

# ***Mid-Michigan Community Fire Control Board***

## ***Meeting Agenda***

***Tuesday, February 13, 2018***

***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 14, 2017
5. Public Comments: restricted to (3) three minutes regarding issues not on this agenda.
6. Claims & Accounts -  
November 1, 2017 through January 31, 2018 for \$58,610.68 (Approve)
7. Financial Statements 1/31/18 (Receive and place on file)
8. Audited Financial Statement 6/30/17 (Receive and place on file)
9. Set Meeting Dates & Times for 2018-2019.  
August 14, 2018  
November 13, 2018  
February 12, 2019  
May 14, 2019
10. Fire Chief's Report (Receive and place on file)
11. Resolution 2018-01.... Fund Balance Policy
12. Resolution 2018-02.....2018-2019 Budget Adoption
13. Other Business
14. Public Comment
15. 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 14, 2017.

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

Members Absent: Bobbie Marr (excused)

Others in Attendance: Fire Chief Rich Apps, Bill Coty, Brian Wood, Ralph Echtenaw

**Minutes.**

Moved by Member Long, supported by Member Giles, to approve the minutes of the May 9, 2017 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 May 1, 2017 to July 31, 2017 in the amount of \$50,229.10. All ayes carried the motion.

Moved by Member Giles, supported by Member Long, to approve the Claims & Accounts for August 1, 2017 to October 31, 2017 in the amount of \$58,725.11. All ayes carried the motion.

**Financial Statements.**

The Fire Board reviewed and discussed the Financial Statements of October 31, 2017 and placed on file.

The Fire Board reviewed and discussed the Financial Statements of June 30, 2017 and placed on file

**Fire Chief's Report.**

The Fire Chief's Reports for August and November were reviewed, discussed, and placed on file.

**Other Business.**

Fire Chief Apps reported that Ron Salliday wishes to retire as a firefighter but has an interest of continued involvement in the Steward's position.

Moved by Member Giles, support by Member Long, to enter into a closed session to discuss a personnel matter with Chief Apps. All ayes carried the motion.

**Closed Session began at 5:50pm**

**The Regular Meeting reconvened at 6:30pm.**

There was no further discussion, and no action necessary.

Chief Apps reported that he is in process of updating/accumulating various Fire Department policies and procedures.

**Public Comment.**

None.

Moved by Giles, supported by Long, to adjourn the meeting at 6:35 p.m.

Kurt R. Giles, Recording Secretary

# CLAIMS AND ACCOUNTS

Check Date	Check	Vendor Name	Amount
Bank 0023 FIRE - MID MICHIGAN			
11/08/2017	33(E)	FIRE DEPARTMENT PAYROLL FUND	5,884.41
11/28/2017	34(E)	FIRE DEPARTMENT PAYROLL FUND	5,060.64
01/04/2018	35(E)	FIRE DEPARTMENT PAYROLL FUND	5,817.96
01/31/2018	36(E)	FIRE DEPARTMENT PAYROLL FUND	7,028.22
11/08/2017	4272	CITY OF ST LOUIS	282.74
11/08/2017	4273	DISCOUNT DUMPSTER LLC	70.00
11/08/2017	4274	FIRE ENGINEERING	26.00
11/08/2017	4275	KEITH MCJILTON	100.94
11/08/2017	4276	RONALD SALLADAY	10.43
11/08/2017	4277	VETERAN'S ALARM	17.00
11/10/2017	4278	GREATAMERICA LEASING CORP	6.72
11/17/2017	4279	CHARTER COMMUNICATIONS	218.73
11/22/2017	4280	ARNOLD SALES COMPLETE JANITOR INC	72.41
11/22/2017	4281	BLARNEY CASTLE FLEET PROGRAM	30.95
11/22/2017	4282	CITY OF ST LOUIS PURCHASE CARDS	6.00
11/22/2017	4283	CONSUMERS ENERGY	49.95
11/22/2017	4284	PETER'S HARDWARE	12.00
11/22/2017	4285	THE BAKERS DOZEN	300.00
12/06/2017	4286	ALLMED MEDICAL	1,575.00
12/06/2017	4287	CITY OF ST LOUIS	807.90
12/06/2017	4288	MICHIGAN MUNICIPAL LEAGUE	150.00
12/06/2017	4289	MICHIGAN STATE FIREMAN'S ASSOC	75.00
12/06/2017	4290	MICHIGAN STATE FIREMAN'S ASSOC	150.00
12/06/2017	4291	MIDMICHIGAN HEALTH	10.94
12/06/2017	4292	NEXT LEVEL GRAPHIC & DESIGN, LLC.	697.00
12/06/2017	4293	WILLIAM COTY	150.87
12/08/2017	4294	GREATAMERICA LEASING CORP	2.73
12/13/2017	4295	CITY OF ST LOUIS	287.87
12/20/2017	4296	CHARTER COMMUNICATIONS	218.73
12/20/2017	4297	CITY OF ST LOUIS PURCHASE CARDS	6.00
12/20/2017	4298	CONSUMERS ENERGY	180.12
12/20/2017	4299	FIRST DUE FIRE SUPPLY	556.20
12/20/2017	4300	FRANK VISCUSO	5,000.00
12/20/2017	4301	PINE RIVER AUTOMOTIVE	23.89
12/20/2017	4302	PRO-VISION, INC	0.00
12/20/2017	4303	TOTAL FIRE PROTECTION, INC	500.00
12/20/2017	4304	VETERAN'S ALARM	263.40
12/27/2017	4305	BLARNEY CASTLE FLEET PROGRAM	229.75
01/09/2018	4306	A - 1 TRUCK PARTS INC	77.88
01/09/2018	4307	BERTHIAUME & COMPANY	2,720.00
01/09/2018	4308	CITY OF ST LOUIS	1,130.98
01/09/2018	4309	FIREHOUSE MAGAZINE	39.95
01/09/2018	4310	FIRST DUE FIRE SUPPLY	3,116.29
01/09/2018	4311	FRONT LINE SERVICES, INC	651.25
01/09/2018	4312	GASAWAY CONSULTING GROUP, LLC	4,818.64
01/09/2018	4313	GREATAMERICA LEASING CORP	8.02
01/09/2018	4314	MICHIGAN ASSOC OF FIRE CHIEFS	95.00
01/09/2018	4315	MIDMICHIGAN HEALTH	16.00
01/09/2018	4316	PETER'S HARDWARE	125.00
01/09/2018	4317	PRO COMM INC	1,020.00
01/09/2018	4318	THE BAKERS DOZEN	750.00
01/16/2018	4319	CHARTER COMMUNICATIONS	218.73
01/24/2018	4320	BIOCARE, INC	6,780.00
01/24/2018	4321	BLARNEY CASTLE FLEET PROGRAM	124.13
01/24/2018	4322	BOLAND TIRE, INC	51.00
01/24/2018	4323	CITY OF ST LOUIS PURCHASE CARDS	6.00
01/24/2018	4324	CONSUMERS ENERGY	337.81
01/24/2018	4325	DISCOUNT DUMPSTER LLC	150.00
01/24/2018	4326	MIDLAND CO FIRE CHIEFS ASSOC	250.00
01/24/2018	4327	RICHARD APPS	116.75
01/24/2018	4328	THE TROPHY SHOPPE	126.75

v

0023 TOTALS:

(1 Check Voided)

Total of 60 Disbursements:

58,610.68

INVOICE NUMBER	USE PURCHASING CARD	DESCRIPTION	DISTRIBUTIONS\AMOUNTS		AMOUNT
<b>VENDOR NAME: AA - 1 TRUCK PARTS INC</b>					
198-335135	N	DIESEL ADD	206.336.726.000	77.88	77.88
TOTAL VENDOR AA -					77.88
<b>VENDOR NAME: ALLMED MEDICAL</b>					
0555399-IN	N	AED/ZOLL PLUS	206.336.964.000	1,575.00	1,575.00
TOTAL VENDOR ALLME					1,575.00
<b>VENDOR NAME: APPS RICHARDRICHARD APPS</b>					
01162018	N	BREAKFAST FOR FIREFIGHTERS AFTER EARLY	206.336.859.000	116.75	116.75
TOTAL VENDOR APPS					116.75
<b>VENDOR NAME: ARNOLD SALES COMPLETE JANITOR INC</b>					
1227818	N	PH7 ULTRA FASTDOSE	206.336.726.000	72.41	72.41
TOTAL VENDOR ARNOL					72.41
<b>VENDOR NAME: BERTHIAUME &amp; COMPANY</b>					
12262017	N	AUDIT FOR YEAR ENDED JUNE 30, 2017	206.336.801.000	2,720.00	2,720.00
TOTAL VENDOR BERTH					2,720.00
<b>VENDOR NAME: BIOCARE, INC</b>					
4610	N	PHYSICALS	206.336.726.000	6,780.00	6,780.00
TOTAL VENDOR BIOCA					6,780.00
<b>VENDOR NAME: BLARNEY CASTLE FLEET PROGRAM</b>					
12192017F	N	FUEL CHARGES-FIRE	206.336.730.000	229.75	229.75
10202017F	N	FUEL CHARGES-FIRE	206.336.730.000	253.14	253.14
11052017F	N	FUEL CHARGES-FIRE	206.336.730.000	30.95	30.95
01062018F	N	FUEL CHARGES-FIRE	206.336.730.000	124.13	124.13
TOTAL VENDOR BLARN					637.97
<b>VENDOR NAME: BOLAND TIRE, INC</b>					
5051618	N	TRUCK REPAIRS	206.336.930.000	51.00	51.00
TOTAL VENDOR BOLAN					51.00
<b>VENDOR NAME: CHARTER COMMUNICATIONS</b>					
0050808010218	N	CABLE/INTERNET-FIRE	206.336.920.000	218.73	218.73
0050808120217	N	CABLE/INTERNET-FIRE	206.336.920.000	218.73	218.73
0050808100217	N	CABLE/INTERNET-FIRE	206.336.920.000	218.73	218.73
0050808110217	N	CABLE/INTERNET FIRE	206.336.920.000	218.73	218.73
TOTAL VENDOR CHART					874.92
<b>VENDOR NAME: CONSUMERS ENERGY</b>					
202428894975	N	ENERGY CHARGES-FIRE DEPT	206.336.920.000	337.81	337.81
205098615718	N	ENERGY CHARGES-FIRE	206.336.920.000	180.12	180.12
207055976290	N	ENERGY CHARGES-FIRE	206.336.920.000	49.95	49.95
TOTAL VENDOR CONSU					567.88
<b>VENDOR NAME: DISCOUNT DUMPSTER LLC</b>					
7185	N	MOWING 09/09/17 & 09/23/17	206.336.930.000	70.00	70.00
7532	N	SALTING AND PLOWING PARKING LOT	206.336.920.000	150.00	150.00

USE  
 PURCHASING  
 CARD

INVOICE NUMBER	DESCRIPTION	DISTRIBUTIONS\AMOUNTS	AMOUNT
<b>VENDOR NAME: DISCOUNT DUMPSTER LLC</b>			
TOTAL VENDOR DISCO			220.00
<b>VENDOR NAME: FIRE DEPARTMENT PAYROLL FUND</b>			
01312018	N	GROSS WAGES AND EXPENSES ENDING 01/28/1	206.000.001.056 7,028.22
11262017	N	GROSS WAGES AND EXPENSES PERIOD ENDING	206.000.001.056 5,060.64
01042018	N	GROSS WAGES ENDING 12/25/17	206.000.001.056 5,817.96
TOTAL VENDOR FIRE			17,906.82
<b>VENDOR NAME: FIRE ENGINEERING</b>			
10192017	N	SUBSCRIPTION RENEWAL	206.336.963.000 26.00
TOTAL VENDOR FIRE			26.00
<b>VENDOR NAME: FIREHOUSE MAGAZINE</b>			
12192017	N	SUBSCRIPTION RENEWAL	206.336.963.000 39.95
TOTAL VENDOR FIREH			39.95
<b>VENDOR NAME: FIRST DUE FIRE SUPPLY</b>			
17-1125	N	GEAR-GLOVES	206.336.781.000 1,004.71
17-1025	N	SHIELDS	206.336.781.000 2,011.52
17-1128	N	HELMET SHIELDS	206.336.781.000 100.06
17-682	N	HALO HOOD	206.336.781.000 5,975.00
17-849	N	GAS DETECTOR	206.336.781.000 556.20
TOTAL VENDOR FIRST			9,647.49
<b>VENDOR NAME: FRANK VISCUSO</b>			
11162017	N	FIRE TRAINING	206.336.963.002 5,000.00
TOTAL VENDOR FRANK			5,000.00
<b>VENDOR NAME: FRONT LINE SERVICES, INC</b>			
30299	N	ENGINE 621 REPAIRS	206.336.930.000 241.25
30300	N	ENGINE 622 REPAIRS	206.336.930.000 252.50
30301	N	TANKER 671 REPAIRS	206.336.930.000 157.50
TOTAL VENDOR FRONT			651.25
<b>VENDOR NAME: GASAWAY CONSULTING GROUP, LLC</b>			
1621	N	TRAVEL EXPENSES FOR JAN 27, 2018 SPEAKE	206.336.963.002 1,068.64
1618	N	PRESENTATION FEE FOR JAN 27, 2018 PROGR	206.336.963.002 3,750.00
TOTAL VENDOR GASAW			4,818.64
<b>VENDOR NAME: GREATAMERICA LEASING CORP</b>			
21864717F	N	COPIES	206.336.726.000 8.02
21703497F	N	COPIES-FIRE	206.336.726.000 2.73
21537513F	N	COPIES-FIRE	206.336.726.000 6.72
TOTAL VENDOR GREAT			17.47
<b>VENDOR NAME: MCJILTONKEITH MCJILTON</b>			
10112017	N	BUILDING REPAIRS AND MAINTENANCE	206.336.930.003 100.94
TOTAL VENDOR MCJIL			100.94
<b>VENDOR NAME: MICHIGAN ASSOC OF FIRE CHIEFS</b>			
1284	N	MEMBERSHIP RENEWALS	206.336.956.000 95.00

INVOICE NUMBER	USE PURCHASING CARD	DESCRIPTION	DISTRIBUTIONS\AMOUNTS		AMOUNT
<b>VENDOR NAME: MICHIGAN ASSOC OF FIRE CHIEFS</b>					
TOTAL VENDOR MICH					95.00
<b>VENDOR NAME: MICHIGAN MUNICIPAL LEAGUE</b>					
895205	N	WORKMANS COMP PAYROLL AUDIT	206.336.710.000	150.00	150.00
TOTAL VENDOR MICH					150.00
<b>VENDOR NAME: MICHIGAN STATE FIREMAN'S ASSOC</b>					
2018	N	2018 MEMBERSHIP FEE	206.336.956.000	75.00	75.00
1437	N	FULL PAGE COLOR AD	206.336.963.002	150.00	150.00
TOTAL VENDOR MICH					225.00
<b>VENDOR NAME: MICROSOFT ONLINE</b>					
E02004K2R1-F	Y	MICROSOFT 365-FIRE	206.336.801.000	6.00	6.00
E002004PYHY-F	Y	MICROSOFT 365-FIRE	206.336.801.000	6.00	6.00
E02004VVIC-F	Y	MICROSOFT 365-FIRE	206.336.801.000	6.00	6.00
TOTAL VENDOR MICRO					18.00
<b>VENDOR NAME: MIDLAND CO FIRE CHIEFS ASSOC</b>					
531	N	2018 ANNUAL MEMBERSHIP DUES	206.336.963.000	250.00	250.00
TOTAL VENDOR MIDLA					250.00
<b>VENDOR NAME: MIDMICHIGAN HEALTH</b>					
12012017	N	LABS FOR FIRE DEPT-SEAN KELLY	206.336.710.000	16.00	16.00
11172017	N	LABS FOR FIRE DEPT	206.336.710.000	10.94	10.94
TOTAL VENDOR MIDMI					26.94
<b>VENDOR NAME: NEXT LEVEL GRAPHIC &amp; DESIGN, LLC.</b>					
11208	N	FIRE PREVENTION SCREEN PRINTING	206.336.963.001	697.00	697.00
TOTAL VENDOR NEXT					697.00
<b>VENDOR NAME: PETER'S HARDWARE</b>					
A143285	N	DRAIN SNAKE	206.336.930.003	12.00	12.00
A143824	N	BATTERIES	206.336.726.000	75.00	75.00
A143775	N	HEAT TAPE/DROP CORD	206.336.726.000	50.00	50.00
TOTAL VENDOR PETER					137.00
<b>VENDOR NAME: PINE RIVER AUTOMOTIVE</b>					
1-664509	N	OIL FILTERS-FIRE DEPT	206.336.930.000	23.89	23.89
TOTAL VENDOR PINE					23.89
<b>VENDOR NAME: PRO COMM INC</b>					
29929	N	PORTABLE RADIO	206.336.850.000	775.00	775.00
29837	N	MOTOROLA REPAIRS	206.336.850.000	245.00	245.00
TOTAL VENDOR PRO C					1,020.00
<b>VENDOR NAME: RONALD SALLADAY</b>					
10112017	N	REIMBURSE FOR PURCHASE OF FLUID FOR SMO	206.336.963.001	10.43	10.43
TOTAL VENDOR RONAL					10.43

INVOICE NUMBER	USE PURCHASING CARD	DESCRIPTION	DISTRIBUTIONS\AMOUNTS		AMOUNT
<b>VENDOR NAME: ST. LOUIS - GEN FUNDCITY OF ST</b>					
10312017F	N	UTILITIES-FIRE	206.336.920.000	282.74	282.74
665	N	OVERHEAD CHARGES-OCTOBER 2017	206.336.950.000	807.90	807.90
672	N	OVERHEAD CHARGES NOV 2017	206.336.950.000	807.90	807.90
11302017	N	UTILITIES-FIRE	206.336.920.000	287.87	287.87
689	N	OVERHEAD CHARGES	206.336.950.000	807.90	807.90
12272017	N	UTILITIES-FIRE	206.336.920.000	323.08	323.08
TOTAL VENDOR ST. L					3,317.39
<b>VENDOR NAME: THE BAKERS DOZEN</b>					
11028	N	CUPCAKES	206.336.963.001	300.00	300.00
11090	N	FOOD FOR TRAINING	206.336.963.002	750.00	750.00
TOTAL VENDOR THE B					1,050.00
<b>VENDOR NAME: THE TROPHY SHOPPE</b>					
12639	N	SERVICE AWARDS PLAQUES AND PLATES	206.336.956.000	126.75	126.75
TOTAL VENDOR THE T					126.75
<b>VENDOR NAME: TOTAL FIRE PROTECTION, INC</b>					
40122	N	ANNUAL FIRE PROTECTION INSPECTION	206.336.930.003	500.00	500.00
TOTAL VENDOR TOTAL					500.00
<b>VENDOR NAME: VETERAN'S ALARM</b>					
168051	N	24 HOUR SUPERVISION AND DISPATCH OF SEC	206.336.920.000	263.40	263.40
167640	N	LABOR & MODEM CHARGES-ADD, CHANGE & DEL	206.336.920.000	17.00	17.00
TOTAL VENDOR VETER					280.40
<b>VENDOR NAME: WILLIAM COTY</b>					
10282017	N	MILEAGE REIMBURSEMENT FOR FIRE TRAINING	206.336.963.002	150.87	150.87
TOTAL VENDOR WILLI					150.87
GRAND TOTAL:					59,981.04

Timing Differences  
 Oct 31 Payroll posted to Oct. Pd in Nov 5884.41

Invoices paid in Oct posted to Nov  
 Charter < 218.73 >  
 City of SL < 807.90 >  
 First due Fire Supply < 5975.00 >  
 Blarney Castle Fleet < 253.14 >

58610.68  
 agrees with  
 check register

# FINANCIAL STATEMENTS

Fund 206 MID MICHIGAN COMMUNITY FIRE DEPARTMENT

GL Number	Description	PERIOD ENDED 01/31/2017	PERIOD ENDED 01/31/2018
<b>*** Assets ***</b>			
206.000.001.005	FIRE CASH	229,425.70	249,070.39
206.000.001.056	FIRE PAYROLL ACCOUNT	8,513.11	8,375.72
206.000.016.000	FIRE RESTRICTED/DESIGNATED CASH	38,608.17	98,862.07
206.000.017.006	FIRE RESTRICTED CASH EQUIP	19,554.71	19,564.47
206.000.040.001	ACCOUNTS RECEIVABLE	130,000.01	126,469.00
206.000.084.101	DUE FROM GENERAL FUND	(114.33)	0.00
206.000.099.000	PREPAID EXPENSE	1,000.00	0.00
<b>Total Assets</b>		<b>426,987.37</b>	<b>502,341.65</b>
<b>*** Liabilities ***</b>			
206.000.202.000	ACCOUNTS PAYABLE	5,205.60	0.00
206.000.228.000	DUE TO STATE OF MICHIGAN	374.20	345.78
<b>Total Liabilities</b>		<b>5,579.80</b>	<b>345.78</b>
<b>*** Fund Balance ***</b>			
206.000.387.000	FB DESIGNATED FOR TRAINING	12,602.71	2,750.31
206.000.388.000	DESIGNATED FOR EQUIPMENT	51,234.76	111,563.68
206.000.390.000	FUND BALANCE	200,445.31	239,416.24
<b>Total Fund Balance</b>		<b>264,282.78</b>	<b>353,730.23</b>
<b>Beginning Fund Balance</b>		<b>263,457.08</b>	<b>353,730.23</b>
<b>Net of Revenues VS Expenditures</b>		<b>157,124.79</b>	<b>148,265.64</b>
<b>Fund Balance Adjustments</b>		<b>825.70</b>	<b>0.00</b>
<b>Ending Fund Balance</b>		<b>421,407.57</b>	<b>501,995.87</b>
<b>Total Liabilities And Fund Balance</b>		<b>426,987.37</b>	<b>502,341.65</b>

PERIOD ENDING 01/31/2018

## MID-MICHIGAN COMMUNITY FIRE CONTROL BOARD

GL NUMBER	DESCRIPTION	2017-18 AMENDED BUDGET	YTD BALANCE 01/31/2018	AVAILABLE BALANCE	% BDGT USED	END BALANCE 06/30/2017
Fund 206 - MID MICHIGAN COMMUNITY FIRE DEPARTMENT						
Revenues						
206.000.540.000	STATE GRANT	0.00	0.00	0.00	0.00	531.23
206.000.665.000	INTEREST	300.00	244.78	55.22	81.59	269.08
206.000.678.000	MISCELLANEOUS REIMBURSEMENT	0.00	100.00	(100.00)	100.00	1,051.38
206.000.695.000	MISCELLANEOUS	0.00	990.00	(990.00)	100.00	23.00
206.336.580.000	MEMBER CONTRIBUTIONS OPERATING	252,938.00	252,938.00	0.00	100.00	260,000.00
206.336.607.000	CLASS FEES/DONATIONS/GRANTS	7,500.00	1,550.00	5,950.00	20.67	20,795.29
206.336.674.000	CONTRIBUTIONS	0.00	15,500.00	(15,500.00)	100.00	15,541.00
206.336.675.000	DONATIONS	0.00	600.00	(600.00)	100.00	0.00
TOTAL REVENUES		260,738.00	271,922.78	(11,184.78)	104.29	298,210.98
Expenditures						
206.336.702.004	SALARY & WAGES - FIREMEN	50,000.00	17,167.34	32,832.66	34.33	40,883.38
206.336.702.009	SALARY & WAGES - RESCUE	35,000.00	13,469.50	21,530.50	38.48	26,246.00
206.336.710.000	EMPLOYEE BENEFITS	15,225.00	13,782.61	1,442.39	90.53	18,119.65
206.336.710.009	EMPLOYEE BENEFITS - RESCUE	10,480.00	5,053.39	5,426.61	48.22	5,950.02
206.336.726.000	SUPPLIES	3,600.00	828.79	2,771.21	23.02	5,048.03
206.336.729.000	POSTAGE	400.00	0.00	400.00	0.00	0.00
206.336.730.000	GAS & FUEL	6,000.00	1,050.99	4,949.01	17.52	2,067.91
206.336.781.000	UNIFORMS - TURNOUT GEAR	16,100.00	12,773.11	3,326.89	79.34	9,084.88
206.336.801.000	PROFESSIONAL SERVICES	2,792.00	2,756.00	36.00	98.71	6,319.93
206.336.850.000	COMMUNICATIONS	6,464.00	3,000.00	3,464.00	46.41	4,790.27
206.336.859.000	MEALS	1,000.00	116.75	883.25	11.68	209.82
206.336.860.000	TRAVEL/CONF/WORKSHOPS	1,900.00	849.25	1,050.75	44.70	1,212.10
206.336.900.000	PRINTING & PUBLISHING	250.00	0.00	250.00	0.00	472.26
206.336.910.000	INSURANCE & BONDS	12,000.00	12,519.00	(519.00)	104.33	10,534.00
206.336.920.000	UTILITIES	11,612.00	6,138.15	5,473.85	52.86	6,520.48
206.336.930.000	REPAIRS & MAINTENANCE	13,500.00	6,259.50	7,240.50	46.37	22,820.62
206.336.930.003	BUILDING MAINTENANCE	3,100.00	2,381.98	718.02	76.84	3,564.47
206.336.950.000	OVERHEAD CHARGES	9,695.00	4,847.40	4,847.60	50.00	9,551.52
206.336.956.000	MISCELLANEOUS	825.00	296.75	528.25	35.97	1,159.50
206.336.963.000	EDUCATION & TRAINING	5,550.00	946.82	4,603.18	17.06	1,367.00
206.336.963.001	EDUCATION FIRE PREVENTION	1,000.00	1,007.43	(7.43)	100.74	1,086.59
206.336.963.002	INTERNALLY SPONSORED TRAINING EXPENSES	7,500.00	11,718.64	(4,218.64)	156.25	11,217.47
206.336.964.000	RESCUE SQUAD TRAINING	4,945.00	1,743.75	3,201.25	35.26	4,810.44
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	11,800.00	4,949.99	6,850.01	41.95	2,097.49
206.336.977.001	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	13,629.70
TOTAL EXPENDITURES		260,738.00	123,657.14	137,080.86	47.43	208,763.53
Fund 206 - MID MICHIGAN COMMUNITY FIRE DEPARTMENT:						
TOTAL REVENUES		260,738.00	271,922.78	(11,184.78)	104.29	298,210.98
TOTAL EXPENDITURES		260,738.00	123,657.14	137,080.86	47.43	208,763.53
NET OF REVENUES & EXPENDITURES		0.00	148,265.64	(148,265.64)	100.00	89,447.45

**AUDITED FINANCIAL  
STATEMENTS 6/30/17**

**MID MICHIGAN COMMUNITY  
FIRE BOARD DISTRICT**

St. Louis, Michigan

**FINANCIAL STATEMENTS**

June 30, 2017

# 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, 2017, 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, 2017, 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 17) 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  
December 1, 2017

***MANAGEMENT'S DISCUSSION and ANALYSIS***

# MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2017

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, 2017. 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, 2017 and June 30, 2016.

	<u>2017</u>	<u>2016</u>
<b>Assets:</b>		
Current assets	\$ 444,848	\$ 276,047
Capital assets, net	<u>1,648,446</u>	<u>1,717,285</u>
Total assets	<u>2,093,294</u>	<u>1,993,332</u>
<b>Liabilities:</b>		
Current liabilities	<u>92,592</u>	<u>12,411</u>
<b>Net Position:</b>		
Investment in capital assets	1,648,446	1,717,285
Unrestricted	<u>353,730</u>	<u>264,283</u>
Total net position	<u>\$ 2,002,176</u>	<u>\$ 1,981,568</u>

# MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2017

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, 2017 and June 30, 2016.

	<u>2017</u>	<u>2016</u>
<b>Revenues:</b>		
Program revenues		
Charges for services	\$ 20,795	\$ 4,682
Operating contributions	261,081	259,630
Capital contributions	14,991	13,475
General revenues		
Investment earnings	268	293
Other	<u>1,074</u>	<u>6,525</u>
Total revenues	<u>298,209</u>	<u>284,605</u>
<b>Expenses:</b>		
Public safety	195,132	204,633
Depreciation	<u>79,313</u>	<u>67,063</u>
Total expenses	<u>274,445</u>	<u>271,696</u>
Excess (deficiency) of revenues over expenses before other items	23,764	12,909
<b>Other item:</b>		
Loss on disposal of capital assets	<u>(3,156)</u>	<u>-</u>
<b>Change in net position</b>	20,608	12,909
Net position, beginning of year	<u>1,981,568</u>	<u>1,968,659</u>
Net position, end of year	<u>\$ 2,002,176</u>	<u>\$ 1,981,568</u>

### THE FIRE BOARD DISTRICT AS A WHOLE:

- The Fire Board District reports net position of \$2,002,176 for the fiscal year ended June 30, 2017 on a full accrual basis, as compared to a fund balance of \$353,730 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 2017, operating contributions from participating units were \$260,000. 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**

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

June 30, 2017

### **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 \$89,447 for the year.

### **Fire Board District Budgetary Highlights:**

The Fire Board District's budget, as originally adopted, projected an increase in fund balance of \$30,000. During the year, the Fire Board District made budget amendments, which changed the projection to an increase in fund balance to \$31,800. The actual results for the fiscal year yielded an increase in fund balance of \$89,447.

### **Capital Assets and Debt Administration:**

At June 30, 2017, the Fire Board District had \$1,648,446 invested in capital assets including land, buildings and improvements, equipment and vehicles, net of accumulated depreciation. At June 30, 2016, this total was \$1,717,285. Additional information about the Fire Board District's capital assets is presented in Note 1 and Note 4 of the Notes to the Financial Statements.

At June 30, 2017, 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 2017-2018, with revenues of \$260,738 and expenditures of \$230,738. 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

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## GOVERNMENTAL FUND BALANCE SHEET/STATEMENT OF NET POSITION

June 30, 2017

	<i>Governmental Fund</i>	<i>Adjustments (Note 7)</i>	<i>Statement of Net Position</i>
<b>Assets:</b>			
Cash and cash equivalents	\$ 344,897	\$ -	\$ 344,897
Accounts receivable	1,474	-	1,474
Prepaid expenditures/expenses	6,768	-	6,768
Restricted cash and cash equivalents	93,183	-	93,183
Capital assets not being depreciated	-	88,784	88,784
Capital assets being depreciated, net	-	1,559,662	1,559,662
Total assets	\$ 446,322	\$ 1,648,446	\$ 2,094,768
<b>Liabilities and Fund Balance:</b>			
<i>Liabilities:</i>			
Accounts payable	\$ 9,218	-	9,218
Accrued expenses	904	-	904
Unearned revenue	82,470	-	82,470
Total liabilities	92,592	-	92,592
<i>Fund Balance:</i>			
Nonspendable:			
Prepaid expenditures	6,768	(6,768)	-
Committed for:			
Fire equipment	81,564	(81,564)	-
Assigned to:			
Training programs	11,619	(11,619)	-
Unassigned	253,779	(253,779)	-
Total fund balance	353,730	(353,730)	-
Total liabilities and fund balance	\$ 446,322		
<b>Net Position:</b>			
Investment in capital assets		1,648,446	1,648,446
Unrestricted		353,730	353,730
Total net position		\$ 2,002,176	\$ 2,002,176

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

# MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

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

Year Ended June 30, 2017

	<u>Governmental Fund</u>	<u>Adjustments (Note 7)</u>	<u>Statement of Activities</u>
<b>Revenues:</b>			
Contributions from participating units	\$ 260,000	\$ -	\$ 260,000
State grants	531	-	531
Charges for services	20,795	-	20,795
Interest	268	-	268
Other revenue	16,615	-	16,615
Total revenues	<u>298,209</u>	<u>-</u>	<u>298,209</u>
<b>Expenditures/Expenses:</b>			
Operations	193,035	-	193,035
Depreciation	-	79,313	79,313
Capital outlay	15,727	(13,630)	2,097
Total expenditures/expenses	<u>208,762</u>	<u>65,683</u>	<u>274,445</u>
Excess (deficiency) of revenues over expenditures	89,447	(65,683)	23,764
<b>Special item:</b>			
Loss on disposal of capital assets	-	(3,156)	(3,156)
Change in fund balance/net position	89,447	(68,839)	20,608
Fund balance/Net position, beginning of year	<u>264,283</u>	<u>1,717,285</u>	<u>1,981,568</u>
Fund balance/Net position, end of year	<u>\$ 353,730</u>	<u>\$ 1,648,446</u>	<u>\$ 2,002,176</u>

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

***NOTES TO FINANCIAL STATEMENTS***

# MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

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## NOTES TO FINANCIAL STATEMENTS

June 30, 2017

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### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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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: the City of St. Louis, and the 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.

# MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

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## NOTES TO FINANCIAL STATEMENTS

June 30, 2017

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### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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#### 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.

**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.

**Fund Balance** – In the fund financial statements, fund balance may be presented in five possible categories, 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:

*Nonspendable* – Amounts that are not in spendable form or are legally or contractually required to be maintained intact.

*Restricted* – Amounts that are legally restricted by outside parties, constitutional provisions or enabling legislation for use for a specific purpose.

*Committed* – Amounts that have been formally set aside by the Fire District Board for use for specific purposes. Commitments are made and can be rescinded only via resolution of the Fire District Board.

*Assigned* – Amounts that are intended to be used for specific purposes expressed by the Fire District Board.

*Unassigned* – Amounts that do not fall into any category above. This is the residual classification for amounts in the General Fund and represents fund balance that has not been restricted, committed, or assigned to specific purposes in the General Fund.

# MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

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## NOTES TO FINANCIAL STATEMENTS

June 30, 2017

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### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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#### **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.

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### NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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#### **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.

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### NOTE 3: DEPOSITS AND INVESTMENTS

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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 \$443,705 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.

# MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

## NOTES TO FINANCIAL STATEMENTS

June 30, 2017

### NOTE 4: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017 was as follows:

	<i>July 1, 2016</i>	<i>Additions</i>	<i>Retirements</i>	<i>June 30, 2017</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	343,969	13,630	(146,475)	211,124
Vehicles	964,805	-	(164,269)	800,536
Total capital assets being depreciated	2,488,001	13,630	(310,744)	2,190,887
Less accumulated depreciation for:				
Buildings and improvements	(12,284)	(29,481)	-	(41,765)
Equipment	(268,664)	(13,620)	143,319	(138,965)
Vehicles	(578,552)	(36,212)	164,269	(450,495)
Total accumulated depreciation	(859,500)	(79,313)	307,588	(631,225)
Capital assets being depreciated, net	1,628,501	(65,683)	(3,156)	1,559,662
Governmental activities, capital assets, net	\$ 1,717,285	\$ (65,683)	\$ (3,156)	\$ 1,648,446

### NOTE 5: 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, 2017, follows:

	<i>Contributions for Fire Runs</i>		<i>Contributions for Rescue Runs</i>	<i>Total Contributions</i>
	<i>Percentage</i>	<i>Amount</i>		
City of St. Louis	27.06%	\$ 51,388	\$ 45,686	\$ 97,074
Bethany Township	19.88%	37,753	7,614	45,367
Jasper Township	27.59%	52,394	6,495	58,889
Pine River Township	25.47%	48,368	10,302	58,670
Total	100.00%	\$ 189,903	\$ 70,097	\$ 260,000

# MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

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## NOTES TO FINANCIAL STATEMENTS

June 30, 2017

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### NOTE 6: RISK MANAGEMENT

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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.

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

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

**Fund balance of governmental fund** \$ 353,730

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>1,559,662</u>

**Net position of governmental activities** \$ 2,002,176

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** \$ 89,447

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	13,630
Depreciation expense	(79,313)
Less loss on disposal of capital assets	<u>(3,156)</u>

**Change in net position of governmental activities** \$ 20,608

***REQUIRED SUPPLEMENTARY INFORMATION***

# MID MICHIGAN COMMUNITY FIRE BOARD DISTRICT

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## GENERAL FUND

### BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<i>Actual</i>
	<u>Original</u>	<u>Final</u>		<i>Over (Under)</i>
<b>Revenues:</b>				
Contributions from participating units	\$ 260,000	\$ 260,000	\$ 260,000	\$ -
State grants	-	-	531	531
Charges for services	-	16,800	20,795	3,995
Interest	-	-	268	268
Other revenue	-	-	16,615	16,615
Total revenues	<u>260,000</u>	<u>276,800</u>	<u>298,209</u>	<u>21,409</u>
<b>Expenditures:</b>				
Public safety	218,200	229,273	193,035	(36,238)
Capital outlay	<u>11,800</u>	<u>15,727</u>	<u>15,727</u>	<u>-</u>
Total expenditures	<u>230,000</u>	<u>245,000</u>	<u>208,762</u>	<u>(36,238)</u>
Change in fund balance	30,000	31,800	89,447	57,647
Fund balance, beginning of year	<u>264,283</u>	<u>264,283</u>	<u>264,283</u>	<u>-</u>
Fund balance, end of year	<u>\$ 294,283</u>	<u>\$ 296,083</u>	<u>\$ 353,730</u>	<u>\$ 57,647</u>

# FIRE CHIEF'S REPORT

**St. Louis Area Fire Department.  
Fire Chiefs Report. February 13, 2018.**

**1. Staffing and Personnel:**

- a. Trevor Crispin and Justin Palmer are enrolled in Fire Academy in Isabella County.
- b. John Henry has returned from his Leave of Absence.
- c. Scott Mizer has moved out of the community and resigned from the department.

**2. Apparatus:**

**E-641 Spencer Rescue:**

**E 621 Luverne Pumper:** replaced water level indicator.

**E-622 Spencer Pumper:** replaced solenoid to electric cord reel.

**E-671 U.S. Tanker:**

**E-651: GMC Grass Truck:**

**E-652 Yamaha ATV:**

**3. Training:**

- a. T. Allen, R. Apps and S. Kelly are MFR licensed.
- b. 2018 Training Schedule is attached. A number of our training events qualify for MFR continuing education credits. Kyle Feiss gets the approvals for those credits.
- c. December 9, we hosted Deputy Chief Frank Viscuso of Kearny, New Jersey, and his class, "Step Up and Lead". Fifty-five firefighters attended.
- d. January 27, we hosted Dr. Richard Gassaway of St. Paul, Minnesota for his class, "Situational Awareness Matters."
- e. March 10 will find Assistant Chief Joe Pronesti of Elyria, Ohio, in St. Louis. His class "Nothing Ordinary About Ordinary Construction," addresses the challenges of firefighting in century old downtown buildings.

## Saint Louis Area Fire Department 2018 Training

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January 8 <sup>th</sup> & 9 <sup>th</sup>	Reviews and physicals	6pm start
January 27 <sup>th</sup>	Rich Gassaway Situational Awareness	8am start
Feb 12 <sup>th</sup>	Blood Born Pathogens (61)	7pm
Feb 26 <sup>th</sup>	Size up (62) Ventilation(69)	7pm
March 10 <sup>th</sup>	Main Street Fires	9am
March 26 <sup>th</sup>	Roof Operations (63) Ladders (68)	7pm
April 9 <sup>th</sup>	Pre Fire Survey	7pm
April 23	Extrication and Stabilization (64)	7pm
May 14	Equipment Maintenance / Detail	7pm
May 28th	Open Night	7pm
June 11th	Hose Testing Sign Up Times	7am
June 25th	Roadway Safety (67) (69)	7pm
July 9 <sup>th</sup>	Communications(61)(64) Scba (63)	7pm
July 23rd	Fire Ground Tasks and Operations	7pm
August 13th	Water Supply (68)(66) Hose Advancement(67)	7pm
August 27th	CPR Recertification (680)	7pm
Sept 15 <sup>th</sup>	Drivers Training (Chief Purchase)	9am
October 8th	Pump Ops. (66)(68)	7pm
October 22 <sup>nd</sup>	Open Night	7pm
November 12th	Truck Detail	7pm
November 26 <sup>th</sup>	Right To Know (61)	7pm
December 10 <sup>th</sup>	State of the Fire Department	
December 24 <sup>th</sup>	Merry Christmas	

**RESOLUTION 2018-01**  
**FUND BALANCE POLICY**

## Fund Balance Policy

Minutes of the regular meeting of the Mid-Michigan Community Fire Control Board of St. Louis, County of Gratiot, Michigan held on the 13<sup>th</sup> day of February, 2018, at 5:30 P.M.

Present:

Absent:

The following preamble and resolution were offered by Member Marr, and supported by Member \_\_\_\_\_.

**WHEREAS**, the Mid-Michigan Community Fire Control Board finds it necessary to formalize policies regarding the maintenance of its fund balance.

**NOW THEREFORE BE IT RESOLVED**, the Mid-Michigan Community Fire Control Board hereby establishes the following fund balance policy.

**Purpose:** The Fund Balance Policy is intended to provide guidelines during the preparation and execution of the annual budget to establish a key element of the financial stability of the Mid-Michigan Community Fire Control District. Unassigned fund balance is an important measure of economic stability. It is essential that the District maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the District's general operations. Additionally, the policy authorizes and directs that annual financial reports be prepared which accurately categorize funds balance as per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

**General Policy:** Fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the 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)

**Provisions:**

**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 District's annual financial report.

**Committed Funds:** The Mid-Michigan Community Fire Control Board, as the 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 formal action taken to establish the commitment. Board action to commit fund balance needs to occur within the fiscal reporting period, no later than June 30<sup>th</sup>; 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 30<sup>th</sup>, 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 maintaining 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.

Ayes:

Nays: NA

Absent: NA

Resolution declared adopted this 13th day of February, 2018.

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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 13, 2018.

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Bobbie Jo Marr, Secretary

**RESOLUTION 2018-02  
ADOPTION OF THE  
2018-2019 BUDGET  
PLUS OTHER BUDGET  
DOCUMENTS**

## Adoption of the 2018-2019 Budget

Minutes of the regular meeting of the Mid-Michigan Community Fire Control Board of St. Louis, County of Gratiot, Michigan held on the 13<sup>th</sup> day of February, 2018, at 5:30 P.M.

Present:

Absent:

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

**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 2017-2018 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 2018-2019 Fiscal Year summarized as follows:

FUND BALANCE CHANGE	2018-2019
Beginning Balance - Committed for Equipment	145,135
Additions to Equipment Commitment	30,000
Expenses - Use of Equipment Funds	-
<b>Ending Balance - Committed for Equipment</b>	<b>175,135</b>
Beginning Balance - Unassigned	208,595
Revenue	278,126
Expenses	(248,126)
Transfers to Equipment Commitment	(30,000)
<b>Ending Balance - Unassigned</b>	<b>208,595</b>

**BE IT FURTHER RESOLVED** that member contributions are expected as follows for the 2018-2019 Fiscal Year. One half will be payable July 2018 and the other half payable January 2019.

	St. Louis	Bethany	Jasper	Pine River	Total
Member Contributions 2018-2019	93,340.79	42,972.00	71,291.49	62,621.72	270,226.00

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

Fire Chief	\$2,448	annual
Assistant Chief	1,479	annual
Captain	985	annual
Lieutenant	617	annual
2 <sup>nd</sup> Lieutenant	281	annual
Equipment Officer	561	annual

Training Officer	561 annual
Fire Fighter II runs/drills	28.05 per run
Rookie run/drills	9.69 per run
Rescue runs	25.25 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:

Absent:

Resolution declared adopted this 13th day of February, 2018.

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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 13, 2018.

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Bobbie Jo Marr, Secretary

BUDGET REPORT FOR CITY OF ST. LOUIS  
Fund: 206 MID MICHIGAN COMMUNITY FIRE DEPARTMENT

MID MICHIGAN COMMUNITY FIRE BOARD  
ST LOUIS AREA FIRE DEPARTMENT  
Calculations as of 01/31/2018

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY THRU 01/31/18	2017-18 APPROVED BUDGET	2018-19 RECOMMENDED BUDGET
<b>APPROPRIATIONS</b>						
206.336.702.004	SALARY & WAGES - FIREMEN	41,788	40,883	17,167	50,000	51,000
	(2017-18 To 2018-19) INCREASE 2%				50,000	51,000
206.336.702.009	SALARY & WAGES - RESCUE	29,920	26,246	13,470	35,000	35,700
	(2017-18 To 2018-19) INCREASE 2%				35,000	35,700
206.336.710.000	EMPLOYEE BENEFITS	15,190	18,120	13,783	15,225	15,763
	(2017-18 To 2018-19) PHYSICALS				9,000	9,000
	(2017-18 To 2018-19) FICA				3,825	3,902
	(2017-18 To 2018-19) LIFE INSURANCE				3,200	3,200
	(2017-18 To 2018-19) WORKERS COMP				7,000	5,768
	(2017-18 To 2018-19) ALLOCATION OF BENEFITS TO RESCUE (PHYS, LIFE, WC, DISABILITY)				(7,800)	(7,907)
	(2018-19 To ?) DISABILITY AND ACCIDENT					1,800
	<b>GL # FOOTNOTE TOTAL:</b>				<b>15,225</b>	<b>15,763</b>
206.336.710.009	EMPLOYEE BENEFITS - RESCUE	10,876	5,950	5,053	10,480	10,639
	(2017-18 To 2018-19) FICA				2,680	2,732
	(2017-18 To 2018-19) ALLOCATION OF PHYSICALS, WORK COMP, LIFE, DISABILITY				7,800	7,907
	<b>GL # FOOTNOTE TOTAL:</b>				<b>10,480</b>	<b>10,639</b>
206.336.726.000	SUPPLIES	8,765	5,048	829	3,600	5,344
	(2017-18) CLASS A FOAM 15 @ 80				1,200	
	(2017-18 To 2018-19) HOUSEKEEPING SUPPLIES				500	500
	(2017-18 To 2018-19) VEHICLE CLEANER, WAX, POLISH				250	250
	(2017-18 To 2018-19) OFFICE SUPPLIES				600	600
	(2017-18 To 2018-19) OIL ABSORBENT				144	144
	(2017-18 To 2108-09) SOFTWARE UPDATE				400	400
	(2017-18 To 2018-19) OTHER				506	700
	(2018-19 To ?) FIRECAP 2 @ 1375					2,750
	<b>GL # FOOTNOTE TOTAL:</b>				<b>3,600</b>	<b>5,344</b>
206.336.729.000	POSTAGE	47			400	250
	(2017-18 To 2018-19) USPS				350	200
	(2017-18 To 2018-19) OTHER				50	50
	<b>GL # FOOTNOTE TOTAL:</b>				<b>400</b>	<b>250</b>
206.336.730.000	GAS & FUEL	2,254	2,068	1,051	6,000	4,500
	(2017-18 To 2018-19) BASED ON PAST 5 YEAR HIGH AND BUDGET LEVELS				6,000	4,500

BUDGET REPORT FOR CITY OF ST. LOUIS  
Fund: 206 MID MICHIGAN COMMUNITY FIRE DEPARTMENT

MID MICHIGAN COMMUNITY FIRE BOARD  
ST LOUIS AREA FIRE DEPARTMENT  
Calculations as of 01/31/2018

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY THRU 01/31/18	2017-18 APPROVED BUDGET	2018-19 RECOMMENDED BUDGET
<b>APPROPRIATIONS</b>						
206.336.781.000	UNIFORMS - TURNOUT GEAR	9,271	9,085	12,773	16,100	21,700
	(2017-18 To 2018-19) HELMENTS 5 @ 310				1,375	1,550
	(2017-18 To 2018-19) HOODS 0 @ 110				720	
	(2017-18 To 2018-19) COATS 7 @ 1400				6,500	9,800
	(2017-18 To 2018-19) PANTS 7 @ 900				4,000	6,300
	(2017-18 To 2018-19) SUSPENDERS 0					
	(2017-18 To 2018-19) BOOTS 4 @ 275				720	1,100
	(2017-18 To 2018-19) GLOVES 18 @ 68				1,224	1,224
	(2017-18 To 2018-19) FACESHIELDS 3 @ 40				120	120
	(2017-18 To 2018-19) BADGES 5 @ 55				110	275
	(2017-18 To 2018-19) WILDLAND SET 4 @190				760	760
	(2017-18 To 2018-19) GOGGLES 5 @ 56				280	280
	(2017-18 To 2018-19) MISC				291	291
	<b>GL # FOOTNOTE TOTAL:</b>				<b>16,100</b>	<b>21,700</b>
206.336.801.000	PROFESSIONAL SERVICES	4,212	6,320	2,756	2,792	8,937
	(2017-18 To 2018-19) AUDIT				2,720	2,850
	(2017-18 To 2018-19) EMAIL LICENSE FOR RAPPS@STLOUISMI.COM PLUS OFFICE 365				72	72
	(2017-18) CHANGE CODING OF LAWN/SNOWPLOWING TO UTILITY					
	(2018-19 To ?) LEXIPOL - FIRE POLICY MANUAL SUBSCRIPTION					2,735
	(2018-19 To ?) SAAS - REPORTING SUBSCRIPTION					3,280
	<b>GL # FOOTNOTE TOTAL:</b>				<b>2,792</b>	<b>8,937</b>
206.336.850.000	COMMUNICATIONS	5,643	4,790	3,000	6,464	7,469
	(2017-18 To 2018-19) RADIO REPAIR 4 @ 100				400	400
	(2017-18 To 2018-19) PAGER REPAID 8 @ 100				800	800
	(2017-18 To 2018-19) RADIO BATTERIES 6 @ 74				296	444
	(2017-18 To 2018-19) PAGER BATTERIES 12 @ 20				168	240
	(2017-18 To 2018-19) NEW RADIO 3 @ 775				1,500	2,325
	(2017-18 To 2018-19) NEW PAGER 4 @ 440				1,800	1,760
	(2017-18 To 2018-19) OTHER				1,500	1,500
	<b>GL # FOOTNOTE TOTAL:</b>				<b>6,464</b>	<b>7,469</b>
206.336.859.000	MEALS	250	210	117	1,000	1,000

BUDGET REPORT FOR CITY OF ST. LOUIS  
Fund: 206 MID MICHIGAN COMMUNITY FIRE DEPARTMENT

MID MICHIGAN COMMUNITY FIRE BOARD  
ST LOUIS AREA FIRE DEPARTMENT  
Calculations as of 01/31/2018

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY THRU 01/31/18	2017-18 APPROVED BUDGET	2018-19 RECOMMENDED BUDGET
<b>APPROPRIATIONS</b>						
	(2017-18 To 2018-19) FIRE SCENE				250	250
	(2017-18 To 2018-19) AFTER FIRES				250	250
	(2017-18 To 2018-19) WORK DETAILS				500	500
	GL # FOOTNOTE TOTAL:				1,000	1,000
206.336.860.000	TRAVEL/CONF/WORKSHOPS	1,439	1,212	849	1,900	1,900
	(2017-18 To 2018-19) FDIC 2 @ 500				1,000	1,000
	(2017-18 To 2018-19) FIRE ACADEMY 2 @ 450				900	900
	GL # FOOTNOTE TOTAL:				1,900	1,900
206.336.900.000	PRINTING & PUBLISHING	557	472		250	250
	(2017-18 To 2018-19) BASED ON PRIOR YEARS				250	250
206.336.910.000	INSURANCE & BONDS	9,546	10,534	12,519	12,000	12,500
	(2017-18 To 2018-19) LIABILITY AND PROPERTY				12,000	12,500
206.336.920.000	UTILITIES	3,384	6,520	6,138	11,612	14,075
	(2017-18 To 2018-19) WATER/SEWER/ELECTRIC 381/M				4,200	4,572
	(2017-18 To 2018-19) NATURAL GAS/CONSUMERS 250/M				3,000	3,000
	(2017-18 To 2018-19) SNOW REMOVAL AND MOWING				2,500	2,000
	(2017-18 To 2018-19) CHARTER INTERNET AND CABLE 219/M				172	2,628
	(2017-18 To 2018-19) IT RIGHT				1,500	1,575
	(2017-18 To 2018-19) ALARM SYSTEM				240	300
	GL # FOOTNOTE TOTAL:				11,612	14,075
206.336.930.000	REPAIRS & MAINTENANCE	21,450	22,821	6,260	13,500	13,500
	(2017-18 To 2018-19) SCBA FUNCTION TESTS 22 @72				1,584	1,584
	(2017-18 To 2018-19) HYDROSTATIC TESTS 10 @ 38				280	380
	(2017-18 To 2018-19) SERVICE CONT SCBA AIR COMPRESSOR				800	800
	(2017-18 To 2018-19) FIRE PUMP CERTIFICATION TESTS 3 @ 400				1,200	1,200
	(2017-18 To 2018-19) SERVICE SMALL ENGINES 6 @ 16				96	96
	(2017-18 To 2018-19) E-621 SERVICE 2 @ 375				750	750
	(2017-18 To 2018-19) E-622 SERVICE 2 @ 375				750	750
	(2017-18 To 2018-19) E-641 SERVICE 2 @ 400				800	800
	(2017-18 To 2018-19) E-651 SERVICE 1 @ 400				400	400
					750	750

BUDGET REPORT FOR CITY OF ST. LOUIS  
Fund: 206 MID MICHIGAN COMMUNITY FIRE DEPARTMENT

MID MICHIGAN COMMUNITY FIRE BOARD  
ST LOUIS AREA FIRE DEPARTMENT  
Calculations as of 01/31/2018

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY THRU 01/31/18	2017-18 APPROVED BUDGET	2018-19 RECOMMENDED BUDGET
<b>APPROPRIATIONS</b>						
	(2017-18 To 2018-19) E-671 SERVICE 2 @ 375					
	(2017-18 To 2018-19) TIRES 4 @ 600				2,400	2,400
	(2017-18 To 2018-19) VEHICLE BATTERIES 4 @ 160				640	640
	(2017-18 To 2018-19) MISC VEHICLE BULBS				120	100
	(2017-18 To 2018-19) SCBA BATTERIES				150	150
	(2017-18 To 2018-19) CONTINGENCY				2,780	2,700
	GL # FOOTNOTE TOTAL:				13,500	13,500
206.336.930.003	BUILDING MAINTENANCE	4,059	3,564	2,382	3,100	3,100
	(2017-18 To 2018-19) LIGHT BULBS				150	150
	(2017-18 To 2018-19) MISC REPAIR				500	500
	(2017-18 To 2018-19) OTHER IMPROVEMENTS				469	469
	(2017-18 To 2018-19) FURNACE FILTERS 15 @ 4				60	60
	(2017-18 To 2018-19) RV ANTIFREEZE 6 @ 3.50				21	21
	(2017-18 To 2018-19) GENERATOR SERVICE & MAINTENANCE				1,400	1,400
	(2017-18 To 2018-19) SPRINKLER SYSTEM TEST & SERVICE				500	500
	GL # FOOTNOTE TOTAL:				3,100	3,100
206.336.950.000	OVERHEAD CHARGES	17,059	9,552	4,847	9,695	9,889
	(2017-18 To 2018-19) 807.90 PLUS 2% INCREASE = 824.06				9,695	9,889
206.336.956.000	MISCELLANEOUS	1,364	1,160	297	825	1,225
	(2017-18 To 2018-19) MEMBERSHIP-NFPA				175	175
	(2017-18 To 2018-19) MEMBERSHIP - IAFC				250	250
	(2017-18 To 2018-19) MEMBERSHIP -MAFC				95	95
	(2017-18 To 2018-19) FIRE FIGHTER RECOGNITIONS 3 @ 60				180	180
	(2017-18 To 2018-19) DEPT MSFA MEMBERSHIP				75	75
	(2017-18 To 2018-19) MIDLAND CO FIRE CHIEFS ASSOC				50	250
	(2018-19 To ?) SERVICE AWARDS					200
	GL # FOOTNOTE TOTAL:				825	1,225
206.336.963.000	EDUCATION & TRAINING	680	1,367	947	5,550	5,550
	(2017-18 To 2018-19) NATIONAL FIRE ACADEMY 4 @ 175				700	700
	(2017-18 To 2018-19) FIRE FIGHTER 1-11 ACADEMY 2 @400				800	800
					1,350	1,350

BUDGET REPORT FOR CITY OF ST. LOUIS  
Fund: 206 MID MICHIGAN COMMUNITY FIRE DEPARTMENT

MID MICHIGAN COMMUNITY FIRE BOARD  
ST LOUIS AREA FIRE DEPARTMENT  
Calculations as of 01/31/2018

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY THRU 01/31/18	2017-18 APPROVED BUDGET	2018-19 RECOMMENDED BUDGET
<b>APPROPRIATIONS</b>						
	(2017-18 To 2018-19) FDIC 2 @ 675					
	(2017-18 To 2018-19) PUBLICATIONS 4 @ 50				200	200
	(2017-18 To 2018-19) MISC CLASSES 10 @ 170				1,700	1,700
	(2017-18 To 2018-19) MIDLAND CO TRAINING ASSOC 2 @ 400				800	800
	<b>GL # FOOTNOTE TOTAL:</b>				<b>5,550</b>	<b>5,550</b>
206.336.963.001	EDUCATION FIRE PREVENTION	647	1,087	1,007	1,000	1,000
	(2017-18 To 2018-19) FIRE PREVENTION WEEK MATERIALS				500	500
	(2017-18 To 2018-19) SMOKE DETECTOR PROJECT				250	250
	(2017-18 To 2018-19) FIRE SAFETY INFORMATION				250	250
	<b>GL # FOOTNOTE TOTAL:</b>				<b>1,000</b>	<b>1,000</b>
206.336.963.002	INTERNALLY SPONSORED TRAINING EXP	7,115	11,217	11,719	7,500	7,500
	(2017-18 To 2018-19) CLASSES WE PUT ON/LIKE REVENUE BUDGETED				7,500	7,500
206.336.964.000	RESCUE SQUAD TRAINING	917	4,810	1,744	4,945	3,235
	(2017-18 To 2018-19) GLOVES 4 @ 130				520	520
	(2017-18 To 2018-19) DEFIB PADS & ELECTRODES 6 @165				600	990
	(2017-18 To 2018-19) SUPPLIES				300	300
	(2017-18 To 2018-19) CPR CLASS				375	375
	(2017-18 To 2018-19) MFR CLASS 3 @ 150				750	450
	(2017-18 To 2018-19) DEFIB BATTERIES 2 @ 300				600	600
	(2017-18) AED				1,800	
	<b>GL # FOOTNOTE TOTAL:</b>				<b>4,945</b>	<b>3,235</b>
206.336.966.000	TRF TO EQUIP SAVINGS-MEMO FOR BUD				30,000	30,000
	(2017-18 To 2018-19) LEVEL CONSISTENT WITH PRIOR YEARS				30,000	30,000
206.336.967.000	CAPITAL OUTLAY BELOW CO POLICY	9,025	2,097	4,950	11,800	7,100
	(2017-18 To 2018-19) HOSE 10 @ 110				1,100	1,100
	(2017-18 To 2018-19) SCBA MASK SPEAKERS 4 @ 350				1,400	1,400
	(2017-18 To 2018-19) SCBA CYLINDERS 4 @ 900				3,600	3,600
	(2017-18) NOZZLES 4 @ 900				3,600	
	(2017-18) PORTABLE FLOODLIGHTS 2 @ 550				1,100	
	(2017-18 To 2018-19) MISC				1,000	1,000
	<b>GL # FOOTNOTE TOTAL:</b>				<b>11,800</b>	<b>7,100</b>
206.336.970.000	NEW BUILDING COSTS - TAKE FROM AS	725,287				

BUDGET REPORT FOR CITY OF ST. LOUIS  
Fund: 206 MID MICHIGAN COMMUNITY FIRE DEPARTMENT

MID MICHIGAN COMMUNITY FIRE BOARD  
ST LOUIS AREA FIRE DEPARTMENT  
Calculations as of 01/31/2018

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY THRU 01/31/18	2017-18 APPROVED BUDGET	2018-19 RECOMMENDED BUDGET
<b>APPROPRIATIONS</b>						
206.336.977.001	CAPITAL OUTLAY	12,941	13,630			5,000
	(2018-19 To ?) GEAR WASHER					5,000
<b>TOTAL APPROPRIATIONS</b>		<u>943,686</u>	<u>208,763</u>	<u>123,658</u>	<u>260,738</u>	<u>278,126</u>

# FIRE RUNS AND ASSISTS

	FIRE RUNS					RESCUE RUNS	
	2014	2015	2016	2017	TOTAL	% RUNS	2017
<i>St. Louis</i>	25.00	28.00	24.50	17.75	95.25	27.29%	163.00
<i>Bethany</i>	18.00	22.00	14.50	10.75	65.25	18.70%	21.00
<i>Jasper</i>	20.00	41.00	21.50	21.75	104.25	29.87%	45.00
<i>Pine River</i>	23.00	22.00	22.50	16.75	84.25	24.14%	58.00
<b>Total</b>	<b>86.00</b>	<b>113.00</b>	<b>83.00</b>	<b>67.00</b>	<b>349.00</b>	<b>100.00%</b>	<b>287.00</b>

Mutual Aid is allocated evenly to the units

Rescue Rate      \$231.42

	MEMBER CONTRIBUTIONS				
	ST. LOUIS	BETHANY	JASPER	PINE RIVER	TOTAL
<b>FIRE</b>	<b>57,550.98</b>	<b>39,712.87</b>	<b>43,153.63</b>	<b>51,803.57</b>	<b>192,221.05</b>
<b>RESCUE</b>	<b>44,790.00</b>	<b>4,702.95</b>	<b>8,062.20</b>	<b>9,853.80</b>	<b>67,408.95</b>
<b>2014-2015</b>	<b>102,340.98</b>	<b>44,415.82</b>	<b>51,215.83</b>	<b>61,657.37</b>	<b>259,630.00</b>
<b>FIRE</b>	<b>55,056.29</b>	<b>40,207.71</b>	<b>41,927.63</b>	<b>53,909.67</b>	<b>191,101.30</b>
<b>RESCUE</b>	<b>43,222.35</b>	<b>4,702.95</b>	<b>9,629.85</b>	<b>10,973.55</b>	<b>68,528.70</b>
<b>2015-2016</b>	<b>98,278.64</b>	<b>44,910.66</b>	<b>51,557.48</b>	<b>64,883.22</b>	<b>259,630.00</b>
<b>FIRE</b>	<b>51,387.93</b>	<b>37,752.85</b>	<b>52,394.41</b>	<b>48,368.46</b>	<b>189,903.65</b>
<b>RESCUE</b>	<b>45,685.80</b>	<b>7,614.30</b>	<b>6,494.55</b>	<b>10,301.70</b>	<b>70,096.35</b>
<b>2016-2017</b>	<b>97,073.73</b>	<b>45,367.15</b>	<b>58,888.96</b>	<b>58,670.16</b>	<b>260,000.00</b>
<b>FIRE</b>	<b>50,599.15</b>	<b>39,236.66</b>	<b>52,670.23</b>	<b>47,502.01</b>	<b>190,008.05</b>
<b>RESCUE</b>	<b>37,399.65</b>	<b>4,479.00</b>	<b>8,734.05</b>	<b>12,317.25</b>	<b>62,929.95</b>
<b>2017-2018</b>	<b>87,998.80</b>	<b>43,715.66</b>	<b>61,404.28</b>	<b>59,819.26</b>	<b>252,938.00</b>
<b>FIRE</b>	<b>55,619.33</b>	<b>38,112.18</b>	<b>60,877.59</b>	<b>49,199.36</b>	<b>203,808.46</b>
<b>RESCUE</b>	<b>37,721.46</b>	<b>4,859.82</b>	<b>10,413.90</b>	<b>13,422.36</b>	<b>66,417.54</b>
<b>2018-2019</b>	<b>93,340.79</b>	<b>42,972.00</b>	<b>71,291.49</b>	<b>62,621.72</b>	<b>270,226.00</b>

Total Contribution  
Needed  
270,226.00

**St. Louis Area Fire Department**  
**220 S. Main Street**  
**Saint Louis, MI 48880**  
**PH: 989-681-8394**  
**FAX: 989-681-8395**



**Bobbie J Marr, Secretary/Treasurer**  
**Mid-Michigan Community Fire**  
**Control Board**  
**300 N. Mill Street**  
**Saint Louis, MI 48880**  
**PH: 989-681-6024** [bmarr@stlouismi.com](mailto:bmarr@stlouismi.com)

#### **COST REIMBURSEMENT DATA**

Effective July 1, 2018

Cost per service run for the St. Louis Area Fire Department for the 2018-2019 budget year is as follows:

Rescue Run = \$231.42

Fire Run = \$2,335.91

Rescue runs are determined by taking direct/indirect costs and adding a factor for replacement of the rescue unit annually. Fire run costs are determined by the total budget contribution expected for fire for the year divided by the fire run average for a 4 year period.

Respectfully submitted,

Bobbie J. Marr, Secretary/Treasurer  
Mid-Michigan Community Fire Control Board