



TRI-COM BOARD OF DIRECTORS REGULAR MEETING
Regular Meeting Agenda
Wednesday, October 28, 2020

Location: Virtual – information at end of agenda

Time: 8:00 A.M.

Call Meeting to Order: Roll Call

Old Business: 1) Consent Agenda.

A) Approve the minutes from the September 23, 2020 Regular Board Meeting.

B) Approve the August 31, 2020 and September 30, 2020 Financial Reports

2) Update on COVID-19

3) Update on StarCom 21

4) Update on Staffing

5) Update on Basement/Generator Project
- Financing

6) Update on Phone System

Public Comment:

New Business:

1) Acceptance of the Fiscal Year 2020 Annual Financial Report and Communication to the Board as Presented by Baker, Tilly, Virchow, Krause LLP

2) Change Order #1 – Basement Water Remediation Project

3) Change Order #2 – Basement Water Remediation Project

4) Change Order #3 – Basement Water Remediation Project

5) Revision to Memo of Understanding with Fermilab

6) Request for StarCom21 Memo of Understanding from Quadcomm

- 7) Authorize Approval of Resolution 2020-005: Authorizing Declaration of Surplus Property
- 8) Discuss Ultimate Disposition of UHF Radio Equipment

CLOSED SESSION:

- 1) For the purpose of discussing:
 - a. **the appointment, employment, compensation, discipline, performance, or dismissal of a specific employee or legal counsel for the public body;**
 - b. collective negotiating matters or deliberations concerning salary schedules for one or more classes of employees;
 - c. discipline or removal of an occupant of a public office or appointment of an individual to fill a vacant public office;
 - d. the purchase or lease of real property by the public body;
 - e. the setting of a price for sale or lease of property owned by the public body;
 - f. pending or probable litigation against, affecting, or on behalf of the public body;
 - g. discussion of the minutes of a meeting that was lawfully closed under the Open Meetings Act.

Adjournment:

Next Regular Meeting: Wednesday, January 13, 2021 at 8:00 A.M.

Virtual Meeting Information:

<https://michaelkantenore.my.webex.com/michaelkantenore.my/j.php?MTID=m8dad47c11523938ca78bdd22f811211e>

Wednesday, Oct 28, 2020 8:00 am | 1 hour | (UTC-05:00) Central Time (US & Canada)

Meeting number: 126 514 3185

Password: AAgPjcMw353 (22475269 from phones and video systems)

01fc475b872f40f3b6fb803b73c593a2

Join by video system

Dial 1265143185@webex.com

You can also dial 173.243.2.68 and enter your meeting number.

Join by phone

+1-312-535-8110 United States Toll (Chicago)

Access code: 126 514 3185



Tri-Com Central Dispatch

BOARD OF DIRECTORS

Regular Meeting Minutes from September 23, 2020

Chairman Antenore called the meeting to order at 8:00 A.M. via Webex.

Roll Call:

Members Present:

St. Charles: Chief James Keegan, Alderman Ronald Silkaitis
Geneva: Chief Eric Passarelli, Chief Mike Antenore, Alderman Mike Bruno
Batavia: Chief Dan Eul, Chief Randy Deicke, Alderman Mike Russotto
South Elgin: Absent
Contracted Agencies: Absent

Members Absent:

St. Charles: Chief Scott Swanson
Geneva: None
Batavia: None
South Elgin: Chief Jerry Krawczyk
Contracted Agencies: Chief Pat Rollins

Others Present:

Chief Joe Cluchey, Elburn Fire
Rita Kruse, Geneva Finance
Joe Schelstreet, Director, Tri-Com
LaToya Marz, Deputy Director, Tri-Com
Shevon Sherod-Ramirez, Administrative Assistant, Tri-Com

OLD BUSINESS

Consent Agenda:

Motion to approve the Board Meeting Minutes from the July 8, 2020 Regular Board Meeting and the August 19, 2020 Special Board Meeting and the June 30, 2020 and July 31, 2020 Financial Reports was made by Chief Eul and seconded by Alderman Bruno. The motion passed unanimously by roll call vote.

Update on COVID-19:

Director Schelstreet reported that Tri-Com is rarely receiving lists from the county and Southern Fox Valley. Addresses are hitting the 60-day mark and timing out.

Supplies are okay. Some difficulty finding paper towels. Tri-Com is following the City of Geneva guidelines.

Update on StarCom:

Director Schelstreet stated that preliminary drawings are done for the 10th Street water tower site. A shelter (radio building), antenna, and new generator are needed. There will be a meeting to discuss this on Monday, 9/28. There will be more information after that meeting.

On September 17, Wi-Fi, DVRS, and wav applications were discussed. IT from all cities said they could make it work. Waiting for Motorola to provide information on Tri-Com hosting the server or Motorola. Pricing does not include installation of DVRS.

Chicago Communications was here to work on radio audio settings. The consensus is that the portables are fine, the microphones are not. On the fire side, the audio setting changes provided little relief. Radios were tested using South Elgin Fire's microphones. This made a significant improvement in sound quality. This will be discussed with Motorola.

There will be a charge for the initial payment for programming, licensing, and fees. There will also be an annual fee. This is all subject to negotiations. Wi-Fi would allow 16 radios to be reprogrammed at once.

Update on Staffing:

Director Schelstreet reported that we have one person in training and two more started yesterday. Another will be hire in October. We have a good list of candidates right now. We had some of the staff take the tests given to applicants.

Kelly Davis will be retiring on November 29. He will continue to work part-time. Two staff applied for the supervisor promotion. There is a written test and assessment. The position should be filled by the end of October.

We currently have 13 full-time dispatchers, 12 when Kelly retires. Liz is also working part-time. Tammy and Andrew are also working hours dispatching. We are looking at all aspects of the testing process.

Chief Deicke asked about solutions to staffing. Director Schelstreet stated that we need to look at compensation. We need to look at competition, not just comparables. We have had several trainees leave for higher pay. The contract negotiations will start soon. We will be looking at competitors and training.

Update on Basement/Generator Project:

Director Schelstreet stated that there is an agenda item regarding the notice to proceed for Reef Contractors. Rita Kruse stated that the loan information was sent out in late August. There was not much response. She is currently working on other options and there will need to be another meeting to approve any loan. Items that are being paid for will be reimbursed once the loan is acquired.

Director Schelstreet stated that there were some electrical issues that need to be worked out. The fire pump is not connected according to code. Some work will be needed to bring to compliance. The GIS for electric feed was incorrect. This caused the location of the generator to be changed and a retaining wall is needed. All of these will be an additional cost.

Update on Phone System:

Director Schelstreet reported that testing was done on the 911 trunk transfer to KaneComm. It was not successful. The vendor did not complete back end work. This has been remedied and will be retested soon. Tri City Ambulance needs this information for accreditation.

PUBLIC COMMENT

None

NEW BUSINESS

Approval of Resignation of St. Charles Alderman Turner and Appointment of Alderman Silkaitis to Tri-Com Board of Directors:

A motion to accept the resignation of Alderman Turner and approve the appointment of Alderman Silkaitis to the Tri-Com Board of Directors was made by Alderman Bruno and seconded by Alderman Russotto. Chief Antenore read a letter from Mayor Rogina to the Board.

Motion passed unanimously by roll call vote. Chief Antenore will send Alderman Turner a letter thanking him for his service on the Board.

Approval of Out-of-State Travel for CAD Administrator:

A motion to approve out-of-state travel to the Central Square Conference in March 2021 for CAD Administrator, Tammy Kleveno, to Nashville, TN, not to exceed \$2,400 was made by Alderman Bruno and seconded by Alderman Silkaitis.

Director Schelstreet stated that attendance at the conference would have specific goals for the CAD system.

Motion passed unanimously by roll call vote.

Authorize the Board Chairman to Sign Notice to Proceed with Water Remediation Construction Project:

A motion to authorize the chairman to sign the Notice to Proceed with the water remediation construction project was made by Chief Eul and seconded by Alderman Bruno.

Director Schelstreet stated that Reef Contractors needs authorization to begin the construction process. The Board already approved the generator order. This serves as the official notice to proceed.

The motion passed unanimously by roll call vote.

Adjournment:

With no further business to discuss, Alderman Silkaitis motioned to adjourn the meeting. Alderman Bruno seconded the motion, which then passed by unanimous vote. The meeting was adjourned at 8:45 A.M.

Next Meeting:

The next regular meeting of the Tri-Com Board of Directors is scheduled for Wednesday, November 11, 2020 at 8:00 A.M. at Tri-Com, 3823 Karl Madsen Dr. in St. Charles or via virtual meeting.

Respectfully submitted,

Shevon Sherod-Ramirez

Tri-Com Administrative Assistant



AGENDA ITEM EXECUTIVE SUMMARY

Agenda Item:	August 31, 2020 Monthly Financial Reports		
Presenter & Title:	Shevon Sherod-Ramirez, Administrative Assistant		
Date:	October 28, 2020		
<i>Please Check Appropriate Box:</i>			
<input checked="" type="checkbox"/>	Regular Meeting	<input type="checkbox"/>	Special Meeting _____
<input type="checkbox"/>	Other -	<input type="checkbox"/>	
Estimated Cost: N/A		Budgeted?	YES NO
<i>If NO, please explain how the item will be funded: N/A</i>			
Executive Summary:			
Financial reports for Tri-Com Central Dispatch for Fiscal Year 2021 through August 31, 2020 including Comments on the Financial Statements are presented.			
Voting Requirements:			
<i>This motion requires a simple majority vote.</i>			
Attachments: (please list)			
<ul style="list-style-type: none"> Comments on the Financial Statements August 31, 2020 Financial Report Investment Schedule at August 31, 2020 Accounts Payable by G/L Distribution Report for August 2020 Wireless 911 Revenue Graphs 			
Recommendation / Suggested Action: (briefly explain)			
Staff recommends acceptance of the August 2020 Financial Reports as presented.			



MEMO

Date: October 28, 2020

To: Tri-Com Board of Directors

From: Shevon Sherod-Ramirez, Administrative Assistant

Re: Financial Statement Analysis – August 31, 2020

We are currently 33% through the fiscal year.

Revenue Analysis:

As of the period ending August 31, 2020, \$1,928,289 has been received. This accounts for approximately 39% of the Fiscal Year 2021 revenue budget.

Wireless 911: Total receipts for the fiscal year are \$725,189 or 38% of the budget has been received. Due to Kane ETSB allocation coupled with the 100% increase in 911 fees paid by phone subscribers, the monthly fee averages \$181,297.

Dispatch Services: The second of four quarterly payments was billed in August. Two quarters have been billed and all members have paid on-time.

Other Revenues: Total receipts in August was \$3,471 in Other Revenues. This category consists of Interest Income and Reimbursed Expenditures.

Expenditure Analysis – General Fund:

As of August 31, expenditures totaled \$1,138,900 or 23% of the amended budget of \$4,961,200. Please see the attached Income Statement report for the detail by division. Personnel Services accounts for 80% of the total budget and is within the budgeted amounts.



Account Description	Current YTD Balance
Fund Category Governmental Funds	
Fund Type Special Revenue Funds	
Fund 236 - Tri-Com	
ASSETS	
<i>Current Assets</i>	
Cash Fifth Third Bank Main	840,203.36
Money Market PMA	798,891.47
Certificates of Deposit	1,483,122.50
<i>Current Assets Totals</i>	<u>\$3,122,217.33</u>
<i>Current Receivables</i>	
Accounts Receivable Invoicing	4,076.50
Other Receivables Grants Receivable	210,139.00
Accrued Interest Receivable	17,952.75
<i>Current Receivables Totals</i>	<u>\$232,168.25</u>
<i>Intergovernmental Receivables</i>	
Intergovernmental Receivables 911 Fees	370,756.61
<i>Intergovernmental Receivables Totals</i>	<u>\$370,756.61</u>
ASSETS TOTALS	<u>\$3,725,142.19</u>
LIABILITIES AND FUND EQUITY	
LIABILITIES	
<i>Current Liabilities</i>	
Deferred Revenue State/Local Grants	63,011.74
Compensated Absences Current	224,288.37
<i>Current Liabilities Totals</i>	<u>\$287,300.11</u>
LIABILITIES TOTALS	<u>\$287,300.11</u>
FUND EQUITY	
<i>Fund Balance</i>	
Fund Balance	3,253,073.67
<i>Fund Balance Totals</i>	<u>\$3,253,073.67</u>

Tri-Com Central Dispatch
Income Statement
For the period ending August 31, 2020

Account Description	Annual Budget Amount	MTD Actual	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUE					
<i>Intergovernmental Revenues</i>					
Wireless 911	1,900,000	173,055	725,189	1,174,811	38%
Federal/State/Local Grants	0	0	210,139	(210,139)	0%
<i>Intergovernmental Revenues Totals</i>	<u>1,900,000</u>	<u>173,055</u>	<u>935,328</u>	<u>964,672</u>	<u>49%</u>
<i>Service Charges</i>					
Dispatch Services	1,986,330	497,536	994,118	992,212	50%
<i>Service Charges Totals</i>	<u>1,986,330</u>	<u>497,536</u>	<u>994,118</u>	<u>992,212</u>	<u>50%</u>
<i>Other Revenues</i>					
Interest Income	30,000	2,091	(1,838)	31,838	-6%
Reimbursed Expenditures	5,000	1,381	1,381	3,619	28%
<i>Other Revenues Totals</i>	<u>35,000</u>	<u>3,471</u>	<u>(457)</u>	<u>35,457</u>	<u>(1%)</u>
<i>Other Financing Sources</i>					
Other Financing Source	725,000	0	0	725,000	0%
Reappropriation	314,870	0	0	314,870	0%
<i>Other Financing Sources Totals</i>	<u>1,039,870</u>	<u>0</u>	<u>0</u>	<u>1,039,870</u>	<u>0%</u>
REVENUE TOTALS	<u>4,961,200</u>	<u>674,063</u>	<u>1,928,989</u>	<u>3,032,211</u>	<u>39%</u>
EXPENSE					
<i>Administration</i>					
Personnel Services	690,889	45,126	162,375	528,514	24%
Contractual Services	116,836	4,666	31,993	84,843	27%
Commodities	17,970	609	1,392	16,578	8%
Total	<u>825,695</u>	<u>50,401</u>	<u>195,761</u>	<u>629,934</u>	<u>24%</u>
<i>Operations</i>					
Personnel Services	2,209,365	178,646	726,521	1,482,844	33%
Contractual Services	854,435	44,013	162,098	692,337	19%
Commodities	55,455	2,593	11,891	43,564	21%
Other Expenditures	1,750	0	12	1,738	1%
Total	<u>3,121,005</u>	<u>225,252</u>	<u>900,523</u>	<u>2,220,482</u>	<u>29%</u>
<i>Debt Service</i>					
Debt Service	149,000	0	0	149,000	0%
Total	<u>149,000</u>	<u>0</u>	<u>0</u>	<u>149,000</u>	<u>0%</u>
<i>Capital Expenditures</i>					
Capital Outlay	865,500	42,201	42,617	822,883	0%
Other Expenditures					0%
Total	<u>865,500</u>	<u>42,201</u>	<u>42,617</u>	<u>822,883</u>	<u>5%</u>
EXPENSE TOTALS	<u>4,961,200</u>	<u>317,854</u>	<u>1,138,900</u>	<u>3,822,300</u>	<u>23%</u>
Fund 100 - General Fund Totals					
REVENUE TOTALS	4,961,200	674,063	1,928,989	3,032,211	39%
EXPENSE TOTALS	4,961,200	317,854	1,138,900	3,822,300	23%
Fund 100 - General Fund Net Gain (Loss)	<u>0</u>	<u>356,209</u>	<u>790,089</u>	<u>790,089</u>	<u>0%</u>

City of Geneva
Investments - Tri-Com
August 30, 2020

Purchase Date	CUSIP	Maturity Date	Description	Rate/ Yield	Cost	Fair Value/Market	Par Value/Face
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Certificates of Deposit

1/24/2020	45772	1/22/2021	CD - City National Bank	1.550%	245,240.61	247,442.16	245,000.00
9/24/2019	277207	3/22/2021	CD - American Plus Bank	1.697%	243,700.00	243,700.00	249,873.64
9/30/2019	44995	3/30/2021	CD - BMO Harris Bank	1.750%	247,181.89	250,420.46	247,000.00
10/3/2019	45023	10/4/2021	CD - Morgan Stanley Bank	1.850%	247,000.00	252,521.69	247,000.00
3/4/2020	06251AZ29	3/4/2021	CD - Bank Hapoalim	1.600%	250,000.00	252,805.00	250,000.00
2/5/2020	38149MPK3	2/7/2022	CD - Golman Sachs	1.650%	250,000.00	256,047.50	250,000.00

<u>\$ 1,483,122.50</u>	<u>\$ 1,502,936.81</u>	<u>\$ 1,488,873.64</u>
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U.S. Treasury

<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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U.S. Agencies

<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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<u>\$ 1,483,122.50</u>	<u>\$ 1,502,936.81</u>	<u>\$ 1,488,873.64</u>
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Accounts Payable by G/L Distribution Report

Invoice Due Date Range 08/01/20 - 08/31/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 236 - Tri-Com										
Department 85 - Dispatch Services										
Division 41 - Administration										
Program 00 - General										
Account 521.10 - Group Insurance FSA Administration										
1190 - INFINSOURCE BENEFITS SERVICES	I104740372	FBA Monthly Adm Fee - June 2020	Paid by EFT # 16676		07/09/2020	08/03/2020	08/05/2020	07/27/2020	08/05/2020	5.00
1190 - INFINSOURCE BENEFITS SERVICES	I105128903	FBA Monthly Adm Fee - July 2020	Paid by EFT # 16707		08/12/2020	08/13/2020	08/13/2020	08/12/2020	08/13/2020	5.00
Account 521.10 - Group Insurance FSA Administration Totals									Invoice Transactions 2	\$10.00
Account 521.25 - Group Insurance Life										
1062 - STANDARD INSURANCE COMPANY	72720	Life Insurance Premium - July 2020	Paid by EFT # 16630		07/27/2020	08/03/2020	07/31/2020	07/27/2020	07/31/2020	53.55
Account 521.25 - Group Insurance Life Totals									Invoice Transactions 1	\$53.55
Account 572 - Travel & Meals										
2994 - ANDREW R KUNSTLER	KUNS072820	Reimbursement Mileage & Supplies	Paid by EFT # 16831		07/28/2020	08/17/2020	08/19/2020	07/28/2020	08/19/2020	5.52
4871 - JOSEPH SCHELSTREET	SCHE080320	Reimbursement Mileage & Supplies	Paid by EFT # 16844		08/03/2020	08/17/2020	08/19/2020	08/03/2020	08/19/2020	78.78
Account 572 - Travel & Meals Totals									Invoice Transactions 2	\$84.30
Account 595.05 - Rentals Copier										
1169 - GORDON FLESCHE CO INC	IN13001401	Copier Maintenance	Paid by EFT # 16821		07/20/2020	08/17/2020	08/19/2020	07/27/2020	08/19/2020	162.00
Account 595.05 - Rentals Copier Totals									Invoice Transactions 1	\$162.00
Account 599 - Other Contractual Services										
1304 - CITY OF GENEVA	2021-08008005	COG General Fund Wages Chargeable to Tri-Com	Paid by EFT # 16718		08/05/2020	08/17/2020	08/06/2020	08/05/2020	08/06/2020	4,504.25
Account 599 - Other Contractual Services Totals									Invoice Transactions 1	\$4,504.25
Account 631.05 - Clothing Allowance										
1197 - LANDS END BUSINESS OUTFITTERS	SCR1104221	Uniform Order - Credit	Paid by EFT # 16681		06/30/2020	08/03/2020	08/05/2020	07/07/2020	08/05/2020	(29.97)
1197 - LANDS END BUSINESS OUTFITTERS	SIN8495243	Uniform Order	Paid by EFT # 16681		06/24/2020	08/03/2020	08/05/2020	07/06/2020	08/05/2020	554.27
Account 631.05 - Clothing Allowance Totals									Invoice Transactions 2	\$524.30
Program 00 - General Totals									Invoice Transactions 9	\$5,338.40
Division 41 - Administration Totals									Invoice Transactions 9	\$5,338.40
Division 86 - Operations										
Program 00 - General										
Account 521.10 - Group Insurance FSA Administration										
1190 - INFINSOURCE BENEFITS SERVICES	I104740372	FBA Monthly Adm Fee - June 2020	Paid by EFT # 16676		07/09/2020	08/03/2020	08/05/2020	07/27/2020	08/05/2020	45.00



Accounts Payable by G/L Distribution Report

Invoice Due Date Range 08/01/20 - 08/31/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 236 - Tri-Com										
Department 85 - Dispatch Services										
Division 86 - Operations										
Program 00 - General										
Account 521.10 - Group Insurance FSA Administration										
1190 - INFINSOURCE BENEFITS SERVICES	I105128903	FBA Monthly Adm Fee - July 2020	Paid by EFT # 16707		08/12/2020	08/13/2020	08/13/2020	08/12/2020	08/13/2020	45.00
Account 521.10 - Group Insurance FSA Administration Totals										Invoice Transactions 2
										\$90.00
Account 521.25 - Group Insurance Life										
1062 - STANDARD INSURANCE COMPANY	72720	Life Insurance Premium - July 2020	Paid by EFT # 16630		07/27/2020	08/03/2020	07/31/2020	07/27/2020	07/31/2020	213.35
Account 521.25 - Group Insurance Life Totals										Invoice Transactions 1
										\$213.35
Account 531.05 - Maintenance Service Building										
5004 - B & L LANDSCAPE CONTRACTORS LLC	8954	Brush Mowing	Paid by Check # 156609		07/06/2020	08/03/2020	08/05/2020	07/24/2020	08/05/2020	3,210.00
2592 - ILLINI POWER PRODUCTS	PCN000225-4	Generator Maintenance	Paid by EFT # 16674		07/13/2020	08/03/2020	08/05/2020	07/16/2020	08/05/2020	1,297.00
3889 - OTIS ELEVATOR COMPANY	100400039384	Elevator Maintenance	Paid by EFT # 16686		07/14/2020	08/03/2020	08/05/2020	07/23/2020	08/05/2020	2,051.52
2980 - SOUND INCORPORATED	R169922	Security System Maintenance	Paid by EFT # 16693		07/08/2020	08/03/2020	08/05/2020	07/13/2020	08/05/2020	200.00
4376 - TDH MECHANICAL INC	07939	HVAC Repair	Paid by Check # 156640		07/15/2020	08/03/2020	08/05/2020	07/15/2020	08/05/2020	210.00
4376 - TDH MECHANICAL INC	29311	HVAC Maintenance	Paid by Check # 156640		05/20/2020	08/03/2020	08/05/2020	07/22/2020	08/05/2020	890.00
2021 - TEE JAY SERVICE COMPANY INC	171899	Door Repair	Paid by EFT # 16855		07/28/2020	08/17/2020	08/19/2020	07/31/2020	08/19/2020	4,988.00
2021 - TEE JAY SERVICE COMPANY INC	172055	Door Repair	Paid by EFT # 16855		07/31/2020	08/17/2020	08/19/2020	07/31/2020	08/19/2020	422.50
1201 - MENDEL PLUMBING & HEATING INC	369603	Plumbing Repair	Paid by EFT # 16834		08/05/2020	08/17/2020	08/19/2020	08/05/2020	08/19/2020	327.25
1271 - FOX VALLEY FIRE & SAFETY	IN00369602	Fire Alarm Service	Paid by EFT # 16816		07/31/2020	08/17/2020	08/19/2020	07/31/2020	08/19/2020	332.00
1271 - FOX VALLEY FIRE & SAFETY	IN00370017	Annual Fire Alarm Inspection	Paid by EFT # 16816		08/03/2020	08/17/2020	08/19/2020	08/03/2020	08/19/2020	1,038.00
Account 531.05 - Maintenance Service Building Totals										Invoice Transactions 11
										\$14,966.27
Account 531.10 - Maintenance Service Equipment										
3107 - NOVA COMMUNICATIONS INC	253837	Service Call & Labor Charge	Paid by Check # 156631		07/23/2020	08/03/2020	08/05/2020	07/23/2020	08/05/2020	184.00
1080 - UNITED RADIO COMMUNICATIONS	100000402-1	Transmitter Battery Replacement	Paid by EFT # 16699		07/17/2020	08/03/2020	08/05/2020	07/21/2020	08/05/2020	2,915.03
Account 531.10 - Maintenance Service Equipment Totals										Invoice Transactions 2
										\$3,099.03



Accounts Payable by G/L Distribution Report

Invoice Due Date Range 08/01/20 - 08/31/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 236 - Tri-Com										
Department 85 - Dispatch Services										
Division 86 - Operations										
Program 00 - General										
Account 531.40 - Maintenance Service Computer Software										
1821 - GODADDY.COM	1710869802	SSL Renewal	Paid by EFT # 16747		06/29/2020	08/17/2020	08/19/2020	07/28/2020	08/21/2020	79.99
1821 - GODADDY.COM	1720291372	Domain Renewal	Paid by EFT # 16753		07/20/2020	08/17/2020	08/19/2020	07/28/2020	08/21/2020	237.28
3153 - SENDGRID	INV06116516	Email Relay Service	Paid by EFT # 16749		07/01/2020	08/17/2020	08/19/2020	07/28/2020	08/21/2020	29.95
Account 531.40 - Maintenance Service Computer Software Totals								Invoice Transactions	3	\$347.22
Account 544 - Medical Service										
1076 - TYLER MEDICAL SERVICES	419428	Pre-Employment Drug Screen & Physical	Paid by EFT # 16860		07/30/2020	08/17/2020	08/19/2020	08/03/2020	08/19/2020	129.00
Account 544 - Medical Service Totals								Invoice Transactions	1	\$129.00
Account 559 - Other Professional Services										
2166 - CONRAD POLYGRAPH INC	3989	Pre-Employment Polygraph	Paid by EFT # 16808		07/31/2020	08/17/2020	08/19/2020	08/03/2020	08/19/2020	130.00
Account 559 - Other Professional Services Totals								Invoice Transactions	1	\$130.00
Account 562 - Telephone										
1004 - CALL ONE	295902	Phone Service	Paid by EFT # 16661		07/15/2020	08/03/2020	08/05/2020	07/20/2020	08/05/2020	19,873.90
Account 562 - Telephone Totals								Invoice Transactions	1	\$19,873.90
Account 565 - Internet										
4227 - TECHNOLOGY MANAGEMENT REV FUND	T2031548	LEADS & Internet Service	Paid by Check # 156690		07/13/2020	08/17/2020	08/19/2020	07/27/2020	08/19/2020	1,027.71
Account 565 - Internet Totals								Invoice Transactions	1	\$1,027.71
Account 572 - Travel & Meals										
4457 - MARY ROBERTSON	ROBE071820	Mileage Reimbursement	Paid by Check # 156638		07/18/2020	08/03/2020	08/05/2020	07/23/2020	08/05/2020	72.45
Account 572 - Travel & Meals Totals								Invoice Transactions	1	\$72.45
Account 573 - Training & Professional Development										
1605 - APCO INTERNATIONAL	701045	PST Student Manuals	Paid by EFT # 16748		06/29/2020	08/17/2020	08/19/2020	07/28/2020	08/21/2020	317.79
1605 - APCO INTERNATIONAL	702272	PST Recertification	Paid by EFT # 16754		07/20/2020	08/17/2020	08/19/2020	07/28/2020	08/21/2020	30.00
1605 - APCO INTERNATIONAL	702460	Training Recertifications	Paid by EFT # 16755		07/23/2020	08/17/2020	08/19/2020	07/28/2020	08/21/2020	270.00
3281 - ILLINOIS DEPARTMENT OF PUBLIC HEALTH	72120	EMD Renewal Fee	Paid by EFT # 16756		07/21/2020	08/17/2020	08/19/2020	07/28/2020	08/21/2020	21.00
3281 - ILLINOIS DEPARTMENT OF PUBLIC HEALTH	72020	EMD Initial Fee	Paid by EFT # 16757		07/20/2020	08/17/2020	08/19/2020	07/28/2020	08/21/2020	31.00
Account 573 - Training & Professional Development Totals								Invoice Transactions	5	\$669.79



Accounts Payable by G/L Distribution Report

Invoice Due Date Range 08/01/20 - 08/31/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 236 - Tri-Com										
Department 85 - Dispatch Services										
Division 86 - Operations										
Program 00 - General										
Account 581.05 - Utilities Electric										
1005 - CITY OF ST CHARLES	Tricom071720	Utilities - Electric & Sewer	Paid by Check # 156613		07/17/2020	08/03/2020	08/05/2020	07/17/2020	08/05/2020	3,033.02
Account 581.05 - Utilities Electric Totals Invoice Transactions 1										\$3,033.02
Account 581.10 - Utilities Natural Gas										
1373 - NICOR GAS 0632	9796006059/0720	Gas Services - 75 Railroad St	Paid by Check # 156682		07/21/2020	08/17/2020	08/19/2020	07/27/2020	08/19/2020	42.23
1373 - NICOR GAS 0632	9305123193/0720	Gas Services - 3823 Karl Madsen Dr	Paid by Check # 156682		07/28/2020	08/17/2020	08/19/2020	08/03/2020	08/19/2020	140.50
1373 - NICOR GAS 0632	8152828017/0720	Gas Services - 1850 South St	Paid by Check # 156682		07/23/2020	08/17/2020	08/19/2020	07/28/2020	08/19/2020	41.26
Account 581.10 - Utilities Natural Gas Totals Invoice Transactions 3										\$223.99
Account 581.20 - Utilities Water/Sewer										
1005 - CITY OF ST CHARLES	Tricom071720	Utilities - Electric & Sewer	Paid by Check # 156613		07/17/2020	08/03/2020	08/05/2020	07/17/2020	08/05/2020	58.79
Account 581.20 - Utilities Water/Sewer Totals Invoice Transactions 1										\$58.79
Account 581.25 - Utilities Cable/Dish										
4135 - DIRECTV	37635938376	Satellite TV Service - 08/20	Paid by Check # 156669		07/26/2020	08/17/2020	08/19/2020	07/31/2020	08/19/2020	76.99
Account 581.25 - Utilities Cable/Dish Totals Invoice Transactions 1										\$76.99
Account 595.95 - Rentals Miscellaneous										
4227 - TECHNOLOGY MANAGEMENT REV FUND	T2031548	LEADS & Internet Service	Paid by Check # 156690		07/13/2020	08/17/2020	08/19/2020	07/27/2020	08/19/2020	580.00
Account 595.95 - Rentals Miscellaneous Totals Invoice Transactions 1										\$580.00
Account 621 - Office Supplies										
2994 - ANDREW R KUNSTLER	KUNS072820	Reimbursement Mileage & Supplies	Paid by EFT # 16831		07/28/2020	08/17/2020	08/19/2020	07/28/2020	08/19/2020	21.96
1031 - OFFICE DEPOT	109478590001	Office Supplies	Paid by Check # 156683		07/24/2020	08/17/2020	08/19/2020	07/27/2020	08/19/2020	63.98
Account 621 - Office Supplies Totals Invoice Transactions 2										\$85.94
Account 624.95 - Operating Supplies Other Operating Supplies										
1775 - SOS TECHNOLOGIES	179124	AED Pads	Paid by EFT # 16750		07/06/2020	08/17/2020	08/19/2020	07/28/2020	08/21/2020	79.95
1597 - AMAZON	457678996575	Thermometer	Paid by EFT # 16768		07/09/2020	08/17/2020	07/31/2020	07/16/2020	07/31/2020	69.99
3994 - CENTURY SPRINGS	2505385	Water Service	Paid by Check # 156661		07/01/2020	08/17/2020	08/19/2020	08/03/2020	08/19/2020	44.70
3994 - CENTURY SPRINGS	2515701	Water Service	Paid by Check # 156661		07/17/2020	08/17/2020	08/19/2020	08/03/2020	08/19/2020	79.45



Accounts Payable by G/L Distribution Report

Invoice Due Date Range 08/01/20 - 08/31/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 236 - Tri-Com										
Department 85 - Dispatch Services										
Division 86 - Operations										
Program 00 - General										
Account 624.95 - Operating Supplies Other Operating Supplies										
3994 - CENTURY SPRINGS	2524787	Water Service	Paid by Check # 156661		07/31/2020	08/17/2020	08/19/2020	08/03/2020	08/19/2020	72.50
4871 - JOSEPH SCHELSTREET	SCHE080320	Reimbursement Mileage & Supplies	Paid by EFT # 16844		08/03/2020	08/17/2020	08/19/2020	08/03/2020	08/19/2020	149.50
Account 624.95 - Operating Supplies Other Operating Supplies Totals										Invoice Transactions 6
										\$496.09
Account 626 - Janitorial Supplies										
4871 - JOSEPH SCHELSTREET	SCHE080320	Reimbursement Mileage & Supplies	Paid by EFT # 16844		08/03/2020	08/17/2020	08/19/2020	08/03/2020	08/19/2020	34.95
Account 626 - Janitorial Supplies Totals										Invoice Transactions 1
										\$34.95
Account 631.05 - Clothing Allowance										
1197 - LANDS END BUSINESS OUTFITTERS	SCR1104223	Uniform Order - Credit	Paid by EFT # 16681		06/30/2020	08/03/2020	08/05/2020	07/07/2020	08/05/2020	(12.99)
1197 - LANDS END BUSINESS OUTFITTERS	SCR1104231	Uniform Order - Credit	Paid by EFT # 16681		06/30/2020	08/03/2020	08/05/2020	07/07/2020	08/05/2020	(46.41)
1197 - LANDS END BUSINESS OUTFITTERS	SCR1104228	Uniform Order - Credit	Paid by EFT # 16681		06/30/2020	08/03/2020	08/05/2020	07/07/2020	08/05/2020	(242.37)
1197 - LANDS END BUSINESS OUTFITTERS	SIN8474307	Uniform Order	Paid by EFT # 16681		06/12/2020	08/03/2020	08/05/2020	07/06/2020	08/05/2020	1,394.23
Account 631.05 - Clothing Allowance Totals										Invoice Transactions 4
										\$1,092.46
Account 663.10 - Computer Software Subscriptions										
1821 - GODADDY.COM	1720418244	MS Office 365	Paid by EFT # 16752		07/20/2020	08/17/2020	08/19/2020	07/28/2020	08/21/2020	94.97
Account 663.10 - Computer Software Subscriptions Totals										Invoice Transactions 1
										\$94.97
Account 820 - Machinery & Equipment										
3615 - SHI INTERNATIONAL CORP	B12083753	Headsets	Paid by EFT # 16849		08/03/2020	08/17/2020	08/19/2020	08/04/2020	08/19/2020	.00
Account 820 - Machinery & Equipment Totals										Invoice Transactions 1
										\$0.00
Program 00 - General Totals										Invoice Transactions 51
										\$46,395.92
Program 95 - Capital Outlay										
Account 810 - Buildings & Improvements										
4980 - FGM ARCHITECTS	20-2962.01-1	Construction Design	Paid by EFT # 16813		07/17/2020	08/17/2020	08/19/2020	07/27/2020	08/19/2020	37,080.00
1256 - PADDOCK PUBLICATIONS INC	152356	Bid Posting	Paid by Check # 156685		07/18/2020	08/17/2020	08/19/2020	07/27/2020	08/19/2020	262.20
Account 810 - Buildings & Improvements Totals										Invoice Transactions 2
										\$37,342.20

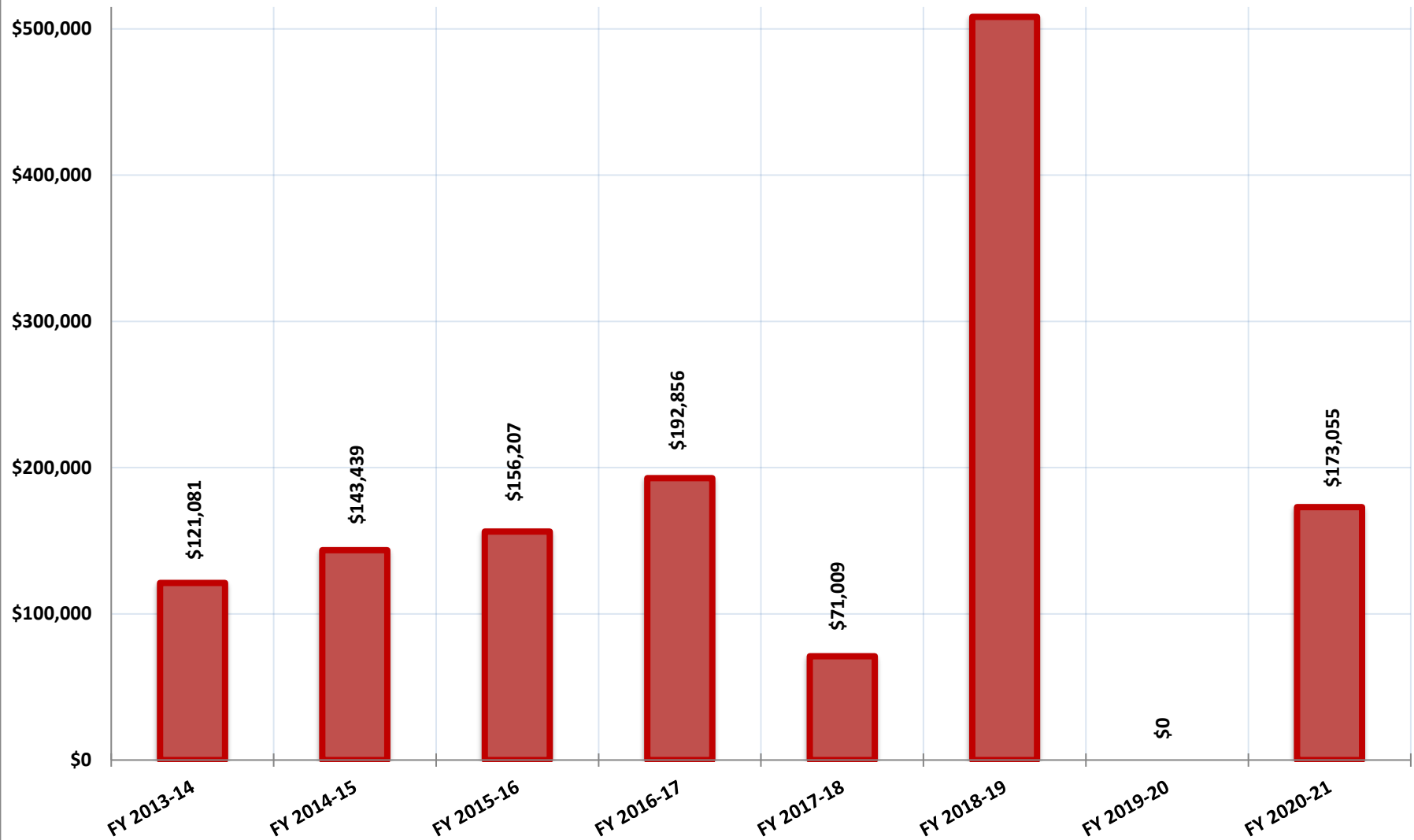


Accounts Payable by G/L Distribution Report

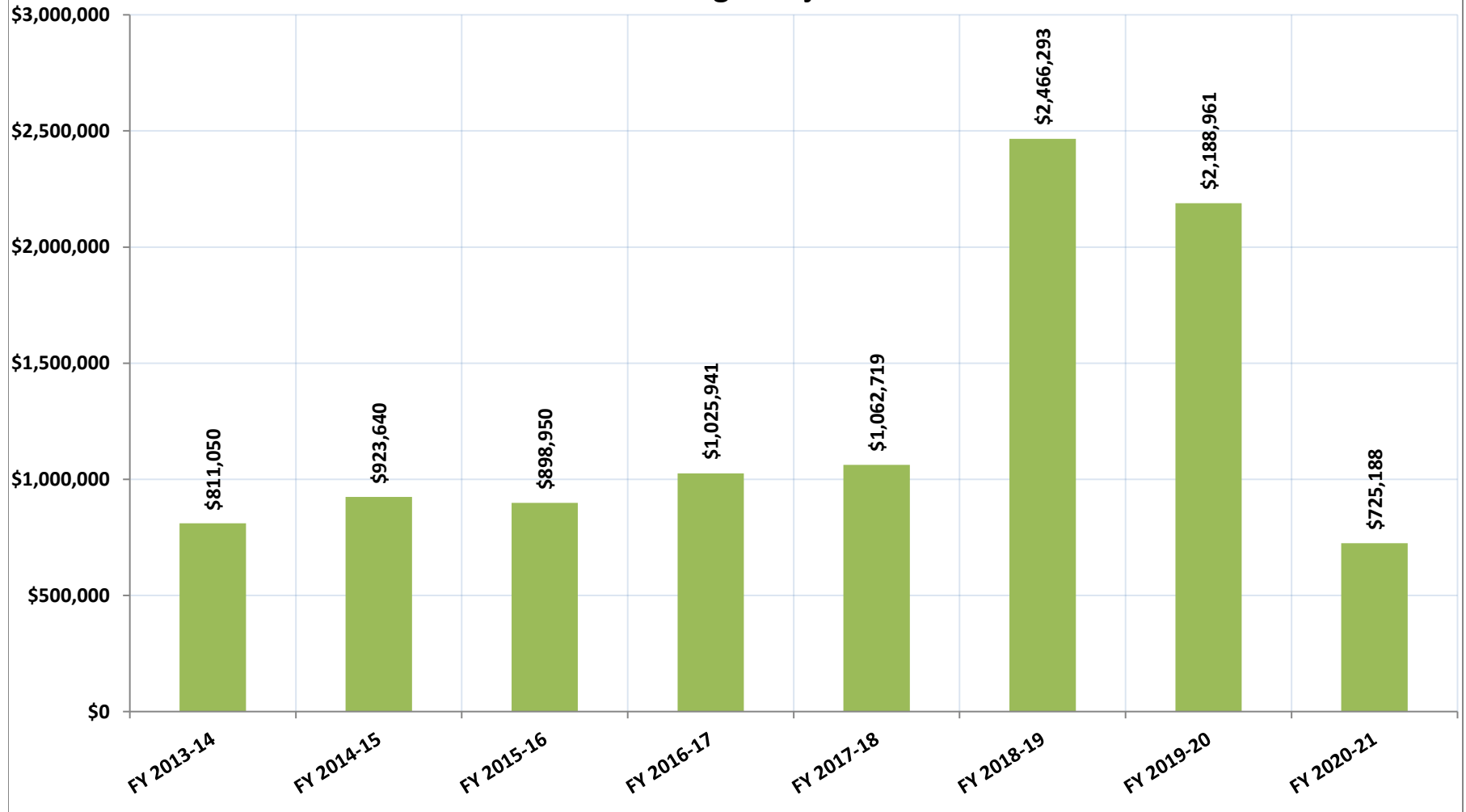
Invoice Due Date Range 08/01/20 - 08/31/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 236 - Tri-Com										
Department 85 - Dispatch Services										
Division 86 - Operations										
Program 95 - Capital Outlay										
Account 820 - Machinery & Equipment										
3615 - SHI INTERNATIONAL CORP	B12083753	Headsets	Paid by EFT # 16849		08/03/2020	08/17/2020	08/19/2020	08/04/2020	08/19/2020	859.60
Account 820 - Machinery & Equipment Totals										<u>\$859.60</u>
Invoice Transactions 1										
Account 835 - Computer Equipment										
1157 - DELL MARKETING L.P.	10407132820	Laptops	Paid by EFT # 16751		07/13/2020	08/17/2020	08/19/2020	07/28/2020	08/21/2020	3,998.71
Account 835 - Computer Equipment Totals										<u>\$3,998.71</u>
Program 95 - Capital Outlay Totals										<u>\$42,200.51</u>
Division 86 - Operations Totals										<u>\$88,596.43</u>
Department 85 - Dispatch Services Totals										<u>\$93,934.83</u>
Fund 236 - Tri-Com Totals										<u>\$93,934.83</u>
Grand Totals										<u>\$93,934.83</u>
Invoice Transactions 64										

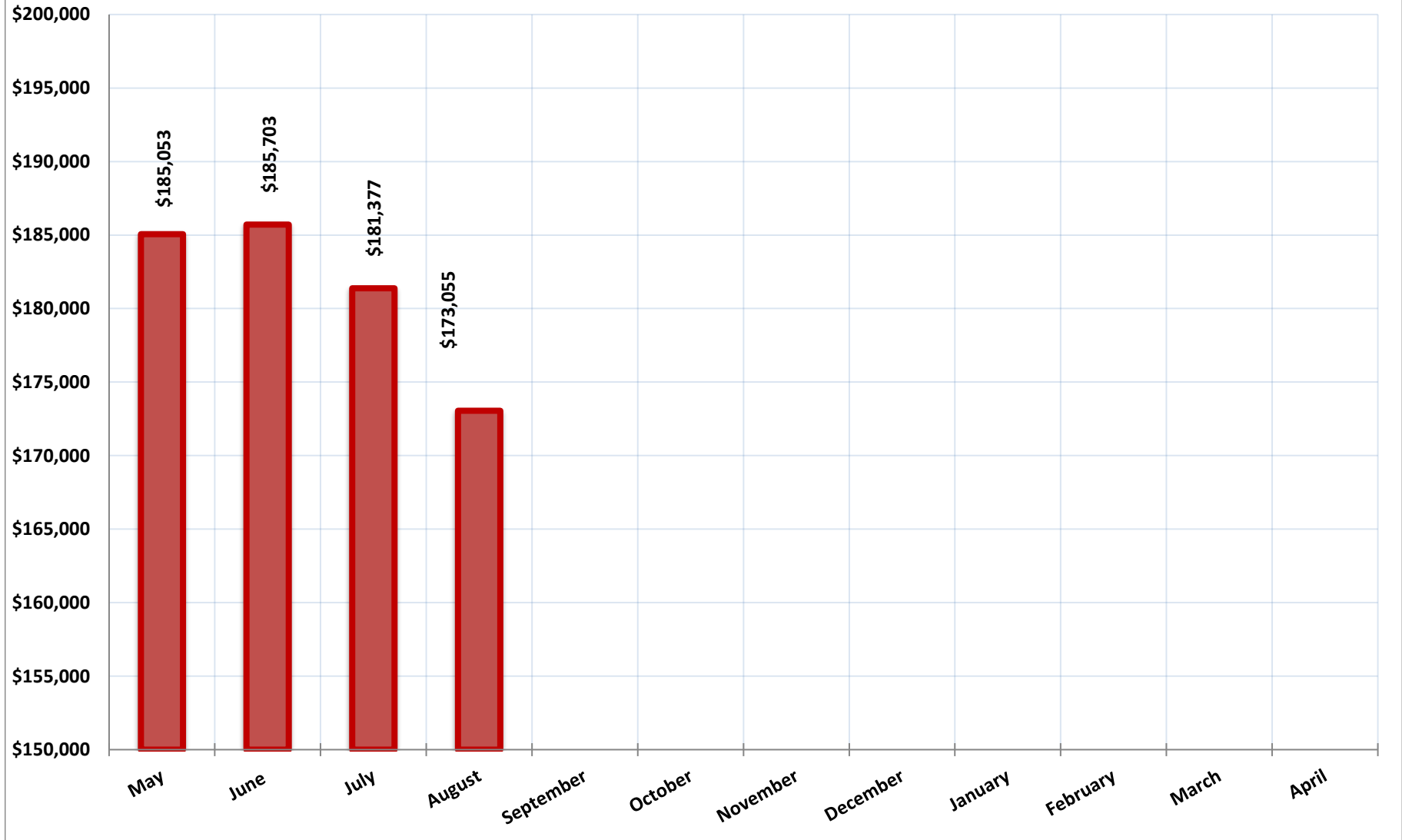
**Tri-Com Central Dispatch
Wireless 911 Revenue
Monthly Comparison for August
FY 2013-14 Through 2020-21**



**Tri-Com Central Dispatch
Wireless 911 Revenue
Annual Comparison
FY 2013-14 Through Projected 2020-21**



**Tri-Com Central Dispatch
Wireless 911 Revenue
Monthly Revenue
FY 2020-21**





AGENDA ITEM EXECUTIVE SUMMARY

Agenda Item:	September 30, 2020 Monthly Financial Reports		
Presenter & Title:	Shevon Sherod-Ramirez, Administrative Assistant		
Date:	October 28, 2020		
<i>Please Check Appropriate Box:</i>			
<input checked="" type="checkbox"/>	Regular Meeting	<input type="checkbox"/>	Special Meeting _____
<input type="checkbox"/>	Other -	<input type="checkbox"/>	
Estimated Cost: N/A		Budgeted?	YES NO
<i>If NO, please explain how the item will be funded: N/A</i>			
Executive Summary:			
Financial reports for Tri-Com Central Dispatch for Fiscal Year 2021 through September 30, 2020 including Comments on the Financial Statements are presented.			
Voting Requirements:			
<i>This motion requires a simple majority vote.</i>			
Attachments: (please list)			
<ul style="list-style-type: none"> Comments on the Financial Statements September 30, 2020 Financial Report Investment Schedule at September 30, 2020 Accounts Payable by G/L Distribution Report for September 2020 Wireless 911 Revenue Graphs 			
Recommendation / Suggested Action: (briefly explain)			
Staff recommends acceptance of the September 2020 Financial Reports as presented.			



MEMO

Date: October 28, 2020

To: Tri-Com Board of Directors

From: Shevon Sherod-Ramirez, Administrative Assistant

Re: Financial Statement Analysis – September 30, 2020

We are currently 42% through the fiscal year.

Revenue Analysis:

As of the period ending September 30, 2020, \$2,116,866 has been received. This accounts for approximately 43% of the Fiscal Year 2021 revenue budget.

Wireless 911: Total receipts for the fiscal year are \$912,484 or 48% of the budget has been received. Due to Kane ETSB allocation coupled with the 100% increase in 911 fees paid by phone subscribers, the monthly fee averages \$182,497.

Dispatch Services: The second of four quarterly payments was billed in August. Two quarters have been billed and all members have paid on-time.

Other Revenues: Total receipts in September was \$582 in Other Revenues. This category consists of Interest Income, Reimbursed Expenditures, and Sale of Capital Assets.

Expenditure Analysis – General Fund:

As of September 30, expenditures totaled \$1,472,564 or 30% of the amended budget of \$4,961,200. Please see the attached Income Statement report for the detail by division. Personnel Services accounts for 80% of the total budget and is within the budgeted amounts.



Account Description	Current YTD Balance
Fund Category Governmental Funds	
Fund Type Special Revenue Funds	
Fund 236 - Tri-Com	
ASSETS	
<i>Current Assets</i>	
Cash Fifth Third Bank Main	698,492.22
Money Market PMA	798,891.47
Certificates of Deposit	1,483,122.50
<i>Current Assets Totals</i>	<u>\$2,980,506.19</u>
<i>Current Receivables</i>	
Other Receivables Grants Receivable	210,139.00
Accrued Interest Receivable	17,952.75
<i>Current Receivables Totals</i>	<u>\$228,091.75</u>
<i>Intergovernmental Receivables</i>	
Intergovernmental Receivables 911 Fees	370,756.61
<i>Intergovernmental Receivables Totals</i>	<u>\$370,756.61</u>
ASSETS TOTALS	<u>\$3,579,354.55</u>
LIABILITIES AND FUND EQUITY	
LIABILITIES	
<i>Current Liabilities</i>	
Deferred Revenue State/Local Grants	63,011.74
Compensated Absences Current	224,288.37
<i>Current Liabilities Totals</i>	<u>\$287,300.11</u>
LIABILITIES TOTALS	<u>\$287,300.11</u>
FUND EQUITY	
<i>Fund Balance</i>	
Fund Balance	3,253,073.67
<i>Fund Balance Totals</i>	<u>\$3,253,073.67</u>

Tri-Com Central Dispatch
Income Statement
For the period ending September 30, 2020

Account Description	Annual Budget Amount	MTD Actual	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUE					
<i>Intergovernmental Revenues</i>					
Wireless 911	1,900,000	187,295	912,484	987,516	48%
Federal/State/Local Grants	0	0	210,139	(210,139)	0%
<i>Intergovernmental Revenues Totals</i>	<u>1,900,000</u>	<u>187,295</u>	<u>1,122,623</u>	<u>777,377</u>	<u>59%</u>
<i>Service Charges</i>					
Dispatch Services	1,986,330	0	994,118	992,212	50%
<i>Service Charges Totals</i>	<u>1,986,330</u>	<u>0</u>	<u>994,118</u>	<u>992,212</u>	<u>50%</u>
<i>Other Revenues</i>					
Interest Income	30,000	0	(1,838)	31,838	-6%
Sale of Capital Assets	0	582	582	(582)	0%
Reimbursed Expenditures	5,000	0	1,381	3,619	28%
<i>Other Revenues Totals</i>	<u>35,000</u>	<u>582</u>	<u>124</u>	<u>34,876</u>	<u>0%</u>
<i>Other Financing Sources</i>					
Other Financing Source	725,000	0	0	725,000	0%
Reappropriation	314,870	0	0	314,870	0%
<i>Other Financing Sources Totals</i>	<u>1,039,870</u>	<u>0</u>	<u>0</u>	<u>1,039,870</u>	<u>0%</u>
REVENUE TOTALS	<u>4,961,200</u>	<u>187,877</u>	<u>2,116,866</u>	<u>2,844,334</u>	<u>43%</u>
EXPENSE					
<i>Administration</i>					
Personnel Services	690,889	45,072	207,448	483,441	30%
Contractual Services	116,836	7,498	39,491	77,345	34%
Commodities	17,970	1,260	2,652	15,318	15%
Total	<u>825,695</u>	<u>53,831</u>	<u>249,591</u>	<u>576,104</u>	<u>30%</u>
<i>Operations</i>					
Personnel Services	2,209,365	163,170	889,691	1,319,674	40%
Contractual Services	854,435	65,289	227,388	627,047	27%
Commodities	55,455	935	12,827	42,628	23%
Other Expenditures	0	0	0	0	0%
Total	<u>3,119,255</u>	<u>229,395</u>	<u>1,129,905</u>	<u>1,989,350</u>	<u>36%</u>
<i>Debt Service</i>					
Principal	116,605	0	0	116,605	0%
Debt Service	32,395	0	0	32,395	0%
Total	<u>149,000</u>	<u>0</u>	<u>0</u>	<u>149,000</u>	<u>0%</u>
<i>Capital Expenditures</i>					
Capital Outlay	865,500	50,415	93,032	772,468	8%
Other Expenditures	1,750	24	36	1,714	2%
Total	<u>867,250</u>	<u>50,439</u>	<u>93,068</u>	<u>774,182</u>	<u>11%</u>
EXPENSE TOTALS	<u>4,961,200</u>	<u>333,664</u>	<u>1,472,564</u>	<u>3,488,636</u>	<u>30%</u>
Fund 100 - General Fund Totals					
REVENUE TOTALS	<u>4,961,200</u>	<u>187,877</u>	<u>2,116,866</u>	<u>2,844,334</u>	<u>43%</u>
EXPENSE TOTALS	<u>4,961,200</u>	<u>333,664</u>	<u>1,472,564</u>	<u>3,488,636</u>	<u>30%</u>
Fund 100 - General Fund Net Gain (Loss)	<u>0</u>	<u>(145,788)</u>	<u>644,301</u>	<u>644,301</u>	<u>0%</u>

City of Geneva
Investments - Tri-Com
9/31/2020

Purchase Date	CUSIP	Maturity Date	Description	Rate/ Yield	Cost	Fair Value/Market	Par Value/Face
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Certificates of Deposit

1/24/2020	45772	1/22/2021	CD - City National Bank	1.550%	245,240.61	246,232.60	245,000.00
9/24/2019	277207	3/22/2021	CD - American Plus Bank	1.697%	243,700.00	243,700.00	249,873.64
9/30/2019	44995	3/30/2021	CD - BMO Harris Bank	1.750%	247,181.89	249,147.42	247,000.00
10/3/2019	45023	10/4/2021	CD - Morgan Stanley Bank	1.850%	247,000.00	251,401.05	247,000.00
3/4/2020	06251AZ29	3/4/2021	CD - Bank Hapoalim	1.600%	250,000.00	251,650.00	250,000.00
2/5/2020	38149MPK3	2/7/2022	CD - Goldman Sachs	1.650%	250,000.00	255,245.00	250,000.00

<u>\$ 1,483,122.50</u>	<u>\$ 1,497,376.07</u>	<u>\$ 1,488,873.64</u>
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U.S. Treasury

<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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U.S. Agencies

<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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<u>\$ 1,483,122.50</u>	<u>\$ 1,497,376.07</u>	<u>\$ 1,488,873.64</u>
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Accounts Payable by G/L Distribution Report

Invoice Due Date Range 09/01/20 - 09/30/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 236 - Tri-Com										
Department 85 - Dispatch Services										
Division 41 - Administration										
Program 00 - General										
Account 521.10 - Group Insurance FSA Administration										
1190 - INFINSOURCE BENEFITS SERVICES	I105552833	FBA Monthly Adm Fee - August 2020	Paid by EFT # 17128		09/09/2020	09/21/2020	09/23/2020	09/15/2020	09/23/2020	10.00
Account 521.10 - Group Insurance FSA Administration Totals									Invoice Transactions 1	\$10.00
Account 521.25 - Group Insurance Life										
1062 - STANDARD INSURANCE COMPANY	090120	Life Insurance Premium - Sept 2020	Paid by EFT # 16897		08/31/2020	09/08/2020	08/31/2020	08/21/2020	08/31/2020	53.55
1062 - STANDARD INSURANCE COMPANY	80120	Life Insurance Premium	Paid by EFT # 16898		07/01/2020	09/08/2020	07/01/2020	08/11/2020	07/01/2020	36.38
Account 521.25 - Group Insurance Life Totals									Invoice Transactions 2	\$89.93
Account 541 - Accounting & Auditing Service										
4493 - BAKER TILLY VIRCHOW KRAUSE LLP	BT1657775	Auditing Services	Paid by EFT # 16911		07/30/2020	09/08/2020	09/10/2020	08/10/2020	09/10/2020	3,500.00
Account 541 - Accounting & Auditing Service Totals									Invoice Transactions 1	\$3,500.00
Account 543 - Legal Service										
1013 - CLARK BAIRD SMITH LLP	12936	Legal Services	Paid by Check # 156852		07/31/2020	09/08/2020	09/10/2020	08/11/2020	09/10/2020	255.00
1049 - RADOVICH LAW OFFICE, P.C.	18	Legal Services	Paid by Check # 156894		08/04/2020	09/08/2020	09/10/2020	08/10/2020	09/10/2020	1,100.00
Account 543 - Legal Service Totals									Invoice Transactions 2	\$1,355.00
Account 561.05 - Postage General										
1508 - USPS	o1443359050	Postage Stamps	Paid by EFT # 17087		08/17/2020	09/21/2020	09/21/2020	09/08/2020	09/21/2020	34.30
Account 561.05 - Postage General Totals									Invoice Transactions 1	\$34.30
Account 562 - Telephone										
1233 - VERIZON WIRELESS	9859184859	Wireless Phone - July 2020	Paid by EFT # 16904		07/21/2020	09/08/2020	09/02/2020	09/02/2020	09/02/2020	118.93
1039 - KANE COUNTY GOVERNMENT	FY2020-212	Administrative Phone Lines	Paid by Check # 156879		08/13/2020	09/08/2020	09/10/2020	08/13/2020	09/10/2020	140.57
1233 - VERIZON WIRELESS	9861243822	Wireless Phone - Aug 2020	Paid by EFT # 17022		08/21/2020	09/21/2020	09/03/2020	09/03/2020	09/03/2020	8.62
Account 562 - Telephone Totals									Invoice Transactions 3	\$268.12
Account 571 - Dues & Subscriptions										
1111 - ELBURN & COUNTRYSIDE FIRE PROTECTION	Tricom081820	Membership Dues	Paid by EFT # 16926		08/18/2020	09/08/2020	09/10/2020	08/18/2020	09/10/2020	80.00
1605 - APCO INTERNATIONAL	714263	Membership Dues	Paid by EFT # 17092		08/20/2020	09/21/2020	09/21/2020	09/08/2020	09/21/2020	94.00
Account 571 - Dues & Subscriptions Totals									Invoice Transactions 2	\$174.00
Account 572 - Travel & Meals										
2994 - ANDREW R KUNSTLER	KUNS090920	Reimbursement Mileage	Paid by EFT # 17132		09/09/2020	09/21/2020	09/23/2020	09/09/2020	09/23/2020	79.93



Accounts Payable by G/L Distribution Report

Invoice Due Date Range 09/01/20 - 09/30/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 236 - Tri-Com										
Department 85 - Dispatch Services										
Division 41 - Administration										
Program 00 - General										
Account 572 - Travel & Meals										
4871 - JOSEPH SCHELSTREET	SCHE090120	Reimbursement Mileage & Supplies	Paid by EFT # 17148		09/01/2020	09/21/2020	09/23/2020	09/01/2020	09/23/2020	85.10
Account 572 - Travel & Meals Totals										Invoice Transactions 2
										\$165.03
Account 573 - Training & Professional Development										
2061 - FRED PRYOR CAREERTRACK	5557710	Training	Paid by Check # 156867		07/17/2020	09/08/2020	09/10/2020	07/17/2020	09/10/2020	199.00
1960 - ILLINOIS GIS ASSOCIATION	81720	Training Conference	Paid by EFT # 17088		08/17/2020	09/21/2020	09/21/2020	09/08/2020	09/21/2020	150.00
Account 573 - Training & Professional Development Totals										Invoice Transactions 2
										\$349.00
Account 595.05 - Rentals Copier										
1169 - GORDON FLESCH CO INC	IN13034566	Copier Maintenance	Paid by EFT # 16936		08/20/2020	09/08/2020	09/10/2020	08/24/2020	09/10/2020	162.00
Account 595.05 - Rentals Copier Totals										Invoice Transactions 1
										\$162.00
Account 599 - Other Contractual Services										
1304 - CITY OF GENEVA	2021-08008006	COG General Fund Wages Chargeable to Tri-Com	Paid by EFT # 17005		09/03/2020	09/21/2020	09/04/2020	09/03/2020	09/04/2020	2,481.40
Account 599 - Other Contractual Services Totals										Invoice Transactions 1
										\$2,481.40
Account 631.05 - Clothing Allowance										
1197 - LANDS END BUSINESS OUTFITTERS	SIN8549105	Uniform Order	Paid by EFT # 16946		07/27/2020	09/08/2020	09/10/2020	08/05/2020	09/10/2020	135.68
1197 - LANDS END BUSINESS OUTFITTERS	SIN8586344	Uniform Order	Paid by EFT # 16946		08/18/2020	09/08/2020	09/10/2020	08/27/2020	09/10/2020	75.11
Account 631.05 - Clothing Allowance Totals										Invoice Transactions 2
										\$210.79
Program 00 - General Totals										Invoice Transactions 20
										\$8,799.57
Division 41 - Administration Totals										Invoice Transactions 20
										\$8,799.57
Division 86 - Operations										
Program 00 - General										
Account 521.10 - Group Insurance FSA Administration										
1190 - INFINISOURCE BENEFITS SERVICES	I105552833	FBA Monthly Adm Fee - August 2020	Paid by EFT # 17128		09/09/2020	09/21/2020	09/23/2020	09/15/2020	09/23/2020	40.00
Account 521.10 - Group Insurance FSA Administration Totals										Invoice Transactions 1
										\$40.00
Account 521.25 - Group Insurance Life										
1062 - STANDARD INSURANCE COMPANY	090120	Life Insurance Premium - Sept 2020	Paid by EFT # 16897		08/31/2020	09/08/2020	08/31/2020	08/21/2020	08/31/2020	213.52
1062 - STANDARD INSURANCE COMPANY	80120	Life Insurance Premium	Paid by EFT # 16898		07/01/2020	09/08/2020	07/01/2020	08/11/2020	07/01/2020	222.36
Account 521.25 - Group Insurance Life Totals										Invoice Transactions 2
										\$435.88



Accounts Payable by G/L Distribution Report

Invoice Due Date Range 09/01/20 - 09/30/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 236 - Tri-Com										
Department 85 - Dispatch Services										
Division 86 - Operations										
Program 00 - General										
Account 528 - Unemployment Compensation										
1535 - ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY	0801560/0820	Unemployment Benefits	Paid by EFT # 16895		08/28/2020	09/08/2020	08/31/2020	08/31/2020	08/31/2020	13,380.00
Account 528 - Unemployment Compensation Totals									Invoice Transactions 1	<u>\$13,380.00</u>
Account 531.05 - Maintenance Service Building										
1201 - MENDEL PLUMBING & HEATING INC	121819189	Maintenance Service	Paid by EFT # 16948		08/11/2020	09/08/2020	09/10/2020	08/11/2020	09/10/2020	1,927.25
4376 - TDH MECHANICAL INC	08740	Repair HVAC	Paid by Check # 156902		08/19/2020	09/08/2020	09/10/2020	08/21/2020	09/10/2020	1,190.00
1505 - VALLEY FIRE PROTECTION	170038	Backflow Test	Paid by EFT # 16982		08/24/2020	09/08/2020	09/10/2020	08/28/2020	09/10/2020	141.95
1531 - SKIRMONT MECHANICAL CONTRACTORS INC	200238	Sump Pump Maintenance	Paid by Check # 156898		07/31/2020	09/08/2020	09/10/2020	08/06/2020	09/10/2020	680.00
4625 - FOX VALLEY ENVIRONMENTAL PEST CONTROL	57356-08/20	Pest Control Service - 3823 Karl Madsen	Paid by EFT # 16932		08/20/2020	09/08/2020	09/10/2020	08/20/2020	09/10/2020	575.00
1252 - LOWE'S	909183-07/20	Concrete	Paid by Check # 156884		07/13/2020	09/08/2020	09/10/2020	08/10/2020	09/10/2020	8.30
1252 - LOWE'S	911148	Trimmer & Weed Spray	Paid by Check # 156947		08/07/2020	09/21/2020	09/23/2020	09/09/2020	09/23/2020	52.80
1252 - LOWE'S	914510	Sales Tax - Refund	Paid by Check # 156947		08/07/2020	09/21/2020	09/23/2020	09/09/2020	09/23/2020	(3.91)
1531 - SKIRMONT MECHANICAL CONTRACTORS INC	200408	Sump Pump Repair	Paid by Check # 156960		08/31/2020	09/21/2020	09/23/2020	09/04/2020	09/23/2020	144.00
3889 - OTIS ELEVATOR COMPANY	CY22393001	Elevator Hoist Way Access	Paid by EFT # 17140		08/27/2020	09/21/2020	09/23/2020	09/08/2020	09/23/2020	638.75
Account 531.05 - Maintenance Service Building Totals									Invoice Transactions 10	<u>\$5,354.14</u>
Account 531.10 - Maintenance Service Equipment										
1124 - CHICAGO COMMUNICATIONS, LLC	321045	Tower Antenna Relocation	Paid by EFT # 16919		07/31/2020	09/08/2020	09/10/2020	08/10/2020	09/10/2020	1,987.62
Account 531.10 - Maintenance Service Equipment Totals									Invoice Transactions 1	<u>\$1,987.62</u>
Account 531.40 - Maintenance Service Computer Software										
1022 - CDW GOVERNMENT	ZSQ2442	Software Maintenance	Paid by EFT # 16918		08/13/2020	09/08/2020	09/10/2020	08/18/2020	09/10/2020	1,036.00
3615 - SHI INTERNATIONAL CORP	B12110165	Anti-Virus Software Maintenance	Paid by EFT # 16967		08/10/2020	09/08/2020	09/10/2020	08/17/2020	09/10/2020	4,123.68
3153 - SENDGRID	INV06480517	Email Relay Service	Paid by EFT # 17086		08/01/2020	09/21/2020	09/21/2020	09/08/2020	09/21/2020	29.95
Account 531.40 - Maintenance Service Computer Software Totals									Invoice Transactions 3	<u>\$5,189.63</u>



Accounts Payable by G/L Distribution Report

Invoice Due Date Range 09/01/20 - 09/30/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 236 - Tri-Com										
Department 85 - Dispatch Services										
Division 86 - Operations										
Program 00 - General										
Account 544 - Medical Service										
1076 - TYLER MEDICAL SERVICES	419786	Pre-Employment Drug Screen & Physical	Paid by EFT # 16978		08/12/2020	09/08/2020	09/10/2020	08/17/2020	09/10/2020	129.00
1076 - TYLER MEDICAL SERVICES	420120	Pre-Employment Drug Screen & Physical	Paid by EFT # 16978		08/24/2020	09/08/2020	09/10/2020	08/27/2020	09/10/2020	129.00
Account 544 - Medical Service Totals Invoice Transactions 2										\$258.00
Account 546 - Janitorial Service										
3346 - CITYWIDE BUILDING MAINTENANCE	36447	Cleaning Services - August 2020	Paid by EFT # 16920		08/01/2020	09/08/2020	09/10/2020	08/10/2020	09/10/2020	1,465.55
3346 - CITYWIDE BUILDING MAINTENANCE	36795	Cleaning Services - September 2020	Paid by EFT # 17110		09/01/2020	09/21/2020	09/23/2020	09/08/2020	09/23/2020	1,465.55
Account 546 - Janitorial Service Totals Invoice Transactions 2										\$2,931.10
Account 559 - Other Professional Services										
2166 - CONRAD POLYGRAPH INC	4035	Pre-Employment Polygraph	Paid by EFT # 17113		08/31/2020	09/21/2020	09/23/2020	09/01/2020	09/23/2020	260.00
1220 - STANARD & ASSOCIATES INC	SA000044694	Pre-Employment Psychological Exam	Paid by Check # 156962		08/31/2020	09/21/2020	09/23/2020	09/03/2020	09/23/2020	790.00
3068 - TRANSUNION RISK AND ALTERNATIVE	5872631-202008-1	TLO Site Visit	Paid by Check # 156966		09/01/2020	09/21/2020	09/23/2020	09/03/2020	09/23/2020	60.00
Account 559 - Other Professional Services Totals Invoice Transactions 3										\$1,110.00
Account 562 - Telephone										
1233 - VERIZON WIRELESS	9859184859	Wireless Phone - July 2020	Paid by EFT # 16904		07/21/2020	09/08/2020	09/02/2020	09/02/2020	09/02/2020	.00
1004 - CALL ONE	306927	Phone Service	Paid by EFT # 16915		08/15/2020	09/08/2020	09/10/2020	08/18/2020	09/10/2020	12,934.61
1039 - KANE COUNTY GOVERNMENT	FY2020-212	Administrative Phone Lines	Paid by Check # 156879		08/13/2020	09/08/2020	09/10/2020	08/13/2020	09/10/2020	117.10
1233 - VERIZON WIRELESS	9861243822	Wireless Phone - Aug 2020	Paid by EFT # 17022		08/21/2020	09/21/2020	09/03/2020	09/03/2020	09/03/2020	.00
Account 562 - Telephone Totals Invoice Transactions 4										\$13,051.71
Account 565 - Internet										
4227 - TECHNOLOGY MANAGEMENT REV FUND	T2100258	LEADS & Internet Service	Paid by Check # 156964		08/24/2020	09/21/2020	09/23/2020	09/09/2020	09/23/2020	1,027.71
Account 565 - Internet Totals Invoice Transactions 1										\$1,027.71
Account 572 - Travel & Meals										
1613 - JIMMY JOHN'S	775874743	First Day Lunch	Paid by EFT # 17090		08/19/2020	09/21/2020	09/21/2020	09/08/2020	09/21/2020	25.84
5021 - CAITLIN ELLEFSEN	9920	Mileage Reimbursement	Paid by Check # 156935		09/09/2020	09/21/2020	09/23/2020	09/15/2020	09/23/2020	8.86
Account 572 - Travel & Meals Totals Invoice Transactions 2										\$34.70



Accounts Payable by G/L Distribution Report

Invoice Due Date Range 09/01/20 - 09/30/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 236 - Tri-Com										
Department 85 - Dispatch Services										
Division 86 - Operations										
Program 00 - General										
Account 573 - Training & Professional Development										
1605 - APCO INTERNATIONAL	713189	FSC & PST Manuals	Paid by EFT # 17085		08/06/2020	09/21/2020	09/21/2020	09/08/2020	09/21/2020	211.86
1605 - APCO INTERNATIONAL	713962	EMD Recertification	Paid by EFT # 17089		08/17/2020	09/21/2020	09/21/2020	09/08/2020	09/21/2020	90.00
3281 - ILLINOIS DEPARTMENT OF PUBLIC HEALTH	81120	EMD Initial Fee	Paid by EFT # 17095		08/11/2020	09/21/2020	09/21/2020	09/08/2020	09/21/2020	31.00
4964 - PRO TRAININGS LLC	1598022463928	CPR Training	Paid by EFT # 17091		08/21/2020	09/21/2020	09/21/2020	09/08/2020	09/21/2020	44.96
5020 - SOUTH ELGIN & COUNTRYSIDE FPD	20-020	CPR Training	Paid by Check # 156961		09/09/2020	09/21/2020	09/23/2020	09/15/2020	09/23/2020	70.00
Account 573 - Training & Professional Development Totals									Invoice Transactions 5	\$447.82
Account 581.05 - Utilities Electric										
1005 - CITY OF ST CHARLES	Tricom081220	Utilities - Electric & Sewer	Paid by Check # 156851		08/12/2020	09/08/2020	09/10/2020	08/12/2020	09/10/2020	3,135.15
Account 581.05 - Utilities Electric Totals									Invoice Transactions 1	\$3,135.15
Account 581.10 - Utilities Natural Gas										
1373 - NICOR GAS 0632	9796006059/0820	Gas Services - 75 Railroad	Paid by Check # 156888		08/19/2020	09/08/2020	09/10/2020	08/24/2020	09/10/2020	42.32
1373 - NICOR GAS 0632	8152828017/0820	Gas Services - 1850 South St	Paid by Check # 156888		08/21/2020	09/08/2020	09/10/2020	08/26/2020	09/10/2020	41.84
1373 - NICOR GAS 0632	93051231939/0820	Gas Services - 3823 Karl Madsen	Paid by Check # 156950		08/26/2020	09/21/2020	09/23/2020	09/01/2020	09/23/2020	139.80
Account 581.10 - Utilities Natural Gas Totals									Invoice Transactions 3	\$223.96
Account 581.20 - Utilities Water/Sewer										
1005 - CITY OF ST CHARLES	Tricom081220	Utilities - Electric & Sewer	Paid by Check # 156851		08/12/2020	09/08/2020	09/10/2020	08/12/2020	09/10/2020	58.79
Account 581.20 - Utilities Water/Sewer Totals									Invoice Transactions 1	\$58.79
Account 581.25 - Utilities Cable/Dish										
4135 - DIRECTV	37717979396	Satellite TV Service - 09/20	Paid by Check # 156934		08/26/2020	09/21/2020	09/23/2020	09/01/2020	09/23/2020	76.99
Account 581.25 - Utilities Cable/Dish Totals									Invoice Transactions 1	\$76.99
Account 595.95 - Rentals Miscellaneous										
4227 - TECHNOLOGY MANAGEMENT REV FUND	T2100258	LEADS & Internet Service	Paid by Check # 156964		08/24/2020	09/21/2020	09/23/2020	09/09/2020	09/23/2020	580.00
Account 595.95 - Rentals Miscellaneous Totals									Invoice Transactions 1	\$580.00
Account 621 - Office Supplies										
1031 - OFFICE DEPOT	112160343-001	Certificate Folders	Paid by EFT # 17083		07/31/2020	09/21/2020	09/21/2020	09/08/2020	09/21/2020	10.99



Accounts Payable by G/L Distribution Report

Invoice Due Date Range 09/01/20 - 09/30/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 236 - Tri-Com										
Department 85 - Dispatch Services										
Division 86 - Operations										
Program 00 - General										
Account 621 - Office Supplies										
1031 - OFFICE DEPOT	112050231-001	Office Supplies	Paid by EFT # 17084		07/31/2020	09/21/2020	09/21/2020	09/08/2020	09/21/2020	47.45
Account 621 - Office Supplies Totals										Invoice Transactions 2
										\$58.44
Account 624.95 - Operating Supplies Other Operating Supplies										
5030 - WB PROMOTION	220583784	Lanyards	Paid by EFT # 17096		08/18/2020	09/21/2020	09/21/2020	09/08/2020	09/21/2020	184.56
3994 - CENTURY SPRINGS	2534871	Water Service	Paid by Check # 156925		08/14/2020	09/21/2020	09/23/2020	09/01/2020	09/23/2020	65.55
3994 - CENTURY SPRINGS	2543117	Water Service	Paid by Check # 156925		08/28/2020	09/21/2020	09/23/2020	09/01/2020	09/23/2020	86.40
4871 - JOSEPH SCHELSTREET	SCHE090120	Reimbursement Mileage & Supplies	Paid by EFT # 17148		09/01/2020	09/21/2020	09/23/2020	09/01/2020	09/23/2020	57.97
Account 624.95 - Operating Supplies Other Operating Supplies Totals										Invoice Transactions 4
										\$394.48
Account 820 - Machinery & Equipment										
1022 - CDW GOVERNMENT	ZSL6524	Headsets	Paid by EFT # 16918		08/13/2020	09/08/2020	09/10/2020	08/18/2020	09/10/2020	348.74
3615 - SHI INTERNATIONAL CORP	B12093064	Headset Voice Tubes	Paid by EFT # 16967		08/05/2020	09/08/2020	09/10/2020	08/12/2020	09/10/2020	7.35
3615 - SHI INTERNATIONAL CORP	B12216736	Voice Tubes	Paid by EFT # 17149		08/28/2020	09/21/2020	09/23/2020	09/08/2020	09/23/2020	19.60
3615 - SHI INTERNATIONAL CORP	B12219159	Voice Tubes	Paid by EFT # 17149		08/31/2020	09/21/2020	09/23/2020	09/08/2020	09/23/2020	26.95
1774 - MOTOROLA SOLUTIONS INC	16118608	Radio Batteries	Paid by EFT # 17138		09/02/2020	09/21/2020	09/23/2020	09/08/2020	09/23/2020	73.00
1774 - MOTOROLA SOLUTIONS INC	16118647	Radio Chargers	Paid by EFT # 17138		09/02/2020	09/21/2020	09/23/2020	09/08/2020	09/23/2020	136.51
5029 - VDO COMMUNICATIONS	7936	Voice Tubes	Paid by EFT # 17093		07/27/2020	09/21/2020	09/21/2020	09/08/2020	09/21/2020	41.90
5029 - VDO COMMUNICATIONS	7936Credit	Refund	Paid by EFT # 17094		07/29/2020	09/21/2020	09/21/2020	09/08/2020	09/21/2020	(41.90)
Account 820 - Machinery & Equipment Totals										Invoice Transactions 8
										\$612.15
Account 917 - Employee Awards										
1247 - EAGLE ENGRAVING	2020-3482	Plaque Name Plate	Paid by EFT # 16924		08/11/2020	09/08/2020	09/10/2020	08/11/2020	09/10/2020	24.00
Account 917 - Employee Awards Totals										Invoice Transactions 1
										\$24.00
Program 00 - General Totals										Invoice Transactions 59
										\$50,412.27

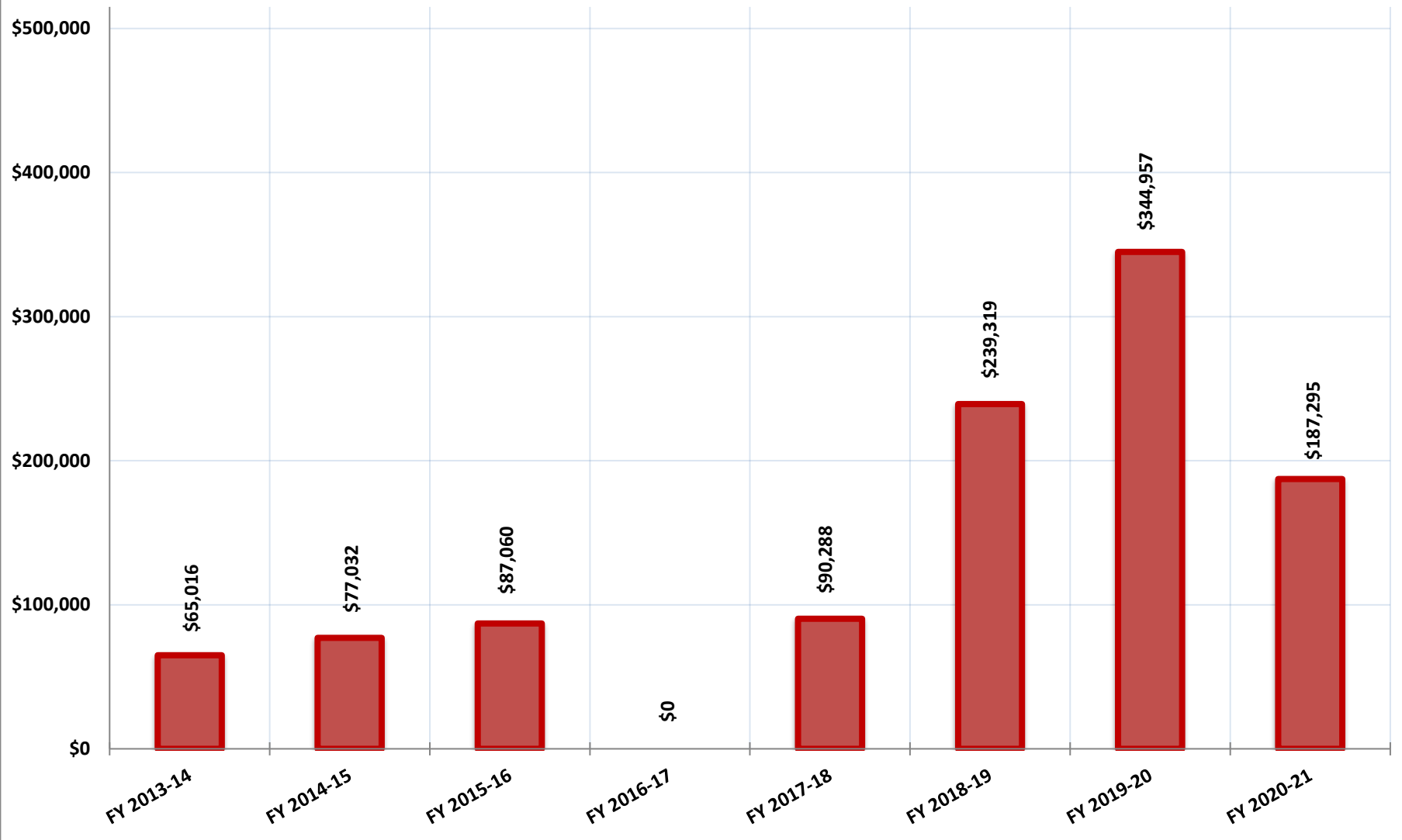


Accounts Payable by G/L Distribution Report

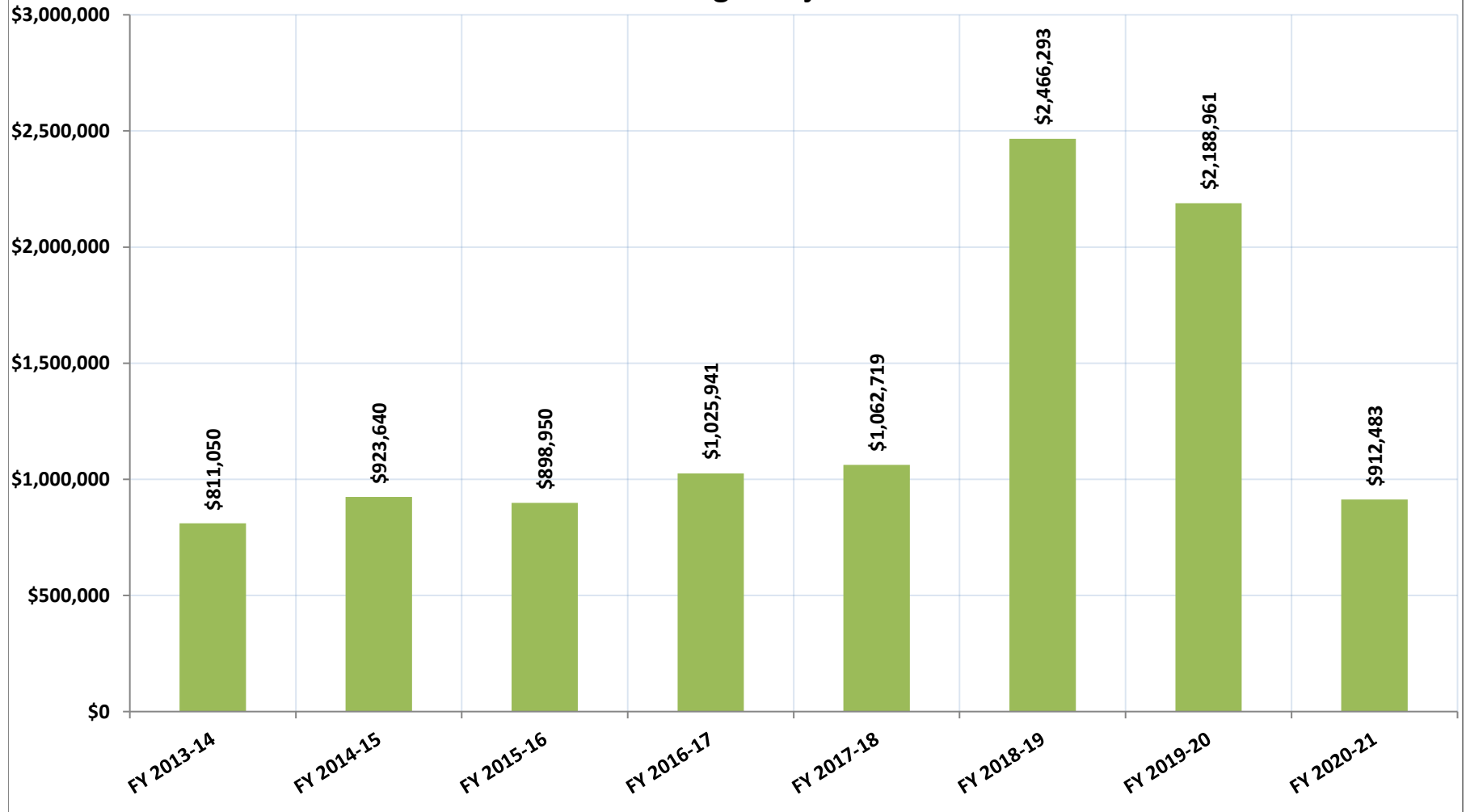
Invoice Due Date Range 09/01/20 - 09/30/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 236 - Tri-Com										
Department 85 - Dispatch Services										
Division 86 - Operations										
Program 95 - Capital Outlay										
Account 810 - Buildings & Improvements										
4980 - FGM ARCHITECTS	20-2962.01-2	Construction Design	Paid by EFT # 16929		08/10/2020	09/08/2020	09/10/2020	08/17/2020	09/10/2020	18,880.00
4980 - FGM ARCHITECTS	20-2962.01-3	Construction Design	Paid by EFT # 17117		08/31/2020	09/21/2020	09/23/2020	09/08/2020	09/23/2020	6,880.00
Account 810 - Buildings & Improvements Totals									Invoice Transactions 2	\$25,760.00
Account 820 - Machinery & Equipment										
1774 - MOTOROLA SOLUTIONS INC	41290263	StarCom Radio Air Time - 08/20	Paid by EFT # 16949		08/26/2020	09/08/2020	09/10/2020	08/27/2020	09/10/2020	23,971.00
Account 820 - Machinery & Equipment Totals									Invoice Transactions 1	\$23,971.00
Program 95 - Capital Outlay Totals									Invoice Transactions 3	\$49,731.00
Division 86 - Operations Totals									Invoice Transactions 62	\$100,143.27
Department 85 - Dispatch Services Totals									Invoice Transactions 82	\$108,942.84
Fund 236 - Tri-Com Totals									Invoice Transactions 82	\$108,942.84
Grand Totals									Invoice Transactions 82	\$108,942.84

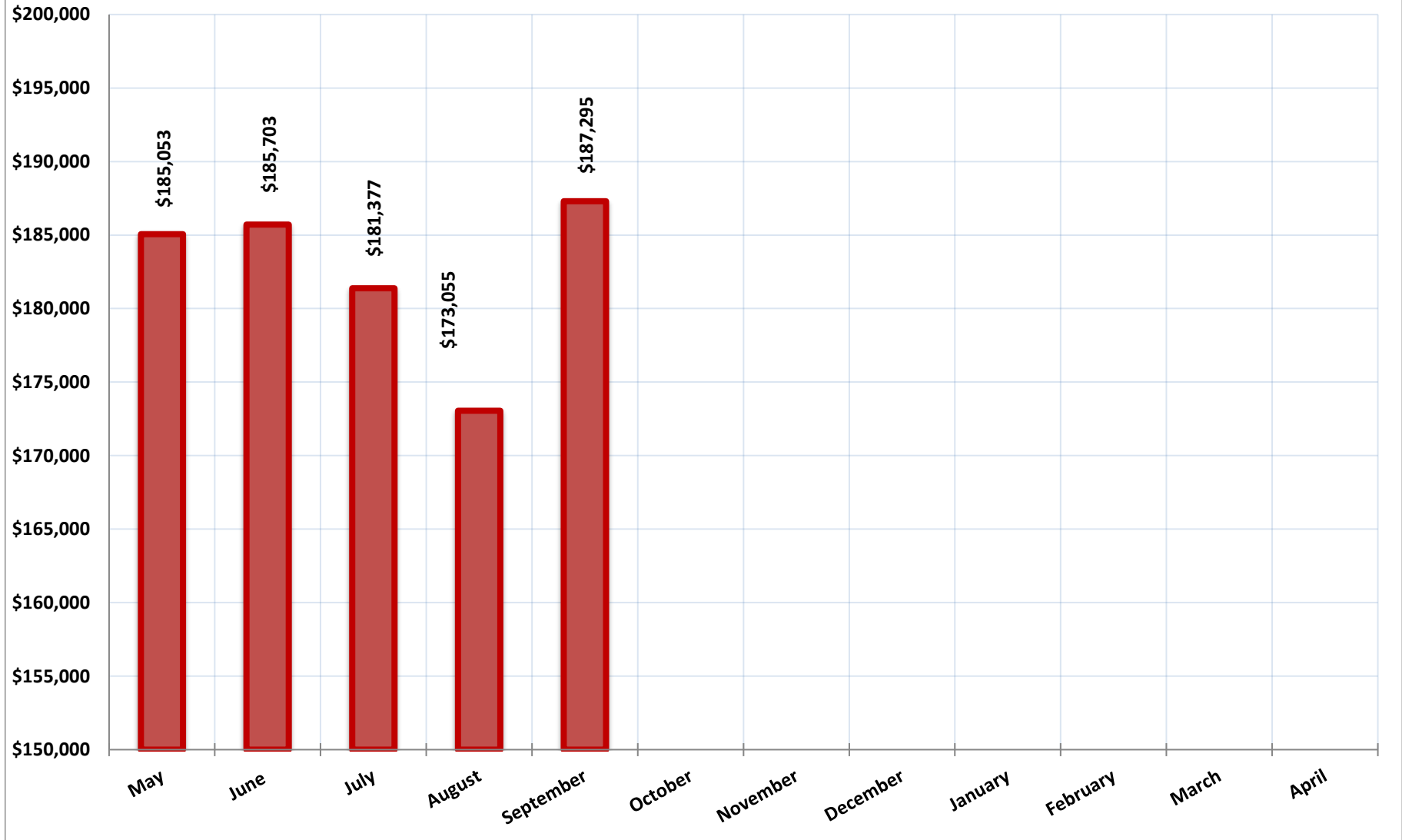
**Tri-Com Central Dispatch
Wireless 911 Revenue
Monthly Comparison for September
FY 2013-14 Through 2020-21**



**Tri-Com Central Dispatch
Wireless 911 Revenue
Annual Comparison
FY 2013-14 Through Projected 2020-21**



**Tri-Com Central Dispatch
Wireless 911 Revenue
Monthly Revenue
FY 2020-21**



**TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS**

FINANCIAL STATEMENTS

As of and for the Year Ended
April 30, 2020

TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS

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INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

To the Members of the Board of Directors
Tri-Com Central Dispatch
St. Charles, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the Tri-Com Central Dispatch, as of and for the year ended April 30, 2020, and the related notes to the financial statements, which collectively comprise the Tri-Com Central Dispatch's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Tri-Com Central Dispatch's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Tri-Com Central Dispatch's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

To the Members of the Board of Directors
Tri-Com Central Dispatch

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Tri-Com Central Dispatch as of April 30, 2020, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Tri-Com Central Dispatch's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)
Oak Brook, Illinois
October 20, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

TRI-COM CENTRAL DISPATCH
MANAGEMENT'S DISCUSSION AND ANALYSIS

April 30, 2020

Management's Discussion and Analysis is a required supplementary element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in its Statement No. 34. The purpose is to provide an overview of the financial activities of Tri-Com Central Dispatch (Tri-Com) based on currently known facts, decisions or conditions.

General Information

Tri-Com

Tri-Com was formed in 1976 by an intergovernmental agreement entered into by the cities of St Charles, Geneva and Batavia to provide emergency communications services to various police, fire, and emergency medical services departments. Tri-Com serves 13 agencies covering approximately 200,000 residents within Kane County. The constituency is predominantly residential composed of single-family, high-rise and multifamily units, but also includes commercial and industrial businesses and corporate headquarters.

Tri-Com is the Communication Center for Mutual Aid Box Alarm System (MABAS) Division 13 serving 13 fire departments. The Center's impact extends across the state by serving as a member of the Illinois Telecommunicator Emergency Response Team (IL-TERT). Tri-Com is also a 9-1-1 Call Center partner for The National Center for Missing & Exploited Children (NCMEC).

Whenever a citizen needs a police officer, firefighter or paramedic, Tri-Com receives the request through the 9-1-1 network. The System averages over 140,000 inbound/outbound calls annually. The 9-1-1 telephone system is integrated with a Computer Aided Dispatch (CAD) System used to track police and fire department responses and activity. The System dispatches over 121,000 police and fire calls for service annually. The system manages both digital and conventional radio systems as well as a mobile data computer system covering 200 square miles.

Financial Highlights

- Assets and deferred outflows of resources of Tri-Com exceeded liabilities and deferred inflows of resources by \$5,330,313 (net position) at the close of the fiscal year April 30, 2020. Of this amount, \$913,848 is unrestricted and available to meet ongoing and future obligations of Tri-Com.
- Net investment in capital assets decreased from \$4,482,773 to \$4,416,465.
- Net Position increased \$58,573 from the previous year as discussed in the net position section on page MD&A 4.

Financial Analysis of Tri-Com Central Dispatch as a Whole

Total Liabilities and deferred inflows of resources of \$4,287,006 includes accounts payable, accrued payroll, net pension and OPEB liabilities, deferred outflows and compensated absences payable. Total assets of \$8,303,183 include current assets of \$3,111,757, which includes cash and cash equivalents, certificates of deposit and other investments and accrued interest receivable while capital assets are \$5,191,426.

TRI-COM CENTRAL DISPATCH
MANAGEMENT'S DISCUSSION AND ANALYSIS
April 30, 2020

STATEMENT OF NET POSITION			
April 30, 2019 and 2020			
	2019		2020
Current Assets	\$ 4,071,666		\$ 3,111,757
Capital Assets	4,482,773		5,191,426
Total assets	8,554,439		8,303,183
Pension/OPEB Items	1,039,159		533,665
Total deferred outflows of resources	1,039,159		533,665
Total assets and deferred outflows of resources	9,593,598		8,836,848
Current Liabilities	953,565		600,471
Non-current Liabilities	3,210,054		2,425,380
Total liabilities	4,163,619		3,025,851
Pension/OPEB Items	158,239		480,684
Total deferred inflows of resources	158,239		480,684
Total liabilities and deferred inflows of resources	4,321,858		3,506,535
Net Position			
Net investment in capital assets	4,482,773		4,416,465
Unrestricted	788,967		913,848
	\$ 5,271,740		\$ 5,330,313

The following table summarizes the changes in Tri-Com's total net position for the fiscal years ending April 30, 2019 and 2020. The data provided below is presented on the accrual basis of accounting.

TRI-COM CENTRAL DISPATCH
MANAGEMENT'S DISCUSSION AND ANALYSIS

April 30, 2020

**STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
April 30, 2019 and 2020**

	<u>2019</u>	<u>2020</u>
Operating Revenue		
Wireless 911	\$2,566,187	\$2,252,435
Dispatch services	2,030,484	1,781,822
Reimbursed expenditures	4,441	5,966
Miscellaneous	<u>47,685</u>	<u>321,545</u>
Total Operating Revenues	<u>4,648,797</u>	<u>4,301,768</u>
Operating Expenses		
Administration	926,540	601,916
Operations	<u>3,047,991</u>	<u>3,329,414</u>
Total Operating Expenses excluding depreciation	<u>3,974,531</u>	<u>3,931,330</u>
Operating Income Before Depreciation	674,266	370,438
Depreciation	<u>318,506</u>	<u>348,320</u>
Operating Income (Loss)	<u>(355,760)</u>	<u>22,118</u>
Non-operating Revenues (Expenses)		
Investment income	48,918	70,268
Interest and fiscal charges	<u>(22,504)</u>	<u>(33,813)</u>
Total Non-operating Revenues (Expenses)	<u>26,414</u>	<u>36,455</u>
Change in Net Position	<u>382,174</u>	<u>58,573</u>
Net Position, May 1	<u>4,889,566</u>	<u>5,271,740</u>
Net Position April 30th	<u><u>\$5,271,740</u></u>	<u><u>\$5,330,313</u></u>

TRI-COM CENTRAL DISPATCH
MANAGEMENT'S DISCUSSION AND ANALYSIS

April 30, 2020

Revenue

Tri-Com has two primary sources of revenue: wireless surcharge (pass-through) revenue and dispatch fees. The dispatch services revenue derives from an assessment charged to the agencies receiving dispatch services generating \$2,252,435 of revenues. This revenue source is calculated based on the number of Calls for Service (CFS) processed annually for each member agency.

911 Wireless fees decreased to \$1,721,822 due an incorrect calculation of 911 fees in 2019. In December of 2017, the City of Aurora transferred from the Kane County ETSB to the Naperville ETSB. The required paperwork was incomplete which inadvertently over allocated funds to the Kane County ETSB. FY 20 is the first year of the reduced receipts.

Tri-Com receives wireless telephone surcharges imposed on subscriber's bills or collected from member communities along with remittances from Voice over Internet Protocol (VoIP) subscribers and pay as you go phones. Kane County ETSB collects wire and wireless surcharges. Effective January 1, 2018, The Illinois General Assembly enacted a Wireless 9-1-1 Surcharge in the amount of \$1.50 per wireless network connection, an increase from \$.75 or 100% from the prior year. The wireless surcharge is dispersed to each PSAP based on the PSAP's share of the network hardline connections.

Expenses

Salaries and wages, group insurance and other benefits comprise the largest single expense at \$2,817,382 or 56% of operating expenses. Total personnel expenditures decreased by 4.4% compared to the final budget due to an increase in overtime because of high staff turnover. Tri-Com's 11 full-time and one part-time Telecommunicators are supported by 3 Shift Supervisors, 1 Administrative Assistant, 1 CAD Administrator, 1 IT Manager, 1 Training Coordinator, 1 GIS Coordinator a Deputy Director and an Executive Director.

Net Position

Net position began the year at \$ 5,271,740 and ended at \$5,330,313 an increase of \$58,573.

Capital Assets

There are several additions to capital assets during the fiscal year. The completion of the StarCom equipment project and new water heater. Additional information on Tri-Com's capital assets can be found in Note 3 on pages 12 of this report.

Long-term Debt

At the end of the current fiscal year, Tri-Com had \$2,766,004 in long-term debt outstanding. Long-term debt is comprised of a lease, compensated absences and the net pension liability for IMRF and OPEB. Additional information on Tri-Com's long-term debt can be found in Note 4 on page 12 of this report.

Economic Conditions

Tri-Com revenues dispatch fees and 911 surcharges typically remains unaffected by short-term economic conditions. The uncertainty of COVID-19 public health emergency has created uncertainty for typically stable revenue streams for the member communities. The current economic situation could reduce their ability to pay the budgeted dispatch fees, especially for the smaller contact agencies. Tri-Com relies on dispatch fees from members as defined by the intergovernmental agreement.

TRI-COM CENTRAL DISPATCH
MANAGEMENT'S DISCUSSION AND ANALYSIS

April 30, 2020

Tri-Com Central Dispatch operates primarily on wireline and wireless surcharge funds that remain consistent regardless of short-term economic conditions. The number of wireline network connections has consistently decreased as the market shifts to the use of wireless and VoIP. Tri-Com receives surcharge funds from VoIP providers. Tri-Com cannot increase the amount of the wireline surcharge. The wireless surcharge amount is determined by state legislation.

However, Tri-Com is directly affected by changes in telecommunications technology.

Contacting Tri-Com's Administration

This financial report is designed to provide a general overview of Tri-Com's finances, comply with finance related laws and regulations, and demonstrate Tri-Com's commitment to public accountability. Questions about this report or requests for additional information should be sent to:

Executive Director
Tri-Com Central Dispatch
3823 Karl Madsen Drive
St Charles, IL 60175

BASIC FINANCIAL STATEMENTS

TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS

STATEMENT OF NET POSITION
AS OF APRIL 30, 2020

CURRENT ASSETS

Cash and cash equivalents	\$ 2,512,888
Accounts receivable	20
Accrued interest receivable	17,953
Grant Receivable	210,139
Due from other governmental units	<u>370,757</u>

Total current assets	<u>3,111,757</u>
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NONCURRENT ASSETS

Capital assets being depreciated	9,828,462
Less: Accumulated depreciation	<u>(4,637,036)</u>

Total noncurrent assets	<u>5,191,426</u>
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Total assets	<u>8,303,183</u>
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DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows related to pensions	397,252
Deferred outflows related to OPEB	<u>136,413</u>
Total deferred outflows of resources	<u>533,665</u>

CURRENT LIABILITIES

Accounts payable	95,259
Accrued payroll	81,444
Accrued interest payable	20,132
Unearned revenue	63,012
Leases payable	116,336
Compensated absences payable	<u>224,288</u>

Total current liabilities	<u>600,471</u>
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NONCURRENT LIABILITIES

Compensated absences payable	181,430
Leases payable	658,625
Net pension liability	866,284
Total OPEB liability	<u>719,041</u>

Total noncurrent liabilities	<u>2,425,380</u>
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Total liabilities	<u>3,025,851</u>
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DEFERRED INFLOWS OF RESOURCES

Deferred inflows related to pensions	<u>480,684</u>
Total deferred inflows of resources	<u>480,684</u>

NET POSITION

Net investment in capital assets	4,416,465
Unrestricted net position	<u>913,848</u>

TOTAL NET POSITION	<u>\$ 5,330,313</u>
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TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED APRIL 30, 2020

OPERATING REVENUES

Wireless 911	\$ 2,252,435
Dispatch services	1,721,822
Reimbursed expenses	5,966
Local Grants	<u>321,545</u>

Total operating revenues	<u>4,301,768</u>
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OPERATING EXPENSES

Administration	601,916
Operations	<u>3,329,414</u>

Operating expenses excluding depreciation	3,931,330
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OPERATING INCOME BEFORE DEPRECIATION	<u>370,438</u>
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Depreciation	<u>348,320</u>
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Operating income	<u>22,118</u>
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NON-OPERATING REVENUES (EXPENSES)

Investment income	70,268
Interest and fiscal charges	<u>(33,813)</u>

Total nonoperating revenues (expenses)	<u>36,455</u>
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CHANGE IN NET POSITION	58,573
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NET POSITION, MAY 1	<u>5,271,740</u>
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NET POSITION, APRIL 30	<u>\$ 5,330,313</u>
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TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED APRIL 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from members	\$ 1,931,322
Cash received from intergovernmental	1,975,641
Cash paid to suppliers for goods and services	(936,575)
Cash paid to employees for services	<u>(2,823,861)</u>

NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>146,527</u>
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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Cash paid for interest on capital lease	(36,185)
Cash paid for principal on capital lease	(112,468)
Acquisition and construction of capital assets	<u>(166,431)</u>

NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(315,084)</u>
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CASH FLOWS FROM INVESTING ACTIVITIES:

Interest and dividends on investments	<u>58,433</u>
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NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>58,433</u>
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NET CHANGE IN CASH AND CASH EQUIVALENTS	(110,124)
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CASH AND CASH EQUIVALENTS, MAY 1	<u>2,623,012</u>
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CASH AND CASH EQUIVALENTS, APRIL 30	<u>\$ 2,512,888</u>
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RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING

Operating income	22,118
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	348,320

Changes in assets and liabilities

Accounts receivable	209,500
Due from other governmental units	(28,283)
Deferred outflows related to pensions	505,494
Grant receivable	(210,139)
Accounts payable	(254,477)
Accrued payroll	17,682
Compensated absences	(24,161)
Net pension liability	(895,123)
Total OPEB liability	244,557
Deferred inflows related to pensions	322,445
Unearned revenues	<u>(111,406)</u>

NET CASH FROM (USED IN) OPERATING ACTIVITIES	<u>\$ 146,527</u>
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TRI-COM CENTRAL DISPATCH ST. CHARLES, ILLINOIS

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended April 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Tri-Com Central Dispatch ("Tri-Com") was created in 1976 by the member cities of Batavia, Geneva and St. Charles to provide emergency communications services to those communities. Tri-Com is a municipal corporation governed by an Executive Director and a nine member board, with each member municipality appointing three representatives on the board. As required by GAAP, these financial statements present Tri-Com and its component units, entities for which Tri-Com is considered to be financially accountable. Tri-Com has no component units to report and is not reported as a component unit of any other entity.

REPORTING ENTITY

The financial statements of Tri-Com Central Dispatch have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of Tri-Com's accounting policies are described below.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide statement of net position and statement of revenues, expenses, and changes in net position are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Unbilled receivables are recorded as revenues when services are provided.

Tri-Com is accounted for as a proprietary fund. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of Tri-Com are charges to members for dispatch services. Operating expenses include operations, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

TRI-COM CENTRAL DISPATCH ST. CHARLES, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended April 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)

Tri-Com reports the following major fund:

The Tri-Com Central Dispatch Fund accounts for the intergovernmental cooperation association organized to provide the centralized public safety communications system for the cities of Batavia, Geneva, St. Charles and several other units of local government. Funding is provided by member assessments and surcharge revenues.

ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

Deposits and Investments

For purposes of the statement of cash flows, Tri-Com considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Tri-Com maintains cash in a demand deposit account with a local institution. Since there is an administrative agreement with the City, the investment policy of the City is utilized for investing of Tri-Com funds. The City has adopted a formal investment policy. That policy follows the statute for allowable investments.

Interest Rate Risk

In accordance with the Tri-Com's investment policy, Tri-Com limits its exposure to interest rate risk by structuring the portfolio to provide liquidity while at the same time meeting Tri-Com's short and long-term cash requirements. Maturities shall also be effectively managed to limit interest rate risk. This risk shall be managed in the context of overall portfolio diversification.

Credit Risk

In accordance with Tri-Com's investment policy, Tri-Com limits its exposure to credit risk by primarily investing in external investment pools.

**TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended April 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (cont.)

Deposits and Investments (cont.)

Concentration of Credit Risk

Concentration of credit risk is the risk that Tri-Com has a high percentage of their investments invested in one type of investment. Tri-Com's investment policy requires diversification of investments to avoid unreasonable risk.

Custodial Credit Risk - Deposits

Tri-Com obtains pledging of collateral for all bank balances in excess of federal depository insurance, at an amount greater than the fair market value of the funds secured, with the collateral held by an independent third party in Tri-Com's name.

Custodial Credit Risk – Investments

Tri-Com's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held in a custodial account with the trust department of an approved financial institution acting as Tri-Com's agent separate from where the investment was purchased or by the trust department of the bank where purchased, in Tri-Com's name.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items are recorded as expenses when consumed rather than when purchased.

Capital Assets

Capital assets include buildings, improvements other than buildings, vehicles, and machinery and equipment. Capital assets are defined by Tri-Com as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

**TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended April 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (cont.)

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight line method of depreciation. The range of estimated useful lives by type of asset is as follows:

<u>Assets</u>	<u>Years</u>
Machinery and equipment	4-20
Vehicles	4-20
Improvements other than buildings	20
Buildings	50

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense) until that future time.

Compensated Absences

Tri-Com permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from service. The liability for such leave is reported as an expense and liability of Tri-Com as the benefits accrue to employees. Accumulated sick leave lapses when employees leave the employ of Tri-Com; therefore, upon separation from service no monetary obligation exists, except in cases of retirement in which employees receive payment for up to 60 days of unused sick time.

Long-Term Obligations

All long-term obligations to be repaid from governmental resources are reported as liabilities in the statements. The long-term obligations consist primarily of accrued compensated absences, capital lease payable, total OPEB liability, and net pension liabilities.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Net Position

Net investment in capital assets represents the book value of capital assets less any outstanding long-term debt issued to construct or acquire capital assets. Restricted net position is legally restricted by outside parties for a specific purpose. Unrestricted net position is available for Tri-Com to use for general purposes. Tri-Com's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first.

**TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended April 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

**ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND
NET POSITION (cont.)**

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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 – CASH AND INVESTMENTS

Tri-Com's deposits and investments at year end were comprised of the following:

	Carrying Value	Associated Risks
Deposits	\$ 526,206	Custodial credit
Certificates of deposit	730,500	Custodial credit
		Custodial credit risk, credit
		risk, concentration of credit
Negotiable certificates of deposit	1,256,182	risk, interest rate risk
Total	<u>\$ 2,512,888</u>	

Custodial Credit Risk

Deposits

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held at an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts. Tri-Com does not have any deposits exposed to custodial credit risk.

Investments

Tri-Com does not have any investments exposed to custodial credit risk.

**TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended April 30, 2020

NOTE 2 – CASH AND INVESTMENTS (CONT.)

Credit Risk

Investments

As of April 30, 2020, the negotiable certificate of deposits were not rated.

Interest Rate Risk - Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. At April 30, 2020, the Tri-Com's investments were as follows:

	<i>Fair Value</i>	<i>Maturity (In Years)</i>			
		<i>Less Than 1</i>	<i>1-5</i>	<i>6-10</i>	<i>More than 10</i>
Negotiable certificates of deposit	\$ <u>1,256,182</u>	\$ <u>750,342</u>	\$ <u>505,840</u>	\$ <u>-</u>	\$ <u>-</u>

Tri-Com categorizes the fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Tri-Com has the following recurring fair value measurements as of April 30, 2020, the negotiable certificates of deposit are valued with the market approach using quoted matrix pricing models (Level 2 inputs).

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. As of April 30, 2020, the negotiable certificates of deposit, were subject to concentration of credit risk as they exceeded five percent of the total investments.

**TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended April 30, 2020

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2020, was as follows:

	Balance Beginning	Additions	Deletions	Balance Ending
Capital assets, not being depreciated				
Construction in progress	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
Total capital assets not being Depreciated	1,000,000	-	1,000,000	-
Capital assets, being depreciated				
Buildings	3,318,090	-	-	3,318,090
Improvements other than buildings	1,615,011	21,370	-	1,636,381
Machinery and equipment	2,838,388	2,035,603	-	4,873,991
Total capital assets being depreciated	7,771,489	2,056,973	-	9,828,462
Less accumulated depreciated for				
Buildings	804,243	65,428	-	869,671
Improvements other than buildings	1,620,653	2,336	-	1,622,989
Machinery and equipment	1,863,820	280,556	-	2,144,376
Total accumulated depreciation	4,288,716	348,320	-	4,637,036
Total capital assets being depreciated, net	3,482,773	1,708,653	-	5,191,426
Capital Assets, net	<u>\$ 4,482,773</u>	<u>\$ 1,708,653</u>	<u>\$ 1,000,000</u>	<u>\$ 5,191,426</u>

NOTE 4 – LONG TERM LIABILITIES

Long-term obligations activity for the year ended April 30, 2020 was as follows:

	Balance Beginning	Additions	Deletions	Balance Ending	Amounts due within one year
Compensated absences	\$ 429,879	\$ 206,516	\$ 230,677	\$ 405,718	\$ 224,288
Capital lease	887,429	-	112,468	774,961	116,336
Total OPEB liability	474,484	263,591	19,034	719,041	-
Net pension liability- IMRF	1,761,407	979,585	1,874,708	866,284	-
Total	<u>\$ 3,553,199</u>	<u>\$ 1,449,692</u>	<u>\$ 2,236,887</u>	<u>\$ 2,766,004</u>	<u>\$ 340,624</u>

**TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended April 30, 2020

NOTE 4 – LONG TERM LIABILITIES (CONT.)

Lessee – Capital Leases

In 2020, Tri-Com Central Dispatch acquired capital assets through a lease/purchase agreement. The gross amount of these assets under capital leases is \$887,429, which are included in assets. The future minimum lease obligations and the net present value on these minimum lease payments as of April 30, 2020, are as follows:

Years	Principal	Interest	Total
2021	\$ 116,336	32,317	148,653
2022	121,187	27,466	148,653
2023	126,241	22,412	148,653
2024	131,505	17,148	148,653
2025	136,989	11,664	148,653
2026	<u>142,702</u>	<u>5,951</u>	<u>148,653</u>
Total	\$ <u>774,961</u>	\$ <u>116,957</u>	\$ <u>891,918</u>

NOTE 5 – EMPLOYEE’S RETIREMENT SYSTEM

Illinois Municipal Retirement Fund

Tri-Com contributes to the Illinois Municipal Retirement Fund (IMRF) an agent multiple employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

The employees of Tri-Com are pooled with the employees of the City of Geneva for purposes of the actuarial valuation. As Tri-Com is participating under the City’s employer number, IMRF is considered to be a cost-sharing plan for Tri-Com.

Plan Description. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF has a two tier plan. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1 2/3% of their final rate of earnings (average of the highest 48 consecutive months’ earnings during the last 10 years) for credited service up to 15 years and 2% for each year thereafter to a maximum of 75% of their final rate of earnings.

**TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended April 30, 2020

NOTE 5 – EMPLOYEE’S RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1 2/3% of their final rate of earnings (average of the highest 96 consecutive months' earnings during the last 10 years, capped at \$106,800) for credited service up to 15 years and 2% for each year thereafter. However, an employee's total pension cannot exceed 75% of their final rate of earnings. If an employee retires after 10 years of service between the ages of 62 and 67, and has less than 30 years of service credit, the pension will be reduced by 1/2% for each month that the employee is under the age of 67. If an employee retires after 10 years of service between the ages of 62 and 67, and has between 30 and 35 years of service credit, the pension will be reduced by the lesser of 1/2% for each month that the employee is under the age of 67 or 1/2% for each month of service credit less than 35 years. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by Illinois Compiled Statutes.

Contributions. As set by statute, Tri-Com employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The statute requires Tri-Com to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. Tri-Com's actuarially determined contribution rate for calendar year 2019 was 9.24% percent of annual covered payroll. Tri-Com also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Fiduciary Net Position. Detailed information about the IMRF fiduciary net position as of December 31, 2019 is available in the separately issued City of Geneva, Illinois Comprehensive Annual Financial Report as of and for the year ended April 30, 2020.

Net Pension Liability. At April 30, 2020, Tri-Com reported a liability for its proportionate share of the net pension liability that reflected Tri-Com's portion of the total net pension liability associated with the City's employer number. The amount recognized by Tri-Com as its proportionate share of the net pension liability, the City's share of the net pension liability, and the total net pension liability associated with the City's employer number were as follows:

Tri-Com's proportionate share of the collective net pension liability	\$ 866,284
City's proportionate share of the collective net pension liability	<u>3,589,844</u>
Total	<u>\$ 4,456,128</u>

The net pension liability was measured as of December 31, 2019. Tri-Com's proportion of the net pension liability was based on Tri-Com's share of contributions to IMRF for the fiscal year ended April 30, 2020, relative to the total contributions of Tri-Com and City during that period. At April 30, 2020 and 2019, Tri-Com's proportion was 19.44% and 19.67%, respectively.

**TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended April 30, 2020

NOTE 5 – EMPLOYEE’S RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

Summary of Significant Accounting Policies. For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the December 31, 2019 annual actuarial valuation included a 7.25% investment rate of return, (b) projected salary increases from 3.35% to 14.25%, including inflation, and (c) inflation of 3.25% and price inflation of 2.50%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition.

Mortality. For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	One Year Arithmetic	Ten Year Geometric
Equities	37.00 %	7.05 %	5.75 %
International equities	18.00 %	8.10 %	6.50 %
Fixed income	28.00 %	3.70 %	3.25 %
Real estate	9.00 %	6.35 %	5.20%
Alternatives	7.00 %		
Private equity		11.30 %	7.60 %
Commodities		4.65 %	3.60 %
Cash equivalents	1.00 %	1.85%	1.85 %

**TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended April 30, 2020

NOTE 5 – EMPLOYEE’S RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

Discount Rate. The discount rate used to measure the total collective pension liability for IMRF was 7.25%. The discount rate calculated using the December 31, 2018 measurement date was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Tri-Com’s contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits to determine the total pension liability.

Discount Rate Sensitivity. The following is a sensitivity analysis of Tri-Com’s proportionate share of the net pension liability / (asset) to changes in the discount rate. The table below presents Tri-Com’s proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what Tri-Com’s proportionate share of the net pension liability / (asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Tri-Com’s proportionate share of the collective net pension liability / (asset)	\$ 2,255,713	\$ 866,284	\$ (272,288)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended April 30, 2020, Tri-Com recognized pension expense of \$57,829. Tri-Com reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 153,074	\$ 26,745
Changes in Assumptions	168,215	94,368
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	359,571
Contributions Subsequent to the Measurement Date	75,963	-
Total	<u>\$ 397,252</u>	<u>\$ 480,684</u>

**TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended April 30, 2020

NOTE 5 – EMPLOYEE’S RETIREMENT SYSTEM (cont.)

ILLINOIS MUNICIPAL RETIREMENT FUND (cont.)

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending April 30, 2021. The remaining amounts reported as deferred outflows and inflows of resources related to pensions \$159,395 will be recognized in pension expense as follows:

Year Ending December 31	Amount
2019	\$ (55,064)
2020	(35,235)
2021	65,004
2022	<u>(134,100)</u>
Total	<u>\$ (159,395)</u>

NOTE 6 – RISK MANAGEMENT

Tri-Com is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; employee health; injuries to employees; and net income losses. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three fiscal years.

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS

Plan Description. In addition to providing the pension benefits described, Tri-Com provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan, which creates an implicit subsidy of retiree health insurance. The benefits, benefit levels, employee contributions and employer contributions are governed by Tri-Com and can be amended by Tri-Com through its personnel manual. The plan is funded on a pay-as-you-go basis and no assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The plan does not issue a separate report. The activity of the plan is reported in the Tri-Com’s activities.

Contributions and Benefits Provided. Tri-Com provides pre and post Medicare postretirement health insurance to retirees, their spouses and dependents (enrolled at time of employee’s retirement). To be eligible for benefits, the employee must qualify for retirement under the Tri-Com’s retirement plan. Upon a retiree becoming eligible for Medicare, the amount payable under the Tri-Com’s health plan will be reduced by the amount payable under Medicare for those expense that are covered under both.

**TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended April 30, 2020

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS (cont.)

Membership.

At April 30, 2020 membership consisted of:

Retirees and beneficiaries currently receiving benefits	-
Terminated employees entitled to benefits but not yet Receiving them	-
Active employees	<u>23</u>
Total	<u><u>23</u></u>

Total OPEB Liability. At April 30, 2020, the Tri-Com reported a total OPEB liability of \$719,041. The liability was measured as of April 30, 2020, and was determined by an actuarial valuation as of May 1, 2018.

Actuarial assumptions and other inputs. The total OPEB liability in the April 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Payroll increases	3.00%
Health care participation rate	40% participation, 13% participation if currently waiving
	Initial rate of 6.00% for HMO, increasing to the ultimate trend rate of 5.00% in 2024
Healthcare cost trend rates	Initial rate of 6.00% for PPO, decreasing to the ultimate trend rate of 5.00% in 2024
Retirees' share of benefit-related costs	100%

**TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended April 30, 2020

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS (cont.)

The discount rate was based on the April 30, 2020 Bond Buyer 20-Bond Index, as published by the Federal Reserve.

Active IMRF Mortality rates were based on the Sex Distinct Raw Rates as Developed in the RP-2014, with blue collar adjustment. These Rates are Improved Generationally using MP-2016 Improvement Rates.

The actuarial assumptions used in the April 30, 2020 valuation were based on the results of an actuarial experience study conducted by the independent actuary.

Discount Rate. At April 30, 2020, the discount rate used to measure the total OPEB liability was a blended rate of 2.56%, which was a change from the April 30, 2019 rate of 3.79%. Since the plan is financed on a pay-as-you-go basis, the discount rate is based on the high quality 20-year tax-exempt general obligation bond index.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the Tri-Com, as well as what the Tri-Com's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.56 percent) or 1-percentage-point higher (3.56 percent) than the current discount rate:

	<u>1% Decrease (1.56%)</u>	<u>Discount Rate (2.56%)</u>	<u>1% Increase (3.56%)</u>
Total OPEB liability	\$ 857,926	\$ 719,041	\$ 611,090

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the Tri-Com, as well as what the Tri-Com's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (varies for HMO and PPO) or 1-percentage-point higher (varies for HMO and PPO) than the current healthcare cost trend rates:

	<u>1% Decrease (varies)</u>	<u>Discount Rate (varies)</u>	<u>1% Increase (varies)</u>
Total OPEB liability	\$ 587,459	\$ 719,041	\$ 894,627

**TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended April 30, 2020

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS (cont.)

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB.
For the year ended April 30, 2020, Tri-Com recognized OPEB expense of \$54,573. Tri-Com reported deferred outflows and inflows of resources related to pension from the following sources:

	<u>Deferred Inflows of Resources</u>
Change in assumptions	\$ 136,413
Total	\$ <u>136,413</u>

The amounts reported as deferred inflows of resources related to OPEB (\$136,413) will be recognized in OPEB expense as follows:

<u>Year Ending April 30,</u>	<u>Amount</u>
2021	\$ 16,391
2022	16,391
2023	16,391
2024	16,391
2025	16,391
Thereafter	<u>54,458</u>
Total	<u>\$ 136,413</u>

**TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended April 30, 2020

NOTE 8 – EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No.93, *Replacement of Interbank Offered Rates*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Available Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans -- An Amendment of GASB Statements No. 14 and No. 84 and a Supersession of GASB Statement No. 32*

The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87, which was postponed by one and a half years. When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

TRI-COM CENTRAL DISPATCH
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF TRI-COM'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY AND SCHEDULE OF EMPLOYER CONTRIBUTIONS
Five Most Recent Fiscal Years

	2016	2017	2018	2019	2020
Tri-Com's proportion of the net pension liability	17.81%	17.81%	12.81%	19.67%	19.44%
Tri-Com's proportionate share of the net pension liability	\$ 1,173,441	\$ 1,185,563	\$ 185,997	\$ 1,761,407	\$ 866,284
City's proportionate share of the net pension liability	<u>5,345,678</u>	<u>5,469,895</u>	<u>1,265,816</u>	<u>7,192,240</u>	<u>3,589,844</u>
Total net pension liability	<u>\$ 6,519,119</u>	<u>\$ 6,655,458</u>	<u>\$ 1,451,813</u>	<u>\$ 8,953,647</u>	<u>\$ 4,456,128</u>
Covered payroll	\$ 1,488,633	\$ 1,514,292	\$ 1,133,195	\$ 1,893,116	\$ 1,870,768
Tri-Com's proportionate share of the net pension liability as a percentage of covered payroll	78.83%	78.29%	16.41%	93.04%	46.31%
Plan fiduciary net position as a percentage of the total pension liability	86.21%	86.63%	97.09%	83.65%	92.28%
Contractually required contribution	\$ 179,445	\$ 174,648	\$ 193,196	\$ 236,647	\$ 183,823
Contributions in relation to the contractually required contribution	<u>(179,445)</u>	<u>(174,648)</u>	<u>(193,195)</u>	<u>(236,647)</u>	<u>(183,823)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>
Contributions as a percentage of covered payroll	12.05%	11.53%	17.05%	12.50%	9.83%

Notes to Schedule:

Amounts reported in 2020 reflect an investment rate of return of 7.50 percent, an inflation rate of 2.50 percent and and salary increase assumption of 3.35 percent to 14.25 percent including inflation.

Tri-Com implemented GASB 68 in 2016. Information for fiscal years prior to 2016 is not applicable.

TRI-COM CENTRAL DISPATCH
RETIREE HEALTH PLAN
SCHEDULE OF CHANGES IN TRI-COM'S PROPORTIONATE SHARE
OF THE TOTAL OPEB LIABILITY AND RELATED RATIOS

Two Most Recent Fiscal Year

	<u>2019</u>	<u>2020</u>
Total OPEB liability		
Service cost	\$ 13,405	\$ 17,297
Interest	17,393	20,885
Changes of assumptions	34,230	225,409
Benefit payments, including refunds of member contributions	<u>(14,361)</u>	<u>(19,034)</u>
Net change in total OPEB liability	50,667	244,557
Total OPEB liability - beginning	<u>423,817</u>	<u>474,484</u>
Total OPEB liability - ending	<u>\$ 474,484</u>	<u>\$ 719,041</u>
Covered payroll	\$ 1,540,187	\$ 1,977,596
Tri-Com's total OPEB liability as a percentage of covered payroll	30.81%	36.36%

Notes to Schedule:

Tri-Com implemented GASB Statement No. 75 in fiscal year 2019. Information prior to fiscal year 2019 is not available.

SUPPLEMENTARY INFORMATION

TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL - NON GAAP BUDGETARY BASIS
For the year ended April 30, 2020

	2020		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
OPERATING REVENUES			
Wireless 911	\$ 2,400,000	\$ 2,400,000	\$ 2,252,435
Dispatch Services	1,870,045	1,870,045	1,721,822
Local Grants	-	-	321,545
Reimbursed Expenditures	-	-	5,966
Total operating revenues	<u>4,270,045</u>	<u>4,270,045</u>	<u>4,301,768</u>
OPERATING EXPENSES EXCLUDING DEPRECIATION			
Administration			
Personal services			
Wages - Regular	495,091	495,091	360,476
Medicare	7,266	7,266	5,135
Group insurance	60,646	60,646	46,203
Social Security	31,068	31,068	21,959
IMRF	47,034	47,034	31,908
Car Allowance	6,000	6,000	2,723
Total personal services	<u>647,105</u>	<u>647,105</u>	<u>468,404</u>
Contractual Services			
Accounting & Auditing Service	12,730	12,730	7,270
Legal Service	17,003	17,003	14,588
Dues & Subscriptions	1,300	1,300	65
Banking service	100	100	-
Travel & Meals	5,000	5,000	5,078
Training & Professional Development	4,300	4,300	2,870
General Insurance	-	9,640	9,629
Liability Insurance	32,000	22,360	21,978
Other Contractual Services	43,668	43,668	65,698
Per Copy Charges	-	540	164
Total contractual services	<u>116,101</u>	<u>116,641</u>	<u>127,340</u>
Commodities			
Telephone	2,200	2,200	1,839
Office Furniture	1,500	1,500	-
Postage General	300	300	54
Publishing	350	350	316
Rentals Copier	2,500	1,960	1,654
Clothing Allowance	1,950	1,950	2,309
Total commodities	<u>8,800</u>	<u>8,260</u>	<u>6,172</u>
Total administration	<u>772,006</u>	<u>772,006</u>	<u>601,916</u>

TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL - NON GAAP BUDGETARY BASIS
For the year ended April 30, 2020

	2020		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Operations			
Personal services			
Wages - Regular	\$ 1,428,616	\$ 1,428,616	\$ 1,236,967
Wages - Part-Time/Seasonal	-	-	22,505
Overtime	70,020	70,020	404,244
Training Premium Pay	2,500	2,500	1,140
TIC Premium Pay	6,000	6,000	5,019
Medicare	21,727	21,727	23,499
Social Security	92,916	92,916	98,174
IMRF	135,717	135,717	167,556
Unemployment Compensation	-	-	1,694
Group Insurance Health Insurance	288,968	288,968	210,807
Pension expense	-	-	57,829
Group Insurance - OPEB	-	-	119,544
Total personal services	<u>2,046,464</u>	<u>2,046,464</u>	<u>2,348,978</u>
Contractual Services			
Medical Service	1,200	1,200	1,032
Janitorial Service	17,600	17,600	17,587
Other Professional Services	6,800	6,898	17,025
Dues & Subscriptions	500	500	186
Travel & Meals	3,500	3,500	1,228
Training & Professional Development	10,000	10,000	5,505
Other Contractual Services	<u>201,025</u>	<u>(140)</u>	<u>44</u>
Total contractual services	<u>240,625</u>	<u>39,558</u>	<u>42,607</u>
Commodities			
Telephone	350,000	350,000	462,973
Internet	13,000	13,000	13,360
Radio Air Time	-	134,065	15,226
Office Supplies	4,500	4,500	2,014
Office Equipment	2,000	2,000	6,152
Office Furniture	9,100	9,100	3,825
Janitorial Supplies	500	500	849
Computer Software	10,000	-	5,896
Employee Awards	2,000	2,000	278
Maintenance Service Building	213,000	238,000	348,165
Publishing	1,000	1,000	999
Utilities	37,450	37,450	39,646
Rentals Miscellaneous	13,000	13,000	7,540
Maintenance Supplies	500	500	918
Operating Supplies	4,800	4,800	7,095
Computer Software Subscriptions	-	10,000	17,225
Clothing Allowance	<u>7,900</u>	<u>7,900</u>	<u>4,149</u>
Total commodities	<u>668,750</u>	<u>827,815</u>	<u>936,310</u>

TRI-COM CENTRAL DISPATCH
ST. CHARLES, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL - NON GAAP BUDGETARY BASIS
For the year ended April 30, 2020

	2020		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Capital			
Machinery & Equipment	\$ 15,000	\$ 15,000	\$ 1,032,076
Buildings & Improvements	40,000	15,000	12,470
Office Furniture	500	500	-
Computer Equipment	<u>75,000</u>	<u>142,002</u>	<u>13,946</u>
Total capital	<u>130,500</u>	<u>172,502</u>	<u>1,058,492</u>
Total operations	<u>3,086,339</u>	<u>3,086,339</u>	<u>4,386,387</u>
Total operating expenses	<u>3,858,345</u>	<u>3,858,345</u>	<u>4,988,303</u>
OPERATING INCOME	<u>411,700</u>	<u>411,700</u>	<u>(686,535)</u>
NON-OPERATING REVENUES (EXPENSES)			
Prior year budgeted surplus	(288,045)	(288,045)	-
Investment income	25,000	25,000	70,268
Principle retirement	(112,470)	(112,470)	(112,468)
Interest expense	<u>(36,185)</u>	<u>(36,185)</u>	<u>(33,813)</u>
Total non-operating revenues (expenses)	<u>(411,700)</u>	<u>(411,700)</u>	<u>(76,013)</u>
CHANGE IN NET POSITION - Budgetary Basis	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (762,548)</u>
Adjustments to GAAP Basis			
Capitalize assets			1,056,973
Principal retirement			112,468
Depreciation expense			<u>(348,320)</u>
CHANGE IN NET POSITION - GAAP Basis			58,573
NET POSITION, MAY 1			<u>5,271,740</u>
NET POSITION, APRIL 30			<u>\$ 5,330,313</u>

Reporting and insights from 2020 audit:

Tri-Com Central Dispatch

April 30, 2020



Executive summary

We have completed our audit of the financial statements of Tri-Com Central Dispatch for the year ended April 30, 2020, and have issued our report thereon dated October 20, 2020. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of the Tri-Com Central Dispatch's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

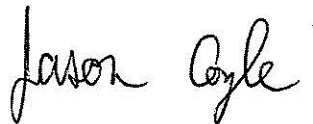
Additionally, we have included information on key risk areas Tri-Com Central Dispatch should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Jason Coyle, CPA, Partner: jason.coyle@bakertilly.com or +1 (630) 645 6205
- Susannah Filipovic, CPA, Manager: Susannah.Filipovic@bakertilly.com or +1 (630) 645 6207

Sincerely,

Baker Tilly US, LLP

A handwritten signature in black ink that reads "Jason Coyle". The signature is written in a cursive, flowing style.

Jason Coyle, CPA, Partner

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THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

Audit objectives



Audit objectives

Our responsibilities




As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Tri-Com Central Dispatch's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
 - Are free from material misstatement
 - Present fairly, in all material respects, and in accordance with accounting principles generally accepted in the United States of America

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Qualitative aspects of Tri-Com Central Dispatch's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant difficulties encountered
- Disagreements with management
- Corrected and uncorrected misstatements
- Internal control matters
- Significant estimates
- Other findings or issues arising from the audit

Management's responsibilities

Management		Auditor
	Prepare and fairly present the financial statements	Our audit does not relieve management or those charged with governance of their responsibilities
	Establish and maintain effective internal control over financial reporting.	An audit includes consideration of internal control over financial reporting, but not an expression of an opinion on those controls
	Provide us with written representations at the conclusion of the audit	See Appendix for a copy of management's representations

Audit status



Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results



Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Tri-Com Central Dispatch and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Tri-Com Central Dispatch's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion

Other key areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other key areas of emphasis		
Cash and investments	Revenues and receivables	Expenses and accounts payable
Payroll	Pension and OPEB liabilities	Capital assets
Net position calculations	Financial reporting and required disclosures	

Internal control matters

We considered Tri-Com Central Dispatch's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements. We are not expressing an opinion on the effectiveness of the Tri-Com Central Dispatch's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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.

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 combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We identified the following deficiency as a significant deficiency as discussed on the following page.

– Segregation of Duties over Finance Processing

Tri-Com Central Dispatch's financial records are processed and maintained by the City of Geneva. Tri-Com Central Dispatch uses the City of Geneva as a fiscal agent to perform their finance processing under the City's policies and procedures. A cornerstone of effective internal control is the existence of policies to support segregation of duties; this involves separation of the initiation, execution, approval and recording responsibilities for transactions. We noted the following deficiencies related to proper segregation of duties at the City level that impact Tri-Com Central Dispatch.

- > The same individual is responsible for changing pay rates (for the first half of the year) and benefits, updating time records for hourly employees and processing payroll. This presents a segregation of duties concern as one individual has significant control over a majority of the payroll cycle. In an ideal control environment, the duties of entering employee information and time reporting would be separate from the person responsible for processing payroll. We recommend segregating these responsibilities among multiple employees and limit access within the system such that segregated responsibilities could not be circumvented.
- > While journal entries are reviewed and approved by someone other than the original preparer, we noted an employee with super user access could prepare, approve and post journal entries to the financial accounting system without the required approval. The system currently is set to require a secondary review for all employees prior to posting to the system; however, the individual with super user access has the ability to override this setting. We recommend the implementation of additional allocation of duties were deemed possible.

The absence of these controls could result in errors to financial data or could allow the misappropriation of Tri-Com Central Dispatch's assets to be concealed. We noted that the risks associated with this deficiency were mitigated by compensating controls. Specifically, we noted that prior to printing, stamping and distributing payroll checks, payroll data is reviewed by an individual other than the individual responsible for other payroll functions. Additionally, management completes a periodic review of financial performance, including an analysis of budget to actual results.

Placing reliance on these controls greatly mitigates the risk of material misstatement; however, they do not completely eliminate the risks associated with the deficiency identified above. As such, we are still required to report a significant deficiency on this matter.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by Tri-Com Central Dispatch are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during fiscal year 2020. We noted no transactions entered into by Tri-Com Central Dispatch during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value 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, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Net pension liability and related deferrals	Evaluation of information provided by the Illinois Municipal Retirement Fund	Reasonable in relation to the financial statements as a whole
Total OPEB liability and related deferrals	Key assumptions set by management with the assistance of a third party actuary	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for Tri-Com Central Dispatch or that otherwise appear to be unusual due to their timing, size or nature.

Other information in documents containing audited financial statements

Official Statements

Tri-Com Central Dispatch's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. Tri-Com Central Dispatch can use the audited financial statements in other client prepare documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

Difficulties encountered during the audit

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

Disagreements with management

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

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The Appendix includes copies of other material written communications, including a copy of the management representation letter.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial, and to communicate accumulated misstatements to management. The listing within the Management Representation Letter Appendix summarizes the uncorrected misstatements that we presented to management, other than those that are clearly trivial, that, in our judgment, may not have been detected except through our auditing procedures.

In our judgment, none of the uncorrected misstatements, either individually or in the aggregate, indicate matters that could have had a significant effect on Tri-Com Central Dispatch's financial reporting process.

Management has determined that the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Tri-Com Central Dispatch's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date the financial statements are issued or available to be issued, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the Tri-Com Central Dispatch that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Tri-Com Central Dispatch's related parties.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

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 Tri-Com Central Dispatch's auditors. 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 the 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 responses 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.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

An aerial photograph of a winding asphalt road with white dashed lines, curving through a dense green forest. A small stream flows through the upper right portion of the image.

Accounting changes relevant to Tri-Com Central Dispatch

Accounting changes relevant to Tri-Com Central Dispatch

Future accounting standards updates

GASB Statement Number	Description	Potentially Impacts you	Effective Date
87	Leases	✓	4/30/2023*
89	Accounting for Interest Incurred before the End of a Construction Period	✓	4/30/2022*
90	Majority Equity Interests and amendment of GASB Statements No. 14 and No. 61	✓	4/30/2021*
91	Conduit Debt		4/30/2023*
92	Omnibus 2020	✓	4/30/2023*
93	Replacement of Interfund Bank Offered Rates	✓	4/30/2023*
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	4/30/2024
96	Subscription-Based Information Technology Arrangements	✓	4/30/2024
97	Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans	✓	4/30/2023

*These statements had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87 which was postponed by one and a half years. The effective date reflected above is the required revised implementation date.

Further information on upcoming [GASB pronouncements](#)

Preparing for the new lease standard

GASB's new single model for lease accounting will be effective for the upcoming year. This standard will require governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Contracts meeting the criteria for control, term and other items within the standard will result in recognizing a right to use asset and lease liability or a receivable and deferred inflow of resources.

We recommend Tri-Com Central Dispatch review this standard and start planning now as to how this will affect your financial reporting. We recommend that you begin by completing an inventory of all contracts that might meet the definition of a lease. The contract listing should include key terms of the contracts such as:

- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any
- Dollar amount of lease

In addition, Tri-Com Central Dispatch should begin to establish a lease policy to address the treatment of common lease types, including a dollar threshold for each lease. We are available to discuss this further and help you develop an action plan.

Learn more about [GASB 87](#).

Trending challenges for organizations

Trending challenges for organizations

Management and the governing body of the Tri-Com Central Dispatch must keep the future in mind as they evaluate strategies to achieve future growth. Keeping a balance between risk and sustainability is key, and organizations need to think beyond their immediate needs to their long term goals. Economic uncertainty, coupled with key risk areas and fast paced technology change, make strategic planning complex. Begin the discussion with your management team to find your path to your future.

COVID-19 Risks and ongoing response

Staying nimble and resilient during unprecedented disruption

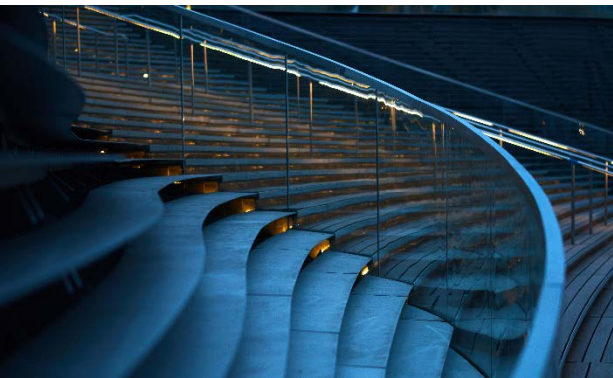
COVID-19 has challenged all organizations and the effects continue to unfold. It is critical that management and governing bodies stay nimble to respond to direct and indirect effects of this disruption on operations, cash flow, and people. Some best practices to consider include:

- Establish mechanisms to track COVID-19 related expenses, lost revenues or delayed revenues
- Monitor cash flow projections and seek short term liquidity help
- Create a policy and forms for compliance with Family First Coronavirus Response Act
- Develop a strategy for leading your organization through the crisis



Learn about public sector [Coronavirus resources](#), including the latest news on business continuity and cash flow management, Federal stimulus and tax developments, and more.

2020 strategic risks for boards



Evaluating and mitigating the greatest risks

Public sector organizations face a multitude of internal and external risks in an evolving landscape. Risks can stem from strategy, finances, legal situations, operations, regulatory compliance, information technology, economic environment, and/or fraud, waste and abuse.

By employing a risk assessment, areas with the greatest needs and highest risks are evaluated. Then a risk mitigation plan can be developed and deployed.

Learn about [risk assessment](#) types, tools and strategies.

Cybersecurity

Operational reporting on cybersecurity effectiveness

As boards engage management in cybersecurity risk discussions, directors should expect management to produce reports on the effectiveness of the organization's cybersecurity-risk management program. Management can (and should) collect and analyze relevant performance measures and metrics to determine if cybersecurity safeguards and controls are operating as intended, and whether any corrective action should be taken to strengthen management's risk-mitigation approaches. While not an exhaustive list, some key processes on which management should report include these:

- Incident management
- Risk management and governance
- Independent assurance on the cybersecurity program

[Learn more](#) about cybersecurity risk management.



[WATCH: On demand webinar about board governance over cybersecurity.](#)

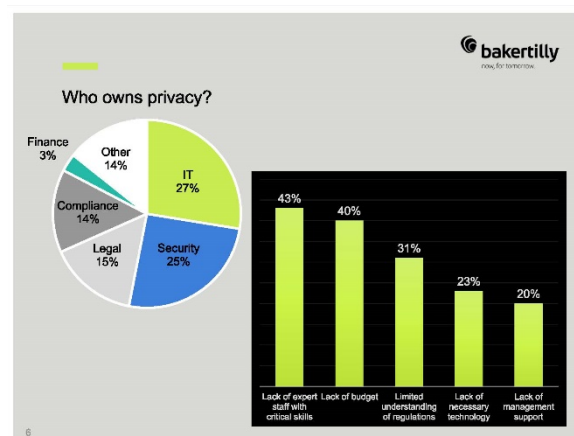
Data privacy

Elevating privacy risks to the forefront of board agendas

Organizations around the world are still scrambling to comply with the General Data Protection Regulation in the European Union, which went into effect in May 2018. While the data privacy regulatory environment changes rapidly, organizations can take proactive steps to ensure that they stay informed of the existing regulations and of those developing on the near horizon.

Adequate oversight remains a key part of staying on top of data privacy developments. Some regulations specify oversight requirements, and can depend on the type of the organization, the quantity and type of personal data processed, and the locations where operations take place. In many cases, a data protection officer (DPO) must lead the effort. Since the DPO is responsible for overseeing practices related to data protection strategy and implementation, having one in place early on will help ensure that the privacy program is comprehensive and consistent.

Learn more about [data privacy risk management](#).



[WATCH: On demand webinar about a risk-based approach to oversight, compliance and management of privacy](#)

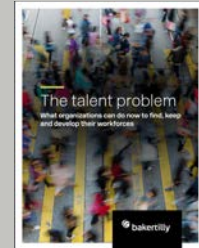
The talent problem

Establishing a lifeline for your shifting workforce

Employee recruitment and retention challenges are an all too common struggle in the public sector:

- Aging workers with institutional knowledge retire
- High demand for small qualified candidate pool
- Perception of geographic disadvantages
- Wage/benefit competition with private sector
- Lean operations exclude investments in recruitment, on-the-job training and technology
- Unclear growth and career advancement tracks

Sustainable organizations must have a robust workforce development and succession planning program. Learn how to get started and incorporate a workforce/succession planning program with existing operational practices.



Download

Innovation

Anticipating disruptive innovation and digital transformation

To stay competitive and relevant in a rapidly changing business landscape, organizations in every industry must navigate an increasingly disruptive, technology-enabled environment. Companies that do not address and embrace new and emerging technologies will be less competitive or may even face obsolescence.

Given these challenges to companies, what does innovation mean in this era of digital transformation? Innovation now involves finding the right problems worth solving; building new offerings, business models, and experiences; and generating value at scale for customers.

Furthermore, the rapid digital transformation of advanced technologies such as blockchain, robotic process automation (RPA), and artificial intelligence (AI) now portend similar effects in industries from financial services and healthcare to communications and manufacturing. Boards must become

knowledgeable about these digital disruption trends in order to be able to conduct meaningful oversight that management can use successfully as the organization embraces new technologies.

Anticipating Disruptive Innovation and Digital Transformation

To stay competitive and relevant in a rapidly changing business landscape, organizations in every industry must navigate an increasingly disruptive, technology-enabled environment.

[Read the blog post.](#)

Learn more about [innovation opportunities](#).

Public sector executive recruitment

Navigating recruitments and smart hiring

Competing for top executive talent in the public sector space takes industry knowledge, familiarity with the general applicant pool and experience navigating recruitments. Search consultants draw upon their understanding of organizational management and human resources to serve as a successful agent for government entities. In turn, public sector organizations can adopt a foundational understanding about search firms to ensure optimal collaboration on hiring opportunities.

[Read the three part series](#) to learn what your entity should be thinking about and how Baker Tilly can help.

Three part series on public sector executive recruitment

Navigate the changing workforce landscape with confidence, read the executive recruitment series.

1. [Five myths about search firms](#)
2. [Recruiting for difficult positions](#)
3. [Hiring recommendations for government entities](#)

Customer experience

Finding your edge in a competitive market

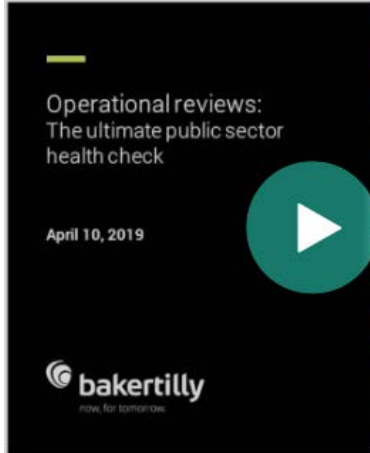
All industries are facing an increasingly competitive marketplace due to more connected consumers, partners and vendors. Where an organization may have had a geographic advantage in the past, they now need to be able to compete against non-local organizations.

One of the key factors in maintaining your place in the market is ensuring a positive, fast and easy customer experience. Whether this means enhancing your customer support services through online chat bots or developing a mobile app to allow your customer access to their information around the clock, your organization needs to take your customer experience strategy seriously. Management and board members should understand where your experience is currently and what strategies you are evaluating to enhance it.

Learn more about [why your customer experience is so important](#).

Operational and organizational sustainability

Aligning resources with strategy



As new demands confront the public sector industry, it's easy to solve an immediate problem instead of pausing to take a holistic view. Rippling inefficiencies, increasing financial pressures, taxing staff resources and plummeting constituent satisfaction can pile atop organizations already facing pressure to improve efficiency, effectiveness, relevance and financial viability.

An operational review follows a systematic, strategic approach to understanding an entity's operations and performance. Opportunities to improve processes, bolster internal controls and reduce costs are uncovered in order to realign organizational resources and strategic objectives.

Learn invaluable methods for [executing an operational review](#) while maintaining day-to-day operations.

A photograph of two men in an office setting. The man on the right, with a beard and wearing a light blue button-down shirt, is smiling and shaking hands with the man on the left. The man on the left is seen from the back, wearing a white shirt and glasses. They are standing behind a wooden desk. On the desk, there is a laptop, a tablet, a white mug, a small potted plant, and some papers. A window is visible in the background, showing a brick wall outside.

Appendix A: Management representation letter



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www.tri-com911.org

Director

Joe Schelstreet

Deputy Director

LaToya Marz

Board of Directors

Chief Michael Antenore
~Chairman

Chief Dan Eul
~Vice Chairman

Alderman Mike Bruno
Chief Randy Deicke
Chief Dan Eul
Chief James Keegan
Chief Jerry Krawczyk
Chief Eric Passarelli
Chief Pat Rollins
Alderman Mike Russotto
Alderman Ronald Silkaitis
Chief Scott Swanson

October 20, 2020

Baker Tilly Virchow Krause, LLP
1301 W. 22nd Street
Suite 400
Oak Brook, IL 60523

Dear Baker Tilly Virchow Krause, LLP:

We are providing this letter in connection with your audit of the financial statements of Tri Com Central Dispatch as of April 30, 2020 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of Tri Com Central Dispatch and the changes in financial position and cash flows in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government and all component units required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
3. We acknowledge our responsibility 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, if any, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
7. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
8. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
9. We believe the effect of the uncorrected financial statement misstatement listed here are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. During the audit, it was identified that the expense recognition of a contract resulted expenses being overstated by \$48,287, current year assets is understated by \$48,287 and ending net position is understated by \$48,287.

Additionally, in the reports provided to the City of Geneva by IMRF, the value of net position utilized by the actuary in determining Tri-Com's net pension liability was different than the amount reported by the pension plan auditors as of December 31, 2018 and December 31, 2019. These issues resulted in the following:

- a. As of May 1, 2019, net position is understated by \$15,359
- b. As of April 30, 2020, net position is overstated by \$15,439, net pension liabilities is understated by \$15,436, and expenses are understated by \$30,795

10. There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.

11. Guarantees, whether written or oral, under which the Tri Com Central Dispatch is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

12. We have provided you with:

- a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
- b. Additional information that you have requested from us for the purpose of the audit.
- c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- d. Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.

13. We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

- a. Management,

- b. Employees who have significant roles in internal control, or
- c. Others where the fraud could have a material effect on the financial statements.

15. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

16. We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

17. There are no known related parties or related party relationships and transactions of which we are aware.

Other

18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

19. We have a process to track the status of audit findings and recommendations.

20. We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

21. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.

22. The Tri Com Central Dispatch has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

23. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

24. There are no:

- a. Violations or possible violations of budget ordinances, federal, state, and local laws or regulations

(including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.

b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

c. Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

d. Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

25. In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a. Financial statement preparation

b. Adjusting journal entries

None of these nonattest services constitute an audit under generally accepted auditing standards, including Government Auditing Standards.

26. Tri Com Central Dispatch has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

27. Tri Com Central Dispatch has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

28. Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

29. Tri Com Central Dispatch has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

30. Provisions for uncollectible receivables, if any, have been properly identified and recorded.

31. Interfund, internal, and intra entity activity and balances have been appropriately classified and reported.

32. Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

33. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

34. We have appropriately disclosed Tri Com Central Dispatch's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.

35. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

36. With respect to the supplementary information, (SI):

a. We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

b. If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

37. We assume responsibility for, and agree with, the information provided by the Illinois Municipal Retirement Fund as audited by RSM, LLP relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

38. We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.

39. We assume responsibility for, and agree with, the findings of specialists in evaluating the other postemployment benefits liability, along with the related deferred outflows and deferred inflows, and have adequately considered

Baker Tilly US, LLP

the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.

Sincerely,


Tri-Com Central Dispatch

Signed:

A handwritten signature in cursive script, appearing to read "Joe Lehotsky", written over a horizontal line.

Signed:

A handwritten signature, possibly initials "A" followed by a long horizontal stroke, written over a horizontal line.

A photograph showing a person's arm and hand writing on a document on a wooden table. The person is wearing a light blue long-sleeved shirt and a black watch with a brown strap. In the background, another person is visible, gesturing with their hands. The text "Appendix B: Two-way communication regarding your audit" is overlaid on the image.

Appendix B: Two-way communication regarding your audit

Two-way communication regarding your audit

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements.
 - Consider factors that affect the risks of material misstatement.
 - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that Tri-Com Central Dispatch will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness, and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. We will perform preliminary financial audit work during the months of April or May. Our final financial fieldwork is scheduled during the summer to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 8-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing, and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.



AGENDA ITEM EXECUTIVE SUMMARY

Agenda Item:	Authorizing Change Order #1: Additional Work for the Basement Water Remediation Project		
Presenter & Title:	Joe Schelstreet, Executive Director		
Date:	October 28, 2020		
<i>Please Check Appropriate Box:</i>			
x	Regular Meeting		Special Meeting
	Other -		
Estimated Cost: \$34,800		Budgeted?	X YES NO
<i>If NO, please explain how the item will be funded:</i> Funds for this work will not come from the loan. They will be provided through the current Tri-Com budget.			
Executive Summary:			
<p>The previously authorized maintenance work on our sump discharge area did not provide the required result. The weeds immediately grew back and water flow away from the building has once again been impeded. A site meeting was held with REEF Contractors and the associated sub-contractors. The best course of action was determined to be excavating the existing stone and reinstalling new fabric and a deeper layer of stone. Funds are available within the current Tri-Com budget to complete this work due to the delay in installing the water connection from the City of St. Charles.</p>			
Voting Requirements:			
<i>This motion requires a simple majority vote.</i>			
Attachments: (please list)			
<ul style="list-style-type: none"> Change Order Request #1 Document from Reef Contractors. 			
Recommendation / Suggested Action: (briefly explain)			
<p>Staff recommends approval of Change Order #1 as referenced in the document from Reef Contractors for \$34,800 to maintain and repair the existing drainage area for our sump discharge</p>			



REEF CONTRACTORS
Let's Build Together

MBE/DBE General Contractors
1112 W Boughton Rd. #262
Bolingbrook, IL 60440
www.reefcontractors.us

Change Order Request #1

Project: Tricom Central Dispatch Seepage Remediation Project

Owner: TriCom Central Dispatch
Attn: Chief. Joe Schelstreet
Architect: FGM Architects (Mr. Ray Lee)
Date: 10/12/2020

Item	Proposed scope of work	cost
1. Discharge/retention pond, approximately 8,000 sq ft	Excavating an additional 10" out of the area where rip-rap.	\$ 24,000.00 (\$3.0 per sq ft, unit cost)
2.	Install new fabric and 18" of rip-rap, remove all 8" rip-rap, clean up all existing weeds	10,800.00 (\$1.35 per sq ft, unit cost)
Total		\$34,800.00

*if proposed work is accepted please sign this proposal and email back to ivette@reefcontractors.us at your earliest convenience.

Owner's representative: _____
Name

Date



AGENDA ITEM EXECUTIVE SUMMARY

Agenda Item:	Approval of Change Order #2		
Presenter & Title:	Joe Schelstreet, Executive Director		
Date:	October 28, 2020		
<i>Please Check Appropriate Box:</i>			
x	Regular Meeting		Special Meeting
	Other -		
Estimated Cost: \$20,530		Budgeted?	X YES NO
<i>If NO, please explain how the item will be funded: N/A</i>			
Executive Summary:			
<p>The GIS data for the location of our underground electrical supply lines proved to be inaccurate. Because of this, a new location for the generator had to be established. This was accomplished however; additional costs will be necessary due to the need for a small retaining wall as well as the need for additional materials and labor charges. Due to site conditions and requirements of the City of St. Charles, additional excavation and stone will be necessary to complete the project. Costs total \$20,530 and will be covered by project contingency allowances.</p>			
Voting Requirements:			
<i>This motion requires a simple majority vote.</i>			
Attachments: (please list)			
<ul style="list-style-type: none"> • Change Order #2 			
Recommendation / Suggested Action: (briefly explain)			
Staff requests approval of Change Order #2 in the amount of \$20,530			



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Bolingbrook, IL 60440
www.reefcontractors.us

Change Order Request #2 (allowance use request)

Project: Tri-Com Central Dispatch Seepage Remediation Project

Owner: TriCom Central Dispatch

Attn: Chief. Joe Schelstreet

Architect: FGM Architects (Mr. Ray Lee)

Date: 10/16/2020

Item	cost
1. Additional excavation in West wall approx. 500 c.f.	\$ 5,400.00
2. Relocate generator pad on berm (new area in drawings) 2x6 concrete block to build retaining wall for generator pad, additional excavation in new area	\$3,600.00
3. In area that are not stone backfilled to the top the city inspector recommends we go up 5' with 3" stone above our 3/4" stone. (additional work and stone)	\$ 7,680.00
4. Additional Electric materials (wire, conduit, additional pipe, additional. Connection, docking station modification to allow additional pipe, insulation, couplings, connectors, caulking.	\$3,850.00
TOTAL	\$20,530.00

*if proposed work is accepted please sign this proposal and email back to ivette@reefcontractors.us at your earliest convenience.

Owner's representative: _____
Name

Date



AGENDA ITEM EXECUTIVE SUMMARY

Agenda Item:	Approval of Change Order #3		
Presenter & Title:	Joe Schelstreet, Executive Director		
Date:	October 28, 2020		
<i>Please Check Appropriate Box:</i>			
<input checked="" type="checkbox"/>	Regular Meeting	<input type="checkbox"/>	Special Meeting
<input type="checkbox"/>	Other -	<input type="checkbox"/>	_____
Estimated Cost: \$32,490		Budgeted?	X YES NO
<i>If NO, please explain how the item will be funded: N/A</i>			
Executive Summary:			
<p>A site inspection by the St. Charles Electric Department during the original permitting process revealed that our fire pump was incorrectly connected and grounded. An inspection report was issued and our engineers agreed with the findings as well as the need for corrective action to be taken. Additionally, our brick-blocking wall at the front entrance is currently crumbling and will no longer provide a security deterrent. Bollards are proposed as a replacement. Funds are available within the current Tri-Com budget to complete the additional work due to the delay in installing the water connection from the City of St. Charles.</p>			
Voting Requirements:			
<i>This motion requires a simple majority vote.</i>			
Attachments: (please list)			
<ul style="list-style-type: none"> Change Order #3 			
Recommendation / Suggested Action: (briefly explain)			
Staff requests approval of Change Order #3 in the amount of \$32,490			



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Bolingbrook, IL 60440
www.reefcontractors.us

Change Order Request #3 (allowance use request)

Project: Tricom Central Dispatch Seepage Remediation Project

Owner: TriCom Central Dispatch
Attn: Chief. Joe Schelstreet
Architect: FGM Architects (Mr. Ray Lee)
Date: 10/16/2020

Item	cost
1. Remove Brick wall at footing (West wall where footing extends 5' to the west of the other footing. It extends approximately 15' along the west wall from the NW corner of the building foundation.	\$1,800.00
2. Bollard installation (per unit)	\$450 /unit total (4) \$1800.00
3. changes on the new revised print and the revisions of the inspector Paul Hopkins to meet the standards of the city of St Charles. A. Main Service Grounding: Add parallel #3/0 ground cables in the conduits from the main service CT/meter cabinet to the main distribution panel ground bus and provide #3/0 jumper cable from main ground bus to neutral bus. Bushings lugs and terminations as appropriate.	\$10,970.00
B. Fire Service Grounding: Add #2 ground cable and #4/0 neutral cable from fire pump CT/meter cabinet to the fire pump transfer switch and terminate on appropriate lugs. This is assuming an appropriate #2 cable bond between ground and neutral in the ct/meter cabinet exists or is added. Remove the quasi ground to water at the transfer switch. The existing conduit may not be adequately sized to accommodate extra cables so may need to be upsized. Bushings lugs and terminations as appropriate.	\$14,950.00
C. Fire pump room/feed rating: Because the room where the fire pump is located contains other equipment, it cannot be classified as a fire pump room. Therefore, to achieve the fire rating for the feed, a 3M fire rated conduit wrap	\$2,970.00

<i>will be used to create the 2 hour fire rating on the fire pump feeder.</i>	
TOTAL	\$32,490.00

*if proposed work is accepted please sign this proposal and email back to ivette@reefcontractors.us at your earliest convenience.

Owner's representative: _____
Name Date



AGENDA ITEM EXECUTIVE SUMMARY

Agenda Item:	Authorizing Additional Talk Groups to Our Starcom Talk Group MOU with Fermi Lab		
Presenter & Title:	Joe Schelstreet, Executive Director		
Date:	October 28, 2020		
<i>Please Check Appropriate Box:</i>			
x	Regular Meeting		Special Meeting
	Other -		
Estimated Cost: N/A		Budgeted?	YES NO
<i>If NO, please explain how the item will be funded: N/A</i>			
Executive Summary:			
<p>The Fermi Lab Fire Department is requesting the inclusion of some additional talk groups to our current MOU. These include Elburn OPS, Geneva OPS, St Charles OPS, Sugar Grove OPS, North Ops and West Ops. This is a no cost item for Tri-Com.</p>			
Voting Requirements:			
<i>This motion requires a simple majority vote.</i>			
Attachments: (please list)			
<ul style="list-style-type: none"> Proposed MOU with alterations 			
Recommendation / Suggested Action: (briefly explain)			
Approval of the updated Starcom Talk Group MOU with Fermi Lab			

TALKGROUP ACCESS AGREEMENT

This agreement is hereby made and entered into this ____ day of _____, 20__ by and between Tri Com Central Dispatch, an Illinois Intergovernmental Cooperation Agency of the Cities of St. Charles, Batavia and Geneva, Illinois (hereinafter referred to as "Agency") and Fermi Research Alliance, LLC (FRA), manager and operator of the Fermi National Accelerator Laboratory under Contract No. DE-AC02-07CH11359 with the United States Department of Energy, (hereinafter referred to as "Lab") and.

NOW, THEREFORE, for and in consideration of the mutual promises and covenants contained herein, the sufficiency of which is hereby mutually acknowledged, the parties hereto hereby agree as follows:

Grant of Access. Agency hereby authorizes the Lab and only those personnel members whose names the Lab provides to the Agency to access the following (hereinafter referred to collectively as "Talkgroups"):

FD Main, FD South, Batavia OPS North Aurora OPS, Elburn Ops, Geneva Ops, St. Charles Ops, Sugar Grove Ops, Main Ops, West Ops, North Ops and South OPS.

Scope of Use. Recognizing the need to control the use of these Talkgroups and in accordance with the State of Illinois Starcom21 policies and procedures, the Agency agrees to limit the use of the Talkgroups to Emergency Notifications (serious incidents, serious traffic crashes, and active fires), Coordination of Joint Operations and Mutual Aide Responses (Natural and Man-Made Disasters, Mass Casualty Incidents, Police, Fire, EMS, HAZMAT, Rescue Operations, and Training).

The Lab shall, at all times, ensure that its personnel utilize its access to Talkgroups in strict conformance with the provisions of this agreement, its application to the Agency, and such rules and policies as the Agency or its subordinate entities may from time to time establish. The Lab shall not permit its personnel to utilize the Lab access to Talkgroups in any manner that exceeds this scope of use or in violation of law.

Termination. The Lab may terminate its access to Talkgroups at any time by providing written notice to the Agency. The Agency may terminate the Labs access to Talkgroups at any time for any reason with or without written notice.

The Lab shall be liable for any damages incurred by Agency or its principals as a result of its errors, omissions or gross negligent acts.

Duty to Contract for Access, Costs. The Lab shall contract with the applicable entity for access to the system on which the Talkgroup operates. The Lab shall be solely responsible for all costs associated with its access to the Talkgroup. The Lab shall be solely responsible for the acquisition of any equipment it requires to access Talkgroup.

Notices. All notices required to be given pursuant to this agreement shall be in writing and addressed to the parties at their respective addresses set forth below:

If to the Lab:
Charles Kuhn: Fire Chief
Fermi Lab Fire Department
P.O. Box 500
Batavia, Illinois 60510

If to the Agency:
Joe Schelstreet: Executive Director
Tri Com Central Dispatch
3823 Karl Madsen
St. Charles, IL 60175

Covenant Not to Sue. In consideration of the Agency's grant of access to Talkgroups, the Lab covenants and agrees that it shall not sue, institute, cause to be instituted or permit to be instituted on its behalf, or by or on behalf of its past, present or future officials, officers, employees, attorneys, agents or assigns, any proceeding or other action with or before any local, state and/or federal agency, court or other tribunal, against the Agency, its Board of Directors, officers, commissioners, employees, attorneys, agents or assigns, arising out of, or from, or otherwise relating, directly or indirectly, to this agreement to the extent authorized by law and to the extent the action does not arise from grossly negligent or intentional acts of the Agency or of any vendor, contractor, or other entity providing services or products to State of Illinois Starcom21 in connection with the access to Talkgroups. In no event shall the Agency be liable to the Lab for monetary damages for any reason whatsoever.

Representations. The Lab represents that it has the authority to enter into this agreement and undertake the duties and obligations contemplated by this agreement and that it has taken or caused to be taken all necessary action to authorize the execution. Further, the Lab represents that the signatory of this agreement has the authority to bind the Lab to all obligations herein contained.

Survival. The Lab's obligations pursuant to the sections herein under the headings entitled "Covenant Not to Sue" shall survive the termination of this agreement.

Assignment. Neither the Lab nor any of its personnel may assign or transfer any rights afforded to it under this agreement to any third party for any purpose without the express written permission of the Agency. Notwithstanding the foregoing, the Lab may assign or transfer rights afforded under this agreement to the United States Department of Energy or to a successor manager and operator of the Fermi National Acceleratory Laboratory.

Venue. This agreement shall be subject to the laws of the State of Illinois. Venue for the resolution of any disputes or the enforcement of any rights arising out of or in connection with this agreement shall be in the Circuit Court of Kane County, Illinois.

Severability. The terms of this agreement shall be severable. In the event any of the terms or provisions of this agreement are deemed to be void or otherwise enforceable for any reason, the remainder of this agreement shall remain in full force and effect.

Tri-Com Central Dispatch:

By: _____
Board Chairman

Attest:

Vice-Chair of the Board

Fermi Research Alliance, LLC:

By: _____

Name/Print: _____

Title: _____



AGENDA ITEM EXECUTIVE SUMMARY

Agenda Item:	Authorizing Starcom Talk Group MOU with Quadcom		
Presenter & Title:	Joe Schelstreet, Executive Director		
Date:	October 28, 2020		
<i>Please Check Appropriate Box:</i>			
x	Regular Meeting		Special Meeting
	Other -		
Estimated Cost: N/A		Budgeted?	YES NO
<i>If NO, please explain how the item will be funded: N/A</i>			
Executive Summary:			
<p>Quadcom is requesting an MOU for the use of certain of our Starcom talk groups to facilitate inter-operability with their agencies. The document has been reviewed by legal counsel and approved.</p>			
Voting Requirements:			
<i>This motion requires a simple majority vote.</i>			
Attachments: (please list)			
<ul style="list-style-type: none"> • Proposed MOU 			
Recommendation / Suggested Action: (briefly explain)			
Approval of the Starcom Talk Group MOU with Quadcom			

TALKGROUP ACCESS AGREEMENT

This agreement is hereby made and entered into this ____ day of _____, 20__ by and between Tri Com Central Dispatch, an Illinois Intergovernmental Cooperation Agency of the Cities of St. Charles, Batavia and Geneva, Illinois (hereinafter referred to as "Agency") and Quadcom 911, (hereinafter referred to as "Quadcom") and.

NOW, THEREFORE, for and in consideration of the mutual promises and covenants contained herein, the sufficiency of which is hereby mutually acknowledged, the parties hereto hereby agree as follows:

Grant of Access. Agency hereby authorizes Quadcom and only those personnel members whose names Quadcom provides to the Agency to access the following (hereinafter referred to collectively as "Talkgroups"):

PD2, TC TAC 1, PD 1, TC TAC 2, FD Main, FD South, Batavia OPS North Aurora OPS, Elburn Ops, Geneva Ops, St. Charles Ops, Sugar Grove Ops.

Scope of Use. Recognizing the need to control the use of these Talkgroups and in accordance with the State of Illinois Starcom21 policies and procedures, Quadcom agrees to limit the use of the Talkgroups to Emergency Notifications (serious incidents, serious traffic crashes, and active fires), Coordination of Joint Operations and Mutual Aide Responses (Natural and Man-Made Disasters, Mass Casualty Incidents, Police, Fire, EMS, HAZMAT, Rescue Operations, and Training).

Quadcom shall, at all times, ensure that its personnel utilize its access to Talkgroups in strict conformance with the provisions of this agreement, its application to the Agency, and such rules and policies as the Agency or its subordinate entities may from time to time establish. Quadcom shall not permit its personnel to utilize Quadcom's access to Talkgroups in any manner that exceeds this scope of use or in violation of law.

Termination. Quadcom may terminate its access to Talkgroups at any time by providing written notice to the Agency. The Agency may terminate Quadcom's access to Talkgroups at any time for any reason with or without written notice.

Quadcom shall be liable for any damages incurred by Agency or its principals as a result of its errors, omissions or gross negligent acts.

Duty to Contract for Access, Costs. Quadcom shall contract with the applicable entity for access to the system on which the Talkgroup operates. Quadcom shall be solely responsible for all costs associated with its access to the Talkgroup. Quadcom shall be solely responsible for the acquisition of any equipment it requires to access Talkgroup.

Notices. All notices required to be given pursuant to this agreement shall be in writing and addressed to the parties at their respective addresses set forth below:

If to Quadcom:
Christiane Harding
Communications Manager
505 Elm Ridge Road
Carpentersville, IL 60110

If to the Agency:
Joe Schelstreet: Executive Director
Tri Com Central Dispatch
3823 Karl Madsen
St. Charles, IL 60175

Covenant Not to Sue. In consideration of the Agency's grant of access to Talkgroups, Quadcom covenants and agrees that it shall not sue, institute, cause to be instituted or permit to be instituted on its behalf, or by or on behalf of its past, present or future officials, officers, employees, attorneys, agents or assigns, any proceeding or other action with or before any local, state and/or federal agency, court or other tribunal, against the Agency, its Board of Directors, officers, commissioners, employees, attorneys, agents or assigns, arising out of, or from, or otherwise relating, directly or indirectly, to this agreement to the extent authorized by law and to the extent the action does not arise from grossly negligent or intentional acts of the Agency or of any vendor, contractor, or other entity providing services or products to State of Illinois Starcom21 in connection with the access to Talkgroups. In no event shall the Agency be liable to Quadcom for monetary damages for any reason whatsoever.

Representations. Quadcom represents that it has the authority to enter into this agreement and undertake the duties and obligations contemplated by this agreement and that it has taken or caused to be taken all necessary action to authorize the execution. Further, Quadcom represents that the signatory of this agreement has the authority to bind Quadcom to all obligations herein contained.

Survival. Quadcom's obligations pursuant to the sections herein under the headings entitled "Covenant Not to Sue" shall survive the termination of this agreement.

Assignment. Neither Quadcom nor any of its personnel may assign or transfer any rights afforded to it under this agreement to any third party for any purpose without the express written permission of the Agency.

Venue. This agreement shall be subject to the laws of the State of Illinois. Venue for the resolution of any disputes or the enforcement of any rights arising out of or in connection with this agreement shall be in the Circuit Court of Kane County, Illinois.

Severability. The terms of this agreement shall be severable. In the event any of the terms or provisions of this agreement are deemed to be void or otherwise enforceable for any reason, the remainder of this agreement shall remain in full force and effect.

Tri-Com Central Dispatch:

Quadcom:

By: _____
Board Chairman

By: _____

Name/Print: _____

Attest:

Title: _____

Vice-Chair of the Board