

Lowell Area Fire and
Emergency Services Authority
Lowell Area Fire Department, 315 S. Hudson St. Lowell, MI 49331
616-897-7354



Wednesday, July 07, 2021

LOWELL AREA FIRE AND EMERGENCY
SERVICES AUTHORITY
MEETING NOTICE
THURSDAY, JULY 8, 2020 AT 7:00 P.M.
AT
LOWELL FIRE DEPARTMENT
315 S. HUDSON
LOWELL, MI 49331
Also via Zoom

<https://us02web.zoom.us/j/83004818170>

Meeting ID: 830 0481 8170
Dial in: 312- 626-6799

LOWELL AREA FIRE AND EMERGENCY SERVICES BOARD
MEETING AGENDA

Thursday, July 8th, 2021 7:00 p.m.
Look Memorial Fire Station

1. ROLL CALL

2. APPROVAL OF THE AGENDA

3. APPROVAL OF THE MINUTES

A. Approval of the Regular Meeting Minutes from June10, 2021

4. FINANCIAL REPORTS

A. FINANCIAL REPORT JULY 2021

5. PUBLIC COMMENT (MAXIMUM OF 2 MINUTES PER SPEAKER)

6. OLD BUSINESS

A. JOINT WORKSHOP CONVERSATION

7. NEW BUSINESS

A. ADUIT BIDS

B. Fire Inspector Job Description and discussion

8. COMMITTEE REPORTS

A. Capital Appropriations

B. Financial

9. FIRE CHIEF'S REPORT AND UPDATES

10. MEMBER COMMENTS

11. REQUESTED CLOSED DOOR MEETING FOR THE FIRE CHIEF'S SIX MONTH REVIEW

12. DATE FOR NEXT MEETING(S)

August 12 at 7:00 PM

13. ADJOURNMENT

Lowell Area Fire & Emergency Services Authority

Meeting Minutes

Thursday, June 10th, 2021 at 7:00pm.
Look Memorial Fire Station.

1) **ROLL CALL:**

Board Chair Marks called the meeting to order at 7:00pm.

Members present: Jessica Marks, Carlton Blough, Kate Dernocoeur (arrived after roll call), Dave Pasquale, Mike DeVore.

Members Absent: Tim Wittenbach.

Also present: Fire Chief Shannon Witherell, Captain Sean Donahue, Lieutenant Kevin Jones, Lieutenant Erik Kelley, Firefighter James Bolan.

2) **APPROVAL OF THE AGENDA:**

IT WAS MOVED BY DEVORE and seconded by BLOUGH to approve the agenda with items added under Financial Reports and New Business. Yes-Pasquale, Blough, Marks, DeVore. Absent-Dernocoeur, Wittenbach. Motion carried.

3) **APPROVAL OF THE MINUTES:**

A) IT WAS MOVED BY DEVORE and seconded by MARKS to approve the minutes from the April 15th regular meeting as presented. Yes-Marks, Blough, Pasquale, DeVore. Absent-Dernocoeur, Wittenbach. Motion carried.

4) **FINANCIAL REPORTS:**

A) Financial Reports for April 2021-IT WAS MOVED BY DEVORE and seconded by PASQUALE to accept the financial report from April as presented. Yes-Marks, DeVore, Blough, Pasquale. Absent-Dernocoeur, Wittenbach. Motion carried.

B) Financial Reports for May 2021-IT WAS MOVED BY DEVORE and seconded by PASQUALE to accept the financial report from May as presented. Yes-Marks, DeVore, Pasquale, Blough. Absent-Dernocoeur, Wittenbach. Motion carried.

C) 2021 Budget Amendments-IT WAS MOVED BY DEVORE and seconded by MARKS to amend the 2021 budget. Yes-Marks, DeVore, Blough, Pasquale. Dernocoeur. Absent-Wittenbach. Motion carried.

D) Final 2021-2022 Budget Approval-IT WAS MOVED BY DEVORE and seconded by BLOUGH to approve the budget for the 2021-2022 fiscal year as presented. Yes-Marks, DeVore, Dernocoeur, Pasquale, Blough. Absent-Wittenbach. Motion carried.

5) PUBLIC COMMENT:

-None. Public Comment was closed.

6) OLD BUSINESS:

A) Cost Recovery Ordinance-Neither Township has voted on approving the cost recovery ordinance. No motion was necessary.

7) NEW BUSINESS:

A) Joint Workshop Conversation-Findings from the Lew Bender facilitation were discussed. Included in the recommendations were a joint workshop between the three municipalities and the command staff. Dates and options were discussed and the conversation will be ongoing. No motion was necessary.

B) County Engine Recommendation for Purchase- All applicable bids were received and reviewed. The Spencer bid met all specs and requirements. It will be roughly a 400 day build. IT WAS MOVED BY BLOUGH and seconded by DEVORE to accept Spencer Manufacturing's bid for \$657,823 and include an additional \$15,000 to outfit the truck for a total not to exceed \$672,823. Yes-Marks, DeVore, Dernocoeur, Pasquale, Blough. Absent-Wittenbach. Motion carried.

C) HIPAA Authorization Form- Chief Witherell provided the board with a copy of the HIPAA authorization form the department would like to use for patient information release. IT WAS MOVED BY DEVORE and seconded by BLOUGH to approve us of the form as presented. Yes-Marks, DeVore, Blough, Dernocoeur, Pasquale. Absent-Wittenbach. Motion carried.

D) Priority 3 Medical Response-Chief Witherell presented the board his plan to begin responding to Priority 3 medical calls with a chief complaint of medical alarm or falls. Responding to these calls will be less strain on the ALS response in most cases. No motion was necessary.

8) COMMITTEE REPORTS:

A) CAPITAL APPROPRIATIONS:

-Provided under Item B above.

B) FINANCIAL:

-None.

9) FIRE CHIEF REPORT AND UPDATES:

-Chief Witherell provided the Board with his report for May and a recap of the report from April. There were no major incidents in May and year-to-date calls are up over both 2019 2020.

10) MEMBER COMMENTS:

-None.

11) CLOSED SESSION FOR FIRE CHIEF 6 MONTH REVIEW:

-IT WAS MOVED BY DEVORE and seconded by DERNOCOEUR to move to a closed session for the purpose of an employee review at 8:12pm. Yes-Marks, DeVore, Pasquale, Dernocoeur, Blough. Absent-Wittenbach. Meeting closed.

-IT WAS MOVED BY DEVORE and seconded by MARKS to return to open session at 9:18pm. Yes-DeVore, Dernocoeur, Marks, Blough, Pasquale. Absent-Wittenbach. Meeting opened.

12) DATE FOR NEXT MEETING:

-The next regular meeting will take place on Thursday, July 8th, 2021 at 7pm at the Look Memorial Fire Station. A Zoom option will also be available.

13) ADJOURNMENT:

-IT WAS MOVED BY DEVORE and seconded by DERNOCOEUR to adjourn at 9:22pm. Yes-Marks, DeVore, Dernocoeur, Pasquale, Blough. Absent-Wittenbach. Meeting adjourned.

Lowell Area Fire and Emergency Services Authority
Statement of Net Position
June 30, 2021

ASSETS

	Unrestricted
Current Assets	
Cash	\$ 53,602.87
Due from Lowell Township	-
Due from Vergennes Township	-
Due from City of Lowell	-
TOTAL Current Assets	<u>53,602.87</u>
Fixed Assets	
Furniture and Equipment	1,730.70
TOTAL ASSETS	<u><u>\$ 55,333.57</u></u>

Current Liabilities

LIABILITIES AND NET ASSETS

Accounts Payable	\$ -
Accrued Payroll	10,718.17
Payroll liabilities	6,514.41
Long-Term Liabilities	<u>17,232.58</u>
Net As TOTAL Long-Term liabilities	<u>-</u>
Beginning Net Assets	90,409.64
Increase (Decrease) Net Assets	<u>(52,308.65)</u>
TOTAL Net Assets	38,100.99
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 55,333.57</u></u>

Date	Name	Memo	Split	Debit	Credit	Balance
Jun 21						
06/02/2021	Direct Deposit	Direct Deposit	1 · Payroll Clearing Account		1,942.03	-1,942.03
06/03/2021	Consumers Energy	Service Dates 04.10.2021 to 05.10.2021	68600 · Public Utilities		211.66	-2,153.69
06/03/2021	Billing EFT Payment	Billing EFT Payment	67002 · Accounting		500.00	-2,653.69
06/04/2021	Bernard's Ace Harware	May 2021 Statement	68000 · Operating Supplies		170.46	-2,824.15
06/04/2021	Setcom	Invoice 45894	61600 · Communications		128.99	-2,953.14
06/04/2021	Ronda Auto Centers	May 2021 Statement	67202 · R/M Vehicles		230.25	-3,183.39
06/04/2021	Verizon	Invoice 9880424871	61600 · Communications		169.40	-3,352.79
06/04/2021	Red Creek Waste Services Inc.	Invoice 15R00371	68600 · Public Utilities		40.28	-3,393.07
06/04/2021	Lowell Light and Power	Service Dates 04.26.2021 to 05.25.2021	68600 · Public Utilities		348.14	-3,741.21
06/04/2021	City of Lowell	Account 2-2215-1 Service Dates 04.16.2021 to 05.15	68600 · Public Utilities		146.47	-3,887.68
06/04/2021	City of Lowell	Account 2-02210-2 Service Dates 04.16.2021 to 05.1	68600 · Public Utilities		256.99	-4,144.67
06/04/2021		Deposit	Other Income	746.70		-3,397.97
06/07/2021	Ellis Midtown		68400 · Travel Expense		7.50	-3,405.47
06/08/2021	Direct Deposit	Direct Deposit	1 · Payroll Clearing Account		10,906.25	-14,311.72
06/08/2021	Child Support EFT Payment	Child Support EFT Payment	5 · Garnishment Payable		895.85	-15,207.57
06/09/2021	Federal Electronic Payment	Federal Electronic Payment-026013574932649	3 · Federal 941		4,578.21	-19,785.78
06/10/2021	Addorio Technologies LLC	Invoice 8869	61600 · Communications		647.85	-20,433.63
06/10/2021	NAPA Auto Parts	May 2021 Statement	67202 · R/M Vehicles		63.95	-20,497.58
06/10/2021	J&B Medical Supply	Invoices 7386302, 7409147 & 7400410	68000 · Operating Supplies		129.89	-20,627.47
06/11/2021	Fuel Management System - Pacific Pride		62300 · Fuel		433.30	-21,060.77
06/14/2021	American Heart Association	Order #001027600	68300 · Training		443.46	-21,504.23
06/15/2021	American Heart Association		68300 · Training		43.75	-21,547.98
06/16/2021	Direct Deposit	Direct Deposit	1 · Payroll Clearing Account		1,942.01	-23,489.99
06/16/2021		Service Charge	64800 · Miscellaneous		6.00	-23,495.99
06/18/2021	Adobe	Monthly Subscription	64900 · Office Supplies		15.89	-23,511.88
06/22/2021	City of Lowell	Invoice 6845	-SPLIT-		276.14	-23,788.02
06/22/2021	Comcast Business	Service Dates: 06.23.2021 to 07.22.2021	68600 · Public Utilities		35.10	-23,823.12
06/22/2021	Nye Uniform	(9) Invoices	-SPLIT-		923.95	-24,747.07
06/30/2021	Direct Deposit	Direct Deposit	1 · Payroll Clearing Account		1,942.00	-26,689.07
06/30/2021	Fuel Management System - Pacific Pride		62300 · Fuel		230.82	-26,919.89
06/30/2021		Interest	Interest Income	5.91		-26,913.98
Jun 21				752.61	27,666.59	-26,913.98

Lowell Fire Authority
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the One and Twelve Months Ended June 30, 2021

	Current Month	General Fund Year to date	Budget	Available Balance	% of the budget used
Revenues					
Lowell Township	-	\$ 129,761.52	129,761.52	\$ -	100.00%
Vergennes Township	-	114,435.96	114,435.97	0.01	100.00%
City of Lowell	-	115,892.48	115,892.51	0.03	100.00%
Sale of Old Off Road Vehicle	-	-	-	-	#DIV/0!
Grants	-	-	-	-	#DIV/0!
Interest and Dividends	5.91	104.99	-	(104.99)	#DIV/0!
Misc. Income	746.70	23,667.65	-	(23,667.65)	#DIV/0!
Total Revenues	\$ 752.61	\$ 383,862.60	\$ 360,090.00	\$ (23,772.60)	106.60%
Expenditures					
Salaries--Permanent	7,153.85	50,000.03	\$ 48,000.00	\$ (2,000.03)	104.17%
Salaries--Temporary	13,853.25	142,086.25	143,700.00	1,613.75	98.88%
Payroll Taxes	1,607.10	14,644.80	15,300.00	655.20	95.72%
Worker's Compensation	-	5,659.00	8,450.00	2,791.00	66.97%
Office Supplies	15.89	1,312.70	1,600.00	287.30	82.04%
Operating Supplies	1,224.30	42,896.74	46,500.00	3,603.26	92.25%
Fuel	664.12	5,116.41	5,200.00	83.59	98.39%
Professional Services					
Legal	-	2,358.00	4,000.00	1,642.00	58.95%
Accounting	500.00	6,027.98	7,000.00	972.02	86.11%
Auditing	-	2,840.00	2,950.00	110.00	96.27%
Biocare	-	5,693.00	7,000.00	1,307.00	81.33%
Kent County Fire Assessment	-	16,105.32	17,000.00	894.68	94.74%
Other	-	3,630.00	4,000.00	370.00	90.75%
Communications	1,117.66	12,690.66	13,000.00	309.34	97.62%
Travel Expenses	7.50	7.50	1,000.00	992.50	0.75%
Insurance	-	8,172.00	10,000.00	1,828.00	81.72%
Public Utilities	1,038.64	17,374.58	17,500.00	125.42	99.28%
Repair and Maintenance--Buildings	-	8,245.85	9,890.00	1,644.15	83.38%
Repair and Maintenance--Vehicles	398.92	18,968.47	20,000.00	1,031.53	94.84%
Repair and Maintenance--Other	-	-	-	-	#DIV/0!
Miscellaneous	6.00	1,422.05	1,600.00	177.95	88.88%
Training	487.21	14,886.43	15,000.00	113.57	99.24%
Capital Expenses					
Building Upgrades	-	100.80	200.00	99.20	50.40%
Fire & Rescue Vehicle Equipment	-	2,360.40	2,500.00	139.60	94.42%
Fire Vehicles	-	53,572.28	54,000.00	427.72	99.21%
TOTAL Expenditures	\$ 28,074.44	\$ 436,171.25	\$ 455,390.00	\$ 19,218.75	95.78%
INCREASE/DECREASE IN	(27,321.83)	(52,308.65)	(95,300.00)	(42,991.35)	

Lowell Fire Authority
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the One and Twelve Months Ended June 30, 2021

	Current Month	General Fund Year to date	Budget	Available Balance	% of the budget used
NET ASSETS					
Beginning Net Assets		\$ <u>90,409.64</u>	\$ <u>90,409.64</u>		
Ending Net Assets		\$ <u><u>38,100.99</u></u>	\$ <u><u>(4,890.36)</u></u>		

A PROPOSAL FOR FINANCIAL AUDIT SERVICES

For the Years Ending June 30, 2021 - 2023

Lowell Area Fire and Emergency Services Authority

Submitted by



Joe Verlin, CPA, CGFM
3940 Peninsular Drive SE – Suite 200
Grand Rapids, MI 49546
Ph | 616.328.6275
JVerlin@Gabridgeco.com

July 6, 2021

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Audit Scope

Gabridge & Company, PLC will audit and provide an opinion on the Lowell Area Fire and Emergency Services Authority's (the "Authority") basic financial statements, including the governmental activities and the major fund.

The auditing procedures will be performed and the report will be prepared in accordance with Generally Accepted Auditing Standards, as promulgated by the American Institute of Certified Public Accountants (AICPA); the AICPA Audits of State and Local Government Units audit and accounting guide; the OMB Uniform Guidance; the Single Audit Act Amendments of 1996; and the Government Auditing Standards, published by the U.S. General Accounting Office.

Gabridge & Company, PLC guarantees access to the working papers for a minimum of seven years. All data, files & reports will be safeguarded by Gabridge & Company, PLC. The following reports will be submitted to the Authority:

- Independent Certified Public Accountant report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles in the United States and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
- Independent Certified Public Accountant report on internal control over financial reporting in accordance with Government Auditing Standards and test its compliance of laws, regulations, contracts and grants.
- Independent Certified Public Accountant report on the Schedule of Expenditures of Federal Awards (if applicable) and a report on Compliance and Internal Control over Financial Reporting in accordance with auditing standards generally accepted in the United States of America, and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and as required by OMB Uniform Guidance, Audits of State and Local Governments (if applicable – Single Audit).
- Management letter, covering internal control and recommendations.

All final copies of the Authority financial statement audit and related reports will be provided to the Authority in accordance with your schedule. Included with the audit will be the Management Representation Letter, a report on all audit adjustments (and backup documents), fixed asset depreciation lapse schedules, and year end proposed adjusting journal entries (if applicable). Gabridge & Company will upload the audit report to the Michigan Department of Treasury and Federal Audit Clearinghouse (if applicable). Lastly, a .pdf of the audit will be forwarded to the Authority.

Authorized Contact

Joe Verlin, CPA, CGFM

Principal in Charge - Audit Services
3940 Peninsular Drive SE – Suite 200
Grand Rapids, MI 49546
Ph | 616.328.6275

We warrant that Joe Verlin is authorized to bind Gabridge & Company, PLC to the terms set forth in this proposal.

Proposed Audit Fees

LOWELL AREA FIRE AND EMERGENCY SERVICES AUTHORITY

Proposed Audit Fees

For the Period Ending June 30, 2021

PRELIMINARY		Planning Hours	Field Work Hours	Report Prep Hours	Total Hours	Hourly Rate	Fee
	Partner in charge	2	-	-	2	\$ 150	\$ 300
	Senior Staff	8	-	-	8	90	720
Total		<u>10</u>	<u>-</u>	<u>-</u>	<u>10</u>		<u>\$ 1,020</u>
FINAL		Planning Hours	Field Work Hours	Report Prep Hours	Total Hours	Hourly Rate	** Fee
	Partner in charge	-	-	4	4	\$ 150	\$ 600
	Audit Manager	-	8	4	12	125	1,500
	Senior Staff	-	8	8	16	90	1,440
Total		<u>-</u>	<u>16</u>	<u>16</u>	<u>32</u>		<u>\$ 3,540</u>
DISCOUNT (20%)							<u>\$ (915)</u>
TOTALS		<u><u>10</u></u>	<u><u>16</u></u>	<u><u>16</u></u>	<u><u>42</u></u>		<u><u>\$ 3,645</u></u>

Year Ending June 30, 2021	\$ 3,645	- Not to exceed
Year Ending June 30, 2022	\$ 3,750	- Not to exceed
Year Ending June 30, 2023	\$ 3,850	- Not to exceed

* Notes regarding the proposed fees are as follows:

- Fee would increase by \$4,000 for any year requiring a federal single audit report.
- Fee includes a 20% discount as the Authority has a June 30 fiscal year end which coincides with our relatively slower audit season. We have offered this substantial discount to show our commitment to the Authority!

Firm Qualifications and Experience

Gabridge & Company currently has over 200 governmental and non-profit audit clients throughout the State of Michigan. We also have 30 employees, including fifteen full-time governmental audit professionals. Gabridge & Company actively recruits prospective governmental audit staff members by seeking only individuals who are committed to serving our clients with integrity; while also being committed to becoming industry experts and providing proactive customer service. Gabridge & Company has offices located in Traverse City, Sturgis, Three Rivers, and Grand Rapids. Gabridge & Company will assign only accountants with extensive governmental experience to the audit of the Authority, including a principal in charge and an independent review principal. Joe Verlin (Principal in Charge of Audit Services) will be assigned full-time to the audit and will remain the primary contact for the Authority for the duration of the engagement term(s). Gabridge & Company is a member of the Michigan Association of Certified Public Accountants, the American Institute of Certified Public Accountants, the Governmental Audit Quality Center, the Michigan Municipal League and the Michigan Local Government Association.

Gabridge & Company is dedicated to serving municipal clients. We offer newsletters, webinars, and conferences at no charge to provide our clients with timely updates and best practices for the rapidly changing governmental financial regulations. We advise our clients before, during, and after the audit – and strive to be much more than what you would expect from your auditor.

Our firm has not been involved with any state or federal desk reviews or field reviews of its audits. Additionally, our firm has not been involved with any disciplinary action taken by state regulatory bodies or professional organizations. Our firm will also follow the American Institute of Certified Public Accountants "Interpretation 501-3, Failure to Follow Standards and/or Procedures or Other Requirements in Governmental Audits." Our firm will not subcontract any of the auditing services included in this proposal.

Our proposal will remain valid for 120 days past the deadline for submittal.

We warrant that all information provided in connection with this proposal is true and accurate to the best of our knowledge.

Team Qualifications and Experience

PRINCIPALS

Joseph Verlin, CPA, CGFM

Principal in Charge - Audit Services

Education

BA, Accounting
Ferris State University

Memberships

American Institute of Certified Public Accountants (AICPA)
Michigan Association of Certified Public Accountants (MICPA)
Michigan Municipal League
Michigan Local Government Management Association
AICPA Governmental Audit Quality Center
Association of Government Accountants (AGA)
Government Finance Officers Association (GFOA)

Committees

Co-Chair: MICPA Governmental Accounting and Auditing Task Force
President: West Michigan Chapter of the Association of Governmental Accountants

Recent Speaking Engagements

MICPA sponsored governmental auditing conferences
Internal Controls for Local Units of Government
Improving Audit Timelines
Implementing GASB 54, 63 & 65
Single Audit Update
Preventing Fraud, Waste and Abuse
AGA sponsored governmental accounting event
Implementing GASB 63 and 65

Joe will serve as the engagement principal with responsibility for planning and technical execution of all of Gabridge & Company's services. Joe will ensure appropriate levels of staffing for your engagement, monitor your satisfaction, and manage regular communication with your executive leadership and Audit Committee. Joe currently serves as the engagement executive or independent review partner on over 75 of our firm's audit clients.

Joe is certified to practice public accounting in Michigan. Joe is also a **Certified Government Financial Manager** (CGFM), has earned the **Advanced Single Audit certification** from the AICPA, and is a member of the Government Finance Officers Association's (GFOA) Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting Program.

Neil Hammerbacher, CPA
Audit Manager – Independent Reviewer

Neil provides valued support in the role of audit manager. He is in the field routinely performing audit services. Neil serves in a similar role on a significant number of other governmental audits.

Education

BA, Business Administration
Saginaw Valley State University

Memberships

Michigan Association of Certified Public Accountants (MICPA)
AICPA Governmental Audit Quality Center
Government Finance Officers Association

Professional History

- Over eighteen years of governmental accounting and auditing experience in public accounting
- Also held a treasurer and finance director positions at a City and Township for over fifteen years
- Has several years full-time experience using BS&A for assessing, general ledger, fixed assets, cash receipts, payroll, accounts payable, and long-term debt reporting

AUDIT TEAM MEMBERS

Robert J. Klein

Robert provides valued support in the role of senior auditor. He is in the field routinely performing audit services. Robert serves in a similar role on a significant number of other governmental audits.

Education

BA, Accounting
Eastern Michigan University

Memberships

Michigan Association of Certified Public Accountants (MICPA)
AICPA Governmental Audit Quality Center

Professional History

- Over 16 years of public accounting experience with David E Wilson, CPA, which merged with Gabridge & Company, PLC in July 2010
- Serves local units of government, non-profit organizations, and privately held businesses

Lauren Wenneman, CPA

Lauren provides valued support in the role of senior auditor. He is in the field routinely performing audit services. Lauren serves in a similar role on a significant number of other governmental audits.

Education

Bachelor of Science in Public Accountancy
Michigan State University

Memberships

Michigan Association of Certified Public Accountants (MICPA)
AICPA Governmental Audit Quality Center

Professional History

- Three years of public accounting experience with Gabridge & Company, PLC
- Serves local units of government and non-profit organizations
- Specializes entirely in governmental and non-profit audit

Andrew Wilcoxon, CPA

Andrew provides valued support in the role of staff auditor. He is in the field routinely performing audit services. Andrew serves in a similar role on a significant number of other governmental audits.

Education

Bachelor of Science in Public Accountancy
Grand Valley State University

Memberships

Michigan Association of Certified Public Accountants (MICPA)
AICPA Governmental Audit Quality Center

Professional History

- Over three years of public accounting experience
- Serves local units of government and non-profit organizations
- Specializes entirely in governmental and non-profit audit

Matt Holland

Matt provides valued support in the role of senior auditor. He is in the field routinely performing audit services. Matt serves in a similar role on a significant number of other governmental audits.

Education

Bachelor of Science in Public Accountancy
Calvin College, Grand Rapids, MI

Memberships

Michigan Association of Certified Public Accountants (MICPA)
AICPA Governmental Audit Quality Center

Professional History

- Eight years of public accounting experience with Gabridge & Company, PLC
- Serves local units of government and non-profit organizations
- Specializes entirely in governmental and non-profit audit

Other Services

Gabridge & Company, PLC is able to provide consulting services to its clients throughout the year **at no additional charge**. We feel that it is important to interact with our clients throughout the year, especially with the rapidly changing governmental accounting pronouncements. We find that these proactive discussions will ultimately reduce the upcoming audit workload for both our firm, and more importantly, the staff of the Authority. Joe Verlin will be your primary contact throughout the year to ensure continuity.

Our consulting services include (but are not limited to); assistance with BS&A, budgeting, general accounting questions, human resource consulting, financial reporting, internal control, grant compliance, implementation and assistance to the Authority with any new accounting principles required by GASB, or as required by State or Federal Law, etc. Our customer service policy allows us to handle our audit clients informal questions and consultations throughout the year without additional billings, unless the scope of the consultation becomes a project in nature. In these cases, our consulting projects will be documented in an engagement letter that will set forth the timing, scope and related fees.

Licensed to Practice in Michigan

Gabridge & Company is a CPA firm actively registered to practice public accounting in the State of Michigan. Also, all assigned CPA's from Gabridge & Company are properly registered and licensed to practice in public accounting in Michigan.

Independence and Conflict of Interest

Gabridge & Company, PLC is independent of the Authority as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards (2018 revision). Gabridge & Company is also independent of all component units of the Authority, as defined by the aforementioned standards. Gabridge & Company has had no professional relationships involving the Authority or any of its agencies, component units or primary governments during the past five years that would impair independence. Lastly, Gabridge & Company will give the Authority written notice of any professional relationship entered into with the Authority, or any of its agencies, component units or primary governments during the period of this agreement.

We warrant that no work included within this proposal will be subcontracted by Gabridge & Company, PLC.

Similar Engagements

Following is a list of similar engagements with other governmental entities in the State of Michigan:

Jordan Valley Emergency Medical Service Authority

Scope of Work – Governmental Financial Audit
Principal in Charge – Joe Verlin
Contact – Jay Peck, Director
Phone – (231) 536.7881

Township of Whitefish – (including their Ambulance Activities)

Scope of Work – Governmental Financial Audit
Principal in Charge – Joe Verlin
Contact – Frank Lada, Supervisor
Phone – (906) 492.3452

Mason-Oceana 911

Scope of Work – Governmental Financial Audit
Principal in Charge – Joe Verlin
Contact – Connie Blaaw, Administrative Assistant
Phone – (231) 869.7911

Oceana County

Scope of Work – Governmental Financial Audit and Single Audit
Principal in Charge – Joe Verlin
Contact – Robert Sobie, County Administrator
Phone – (231) 873.4835 ext. 6702

Further references are available upon request.

Following is a list of all Michigan governmental and nonprofit clients for which our firm has performed an audit for during the past five years:

Townships

Township of Allegan
Township of Arcadia
Township of Bear Lake
Township of Bingham
Township of Blue Lake
Township of Boyne Valley
Township of California
Township of Centerville
Township of Cheshire
Township of Constantine
Township of Covert
Township of Detour
Township of Drummond Island
Township of Everett
Township of Garfield
Township of Gilmore
Township of Grattan
Township of Hagar
Township of Hartford
Township of Holton
Township of Howell
Township of Inverness
Township of Kasson
Township of LaGrange
Township of Manistee
Township of Melrose
Township of Mottville
Township of Mullett
Township of Nottawa
Township of Otisco
Township of Pentwater
Township of Pleasanton
Township of Salem
Township of Sherman
Township of Stronach
Township of Sturgis
Township of Trout Lake
Township of Tuscarora
Township of Tyrone
Township of Union
Township of Vevay
Township of Whitefish
Township of Wilson

Schools

Arbor Academy
Augusta Academy
Bessemer Area Schools
Caledonia Community Schools
Centerville Public Schools
Colon Community Schools
Columbia School District
Constatine Public Schools
Delton Kellogg Schools
Evergreen Academy
Forest Academy
Manistee Area Public Schools
Marcellus Community Schools
Mendon Community Schools
Michigan Center School District
North Adams-Jerome Public Schools
Nottawa Community Schools
Oakland Academy
St. Joseph County ISD
Waldron Area Schools
White Pigeon Community Schools
William C. Abney Academy
Woodland School

Nonprofits

Another Way Pregnancy Center
Alano Club of Kent County
Association of Legal Writing Directors
Big Brothers Big Sisters
Choices of Manistee County
Clinton Gratiot Habitat for Humanity
Communities in Schools of MI
Community Action of Allegan County
Habitat for Humanity of St. Joseph
Jubilee Jobs
Marshall Area Economic Dev. Alliance
Senior Services of Van Buren County
St. Joseph County Grange Fair
Staircase Youth Services
Sturgis Community Foundation
The Ridge Project

Other

Alger Conservation District
Barry County Transit
Bear Lake Improvement Board
Branch Area Transit Authority
Bronson Area Fire Association
Calhoun County Cons. Dispatch Authority
Cass County Conservation District
Cass County Transit Authority
CCE Central Dispatch Authority
Cedar Area Fire and Rescue
Central Upper Peninsula Planning and Dev. Com.
Coloma City-Charter Township of Coloma Cem.
Colon Fire and Rescue
Fife Lake Area Utility Authority
Firekeepers Local Revenue Sharing Board
Hillsdale Board of Public Utilities
Iron Baraga Conservation District
Jordan Valley Emergency Med. Svcs. Auth.
Kalamazoo Conservation District
Kent County Conservation District
Lake Leelanau Lake Association
Lowell Area Fire and Emergency Svcs. Auth.
Ludington Mass Transit Authority
Manistee 9-1-1 Authority
Manistee-Blacker Airport Authority
Mason-Oceana 9-1-1
Match-E-Be-Nash-She-Wish Rev. Shg. Board
Mendon Downtown Development Authority
Michigan Native American Heritage Fund Board
Mid-Michigan Area Cable Comm. Consortium
Newaygo County Area Promise Zone Authority
North Berrien Fire Rescue Board
Oceana County Medical Care Facility
Owosso Downtown Development Authority
Pokagon Band Local Revenue Sharing Board
Portland Area Fire Authority
St. Joseph Conservation District
St. Joseph County Transportation Authority
Straits Regional Ride
Sturgis Downtown Development Authority
Thornapple Manor
VanBuren Conservation District
Washtenaw County Conservation District
West Michigan Regional Planning Commission
Western U.P. Planning & Development Commissic
White Cloud-Sherman Utilities Authority
White Pigeon Sanitary System

Villages

Village of Ashley
Village of Bellevue
Village of Benzonia
Village of Beulah
Village of Calumet
Village of Colon
Village of Constantine
Village of Decatur
Village of Detour
Village of Eastlake
Village of Elk Rapids
Village of Empire
Village of Fowler
Village of Honor
Village of Kalkaska
Village of Lyons
Village of Maple Rapids
Village of Mendon
Village of Morrice
Village of Muir
Village of Ontonagon
Village of Perrinton
Village of Pewamo
Village of Thompsonville
Village of Turner
Village of Webberville
Village of White Pigeon

Counties

Allegan County
Barry County
Cheboygan County
Crawford County
Emmet County
Gogebic County
Manistee County
Missaukee County
Montcalm County
Oceana County
St. Joseph County
Tuscola County

Charter Townships

Charter Township of Breitung
Charter Township of Coloma
Charter Township of Gun Plain
Charter Township of Lowell
Charter Township of Marquette
Charter Township of Muskegon
Charter Township of Niles

Libraries

Albion District Library
Brandon Township Public Library
Briggs District Library
Cheboygan Area Public Library
Clarkston Independence District Library
Coopersville Area District Library
Eaton Rapids Area District Library
Eau Claire District Library
Ferndale Area District Library
Fraser Public Library
Galesburg-Charleston District Library
Grant Area District Library
Grosse Pointe Public Library
Hartford Library
Kalamazoo Public Library
Lakeland Library Cooperative
Manistee County Library
Maple Rapids Public Library
Marshall District Library
Newaygo Area District Library
Nottawa Township Library
Otsego District Library
Parchment Community Library
Sturgis District Library
Watervliet District Library
White Pigeon Township Library

Continuing Education and External Quality Control Review

Continuing Education

Gabridge & Company, PLC and its professional staff members meet all continuing education and external quality control requirements as stated in the U.S. General Accounting Office's Government Auditing Standards (2018 revision).

External Quality Control Review

Included with this proposal is Gabridge & Company's most recent external quality control review (peer review) for which government engagements were included. The peer review is for the period ended June 30, 2018. Our firm continues to meet the external quality control review requirements by actively monitoring our staff member's continuing education and training (through frequent staff meetings, attending pertinent governmental conferences, and self-study courses focused on governmental accounting and auditing), participating in governmental associations, and internal inspections of audit files by partners not involved with the audit.

Quality Control Procedures

Some examples of our quality control procedures include:

- Draft versions of audit reports are reviewed by an independent review principal who was not involved with the audit.
- Our audit teams are trained prior to their arrival for fieldwork to ensure audit efficiency and that you will not need to "train the auditor".
- An audit manager or the principal in charge of the audit will be on-site at all times during fieldwork to ensure that a properly trained decision-maker will be available throughout fieldwork.
- The principal in charge of each audit reviews the audit report and related letters with the client prior to finalizing.

Specific Audit Approach

Our goal is to provide a thorough and quality audit with as little disruption to our clients as possible. We achieve this by emphasizing planning procedures and having audit team members who specialize in governmental audit. For example, prior to our arrival for fieldwork, we will already have a working set of financial statements loaded into our proprietary software and will have identified the audit areas that we feel need to be emphasized in the field. We will know precisely what we need to look at prior to our arrival – this focused approach minimizes disruption to your staff while we are in the field. Also, our staff is made up of employees who specialize in governmental audit and who are fully dedicated to auditing governmental agencies. In other words, our clients will not need to "train the auditors".

Interim Fieldwork and Audit Planning

During the interim fieldwork and audit planning phase, we gain an understanding of your current year operations, evaluate the reliability of your internal controls, identify any issues that may have audit significance, and complete planning in preparation for final audit fieldwork. Based on the information that we obtain during this phase, we can determine your general areas of audit risk, the extent to which we can rely on your internal controls for our audit testing, and whether any significant audit issues need to be discussed so they can be resolved prior to the start of fieldwork. Some of the areas addressed at this time include documentation of internal controls, preparation of confirmations as necessary, review of minutes, completion of the preliminary analytical procedures review, and tailoring the current year audit work programs.

Final Fieldwork

As we complete our interim fieldwork and engagement planning, you will be provided with a listing of audit schedules required for final fieldwork. Many of the schedules will be similar to what you have prepared for previous audits and may be provided to us in an electronic format. The final fieldwork phase of the audit will generally commence once the books are closed and the appropriate audit schedules have been completed. During this phase, we will perform the appropriate tests of account balances, using sampling, substantive, and analytical review procedures, in order to form an opinion on the financial statements as a whole.

Areas that we will test using substantive procedures include (not intended to be an all-inclusive list):

Cash and cash equivalents – we will inspect bank account reconciliations and prepare bank account confirmations to ensure that the balances agree to the financial statements.

Accounts receivable – we will test certain balances by using a combination of analytical procedures and tracing year end balances to subsequent receipts.

Interfund transactions – we will review the schedule of interfund transfers and balances to ensure that all entries are reconciled and eliminated properly for government-wide presentation.

Capital assets – we will obtain a depreciation lapse schedule and verify key additions by inspecting vouchers, while also testing the adequacy of depreciation expense.

Accounts payable – we will obtain a year end accounts payable aging report and test for accuracy by inspecting certain vouchers. We will also review subsequent expenditures (after year end) searching for possible unrecorded liabilities as of year-end.

Accrued payroll – We will obtain payroll registers for payrolls issued after year end and compare to the schedule of accrued salaries and wages. We will also test the year end balances for payroll taxes by tracing year end liabilities to their payments, while comparing to payroll forms.

Compensated absences – We will obtain a year end value of compensated absences and validate the balance by comparing to the employee handbook and / or union contracts.

Long-term debt – We will obtain a year end schedule of long-term debt and verify the accuracy of the current portion of long-term debt by reviewing amortization schedules. We will also confirm certain balances by inspecting vouchers or sending confirmations to lenders.

Equity – We will ensure that the beginning fund balance and net assets amounts agree to the prior year ending balances.

Property Taxes – We will examine taxable values and the Authority’s millages to ensure that the tax revenues are properly supported and allocated to the proper funds.

State and Federal Grants – We will compare state and federal grant revenues and substantiate the activity with Treasury reports and grant documents. We will also review federal grant and loan activity verifying consistency between the financial statements and the Schedule of Expenditures of Federal Awards (if applicable).

Type and Extent of Statistical Sampling to be Used in the Engagement

Statistical sampling will be used extensively during field work to assist with our testing procedures. Sample size will be based primarily on the level of risk assigned to a given financial statement assertion, the potential magnitude of misstatement, the potential for non-compliance, and other factors based on our professional judgment. Most often the range of our sample size is between 25 and 40 items. We affirm that adequate tests of transactions will be performed.

Type and Extent of Analytical Procedures to be Used in the Engagement

Analytical procedures also will be used extensively during our planning and final fieldwork stages. We will rely on our analytical procedures to determine what areas may need additional attention based on the size of deviation from our expectations. Analytical procedures will be applied using key ratios compared to budget and historical figures. Areas with large “gaps” between actual and expected amounts will receive additional attention in the field, and the results of the extra attention will be documented and substantiated. Lastly, during field work we will gather sufficient audit documentation, clear all open items, complete our audit programs, and our quality control documents will be completed and reviewed.

Approach to be Taken to Document an Understanding of Internal Controls

As auditors for a significant number of governmental units, we have a good understanding of the significant areas of internal control that need to be tested and documented. We have tailored client questionnaires for each significant transaction class that allow our clients to review and document any changes in procedures in a timely and efficient manner. We then review the questionnaires and utilize them as a base for documenting our related tests and walkthroughs.

Approach to Determining Laws and Regulations that will be Subject to Audit Test Work

We have accumulated an extensive list of the significant laws and regulations that apply to governmental entities. Each year we review that list in relation to new State, Federal, and industry guidelines and make modifications as appropriate. During fieldwork, the list is reviewed with client personnel to ensure compliance with the identified laws and regulations.

Approach to Obtaining the Trial Balance and Incorporating it into the Audit Workpapers and Preparing the Reports

We will request an electronic version of the trial balance after the year has been closed and the general ledger is deemed ready for audit. The electronic trial balance will be imported into our governmental reporting software and mapped in accordance with your chart of accounts. From there we will have a working draft of the financial statements that will ultimately be exported into the audit report. All adjusting audit journal entries and backup support will be provided to and reviewed with your staff prior to the conclusion of fieldwork to ensure that all are in agreement. Finally, we will request a final version of your trial balance, after audit adjustments are posted, to ensure that each line item is in agreement with the audited trial balance.

We will provide delivery dates during the planning phase of the audit and confirm these dates during our planning meeting with management. Following is our anticipated timetable to complete the audit:

Description	Date(s)
Detailed Audit Plan	May
Fieldwork	June
Draft Reports	September
Final Reports	September
Board Presentation	October

Identification of Potential Audit Problems

We begin the audit process each year by revisiting any prior year management recommendations and/or suggestions and inquiring of our clients regarding any action taken to remedy those recommendations. In addition, we engage in discussions with our clients regarding any potential areas of concern and if there are any specific procedures they would like us to perform during the audit process.

We will also provide monthly written reports to the Authority that communicates progress of the audit. Additionally, any irregularities, illegal acts, or indications of illegal acts will immediately be reported in writing to management. Also, any conditions, transactions, situations or circumstances that need special consideration or that prevent or impede the completion of the audit will be reported to the Authority officials.

Non-Discrimination Clause

Gabridge & Company, PLC does not discriminate against any individual for employment with respect to such person's hire, tenure, terms, conditions, privileges of employment, or any matter directly or indirectly related to employment because of such person's race, color, religion, national origin, ancestry, age, sex, or disability as defined by law.

LOWELL AREA FIRE AND EMERGENCY SERVICES AUTHORITY

Departmental Administrative Policy

Subject: Job Description – Fire Inspector

AP Reference #:

Original Effective Date:

Revision Date:

- ☒ **Administrative**
☐ **Operations**

I. PURPOSE

Job description

II. POLICY

The Fire Inspector is a part-time employee of the department appointed by, and accountable to, the Fire Chief.

A. General Summary

The following is intended to describe the general nature and level of work being performed by a Fire Inspector. The duties include, but are not limited to:

B. Typical Examples of Work

1. Conducts fire safety inspections for all commercial properties in the department coverage area
2. Maintain administrative control over the departments record keeping for safety inspections of all the commercial properties in the departments' response area
3. Maintains all SARA title III and Tier Two books and files
4. Maintaining business pre-plans
5. Keeps department members up-to-date on known hazards in the community
6. Serves as the departments liaison between the all planning commissions and the department
7. Maintains LEPC files
8. Design and execute a fire prevention and public education program throughout the area.
9. Maintain a Community Smoke Alarm installation program
10. Performs other duties as assigned

C. Desirable Qualifications for Employment

1. Knowledge and application of current firefighting equipment and techniques
2. Knowledge of geography, streets, and important locations
3. Knowledge of the rules, regulations and SOPs
4. Knowledge of the principles of hydraulics as applied to firefighting
5. Knowledge of EMS and rescue operations
6. Knowledge of laws relating to the fire service
7. Michigan Fire Fighters Training Council- Instructor I Certification
8. Michigan Fire Fighters Training Council- Inspector I Certification and Plan Review
9. Working Knowledge of NFPA Code
10. Working Knowledge of Building Construction

LOWELL AREA FIRE AND EMERGENCY SERVICES AUTHORITY

Departmental Administrative Policy

Subject: Job Description – Fire Inspector

SOG Reference #: A00676

Original Effective Date:

Revision Date:

- ☒ **Administrative**
☐ **Operations**

D. Employment Qualifications

1. Possession of a high school diploma or equivalent
2. Ability to hear and understand verbal orders at emergency scenes
3. Ability to understand and follow oral instructions, to accept authority, and to work effectively with other employees
4. Ability to lead and command subordinates, maintains discipline, direct training, and cooperates with officers and employees
5. Ability to read, understand and give clear oral and written communication
6. Ability to react quickly and calmly in an emergency
7. Knowledge of the rules, policies, and procedures of the department
8. Successfully pass NFPA 1582 exam
9. Michigan Fire Fighters Training Council - Fire Fighter I & II Certification
10. Michigan Fire Fighters Training Council - Hazmat Awareness Certification
11. Michigan Fire Fighters Training Council - Hazmat Operations Certification
12. Michigan Fire Fighters Training Council- Drivers Training Certification
13. NIMS ICS 100, 200, 700, 800, 300 and 400 or equivalent
14. Current CPR card with AED
15. Michigan Department of Community Health -Medical First Responder License or higher
16. Valid Michigan Driver's License

LOWELL AREA FIRE AND EMERGENCY SERVICES AUTHORITY RESERVES THE RIGHT TO ALTER, AMEND, MODIFY OR ELIMINATE THIS POLICY AT ANY TIME WITHOUT PRIOR NOTICE.

Authored by: Shannon L. Witherell, Fire Chief

Reviewed by:

Approved by:

Related Policies/ Procedures/Guides:



Lowell Area Fire and
Emergency Services Authority
Lowell Area Fire Department
315 S. Hudson St. Lowell, MI 49331
616-897-7354

Wednesday, July 07, 2021

Fire Authority Board:

We responded to 93 total incidents for the month of April. We responded to a gas leak in the City caused by a contractor and a Cost recovery bill has been issued. We were forced to turn a medical over to Ada during that call as we had no staff available. We also responded to assist Police in the City with a pontoon lodged on rocks rear the dam. Both calls ran multiple hours.

We have responded to 509 total requests for service to date in 2021, an increase of 116 calls over the same time frame in 2020 and 38 over 2019.

Our Med 3 responses have been off to a slow start with only 5 in June.

We were awarded \$112,500.00 from the Lowell Area Community Fund; we have begun to order the lose equipment for Engine 1 with that money in an effort to get ahead of any price increases.

We were able to put \$475.00 into our fund raising account from our Chicken BBQ at Expo. We would like to thank the Board Members who came out and helped/ support us in this fund raiser.

We are scheduled to have our pre-con meeting with the County Purchasing Department and Spencer MFG to go over the build of Engine 1.

We issued 14 burn permits through the website in the month of June.

Please feel free to contact me at (616) 840-1422 with any questions or concerns.

Respectfully, Shannon Witherell

Fire Chief, Lowell Area Fire Dept.

LOWELL AREA FIRE DEPARTMENT

2021

Equipment rate/hour for services rendered at a fire or accident scene,
medical emergency, or misc. incident.

Rate is based on current value of equipment, at \$.75/ \$1000.00 value.

YR.	Type of vehicle	Value	Rate per hour
2005	Pumper/Tender	\$246500.00	\$185.25
2019	Tender	\$350,000.00	\$262.50
2014	Pumper	\$550,000.00	\$412.25
2021	Command Unit	\$65,000.00	\$48.75
2011	Light Rescue	\$43000.00	\$32.25
1997	4x4 Brush Unit	\$25000.00	\$18.75
2015	Brush Unit /EMS	\$55000.00	\$41.25

Staff Personnel. \$25.00 per hour

Command Personnel \$50.00 per hour

Lowell Area Fire Dept.

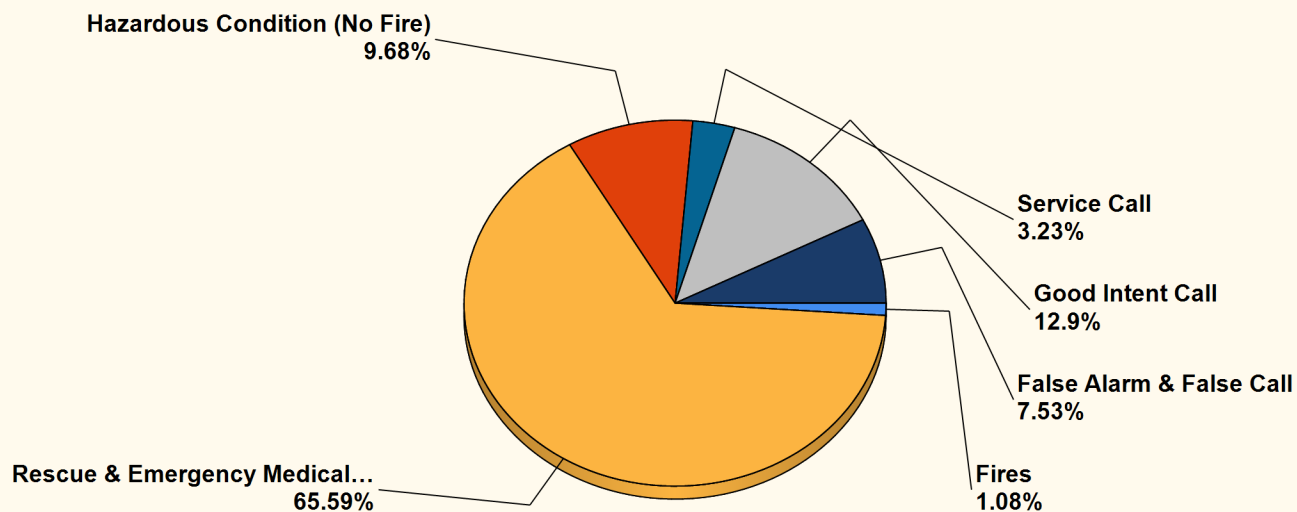
Lowell, MI

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Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 06/01/2021 | End Date: 06/30/2021



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	1	1.08%
Rescue & Emergency Medical Service	61	65.59%
Hazardous Condition (No Fire)	9	9.68%
Service Call	3	3.23%
Good Intent Call	12	12.9%
False Alarm & False Call	7	7.53%
TOTAL	93	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



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Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
100 - Fire, other	1	1.08%
311 - Medical assist, assist EMS crew	1	1.08%
321 - EMS call, excluding vehicle accident with injury	53	56.99%
322 - Motor vehicle accident with injuries	3	3.23%
324 - Motor vehicle accident with no injuries.	1	1.08%
331 - Lock-in (if lock out , use 511)	1	1.08%
360 - Water & ice-related rescue, other	2	2.15%
412 - Gas leak (natural gas or LPG)	1	1.08%
424 - Carbon monoxide incident	1	1.08%
444 - Power line down	7	7.53%
540 - Animal problem, other	1	1.08%
551 - Assist police or other governmental agency	1	1.08%
561 - Unauthorized burning	1	1.08%
600 - Good intent call, other	3	3.23%
611 - Dispatched & cancelled en route	6	6.45%
631 - Authorized controlled burning	1	1.08%
632 - Prescribed fire	1	1.08%
651 - Smoke scare, odor of smoke	1	1.08%
700 - False alarm or false call, other	1	1.08%
710 - Malicious, mischievous false call, other	1	1.08%
715 - Local alarm system, malicious false alarm	2	2.15%
735 - Alarm system sounded due to malfunction	3	3.23%
TOTAL INCIDENTS:	93	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



Lowell Area Fire Dept.

Lowell, MI

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Incident Count with Man-Hours per Zone for Date Range

Incident Type(s): All Incident Types | Start Date: 06/01/2021 | End Date: 06/30/2021

ZONE	INCIDENT COUNT	MAN-HOURS
Ada - Ada Township	1	0:30
Alto - Bowne Township	2	1:13
City of Lowell - City	39	50:55
Lowell Township - Lowell Township	38	53:39
Vergennes Township - Vergennes Township	13	18:12
TOTAL	93	124:29

NOTE that this report takes into consideration ONLY those Personnel that are associated with an Apparatus, and that only Reviewed incidents are included in the counts.



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Lowell Area Fire Dept.

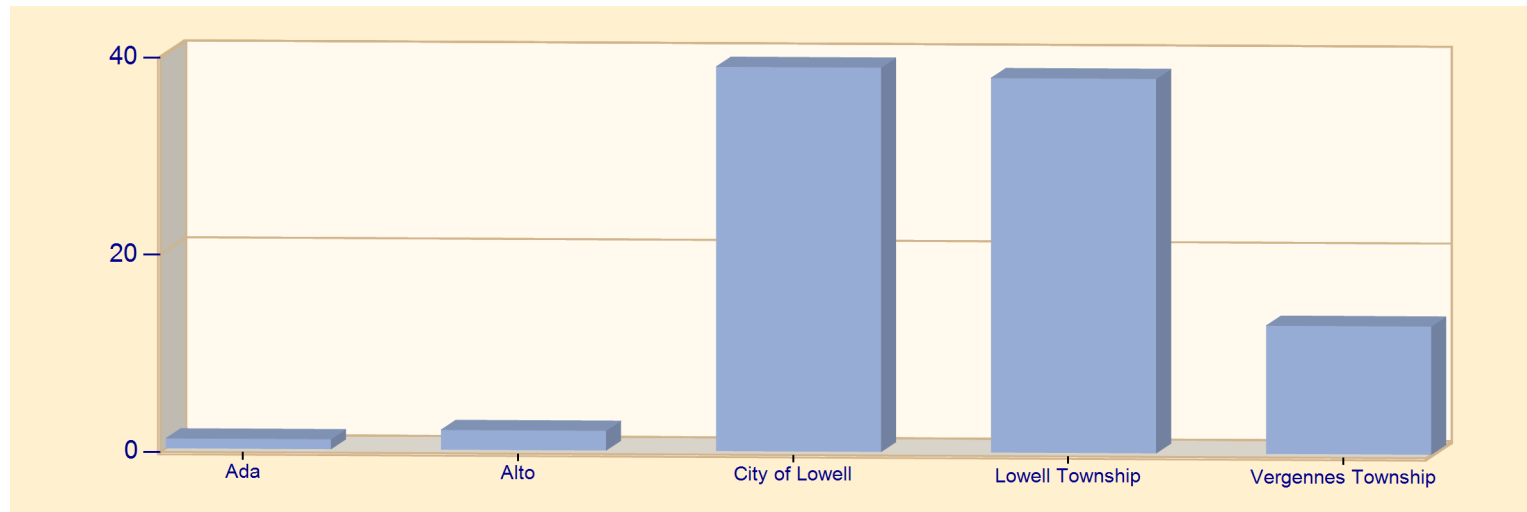
Lowell, MI

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Incident Type Count per Zone for Date Range

Start Date: 06/01/2021 | End Date: 06/30/2021



ZONES	INCIDENT TYPE	COUNT
Ada - Ada Township		
	561 - Unauthorized burning	1
	Total Incidents for Ada - Ada Township:	1
Alto - Bowne Township		
	611 - Dispatched & cancelled en route	2
	Total Incidents for Alto - Bowne Township:	2
City of Lowell - City		

Zone information is defined on the Basic Info 3 screen of an incident.
Only REVIEWED incidents included.



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ZONES	INCIDENT TYPE	COUNT
	100 - Fire, other	1
	311 - Medical assist, assist EMS crew	1
	321 - EMS call, excluding vehicle accident with injury	22
	322 - Motor vehicle accident with injuries	1
	324 - Motor vehicle accident with no injuries.	1
	360 - Water & ice-related rescue, other	1
	412 - Gas leak (natural gas or LPG)	1
	444 - Power line down	1
	540 - Animal problem, other	1
	600 - Good intent call, other	2
	611 - Dispatched & cancelled en route	2
	700 - False alarm or false call, other	1
	715 - Local alarm system, malicious false alarm	1
	735 - Alarm system sounded due to malfunction	3
	<i>Total Incidents for City of Lowell - City :</i>	39
Lowell Township - Lowell Township		
	321 - EMS call, excluding vehicle accident with injury	24
	322 - Motor vehicle accident with injuries	1
	331 - Lock-in (if lock out , use 511)	1
	424 - Carbon monoxide incident	1
	444 - Power line down	6
	551 - Assist police or other governmental agency	1
	611 - Dispatched & cancelled en route	2
	632 - Prescribed fire	1
	715 - Local alarm system, malicious false alarm	1
	<i>Total Incidents for Lowell Township - Lowell Township:</i>	38
Vergennes Township - Vergennes Township		
	321 - EMS call, excluding vehicle accident with injury	7
	322 - Motor vehicle accident with injuries	1
	360 - Water & ice-related rescue, other	1
	600 - Good intent call, other	1
	631 - Authorized controlled burning	1
	651 - Smoke scare, odor of smoke	1
	710 - Malicious, mischievous false call, other	1
	<i>Total Incidents for Vergennes Township - Vergennes Township:</i>	13
Total Count for all Zone:		93

Zone information is defined on the Basic Info 3 screen of an incident.
Only REVIEWED incidents included.

