

Mid-Michigan Community Fire Control Board

Meeting Agenda

Tuesday, February 11, 2020

5:30 P.M. Location: City of St. Louis – Council Chambers

1. Call to Order.
2. Roll Call.
3. Election of Chair & Vice Chair
4. Approval of Meeting Minutes – Regular Meeting November 12, 2019
5. Public Comments: restricted to (3) three minutes regarding issues not on this agenda.
6. Claims & Accounts -
November 1, 2019 through January 31, 2020 for \$40,769.96. (Approve)
7. Financial Statements 1/31/20(Receive and place on file)
8. Audited Financial Statement 6/30/19 (Receive and place on file)
9. Set Meeting Dates & Times for 2020-2021.
August 11, 2020
November 10, 2020
February 9, 2021
May 11, 2021
10. Fire Chief's Report (Receive and place on file)
11. Resolution 2020-01.....2020-2021 Budget Adoption
12. Other Business
13. Public Comment
14. Adjournment

**MINUTES
FOR APPROVAL**

A Regular Meeting of the Mid-Michigan Community Fire Board, held at the St. Louis City Hall, was called to order by Chair Kevin Beeson at 5:30p.m., on Tuesday, November 12, 2019.

Members Present: Chairman Kevin Beeson, Vice-Chair Kurt Giles, Carmen Bajena, Don Long

Members Absent: Bobbie Marr (excused)

Others in Attendance: Fire Chief Rich Apps, Dick Prestage, Bill Coty, Dan Monden

Minutes.

Moved by Member Bajena, supported by Member Long, to approve the minutes of the August 13, 2019 meeting. All ayes carried the motion.

Public Comment.

None.

Claims and Accounts.

The Fire Board reviewed the Claims & Accounts.

Moved by Member Giles, supported by Member Long, to approve the Claims & Accounts for August 1, 2019 to October 31, 2019 in the amount of \$47,201.60. All ayes carried the motion.

Financial Statements.

The Fire Board reviewed and discussed the Financial Statements of June 30, 2019 and placed on file.

The Fire Board reviewed and discussed the Financial Statements of October 31, 2019 and placed on file.

Fire Chief's Report.

The Fire Chief's Report was reviewed, discussed, and placed on file.

Discussion of selling obsolete generator.

Moved by Member Long, supported by Member Bajena, to sell old generator to Perrinton Fire Department for \$1. All ayes carried the motion.

Temporary Dispatch Center

Dan Morden discussed equipment updates that Central Dispatch will be completing and the possibility of using the St. Louis Fire Department Radio Room as a Temporary Dispatch Center if renovations are extensive enough to warrant relocation while the work takes place. Discussion was also held regarding the prospect of a permanent backup dispatch center being hosted at the SLAFD.

Fire Chief Job Description

A job description for the Chief was presented as a means of doing future evaluations and so that future applicants will understand the requirements of this position. The proposed Job Description was reviewed.

Moved by Member Long, supported by Member Giles to approve the Chief's Job Description as presented. All Ayes carried the motion.

Other Business.

None.

Public and Other Comment.

Member Beeson asked about another firefighter resigning. On recruitment, Chief Apps responded by summarizing the lower quality of some applicants and a list of automatic disqualifiers.

Bill Coty asked about having Fire Pay put to a 401K.

Community Open-House possibility was discussed.

The meeting was adjourned at 6:47 p.m.

Kurt R. Giles, Recording Secretary

CLAIMS AND ACCOUNTS

Check Date	Check	Vendor Name	Amount
Bank 0023 FIRE - MID MICHIGAN			
11/25/2019	59(E)	FIRE DEPARTMENT PAYROLL FUND	6,116.79
12/31/2019	60(E)	FIRE DEPARTMENT PAYROLL FUND	7,008.30
11/06/2019	4686	ADVANCED LIGHTING & SOUND	185.00
11/06/2019	4687	CITY OF ST LOUIS	393.49
11/06/2019	4688	FAMILY FARM & HOME	65.96
11/06/2019	4689	JANSON EQUIPMENT COMPANY	327.06
11/06/2019	4690	MY-LOR INC	21.28
11/06/2019	4691	PRO COMM INC	2,074.00
11/20/2019	4692	BLARNEY CASTLE FLEET PROGRAM	214.94
11/20/2019	4693	CITY OF ST LOUIS PURCHASE CARDS	46.80
11/20/2019	4694	CONSUMERS ENERGY	59.84
11/20/2019	4695	E & S GRAPHICS, INC	426.00
11/20/2019	4696	FIRST DUE FIRE SUPPLY	439.66
11/20/2019	4697	FRONT LINE SERVICES, INC	260.00
11/20/2019	4698	PINE RIVER AUTOMOTIVE	133.03
11/20/2019	4699	PRO COMM INC	2,406.75
11/20/2019	4700	RICHARD APPS	31.84
12/02/2019	4701	CHARTER COMMUNICATIONS	241.66
12/02/2019	4702	CITY OF ST LOUIS	858.66
12/02/2019	4703	DISCOUNT DUMPSTER LLC	105.00
12/02/2019	4704	FAMILY FARM & HOME	79.96
12/02/2019	4705	FIRE ENGINEERING	59.00
12/02/2019	4706	FIRST DUE FIRE SUPPLY	61.50
12/02/2019	4707	MICHIGAN STATE FIREMAN'S ASSOC	75.00
12/02/2019	4708	MSFA MEMORIAL AND EDUCATION	40.00
12/02/2019	4709	PRO COMM INC	1,593.75
12/16/2019	4710	CITY OF ST LOUIS	430.80
12/17/2019	4711	BLARNEY CASTLE FLEET PROGRAM	235.69
12/17/2019	4712	CITY OF ST LOUIS	844.66
12/17/2019	4713	CITY OF ST LOUIS PURCHASE CARDS	8.00
12/17/2019	4714	CONSUMERS ENERGY	240.10
12/17/2019	4715	DISCOUNT DUMPSTER LLC	200.00
12/17/2019	4716	E & S GRAPHICS, INC	257.50
12/17/2019	4717	GRATIOT COUNTY CENTRAL DISPATCH	287.50
12/17/2019	4718	KEITH MCJILTON	37.61
12/17/2019	4719	VETERAN'S ALARM	328.40
01/03/2020	4720	CHARTER COMMUNICATIONS	241.66
01/07/2020	4721	BERTHIAUME & COMPANY	2,850.00
01/07/2020	4722	BRADY'S BUSINESS SYSTEMS	21.00
01/07/2020	4723	BREATHING AIR SYSTEMS	492.50
01/07/2020	4724	CITY OF ST LOUIS	435.83
01/07/2020	4725	FIRE SUPPRESSION PRODUCTS	0.00
		Void Reason: WRONG VENDOR	
01/07/2020	4726	FRONT LINE SERVICES, INC	186.95
01/07/2020	4727	PRO COMM INC	345.00
01/07/2020	4728	FIRE SUPPRESSION PRODUCTS	1,475.00
01/22/2020	4729	BLARNEY CASTLE FLEET PROGRAM	236.86
01/22/2020	4730	CITY OF ST LOUIS	858.66
01/22/2020	4731	CITY OF ST LOUIS PURCHASE CARDS	8.00
01/22/2020	4732	CONSUMERS ENERGY	251.37
01/22/2020	4733	ESO SOLUTIONS	2,954.61
01/22/2020	4734	FRONT LINE SERVICES, INC	2,287.05
01/22/2020	4735	MIDLAND CO. FIREFIGHTERS	250.00
01/22/2020	4736	MIDMICHIGAN HEALTH	515.00
01/22/2020	4737	PETER'S HARDWARE	84.00
01/22/2020	4738	PRO COMM INC	67.00
01/22/2020	4739	RICHARD APPS	100.65
01/22/2020	4740	TOTAL FIRE PROTECTION, INC	500.00
01/22/2020	4741	VETERAN'S ALARM	17.00
01/22/2020	4742	WILLIAM COTY	154.63
01/27/2020	4743	CHARTER COMMUNICATIONS	241.66

0023 TOTALS:

(1 Check Voided)

Total of 59 Disbursements:

40,769.96

CHECK DISBURSEMENT REPORT FOR CITY OF ST LOUIS

CHECK DATE FROM 11/01/2019 - 01/31/2020

Banks: 0023

Check Date	Bank	Check #	Invoice	Payee	Description	GL #	Amount
11/06/2019	0023	4686	15736	ADVANCED LIGHTING & SOUND	CASE OF HEAVY SMOKE	206.336.726.000	185.00
11/06/2019	0023	4687	10292019	CITY OF ST LOUIS	UTILITES-FIRE	206.336.920.000	393.49
11/06/2019	0023	4688	15893/5	FAMILY FARM & HOME	GASOLINE	206.336.730.000	65.96
11/06/2019	0023	4689	X446279	JANSON EQUIPMENT COMPANY	E-641 REPAIRS	206.336.930.000	327.06
11/06/2019	0023	4690	31877	MY-LOR INC	ID TAGS	206.336.726.000	21.28
11/06/2019	0023	4691	34984	PRO COMM INC	PAGER REPAIRS	206.336.850.000	2,074.00
11/20/2019	0023	4692	11112019F	BLARNEY CASTLE FLEET PROGR	FUEL CHARGES-FIRE	206.336.730.000	214.94
11/20/2019	0023	4693	10232019	CITY OF ST LOUIS PURCHASE	PIZZA FOR FIRE BOARD WORK SESSION	206.336.726.000	38.80
		4693	E020097KY3F		MICROSOFT 365-FIRE	206.336.801.000	8.00
							46.80
11/20/2019	0023	4694	204565678538	CONSUMERS ENERGY	ENERGY CHARGES 220 SOUTH MAIN-FIRE	206.336.920.000	59.84
11/20/2019	0023	4695	64043	E & S GRAPHICS, INC	RESCUE REPORT FORMS	206.336.726.000	426.00
11/20/2019	0023	4696	19-1021	FIRST DUE FIRE SUPPLY	RUBBER BOOTS	206.336.781.000	439.66
11/20/2019	0023	4697	33063	FRONT LINE SERVICES, INC	LABOR/SUPPLIES TANKER 671	206.336.930.000	260.00
11/20/2019	0023	4698	10184-719655	PINE RIVER AUTOMOTIVE	AIR FILTER/MINI LAMP	206.336.730.000	43.61
		4698	10184-719586		SPARK PLUGS/FILTERS/FUNNEL/BATTERY	206.336.930.000	92.68
		4698	10184-719587		OIL/MOTOR TUNE UP	206.336.930.000	19.26
		4698	10184-719641		AIR FILTER RETURN	206.336.930.000	(22.52)
							133.03
11/20/2019	0023	4699	35063	PRO COMM INC	PAGER REPAIRS	206.336.850.000	2,406.75
11/20/2019	0023	4700	11112019	RICHARD APPS	BOTTLED WATER	206.336.859.000	31.84
12/02/2019	0023	4701	0050808111219	CHARTER COMMUNICATIONS	CABLE/INTERNET-FIRE	206.336.920.000	241.66
12/02/2019	0023	4702	19-0001244	CITY OF ST LOUIS	POSTAGE USEAGE SEPT-NOV 6 2019	206.336.729.000	14.00
		4702	19-0001252		OVERHEAD SERVICE NOV 2019	206.336.950.000	844.66
							858.66
12/02/2019	0023	4703	24588	DISCOUNT DUMPSTER LLC	MOWING-FIRE DEPARTMENT	206.336.920.000	105.00
12/02/2019	0023	4704	16037/5	FAMILY FARM & HOME	VP FUEL-CYCLE 1G	206.336.730.000	79.96
12/02/2019	0023	4705	11192019	FIRE ENGINEERING	SUBSCRIPTION RENEWAL	206.336.963.000	59.00
12/02/2019	0023	4706	19-1197	FIRST DUE FIRE SUPPLY	GLOBE BLACK PADDED RIP CORD	206.336.781.000	61.50
12/02/2019	0023	4707	11192019	MICHIGAN STATE FIREMAN'S A	2020 MEMBERSHIP DUES	206.336.956.000	75.00

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 CHECK DATE FROM 11/01/2019 - 01/31/2020
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Check Date	Bank	Check #	Invoice	Payee	Description	GL #	Amount
12/02/2019	0023	4708	861	MSFA MEMORIAL AND EDUCATIO	FALL FIRE SCHOOL-APPS/COTY	206.336.963.000	40.00
12/02/2019	0023	4709	35219	PRO COMM INC	PAGER REPAIRS	206.336.850.000	1,593.75
12/16/2019	0023	4710	12012019	CITY OF ST LOUIS	UTILITIES-FIRE	206.336.920.000	430.80
12/17/2019	0023	4711	12102019F	BLARNEY CASTLE FLEET PROGR	FUEL CHARGES-FIRE	206.336.730.000	235.69
12/17/2019	0023	4712	19-0001281	CITY OF ST LOUIS	OVERHEAD SERVICE CHARGES DEC 2019	206.336.950.000	844.66
12/17/2019	0023	4713	E0200907WM-F	CITY OF ST LOUIS PURCHASE	MICROSOFT 365-FIRE	206.336.801.000	8.00
12/17/2019	0023	4714	204743700847	CONSUMERS ENERGY	ENERGY CHARGES 10/29-11/29/19	206.336.920.000	240.10
12/17/2019	0023	4715	24243	DISCOUNT DUMPSTER LLC	MOWING-FIRE DEPT	206.336.920.000	140.00
		4715	24786		SNOW PLOWING	206.336.920.000	60.00
							200.00
12/17/2019	0023	4716	64292	E & S GRAPHICS, INC	SERVICE AWARDS	206.336.956.000	257.50
12/17/2019	0023	4717	19-SLAFD	GRATIOT COUNTY CENTRAL DIS	ACTIVE 911 USER FEE	206.336.850.000	287.50
12/17/2019	0023	4718	11272019	KEITH MCJILTON	REIMBURSEMENT FOR SUPPLIES (SHOCK	206.336.726.000	37.61
12/17/2019	0023	4719	102358	VETERAN'S ALARM	DAILY TESTING CODE/24 HOUR ANNUAL	206.336.920.000	263.40
		4719	102393		LABOR TO CHECK PHONE LINES	206.336.930.000	65.00
							328.40
01/03/2020	0023	4720	0050808121219	CHARTER COMMUNICATIONS	CABLE/INTERNET-FIRE	206.336.920.000	241.66
01/07/2020	0023	4721	12102019	BERTHIAUME & COMPANY	AUDIT FOR YEAR END	206.336.801.000	2,850.00
01/07/2020	0023	4722	33AR436026F	BRADY'S BUSINESS SYSTEMS	COPIES-OCT/NOV	206.336.726.000	0.21
		4722	33AR436026F		COPIES-NOV DEC	206.336.726.000	20.79
							21.00
01/07/2020	0023	4723	1110241-IN	BREATHING AIR SYSTEMS	SEMI ANNUAL-TESTING/REPAIRS	206.336.930.000	492.50
01/07/2020	0023	4724	12272019	CITY OF ST LOUIS	UTILITES-FIRE	206.336.920.000	435.83
01/07/2020	0023	4725	2004	FIRE SUPPRESSION PRODUCTS	FIRE CAP PLUS 55 GALLON DRUM		** VOIDED **
		4725	33287		SUPPLIES/MOBILE LABOR		** VOIDED **
01/07/2020	0023	4726	33295	FRONT LINE SERVICES, INC	PIKE POLES	206.336.967.000	186.95
01/07/2020	0023	4727	35346	PRO COMM INC	PAGE REPAIR	206.336.850.000	345.00
01/07/2020	0023	4728	2004	FIRE SUPPRESSION PRODUCTS	FIRE CAP PLUS 55 GALLON DRUM	206.336.726.000	1,475.00
01/22/2020	0023	4729	01062020F	BLARNEY CASTLE FLEET PROGR	FUEL CHARGES-FIRE	206.336.730.000	236.86

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CHECK DATE FROM 11/01/2019 - 01/31/2020

Banks: 0023

Check Date	Bank	Check #	Invoice	Payee	Description	GL #	Amount
01/22/2020	0023	4730	20-0001295	CITY OF ST LOUIS	POSTAGE REIMBURSEMENT DEC-JAN 2020	206.336.729.000	14.00
		4730	20-0001302		OVERHEAD SERVICE CHARGES--JAN 2020	206.336.950.000	844.66
							858.66
01/22/2020	0023	4731	E02009WJCY-FIRE	CITY OF ST LOUIS PURCHASE	MICROSOFT 365-FIRE	206.336.801.000	8.00
01/22/2020	0023	4732	202696915867	CONSUMERS ENERGY	ENERGY CHARGES-FIRE DEPT (GAS)	206.336.920.000	251.37
01/22/2020	0023	4733	INV00027988	ESO SOLUTIONS	EHR SUITE/FIRE SUITE	206.336.801.000	2,954.61
01/22/2020	0023	4734	33298	FRONT LINE SERVICES, INC	REPLACEMENT 6" NHRL SWIVEL	206.336.930.000	783.95
		4734	33302		AMP AUTO RESET METAL CIRCUT BREAKER	206.336.930.000	365.43
		4734	33303		FOAM FILL HOSE/HEATER HOSE	206.336.930.000	667.67
		4734	33287		SUPPLIES/SERVICE/LABOR	206.336.930.000	470.00
							2,287.05
01/22/2020	0023	4735	594	MIDLAND CO. FIREFIGHTERS	2020 MEMBERSHIP DUES MIDLAND COUNTY	206.336.963.000	250.00
01/22/2020	0023	4736	01102020	MIDMICHIGAN HEALTH	FIRE EXAM-URGENT CARE	206.336.710.000	515.00
01/22/2020	0023	4737	A150122	PETER'S HARDWARE	BROOMS/AIR FILTERS	206.336.726.000	84.00
01/22/2020	0023	4738	35551	PRO COMM INC	RADIO BATTERY	206.336.850.000	67.00
01/22/2020	0023	4739	12302019	RICHARD APPS	REIMBURSEMENT FOR STAPLES/COPY PAPER	206.336.726.000	100.65
01/22/2020	0023	4740	52772	TOTAL FIRE PROTECTION, INC	ANNUAL FIRE PROTECTION INSPECTION	206.336.930.003	500.00
01/22/2020	0023	4741	102629	VETERAN'S ALARM	LABOR AND MODEM CHANGE	206.336.930.000	17.00
01/22/2020	0023	4742	01032020	WILLIAM COTY	REIMBURSEMENT FOR PURCHASE OF LAPTOP	206.336.963.000	154.63
01/27/2020	0023	4743	0050808011220	CHARTER COMMUNICATIONS	CABLE/INTERNET-FIRE	206.336.920.000	241.66
11/25/2019	0023	59(E)	0041	FIRE DEPARTMENT PAYROLL FU	GROSS WAGES & EXPENSES PAY PERIOD	206.000.001.056	6,116.79
12/31/2019	0023	60(E)	86	FIRE DEPARTMENT PAYROLL FU	GROSS WAGES & EXPENSES PAY PERIOD	206.000.001.056	7,008.30
					TOTAL - ALL FUNDS	TOTAL OF 60 CHECKS (1 voided)	40,769.96

--- GL TOTALS ---

206.000.001.056	FIRE PAYROLL ACCOUNT	13,125.09
206.336.710.000	EMPLOYEE BENEFITS	515.00
206.336.726.000	SUPPLIES	2,389.34
206.336.729.000	POSTAGE	28.00
206.336.730.000	GAS & FUEL	877.02
206.336.781.000	UNIFORMS - TURNOUT GEAR	501.16
206.336.801.000	PROFESSIONAL SERVICES	5,828.61
206.336.850.000	COMMUNICATIONS	6,774.00
206.336.859.000	MEALS	31.84

CHECK DISBURSEMENT REPORT FOR CITY OF ST LOUIS

CHECK DATE FROM 11/01/2019 - 01/31/2020

Banks: 0023

Check Date	Bank	Check #	Invoice	Payee	Description	GL #	Amount
206.336.920.000					UTILITIES		3,104.81
206.336.930.000					REPAIRS & MAINTENANCE		3,538.03
206.336.930.003					BUILDING MAINTENANCE		500.00
206.336.950.000					OVERHEAD CHARGES		2,533.98
206.336.956.000					MISCELLANEOUS		332.50
206.336.963.000					EDUCATION & TRAINING		503.63
206.336.967.000					CAPITAL OUTLAY BELOW CO POLICY		186.95
					TOTAL		40,769.96

FINANCIAL STATEMENTS

Fund 206 MID MICHIGAN COMMUNITY FIRE DEPARTMENT

GL Number	Description	PERIOD ENDED 01/31/2019	PERIOD ENDED 01/31/2020
*** Assets ***			
206.000.001.005	FIRE CASH	231,977.37	356,491.12
206.000.001.056	FIRE PAYROLL ACCOUNT	1,634.34	1,845.26
206.000.003.000	CERTIFICATE OF DEPOSIT	100,000.00	101,850.81
206.000.016.000	FIRE RESTRICTED/DESIGNATED CASH	100,096.58	152,353.14
206.000.017.006	FIRE RESTRICTED CASH EQUIP	19,574.24	19,583.20
206.000.040.001	ACCOUNTS RECEIVABLE	135,112.99	33,879.05
206.000.084.101	DUE FROM GENERAL FUND	0.00	105.02
206.000.099.000	PREPAID EXPENSE	0.00	5,775.00
Total Assets		588,395.52	671,882.60
*** Liabilities ***			
206.000.202.000	ACCOUNTS PAYABLE	0.00	6,956.17
206.000.228.000	DUE TO STATE OF MICHIGAN	632.32	367.64
Total Liabilities		632.32	7,323.81
*** Fund Balance ***			
206.000.387.000	FB DESIGNATED FOR TRAINING	10,514.60	10,879.80
206.000.388.000	DESIGNATED FOR EQUIPMENT	208,584.11	262,684.11
206.000.390.000	FUND BALANCE	201,129.65	230,992.77
Total Fund Balance		420,228.36	504,556.68
Beginning Fund Balance		420,228.36	504,556.68
Net of Revenues VS Expenditures		167,534.84	160,002.11
Ending Fund Balance		587,763.20	664,558.79
Total Liabilities And Fund Balance		588,395.52	671,882.60

REVENUE AND EXPENDITURE REPORT FOR CITY OF ST. LOUIS
 PERIOD ENDING 01/31/2020
 MID-MICHIGAN COMMUNITY FIRE CONTROL BOARD

GL NUMBER	DESCRIPTION	2019-20 AMENDED BUDGET	YTD BALANCE 01/31/2020	AVAILABLE BALANCE	% BDGT USED	END BALANCE 06/30/2019
Fund 206 - MID MICHIGAN COMMUNITY FIRE DEPARTMENT						
Revenues						
206.000.502.000	FEDERAL GRANTS	50,000.00	0.00	50,000.00	0.00	0.00
206.000.665.000	INTEREST	400.00	223.24	176.76	55.81	2,265.39
206.000.673.000	SALE OF ASSETS	0.00	1,701.00	(1,701.00)	100.00	0.00
206.000.678.000	MISCELLANEOUS REIMBURSEMENT	0.00	330.00	(330.00)	100.00	2,135.76
206.000.695.000	MISCELLANEOUS	0.00	1,031.82	(1,031.82)	100.00	2,141.01
206.336.580.000	MEMBER CONTRIBUTIONS OPERATING	270,632.00	270,632.00	0.00	100.00	270,226.00
206.336.607.000	CLASS FEES/DONATIONS/GRANTS	7,500.00	0.00	7,500.00	0.00	0.00
206.336.674.000	CONTRIBUTIONS	0.00	0.00	0.00	0.00	9,800.00
206.336.675.000	DONATIONS	0.00	1,248.59	(1,248.59)	100.00	24,000.00
TOTAL REVENUES		328,532.00	275,166.65	53,365.35	83.76	310,568.16
Expenditures						
206.336.702.004	SALARY & WAGES - FIREMEN	51,000.00	21,485.37	29,514.63	42.13	36,666.61
206.336.702.009	SALARY & WAGES - RESCUE	35,700.00	17,408.87	18,291.13	48.76	27,104.00
206.336.710.000	EMPLOYEE BENEFITS	14,748.00	4,315.52	10,432.48	29.26	13,653.13
206.336.710.009	EMPLOYEE BENEFITS - RESCUE	10,587.00	2,700.23	7,886.77	25.51	10,092.69
206.336.726.000	SUPPLIES	5,000.00	4,673.12	326.88	93.46	4,296.82
206.336.729.000	POSTAGE	250.00	45.61	204.39	18.24	44.77
206.336.730.000	GAS & FUEL	4,500.00	1,765.41	2,734.59	39.23	2,724.42
206.336.781.000	UNIFORMS - TURNOUT GEAR	21,135.00	4,793.34	16,341.66	22.68	23,891.32
206.336.801.000	PROFESSIONAL SERVICES	8,550.00	5,852.61	2,697.39	68.45	6,144.55
206.336.850.000	COMMUNICATIONS	7,054.00	6,774.00	280.00	96.03	4,156.37
206.336.859.000	MEALS	1,000.00	77.32	922.68	7.73	676.37
206.336.860.000	TRAVEL/CONF/WORKSHOPS	1,900.00	47.80	1,852.20	2.52	0.00
206.336.900.000	PRINTING & PUBLISHING	250.00	0.00	250.00	0.00	0.00
206.336.910.000	INSURANCE & BONDS	13,500.00	13,496.00	4.00	99.97	12,987.00
206.336.920.000	UTILITIES	14,303.00	6,963.42	7,339.58	48.69	11,367.21
206.336.930.000	REPAIRS & MAINTENANCE	14,095.00	11,415.99	2,679.01	80.99	13,150.25
206.336.930.003	BUILDING MAINTENANCE	3,564.00	2,386.57	1,177.43	66.96	3,414.42
206.336.950.000	OVERHEAD CHARGES	10,136.00	5,911.96	4,224.04	58.33	9,888.60
206.336.956.000	MISCELLANEOUS	1,225.00	487.50	737.50	39.80	648.50
206.336.963.000	EDUCATION & TRAINING	5,650.00	663.58	4,986.42	11.74	2,621.04
206.336.963.001	EDUCATION FIRE PREVENTION	1,200.00	591.85	608.15	49.32	963.49
206.336.963.002	INTERNALLY SPONSORED TRAINING EXPENSES	7,500.00	0.00	7,500.00	0.00	739.15
206.336.964.000	RESCUE SQUAD TRAINING	3,235.00	1,496.52	1,738.48	46.26	1,609.94
206.336.966.000	TRF TO EQUIP SAVINGS-MEMO FOR BUDGET	30,000.00	0.00	30,000.00	0.00	0.00
206.336.967.000	CAPITAL OUTLAY BELOW CO POLICY	12,450.00	1,811.95	10,638.05	14.55	9,899.19
206.336.977.001	CAPITAL OUTLAY	225,000.00	0.00	225,000.00	0.00	29,500.00
TOTAL EXPENDITURES		503,532.00	115,164.54	388,367.46	22.87	226,239.84
Fund 206 - MID MICHIGAN COMMUNITY FIRE DEPARTMENT:						
TOTAL REVENUES		328,532.00	275,166.65	53,365.35	83.76	310,568.16
TOTAL EXPENDITURES		503,532.00	115,164.54	388,367.46	22.87	226,239.84
NET OF REVENUES & EXPENDITURES		(175,000.00)	160,002.11	(335,002.11)	91.43	84,328.32

AUDIT REPORT

**MID MICHIGAN COMMUNITY
FIRE BOARD DISTRICT**

St. Louis, Michigan

FINANCIAL STATEMENTS

June 30, 2019

MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

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INDEPENDENT AUDITORS' REPORT

Members of the Board
Mid Michigan Community Fire Board District

We have audited the accompanying financial statements of the governmental activities and the major fund of the Mid Michigan Community Fire Board District (the "Fire Board District") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Fire Board District'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 opinions 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 of 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 auditor's 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 entity'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 purposes of expressing an opinion on the effectiveness of the entity'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.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Mid Michigan Community Fire Board District as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Members of the Board
Mid Michigan Community Fire Board District

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 4 through 6) and budgetary comparison information (page 18) 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.

Berthiaume & Co.

Saginaw, Michigan
November 25, 2019

MANAGEMENT'S DISCUSSION and ANALYSIS

MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

As management of Mid Michigan Community Fire Board District (the "Fire Board District"), we offer readers of the Fire Board District's financial statements this narrative overview and analysis of the financial activities of the Fire Board District for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the financial statements and the notes to the financial statements.

Using this Report:

This annual report consists of three parts (1) management's discussion and analysis (this section), (2) the basic financial statements, and (3) required supplementary information. The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The financial statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

The basic financial statements include information that presents two different views of the Fire Board District.

- The first column of the financial statements includes information on the Fire Board District's General Fund under the modified accrual method. These fund financial statements focus on current financial resources and provide a more detailed view about the accountability of the Fire Board District's sources and uses of funds.
- The adjustments column of the financial statements represents adjustments necessary to convert the fund financial statements to the government-wide financial statements under the full accrual method of accounting.
- The third column presents the Fire Board District's operations on a full accrual basis, which provides both long- and short-term information about the Fire Board District's overall financial status. The statement of net position and the statement of activities provide information about the activities of the Fire Board District as a whole and present a longer-term view of the Fire Board District's finances.

The following table shows comparisons of total assets, total liabilities, and total net position in a condensed format for the government-wide net position as of June 30, 2019 and June 30, 2018.

	<u>2019</u>	<u>2018</u>
Assets:		
Current assets	\$ 519,214	\$ 424,272
Capital assets, net	<u>1,531,557</u>	<u>1,575,829</u>
Total assets	<u>2,050,771</u>	<u>2,000,101</u>
Liabilities:		
Current liabilities	<u>14,658</u>	<u>4,044</u>
Net Position:		
Investment in capital assets	1,531,557	1,575,829
Unrestricted	<u>504,556</u>	<u>420,228</u>
Total net position	<u>\$ 2,036,113</u>	<u>\$ 1,996,057</u>

MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

The following table shows the comparison of the change in net position in a condensed format for the government-wide statement of activities for the years ended June 30, 2019 and June 30, 2018.

	<u>2019</u>	<u>2018</u>
Revenues:		
Program revenues		
Charges for services	\$ -	\$ 14,320
Operating contributions	270,726	269,038
Capital contributions	33,300	-
General revenues		
Investment earnings	2,266	421
Other	<u>4,277</u>	<u>1,670</u>
Total revenues	<u>310,569</u>	<u>285,449</u>
Expenses:		
Public safety	196,741	218,951
Depreciation	<u>73,772</u>	<u>72,617</u>
Total expenses	<u>270,513</u>	<u>291,568</u>
Change in net position	40,056	(6,119)
Net position, beginning of year	<u>1,996,057</u>	<u>2,002,176</u>
Net position, end of year	<u>\$ 2,036,113</u>	<u>\$ 1,996,057</u>

THE FIRE BOARD DISTRICT AS A WHOLE:

- The Fire Board District reports net position of \$2,036,113 for the fiscal year ended June 30, 2019 on a full accrual basis, as compared to a fund balance of \$504,556 on the modified accrual basis of accounting.
- The Fire Board District's primary source of revenue is from operating contributions from participating units. For fiscal year 2019, operating contributions from participating units were \$270,226. This represents 87 percent of total revenue.
- The Fire Board District's conversion to meet GASB Statement No. 34 standards, which includes capitalization of Fire Board District-owned assets and associated depreciation expense, is reflected in the statement of net position and statement of activities on pages 8 and 9 of this report.

MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

THE FIRE BOARD DISTRICT'S FUND:

Presentation of the Fire Board District's General Fund is included on pages 8 and 9 in the first column of the respective statements. The fund column provides detailed information about the General Fund on a modified accrual method, which is a short-term perspective measuring the flow of financial resources, not the Fire Board District's operations on a full accrual basis of accounting, which provides a longer-term measurement of total economic resources. The Fire Board District's only fund is the General Fund. Fund balance increased by \$84,328 for the year.

Fire Board District Budgetary Highlights:

The Fire Board District's budget, as originally adopted, projected no change in fund balance. During the year, the Fire Board District made budget amendments, which changed the projection to a decrease in fund balance of \$5,432. The actual results for the fiscal year yielded an increase in fund balance of \$84,328. Each year, the Fire Board budgets an amount to be set aside for future equipment replacement when calculating the member contributions. Additionally, any net fund balance in excess of the established minimum unassigned fund balance is set aside for equipment replacement. For the current year, \$30,000 was set aside in the budget and \$54,100 was added from net proceeds for the year.

Capital Assets and Debt Administration:

At June 30, 2019, the Fire Board District had \$1,531,557 invested in capital assets including land, buildings and improvements, equipment and vehicles, net of accumulated depreciation. At June 30, 2018, this total was \$1,575,829. Additional information about the Fire Board District's capital assets is presented in Note 1 and Note 5 of the Notes to the Financial Statements.

At June 30, 2019, the Fire Board District had no long-term debt.

Economic Factors and Next Year's Budget:

The Fire Board District has adopted a budget for fiscal year 2019-2020, with revenues of \$278,532 and expenditures of \$248,532. The projected increase to fund balance of \$30,000 will be committed for future fire equipment purchases.

Contacting the Fire Board District's Management:

This financial report is intended to provide our member units and citizens with a general overview of the Fire Board District's finances and to show accountability for the money it receives. If you have questions about this report or need additional information, contact the City of St. Louis administrative office at 300 N. Mill Street, St. Louis, MI 48880.

BASIC FINANCIAL STATEMENTS

MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

GOVERNMENTAL FUND BALANCE SHEET/STATEMENT OF NET POSITION

June 30, 2019

	<i>Governmental Fund</i>	<i>Adjustments (Note 7)</i>	<i>Statement of Net Position</i>
Assets:			
Cash and cash equivalents	\$ 222,411	\$ -	\$ 222,411
Accounts receivable	1,233	-	1,233
Prepaid expenditures/expenses	22,006	-	22,006
Restricted cash and cash equivalents	273,564	-	273,564
Capital assets not being depreciated	-	88,784	88,784
Capital assets being depreciated, net	-	1,442,773	1,442,773
	<u>\$ 519,214</u>	<u>\$ 1,531,557</u>	<u>\$ 2,050,771</u>
Liabilities and Fund Balance:			
<i>Liabilities:</i>			
Accounts payable	\$ 11,344	-	11,344
Accrued expenses	3,314	-	3,314
	<u>14,658</u>	<u>-</u>	<u>14,658</u>
<i>Fund Balance:</i>			
<i>Nonspendable:</i>			
Prepaid expenditures	22,006	(22,006)	-
<i>Committed for:</i>			
Fire equipment	262,684	(262,684)	-
<i>Assigned to:</i>			
Training programs	10,880	(10,880)	-
Unassigned	208,986	(208,986)	-
	<u>504,556</u>	<u>(504,556)</u>	<u>-</u>
Total fund balance	<u>504,556</u>	<u>(504,556)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 519,214</u>		
Net Position:			
Investment in capital assets		1,531,557	1,531,557
Unrestricted		504,556	504,556
		<u>\$ 2,036,113</u>	<u>\$ 2,036,113</u>

The accompanying notes are an integral part of these financial statements.

MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

STATEMENT OF GOVERNMENTAL REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE/STATEMENT OF ACTIVITIES

Year Ended June 30, 2019

	<i>Governmental Fund</i>	<i>Adjustments (Note 7)</i>	<i>Statement of Activities</i>
Revenues:			
Contributions from participating units	\$ 270,226	\$ -	\$ 270,226
Interest	2,266	-	2,266
Other revenue	38,077	-	38,077
Total revenues	310,569	-	310,569
Expenditures/Expenses:			
Operations	186,842	-	186,842
Depreciation	-	73,772	73,772
Capital outlay	39,399	(29,500)	9,899
Total expenditures/expenses	226,241	44,272	270,513
Change in fund balance/net position	84,328	(44,272)	40,056
Fund balance/Net position, beginning of year	420,228	1,575,829	1,996,057
Fund balance/Net position, end of year	\$ 504,556	\$ 1,531,557	\$ 2,036,113

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Mid Michigan Community Fire Board District (the "Fire Board District") conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the significant accounting policies:

Reporting Entity:

The Mid Michigan Community Fire Board District was established April 1, 1982, for the purpose of providing fire protection to its local government members: City of St. Louis, and Townships of Bethany, Pine River, and Jasper. As required by accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of the Fire Board District. The Fire Board District is required to consider other organizations for which the nature and significance of their relationship with it are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. There are no component units included in the Fire Board District's reporting entity. Additionally, the Fire Board District is not a component unit of any other reporting entity.

Government-Wide and Fund Financial Statements:

The government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) report information of all activities of the Fire Board District. Mid Michigan Community Fire Board District is accounted for in one governmental type fund. As permitted by GASB Statement No. 34, the Fire Board District uses an alternative approach reserved for single program governments to present combined government-wide and fund financial statements by using a columnar format that reconciles individual line items of fund financial data to government-wide data in a separate column. Accordingly, this is presented in the Statement of Net Position/Governmental Fund Balance Sheet and the Statement of Activities/Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances. The Fire Board District's major fund, the General Fund, is reported in a separate column in the aforementioned financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation:

The Fire Board District's General Fund is budgeted and accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Fire Board District considers revenue to be available if it is collected within 60 days of the end of the current fiscal period. Service contract revenue, if any, meets the availability criterion and is accrued as of year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

In addition to presenting information for the General Fund on the modified accrual basis (as budgeted), the financial statements present information for the Fire Board District using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Assets, Liabilities and Net Position/Fund Balance:

Cash and Cash Equivalents – Cash and cash equivalents include cash on hand, demand deposits, certificates of deposit and short term investments with a maturity of three months or less when acquired. Investments, if any, are reported at fair value.

MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Receivables – All receivables, if any, are recorded at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Uncollectible balances, if any, are immaterial at year end.

Capital Assets – Purchased capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair market value at the date of donation. The Fire Board District defines capital assets as assets with an initial individual cost in excess of \$5,000 and an estimated useful life in excess of one year. Also, a repair or replacement costing in excess of \$7,500 and which extends the useful life of an asset by more than 10 years, shall meet the capitalization requirement. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Capital assets are depreciated using the straight-line method over the following useful lives:

Building	40 years
Equipment	3-20 years
Vehicles	7 years

Long-term Obligations – In the government-wide financial statements, long-term debt and other long-term obligations, if any, are reported as liabilities in the statement of net position. In the fund financial statements, these items are recorded as expenditures when paid. The Fire Board District currently reports no long-term obligations.

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. Unavailable revenue qualifies for reporting in this category and arises only under a modified accrual basis of accounting.

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

Fund Balance Flow Assumptions – Sometimes the Fire Board District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Fire Board District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fund Balance – Fund balance is essentially the difference between assets and liabilities reported in the governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the Fire Board District is bound to honor constraints on the specific purpose for which amounts can be spent:

1. Nonspendable fund balance (inherently nonspendable)
2. Restricted fund balance (externally enforceable limitations on use)
3. Committed fund balance (self-imposed limitations on use)
4. Assigned fund balance (limitation resulting from intended use)
5. Unassigned fund balance (the residual classification of general operations)

Nonspendable and Restricted Funds – Nonspendable funds are those funds that cannot be spent because they are either: 1) not in spendable form (e.g. inventories and prepaids); 2) Legally or contractually required to be maintained intact (e.g. permanent corpus). Restricted funds are those funds that have constraints placed on their use by an external party or constitutional provisions or enabling legislation (grants, contributions, specific fee mandates). Nonspendable and Restricted Funds will be maintained and summarized in the Fire Board District's annual financial report.

Committed Funds – The Mid-Michigan Community Fire Control Board, as the Fire Board District's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as majority vote or resolution. These committed amounts cannot be used for any other purpose unless the Board removes or changes the specific use through the same type of action taken to establish the commitment. Board action to commit fund balance needs to occur within the fiscal reporting period, no later than June 30th; however, the specific amount committed can be determined in a subsequent period. Annually in the budget an amount will be specified for transfer to an Equipment Commitment. Additionally, at June 30th, funds over the amount of the minimum established Unassigned Fund Balance will be committed for Equipment.

Assigned Funds – Amounts that are constrained by the Board's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. This policy hereby delegates the authority to assign amounts to be used for specific purposes to the Board Treasurer for the purpose of reporting these amounts in the annual financial statements.

Minimum Unassigned Fund Balance – The Board is committed to maintain a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. A minimum level of the greater of \$200,000 or 75% of the next operating budget is expected to be maintained barring unusual or deliberate circumstances.

Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information:

The budget shall be prepared on a basis consistent with the modified accrual basis of accounting which is used to reflect actual results. The General Fund is under formal budgetary control. Unexpended appropriations lapse at year end.

Excess of Expenditures over Appropriations in Budgeted Funds:

P.A. 621 of 1978, as amended, provides that a local unit shall not incur expenditures in excess of the amount appropriated. During the year, the Fire Board District did not incur expenditures that were in excess of the amounts budgeted.

NOTE 3: DEPOSITS AND INVESTMENTS

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency of instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications, which matures not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions, which are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

Custodial Credit Risk of Bank Deposits:

Custodial credit risk is the risk that in the event of a bank failure, the Fire Board District's deposits may not be returned. The Fire Board District does not have a deposit policy for custodial credit risk. At year-end, the Fire Board District had \$503,698 of bank deposits, of which \$250,000 was covered by federal depository insurance and the remainder was uninsured and uncollateralized. At year end, the Fire Board District had no investments.

NOTE 4: MEMBER CONTRIBUTIONS

The Fire Board District's annual budget is financed, primarily, by contributions from the four (4) participating municipalities/members. The calculation for the allocation of the annual budget, to each of the members, is based on two factors – the number of fire runs and the number of rescue runs. The contributions for fire runs is based on the proportion of each member's number of fire runs compared to the total fire runs for all entities during the four previous fiscal years. The rescue runs contribution is based on the number of rescue runs made for each member for the previous fiscal year multiplied by a rate established by the Fire Board.

The amount of contributions by each member for the fiscal year ended June 30, 2019, follows:

MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 4: MEMBER CONTRIBUTIONS, CONTINUED

	<i>Contributions for Fire Runs</i>		<i>Contributions for</i>	<i>Total</i>
	<i>Percentage</i>	<i>Amount</i>	<i>Rescue Runs</i>	<i>Contributions</i>
City of St. Louis	27.29%	\$ 55,619	\$ 37,721	\$ 93,340
Bethany Township	18.70%	38,112	4,860	42,972
Jasper Township	29.87%	60,878	10,414	71,292
Pine River Township	24.14%	49,199	13,423	62,622
Total	100.00%	\$ 203,808	\$ 66,418	\$ 270,226

NOTE 5: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019 was as follows:

	<i>July 1, 2018</i>	<i>Additions</i>	<i>Retirements</i>	<i>June 30, 2019</i>
Capital assets not being depreciated:				
Land	\$ 88,784	\$ -	\$ -	\$ 88,784
Capital assets being depreciated:				
Buildings and improvements	1,179,227	-	-	1,179,227
Equipment	211,124	29,500	-	240,624
Vehicles	800,536	-	-	800,536
Total capital assets being depreciated	2,190,887	29,500	-	2,220,387
Less accumulated depreciation for:				
Buildings and improvements	(71,246)	(29,481)	-	(100,727)
Equipment	(152,285)	(14,474)	-	(166,759)
Vehicles	(480,311)	(29,817)	-	(510,128)
Total accumulated depreciation	(703,842)	(73,772)	-	(777,614)
Capital assets being depreciated, net	1,487,045	(44,272)	-	1,442,773
Governmental activities, capital assets, net	\$ 1,575,829	\$ (44,272)	\$ -	\$ 1,531,557

NOTE 6: RISK MANAGEMENT

The Fire Board District is exposed to various risks of loss related to property loss, torts, theft, damage and destruction of property, errors and omissions, employee injuries (workers compensation) and natural disasters. The Fire Board District manages these risks by obtaining commercial insurance coverage for these types of claims. There have been no settlements that exceeded insurance coverage in the past three fiscal years.

MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 7: RECONCILIATION OF FUND/GOVERNMENT-WIDE FINANCIAL STATEMENTS

Following in the explanation of differences between the fund (modified accrual) balance sheet and the government-wide statement of net position.

Fund balance of governmental fund	\$ 504,556
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Net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.

Capital assets not being depreciated	88,784
Capital assets being depreciated, net	<u>1,442,773</u>

Net position of governmental activities	<u>\$ 2,036,113</u>
--	---------------------

Following is the explanation of differences between the fund (modified accrual) statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities.

Change in fund balance of governmental fund	\$ 84,328
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Change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense.

Purchases/Construction of capital assets	29,500
Depreciation expense	<u>(73,772)</u>

Change in net position of governmental activities	<u>\$ 40,056</u>
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REQUIRED SUPPLEMENTARY INFORMATION

MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<i>Actual</i>
	<u>Original</u>	<u>Final</u>		<i>Over (Under)</i>
Revenues:				
Contributions from participating units	\$ 270,226	\$ 270,226	\$ 270,226	\$ -
Charges for services	7,500	-	-	-
Interest	400	400	2,266	1,866
Other revenue	-	36,435	38,077	1,642
	<u>278,126</u>	<u>307,061</u>	<u>310,569</u>	<u>3,508</u>
Expenditures:				
Public safety	266,026	273,094	186,842	(86,252)
Capital outlay	12,100	39,399	39,399	-
	<u>278,126</u>	<u>312,493</u>	<u>226,241</u>	<u>(86,252)</u>
Change in fund balance	-	(5,432)	84,328	89,760
Fund balance, beginning of year	<u>420,228</u>	<u>420,228</u>	<u>420,228</u>	<u>-</u>
Fund balance, end of year	<u>\$ 420,228</u>	<u>\$ 414,796</u>	<u>\$ 504,556</u>	<u>\$ 89,760</u>



**REQUIRED COMMUNICATION TO
THE MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT
IN ACCORDANCE WITH PROFESSIONAL STANDARDS**

To the Fire Board
Mid Michigan Community Fire Board District

We have audited the financial statements of the governmental activities and major fund of the Mid Michigan Community Fire Board District for the year ended June 30, 2019, and we have issued our report thereon dated November 25, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our Engagement Letter to you, dated May 8, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Mid Michigan Community Fire Board District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting Estimates

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

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.

Disclosures

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures may be particularly sensitive because of their significance to financial statement users.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management was provided with no recommended adjusting journal entries.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 25, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

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 governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.



Supplementary Information

With respect to the supplementary information accompanying the financial statements, 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 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.

Communication of Internal Control Matters Identified in the Audit

In planning and performing our audit of the financial statements of the governmental activities and major fund of the Mid Michigan Community Fire Board District as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Mid Michigan Community Fire Board District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fire Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fire Board's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or 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. A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify deficiencies in internal control that we are required to consider material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management and the Fire Board, and the Michigan Department of Treasury, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Berthiaume & Company
Certified Public Accountants

Saginaw, Michigan
November 25, 2019



FIRE CHIEF'S REPORT

**St. Louis Area Fire Department.
Fire Chiefs Report. February 11, 2020.**

1. 2019 Alarms:	General Alarms:	53
	Mutual-aid:	23
	M.F.R.:	293
	Total Alarms:	369
	Complaints:	32

2. Staffing and Personnel:

- a. One new fire fighter appointed in December.
- b. Two firefighters remain on medical leave, one will return to duty Feb.29, 20.
- c. Contacted by two people moving to the area with interests in the fire department in response to our recent video. At least one is Firefighter and MFR trained with experience on another department.

3. Apparatus:

E-641: Front end alignment done and new front tires installed.

E-621: Replaced pump panel throttle cable. Replaced tank level indicator. Rebuilt foam system controls and replaced hoses. Replaced brake chambers.

E-622: Replaced motor for foam fill pump.

E-671: left pump intake valve re-built. Need to do rear brakes.

4. Training:

- a. A. Trevino is participating in Isabella Fire Academy.
- b. Seventeen firefighters attended "The Evolving Fire Ground" on January 26th.

5. Other:

- a. Received notice of a DNR Grant of \$920 to purchase 1 ¾" hose. This is a 50/50 grant. Getting bids currently.

- b. Have been in contact with the railroad regarding the lot bordering our south property line. They require a fee of \$1000 to consider leasing the property. Depending on additional information they could require there could be an additional fee of \$1750. If a lease offer is made, it could require another \$1750. According to the attorney that manages real estate the lease fees are generally rather high. For the fire department the lease fee could possibly be reduced a bit.
- c. All fire departments in the county have signed on to the MABAS agreement.
- d. Replaced the two office computers to comply with Windows 10.
- e. Half way through the fiscal year three areas of the budget should be noted; Repairs & Maintenance is at 30% of the budget before the repairs noted earlier; Supplies is at 25%; and Communications is at 5%.
- f. Hemlock Semi-conductor awarded \$550 to pay to send two people to fire academy. Notified them that only one recruit could attend and they said to keep the extra money and use it in an appropriate manner to help the fire department.
- g. Received a Christmas gift of \$50 from a ten year old boy to help the fire department.
- h. Received a donation of \$50 following a rescue call.
- i. Applied to the Michigan Fire Fighters Training Council for a grant of \$8000 to purchase a forcible entry training prop.
- j. MAC TV assisted us with making a video about the fire department. It is now airing on MAC and is posted on the department facebook page. There have been many positive responses.
- k. Seeking grant funds to purchase a Lucas Device to do chest compressions during cardiac arrests. They cost \$16000.
- l. Attempting to write a AFG grant before the end of the month, to replace E-621.

Respectfully submitted,

Richard L. Apps, Fire Chief

BUDGET INFO

Calculations as of 01/31/2020

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY THRU 01/31/20	2019-20 ORIGINAL BUDGET	2020-21 REQUESTED BUDGET
ESTIMATED REVENUES						
206.000.502.000	FEDERAL GRANTS				50,000	
206.000.665.000	INTEREST	420	2,265	223	400	2,400
206.000.673.000	SALE OF ASSETS			1,701		
206.000.678.000	MISCELLANEOUS REIMBURSEMENT	100	2,136	330		
206.000.695.000	MISCELLANEOUS	1,570	2,141	1,032		
206.336.580.000	MEMBER CONTRIBUTIONS OPERATING	252,938	270,226	270,632	270,632	282,496
206.336.607.000	CLASS FEES/DONATIONS/GRANTS	14,320			7,500	
206.336.674.000	CONTRIBUTIONS	15,500	9,800			
206.336.675.000	DONATIONS	600	24,000	1,249		
TOTAL ESTIMATED REVENUES		285,448	310,568	275,167	328,532	284,896
APPROPRIATIONS						
206.336.702.004	SALARY & WAGES - FIREMEN	37,801	36,667	21,485	51,000	52,020
206.336.702.009	SALARY & WAGES - RESCUE	28,663	27,104	17,409	35,700	36,414
206.336.710.000	EMPLOYEE BENEFITS	18,160	13,653	4,316	14,748	16,134
206.336.710.009	EMPLOYEE BENEFITS - RESCUE	6,185	10,093	2,700	10,587	11,232
206.336.726.000	SUPPLIES	3,525	4,297	4,673	5,000	5,250
206.336.729.000	POSTAGE	27	45	46	250	250
206.336.730.000	GAS & FUEL	2,088	2,724	1,765	4,500	4,500
206.336.781.000	UNIFORMS - TURNOUT GEAR	28,923	23,891	4,793	21,135	24,535
206.336.801.000	PROFESSIONAL SERVICES	6,382	6,145	5,853	8,550	8,648
206.336.850.000	COMMUNICATIONS	4,283	4,156	6,774	7,054	8,814
206.336.859.000	MEALS	235	676	77	1,000	1,000
206.336.860.000	TRAVEL/CONF/WORKSHOPS	849		48	1,900	1,900
206.336.900.000	PRINTING & PUBLISHING				250	250
206.336.910.000	INSURANCE & BONDS	11,272	12,987	13,496	13,500	13,500
206.336.920.000	UTILITIES	10,553	11,367	6,963	14,303	14,758
206.336.930.000	REPAIRS & MAINTENANCE	14,189	13,150	11,416	14,095	15,000
206.336.930.003	BUILDING MAINTENANCE	2,915	3,414	2,387	3,564	3,527
206.336.950.000	OVERHEAD CHARGES	9,695	9,889	5,912	10,136	10,339
206.336.956.000	MISCELLANEOUS	622	649	488	1,225	1,225
206.336.963.000	EDUCATION & TRAINING	1,568	2,621	664	5,650	4,525
206.336.963.001	EDUCATION FIRE PREVENTION	1,007	963	592	1,200	1,500
206.336.963.002	INTERNALLY SPONSORED TRAINING EXP	14,685	739		7,500	
206.336.964.000	RESCUE SQUAD TRAINING	1,935	1,610	1,497	3,235	3,500
206.336.966.000	TRF TO EQUIP SAVINGS-MEMO FOR BUD				30,000	30,000
206.336.967.000	CAPITAL OUTLAY BELOW CO POLICY	13,385	9,899	1,812	12,450	16,075
206.336.977.001	CAPITAL OUTLAY		29,500		225,000	
TOTAL APPROPRIATIONS		218,947	226,239	115,166	503,532	284,896
NET OF REVENUES/APPROPRIATIONS - FUND 206		66,501	84,329	160,001	(175,000)	

Calculations as of 01/31/2020

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY THRU 01/31/20	2019-20 ORIGINAL BUDGET	2020-21 REQUESTED BUDGET
ESTIMATED REVENUES						
206.000.502.000	FEDERAL GRANTS				50,000	
	REPLACEMENT E-61 RD GRANT					
206.000.665.000	INTEREST	420	2,265	223	400	2,400
	EST					2,400
206.000.673.000	SALE OF ASSETS			1,701		
206.000.678.000	MISCELLANEOUS REIMBURSEMENT	100	2,136	330		
206.000.695.000	MISCELLANEOUS	1,570	2,141	1,032		
206.336.580.000	MEMBER CONTRIBUTIONS OPERATING	252,938	270,226	270,632	270,632	282,496
	ST LOUIS					104,482
	BETHANY					45,961
	JASPER					64,281
	PINE RIVER					67,772
						282,496
206.336.607.000	CLASS FEES/DONATIONS/GRANTS	14,320				
	EST					7,500
206.336.674.000	CONTRIBUTIONS	15,500	9,800			
	FOR EQUIP					
206.336.675.000	DONATIONS	600	24,000	1,249		
	FOR EQUIP					
TOTAL ESTIMATED REVENUES		285,448	310,568	275,167	328,532	284,896
APPROPRIATIONS						
206.336.702.004	SALARY & WAGES - FIREMEN	37,801	36,667	21,485	51,000	52,020
	INCREASE 2%					52,020
206.336.702.009	SALARY & WAGES - RESCUE	28,663	27,104	17,409	35,700	36,414
	INCREASE 2%					36,414
206.336.710.000	EMPLOYEE BENEFITS	18,160	13,653	4,316	14,748	16,134
	FICA					3,980
	DISABILITY & ACCIDENT					5,700
	PHYSICALS					9,000
	WORKERS COMP					5,900
	REALLOCATE DIS/PHYS/WC TO RESCUE					(8,446)
						16,134
206.336.710.009	EMPLOYEE BENEFITS - RESCUE	6,185	10,093	2,700	10,587	11,232
	FICA					2,786
	ALLOCATION OF DIS/PHYS/WC					8,446
	PHYSICALS					
	WORKERS COMP					
						11,232
206.336.726.000	SUPPLIES	3,525	4,297	4,673	5,000	5,250
	PROJ					2,930
	FIRECAP 2 @ 1465					500
	HOUSKEEPING SUPPLIES					800
	OFFICE SUPPLIES					144
	OIL ABSORBENT					576
	OTHER					300
	VEHICLE CLEANER WAX POLISH					
						5,250
206.336.729.000	POSTAGE	27	45	46	250	250
	USPS					200
	OTHER					50
						250
206.336.730.000	GAS & FUEL	2,088	2,724	1,765	4,500	4,500
	PY ALLOTMENT - USUALLY ACTUAL USE IS LESS					4,500
206.336.781.000	UNIFORMS - TURNOUT GEAR	28,923	23,891	4,793	21,135	24,535
	HELMETS					3,000

Calculations as of 01/31/2020

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY THRU 01/31/20	2019-20 ORIGINAL BUDGET	2020-21 REQUESTED BUDGET
APPROPRIATIONS						
	HOODS 2020= 6 @ 110 ; 2021 = 8 @110					880
	COATS 2020= 7 @ 1200 ; 2021 = 6 @1200					7,200
	PANTS 2020 = 7 @ 800 ; 2021 = 6 @ 800					4,800
	BOOTS 2020 = 6 @ 275; 2021 = 9 @230					2,070
	GLOVES 18 @ 68					1,224
	FACESHIELDS 3 @40					120
	BADGES 2020=5 @ 55 ; 2021 = 2 @65					130
	WILDLAND SET 2020= 4 @ 190 ; 2021 8 @190					1,520
	GOGGLES 5 @ 56 2021=0					
	MISC					291
	BOSY ARMOR 6 @ 550					3,300
					GL # FOOTNOTE TOTAL:	24,535
206.336.801.000	PROFESSIONAL SERVICES	6,382	6,145	5,853	8,550	8,648
	PROJ					
	AUDIT					2,850
	MICROSOFT LICENSES					108
	ESO SOLUTIONS					2,955
	LEXIPOL					2,735
					GL # FOOTNOTE TOTAL:	8,648
206.336.850.000	COMMUNICATIONS	4,283	4,156	6,774	7,054	8,814
	RADIO REPAIR 4					400
	PAGER REPAIR 8					800
	RADIO BATTERIES 6					444
	PAGER BATTERIES 12					300
	NEW RADIO 2					1,550
	NEW PAGER					3,520
	ACTIVE 911					300
	OTHER					1,500
					GL # FOOTNOTE TOTAL:	8,814
206.336.859.000	MEALS	235	676	77	1,000	1,000
	STANDARD ALLOWANCE					1,000
206.336.860.000	TRAVEL/CONF/WORKSHOPS	849		48	1,900	1,900
	FIRE ACADEMY 2					900
	OTHER					1,000
					GL # FOOTNOTE TOTAL:	1,900
206.336.900.000	PRINTING & PUBLISHING				250	250
	STANDARD ALLOCATION					250
206.336.910.000	INSURANCE & BONDS	11,272	12,987	13,496	13,500	13,500
	POOL PREMIUM RENEWAL					13,500
206.336.920.000	UTILITIES	10,553	11,367	6,963	14,303	14,758
	SNOW REMOVAL					2,000
	WATER/SEWER/ELECT					5,481
	CONSUMERS NATURAL GAS					2,450
	CHARTER - CABLE					2,952
	IT RIGHT					1,575
	ALARM SYSTEM					300
					GL # FOOTNOTE TOTAL:	14,758
206.336.930.000	REPAIRS & MAINTENANCE	14,189	13,150	11,416	14,095	15,000
	PROJ					
	SCBA FUNCTION TESTS 21					1,260
	HYDROSTATIC TESTS 10					380
	SERVICE CONT SCBA AIR COMPRESSOR 1					725
	FIRE PUMP CERT TESTS 3					1,350
	SERVICE SMALL ENGINES 4					80
	E-621 SSERVICE 2					960
	E-622 SERVICE 2					1,000

Calculations as of 01/31/2020

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY THRU 01/31/20	2019-20 ORIGINAL BUDGET	2020-21 REQUESTED BUDGET
APPROPRIATIONS						
E-641	SERVICE 2					776
E-651	SERVICE 1					353
E-671	SERVICE 2					1,000
	TIRES 4					2,400
	MISC VEHICLE BULBS					100
	VEHICLE BATTERIES 4					640
	SCBA BATTERIES 1					275
	OTHER					3,701
						15,000
206.336.930.003	BUILDING MAINTENANCE	2,915	3,414	2,387	3,564	3,527
	LIGHT BULBS					150
	MISC REPAIR					500
	OTHER IMPROVEMENTS					380
	FURNACE FILTERS 6					48
	RV ANTIFREEZE 6					24
	GENERATOR SERVICE AND MAINTENANCE					1,425
	SPRINKLER SYSTEM TEST & SERVICE					500
	GARAGE DOOR MAINT					500
						3,527
206.336.950.000	OVERHEAD CHARGES	9,695	9,889	5,912	10,136	10,339
	ACCOUNTING AND PROCESSING CITY HALL					10,339
206.336.956.000	MISCELLANEOUS	622	649	488	1,225	1,225
	PROJ					175
	MEMBERSHIP-NFPA					250
	MEMBERSHIP-IAFC					95
	MEMBERSHIP-MAFC					180
	FIRE FIGHTER RECOGNITIONS					75
	DEPT MSFA MEMBERSHIP					250
	MIDLAND CO FIRE CHIEFS ASSOC					200
	OTHER					200
						1,225
206.336.963.000	EDUCATION & TRAINING	1,568	2,621	664	5,650	4,525
	PROJ					350
	NATIONAL FIRE ACADEMY					1,000
	FIRE FIGHTER 1-11 ACADEMY					
	FDIC 0					200
	PUBLICATIONS					1,700
	MISC CLASSES					250
	MIDLAND CO TRAINING ASSOC					525
	ACADAMY LAPTOPS					500
	OTHER					500
						4,525
206.336.963.001	EDUCATION FIRE PREVENTION	1,007	963	592	1,200	1,500
	FIRE PREVENTION WEEK MATERIALS					700
	SMOKE DETECTOR PROJECT					250
	FIRE SAFETY INFORMATION					250
	OPEN HOUSE					300
						1,500
206.336.963.002	INTERNALLY SPONSORED TRAINING EXP	14,685	739		7,500	
	EST					
206.336.964.000	RESCUE SQUAD TRAINING	1,935	1,610	1,497	3,235	3,500
	PROJ					520
	GLOVES 4					990
	DEFIB PADS & ELECTODES					565
	SUPPLIES					375
	CPR CLASS					

Calculations as of 01/31/2020

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY THRU 01/31/20	2019-20 ORIGINAL BUDGET	2020-21 REQUESTED BUDGET
APPROPRIATIONS						
	MFR CLASS					450
	DEFIB BATERIES					600
						3,500
						30,000
206.336.966.000	TRF TO EQUIP SAVINGS-MEMO FOR BUD STANDARD ALLOCATION - FOR BUDGET ONLY					30,000
206.336.967.000	CAPITAL OUTLAY BELOW CO POLICY	13,385	9,899	1,812	12,450	30,000
	PROJ					16,075
	HOSE 10					
	SCBA MASK SPEAKERS 4					
	SCBA CYLINDERS					5,400
	INSTALL AIR PRIME E-622					4,500
	TRAFFIC CONES					850
	MISC					1,000
	LAP TOP					
	NOZZLES					1,725
	BACK UP CAMERAS					2,600
						16,075
						29,500
206.336.977.001	CAPITAL OUTLAY REPLACE E-641 (IF GRANT FUNDS AVAILABLE)		29,500			225,000
TOTAL APPROPRIATIONS		218,947	226,239	115,166	503,532	284,896
NET OF REVENUES/APPROPRIATIONS - FUND 206		66,501	84,329	160,001	(175,000)	

RESCUE RATE COMPUTATION

Actual Salaries 2018-19 for Rescue	27,104.00
Fringes	10,093.00
Rescue Squad Training & Supplies	1,610.00
Fuel E-641	638.72
Maintenance	1,479.53
Direct Cost	<u>40,925.25</u>
Indirect Cost, computed from below	<u>20,621.94</u>
Total Rescue Costs	<u>61,547.19</u>
Per run cost without factor for replacement funding	210.06
Factor for Replacement of the rescue unit of \$8040 (10 year)	27.44
Rate to Charge	<u>237.50</u>
Indirect Cost:	
Utilities	11,367.00
Building Maint	3,414.00
Overhead charges	9,889.00
Professional Services	6,145.00
Communications	4,156.00
Insurance	12,987.00
	<u>47,958.00</u>
43% applied to Rescue based on % split of wages between Rescue and Fire	20,621.94

History of fees

Amount computed by Maximus Consulting as a Direct/indirect Cost Rate per Run for 2010. Used 2011 - 2018

	Cost allocation	Equip Depr Allocation	Total
2018-19	186.00	37.95	223.95
2019-20	203.41	28.01	231.42
2020-21	227.01	31.16	258.17
	210.06	27.44	237.50

FIRE RUNS AND ASSISTS

	FIRE RUNS						RESCUE RUNS
	2016	2017	2018	2019	TOTAL	% RUNS	2019
<i>St. Louis</i>	24.50	17.75	23.25	22.75	88.25	28.66%	183.00
<i>Bethany</i>	14.50	10.75	15.25	17.75	58.25	18.91%	24.00
<i>Jasper</i>	21.50	21.75	16.25	19.75	79.25	25.73%	40.00
<i>Pine River</i>	22.50	16.75	27.25	15.75	82.25	26.70%	46.00
Total	83.00	67.00	82.00	76.00	308.00	100.00%	293.00

Mutual Aid is allocated evenly to the units

Rescue Rate 237.50

MEMBER CONTRIBUTIONS					
	ST. LOUIS	BETHANY	JASPER	PINE RIVER	TOTAL
FIRE	51,387.93	37,752.85	52,394.41	48,368.46	189,903.65
RESCUE	45,685.80	7,614.30	6,494.55	10,301.70	70,096.35
2016-2017	97,073.73	45,367.15	58,888.96	58,670.16	260,000.00
FIRE	50,599.15	39,236.66	52,670.23	47,502.01	190,008.05
RESCUE	37,399.65	4,479.00	8,734.05	12,317.25	62,929.95
2017-2018	87,998.80	43,715.66	61,404.28	59,819.26	252,938.00
FIRE	55,619.33	38,112.18	60,877.59	49,199.36	203,808.46
RESCUE	37,721.46	4,859.82	10,413.90	13,422.36	66,417.54
2018-2019	93,340.79	42,972.00	71,291.49	62,621.72	270,226.00
FIRE	55,290.35	36,969.04	59,432.02	52,332.01	204,023.42
RESCUE	42,663.05	4,969.83	8,326.07	10,649.63	66,608.58
2019-2020	97,953.40	41,938.87	67,758.09	62,981.64	270,632.00
FIRE	61,019.55	40,260.98	54,781.34	56,846.55	212,908.42
RESCUE	43,462.55	5,700.01	9,500.01	10,925.01	69,587.58
2020-2021	104,482.10	45,960.99	64,281.35	67,771.56	282,496.00

Total Contribution
Needed
282,496.00

Adoption of the 2020-2021 Budget

Minutes of the regular meeting of the Mid-Michigan Community Fire Control Board of St. Louis, County of Gratiot, Michigan held on the 11th day of February, 2020, at 5:30 P.M.

Present: Chair Kevin Beeson, Vice-Chair Kurt Giles, Bobbie Marr, Carman, Bajena, Don Long
Absent: None

The following preamble and resolution were offered by Member Marr, and supported by Member Giles:

WHEREAS, it is necessary for the Mid-Michigan Community Fire Control Board to authorize the expenditure level and contributions from the respective entities for the 2020-2021 fiscal year.

WHEREAS, the Mid-Michigan Community Fire Control Board has reviewed the summaries of prior year results and the requests made by the Fire Chief for the upcoming year.

NOW THEREFORE IT BE RESOLVED, the Mid-Michigan Community Fire Control Board has adopted its budget for the 2020-2021 Fiscal Year summarized as follows:

FUND BALANCE CHANGE	2020-2021
Beginning Balance - Committed for Equipment	292,684
Additions to Equipment Commitment	30,000
Expenses - Use of Equipment Funds	-
Ending Balance - Committed for Equipment	322,684
Beginning Balance - Unassigned	208,986
Revenue	284,896
Expenses	(254,896)
Transfers to Equipment Commitment	(30,000)
Ending Balance - Unassigned	208,986

BE IT FURTHER RESOLVED that member contributions are expected as follows for the 2020-2021 Fiscal Year. One half will be payable July 2020 and the other half payable January 2021.

	St. Louis	Bethany	Jasper	Pine River	Total
Member Contributions 2020-2021	104,482.10	45,960.99	64,281.35	67,771.56	282,496.00

BE IT FURTHER RESOLVED that authorized salary and per diem rates shall be as follows:

Fire Chief	\$2,509	2,560 annual
Assistant Chief	1,516	1,546 annual
Captain	1,009	1,029 annual
Lieutenant	632	644 annual
2 nd Lieutenant	288	293 annual
Equipment Officer	575	587 annual
Training Officer	575	587 annual

Fire Fighter II runs/drills	28.75	29.33 per run
Rookie run/drills	9.93	10.13 per run
Rescue runs	25.88	26.40 per run

BE IT FURTHER RESOLVED that the adoption of this budget is at the total operating level. Officials responsible for the expenditures authorized in the budget may expend funds up to, but not to exceed, the total appropriation authorized.

BE IT FURTHER RESOLVED that payment of claims (bills) shall be approved by the Fire Chief and/or the City of St. Louis Manager prior to being paid. The City Treasurer may authorize the payment of payroll related items as well as certain bills prior to approval to avoid late penalties, service charges and interest (primarily utilities). The Mid-Michigan Community Fire Control Board shall receive a list of claims (bills) paid for their concurrence of approval at the next Board meeting.

BE IT FURTHER RESOLVED that the Board Treasurer shall provide the Board at each meeting a report of fiscal year to date revenues and expenditures compared to the budgeted amounts of the Fire Department.

BE IT FURTHER RESOLVED that the Fire Chief and Board Treasurer will monitor the budget. Whenever it appears that the actual and probable revenues will be less than the estimated revenues upon which appropriations were based, and when it appears that expenditures will exceed an appropriation, the Treasurer shall present to the Board recommendations to prevent expenditures from exceeding available revenues or appropriations for the fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues or use of fund balance or both.

Ayes:

Nays: None

Absent: None

Resolution declared adopted this 11th day of February, 2020.

Bobbie Jo Marr, Secretary

CERTIFICATION

I hereby certify that the foregoing constitutes a true and complete copy of a resolution adopted by the Mid-Michigan Community Fire Control Board, County of Gratiot, Michigan, at a regular meeting held February 11, 2020.

Bobbie Jo Marr, Secretary