872</b> | <b>\$61,333</b> | <b>\$205,944</b> | <b>\$48,164</b> | <b>\$266,968</b> | <b>\$8,734</b> | <b>\$55,504</b> | <b>\$11,484</b> | <b>\$349,180</b> | <b>\$78,050</b> | <b>\$35,126</b> | <b>\$8,995</b> | <b>\$31,736</b> |
|                |                    | 702.030          | 706.000          |                 | 721.000          | 722.000         | 725.010          | 725.020        | 725.030         | 719.000         | 720.010          | 720.060         |                 | 720.040        | 720.070         |

| <b>Line Item Summary</b>          |                    |
|-----------------------------------|--------------------|
| Salaries - Administration 702.010 | <b>\$293,643</b>   |
| Wages - Regular 702.020           | <b>\$2,520,048</b> |

| <b>Line Item Summary</b> |                 |
|--------------------------|-----------------|
| 712.000                  | <b>\$52,650</b> |
| 715.010                  | <b>\$8,683</b>  |

| <b>LINE ITEM SUMMARY</b> |          |
|--------------------------|----------|
| 720.020: Fringe - Dental | \$28,658 |
| 720.030: Fringe - Vision | \$6,468  |

Wages - Regular Subclassifications

|                                  |             |
|----------------------------------|-------------|
| Administrative Support - 702.021 | \$160,604   |
| Dispatch Supervisors - 702.022   | \$394,379   |
| ECO II's - 702.023               | \$1,633,034 |
| ECO I's - 702.024                | \$332,030   |

**Kalamazoo County Consolidated Dispatch Authority**

Attn: Jeff Troyer  
7040 Stadium Drive  
Kalamazoo, MI 49009

Prepared by:

Rick Hochstedler  
Communications Consultant

ROE-COMM., INC.

# ROE-COMM., INC.

Communications Solutions for now and beyond!

1400 Ramona Avenue, Portage, MI 49002 USA

269.327.1045

[www.roecomm.com](http://www.roecomm.com)

Since 1950

March 23, 2022

Jeff Troyer  
Kalamazoo County Consolidated Dispatch Authority  
7040 Stadium Drive  
Kalamazoo, MI 49009

Dear Jeff:

We wish to thank you for your interest in our company. I want to assure you careful consideration has gone into the analysis of your current communications needs. The following system reflects considerations regarding your current environment, as well as expected growth and change in your organization and the surrounding community.

In this proposal, you will find a review of our discussion of your communication needs and how the proposed solution will meet your needs. Implementation details are also outlined so that you may clearly know how **ROE-COMM., INC** will put these solutions in place for you. The appendix will detail the equipment list and the itemized pricing.

Sincerely,



Rick Hochstedler  
Sales Manager

Enclosures

## **ROE COMMUNICATIONS VALUE ADDED CAPABILITIES**

More to meet your needs -

Roe Communications has been the area leader providing wireless solutions since 1950. Many of our solutions include equipment from Motorola Solutions Inc, Motorola Solutions is specified more often than all other brands combined.

As a Motorola Solutions Service Shop, Roe Communication, Inc. has over 65+ years experience servicing Kalamazoo and its surrounding communities. We provide in-shop or on-site service on a contract or time and materials basis, therefore, allowing you worry-free and cost-effective maintenance of your radios.

Roe Communications, Inc. offers a complete line of communications equipment tailored to meet your specific needs and budget, with Communications Consultants to assist in the design and Field Technicians to troubleshoot any problems which may occur after installation.

MOTOROLA's National Parts Depot has twenty-four hour service, assuring your prompt delivery of replacement parts, if needed.

MOTOROLA Professional Series products carry a 5 year essential services limited warranty against defects in manufacturing.

ROE-COMM., INC is your Elite Service Partner and Multiple Award-Winning Dealer located in South-Western Michigan.

A variety of creative finance options and terms are available to meet your needs.



**APPENDIX**  
**EQUIPMENT DESCRIPTION AND PRICES**

| Qty.  | Item Description   | Subtotals: |
|---|--|------------|
| <b>Haverhill Site Move</b>                                    |  |            |
| <b><i>Network Clock Antenna:</i></b>                          |  |            |
| 1   | Spectracom Compatible 26dB Active GPS Antenna  |            |
| 1   | 50' LMR400 with N-Type Connectors  |            |
| 4   | EZ N-Male Connectors   |            |
| 1   | Polyphaser GPS Antenna Surge Suppressor  |            |
| 1   | GPS Antenna Mounting Bracket   |            |
|   |  | \$619.00   |
| <b><i>VHF High Gain Omni Antenna:</i></b>                     |  |            |
| 1   | Omni-Directional DB224 6 dB Gain Antenna, 150-160 MHz<br>Antenna to Mast Mounting Bracket Included<br>225' 7/8" Low Loss Transmission Line Cable<br>(2) Premium Type Connectors (N-Male/N-Female)<br>(2) Hoisting Grips Pre-Laced Cable on J Hooks<br>(70) 7/8" Snap-Ins for 200 Cable Run<br>4 Ground Straps (Top and Bottom)<br>Polyphaser Lightning Arrester N-Female<br>(2) Weather Proofing Kit (5 Connections)<br><i>Modify FCC License - Relocate (2) FB2 Sites</i> |            |
|   |  | \$3,394.00 |
| <b><i>Tower Labor:</i></b>                                    |  |            |
| 1   | Install the Following Equipment for New Transmitter<br>20' VHF 5/6 dB Gain Base Station Antenna on Tower Leg<br>Tower Section with all necessary Mounting Hardware<br>7/8" Heliac Feedline, Ground Strap Top and Bottom,<br>Tie Down Cables, Seal Connectors and Route Cable<br>into Communications Shelter and Terminate Ends<br>Analyze Antenna System for Proper Operation  |            |
|   |  | \$3,943.00 |
| <b><i>Relocate Microwave PTP820</i></b>                       |  |            |
| <b><i>Wireless 11 GHz Broadband PTP Link:</i></b>             |  |            |
| 2   | 11 GHz Path License, Coordination & Filing Fees  |            |
| <b><i>PTP Connectorized Antennas, Feedline, Grounding</i></b> |  |            |
| 1   | LMR400 50 Ohm Feedline for IDU to RFU's 500ft  |            |
| 2   | LMR400 Hoisting Grip for Tower and Towers Pre-laced  |            |

|    |   |            |
|----|---|------------|
| 14 | LMR400 Snap In Grips (Pack 10)  |            |
| 4  | Cambium PTP820 Gas Tube Surge Arrester  |            |
| 8  | Coax Grounding Kit for LMR400 Cable   |            |
| 8  | N-Male LMR400 Connector - EZ-400-NMH-x  |            |
| 2  | 6' LMR Jumper Cables w/N Type Connectors  |            |
| 2  | RW 34.2 dBi 2', .11-12 GHz High Performance Dish<br>Includes Clamps and Mounting Hardware HP2 |            |
| 2  | 1' Stand Off with 2 3/8" or 4" Mast Mounting Pipe   |            |
|    |   | \$8,630.00 |

***Labor to Relocate Equipment from Haverhill***

|   |   |  |
|---|---|--|
| 1 | Labor to Prep and Install Grounding and Antenna System Prep, Rack Relocation, Installation and Grounding, Re-Aim Microwave, PM and Test All Equipment and Antennas for Proper Operation, Tune and Test Site for Overlap and Performance |  |
|---|---|--|

***Haverhill Labor to Remove Dishes, Feedline and Antennas***

|   |  |  |
|---|--|--|
| 1 | Remove Existing 11 GHz 2' Dish x (2) and (1) VHF Omni, LMR400, 7/8" Feedline and All Associated Hardware |  |
|---|--|--|

***Contract Labor to Install MW Dish and Aim***

|   |   |  |
|---|---|--|
| 2 | Install 2' Dish and Side Arms, Aim Antennas and Route Feedline or CAT5 to Radios, Install Grounding and Jumpers and Test for Proper Operation |  |
| 1 | Roe-Comm Ground Work to Assist with Microwave Terminations, Installation, Aiming, Access and Antenna Work                                     |  |

\$21,800.00

***PM, Engineering, Staging and Hardware Integration:***

|   |   |  |
|---|---|--|
| 1 | Stage and Integrate Alarms and Test, Coordinate Site Work, In-House Service Configuration, Testing and Alarm Management |  |
|---|---|--|

\$3,750.00

System Investment:

\$42,136.00

Augusta Site Relocation and New MW Path

**Network Clock Antenna:**

- 1 Spectracom Compatible 26dB Active GPS Antenna
  - 1 50' LMR400 with N-Type Connectors
  - 4 EZ N-Male Connectors
  - 1 Polyphaser GPS Antenna Surge Suppressor
  - 1 GPS Antenna Mounting Bracket
- \$619.00

**VHF High Gain Omni Antenna:**

- 1 Omni-Directional DB224 6 dB Gain Antenna, 150-160 MHz  
Antenna to Mast Mounting Bracket Included  
225' 7/8" Low Loss Transmission Line Cable  
(2) Premium Type Connectors (N-Male/N-Female)  
(2) Hoisting Grips Pre-Laced Cable on J Hooks  
(70) 7/8" Snap-Ins for 200 Cable Run  
4 Ground Straps (Top and Bottom)  
Polyphaser Lightning Arrester N-Female  
(2) Weather Proofing Kit (5 Connections)  
*Modify FCC License - Relocate (2) FB2 Sites*
- \$3,394.00

**Tower Labor:**

- 1 Install the Following Equipment for New Transmitter  
20' VHF 5/6 dB Gain Base Station Antenna on Tower Leg  
Tower Section with all necessary Mounting Hardware  
7/8" Heliac Feedline, Ground Strap Top and Bottom,  
Tie Down Cables, Seal Connectors and Route Cable  
into Communications Shelter and Terminate Ends  
Analyze Antenna System for Proper Operation  
Note: Plan is to Reuse Oxley Antenna System
- \$3,943.00

MW Path

**Wireless 11 GHz Broadband PTP Link:**

- 4 Cambium Networks PTP820G Dual Modem Ethernet
  - 2 Activation Key 100M w/ACM - 1 Per Unit
  - 2 Activation Key for G.8032 Network Redundancy
  - 2 Activation Key for Gigabit Ethernet Port (Enables 2nd Port)
  - 2 Activation Key for De-Dup, per Tx Chan
  - 2 Cambium RFU-C, 11GHz, TR490 ChLz, Hi
  - 2 Cambium RFU-C, 11GHz, TR490 ChLz, Lo
  - 2 11 GHz Path License, Coordination & Filing Fees
- \$29,020.00

***PTP Connectorized Antennas, Feedline, Grounding***

- 1 LMR400 50 Ohm Feedline for IDU to RFU's 3200ft
- 2 LMR400 Hoisting Grip for WT and Towers Pre-laced
- 12 LMR400 Snap In Grips (Pack 10)
- 4 Cambium PTP820 Gas Tube Surge Arrester
- 8 Coax Grounding Kit for LMR400 Cable
- 1 RJ-45 OD Shielded Connectors (25)
- 8 N-Male LMR400 Connector - EZ-400-NMH-x
- 2 6' LMR Jumper Cables w/N Type Connectors
- 2 RW 34.7 dBi 3', .11-12 GHz High Performance Dish  
Includes Clamps and Mounting Hardware
- Note: Deduct \$3,362 if reuse of Haverhill Dishes
- 2 Saddle Mount Clamps and 6' Mast for (2) Sites
- 2 Meanwell 7.3 Amp 48 VDC Power Supply

\$9,370.00

***PTP Setup and Configure & Install at Sites***

- 1 Configure PTP820's, Stage and Test, Deliver and Install  
at 1 Sites, Includes Pre-Engineering, Frequency Prog  
Staging and IP Configuration, Reconfigure Ring  
Add Augusta MW Ring to SNMP Tait Alarm Manager

***Labor to Relocate Equipment from Augusta***

- 1 Labor to Prep and Install Grounding and Antenna  
System Prep, Rack Relocation, Installation and  
Grounding, Re-Aim Microwave, PM and Test All  
Equipment and Antennas for Proper Operation, Tune  
and Test Site for Overlap and Performance

***Richland Labor to Remove Dishes, Feedline and Antennas***

- 1 Remove Existing 4.9 GHz 2' Dish x (1) and (1)  
VHF Omni, LMR400, 7/8" Feedline and  
All Associated Hardware

***Contract Labor to Install MW Dish and Aim***

- 2 Install 2' Dish and Side Arms, Aim Antennas and Route  
Feedline or CAT5 to Radios, Install Grounding and  
Jumpers and Test for Proper Operation
- 1 Roe-Comm Ground Work to Assist with Microwave  
Terminations, Installation, Aiming, Access and  
Antenna Work

\$25,800.00

***PM, Engineering, Staging and Hardware Integration:***

- 1 Stage and Integrate Alarms and Test, Coordinate Site Work, In-House Service Configuration, Testing and Alarm Management

\$3,750.00

System Investment:

\$75,277.00

**IMPLEMENTATION:**

Delivery of equipment will take place approximately 12-20 weeks after order is completed. Roe-Comm, Inc will be available after installation to answer any questions regarding use of system.

**TERMS & CONDITIONS:**

50% upon order

40% upon Installation

10% System Acceptance

**ACCEPTANCE:**

Signature: \_\_\_\_\_

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

Title: \_\_\_\_\_

Customer agrees to purchase terms and understands that a 20% restocking fee will be applied for any returned non-stock items. Other fees and charges may apply.

**Kalamazoo County Consolidated Dispatch Authority  
2022 Budget Amendment - REVISION I Net Changes  
January - December 2022**

|                                     | 2911 - General Operations |             |                     |                      | 2913 - Training  |             |                     |                  | ALL BUSINESS UNITS   |             |                     |                      |
|-------------------------------------|---------------------------|-------------|---------------------|----------------------|------------------|-------------|---------------------|------------------|----------------------|-------------|---------------------|----------------------|
|                                     | ORIGINAL Budget           | YTD TXFRS   | REV. I (net change) | REVISED BUDGET       | ORIGINAL Budget  | YTD TXFRS   | REV. I (net change) | REVISED BUDGET   | ORIGINAL Budget      | YTD TXFRS   | REV. I (net change) | REVISED BUDGET       |
| <b>REVENUES</b>                     |                           |             |                     |                      |                  |             |                     |                  |                      |             |                     |                      |
| 400.000 Use of Fund Balance         | 2,480,385                 |             |                     | 2,480,385            |                  |             |                     | 0                | 2,480,385            | 0           | 0                   | 2,480,385            |
| 402.000 Property Taxes              | 6,099,900                 |             |                     | 6,099,900            |                  |             |                     | 0                | 6,099,900            | 0           | 0                   | 6,099,900            |
| 528.000 Federal Grants              | 0                         |             | 78,235              | 78,235               |                  |             |                     | 0                | 0                    | 0           | 78,235              | 78,235               |
| 615.010 Surcharge - State 911       | 484,000                   |             |                     | 484,000              | 44,000           |             |                     | 44,000           | 528,000              | 0           | 0                   | 528,000              |
| 615.020 Surcharge - Local 911       | 1,080,000                 |             |                     | 1,080,000            |                  |             |                     | 0                | 1,080,000            | 0           | 0                   | 1,080,000            |
| 665.000 Interest Earned             | 3,000                     |             |                     | 3,000                |                  |             |                     | 0                | 3,000                | 0           | 0                   | 3,000                |
| 667.000 Rent/Lease Revenue          | 7,200                     |             |                     | 7,200                |                  |             |                     | 0                | 7,200                | 0           | 0                   | 7,200                |
| 671.000 Miscellaneous Revenue       | 250                       |             |                     | 250                  |                  |             |                     | 0                | 250                  | 0           | 0                   | 250                  |
| <b>TOTAL REVENUES</b>               | <b>\$ 10,154,735</b>      | <b>\$ -</b> | <b>\$ 78,235</b>    | <b>\$ 10,232,970</b> | <b>\$ 44,000</b> | <b>\$ -</b> | <b>\$ -</b>         | <b>\$ 44,000</b> | <b>\$ 10,198,735</b> | <b>\$ -</b> | <b>\$ 78,235</b>    | <b>\$ 10,276,970</b> |
| <b>EXPENDITURES</b>                 |                           |             |                     |                      |                  |             |                     |                  |                      |             |                     |                      |
| <b>700-718 Personnel Services</b>   |                           |             |                     |                      |                  |             |                     |                  |                      |             |                     |                      |
| 702.010 Salaries - Administration   | 401,411                   |             | (107,768)           | 293,643              |                  |             |                     | 0                | 401,411              | 0           | (107,768)           | 293,643              |
| 702.020 Wages - Regular             | 2,638,310                 |             | (118,262)           | 2,520,048            | 12,000           |             |                     | 12,000           | 2,650,310            | 0           | (118,262)           | 2,532,048            |
| 702.030 Wages - Overtime            | 315,787                   |             |                     | 315,787              |                  |             |                     | 0                | 315,787              | 0           | 0                   | 315,787              |
| 702.050 CTO Pay                     | 23,000                    |             |                     | 23,000               |                  |             |                     | 0                | 23,000               | 0           | 0                   | 23,000               |
| 706.000 Wages - Holiday Premium     | 143,966                   |             | (13,094)            | 130,872              |                  |             |                     | 0                | 143,966              | 0           | (13,094)            | 130,872              |
| 712.000 Payment in Lieu of Benefits | 54,600                    |             | (1,950)             | 52,650               |                  |             |                     | 0                | 54,600               | 0           | (1,950)             | 52,650               |
| 715.010 Auto Allowance              | 8,683                     |             |                     | 8,683                |                  |             |                     | 0                | 8,683                | 0           | 0                   | 8,683                |
| <b>Personnel Services Subtotal</b>  | <b>3,585,757</b>          | <b>0</b>    | <b>(241,074)</b>    | <b>3,344,683</b>     | <b>12,000</b>    | <b>0</b>    | <b>0</b>            | <b>12,000</b>    | <b>3,597,757</b>     | <b>0</b>    | <b>(241,074)</b>    | <b>3,356,683</b>     |
| <b>719-725 Benefits and Taxes</b>   |                           |             |                     |                      |                  |             |                     |                  |                      |             |                     |                      |
| 719.000 Workers Comp Insurance      | 12,416                    |             | (932)               | 11,484               |                  |             |                     | 0                | 12,416               | 0           | (932)               | 11,484               |
| 720.010 Medical/Health Insurance    | 435,626                   |             | (86,446)            | 349,180              |                  |             |                     | 0                | 435,626              | 0           | (86,446)            | 349,180              |
| 720.020 Dental Insurance            | 35,164                    |             | (6,506)             | 28,658               |                  |             |                     | 0                | 35,164               | 0           | (6,506)             | 28,658               |
| 720.030 Vision Insurance            | 7,937                     |             | (1,469)             | 6,468                |                  |             |                     | 0                | 7,937                | 0           | (1,469)             | 6,468                |
| 720.040 Life Insurance              | 9,809                     |             | (814)               | 8,995                |                  |             |                     | 0                | 9,809                | 0           | (814)               | 8,995                |
| 720.050 Unemployment                | 9,000                     |             |                     | 9,000                |                  |             |                     | 0                | 9,000                | 0           | 0                   | 9,000                |
| 720.060 HSA Contributions           | 93,100                    |             | (15,050)            | 78,050               |                  |             |                     | 0                | 93,100               | 0           | (15,050)            | 78,050               |
| 720.070 Short-Term Disability       | 34,398                    |             | (2,662)             | 31,736               |                  |             |                     | 0                | 34,398               | 0           | (2,662)             | 31,736               |
| 721.000 Social Security             | 220,891                   |             | (14,947)            | 205,944              |                  |             |                     | 0                | 220,891              | 0           | (14,947)            | 205,944              |

|   | 2011 - General Operations |                    |                     |                  | 2013 - Training |                    |                     |                | ALL BUSINESS UNITS |                    |                     |                  |
|---|---------------------------|--------------------|---------------------|------------------|-----------------|--------------------|---------------------|----------------|--------------------|--------------------|---------------------|------------------|
|   | ORIGINAL Budget           | TXFRS (net change) | REV. I (net change) | REVISED BUDGET   | ORIGINAL Budget | TXFRS (net change) | REV. I (net change) | REVISED BUDGET | ORIGINAL Budget    | TXFRS (net change) | REV. I (net change) | REVISED BUDGET   |
| 722.000 Medicare                          | 51,660                    |                    | (3,496)             | 48,164           |                 |                    |                     | 0              | 51,660             | 0                  | (3,496)             | 48,164           |
| 725.010 Retirement - MERS DC              | 286,410                   |                    | (19,442)            | 266,968          |                 |                    |                     | 0              | 286,410            | 0                  | (19,442)            | 266,968          |
| 725.020 Retirement - MERS 457             | 8,673                     |                    | 61                  | 8,734            |                 |                    |                     | 0              | 8,673              | 0                  | 61                  | 8,734            |
| 725.030 Retirement - MERS HCSP            | 59,027                    |                    | (3,523)             | 55,504           |                 |                    |                     | 0              | 59,027             | 0                  | (3,523)             | 55,504           |
| <b>Benefits and Taxes Subtotal</b>        | <b>1,264,111</b>          | <b>0</b>           | <b>(155,226)</b>    | <b>1,108,885</b> | <b>0</b>        | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>1,264,111</b>   | <b>0</b>           | <b>(155,226)</b>    | <b>1,108,885</b> |
| <b>726-799 Supplies</b>                   |                           |                    |                     |                  |                 |                    |                     |                |                    |                    |                     |                  |
| 727.000 Supplies - Office                 | 15,000                    |                    |                     | 15,000           |                 |                    |                     | 0              | 15,000             | 0                  | 0                   | 15,000           |
| 730.000 Supplies - Maintenance            | 6,000                     |                    |                     | 6,000            |                 |                    |                     | 0              | 6,000              | 0                  | 0                   | 6,000            |
| 740.000 Supplies - Uniform                | 8,000                     |                    |                     | 8,000            |                 |                    |                     | 0              | 8,000              | 0                  | 0                   | 8,000            |
| 760.000 Supplies - Kitchen                | 1,750                     |                    |                     | 1,750            |                 |                    |                     | 0              | 1,750              | 0                  | 0                   | 1,750            |
| 764.000 Supplies - Food                   | 1,750                     |                    |                     | 1,750            |                 |                    |                     | 0              | 1,750              | 0                  | 0                   | 1,750            |
| <b>Supplies Subtotal</b>                  | <b>32,500</b>             | <b>0</b>           | <b>0</b>            | <b>32,500</b>    | <b>0</b>        | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>32,500</b>      | <b>0</b>           | <b>0</b>            | <b>32,500</b>    |
| <b>800-969 Services and Other Charges</b> |                           |                    |                     |                  |                 |                    |                     |                |                    |                    |                     |                  |
| 801.010 Contractual Services              | 623,956                   |                    |                     | 623,956          |                 |                    |                     | 0              | 623,956            |                    | 0                   | 623,956          |
| 805.010 Prof Services - Audit             | 7,100                     |                    |                     | 7,100            |                 |                    |                     | 0              | 7,100              |                    | 0                   | 7,100            |
| 810.000 Administrative Fees               | 3,600                     |                    |                     | 3,600            |                 |                    |                     | 0              | 3,600              |                    | 0                   | 3,600            |
| 813.000 Legal Fees                        | 22,000                    |                    |                     | 22,000           |                 |                    |                     | 0              | 22,000             |                    | 0                   | 22,000           |
| 820.010 Interpreter Fees                  | 4,800                     |                    |                     | 4,800            |                 |                    |                     | 0              | 4,800              |                    | 0                   | 4,800            |
| 835.010 Medical - Physical Exams          | 2,500                     |                    |                     | 2,500            |                 |                    |                     | 0              | 2,500              |                    | 0                   | 2,500            |
| 835.020 Medical - Drug Testing            | 1,500                     |                    |                     | 1,500            |                 |                    |                     | 0              | 1,500              |                    | 0                   | 1,500            |
| 850.010 Telephone Service                 | 14,750                    |                    |                     | 14,750           |                 |                    |                     | 0              | 14,750             |                    | 0                   | 14,750           |
| 850.020 Internet Service                  | 96,190                    |                    |                     | 96,190           |                 |                    |                     | 0              | 96,190             |                    | 0                   | 96,190           |
| 850.030 Copying                           | 2,500                     |                    |                     | 2,500            |                 |                    |                     | 0              | 2,500              |                    | 0                   | 2,500            |
| 850.040 Mailing                           | 3,000                     |                    |                     | 3,000            |                 |                    |                     | 0              | 3,000              |                    | 0                   | 3,000            |
| 870.010 Travel - Training/Reg             | 10,000                    |                    |                     | 10,000           | 24,000          |                    |                     | 24,000         | 34,000             |                    | 0                   | 34,000           |
| 870.020 Travel - Lodging                  | 8,000                     |                    | 1,000               | 9,000            | 2,500           |                    |                     | 2,500          | 10,500             |                    | 1,000               | 11,500           |
| 870.030 Travel- Meals/Food                | 5,000                     |                    | 1,000               | 6,000            | 2,500           |                    |                     | 2,500          | 7,500              |                    | 1,000               | 8,500            |
| 870.040 Travel - Mileage                  | 4,000                     |                    | 1,000               | 5,000            | 2,500           |                    |                     | 2,500          | 6,500              |                    | 1,000               | 7,500            |
| 870.050 Travel - Other                    | 4,000                     |                    | 4,500               | 8,500            | 500             |                    |                     | 500            | 4,500              |                    | 4,500               | 9,000            |
| 871.010 Education Expense                 | 2,000                     |                    |                     | 2,000            |                 |                    |                     | 0              | 2,000              |                    | 0                   | 2,000            |
| 900.000 Printing                          | 2,000                     |                    |                     | 2,000            |                 |                    |                     | 0              | 2,000              |                    | 0                   | 2,000            |
| 905.000 Advertising                       | 3,000                     |                    | 2,500               | 5,500            |                 |                    |                     | 0              | 3,000              |                    | 2,500               | 5,500            |
| 915.000 Dues & Subscriptions              | 9,000                     |                    |                     | 9,000            |                 |                    |                     | 0              | 9,000              |                    | 0                   | 9,000            |
| 920.010 Utilities - Gas                   | 8,000                     |                    |                     | 8,000            |                 |                    |                     | 0              | 8,000              |                    | 0                   | 8,000            |
| 920.020 Utilities - Electricity           | 55,000                    |                    |                     | 55,000           |                 |                    |                     | 0              | 55,000             |                    | 0                   | 55,000           |
| 920.030 Utilities - Water & Sewer         | 4,000                     |                    |                     | 4,000            |                 |                    |                     | 0              | 4,000              |                    | 0                   | 4,000            |
| 934.010 Repair & Maintenance              | 25,000                    |                    |                     | 25,000           |                 |                    |                     | 0              | 25,000             |                    | 0                   | 25,000           |

|  |                                  |                           |                            |                       |                        |                           |                            |                       |                           |                           |                            |                       |
|--|----------------------------------|---------------------------|----------------------------|-----------------------|------------------------|---------------------------|----------------------------|-----------------------|---------------------------|---------------------------|----------------------------|-----------------------|
| 955.000 Miscellaneous Operating                | 20,000                           |                           | 20,000                     |                       |                        | 0                         |                            | 20,000                | 0                         | 20,000                    |                            |                       |
| 958.010 Insurance Premium                      | 65,000                           | (10,000)                  | 55,000                     |                       |                        | 0                         |                            | 65,000                | (10,000)                  | 55,000                    |                            |                       |
| <b>Services and Other Charges Subtotal</b>     | <b>1,005,896</b>                 | <b>0</b>                  | <b>1,005,896</b>           | <b>32,000</b>         | <b>0</b>               | <b>0</b>                  | <b>32,000</b>              | <b>1,037,896</b>      | <b>0</b>                  | <b>1,037,896</b>          |                            |                       |
|  | <b>2911 - General Operations</b> |                           |                            |                       | <b>2913 - Training</b> |                           |                            |                       | <b>ALL BUSINESS UNITS</b> |                           |                            |                       |
|  | <b>ORIGINAL Budget</b>           | <b>TXFRS (net change)</b> | <b>REV. I (net change)</b> | <b>REVISED BUDGET</b> | <b>ORIGINAL Budget</b> | <b>TXFRS (net change)</b> | <b>REV. I (net change)</b> | <b>REVISED BUDGET</b> | <b>ORIGINAL Budget</b>    | <b>TXFRS (net change)</b> | <b>REV. I (net change)</b> | <b>REVISED BUDGET</b> |
| <b>970-989 Equipment &amp; Capital Outlay</b>  |                                  |                           |                            |                       |                        |                           |                            |                       |                           |                           |                            |                       |
| 976.000 Project Costs                          | 150,000                          |                           |                            | 150,000               |                        |                           |                            | 0                     | 150,000                   | 0                         |                            | 150,000               |
| 980.000 Equip/Software - Capital               | 2,580,385                        |                           | 110,000                    | 2,690,385             |                        |                           |                            | 0                     | 2,580,385                 | 110,000                   |                            | 2,690,385             |
| 980.010 Equip/Software - Small                 | 30,000                           |                           |                            | 30,000                |                        |                           |                            | 0                     | 30,000                    | 0                         |                            | 30,000                |
| 980.020 Facility - Capital                     | 10,745                           |                           | 25,000                     | 35,745                |                        |                           |                            | 0                     | 10,745                    | 25,000                    |                            | 35,745                |
| 980.030 Land - Capital                         | 0                                |                           | 35,033                     | 35,033                |                        |                           |                            | 0                     | 0                         | 35,033                    |                            | 35,033                |
| <b>Equipment &amp; Capital Outlay Subtotal</b> | <b>2,771,130</b>                 | <b>0</b>                  | <b>170,033</b>             | <b>2,941,163</b>      | <b>0</b>               | <b>0</b>                  | <b>0</b>                   | <b>0</b>              | <b>2,771,130</b>          | <b>0</b>                  | <b>170,033</b>             | <b>2,941,163</b>      |
| <b>990-994 Debt Service</b>                    |                                  |                           |                            |                       |                        |                           |                            |                       |                           |                           |                            |                       |
| 991.010 Loan/Lease - Principal                 | 1,208,598                        |                           |                            | 1,208,598             |                        |                           |                            | 0                     | 1,208,598                 | 0                         |                            | 1,208,598             |
| 991.020 Loan/Lease - Interest                  | 124,949                          |                           |                            | 124,949               |                        |                           |                            | 0                     | 124,949                   | 0                         |                            | 124,949               |
| <b>Debt Service Subtotal</b>                   | <b>1,333,547</b>                 | <b>0</b>                  | <b>0</b>                   | <b>1,333,547</b>      | <b>0</b>               | <b>0</b>                  | <b>0</b>                   | <b>0</b>              | <b>1,333,547</b>          | <b>0</b>                  | <b>0</b>                   | <b>1,333,547</b>      |
| <b>TOTAL EXPENDITURES</b>                      | <b>\$ 9,992,941</b>              | <b>\$ -</b>               | <b>\$ (226,267)</b>        | <b>\$ 9,766,674</b>   | <b>\$ 44,000</b>       | <b>\$ -</b>               | <b>\$ -</b>                | <b>\$ 44,000</b>      | <b>\$ 10,036,941</b>      | <b>\$ -</b>               | <b>\$ (226,267)</b>        | <b>\$ 9,810,674</b>   |
| <b>Net Operating Income</b>                    | <b>\$ 161,794</b>                | <b>\$ -</b>               | <b>\$ 304,502</b>          | <b>\$ 466,296</b>     | <b>\$ -</b>            | <b>\$ -</b>               | <b>\$ -</b>                | <b>\$ -</b>           | <b>\$ 161,794</b>         | <b>\$ -</b>               | <b>\$ 304,502</b>          | <b>\$ 466,296</b>     |





# Kalamazoo County Consolidated Dispatch Authority

Budget vs. Actuals: 2022 Budget - REVISION I

January - December 2022

|  | 2911 - GENERAL OPERATIONS |                     |                    | 2913 - TRAINING |                 |                 | TOTAL              |                     |                    |
|--|---------------------------|---------------------|--------------------|-----------------|-----------------|-----------------|--------------------|---------------------|--------------------|
|  | ACTUAL                    | BUDGET              | REMAINING          | ACTUAL          | BUDGET          | REMAINING       | ACTUAL             | BUDGET              | REMAINING          |
| <b>Income</b>                                |                           |                     |                    |                 |                 |                 |                    |                     |                    |
| 400.000 Use of Fund Balance                  |                           | 2,480,385           | 2,480,385          |                 |                 |                 | \$0                | \$2,480,385         | \$2,480,385        |
| 402.000 Property Taxes                       | 1,524,975                 | 6,099,900           | 4,574,925          |                 |                 |                 | \$1,524,975        | \$6,099,900         | \$4,574,925        |
| 528.000 Federal Grants - Other               |                           | 78,235              | 78,235             |                 |                 |                 | \$0                | \$78,235            | \$78,235           |
| 615.010 Surcharge Revenue - State 911        |                           | 484,000             | 484,000            |                 | 44,000          | 44,000          | \$0                | \$528,000           | \$528,000          |
| 615.020 Surcharge Revenue - Local 911        |                           | 1,080,000           | 1,080,000          |                 |                 |                 | \$0                | \$1,080,000         | \$1,080,000        |
| 665.000 Interest Earned                      | 520                       | 3,000               | 2,480              |                 |                 |                 | \$520              | \$3,000             | \$2,480            |
| 667.000 Rent/Lease Revenue                   |                           | 7,200               | 7,200              |                 |                 |                 | \$0                | \$7,200             | \$7,200            |
| 671.000 Miscellaneous Revenue                | 8                         | 250                 | 242                |                 |                 |                 | \$8                | \$250               | \$242              |
| <b>Total Income</b>                          | <b>\$1,525,503</b>        | <b>\$10,232,970</b> | <b>\$8,707,467</b> | <b>\$0</b>      | <b>\$44,000</b> | <b>\$44,000</b> | <b>\$1,525,503</b> | <b>\$10,276,970</b> | <b>\$8,751,467</b> |
| <b>GROSS PROFIT</b>                          | <b>\$1,525,503</b>        | <b>\$10,232,970</b> | <b>\$8,707,467</b> | <b>\$0</b>      | <b>\$44,000</b> | <b>\$44,000</b> | <b>\$1,525,503</b> | <b>\$10,276,970</b> | <b>\$8,751,467</b> |
| <b>Expenses</b>                              |                           |                     |                    |                 |                 |                 |                    |                     |                    |
| 700 thru 718 Personnel Services              |                           |                     |                    |                 |                 |                 | \$0                | \$0                 | \$0                |
| 702.010 Salaries - Administration            | 81,543                    | 293,643             | 212,100            |                 |                 |                 | \$81,543           | \$293,643           | \$212,100          |
| 702.020 Wages - Regular                      |                           |                     |                    |                 | 12,000          | 12,000          | \$0                | \$12,000            | \$12,000           |
| 702.021 Administrative Support               | 33,051                    | 160,604             | 127,553            |                 |                 |                 | \$33,051           | \$160,604           | \$127,553          |
| 702.022 Dispatch Supervisors                 | 109,386                   | 394,380             | 284,994            |                 |                 |                 | \$109,386          | \$394,380           | \$284,994          |
| 702.023 ECO II's                             | 397,645                   | 1,633,034           | 1,235,389          |                 |                 |                 | \$397,645          | \$1,633,034         | \$1,235,389        |
| 702.024 ECO I's                              | 85,723                    | 332,030             | 246,307            |                 |                 |                 | \$85,723           | \$332,030           | \$246,307          |
| 702.026 Bereavement                          | 2,201                     |                     | (2,201)            |                 |                 |                 | \$2,201            | \$0                 | \$(2,201)          |
| 702.029 Healthy Wrkplc Leave                 | 11,308                    |                     | (11,308)           |                 |                 |                 | \$11,308           | \$0                 | \$(11,308)         |
| 702.040 Wages - Short Term Disability        | 1,915                     |                     | (1,915)            |                 |                 |                 | \$1,915            | \$0                 | \$(1,915)          |
| <b>Total 702.020 Wages - Regular</b>         | <b>641,229</b>            | <b>2,520,048</b>    | <b>1,878,819</b>   |                 | <b>12,000</b>   | <b>12,000</b>   | <b>\$641,229</b>   | <b>\$2,532,048</b>  | <b>\$1,890,819</b> |
| 702.030 Wages - Overtime                     |                           | 315,787             | 315,787            |                 |                 |                 | \$0                | \$315,787           | \$315,787          |
| 702.031 Administrative Support               | 102                       |                     | (102)              |                 |                 |                 | \$102              | \$0                 | \$(102)            |
| 702.032 Dispatch Supervisors                 | 28,636                    |                     | (28,636)           |                 |                 |                 | \$28,636           | \$0                 | \$(28,636)         |
| 702.033 ECO II's                             | 60,292                    |                     | (60,292)           |                 |                 |                 | \$60,292           | \$0                 | \$(60,292)         |
| 702.034 ECO I's                              | 10,799                    |                     | (10,799)           |                 |                 |                 | \$10,799           | \$0                 | \$(10,799)         |
| <b>Total 702.030 Wages - Overtime</b>        | <b>99,829</b>             | <b>315,787</b>      | <b>215,958</b>     |                 |                 |                 | <b>\$99,829</b>    | <b>\$315,787</b>    | <b>\$215,958</b>   |
| 702.050 CTO Pay                              | 3,496                     | 23,000              | 19,504             |                 |                 |                 | \$3,496            | \$23,000            | \$19,504           |
| 706.000 Wages - Holiday Premium              | 29,789                    | 130,872             | 101,083            |                 |                 |                 | \$29,789           | \$130,872           | \$101,083          |
| 712.000 Payment in Lieu of Benefits          | 15,800                    | 52,650              | 36,850             |                 |                 |                 | \$15,800           | \$52,650            | \$36,850           |
| 715.010 Auto Allowance                       | 2,894                     | 8,683               | 5,789              |                 |                 |                 | \$2,894            | \$8,683             | \$5,789            |
| <b>Total 700 thru 718 Personnel Services</b> | <b>874,581</b>            | <b>3,344,683</b>    | <b>2,470,102</b>   |                 | <b>12,000</b>   | <b>12,000</b>   | <b>\$874,581</b>   | <b>\$3,356,683</b>  | <b>\$2,482,102</b> |
| <b>719 thru 725 Benefits and Taxes</b>       |                           |                     |                    |                 |                 |                 |                    |                     |                    |
| 719.000 Workers Comp Insurance               | 2,884                     | 11,484              | 8,600              |                 |                 |                 | \$2,884            | \$11,484            | \$8,600            |
| 720.010 Medical/Health Insurance             | 100,419                   | 349,180             | 248,761            |                 |                 |                 | \$100,419          | \$349,180           | \$248,761          |



# Kalamazoo County Consolidated Dispatch Authority

Budget vs. Actuals: 2022 Budget - REVISION I

January - December 2022

|  | 2911 - GENERAL OPERATIONS |                  |                | 2913 - TRAINING |        |           | TOTAL            |                    |                  |
|--|---------------------------|------------------|----------------|-----------------|--------|-----------|------------------|--------------------|------------------|
|  | ACTUAL                    | BUDGET           | REMAINING      | ACTUAL          | BUDGET | REMAINING | ACTUAL           | BUDGET             | REMAINING        |
| 720.020 Dental Insurance                     | 8,731                     | 28,658           | 19,927         |                 |        |           | \$8,731          | \$28,658           | \$19,927         |
| 720.030 Vision Insurance                     | 1,621                     | 6,468            | 4,847          |                 |        |           | \$1,621          | \$6,468            | \$4,847          |
| 720.040 Life Insurance                       | 2,945                     | 8,995            | 6,050          |                 |        |           | \$2,945          | \$8,995            | \$6,050          |
| 720.050 Unemployment                         |                           | 9,000            | 9,000          |                 |        |           | \$0              | \$9,000            | \$9,000          |
| 720.060 HSA Contributions                    | 71,400                    | 78,050           | 6,650          |                 |        |           | \$71,400         | \$78,050           | \$6,650          |
| 720.070 Short-Term Disability Insurance      | 6,765                     | 31,736           | 24,971         |                 |        |           | \$6,765          | \$31,736           | \$24,971         |
| 721.000 Social Security                      | 53,179                    | 205,944          | 152,765        |                 |        |           | \$53,179         | \$205,944          | \$152,765        |
| 722.000 Medicare                             | 12,437                    | 48,164           | 35,727         |                 |        |           | \$12,437         | \$48,164           | \$35,727         |
| 725.010 Retirement - MERS DC                 | 73,062                    | 266,968          | 193,906        |                 |        |           | \$73,062         | \$266,968          | \$193,906        |
| 725.020 Retirement - MERS 457                | 2,546                     | 8,734            | 6,188          |                 |        |           | \$2,546          | \$8,734            | \$6,188          |
| 725.030 Retirement - MERS HCSP               | 33,603                    | 55,504           | 21,901         |                 |        |           | \$33,603         | \$55,504           | \$21,901         |
| <b>Total 719 thru 725 Benefits and Taxes</b> | <b>369,590</b>            | <b>1,108,885</b> | <b>739,295</b> |                 |        |           | <b>\$369,590</b> | <b>\$1,108,885</b> | <b>\$739,295</b> |
| 726 thru 799 Supplies                        |                           |                  |                |                 |        |           | \$0              | \$0                | \$0              |
| 727.000 Office Supplies                      | 2,532                     | 15,000           | 12,468         |                 |        |           | \$2,532          | \$15,000           | \$12,468         |
| 730.000 Maintenance Supplies                 | 950                       | 6,000            | 5,050          |                 |        |           | \$950            | \$6,000            | \$5,050          |
| 740.000 Uniform Supplies                     |                           | 8,000            | 8,000          |                 |        |           | \$0              | \$8,000            | \$8,000          |
| 760.000 Kitchen Supplies                     | 147                       | 1,750            | 1,603          |                 |        |           | \$147            | \$1,750            | \$1,603          |
| 764.000 Food Supplies                        | 55                        | 1,750            | 1,695          |                 |        |           | \$55             | \$1,750            | \$1,695          |
| <b>Total 726 thru 799 Supplies</b>           | <b>3,684</b>              | <b>32,500</b>    | <b>28,816</b>  |                 |        |           | <b>\$3,684</b>   | <b>\$32,500</b>    | <b>\$28,816</b>  |
| 800 thru 969 Services & Other Charges        |                           |                  |                |                 |        |           | \$0              | \$0                | \$0              |
| 801.010 Contractual Services                 | 367,141                   | 623,956          | 256,815        |                 |        |           | \$367,141        | \$623,956          | \$256,815        |
| 805.010 Professional Services - Audit        | 7,100                     | 7,100            | 0              |                 |        |           | \$7,100          | \$7,100            | \$0              |
| 810.000 Administrative Fees                  |                           | 3,600            | 3,600          |                 |        |           | \$0              | \$3,600            | \$3,600          |
| 813.000 Legal Fees                           | 1,474                     | 22,000           | 20,526         |                 |        |           | \$1,474          | \$22,000           | \$20,526         |
| 820.010 Interpreter Fees                     | 1,154                     | 4,800            | 3,646          |                 |        |           | \$1,154          | \$4,800            | \$3,646          |
| 835.010 Medical Services - Physical Exams    | 2,234                     | 2,500            | 266            |                 |        |           | \$2,234          | \$2,500            | \$266            |
| 835.020 Medical Services - Drug Testing      | 100                       | 1,500            | 1,400          |                 |        |           | \$100            | \$1,500            | \$1,400          |
| 850.010 Telephone Service                    | 3,716                     | 14,750           | 11,034         |                 |        |           | \$3,716          | \$14,750           | \$11,034         |
| 850.020 Internet Service                     | 27,797                    | 96,190           | 68,393         |                 |        |           | \$27,797         | \$96,190           | \$68,393         |
| 850.030 Copying                              | 72                        | 2,500            | 2,428          |                 |        |           | \$72             | \$2,500            | \$2,428          |
| 850.040 Mailing                              | 43                        | 3,000            | 2,957          |                 |        |           | \$43             | \$3,000            | \$2,957          |
| 870.010 Travel - Training/Registration       | 553                       | 10,000           | 9,447          | 150             | 24,000 | 23,850    | \$703            | \$34,000           | \$33,297         |
| 870.020 Travel - Lodging                     | (202)                     | 9,000            | 9,202          |                 | 2,500  | 2,500     | \$ (202)         | \$11,500           | \$11,702         |
| 870.030 Travel- Meals/Food                   | 69                        | 6,000            | 5,931          |                 | 2,500  | 2,500     | \$69             | \$8,500            | \$8,431          |
| 870.040 Travel - Mileage                     | 305                       | 5,000            | 4,695          |                 | 2,500  | 2,500     | \$305            | \$7,500            | \$7,195          |
| 870.050 Travel - Other                       | (618)                     | 8,500            | 9,118          |                 | 500    | 500       | \$ (618)         | \$9,000            | \$9,618          |
| 871.010 Education Expense                    |                           | 2,000            | 2,000          |                 |        |           | \$0              | \$2,000            | \$2,000          |
| 900.000 Printing                             |                           | 2,000            | 2,000          |                 |        |           | \$0              | \$2,000            | \$2,000          |



# Kalamazoo County Consolidated Dispatch Authority

Budget vs. Actuals: 2022 Budget - REVISION I

January - December 2022

|  | 2911 - GENERAL OPERATIONS |                    |                    | 2913 - TRAINING |                 |                 | TOTAL               |                    |                    |
|--|---------------------------|--------------------|--------------------|-----------------|-----------------|-----------------|---------------------|--------------------|--------------------|
|  | ACTUAL                    | BUDGET             | REMAINING          | ACTUAL          | BUDGET          | REMAINING       | ACTUAL              | BUDGET             | REMAINING          |
| 905.000 Advertising                                      | 2,570                     | 5,500              | 2,930              |                 |                 |                 | \$2,570             | \$5,500            | \$2,930            |
| 915.000 Dues & Subscriptions                             | 228                       | 9,000              | 8,772              |                 |                 |                 | \$228               | \$9,000            | \$8,772            |
| 920.010 Utilities - Gas                                  | 2,003                     | 8,000              | 5,997              |                 |                 |                 | \$2,003             | \$8,000            | \$5,997            |
| 920.020 Utilities - Electricity                          | 11,905                    | 55,000             | 43,095             |                 |                 |                 | \$11,905            | \$55,000           | \$43,095           |
| 920.030 Utilities - Water & Sewer                        | 956                       | 4,000              | 3,044              |                 |                 |                 | \$956               | \$4,000            | \$3,044            |
| 934.010 Repair & Maintenance - Equipment                 | 2,724                     | 25,000             | 22,276             |                 |                 |                 | \$2,724             | \$25,000           | \$22,276           |
| 955.000 Miscellaneous Operating                          | 5,133                     | 20,000             | 14,867             |                 |                 |                 | \$5,133             | \$20,000           | \$14,867           |
| 958.010 Insurance Premium                                | 26,154                    | 55,000             | 28,847             |                 |                 |                 | \$26,154            | \$55,000           | \$28,847           |
| <b>Total 800 thru 969 Services &amp; Other Charges</b>   | <b>462,610</b>            | <b>1,005,896</b>   | <b>543,286</b>     | <b>150</b>      | <b>32,000</b>   | <b>31,850</b>   | <b>\$462,760</b>    | <b>\$1,037,896</b> | <b>\$575,136</b>   |
| 970 thru 989 Equipment & Capital Outlay                  |                           |                    |                    |                 |                 |                 | \$0                 | \$0                | \$0                |
| 976.000 Project Costs                                    | 4,200                     | 150,000            | 145,800            |                 |                 |                 | \$4,200             | \$150,000          | \$145,800          |
| 980.000 Equipment/Software - Capital                     |                           | 2,690,385          | 2,690,385          |                 |                 |                 | \$0                 | \$2,690,385        | \$2,690,385        |
| 980.010 Equipment/Software - Small                       | 6,343                     | 30,000             | 23,657             |                 |                 |                 | \$6,343             | \$30,000           | \$23,657           |
| 980.020 Facility - Capital                               |                           | 35,745             | 35,745             |                 |                 |                 | \$0                 | \$35,745           | \$35,745           |
| 980.030 Land - Capital                                   | 35,033                    | 35,033             | 0                  |                 |                 |                 | \$35,033            | \$35,033           | \$0                |
| <b>Total 970 thru 989 Equipment &amp; Capital Outlay</b> | <b>45,576</b>             | <b>2,941,163</b>   | <b>2,895,587</b>   |                 |                 |                 | <b>\$45,576</b>     | <b>\$2,941,163</b> | <b>\$2,895,587</b> |
| 990 thru 994 Debt Service                                |                           |                    |                    |                 |                 |                 | \$0                 | \$0                | \$0                |
| 991.010 Loan/Lease - Principal                           |                           | 1,208,598          | 1,208,598          |                 |                 |                 | \$0                 | \$1,208,598        | \$1,208,598        |
| 991.020 Loan/Lease - Interest                            |                           | 124,949            | 124,949            |                 |                 |                 | \$0                 | \$124,949          | \$124,949          |
| <b>Total 990 thru 994 Debt Service</b>                   |                           | <b>1,333,547</b>   | <b>1,333,547</b>   |                 |                 |                 | <b>\$0</b>          | <b>\$1,333,547</b> | <b>\$1,333,547</b> |
| <b>Total Expenses</b>                                    | <b>\$1,756,041</b>        | <b>\$9,766,674</b> | <b>\$8,010,633</b> | <b>\$150</b>    | <b>\$44,000</b> | <b>\$43,850</b> | <b>\$1,756,191</b>  | <b>\$9,810,674</b> | <b>\$8,054,483</b> |
| NET OPERATING INCOME                                     | <b>\$ (230,538)</b>       | <b>\$466,296</b>   | <b>\$696,834</b>   | <b>\$ (150)</b> | <b>\$0</b>      | <b>\$150</b>    | <b>\$ (230,688)</b> | <b>\$466,296</b>   | <b>\$696,984</b>   |
| NET INCOME   | <b>\$ (230,538)</b>       | <b>\$466,296</b>   | <b>\$696,834</b>   | <b>\$ (150)</b> | <b>\$0</b>      | <b>\$150</b>    | <b>\$ (230,688)</b> | <b>\$466,296</b>   | <b>\$696,984</b>   |