



# SAUGATUCK TOWNSHIP FIRE DISTRICT

Proudly serving : Douglas | Saugatuck | Saugatuck Township



This public meeting will be held using Zoom video/audio conference technology due to the COVID-19 restrictions currently in place.

## Zoom Meeting Info

Meeting ID: **869 8699 0760**

Password: **981642**

One-Touch Weblink:

<https://us02web.zoom.us/j/86986990760?pwd=WUlkYtkbjNaV3J3VHN2c1NnLzVOQT09>

Dial by Phone: **(646) 558-8656**

3342 Blue Star Highway  
Saugatuck, MI 49453  
269 857-3000 / Fax: 269 857-1228  
E-mail: [info@saugatuckfire.org](mailto:info@saugatuckfire.org)

## FIRE DISTRICT BOARD MEETING

4:00pm – December 20<sup>th</sup>, 2021

### **AGENDA**

1. Call to Order:
2. Pledge of Allegiance (*Stand if you are able*):
3. Roll Call:
4. Reminder: It is requested the board silences cell phones and put them away for the duration of the meeting.
5. Approval of Agenda (*additions / deletions*): **(Roll Call Vote)**
6. Approval of Minutes:
  - A. **November 15<sup>th</sup>, 2021 (Roll Call Vote)**
7. Public Comment on Agenda Items Only (Limit 3 minutes): *Use the "raise hand" button in the participants screen in Zoom or enter \*9 if you are calling in by phone to raise hand. You will be recognized and unmuted to speak in the order received.:*
8. **Special Guest Speaker – Audit Review**
  - A. **Dan Veldhuizen of Siegfried Crandall P.C.**
9. Request for Payment:
  - A. **Account Payables (Roll Call Vote)**
  - B. **Financial Report**
10. Fire Chief Comments:
  - A. **Incident Reports / EMS Report / Calls to Date / Overlapping Calls**
  - B. **Community Risk Reduction**
    1. **Department of Fire Prevention – Monthly Report**
    2. **Michigan Fire Inspectors Society - Fatal Fire Statistics**
  - C. **Certifications**
    1. **International Society of Fire Service Instructors - Live Fire Instructor**
      - i. **Chris Bernhardt**
      - ii. **Chris Mantels**
    2. **National Fire Academy – Residential Sprinkler Plan Reviewer**
      - i. **Chris Mantels**



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## **D. Toys-For-Tots Donation Site**

- 1. Phil Dalton**

## **E. Thank You**

- 1. Dunesview Quik Stop – Propane Storage Cabinet Donation.**

## **11. Unfinished Business:**

### **A. Subpoena / Lawsuit Update.**

- 1. Indemnification Agreement**

## **12. New Business:**

### **A. Fee Schedule Approvals – Inspection/Plan Review & Cost Recovery (Roll Call Vote)**

### **B. Schedule of Meetings 2022 Approval (Roll Call Vote)**

### **C. Special Events Safety**

- 1. Parade - Waukesha, WI Vehicle Crash - <https://www.youtube.com/watch?v=UD9EG0tFJZk>**

### **D. Water Usage Agreement – Draft Site – 3234 Silver Acres Dr. (Roll Call Vote)**

### **E. In Person Meetings for 2022 - TBD**

## **13. Correspondence:**

### **A. Thank you - Sen. Aric Nesbitt – Cancer Presumption Letter of Support**

## **14. Public Comments: (Limit 3 minutes): Use the “raise hand” button in the participants screen in Zoom or enter \*9 if you are calling in by phone to raise hand. You will be recognized and unmuted to speak in the order received.:**

## **15. Fire Board Comments:**

## **16. Adjournment:**

### **NOTICE**

Request for accommodations or interpretive services must be made 48 hours prior to this meeting.  
Please contact Saugatuck Township Fire District at 269-857-3000 for further information.



# SAUGATUCK TOWNSHIP FIRE DISTRICT

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Item #6A



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E-mail: [info@saugatuckfire.org](mailto:info@saugatuckfire.org)

## FIRE DISTRICT BOARD MEETING

4:00pm – November 15<sup>th</sup>, 2021

### **DRAFT MINUTES**

1. Call to Order: **Meeting called to order by J. Verplank at 4:02pm.**
2. Pledge of Allegiance (*Stand if you are able*):
3. Roll Call:  
**PRESENT: S. Aldrich, E. Beckman, D. Fox, J. Verplank, S. Phelps, T. Pullen, A. Miller**  
**ABSENT with Notice: None**  
**Also Present: Chief Greg Janik, D.C. Chris Mantels, P. Stanislawski**
4. Reminder: It is requested the board silences cell phones and put them away for the duration of the meeting.
5. Approval of Agenda (*additions / deletions*): **(Roll Call Vote)**  
**Motion by Phelps, 2<sup>nd</sup> by Pullen to approve the agenda as presented. No discussion.**  
**YAYS: Phelps, Pullen, Aldrich, Beckman, Fox, Verplank, Miller**  
**NAYS: None**  
**ABSENT: None**  
**Motion passes 7:0.**
6. Approval of Minutes:
  - A. **October 18<sup>th</sup>, 2021 (Roll Call Vote)**  
**Motion by Pullen, 2<sup>nd</sup> by Beckman to approve the minutes of the 9/20/2021 meeting as presented. No discussion.**  
**YAYS: Pullen, Phelps, Beckman, Aldrich, Fox, Verplank, Miller**  
**NAYS: None**  
**ABSENT: None**  
**Motion passes 7:0.**
7. Public Comment on Agenda Items Only (Limit 3 minutes): *Use the "raise hand" button in the participants screen in Zoom or enter \*9 if you are calling in by phone to raise hand. You will be recognized and unmuted to speak in the order received.:*
  - A. **None**



# SAUGATUCK TOWNSHIP FIRE DISTRICT

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## 8. Request for Payment:

### A. Account Payables (*Roll Call Vote*)

Motion by Phelps, 2<sup>nd</sup> by Fox to pay the invoices in the amount of \$103,447.33. No discussion.

YAYS: Phelps, Fox, Pullen, Beckman, Aldrich, Verplank, Miller

NAYS: None

ABSENT: None

Motion passes 7:0.

### B. Financial Report

1. Financial report was reviewed by P. Stanislawski.

## 9. Fire Chief Comments:

### A. Incident Reports / EMS Report / Calls to Date / Overlapping Calls

1. Incident Report Statistics were reviewed – 817 calls year to date.
2. 5:44 – average response time year to date.

### B. Community Risk Reduction

1. Department of Fire Prevention – Monthly Report
2. State of Michigan experienced 90 fire fatalities in 79 fires year to date for 2021.

### C. Grants

1. FEMA AFG Grant – Turnout Gear Extractors and Drying Cabinet have been delivered and installed on 11/11/2021.

### D. Thank You

1. Fire Protection Water Supply – Township – Thank you.  
Photos and map of Silver Acres Draft Site were reviewed.

## 10. Unfinished Business:

### A. Subpoena / Lawsuit Update.

#### 1. Indemnification Agreement

- a. Working on draft agreements with counsel and the Township, hoping to have something ready to vote on by next meeting.

### B. Old Allegan Rd / Blue Star Hwy Intersection

- a. Waiting on analysis of the traffic safety study.
- b. Township ordered some radar speed signs they hope will help slow traffic down.

### C. Fireboat #2192 Update

- a. Memo was reviewed. Boat is ordered by MMRMA with an anticipated delivery date of 5/1/2021.

## 11. New Business:

### A. Accident Fund – Workers Compensation Insurance Dividend - \$4,525.00

- a. Chief is happy to announce receiving a dividend from the insurance company.

### B. Funding Approval Request – Collaborative Purchase – 1/3 of Matrice Drone - \$9,000.00

Motion by Fox, 2<sup>nd</sup> by Pullen to authorize Fire District staff to purchase the DJI Matrice Drone and ancillary equipment specified above for the collaborative drone project with a Not To Exceed amount of \$9,000.00.

YAYS: Fox, Pullen, Beckman, Aldrich, Pullen, Verplank, Miller

NAYS: None

ABSENT: None

Motion passes 7:0.



# SAUGATUCK TOWNSHIP FIRE DISTRICT

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**C. Staffing Shortages Article – Detroit Free Press**

- a. Article was reviewed and discussed.
- b. Discussion ensued regarding challenges currently faced locally for staffing as well.

**12. Correspondence:**

**A. Thank you – Saugatuck Public Schools – Homecoming Parade**

1. Thank you was reviewed.

**B. Congratulations - Sen. Aric Nesbitt - MFIS President's Award**

1. Congratulations letter to Chief Janik was reviewed.

**13. Public Comments: (Limit 3 minutes): Use the "raise hand" button in the participants screen in Zoom or enter \*9 if you are calling in by phone to raise hand. You will be recognized and unmuted to speak in the order received.:**

**A. None**

**14. Fire Board Comments:**

**Aldrich – None**

**Beckman – None**

**Fox – None**

**Verplank – None**

**Phelps – None**

**Pullen – Inquired about the current status of the proposed short term rental legislation. Discussion ensued.**

**Miller – None**

**15. Adjournment:**

**A. Motion by Pullen, 2<sup>nd</sup> by Phelps to adjourn the meeting at 4:54pm. No discussion.**

**YAYS: Pullen, Phelps, Aldrich, Fox, Beckman, Verplank, Miller**

**NAYS: None**

**ABSENT: None**

**Motion passes 7:0.**

**NOTICE**

Request for accommodations or interpretive services must be made 48 hours prior to this meeting.

Please contact Saugatuck Township Fire District at 269-857-3000 for further information.

November 10, 2021

To the Members of the Fire Board  
Saugatuck Township Fire District

We have audited the financial statements of the governmental activities and the major fund of the Saugatuck Township Fire District for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 18, 2021. Professional standards also require that we communicate to you the following information related to our audit.

**Significant Audit Findings**

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Saugatuck Township Fire 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 fiscal year 2021. We noted no transactions entered into by the Saugatuck Township Fire District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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 were capital asset depreciation and the defined benefit pension plan obligation, and changes therein.

Management's estimate of the fair value of investments is based on the net asset value of the investment pool shares. Management's estimate of the capital asset depreciation is based on the estimated useful lives of the District's capital assets. The net pension liability, and changes therein, were based on actuarial assumptions and the use of a specialist. We evaluated the key factors and assumptions used to develop the investments, capital asset depreciation, and the net pension liability, and changes therein, in determining that they are reasonable in relation to the financial statements taken as a whole.

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

*Difficulties Encountered in Performing the Audit*

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

*Audit Adjustments*

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. We did not find it necessary to propose any material audit adjustments for the General Fund.

*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 10, 2021.

*Other Issues*

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

**Other Matters**

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

**Communication Regarding Internal Control**

In planning and performing our audit of the financial statements of the governmental activities and the major fund of the Saugatuck Township Fire District as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Saugatuck Township Fire District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of the inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we have identified a deficiency in internal control that we consider to be a material weakness.

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 District's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in the Saugatuck Township Fire District's internal control to be a material weakness.

Material audit adjustments and financial statement preparation:

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

*Condition:* We identified and proposed material audit adjustments that management reviewed and approved. Adjustments were recorded to:

- Recognize changes in the net pension liability and related deferred outflows and inflows
- Convert the fund-based data necessary to prepare the government-wide financial statements

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

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

*Effect:* The District's accounting records were initially misstated by amounts material to the financial statements. In addition, the District lacks complete internal controls over the preparation of its financial statements in accordance with GAAP and relies, at least in part, on assistance from its external auditor with this task.



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

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

The Saugatuck Township Fire District's response to the internal control finding described above was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Restriction on Use**

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

*Siegfried Crandall P.C.*

***Saugatuck Township Fire District  
Allegan County, Michigan***

**FINANCIAL STATEMENTS**

*Year ended June 30, 2021*

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## INDEPENDENT AUDITOR'S REPORT

Members of the Board  
Saugatuck Township Fire District

We have audited the accompanying financial statements of the governmental activities and the major fund of the Saugatuck Township Fire District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, as listed in the 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.

### **Auditor's 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 purpose 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 of the financial statements.

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

### **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 the Saugatuck Township Fire District as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Correction of Error**

As described in Note 10 to the financial statements, the District recorded a prior period adjustment to correct its accounting for understated capital assets. Our opinions are not modified with respect to this matter.

### **Other Matters**

#### *Required supplementary information*

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

*Sigfried Crandall P.C.*

November 10, 2021

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Saugatuck Township Fire District's (the District) financial performance provides a narrative overview of the District's financial activities for the year ended June 30, 2021. Please read it in conjunction with the District's financial statements.

### **FINANCIAL HIGHLIGHTS**

- The District's total net position increased by \$130,552 as a result of this year's activities.
- Total net position in the amount of \$2,388,475 was reported, of which \$1,465,370 represents an investment in capital assets. This leaves the District with unrestricted net position of \$923,105, which is available to be used at the Fire Board's discretion, without constraints established by debt covenants, enabling legislation, or other legal requirements.
- The General Fund's total unassigned fund equity at the end of the fiscal year was \$1,001,997, which represents 63 percent of actual current year expenditures.

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

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

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

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

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

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

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

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

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

**Fund financial statements**

The fund financial statements provide more detailed information about the District's fund. A fund is an accounting device that the District uses to keep track of specific sources of funding and spending for particular purposes. All of the District's basic services are included in its governmental fund, which focuses on (1) how cash, and other financial assets that can be readily converted to cash, flows in and out, and (2) the balances left at year end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information that explains the relationship between them.

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE****Net position**

As noted earlier, net position may serve, over time, as a useful indicator of a District's financial position. In the District's case, assets and deferred outflows of resources exceeded liabilities at the end of the fiscal year by \$2,388,475. The District's investment in capital assets, a component of the total net position, amounts to \$1,465,370. The District uses these capital assets to provide essential services to its customers; consequently, these assets are not available to be liquidated for future spending needs. The remaining net position, in the amount of \$923,105, is unrestricted.

*Condensed financial information*  
*Net position*

	<u>2021</u>	<u>2020</u>
Current assets	\$ 1,075,810	\$ 1,051,041
Capital assets	<u>1,465,370</u>	<u>1,496,994</u>
Total assets	<u>2,541,180</u>	<u>2,548,035</u>
Deferred outflows of resources	<u>58,313</u>	<u>41,464</u>
Current and other liabilities	193,464	287,707
Long-term debt	<u>-</u>	<u>41,365</u>
Total liabilities	<u>193,464</u>	<u>329,072</u>
Deferred inflows of resources	<u>17,554</u>	<u>2,504</u>
Net position:		
Net investment in capital assets	1,465,370	1,455,629
Unrestricted	<u>923,105</u>	<u>802,294</u>
Total net position	<u>\$ 2,388,475</u>	<u>\$ 2,257,923</u>

The 2020 column presents restated amounts for capital assets, and the related net position as a result of a prior period adjustment recorded in 2021. Capital assets and net investment in capital assets were both increased by \$50,644 for the effect of correcting the method of accounting used for capital assets.



**Changes in net position**

The District experienced an increase in net position of \$130,552 during the current fiscal year compared to a \$241,049 increase in the prior year. Net position increased by a smaller amount in the current year because expenses increased by \$220,140, while revenues only increased by \$109,643. Revenues increased primarily due to a \$94,613 increase in charges for services, which consist principally of special assessments, and assessments were enhanced through higher taxable values. Expenses increased due to higher personnel costs. Paid-on-call firefighters and EMS personnel received additional compensation that was financed by federal COVID-19 grants and a new full-time firefighter was hired.

The District's total revenues were \$1,708,240 in the current fiscal year. Special assessments, in the amount of \$1,492,570, represent 87 percent of the District's revenues.

The total cost of the District's operations amounted to \$1,577,688 in the current year compared to \$1,357,548 in the prior year, or an increase of \$220,140 (16 percent). More than 47 percent of the expenses, in the amount of \$743,232, represent personnel costs. Depreciation expense, in the amount of \$208,591, represents 13 percent of the District's total expenses.

*Condensed financial information*  
*Changes in net position*

	<u>2021</u>	<u>2020</u>
Revenues:		
Capital grants	\$ 16,351	\$ 123,558
Operating grants	120,000	30,022
Charges for services	1,532,007	1,437,394
Gain on sales of capital assets	22,355	-
Insurance proceeds	17,031	-
Interest	496	7,623
	<u>1,708,240</u>	<u>1,598,597</u>
Total revenues		
Expenses - public safety	<u>1,577,688</u>	<u>1,357,548</u>
Changes in net position	<u>130,552</u>	<u>241,049</u>
Net position, end of year	<u>\$ 2,388,475</u>	<u>\$ 2,257,923</u>

The 2020 column reflects restated amounts as a result of a prior period adjustment recorded in 2021. Public safety expenses were decreased by \$50,644, which was related to the restatement of 2020 balances for the effect of correcting the method of accounting used for capital assets.

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

At June 30, 2021, the District's sole governmental fund, the General Fund, reported an ending fund balance of \$1,007,662, which represents 63 percent of the fund's actual total expenditures for the current fiscal year. The fund balance increased by \$119,682, primarily due to the increase in special assessment revenue, as described above.

### **General Fund budgetary highlights**

The District amended the General Fund budget during the year, primarily to account for previously unanticipated revenues and expenditures. Budgeted revenues were increased by \$166,970, primarily due to federal grant revenues, which were increased by \$109,856, to account for COVID-19 grants awarded during the year. Budgeted expenditures were increased by \$150,268, associated with a \$103,528 increase in public safety expenditures, as hazard pay, not anticipated in the original budget, increased personnel costs. Capital outlay expenditures were also increased by \$46,818 related to acquisitions that were not anticipated in the original budget.

Actual revenues were \$7,384 more than budgeted. Actual expenditures were \$54,015 less than appropriations, as public safety expenditures were \$35,481 less than anticipated, and capital outlay expenditures were \$18,534 less than budgeted, as costs were lower than anticipated.

These variances, along with a \$17,031 positive variance related to unexpected other financing sources, resulted in a \$78,430 positive budget variance, with a \$119,682 increase in fund balance compared to a budget that anticipated a \$41,252 increase in fund balance.

### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

#### **Capital assets**

The District's investment in capital assets as of June 30, 2021, amounts to \$1,465,370 (net of accumulated depreciation). Capital assets consist of land, buildings, equipment, and vehicles. The net decrease in capital assets amounted to \$31,624 in the current year, as the depreciation provision of \$208,591, and dispositions with a net book value of \$2,195, exceeded asset acquisitions of \$179,162.

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

#### **Debt**

At year end, the District's had no long-term debt outstanding as the District made its final principal payment, in the amount of \$41,365, on its lone outstanding debt issue. No new debt was issued during the current year.

More detailed information about the District's long-term debt is presented in Note 5 of the notes to the basic financial statements.

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

The District continues to rely primarily on special assessment revenues to finance all operating costs and capital acquisitions. The District expects to be able to use current revenues to provide essential services that will allow the current fund balance to be maintained.

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the District's finances to its customers and creditors and to demonstrate the District's accountability for the resources it receives. Questions regarding any information provided in this report or requests for additional financial information should be addressed to:

Greg Janik, Chief  
Saugatuck Township Fire District  
3342 Blue Star Highway  
Saugatuck, MI 49453

Phone: (269) 857-3000

## **BASIC FINANCIAL STATEMENTS**

**STATEMENT OF NET POSITION - governmental activities**

June 30, 2021

**ASSETS**

## Current assets:

Cash	\$ 784,670
Investments	287,245
Accounts receivable	<u>3,895</u>

Total current assets	<u>1,075,810</u>
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## Noncurrent assets:

Capital assets not being depreciated - land	22,726
Capital assets, net of accumulated depreciation	<u>1,442,644</u>

Total noncurrent assets	<u>1,465,370</u>
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Total assets	<u>2,541,180</u>
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<b>DEFERRED OUTFLOWS OF RESOURCES</b> - Deferred pension amounts	<u>58,313</u>
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**LIABILITIES**

## Current liabilities:

Accounts payable	19,559
Accrued payroll and taxes	<u>48,589</u>

Total current liabilities	68,148
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Noncurrent liabilities - net pension liability	<u>125,316</u>
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Total liabilities	<u>193,464</u>
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<b>DEFERRED INFLOWS OF RESOURCES</b> - Deferred pension amounts	<u>17,554</u>
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**NET POSITION**

Investment in capital assets	1,465,370
Unrestricted	<u>923,105</u>

Total net position	<u>\$ 2,388,475</u>
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See notes to financial statements

**Saugatuck Township Fire District**

**STATEMENT OF ACTIVITIES**

*Year ended June 30, 2021*

		<i>Program revenues</i>			<i>Net (expenses) revenue and changes in net position</i>
		<i>Charges for services</i>	<i>Operating grants and contributions</i>	<i>Capital grants and contributions</i>	<i>Governmental activities</i>
	<i>Expenses</i>				
<b>Functions/Programs</b>					
Governmental activities - public safety	\$ 1,577,688	\$ 1,532,007	\$ 120,000	\$ 16,351	\$ 90,670
General revenues:					
					22,355
					17,031
					496
					39,882
					130,552
					2,257,923
					\$ 2,388,475

*See notes to financial statements*

**Saugatuck Township Fire District****BALANCE SHEET - General Fund***June 30, 2021***ASSETS**

Cash	\$ 784,670
Investments	287,245
Receivables	<u>3,895</u>
Total assets	<u>\$ 1,075,810</u>

**LIABILITIES AND FUND BALANCES**

Accounts payable	\$ 19,559
Accrued payroll and taxes	<u>48,589</u>
Total liabilities	<u>68,148</u>

## Fund balances:

Assigned	5,665
Unassigned	<u>1,001,997</u>

Total fund balances	<u>1,007,662</u>
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Total liabilities and fund balances	<u>\$ 1,075,810</u>
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Reconciliation of the balance sheet to the statement of net position:

Total fund balance - total governmental funds	\$ 1,007,662
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Amounts reported for *governmental activities* in the statement of net position (page 9) are different because:

Capital assets used in <i>governmental activities</i> are not financial resources and, therefore, are not reported in the fund.	1,465,370
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Deferred outflows of resources, related to the pension plan, relate to future years, and are not reported in the fund.	58,313
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The net pension liability is not due and payable in the current period and, therefore, is not reported in the fund.	(125,316)
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Deferred inflows of resources, related to the pension plan, relate to future years, and are not reported in the fund.	<u>(17,554)</u>
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Net position of <i>governmental activities</i>	<u>\$ 2,388,475</u>
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*See notes to financial statements*

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - General Fund**

Year ended June 30, 2021

**REVENUES**

Federal grants	\$ 109,857
Charges for services	39,437
Interest	496
Other:	
Assessments	1,492,570
Miscellaneous	26,494
	<u>1,668,854</u>
Total revenues	<u>1,668,854</u>

**EXPENDITURES**

Current - public safety	1,308,297
Capital outlay	240,434
Debt service:	
Principal	41,365
Interest	657
	<u>1,590,753</u>
Total expenditures	<u>1,590,753</u>

<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>78,101</u>
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**OTHER FINANCING SOURCES**

Insurance proceeds	17,031
Proceeds from sale of assets	24,550
	<u>41,581</u>
Net other financing sources	<u>41,581</u>

<b>NET CHANGE IN FUND BALANCE</b>	119,682
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<b>FUND BALANCE - BEGINNING</b>	<u>887,980</u>
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<b>FUND BALANCE - ENDING</b>	<u><u>\$ 1,007,662</u></u>
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Reconciliation of the statement of revenues, expenditures, and changes  
in fund balance to the statement of activities:

Net change in fund balance - total governmental fund	\$ 119,682
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Amounts reported for *governmental activities* in the statement of  
activities (page 10) are different because:

Capital assets:	
Assets acquired	179,162
Provision for depreciation	(208,591)
Loss on asset dispositions	(2,195)
Debt - principal payments	41,365
Changes in other liabilities - increase in net pension liability	(670)
Changes in deferred outflows of resources and deferred inflows of resources:	
Net increase in deferred outflows of resources related to pension	16,849
Net increase in deferred inflows of resources related to pension	<u>(15,050)</u>
Change in net position of <i>governmental activities</i>	<u><u>\$ 130,552</u></u>

See notes to financial statements

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

The accounting policies of the Saugatuck Township Fire District (the District) conform to accounting principles generally accepted in the United States of America (hereinafter referred to as generally accepted accounting principles) as applicable to governmental units. The following is a summary of the more significant accounting policies.

*Reporting entity:*

As required by generally accepted accounting principles, these financial statements present only the District (located in Allegan County), as management has determined that there are no other entities for which the District is financially accountable.

The District is a jointly-governed organization of the Township of Saugatuck, the City of Saugatuck, and the City of the Village of Douglas, formed May 18, 1976, to provide fire protection within the participating municipalities. Costs of operations and capital expenditures are supported by contributions from the participating municipalities.

*Government-wide and fund financial statements:*

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District.

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

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

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

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

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

The District reports the following major governmental fund:

The General Fund is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund. Revenues are primarily derived from special assessments.



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

*Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity:*

*Cash and investments* - Cash is considered to be demand deposits, time deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are reported at fair value, with changes in value recognized in the operating statement. Realized and unrealized gains and losses are included in investment income.

*Receivables* - No allowance for uncollectible accounts has been recorded, as the District considers all receivables to be fully collectible.

*Capital assets* - Capital assets, which include land, buildings, equipment, and vehicles, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value as of the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

Buildings and improvements	20 - 40 years
Equipment	10 - 20 years
Vehicles	5 - 15 years

*Deferred outflows of resources* - The statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element reflects a decrease in net position that applies to a future period. The related expense will not be recognized until a future event occurs. The District reports deferred amounts relating to the defined benefit pension plan, associated with changes in expected and actual investment returns, assumptions, and benefits, which are discussed in Note 6. No deferred outflows of resources affect the governmental funds financial statements.

*Deferred inflows of resources* - The statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in equity that applies to a future period. The related revenues will not be recognized until a future event occurs. The District reports deferred amounts relating to the defined benefit pension plan, associated with changes in expected and actual investment returns, assumptions, and benefits, which are discussed in Note 6. No deferred outflows of resources affect the governmental funds financial statements.

*Pension* - For purposes of measuring the net pension liability, deferred outflows of resources related to pensions, deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the pension plan's fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

*Net position* - Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows. The District reports three categories of net position, as follows: (1) *Net Investment in capital assets* consists of net capital assets and related deferred outflows of resources reduced by outstanding balances of any related debt obligations attributable to the acquisition, construction, or improvement of those assets; (2) *Restricted net position* is considered restricted if its use is constrained to a particular purpose. Restrictions are imposed by external organizations, such as federal or state laws or donors. Restricted net position is reduced by liabilities related to the restricted assets; (3) *Unrestricted net position* consists of all other net position that does not meet the definition of the above components and is available for general use by the District.

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

*Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity* (continued):

*Net position flow assumption* - Sometimes, the 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 District's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

*Fund equity* - The Fire Board reserves the authority to assign fund balance. Unassigned fund balance is the residual classification for the Operating Fund. When the District incurs an expenditure for purposes for which various fund balance classifications can be used, it is the District's policy to use the assigned fund balance first, then unassigned fund balance.

*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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Accordingly, actual results could vary from those estimates.

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

*Budgetary information* - An annual budget is adopted on a basis consistent with generally accepted accounting principles for the General Fund. The budget document presents information by function and line-item. The legal level of budgetary control adopted by the governing body is the function level. All annual appropriations lapse at the end of the fiscal year. No reportable negative budget variances occurred during the current fiscal year.

**NOTE 3 - CASH AND INVESTMENTS**

*Cash* - Cash consists solely of deposits with financial institutions. Michigan Compiled Laws, Section 129.91 (Public Act 20 of 1943, as amended) and the District's investment policy authorize the District to make deposits in the accounts of federally-insured banks, credit unions, and savings and loan associations that have an office in Michigan. The District's deposits are in accordance with statutory authority.

Custodial credit risk is the risk that, in the event of the failure of a financial institution, the District may not be able to recover its deposits. The District's investment policy does not specifically address custodial credit risk for deposits. At June 30, 2021, \$536,490 of the District's bank balances of \$786,490 was exposed to custodial credit risk because it was uninsured and uncollateralized.

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

**NOTE 3 - CASH AND INVESTMENTS (Continued)**

*Investments in entities that calculate net asset value per share* - The District holds shares in an investment pool where the fair value of the investment is measured on a recurring basis using net asset value per share of the investment pool as a practical expedient. At June 30, 2021, the fair value, unfunded commitments, and redemption rules of that investment is as follows:

	<u>Michigan CLASS Pool</u>
Fair value at June 30, 2021	\$ 287,245
Unfunded commitments	none
Redemption frequency	n/a
Notice period	none

The MBIA CLASS investment pool invests in U.S. Treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated 'A-1' or better), collateralized bank deposits, repurchase agreements (collateralized at 102% by treasury agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. The pool purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2021, was as follows:

	<u>Beginning balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending balance</u>
Governmental activities:				
Capital assets not being depreciated - land	\$ 22,726	\$ -	\$ -	\$ 22,726
Capital assets being depreciated:				
Buildings	720,921	52,480	-	773,401
Equipment	829,207	62,028	(12,496)	878,739
Vehicles	1,455,909	64,654	(40,000)	1,480,563
Subtotal	3,006,037	179,162	(52,496)	3,132,703
Less accumulated depreciation for:				
Buildings	(308,319)	(28,739)	-	(337,058)
Equipment	(408,209)	(71,232)	11,635	(467,806)
Vehicles	(815,241)	(108,620)	38,666	(885,195)
Subtotal	(1,531,769)	(208,591)	50,301	(1,690,059)
Total capital assets being depreciated, net	1,474,268	(29,429)	(2,195)	1,442,644
Governmental activities capital assets, net	\$ 1,496,994	\$ (29,429)	\$ (2,195)	\$ 1,465,370

**NOTE 5 - LONG-TERM DEBT**

Long-term debt activity for the year ended June 30, 2021, was as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Repayments</u>	<u>Ending balance</u>	<u>Amounts due within one year</u>
Governmental activities:					
2016 installment purchase agreement	\$ 41,365	\$ -	\$ (41,365)	\$ -	\$ -

**NOTE 6 - DEFINED BENEFIT PENSION PLAN***Plan description:*

The District participates in the Municipal Employees' Retirement System of Michigan (MERS). MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. MERS issues a publicly-available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the MERS website at [www.mersofmich.com](http://www.mersofmich.com).

*Benefits provided:*

The District's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries and covers all full-time employees of the District. Retirement benefits for eligible employees are calculated as 2.25% of the employee's three-year final average compensation, times the employee's years of service, with a maximum of 80% of final average compensation. Normal retirement age is 60 with early retirement at age 50, with 25 years of service, or age 55, with 15 years of service. Deferred retirement benefits vest after ten years of credited service but are not paid until the date retirement would have occurred had the member remained an employee. Employees are not required to contribute to the plan. An employee who leaves service may withdraw their contributions, plus any accumulated interest. Benefit terms, within the parameters established by MERS, are established and amended by the authority of the District Board.

*Employees covered by benefit terms:*

At the December 31, 2020, measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1
Inactive employees entitled to but not yet receiving benefits	1
Active employees	<u>6</u>
Total	<u>8</u>

**NOTE 6 - DEFINED BENEFIT PENSION PLAN (Continued)***Contributions:*

The District is required to contribute amounts at least equal to an actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2021, the District contributed \$47,580 to the plan, which amounted to 13.18% of covered payroll. Employees are not required to make contributions.

*Net pension liability:*

The District's net pension liability reported at June 30, 2021, was determined using a measurement of the total pension liability and the pension net position as of December 31, 2020. The total pension liability at December 31, 2020, was determined by an actuarial valuation as of that date.

*Actuarial assumptions:*

The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%	
Salary increases	3.00%	in the long term
Investment rate of return	7.35%	net of investment expense, including inflation

Mortality rates were based on a blend of the RP-2014 Healthy Annuitant Mortality Tables, with rates multiplied by 105 percent; RP-2014 Employee Mortality Tables; and RP-2014 Juvenile Mortality Tables all with a 50 percent male and 50 percent female blend. For disabled retirees, the RP-2014 Disabled Retiree Mortality Table with a 50 percent male and 50 percent female blend is used to reflect the higher expected mortality rates of disabled members.

The actuarial assumptions used in the December 31, 2020, valuation were based on the results of the most recent experience study.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following schedule:

<i>Asset class</i>	<i>Target allocation</i>	<i>Long-term expected real rate of return</i>	<i>Expected money-weighted rate of return</i>
Global equity	60.00%	7.75%	3.15%
Global fixed income	20.00%	3.75%	0.25%
Private investments	<u>20.00%</u>	9.75%	1.45%
	<u>100.00%</u>		
Inflation			2.50%
Administrative expenses			<u>0.25%</u>
Investment rate of return			<u>7.60%</u>

**NOTE 6 - DEFINED BENEFIT PENSION PLAN (Continued)***Discount rate:*

The discount rate used to measure the total pension liability is 7.60% for 2020. The projection of cash flows used to determine the discount rate assumes that employer contributions will be made at the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Changes in the net pension liability:*

	<i>Increase (decrease)</i>		
	<i>Total pension liability</i>	<i>Plan fiduciary net position</i>	<i>Net pension liability</i>
	<i>(a)</i>	<i>(b)</i>	<i>(a) - (b)</i>
Balances at December 31, 2019	\$ 535,127	\$ 410,481	\$ 124,646
Changes for the year:			
Service cost	34,379	-	34,379
Interest	40,767	-	40,767
Differences between expected and actual experience	36,088	-	36,088
Changes in assumptions	(10,434)	-	(10,434)
Employer contributions	-	45,641	(45,641)
Net investment income	-	55,333	(55,333)
Benefit payments, including refunds	(31,803)	(31,803)	-
Administrative expenses	-	(843)	843
Other	1	-	1
Net changes	68,998	68,328	670
Balances at December 31, 2020	\$ 604,125	\$ 478,809	\$ 125,316

*Sensitivity of the net pension liability to changes in the discount rate:*

The following presents the net pension liability of the District, calculated using a discount rate of 7.60%, as well as what the District's net pension liability would be using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	<i>1% Decrease (6.60%)</i>	<i>Current rate (7.60%)</i>	<i>1% Increase (8.60%)</i>
District's net pension liability	\$ 196,173	\$ 125,316	\$ 66,288

**NOTE 6 - DEFINED BENEFIT PENSION PLAN (Continued)***Pension plan fiduciary net position:*

Detailed information about the pension plan's fiduciary net position is available in the separately issued MERS financial report, which can be found at [www.mersofmich.com](http://www.mersofmich.com). The plan's fiduciary net position has been determined on the same basis used by the plan. The plan uses the economic resources measurement focus and the full accrual basis of accounting. Investments are stated at fair value. Contribution revenue is recorded as contributions are due. Benefit payments are recognized as expenses when due and payable in accordance with benefit terms.

*Pension expense, deferred outflows of resources, and deferred inflows of resources related to the pension plan:*

For the fiscal year ended June 30, 2021, the District recognized pension expense of \$45,461. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<i>Source</i>	<i>Deferred outflows of resources</i>	<i>Deferred inflows of resources</i>
Difference between projected and actual earnings	\$ -	\$ 17,554
Difference between expected and actual experience	29,590	-
Difference in assumptions	<u>5,629</u>	<u>-</u>
	35,219	17,554
Contributions made subsequent to the measurement date	<u>23,094</u>	<u>-</u>
Totals	<u>\$ 58,313</u>	<u>\$ 17,554</u>

The amount reported as deferred outflows of resources resulting from contributions made subsequent to the measurement date, in the amount of \$23,094, will be recognized as a reduction in the net pension liability in fiscal year 2022.

Other amounts reported as deferred outflows or deferred inflows of resources, related to the pension plan, will be recognized in pension expense as follows:

<i>Year ended June 30,</i>	<i>Deferred outflows of resources</i>	<i>Deferred inflows of resources</i>
2022	\$ 6,899	\$ 3,633
2023	6,898	122
2024	3,963	9,071
2025	3,964	4,728
2026	3,091	-
2027	2,613	-
2028	2,663	-
2029	2,564	-
2030	<u>2,564</u>	<u>-</u>
	<u>\$ 35,219</u>	<u>\$ 17,554</u>

**NOTE 7 - DEFINED CONTRIBUTION PENSION PLAN**

The District contributes to the Saugatuck Township Fire District MERS Defined Contribution Plan (the Plan), a defined contribution pension plan, for substantially all of its paid-on-call employees. The Plan is administered by a third-party administrator.

In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Benefit terms, including contribution requirements, for the Plan are established and may be amended by the District Board. Employees are eligible to participate after completing one year of service. For each eligible employee in the pension plan, the District is required to match employee contributions up to 6% of covered wages. Employees are not required to make contributions to the Plan but can make contributions up to the maximum allowed. The District made contributions of \$33,554 during the fiscal year ended June 30, 2021.

Employees become vested in District contributions and earnings on District contributions after completion of three years of firefighting service with the District. Nonvested District contributions are forfeited upon termination of employment. Such forfeitures are used to cover a portion of the pension plan's administrative expenses. For the year ended June 30, 2021, there were no forfeitures. At June 30, 2021, there were no accrued liabilities relating to Plan contributions.

The District is not a trustee of the plan, nor is the District responsible for investment management of plan assets.

**NOTE 8 - DEFERRED COMPENSATION PLAN**

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

**NOTE 9 - RISK MANAGEMENT**

The District is exposed to various risks of loss to general liability, property and casualty, and workers' compensation, with such risks being managed through the purchase of commercial insurance. For all risks of loss, there have been no significant reductions in insurance coverage from coverage provided in prior years. Also, in the past three years, settlements did not exceed insurance coverage.



**NOTE 10 - PRIOR PERIOD ADJUSTMENT**

A prior period adjustment has been recorded in fiscal year 2021 that resulted in a restatement of net position. Net position, as of June 30, 2020, included in the government-wide financial statements, represents a restated balance as presented below. The following schedule identifies the nature and amount of the adjustment recorded.

	<u>Net position</u> <u>Governmental</u> <u>activities</u>
Beginning of year, as previously reported	\$ 2,207,279
Prior period adjustment - understatement of capital assets	<u>50,644</u>
Beginning of year, as restated	<u><u>\$ 2,257,923</u></u>

**NOTE 11 - PENDING ACCOUNTING PRONOUNCEMENT**

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

**REQUIRED SUPPLEMENTARY INFORMATION**

**Saugatuck Township Fire District**

**BUDGETARY COMPARISON SCHEDULE - General Fund**

*Year ended June 30, 2021*

	<i><b>Original budget</b></i>	<i><b>Final budget</b></i>	<i><b>Actual</b></i>	<i><b>Variance with final budget positive (negative)</b></i>
<b>REVENUES</b>				
Federal grants	\$ -	\$ 109,856	\$ 109,857	\$ 1
Charges for services	3,000	32,050	39,437	7,387
Interest	500	500	496	(4)
Other:				
Special assessments:				
Township of Saugatuck	747,000	746,971	746,971	-
City of the Village of Douglas	380,000	380,819	380,819	-
City of Saugatuck	364,000	364,780	364,780	-
Miscellaneous	-	26,494	26,494	-
 Total revenues	<u>1,494,500</u>	<u>1,661,470</u>	<u>1,668,854</u>	<u>7,384</u>
 <b>EXPENDITURES</b>				
Public safety:				
Salaries and wages:				
Chief	80,000	85,800	84,847	953
Board and officers	14,250	10,700	10,452	248
Full-time firefighters	306,000	276,000	271,658	4,342
Firefighters and medical responders	255,000	328,000	318,147	9,853
Other	10,000	5,000	2,343	2,657
Payroll taxes	52,000	55,000	55,785	(785)
Telephone	12,000	13,000	12,039	961
Repairs and maintenance:				
Radio	6,500	3,500	2,270	1,230
Building	20,000	22,000	31,468	(9,468)
Boat	15,000	18,000	18,011	(11)
Vehicle	40,000	71,000	76,708	(5,708)
Building security	2,000	1,000	430	570
Uniforms/turn-out gear	37,000	26,500	20,041	6,459
Operating supplies	22,000	22,000	15,793	6,207
Gas and oil	12,000	10,000	8,723	1,277
Insurance	32,000	23,600	23,592	8
Health insurance	75,000	75,000	73,141	1,859
Retirement	70,000	78,000	80,815	(2,815)
Workers compensation insurance	40,000	49,077	49,077	-
Utilities	14,000	16,000	15,169	831
Physicals	11,000	1,000	-	1,000

**BUDGETARY COMPARISON SCHEDULE - General Fund (Continued)**

Year ended June 30, 2021

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
<b>EXPENDITURES (Continued)</b>				
Public safety (continued):				
Professional services	\$ 20,000	\$ 44,000	\$ 42,907	\$ 1,093
Equipment testing	15,000	15,000	13,875	1,125
Tools	13,000	11,000	6,958	4,042
Fire prevention	-	21,601	18,361	3,240
Education	18,000	15,500	15,648	(148)
Medical supplies	10,000	13,000	11,766	1,234
Office expense	10,000	8,000	7,607	393
Technology	12,000	18,500	15,568	2,932
Other	16,500	7,000	5,098	1,902
Total public safety	<u>1,240,250</u>	<u>1,343,778</u>	<u>1,308,297</u>	<u>35,481</u>
Capital outlay	<u>212,150</u>	<u>258,968</u>	<u>240,434</u>	<u>18,534</u>
Debt service:				
Principal	<u>41,443</u>	<u>41,365</u>	<u>41,365</u>	<u>-</u>
Interest	<u>657</u>	<u>657</u>	<u>657</u>	<u>-</u>
Total expenditures	<u>1,494,500</u>	<u>1,644,768</u>	<u>1,590,753</u>	<u>54,015</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>16,702</u>	<u>78,101</u>	<u>61,399</u>
<b>OTHER FINANCING SOURCES</b>				
Insurance proceeds	-	-	17,031	17,031
Proceeds from sale of assets	<u>-</u>	<u>24,550</u>	<u>24,550</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>24,550</u>	<u>41,581</u>	<u>17,031</u>
<b>NET CHANGES IN FUND BALANCES</b>	-	41,252	119,682	78,430
<b>FUND BALANCES - BEGINNING</b>	<u>887,980</u>	<u>887,980</u>	<u>887,980</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 887,980</u>	<u>\$ 929,232</u>	<u>\$ 1,007,662</u>	<u>\$ 78,430</u>

**SCHEDULE OF CHANGES IN THE DISTRICT'S NET PENSION LIABILITY AND RELATED RATIOS**

Year ended June 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total pension liability:							
Service cost	\$ 34,379	\$ 28,853	\$ 24,437	\$ 23,753	\$ 18,954	\$ 20,979	\$ 11,383
Interest	40,767	39,683	37,158	34,660	32,284	29,868	28,783
Differences between expected and actual experience	36,088	(11,935)	(451)	4,277	7,865	3,295	-
Changes in assumptions	(10,434)	12,820	-	-	-	20,186	-
Benefit payments, including refunds	(31,803)	(31,803)	(31,803)	(31,803)	(31,803)	(31,803)	(31,803)
Other	<u>1</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in total pension liability	68,998	37,618	29,343	30,887	27,300	42,525	8,363
Total pension liability, beginning of year	<u>535,127</u>	<u>497,509</u>	<u>468,166</u>	<u>437,279</u>	<u>409,979</u>	<u>367,454</u>	<u>359,091</u>
Total pension liability, end of year	<u>\$ 604,125</u>	<u>\$ 535,127</u>	<u>\$ 497,509</u>	<u>\$ 468,166</u>	<u>\$ 437,279</u>	<u>\$ 409,979</u>	<u>\$ 367,454</u>
Plan fiduciary net position:							
Contributions - employer	\$ 45,641	\$ 35,700	\$ 31,286	\$ 27,385	\$ 22,986	\$ 14,796	\$ 5,888
Net investment income (loss)	55,333	49,063	(14,843)	44,189	34,938	(4,768)	20,810
Benefit payments, including refunds	(31,803)	(31,803)	(31,803)	(31,803)	(31,803)	(31,803)	(31,803)
Administrative expenses	<u>(843)</u>	<u>(844)</u>	<u>(729)</u>	<u>(700)</u>	<u>(690)</u>	<u>(713)</u>	<u>(758)</u>
Net change in plan fiduciary net position	68,328	52,116	(16,089)	39,071	25,431	(22,488)	(5,863)
Plan fiduciary net position, beginning of year	<u>410,481</u>	<u>358,365</u>	<u>374,454</u>	<u>335,383</u>	<u>309,952</u>	<u>332,440</u>	<u>338,303</u>
Plan fiduciary net position, end of year	<u>\$ 478,809</u>	<u>\$ 410,481</u>	<u>\$ 358,365</u>	<u>\$ 374,454</u>	<u>\$ 335,383</u>	<u>\$ 309,952</u>	<u>\$ 332,440</u>
District's net pension liability, end of year	<u>\$ 125,316</u>	<u>\$ 124,646</u>	<u>\$ 139,144</u>	<u>\$ 93,712</u>	<u>\$ 101,896</u>	<u>\$ 100,027</u>	<u>\$ 35,014</u>
Plan fiduciary net position as a percent of total pension liability	79.26%	76.71%	72.03%	79.98%	76.70%	75.60%	90.47%
Covered payroll	\$ 349,376	\$ 303,073	\$ 250,382	\$ 248,199	\$ 198,475	\$ 200,376	\$ 108,720
District's net pension liability as a percentage of covered payroll	35.87%	41.13%	55.57%	37.76%	51.34%	49.92%	32.21%

Note: This schedule is being built prospectively after the implementation of GASB 68 in fiscal year 2015. Ultimately, ten years of data will be presented.

**SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS**

Last Ten Fiscal Years Ended June 30

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Actuarially determined contributions	\$ 47,580	\$ 42,255	\$ 31,162	\$ 30,319	\$ 25,655	\$ 18,405	\$ 11,785	\$ -	\$ 10,764	\$ 14,262
Contributions in relation to the actuarially determined contributions	<u>47,580</u>	<u>42,255</u>	<u>31,162</u>	<u>30,319</u>	<u>25,655</u>	<u>18,405</u>	<u>11,785</u>	<u>-</u>	<u>10,764</u>	<u>14,262</u>
Contribution deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 349,376	\$ 303,073	\$ 250,382	\$ 248,199	\$ 213,867	\$ 175,753	\$ 100,770	\$ 99,986	\$ 199,323	\$ 126,758
Contributions as a percentage of covered payroll	13.62%	13.94%	12.45%	12.22%	12.00%	10.47%	11.69%	0.00%	5.40%	11.25%

Actuarial valuation information relative to the determination of contributions:

Valuation date                      Actuarially determined contribution rates are calculated as of December 31 each year, which is 18 months prior to the beginning of the fiscal year in which the contributions are required.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal cost
Amortization method	Level percentage of payroll, open
Remaining amortization period	18 years
Asset valuation method	5-year smoothed fair value
Inflation	2.50%
Salary increases	3.00% (3.75% for 2015 through 2019)
Investment rate of return	7.35%, net of investment and administrative expenses, including inflation (7.75% for 2015 through 2019)
Retirement age	Normal retirement age is 60 years
Mortality	50% Female/50% Male blend of the RP-2014 Healthy Annuitant Mortality Tables with rates multiplied by 105%

12/16/2021 CHECK REGISTER FOR SAUGATUCK FIRE DISTRICT				
CHECK DATE FROM 11/16/2021 - 12/20/2021				
Check Date	Check	Vendor Name	Description	Amount
Bank MAC MACATAWA BANK				
11/19/2021	DD3804(A)	KIRCHERT, ERIK	PAYROLL	733.73
11/19/2021	DD3805(A)	MC GOWAN, WILLIAM	PAYROLL	286.29
11/19/2021	EFT983(E)	457 MERS	PAYROLL	158.36
11/19/2021	EFT984(E)	IRS	PAYROLL	266.16
11/26/2021	DD3806(A)	BERNHARDY, CHRISTOPHER	PAYROLL	1,547.60
11/26/2021	DD3807(A)	BETTS, MICHAEL	PAYROLL	1,186.99
11/26/2021	DD3808(A)	JANIK, GREG	PAYROLL	2,002.37
11/26/2021	DD3809(A)	MANTELS, CHRISTOPHER	PAYROLL	2,011.41
11/26/2021	DD3810(A)	MEYER, KYLE	PAYROLL	1,402.22
11/26/2021	DD3811(A)	MILESKIEWICZ, JOHN	PAYROLL	1,407.06
11/26/2021	EFT985(E)	457 MERS	PAYROLL	2,608.56
11/26/2021	EFT986(E)	MISDU	PAYROLL	217.86
11/26/2021	EFT987(E)	IRS	PAYROLL	3,609.67
11/26/2021	EFT988(E)	MERS	PAYROLL	3,949.70
11/26/2021	EFT989(E)	HEALTH SAVINGS PLAN	PAYROLL	145.84
11/26/2021	20408	WEBER & OLCESE PLC	PAYROLL	241.35
11/26/2021	EFT990(E)	STATE OF MICHIGAN	PAYROLL	2,500.15
11/30/2021	2272(E)	MENARDS	SUPPLIES & MAINTENANCE	1,421.53
12/09/2021	DD3812(A)	ALDRICH, STACEY	PAYROLL	43.05
12/09/2021	DD3813(A)	BALES, WENDY	PAYROLL	2,421.25
12/09/2021	DD3814(A)	BECKMAN, ERIC	PAYROLL	43.05
12/09/2021	DD3815(A)	BEEK, HEATHER	PAYROLL	727.71
12/09/2021	DD3816(A)	BERNHARDY, CHRISTOPHER	PAYROLL	1,013.10
12/09/2021	DD3817(A)	BETTS, MICHAEL	PAYROLL	521.66
12/09/2021	DD3818(A)	BLATT, DAVID	PAYROLL	195.08
12/09/2021	DD3819(A)	BLOK, MICHAEL	PAYROLL	862.43
12/09/2021	DD3820(A)	BRESE, ROBERT	PAYROLL	55.53
12/09/2021	DD3821(A)	BRINK, CHAD	PAYROLL	313.27
12/09/2021	DD3822(A)	DALTON, PHIL	PAYROLL	773.72
12/09/2021	DD3823(A)	DEMOND, KALEB	PAYROLL	1,159.38
12/09/2021	DD3824(A)	DORNBUSH, KALEIGH	PAYROLL	354.44
12/09/2021	DD3825(A)	DYKSTRA, TOM	PAYROLL	823.24
12/09/2021	DD3826(A)	ESQUIVEL, BRADLEY	PAYROLL	665.34
12/09/2021	DD3827(A)	GARGANO, CHRISTINE	PAYROLL	294.06
12/09/2021	DD3828(A)	GARGANO, MARK	PAYROLL	534.85
12/09/2021	DD3829(A)	GREEN, MICHELLE	PAYROLL	990.10
12/09/2021	DD3830(A)	HOSIER, CALEB	PAYROLL	728.48
12/09/2021	DD3831(A)	JANIK, GREG	PAYROLL	536.27
12/09/2021	DD3832(A)	KIRCHERT, ERIK	PAYROLL	617.72
12/09/2021	DD3833(A)	MANTELS, CHRISTOPHER	PAYROLL	2,117.90
12/09/2021	DD3834(A)	MARR, SEAN	PAYROLL	495.90

12/16/2021 CHECK REGISTER FOR SAUGATUCK FIRE DISTRICT				
CHECK DATE FROM 11/16/2021 - 12/20/2021				
Check Date	Check	Vendor Name	Description	Amount
12/09/2021	DD3835(A)	MAYER, JOHN	PAYROLL	67.98
12/09/2021	DD3836(A)	MC GOWAN, WILLIAM	PAYROLL	488.15
12/09/2021	DD3837(A)	MEISTE, JAMES	PAYROLL	643.41
12/09/2021	DD3838(A)	MEYER, KYLE	PAYROLL	1,377.23
12/09/2021	DD3839(A)	MILESKEWICZ, JOHN	PAYROLL	1,658.70
12/09/2021	DD3840(A)	MILLER, AARON	PAYROLL	43.04
12/09/2021	DD3841(A)	MOKMA, WAYNE	PAYROLL	386.24
12/09/2021	20417	PHelps, DONALD	PAYROLL	44.05
12/09/2021	DD3842(A)	PULLEN, TARUE	PAYROLL	44.05
12/09/2021	DD3843(A)	SEYMOUR, SCOTT	PAYROLL	930.51
12/09/2021	DD3844(A)	SHERER, MISTY	PAYROLL	824.52
12/09/2021	DD3845(A)	STARRING, LINUS	PAYROLL	781.66
12/09/2021	DD3846(A)	STEVENS, KEVIN	PAYROLL	561.30
12/09/2021	DD3847(A)	STURM, ELLIOTT	PAYROLL	819.84
12/09/2021	DD3848(A)	STURM, KATHRYN	PAYROLL	833.02
12/09/2021	DD3849(A)	TRINKLEIN, KYLE	PAYROLL	715.87
12/09/2021	DD3850(A)	VAN AUKEN, LAUREL	PAYROLL	491.48
12/09/2021	DD3851(A)	VERPLANK, JANE	PAYROLL	44.05
12/09/2021	EFT991(E)	457 MERS	PAYROLL	2,017.32
12/09/2021	EFT992(E)	MISDU	PAYROLL	217.86
12/09/2021	EFT993(E)	IRS	PAYROLL	7,696.40
12/09/2021	20418	DEFINED CONTRIBUTION	PAYROLL	1,767.39
12/09/2021	EFT994(E)	SAUGATUCK AREA PROFESSIONAL LOCAL 5	PAYROLL	125.00
12/10/2021	DD3852(A)	BERNHARDY, CHRISTOPHER	PAYROLL	1,522.58
12/10/2021	DD3853(A)	BETTS, MICHAEL	PAYROLL	1,161.99
12/10/2021	DD3854(A)	JANIK, GREG	PAYROLL	2,002.36
12/10/2021	DD3855(A)	MANTELS, CHRISTOPHER	PAYROLL	1,986.40
12/10/2021	DD3856(A)	MEYER, KYLE	PAYROLL	1,316.92
12/10/2021	DD3857(A)	MILESKEWICZ, JOHN	PAYROLL	1,382.07
12/10/2021	EFT995(E)	457 MERS	PAYROLL	1,058.58
12/10/2021	EFT996(E)	MISDU	PAYROLL	217.86
12/10/2021	EFT997(E)	IRS	PAYROLL	3,571.91
12/10/2021	EFT998(E)	DEFINED CONTRIBUTION	PAYROLL	1,536.62
12/10/2021	20419	WEBER & OLCESE PLC	PAYROLL	241.35
12/10/2021	EFT999(E)	SAUGATUCK AREA PROFESSIONAL LOCAL 5	PAYROLL	125.00
12/20/2021	20419	ARNOLD SALES	SUPPLIES	179.50
12/20/2021	20420	GRAPHIX EMBROIDERY INC	UNIFORMS	852.48
12/20/2021	20421	IHLE AUTO PARTS	PARTS & SUPPLIES	1,009.19
12/20/2021	20422	MFE INC	SENSIT GAS DETECTOR	2,399.86
12/20/2021	20423	HOLLAND READY ROOFING CO	ROOF ANNUAL INSPECTION	225.00
12/20/2021	20424	SENSIT TECHNOLOGIES LLC	GAS SENSORS REPAIR	266.30
12/20/2021	20425	NATIONAL HOSE TESTING SPECIALITES	LADDER TESTING	789.10
12/20/2021	20426	GOLFIRE INC	HELMET SHIELD	129.78



12/16/2021 CHECK REGISTER FOR SAUGATUCK FIRE DISTRICT				
CHECK DATE FROM 11/16/2021 - 12/20/2021				
Check Date	Check	Vendor Name	Description	Amount
12/20/2021	20427	OVERISEL LUMBER CO	SUPPLIES	33.44
12/20/2021	20428	PROFESSIONAL EMERGENCY SERVICES LLC	NORTH SHORE DRY HYDRANT	525.00
12/20/2021	20429	SIEGFRIED CRANDALL PC	ANNUAL AUDIT	700.00
12/20/2021	20430	STANDARD	INSURANCE	756.98
12/20/2021	20431	WEST SHORE FIRE INC	HOODS	1,519.48
12/20/2021	20432	WEST MICHIGAN FLEET PARTS INC	TRUCK MAINTENANCE	202.24
12/20/2021	20433	ZORO	OFFICE SUPPLIES	518.22
12/20/2021	2273(E)	ACCIDENT FUND	WORKER COMP INSURANCE	10,432.00
12/20/2021	2274(E)	COMCAST	TELEPHONE & INTERNET	302.75
12/20/2021	2275(E)	CONSUMERS ENERGY	BOAT DOCK	35.59
12/20/2021	2276(E)	CONSUMERS ENERGY	FIRE STATION	494.00
12/20/2021	2277(E)	CARDMEMBER SERVICE	BOAT, TRAINING & SUPPLIES	5,511.99
12/20/2021	2278(E)	KAL LAKE SEWER WATER	WATER	223.31
12/20/2021	2279(E)	KAL LAKE SEWER WATER	WATER	206.81
12/20/2021	2280(E)	MENARDS	SUPPLIES	361.97
12/20/2021	2281(E)	MICHIGAN GAS UTILITIES	NATURAL GAS	191.47
12/20/2021	2282(E)	MCKESSON	MEDICAL SUPPLIES	856.25
12/20/2021	2283(E)	PRIORITY HEALTH	HEALTH INSURANCE	3,707.09
12/20/2021	2284(E)	REPUBLIC SERVICES 240	TRASH & RECYCLING	147.75
12/20/2021	2285(E)	SHELL	GASOLINE & DIESEL	926.18
12/20/2021	2286(E)	VERIZON WIRELESS	CELL PHONES & MODEMS	516.16
12/20/2021	2287(A)	A & B EQUIPMENT & SONS INC	FEMA GRANT WASHER & DRYER	14,862.00
12/20/2021	2288(A)	ALLIED FIRE SALES & SERVICE LLC	2151 REPAIRS	1,790.70
12/20/2021	2289(A)	APPLIED IMAGING	COPIER USE	354.27
12/20/2021	2290(A)	BLOOM SLUGGETT PC	LEGAL FEES	932.50
12/20/2021	2291(A)	DEBRA FROSTY	UNIFORMS	40.00
12/20/2021	2292(A)	IHLE'S SERVICE LLC	GRAY BOX TRAILER	240.46
12/20/2021	2293(A)	J & B MEDICAL	MEDICAL SUPPLIES	101.07
12/20/2021	2294(A)	MASTER MEDICAL EQUIPMENT	AED BATTERY	250.00
12/20/2021	2295(A)	MMRMA	INSURANCE	18,080.50
12/20/2021	2296(A)	LORRIE PASTOOR	CLEANING	220.00
12/20/2021	2297(A)	PETROLEUM TECHNOLOGIES LLC	OIL ANALYSIS	145.25
12/20/2021	2298(A)	CITY OF SAUGATUCK	EMPLOYEE APPRECIATION	300.00
12/20/2021	2299(A)	SUMMIT COMPANIES	FIRE EXTINGUISHER RE FILLS	599.50
12/20/2021	2300(A)	WEST MICHIGAN UNIFORM	SHOP TOWELS	200.50
Total of 119 Checks:				152,823.73
Less 0 Void Checks:				0.00
Total of 119 Disbursements:				152,823.73

**Item #9A**

Vendor Name	Description	Amount
1. A & B EQUIPMENT & SONS INC	FEMA GRANT WASHER & DRYER	14,862.00
2. ACCIDENT FUND	WORKER COMP INSURANCE	10,432.00
3. ALLIED FIRE SALES & SERVICE LLC	FIRE GLOVES	1,228.17
	2151 REPAIRS	562.53
	TOTAL	1,790.70
4. APPLIED IMAGING	COPIER USE	354.27
5. ARNOLD SALES	SUPPLIES	179.50
6. BLOOM SLUGGETT PC	LEGAL FEES	932.50
7. CARDMEMBER SERVICE	BOAT, TRAINING & SUPPLIES	3,147.01
	TRAINING, DUES & BOAT	2,364.98
	TOTAL	5,511.99
8. CITY OF SAUGATUCK	EMPLOYEE APPRECIATION	300.00
9. COMCAST	TELEPHONE & INTERNET	302.75
10. CONSUMERS ENERGY	BOAT DOCK	35.59
	FIRE STATION	494.00
	TOTAL	529.59
11. DEBRA FROSTY	UNIFORMS	40.00
12. GOLDFIRE INC	HELMET SHIELD	129.78
13. GRAPHIX EMBROIDERY INC	UNIFORMS	191.98
	UNIFORMS	556.60
	UNIFORMS	13.00
	UNIFORMS	90.90
	TOTAL	852.48
14. HOLLAND READY ROOFING CO	ROOF ANNUAL INSPECTION	225.00
15. IHLE AUTO PARTS	PARTS & SUPPLIES	1,009.19
16. IHLE'S SERVICE LLC	SENSORS TIRE	190.96
	GRAY BOX TRAILER	49.50
	TOTAL	240.46
17. J & B MEDICAL	MEDICAL SUPPLIES	101.07
18. KAL LAKE SEWER WATER	WATER	223.31
	WATER	206.81
	TOTAL	430.12
19. LORRIE PASTOOR	CLEANING	220.00
20. MASTER MEDICAL EQUIPMENT	AED BATTERY	250.00

Vendor Name	Description	Amount
21. MCKESSON	MEDICAL SUPPLIES	856.25
22. MENARDS	SUPPLIES & MAINTENANCE	1,421.53
	SUPPLIES	361.97
	TOTAL	1,783.50
23. MFE INC	SENSIT GAS DETECTOR	2,399.86
24. MICHIGAN GAS UTILITIES	NATURAL GAS	191.47
25. MMRMA	INSURANCE	2,500.00
	INSURANCE	15,580.50
	TOTAL	18,080.50
26. NATIONAL HOSE TESTING SPECIALITES	LADDER TESTING	789.10
27. OVERISEL LUMBER CO	SUPPLIES	33.44
28. PETROLEUM TECHNOLOGIES LLC	OIL ANALYSIS	145.25
29. PRIORITY HEALTH	HEALTH INSURANCE	3,707.09
30. PROFESSIONAL EMERGENCY SERVICES LLC	CHIMNEY FIRE SUPPRESSION	165.00
	NORTH SHORE DRY HYDRANT	360.00
	TOTAL	525.00
31. REPUBLIC SERVICES 240	TRASH & RECYCLING	147.75
32. SENSIT TECHNOLOGIES LLC	GAS SENSORS REPAIR	266.30
33. SHELL	GASOLINE & DIESEL	926.18
34. SIEGFRIED CRANDALL PC	ANNUAL AUDIT	700.00
35. STANDARD	INSURANCE	756.98
36. SUMMIT COMPANIES	FIRE EXTINGUISHER RE FILLS	599.50
37. VERIZON WIRELESS	CELL PHONES & MODEMS	516.16
38. WEST MICHIGAN FLEET PARTS INC	TRUCK MAINTENANCE	202.24
39. WEST MICHIGAN UNIFORM	SHOP TOWELS	200.50
40. WEST SHORE FIRE INC	HOODS	1,519.48
41. ZORO	AIR FILTERS	62.40
	SUPPLIES	332.62
	OFFICE SUPPLIES	123.20
	TOTAL	518.22
TOTAL - ALL VENDORS		73,558.17
<b>FUND TOTALS:</b>		
Fund 206 - FIRE FUND		73,558.17

PERIOD ENDING 12/31/2021

**Item #9B**

		2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 12/31/2021	BALANCE	% BDGT
				INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 206 - FIRE FUND						
Revenues						
Dept 000						
206-000-401.000	SAUGATUCK CITY	389,000.00	35,793.57	35,338.51	353,206.43	9.20
206-000-402.000	SAUGATUCK TOWNSHIP	780,000.00	0.00	0.00	780,000.00	0.00
206-000-403.000	DOUGLAS CITY	404,000.00	37,912.75	37,912.75	366,087.25	9.38
206-000-450.000	FIRE SERVICES	1,000.00	596.02	0.00	403.98	59.60
206-000-460.000	INSPECTION & PLAN REVIEW FEES	1,000.00	8,302.58	0.00	(7,302.58)	830.26
206-000-465.000	COST RECOVERY	1,000.00	3,200.68	25.00	(2,200.68)	320.07
206-000-528.000	OTHER FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
206-000-560.000	GRANTS & DONATIONS	1,000.00	8,464.75	0.00	(7,464.75)	846.48
206-000-665.000	INTEREST	500.00	0.00	0.00	500.00	0.00
206-000-685.000	SALES OF ASSETS	0.00	200.00	0.00	(200.00)	100.00
206-000-686.000	FUND BALANCE TRANSFER IN	246,750.00	0.00	0.00	246,750.00	0.00
Total Dept 000		1,824,250.00	94,470.35	73,276.26	1,729,779.65	5.18
TOTAL REVENUES		1,824,250.00	94,470.35	73,276.26	1,729,779.65	5.18
Expenditures						
Dept 336 - FIRE FUND						
206-336-702.000	BOARD SALARY	5,250.00	1,400.00	300.00	3,850.00	26.67
206-336-704.000	CHIEF SALARY	86,000.00	35,305.21	3,169.23	50,694.79	41.05
206-336-705.000	OFFICER SALARIES	7,500.00	2,671.05	581.93	4,828.95	35.61
206-336-708.000	CAREER FIREFIGHTER	315,000.00	127,013.56	11,416.07	187,986.44	40.32
206-336-709.000	OPERATIONAL WAGES	100,000.00	55,903.73	13,805.13	44,096.27	55.90
206-336-709.500	PAID ON CALL STIPEND	85,000.00	37,820.06	8,559.77	47,179.94	44.49
206-336-710.000	FIRE CALLS	60,000.00	19,898.14	3,601.80	40,101.86	33.16
206-336-711.000	MEDICAL CALLS	30,000.00	18,255.38	2,831.12	11,744.62	60.85
206-336-712.000	TRAINING	40,000.00	16,194.41	5,023.95	23,805.59	40.49
206-336-713.000	SPECIAL EVENTS	10,000.00	7,801.32	275.94	2,198.68	78.01
206-336-720.000	PAYROLL TAXES	57,000.00	25,020.73	3,839.68	31,979.27	43.90
206-336-721.000	EMPLOYEE INSURANCE BENEFITS	75,000.00	38,568.58	5,164.07	36,431.42	51.42
206-336-722.000	WORKER COMP INSURANCE	53,000.00	32,605.60	10,432.00	20,394.40	61.52
206-336-723.000	RETIREMENT	76,000.00	39,520.56	4,944.76	36,479.44	52.00
206-336-727.000	OPERATING SUPPLIES	22,000.00	7,713.64	1,229.79	14,286.36	35.06
206-336-728.000	GAS & OIL	12,000.00	5,839.48	1,757.94	6,160.52	48.66
206-336-730.000	PROFESSIONAL SERVICES	30,000.00	10,359.00	2,332.50	19,641.00	34.53
206-336-742.000	TESTING, REPAIR & REPLACEMENT	15,000.00	6,868.47	789.10	8,131.53	45.79
206-336-745.000	STATION TOOLS	3,000.00	1,340.87	1,249.00	1,659.13	44.70
206-336-746.000	FIRE FIGHTER TOOLS	10,000.00	3,780.55	2,399.86	6,219.45	37.81
206-336-751.000	PHONES	12,000.00	5,735.94	878.91	6,264.06	47.80
206-336-752.000	UTILITIES	16,000.00	5,728.81	1,298.93	10,271.19	35.81
206-336-760.000	VEHICLE/ EQUIP REP & MAINTENANCE	45,000.00	10,702.44	2,447.30	34,297.56	23.78
206-336-761.000	BOAT MAINTENANCE	15,000.00	10,762.97	811.19	4,237.03	71.75
206-336-762.000	RADIO & PAGER R&R	6,500.00	2,606.92	97.36	3,893.08	40.11
206-336-763.000	BUILDING REPAIR & MAINTENANCE	25,000.00	11,142.30	287.40	13,857.70	44.57
206-336-764.000	BUILDING SECURITY	2,000.00	996.21	0.00	1,003.79	49.81
206-336-767.000	DUES & SUBSCRIPTIONS	3,500.00	1,893.55	332.22	1,606.45	54.10
206-336-770.000	OFFICE EXPENSES	10,000.00	2,986.28	531.43	7,013.72	29.86
206-336-771.000	TECHNOLOGY	18,000.00	11,911.87	0.00	6,088.13	66.18
206-336-775.000	BUILDING INSPECTIONS	2,500.00	31.00	0.00	2,469.00	1.24
206-336-780.000	UNIFORMS	12,000.00	4,318.00	934.48	7,682.00	35.98
206-336-781.000	TURN OUT GEAR	30,000.00	9,955.92	3,210.05	20,044.08	33.19
206-336-785.000	EDUCATION	18,000.00	10,508.96	2,141.36	7,491.04	58.38
206-336-791.000	MEDICAL SUPPLY	12,000.00	4,184.08	1,207.32	7,815.92	34.87

Page 44 of 58

User: Peter

DB: Stfd

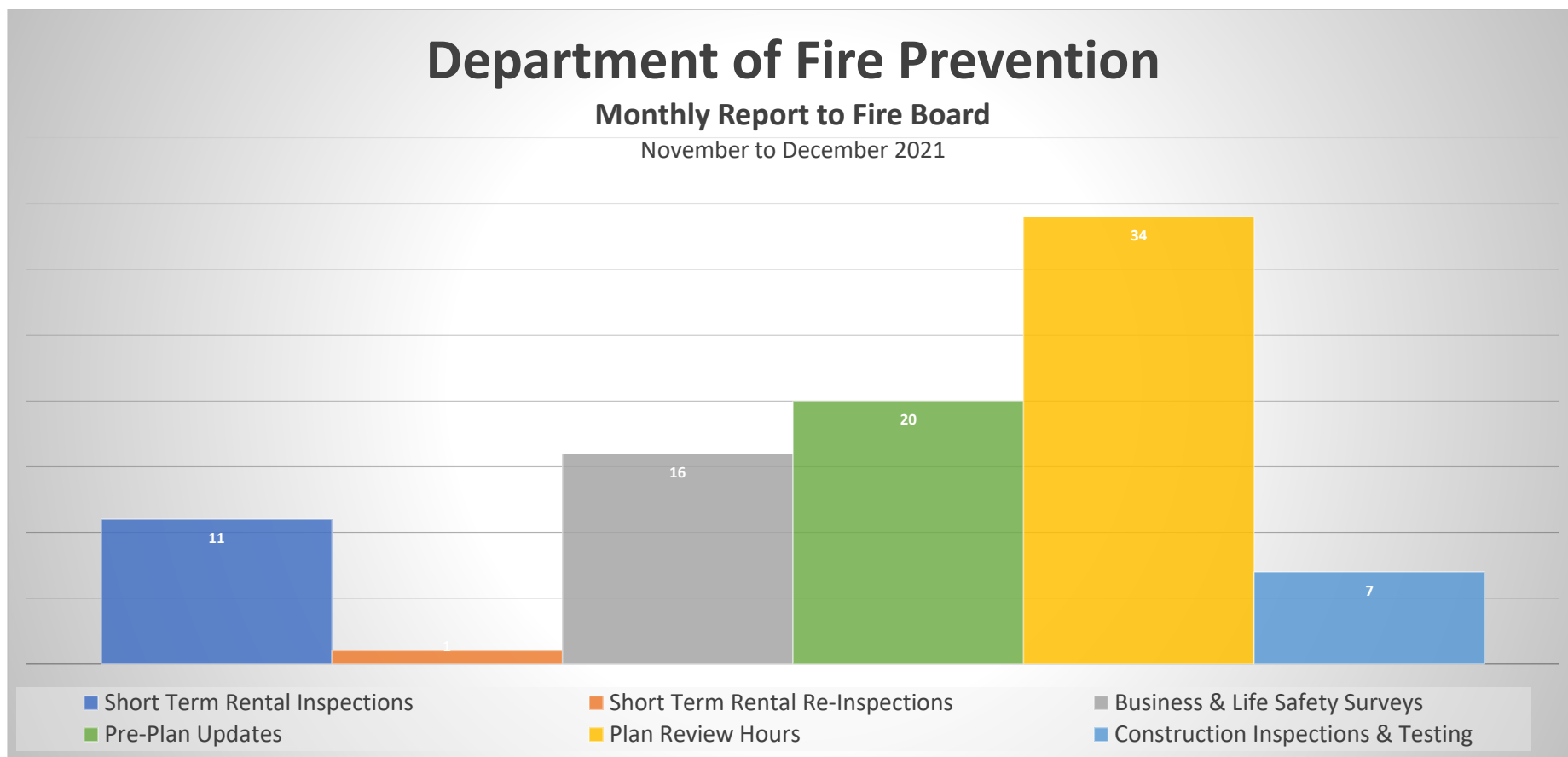
PERIOD ENDING 12/31/2021

		2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	12/31/2021	MONTH 12/31/2021	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 206 - FIRE FUND						
Expenditures						
206-336-795.000	COMMUNITY RISK REDUCTION	10,000.00	1,754.73	318.78	8,245.27	17.55
206-336-796.000	PHYSICALS	15,000.00	0.00	0.00	15,000.00	0.00
206-336-815.000	GENERAL INSURANCE	32,000.00	28,835.00	18,080.50	3,165.00	90.11
206-336-861.000	TAX CHARGE BACK	500.00	223.01	0.00	276.99	44.60
206-336-975.000	TRUCK PAYMENT	260,000.00	0.00	0.00	260,000.00	0.00
206-336-980.000	SMALL CAPITAL	0.00	0.00	0.00	0.00	0.00
206-336-985.000	LONG TERM CAPITAL	87,500.00	23,869.35	14,862.00	63,630.65	27.28
206-336-986.000	CAPITAL FUND TRANSFER	100,000.00	0.00	0.00	100,000.00	0.00
Total Dept 336 - FIRE FUND		1,824,250.00	642,027.68	131,142.87	1,182,222.32	35.19
TOTAL EXPENDITURES		1,824,250.00	642,027.68	131,142.87	1,182,222.32	35.19
Fund 206 - FIRE FUND:						
TOTAL REVENUES		1,824,250.00	94,470.35	73,276.26	1,729,779.65	5.18
TOTAL EXPENDITURES		1,824,250.00	642,027.68	131,142.87	1,182,222.32	35.19
NET OF REVENUES & EXPENDITURES		0.00	(547,557.33)	(57,866.61)	547,557.33	100.00
BEG. FUND BALANCE		1,001,996.75	1,001,996.75			
END FUND BALANCE		1,001,996.75	454,439.42			

## Department of Fire Prevention

### Monthly Report to Fire Board

November to December 2021



# MICHIGAN FATAL FIRE STATISTICS

January - September 2021

Item #10B2

**86** PEOPLE died in **74** FIRES

**↓ 1%**  
DECREASE  
in **deaths**  
compared to 2020

**↑ 2.8%**  
INCREASE  
in **fires**  
compared to 2020



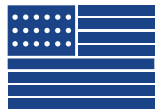
**10** MULTI-FATAL FIRES  
resulting in **22** deaths



only **45%** of homes were reported as having **working smoke alarms**



**30%**  
of victims were reported as disabled



**7%**  
of victims were reported to be veterans

## REPORTED HOME VALUES

as compared to Michigan's \$150,000 median value



**62%** OF HOMES  
with fatal fires  
valued below

**21%** OF HOMES  
with fatal fires  
valued above

**17%**

APARTMENTS/  
COMMERCIAL



GENDER

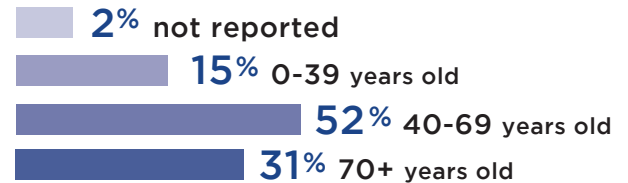


**65%**  
MALE

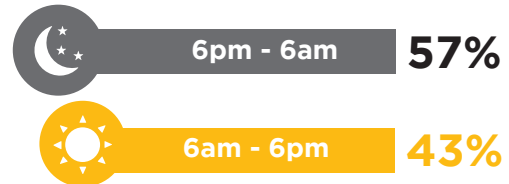


**35%**  
FEMALE

AGE



TIME



DAYS

Most fatal fires occurred on  
**Saturday & Sunday**

## TOP 3 FATAL FIRE CAUSES



SMOKING



HEATING



COOKING

(These numbers reflect only the reported fires.)

## TOP 3 AREAS OF ORIGIN



LIVING ROOM



BEDROOM



KITCHEN

(These numbers reflect only the reported fires.)



Test smoke  
alarms every month

## SMOKE ALARMS SAVE LIVES!

Put one on **EVERY LEVEL** in **EVERY BEDROOM**



Change batteries **EVERY YEAR OR WHEN IT CHIRPS** and replace every **TEN YEARS**





# SAUGATUCK TOWNSHIP FIRE DISTRICT

Proudly serving : Douglas | Saugatuck | Saugatuck Township

Item #12A



3342 Blue Star Highway  
Saugatuck, MI 49453  
269 857-3000 / Fax: 269 857-1228  
E-mail: [info@saugatuckfire.org](mailto:info@saugatuckfire.org)

## Fire District Board - Agenda Item Report

**FROM:** Chief Greg Janik

**MEETING DATE:** December 20<sup>th</sup>, 2021

**SUBJECT:** Fee Schedule Approvals

**DESCRIPTION:**

Fire District staff conducted the annual review of the current fee schedules, prior to starting the new calendar year. Based on our review we offer the following recommendations to the Fire Board.

The current Plan Review & Inspection Fee Schedule aligns appropriately with actual costs, and staff recommend that the document be re-approved without modifications for the 2022 calendar year. The current document that we are proposing to re-adopt is enclosed below.

In reviewing the Cost Recovery Fee Schedule, staff recommend that there are some minor increases in wages as well as apparatus fees to align with current industry costs. The current fee schedule enclosed below was last approved in February 2020. Since that time all wages have increased two COLA cycles, and the wage expenses no longer align with the District's actual costs.

Additionally, the cost of replacement fire apparatus has increased significantly, both pre-Covid pandemic as well as post. For example, the original Engine #2111 purchased in 2008 cost \$325,000. Replacement cost now is over \$685,000. Fire District staff recommend slight increases to some of the apparatus to better cover replacement value should there be an incident on the freeway.

**SAMPLE MOTION:**

I \_\_\_\_\_ motion to approve the Plan Review & Inspection Fee Schedule dated 12/7/2021 as presented and to approve the Cost Recovery Fee Schedule as presented dated 12/20/2021.

I \_\_\_\_\_ 2<sup>nd</sup> the Motion. (Roll Call Vote)





# SAUGATUCK TOWNSHIP FIRE DISTRICT

Proudly serving : Douglas | Saugatuck | Saugatuck Township

Item #12A



3342 Blue Star Highway  
Saugatuck, MI 49453  
269 857-3000 / Fax: 269 857-1228  
E-mail: [info@saugatuckfire.org](mailto:info@saugatuckfire.org)

## Plan Review & Inspection Fee Schedule

Fire Alarm Plan Review	\$50.00 / hour
Fire Alarm Inspection / Testing (1 <sup>st</sup> Visit)	\$75.00 / hour
Fire Alarm Inspection / Testing (Return Visits)	\$100.00 / hour
Hood System Plan Review	\$50.00 / hour
Hood Inspection and/or Testing (1 <sup>st</sup> Visit)	\$75.00 / hour
Hood Inspection and/or Testing (2 <sup>nd</sup> Visit)	\$100.00 / hour
Fire Suppression Plan Review	\$50.00 / hour
Fire Suppression Inspection / Testing (1 <sup>st</sup> Visit)	\$75.00 / hour
Fire Suppression Inspection / Testing (Return Visits)	\$100.00 / hour
Site Plan / Plan Reviews (First 1.5 hours per project is free of charge)	\$50 / hour after 1.5 hours
Tent Inspection (1 <sup>st</sup> Visit)	\$75.00 / hour
Tent Inspection (Return Visits)	\$100.00 / hour
Rental Inspections (1 <sup>st</sup> Visit)	\$125.00 / each
Rental Inspections (Re-Inspection Visits)	\$75.00 / per re-inspection
3 <sup>rd</sup> Party Plan Reviewers	Billed at actual cost
Fire District Legal Counsel Review	Billed at actual cost

*All inspections are invoiced at a minimum of one hour. Inspections are completed during normal business hours. Any inspections requested after hours or on weekends will be at 1.5 times the posted hourly rates above. Plan Reviews are reviewed in the order in which they are received, and completion is contingent on public safety demands. After hours or weekend inspections are contingent on the availability of fire inspectors.*



# SAUGATUCK TOWNSHIP FIRE DISTRICT

Proudly serving : Douglas | Saugatuck | Saugatuck Township

Item #12A



## Cost Recovery Fee Schedule

### Incident #20-0000

Apparatus/Personnel	Units/Hours	Total Units	Cost per hour/container		Total
0 Chief Officer(s)	1	0	\$	57.26	\$ -
0 Fire Officer(s)	1	0	\$	35.16	\$ -
0 Fire Officer(s)	1	0	\$	35.16	\$ -
0 Firefighter(s)	1	0	\$	32.46	\$ -
0 Firefighter(s)	1	0	\$	32.46	\$ -
0 2111 - Engine #1	1	0	\$	262.50	\$ -
0 2112 - Engine #2	1	0	\$	225.00	\$ -
0 2141 - Tanker #1	1	0	\$	150.00	\$ -
0 2142 - Tanker #2	1	0	\$	150.00	\$ -
0 Aerial Ladder Truck	1	0	\$	375.00	\$ -
0 2171 Command #1	1	0	\$	50.00	\$ -
0 2172 Command #2	1	0	\$	50.00	\$ -
0 2173 Command #3	1	0	\$	50.00	\$ -
0 2174 Command #4	1	0	\$	50.00	\$ -
0 2131 Brush #1	1	0	\$	65.00	\$ -
0 2132 Brush #2	1	0	\$	65.00	\$ -
0 2133 Brush #3	1	0	\$	65.00	\$ -
0 2121 Utility Truck (Mule)	1	0	\$	55.00	\$ -
0 2123 Traffic Control Trailer	1	0	\$	50.00	\$ -
2124 (MDOT Trailer)	1	0	\$	75.00	\$ -
0 2191 Fire Boat #1	1	0	\$	300.00	\$ -
0 2192 Fire Boat #2	1	0	\$	125.00	\$ -
0 2193 Fire Boat #3	1	0	\$	75.00	\$ -
0 Fire Extinguisher Rental	1	0	\$	7.00	\$ -
0 Exit Sign Rental	1	0	\$	10.00	\$ -
0 Tent Inspection (Reg Bus Hrs)	1	0	\$	50.00	\$ -
0 Tent Inspection (After Hrs)	1	0	\$	75.00	\$ -
0 Fireworks Barge Inspection	1	0	\$	75.00	\$ -
0 Salvage Covers	1	0	\$	47.25	\$ -
0 Foam	1	0	\$	77.25	\$ -
0 Oil Dry Bags	1	0	\$	15.45	\$ -
1 Postage fee	1	1	\$	20.00	\$ 20.00
1 Document Preparation	1	1	\$	50.00	\$ 50.00
<b>Total:</b>				\$	<b>70.00</b>

Fireboard Approved - 2/17/2020



# SAUGATUCK TOWNSHIP FIRE DISTRICT

Proudly serving : Douglas | Saugatuck | Saugatuck Township

Item #12A



## Incident #22-0000

Apparatus/Personnel	Units/Hours	Total Units	Cost per hour/container		Total
0 Chief Officer(s)	1	0	\$	60.16	\$ -
0 Fire Officer(s)	2	0	\$	36.94	\$ -
0 Fire Officer(s)	1	0	\$	36.94	\$ -
0 Firefighter(s)	2	0	\$	34.10	\$ -
0 Firefighter(s)	1.5	0	\$	34.10	\$ -
0 2111 - Engine #1	1	0	\$	300.00	\$ -
0 2112 - Engine #2	1	0	\$	275.00	\$ -
0 2141 - Tanker #1	2	0	\$	200.00	\$ -
0 2142 - Tanker #2	2	0	\$	200.00	\$ -
0 Aerial Ladder Truck	1	0	\$	400.00	\$ -
0 2171 Command #1	1	0	\$	85.00	\$ -
0 2172 Command #2	1	0	\$	75.00	\$ -
0 2173 Command #3	2	0	\$	75.00	\$ -
0 2174 Command #4	2	0	\$	85.00	\$ -
0 2131 Brush #1	1	0	\$	85.00	\$ -
0 2132 Brush #2	1	0	\$	65.00	\$ -
0 2133 Brush #3	1	0	\$	65.00	\$ -
0 2121 Utility Truck (Mule)	1	0	\$	55.00	\$ -
0 2123 Traffic Control Trailer	2	0	\$	50.00	\$ -
0 2124 (MDOT Trailer)	1	0	\$	75.00	\$ -
0 2191 Fire Boat #1	1	0	\$	350.00	\$ -
0 2192 Fire Boat #2	1	0	\$	175.00	\$ -
0 2193 Fire Boat #3	1	0	\$	100.00	\$ -
0 2199 Drone	1	0	\$	150.00	\$ -
0 Fire Extinguisher Rental	1	0	\$	7.00	\$ -
0 Exit Sign Rental	1	0	\$	10.00	\$ -
0 Tent Inspection (Reg Bus Hrs)	1	0	\$	75.00	\$ -
0 Tent Inspection (After Hrs)	1	0	\$	100.00	\$ -
0 Fireworks Barge Inspection	1	0	\$	75.00	\$ -
0 Salvage Covers	1	0	\$	47.25	\$ -
0 Foam	1	0	\$	77.25	\$ -
0 Oil Dry Bags	1	0	\$	15.45	\$ -
1 Postage fee	1	1	\$	20.00	\$ 20.00
1 Document Preparation	1	1	\$	50.00	\$ 50.00
<b>Total:</b>				<b>\$</b>	<b>70.00</b>



# SAUGATUCK TOWNSHIP FIRE DISTRICT

Proudly serving : Douglas | Saugatuck | Saugatuck Township

Item #12B



3342 Blue Star Highway  
Saugatuck, MI 49453  
269 857-3000 / Fax: 269 857-1228  
E-mail: [info@saugatuckfire.org](mailto:info@saugatuckfire.org)

## Fire District Board - Agenda Item Report

**FROM:** Deputy Chief Chris Mantels

**MEETING DATE:** December 20<sup>th</sup>, 2021

**SUBJECT:** Fire Board Schedule of Meetings for 2022

**DESCRIPTION:**

The Fire District is required to post a meeting schedule including dates, times, locations of the regular meetings. The proposed meeting schedule has been enclosed in the board packets for review.

**SAMPLE MOTION:**

I \_\_\_\_\_ motion to approve the Saugatuck Township Fire District Fire District Administrative Board Schedule of Meetings for 2022 as presented. I \_\_\_\_\_ 2<sup>nd</sup> the Motion. (Roll Call Vote)



# SAUGATUCK TOWNSHIP FIRE DISTRICT

Proudly serving : Douglas | Saugatuck | Saugatuck Township



3342 Blue Star Highway  
Saugatuck, MI 49453  
Phone: 269 857-3000  
E-mail: [info@saugatuckfire.org](mailto:info@saugatuckfire.org)

## SAUGATUCK TOWNSHIP FIRE DISTRICT FIRE DISTRICT ADMINISTRATIVE BOARD SCHEDULE OF MEETINGS

Meetings are held at  
Saugatuck Township Fire District, 3342 Blue Star Highway, Saugatuck, MI 49453 or  
via Video Conferences as permitted by the Covid-19 Pandemic Orders  
at **4:00 p.m.** on the 3<sup>rd</sup> Monday of each Month.

### 2022 Fire Board Meeting Dates

- Monday January 17, 2022 —
- Monday February 21, 2022 —
- Monday March 21, 2022 —
- Monday April 18, 2022 —
- Monday May 16, 2022 —
- Monday June 20, 2022 —
- Monday July 18, 2022 —
- Monday August 15, 2022 —
- Monday September 19, 2022 —
- Monday October 17, 2022 —
- Monday November 21, 2022 —
- Monday December 19, 2022 —

If required by MDHHS or Legislative orders, the 2022 public meetings will be held using Zoom video/audio conference technology due to the COVID-19 restrictions currently in place.

### Zoom Meeting Info

Meeting ID: **869 8699 0760**

Password: **981642**

One-Touch Weblink:

<https://us02web.zoom.us/j/86986990760?pwd=WUlkYytkbjNaV3J3VHN2c1NnLzVOQT09>

Dial by Phone: **(646) 558-8656**

### NOTICE

Request for accommodations or interpretive services must be made 48 hours prior to this meeting.  
Please contact Saugatuck Township Fire District at 269-857-3000 for further information.



# SAUGATUCK TOWNSHIP FIRE DISTRICT

Proudly serving : Douglas | Saugatuck | Saugatuck Township

Item #12D



3342 Blue Star Highway  
Saugatuck, MI 49453  
269 857-3000 / Fax: 269 857-1228  
E-mail: [info@saugatuckfire.org](mailto:info@saugatuckfire.org)

## Fire District Board - Agenda Item Report

**FROM:** Chief Greg Janik

**MEETING DATE:** December 20<sup>th</sup>, 2021

**SUBJECT:** Access and Water Draw License Agreement

### **DESCRIPTION:**

As discussed at the previous Fire Board meeting, the joint owners of the parcel at 3234 Silver Acres Drive (Parcel #20-100-022-00) have authorized the Fire District to utilize the property and water access to draft water for fire suppression operations. This benefits approximately 110 dwellings South of Old Allegan Rd on 62<sup>nd</sup> Street and beyond.

In order to protect all parties, the attached water usage license was crafted. Fire District staff recommend that the Fire Board approve the proposed Access and Water Draw License Agreement as presented.

### **LEGAL REVIEW:**

Fire District Counsel Jeff Sluggett has reviewed the proposed agreement and recommends adoption as presented to memorialize the agreement between parties.

### **SAMPLE MOTION:**

I \_\_\_\_\_ motion to adopt the Access and Water Draw License Agreement as proposed between the Saugatuck Township Fire District and the Owners of the parcel at 3234 Silver Acres Drive and to authorize the Fire Board Chairperson to execute the agreement.

I \_\_\_\_\_ 2<sup>nd</sup> the Motion. (Roll Call Vote)



# SAUGATUCK TOWNSHIP FIRE DISTRICT

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Item #12D



3342 Blue Star Highway  
Saugatuck, MI 49453  
269 857-3000 / Fax: 269 857-1228

## ACCESS AND WATER DRAW LICENSE AGREEMENT

This License Agreement ("**Agreement**") is executed as of \_\_\_\_\_, 202\_\_\_\_ between the Saugatuck Township Fire District, a Michigan joint fire board, and its officers, employees, contractors, and assigns, whose address is 3342 Blue Star Hwy., Saugatuck, MI 49453 (the "**Fire District**"), and The Interest Holders in Private Park "A" in Buwolda's Silver Acres Subdivision, whose address is 3234 Silver Acres Dr., Saugatuck, Michigan 49453 ("**Owners**") (collectively the "**Parties**" and individually "**Party**").

### RECITALS

- A. Owners are the interest holders in a parcel of land within the Buwolda's Silver Acres Subdivision that runs from Silver Acres Drive to the water's edge of Silver Lake and is more fully described on the attached Exhibit A ("Property").
- B. The Fire District desires to utilize the Property as a water supply site to supply the Fire District with water for firefighting purposes in areas without access to water-hydrant infrastructure.
- C. The Owners desire that the Fire District utilize the Property as a water supply site in exchange for the public benefit of the enhanced ability for the Fire District to protect the public from property damage and personal injury through the use of the Property.

### LICENSE AGREEMENT

The Owners hereby grant to the Fire District a non-exclusive license to enter upon and use the Property to withdraw any and all water needed by the Fire District for firefighting and related purposes on the following terms and conditions:

1. Term. This Agreement shall be binding upon and benefit the Parties beginning on the date first written above until terminated by either Party by providing a 90-day advanced written notice of intent to terminate this Agreement.
2. Fire District's Access. The Fire District may access, and Owner shall permit access, to the Property at all times in order to draw as much water as needed in the Fire District's sole discretion for firefighting or similar purposes. Owner shall not impair or prohibit access to the Property or use of water. The Fire District may engage in snow plowing and/or snow removal or otherwise maintain the Property to accommodate the exercise of the rights granted to the Fire District under this Agreement.
3. Damages. At the conclusion of any activity on the Property, the Fire District shall restore the Property as reasonably as practical to the condition existing prior to the commencement of said activity.



# SAUGATUCK TOWNSHIP FIRE DISTRICT

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4. Indemnification. The Fire District shall indemnify, defend, and hold harmless the Owners against damages for personal injury and/or property damage arising out of the gross negligence or willful misconduct of the Fire District on the Property. Nothing in this provision shall operate as a waiver by the Fire District of asserting any defense available to it under law, including, but not limited to, governmental immunity.
5. Entire Agreement. This Agreement supersedes all prior agreements between the Parties concerning the Fire District's use of the Property. This Agreement has not been executed in reliance upon any representations or promises except those specifically contained in this Agreement.
6. No-Third Party Beneficiaries. This Agreement is for the sole benefit of the Parties and nothing in this Agreement, express or implied, is intended to or shall confer on any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this Agreement.

The Parties have entered into and executed this Agreement on the date first stated above.

The Saugatuck Township Fire District,  
a Michigan joint fire board

By: \_\_\_\_\_

Its: \_\_\_\_\_

The Interest Holders in Private Park "A" in  
Buwolda's Silver Acres Subdivision

By: \_\_\_\_\_

Carol Ray

Its: Authorized Agent

By: \_\_\_\_\_

Tom Nowak

Its: Authorized Agent





# SAUGATUCK TOWNSHIP FIRE DISTRICT

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## Exhibit A

### The Property

Parcel ID#: 20-100-022-00.

A parcel located in Section 14, T3N, R16W, Saugatuck Township, Allegan County, Michigan described as Private Park Lettered Park "A" in Buwolda's Silver Acres Subdivision, recorded in Liber 11 of Plats, Page 21 and 22, Allegan County Register of Deeds.

Commonly known by the postal address 3234 Silver Acres Dr. Saugatuck, MI 49453



26TH DISTRICT  
P.O. BOX 30036  
LANSING, MI 48909-7536

MICHIGAN SENATE  
**ARIC NESBITT**  
SENATE PRESIDENT PRO TEMPORE

PHONE: (517) 373-0793  
TOLL-FREE: (855) 347-8026  
[senanesbitt@senate.michigan.gov](mailto:senanesbitt@senate.michigan.gov)  
[www.SenatorAricNesbitt.com](http://www.SenatorAricNesbitt.com)

November 16, 2021

Mr. Christopher Mantels

Dear Mr. Mantels,

Thank you for reaching out about House Bill 4172 which expands coverage and eligibility for firefighters that may be fighting cancer due to on-the-job hazards. This important legislation recently passed out of the Senate and I was happy to support it.

Firefighters not only put themselves at immediate risk on a daily basis but are also at risk for long-term complications due to the nature of their profession. Not only does this legislation provide coverage for full-time firefighters, but also for part-time, paid on-call, and volunteer firefighters. This is particularly important for our rural areas that may not be able to muster a full-time firefighting force, and I hope this legislation will provide further peace of mind for those who choose to serve their communities in this way.

Thank you again for taking the time to contact my office and share your thoughts. Input from those directly impacted by this sort of legislation is very much appreciated as we work through the legislative process. Please feel free to reach out in the future should you have further questions or concerns about state government.

Sincerely,

A handwritten signature in blue ink, appearing to read "Aric Nesbitt", written over a blue line.

Aric Nesbitt  
State Senator  
District 26