

EATON COUNTY BOARD OF COMMISSIONERS

MEMBERS

Tim Barnes
Blake Mulder
Terrance Augustine
Brandon Haskell
Jeanne Pearl-Wright
Jane Whitacre
Mark Mudry
Joseph Brehler



MEMBERS

Brian Droscha
Dairus Reynnet
Wayne Ridge
Brian Lautzenheiser
Jim Mott
Jeremy Whittum
Barbara Rogers

1045 Independence Blvd, Charlotte, MI 48813

EATON COUNTY BOARD OF COMMISSIONERS/WAYS AND MEANS COMMITTEE

FRIDAY, APRIL 15, 2022, 9:00 A.M.

AGENDA

1. Call to Order.
2. Pledge of Allegiance.
3. Agenda Additions and Changes.
4. Approval of the March 11, 2022 Meeting Minutes.
5. Limited Public Comment.
6. 2021 Audit Report.
7. Equalization Report.
8. Land Division Splits Fee Proposal.
9. ~~Treasurer's Annual Report.~~
10. Full Faith and Credit Bentley and DePue Drain.
11. Positions Update.
12. Health Insurance Update.
13. Public Improvement Update.
 - Public Health and Energy Performance Contract.
 - Tax Exempt Lease Program Agreement.
14. 2021/2022 Budget Amendments.
15. Millage Renewal Update.
16. Miscellaneous.
17. Bills.
18. 2022/2023 Budget.
 - Preliminary Revenue Projections.
 - Departmental Expenditure Requests.
19. Limited Public Comment.

A quorum of the Board of Commissioners may be present at this meeting.

WAYS AND MEANS COMMITTEE MEETING

FRIDAY, MARCH 11, 2022

9:00 A.M.

MINUTES

MEMBERS PRESENT: Commissioners Blake Mulder, Terrance Augustine, Joe Brehler, Brian Droscha, Brian Lautzenheiser, Jim Mott and Jeanne Pearl-Wright.

MEMBERS ABSENT: Commissioner Joseph Brehler.

ALSO PRESENT: Commissioners Jeremy Whittum and Barbara Rogers; Sheriff Tom Reich, Captain Chris Kuhlman, Chief Deputy Adam Morris, Nathan Balderman, John Ingraham, John Fuentes and Connie Sobie.

The March 11, 2022, regular meeting of the Ways and Means Committee was called to order at 9:00 a.m. by Chairman Mulder.

The Pledge of Allegiance was given by all.

Chairman Mulder requested to add millage renewals to the agenda. Commissioner Droscha moved to approve the agenda. Commissioner Augustine seconded. Motion carried unanimously.

Commissioner Lautzenheiser moved to approve the minutes of the February 11, 2022, Ways and Means Committee meeting. Commissioner Droscha seconded. Motion carried unanimously.

No Limited Public Comment.

Sheriff Reich was present to discuss the Sheriff's Office staffing as presented to the Public Safety Committee this month (attached). The Sheriff introduced Captain Chris Kuhlman to give a presentation on the Sheriff's Office staffing levels in road patrol. Captain Kuhlman discussed the vacancies within road patrol and cited reasons for the turnover are related to seeking higher pay. Captain Kuhlman also addressed the current recruitment efforts and the continued difficulty in recruitment citing pay as the overall factor. Sheriff Reich discussed his concern over staffing levels due to upcoming retirements and the inability for the department to provide twenty-four hour road patrol coverage. Discussion held.

Nathan Balderman, with the audit firm of Rehmann, was present to discuss the results of the audit of County Financial Statements for the year ended September 30, 2021. Mr. Balderman explained this is not the final draft due to awaiting a finalization of Road Commission audit report. Mr. Balderman explained the County is expected to receive an unqualified audit opinion on the financial statements' presentation in accordance with Generally Accepted Accounting Practices (GAAP) and provided a review of the financial statements and upcoming Government Accounting Standards Board (GASB) requirements. Mr. Balderman and Mr. Fuentes answered questions from Committee members. Mr. Fuentes indicated the report is required to be filed by March 31, 2022 and is requesting the report to be accepted by the Board of Commissioners upon the issuance of the final report, so it can be submitted to the State of Michigan. Discussion held.

Commissioner Augustine moved to recommend acceptance of the September 30, 2021 Audit Report, contingent upon the issuance of the final report, to the Board of Commissioners. Commissioner Lautzenheiser seconded. Motion carried unanimously.

The positions update was presented for review (attached). Commissioner Brehler moved to refill the position vacancies as presented. Commissioner Mott seconded. Motion carried unanimously.

The January Health Insurance Expenditure report was presented (attached). The report indicates an unfavorable variance of (\$145,946) compared to the budget projection for both the County and Health Department. The County's portion is an unfavorable variance of (\$156,237). The County's active employees' unfavorable variance is (\$84,762) and the retirees' unfavorable variance is (\$71,745).

Mr. Fuentes provided an update to the Public Improvement project expense (attached) and John Ingraham, Johnson Controls, provided a detail presentation of the public health, energy and infrastructure performance program. Mr. Ingraham discussed the base program plan and the supplemental options to expand the improvements. Mr. Fuentes provided information on the funding structure. Steve Barnett responded to questions related to the chiller replacement and lead time for acquiring equipment. Mr. Ingraham will provide cost savings details and will include in the contract. There was detailed discussion regarding each of the options.

Commissioner Augustine moved to recommend approval of the base project to include supplement options one, two and three, as presented, to the Board of Commissioners. Commissioner Droscha seconded. Motion carried unanimously.

Chairman Mulder recessed the meeting at 11:09 a.m. for a ten minute break

Chairman Mulder reconvened the meeting at 11:24.

Budget amendments were presented and discussed (attached). Commissioner Droscha moved to recommend approval of the 2021/22 budget amendments to the Board of Commissioners, as presented. Commissioner Lautzenheiser seconded. Motion carried unanimously.

A renewal agreement for appraisal services was presented and discussed. Commissioner Droscha moved to recommend approval to the Board of Commissioners of the contract for appraisal services, as presented. Discussion held. Commissioner Mott seconded. Motion carried unanimously.

A quote for a contract for a five year renewal with Axon Enterprise to provide body-worn cameras for road patrol and corrections, dash cameras, evidence/interview and tasers was presented. Chief Deputy Adam Morris was present to provide a detailed explanation of the contract renewal.

Commissioner Droscha moved to recommend approval of the renewal of the five year contract with Axon to the Board of Commissioners, as presented. Commissioner Mott seconded. Motion carried unanimously.

A list of requests for American Rescue Plan Act (ARPA) funding consideration including a request from the Drain Commissioner to fund a drain project, were presented and discussed.

Commissioner Lautzenheiser moved to recommend approval of the payment of the claims against the County in the amount of \$477,213.52 and immediate claims in the amount of \$10,619,189.79 to the Board of Commissioners, as presented. Commissioner Droscha seconded. Discussion held. Motion carried unanimously.

Resolutions to submit for a vote of the electorate for renewals of the 911 Millage and Juvenile Millage were presented. Mr. Fuentes provided information regarding each of the millage renewal requests and discussion was held. Commissioner Lautzenheiser moved to recommend approval of the resolutions to submit to a vote of the electorate for the renewals of the 911 Millage and Juvenile Millage to the August election contingent on review of legal counsel to the Board of Commissioners. Commissioner Augustine seconded. Motion carried unanimously.

The 2022/2023 preliminary personnel expenditures were presented for review and were discussed. The list of annual position reclassification requests that were initiated by incumbent employees or their department head or elected official. Discussion held.

Chairman Mulder discussed the Committee have discussion regarding consideration of millage alternatives at an upcoming meeting.

No limited public comment.

Chairperson Mulder adjourned the meeting at 12:15 p.m.

The next regular meeting of the Way and Means Committee will be held on April 15, 2022, at 9:00 a.m. in the Board of Commissioners Room at the County Courthouse located at 1045 Independence Blvd., Charlotte, MI 48813.

Chairman Blake Mulder

INDEPENDENT AUDITORS' COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

March 29, 2022

Board of Commissioners
Eaton County, Michigan
Charlotte, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Eaton County, Michigan** (the "County") as of and for the year ended September 30, 2021, and have issued our report thereon dated March 29, 2022. We did not audit the financial statements of the Eaton County Health and Rehabilitation Services enterprise fund or the Eaton County Road Commission discretely presented component unit. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on the financial statements and this report, insofar as they relate to the Eaton County Health and Rehabilitation Services enterprise fund and the Eaton County Road Commission discretely presented component unit, are based solely on the reports of other auditors. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated December 21, 2021, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the County solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.



We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding internal control over financial reporting and compliance noted during our audit in a separate letter to you dated March 29, 2022.

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the County's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the County is included in Note 1 to the financial statements.

There have been no initial selections of accounting policies and no changes in significant accounting policies or their application during the year.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management's estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.
- Management's estimate of the allowance for uncollectible receivable balances is based on past experience and future expectation for collection of various account balances.
- Management's estimate of the surplus proceeds to be paid to former owners of property tax-foreclosed properties.
- Management's estimate of the insurance claims incurred but not reported is based on information provided by the entity's third party administrators and subsequent claims activity.
- The assumptions used in the actuarial valuations of the pension and other postemployment benefits plans are based on historical trends and industry standards.

We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

In addition, the financial statements include a net pension liability and other related amounts, which are dependent on estimates made by the plan. These estimates are based on historical trends and industry standards but are not within the control of management.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

The schedule of adjustments passed is included with management's written representations in Attachment B to this letter, and summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the County's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in Attachment B to this letter.

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the County, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the County's auditors.

Other Information in Documents Containing Audited Financial Statements

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. We made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Upcoming Changes in Accounting Standards

Generally accepted accounting principles (GAAP) are continually changing in order to promote the usability and enhance the applicability of information included in external financial reporting. While it would not be practical to include an in-depth discussion of every upcoming change in professional standards, Attachment A to this letter contains a brief overview of recent pronouncements of the Governmental Accounting Standards Board (GASB) and their related effective dates. Management is responsible for reviewing these standards, determining their applicability, and implementing them in future accounting periods.

This information is intended solely for the use of the governing body and management of **Eaton County, Michigan** and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Lehmann Johnson LLC". The signature is written in a cursive, flowing style.

EATON COUNTY, MICHIGAN

Attachment A – Upcoming Changes in Accounting Standards / Regulations

For the September 30, 2021 Audit

The following pronouncements of the Governmental Accounting Standards Board (GASB) have been released recently and may be applicable to the County in the near future. We encourage management to review the following information and determine which standard(s) may be applicable to the County. For the complete text of these and other GASB standards, visit www.gasb.org and click on the “Standards & Guidance” tab. If you have questions regarding the applicability, timing, or implementation approach for any of these standards, please contact your audit team.

GASB 87 ■ Leases

Effective 06/15/2022 (your FY 2022)

This standard establishes a single model for reporting all leases (including those previously classified as operating and capital). Lessees will now report offsetting intangible lease assets and lease liabilities equal to the present value of future lease payments. Lessors will report offsetting lease receivables and deferred inflows of resources.

GASB 89 ■ Accounting for Interest Cost Incurred before the End of a Construction Period

Effective 12/15/2021 (your FY 2022)

This standard eliminates the requirement for governments to capitalize interest during the construction period for business-type activities. As this simplifies the accounting for interest, early implementation is encouraged. We do not expect this standard to have any significant effect on the County.

GASB 91 ■ Conduit Debt Obligations

Effective 12/15/2022 (your FY 2023)

This standard defines "conduit debt obligations", where a government issues debt whose proceeds are received and repaid by a third-party obligor without the issuer being primarily liable. The standard requires issuers to disclose conduit debt obligations, but not to record a liability unless it is more likely than not that a commitment made by the issuer will require it to support one or more debt payments for a conduit debt obligation. We do not expect this standard to have any significant effect on the County.

GASB 92 ■ Omnibus 2020

Effective 06/15/2022 (your FY 2022)

This standard includes a variety of small technical revisions to previously issued GASB statements. We do not expect this standard to have any significant effect on the County.

EATON COUNTY, MICHIGAN

■ Attachment A – Upcoming Changes in Accounting Standards / Regulations

For the September 30, 2021 Audit

GASB 93 ■ Replacement of Interbank Offered Rates

Effective 06/15/2022 (your FY 2022)

This standard provides guidance to governments with agreements with variable payments tied to LIBOR, and how to transition them to a new reference rate. We do not expect this standard to have any significant effect on the County.

GASB 94 ■ Public-Private and Public-Public Partnerships and Availability Payment Arrangements

Effective 06/15/2023 (your FY 2023)

This standard addresses accounting and financial reporting for arrangements in which a government contracts with an operator to provide public services by conveying control of the right to operate or use a capital asset for a period of time in an exchange or exchange-like transaction. We do not expect this standard to have any significant effect on the County.

GASB 96 ■ Subscription-Based Information Technology Arrangements

Effective 06/15/2023 (your FY 2023)

This standard expands on the new guidance for leases and applies it to computer software contracts (subscriptions) with similar characteristics. Governments that subscribe to a vendor's IT software will now report offsetting intangible subscription assets and subscription liabilities equal to the present value of future subscription payments.

GASB 97 ■ Certain Component Unit Criteria and IRC Section 457 Deferred Compensation Plans

Effective 06/15/2022 (your FY 2022)

This standard amends the requirements for when to report defined contribution pension plans (such as 401k and 403b plans) as fiduciary component units, and how to account for Section 457 deferred compensation plans.

GASB 98 ■ The Annual Comprehensive Financial Report

Effective 12/15/2021 (your FY 2022)

This Statement establishes the term "annual comprehensive financial report" and its acronym ACFR. That new term and acronym replace instances of "comprehensive annual financial report" and its acronym in generally accepted accounting principles for state and local governments.

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EATON COUNTY, MICHIGAN

Attachment B – Management Representations

For the September 30, 2021 Audit

The following pages contain the written representations that we requested from management.



EATON COUNTY CONTROLLER/PERSONNEL

1045 Independence Blvd
Charlotte, MI 48813
(517) 543-2122
(517) 543-3331 Fax

John F. Fuentes, CPA
Controller/Administrator

Connie L. Sobie
Deputy Controller/Administrator

March 29, 2022

Rehmann Robson
675 Robinson Road
Jackson, MI 49203

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Eaton County, Michigan** (the "County"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, and the respective budgetary comparison for the General Fund and each major special revenue fund of the County in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

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

We confirm that, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of March 29, 2022:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 21, 2021, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP, and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
4. With respect to any assistance you provided in drafting the financial statements and related notes, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;

- c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained internal controls, including monitoring ongoing activities.
5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
 6. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
 7. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
 8. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. For the purposes of this letter, related parties mean members of the governing body; board members; administrative officials; immediate families of administrative officials, board members, and members of the governing body; and any companies affiliated with or owned by such individuals.
 9. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
 10. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
 11. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
 12. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
 13. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
 14. All funds and activities are properly classified.
 15. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
 16. All components of net position and fund balance classifications have been properly reported.
 17. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
 18. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
 19. All interfund and intra-entity transactions and balances have been properly classified and reported.
 20. Deposit and investment risks have been properly and fully disclosed.

21. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
22. All required supplementary information is measured and presented within the prescribed guidelines.
23. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
24. We are responsible for the fair presentation of the County's net pension liability as calculated by the Municipal Employees' Retirement System of Michigan (MERS) and related amounts. We provided MERS with complete and accurate information regarding the County's participation in the plan, and have reviewed the information provided by MERS for inclusion in the County's financial statements.
25. In March 2020, the World Health Organization declared the novel coronavirus outbreak (COVID-19) to be a global pandemic. While the pandemic has resulted in an increase in the demands on the County for providing emergency services to its citizens, the Federal Government has also provided significant resources to help mitigate the impacts of COVID-19. The County directly received over \$1.6 million during 2021 from various funding sources to be used to respond to the impacts of the COVID-19 pandemic through the CARES Act and other funding sources. This funding was used to provide relief in multiple areas such as vaccination programs, personal protection equipment (PPE) programs, small business grants, housing assistance, and food and transportation assistance among others.

Information Provided

26. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
27. All transactions have been recorded in the accounting records and are reflected in the financial statements.
28. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
29. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - d. Management;
 - e. Employees who have significant roles in internal control; or
 - f. Others where the fraud could have a material effect on the financial statements.
30. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
31. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
32. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
33. We have a process to track the status of audit findings and recommendations.

34. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
35. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
36. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
37. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
38. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
39. The government has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
40. We have disclosed to you all guarantees, whether written or oral, under which the government is contingently liable.
41. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
42. There are no:
 - g. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - h. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - i. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Statement No. 62.
43. The government has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
44. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
45. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

Supplementary Information in Relation to the Financial Statements as a Whole

46. With respect to the supplementary information accompanying the financial statements:
 - a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America.
 - b. We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Required Supplementary Information

47. With respect to the required supplementary information accompanying the financial statements:

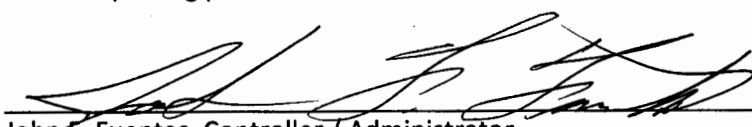
- a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America.
- b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America.
- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

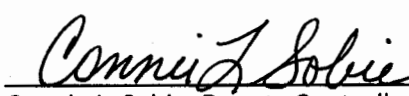
Uniform Guidance (2 CFR 200)

48. With respect to federal awards, we represent the following to you:

- j. We are responsible for understanding and complying with and have complied with the requirements of the Uniform Guidance.
- k. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
- l. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- m. The methods of measurement or presentation have not changed from those used in the prior period.
- n. We believe the significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
- o. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
- p. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
- q. When the schedule of expenditures of federal awards is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
- r. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
- s. We are responsible for complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program; and we have complied, in all material respects, with these requirements.
- t. We have provided to you our interpretations of any compliance requirements that have varying interpretations.

- u. We are responsible for establishing and maintaining effective internal control over compliance requirements applicable to federal programs that provide reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. Also, no changes have been made in the internal control system to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to significant deficiencies, including material weaknesses, reported in the schedule of findings and questioned costs.
- v. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to federal programs.
- w. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- x. We have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of federal awards, including the results of other audits or program reviews. We also know of no instances of noncompliance occurring subsequent to the end of the period audited.
- y. We have charged costs to federal awards in accordance with applicable cost principles, including amounts claimed or used for matching determined in accordance with relevant guidelines in the Uniform Guidance.
- z. We have made available to you all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- aa. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards).
- bb. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- cc. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- dd. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- ee. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form as required by the Uniform Guidance, and we are responsible for preparing and implementing a correction action plan for each audit finding.
- ff. The reporting package does not contain protected personally identifiable information.
- gg. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
- hh. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- ii. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.


John F. Fuentes, Controller / Administrator


Connie L. Sobie, Deputy Controller / Administrator

EATON COUNTY, MICHIGAN

Schedule of Adjustments Passed (SOAP)

For the September 30, 2021 Audit

In accordance with generally accepted auditing standards, we have prepared the following schedule of proposed audit adjustments, which we believe are immaterial both individually and in the aggregate. We are providing this schedule to both management and those charged with governance to receive their assurance that they agree that the amounts listed below are not material to the financial statements, either individually or in the aggregate, and do not need to be recorded.

	Effect of Passed Adjustment - Over(Under)Statement				
	Assets	Liabilities	Beginning Equity	Revenues	Expenses/Expenditures
Inmate Trust Account Custodial fund					
Pass prior period adjustment	\$ -	\$ -	\$ (36,965)	\$ 36,965	\$ -
Misstatement as a percentage of total assets - custodial funds	0.0%	0.0%	-0.3%	0.3%	0.0%
District Health Department Component Unit - General fund					
Restricted revenue recorded as unearned revenue	\$ -	\$ 354,280	\$ (156,741)	\$ (197,539)	\$ -
Misstatement as a percentage of total assets - component units	0.0%	0.2%	-0.1%	-0.1%	0.0%

The Protecting Local Government Retirement and Benefits Act (PA 202 of 2017) & Public Act 530 of 2016 Pension Report

Enter Local Government Name	Eaton County	Instructions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting .
Enter Six-Digit Municode	230000	
Unit Type	County	
Fiscal Year End Month	September	
Fiscal Year (four-digit year only, e.g. 2019)	2021	
Contact Name (Chief Administrative Officer)	John F Fuentes	Questions: For questions, please email LocalRetirementReporting@michigan.gov . Return this original Excel file. Do not submit a scanned image or PDF.
Title if not CAO	Controller/Administrator	
CAO (or designee) Email Address	jfuentes@eatoncounty.org	
Contact Telephone Number	517-543-2122	

Pension System Name (not division) 1	Eaton County - MERS	If your pension system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
Pension System Name (not division) 2	Eaton County - Health & Rehab Serv Facility	
Pension System Name (not division) 3		
Pension System Name (not division) 4		
Pension System Name (not division) 5		

Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
1	Is this unit a primary government (County, Township, City, Village)?	Calculated	YES	YES	YES	YES	YES
2	Provide the name of your retirement pension system	Calculated from above	Eaton County - MERS	Eaton County - Health & Rehab Serv Facility			
3	Financial Information						
4	Enter retirement pension system's assets (system fiduciary net position ending)	Most Recent Audit Report	105,866,577	14,153,293			
5	Enter retirement pension system's liabilities (total pension liability ending)	Most Recent Audit Report	170,518,435	15,267,621			
6	Funded ratio	Calculated	62.1%	92.7%			
7	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	3,612,689	457,599			
8	Governmental Fund Revenues	Most Recent Audit Report	50,087,744	50,087,744			
9	All systems combined ADC/Governmental fund revenues	Calculated	8.1%	8.1%			
10	Membership						
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report	334	163			
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report	83	22			
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	338	53			
14	Investment Performance						
15	Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	13.59%	13.59%			
16	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	9.35%	9.35%			
17	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	7.91%	7.91%			
18	Actuarial Assumptions						
19	Actuarial assumed rate of investment return	Actuarial Funding Valuation used in Most Recent Audit Report	7.35%	7.35%			
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	Level Percent	Level Percent			
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	18	18			
22	Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit Report	No	No			
23	Uniform Assumptions						
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	102,220,322	13,499,502			
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	182,381,387	16,514,567			
26	Funded ratio using uniform assumptions	Calculated	56.0%	81.7%			
27	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	6,720,900	727,344			
28	All systems combined ADC/Governmental fund revenues	Calculated	14.9%	14.9%			
29	Pension Trigger Summary						
30	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: Less than 60% funded <u>AND</u> greater than 10% ADC/Governmental fund revenues. Non-Primary government triggers: Less than 60% funded	NO	NO	NO	NO	NO

Requirements (For your information, the following are requirements of P.A. 202 of 2017)

Local governments must post the current year report on their website or in a public place.

The local government must electronically submit the form to its governing body.

Local governments must have had an actuarial experience study conducted by the plan actuary for each retirement system at least every 5 years.

Local governments must have had a peer actuarial audit conducted by an actuary that is not the plan actuary OR replace the plan actuary at least every 8 years.

By emailing this report to the Michigan Department of Treasury, the local government acknowledges that this report is complete and accurate in all known respects.

Enter Local Government Name	Eaton County	Instructions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting .
Enter Six-Digit Municode	230000	
Unit Type	County	
Fiscal Year End Month	September	
Fiscal Year (four-digit year only, e.g. 2019)	2021	
Contact Name (Chief Administrative Officer)	John F Fuentes	Questions: For questions, please email LocalRetirementReporting@michigan.gov . Return this original Excel file. Do not submit a scanned image or PDF.
Title if not CAO	Controller/Administrator	
CAO (or designee) Email Address	jfuentes@eatoncounty.org	
Contact Telephone Number	517-543-2122	
OPEB System Name (not division) 1	Eaton County Retiree Health Care Trust	If your OPEB system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
OPEB System Name (not division) 2	Eaton County - Health & Rehab Serv Facility	
OPEB System Name (not division) 3		
OPEB System Name (not division) 4		
OPEB System Name (not division) 5		

Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
1	Is this unit a primary government (County, Township, City, Village)?	Calculated	YES	YES	YES	YES	YES
2	Provide the name of your retirement health care system	Calculated from above	Eaton County Retiree Health Care Trust	Eaton County - Health & Rehab Serv Facility			
3	Financial Information						
4	Enter retirement health care system's assets (system fiduciary net position ending)	Most Recent Audit Report	18,499,303	-			
5	Enter retirement health care system's liabilities (total OPEB liability)	Most Recent Audit Report	51,277,594	1,168,218			
6	Funded ratio	Calculated	36.1%	0.0%			
7	Actuarially determined contribution (ADC)	Most Recent Audit Report	4,032,356	-			
7a	Do the financial statements include an ADC calculated in compliance with Numbered Letter 2018-3?	Most Recent Audit Report	YES	YES			
8	Governmental Fund Revenues	Most Recent Audit Report	50,087,744	50,087,744			
9	All systems combined ADC/Governmental fund revenues	Calculated	8.1%	8.1%			
10	Membership						
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report	158	4			
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report					
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	97	3			
14	Provide the amount of premiums paid on behalf of the retirants	Most Recent Audit Report or Accounting Records	1,560,163	38,483			
15	Investment Performance						
16	Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	22.28%				
17	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	9.63%				
18	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	9.28%				
19	Actuarial Assumptions						
20	Assumed Rate of Investment Return	Actuarial Funding Valuation used in Most Recent Audit Report	6.25%	2.26%			
21	Enter discount rate	Actuarial Funding Valuation used in Most Recent Audit Report	6.25%	2.26%			
22	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	Level Dollar	Level Percent			
23	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	17	20			
24	Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit Report	Yes	Yes			
25	Health care inflation assumption for the next year	Actuarial Funding Valuation used in Most Recent Audit Report	7.50%	4.90%			
26	Health care inflation assumption - Long-Term Trend Rate	Actuarial Funding Valuation used in Most Recent Audit Report	3.50%	4.30%			
27	Uniform Assumptions						
28	Enter retirement health care system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	16,683,235	-			
29	Enter retirement health care system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	52,930,380	1,168,218			
30	Funded ratio using uniform assumptions	Calculated	31.5%	0.0%			
31	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	3,690,477	70,981			
32	All systems combined ADC/Governmental fund revenues	Calculated	7.5%	7.5%			
33	Summary Report						
34	Did the local government pay the retiree insurance premiums for the year?	Accounting Records	YES	YES			
35	Did the local government pay the normal cost for employees hired after June 30, 2018?	Accounting Records	N/A	N/A			
36	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non-Primary government triggers: Less than 40% funded	NO	NO	NO	NO	NO

Requirements (For your information, the following are requirements of P.A. 202 of 2017)

Local governments must post the current year report on their website or in a public place

The local government must electronically submit the form to its governing body.

Local governments must have had an actuarial experience study conducted by the plan actuary for each retirement system at least every 5 years

Local governments must have had a peer actuarial audit conducted by an actuary that is not the plan actuary OR replace the plan actuary at least every 8 years.

4/7/2022

2022
EATON COUNTY TOTALS
EQUALIZED COMPARISON
BY CLASSIFICATION

<u>Classification</u>	2021	2022	<u>Valuation Change</u>	<u>% Change</u>
Agricultural	499,879,255	533,424,153	33,544,898	6.71%
Commercial	750,183,279	814,112,231	63,928,952	8.52%
Industrial	264,995,169	288,891,174	23,896,005	9.02%
Residential	3,108,720,269	3,339,209,330	230,489,061	7.41%
Developmental	<u>9,103,500</u>	<u>9,097,900</u>	<u>-5,600</u>	-0.06%
Total Real	4,632,881,472	4,984,734,788	351,853,316	7.59%
Total Personal	324,777,869	320,487,073	-4,290,796	-1.32%
GRAND TOTAL	4,957,659,341	5,305,221,861	347,562,520	7.01%

Personal and Real Property - TOTALS

The instructions for completing this form are on the reverse side of page 3.

Page 1 of 9**L-4024****Page 1**Eaton **COUNTY**Statement of acreage and valuation in the year 2022 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Plus Personal Property	
	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Bellevue Township	23,463.00	121,277,520	121,277,520	10,583,817	10,583,817	131,861,337	131,861,337
Benton Township	21,547.00	147,774,035	147,774,035	8,007,900	8,007,900	155,781,935	155,781,935
Brookfield Township	23,268.00	92,010,550	92,059,120	2,151,917	2,151,917	94,162,467	94,211,037
Carmel Township	21,797.00	142,107,377	142,107,377	5,311,620	5,311,620	147,418,997	147,418,997
Charlotte City	4,124.00	287,921,400	287,921,400	14,517,800	14,517,800	302,439,200	302,439,200
Chester Township	23,072.00	99,233,400	99,233,400	5,594,500	5,594,500	104,827,900	104,827,900
Delta Township	21,276.00	1,748,021,400	1,748,021,400	186,449,400	186,449,400	1,934,470,800	1,934,470,800
Eaton Rapids City	2,312.00	147,052,500	147,052,500	4,077,200	4,077,200	151,129,700	151,129,700
Eaton Rapids Township	21,988.00	196,905,500	196,905,500	6,062,600	6,062,600	202,968,100	202,968,100
Eaton Township	20,590.00	189,854,950	189,854,950	10,274,100	10,274,100	200,129,050	200,129,050
Totals for County							

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF _____ County,

_____ Michigan, _____, _____

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land in each township and city in the County of _____ and of the value of the real property and of the personal property in each township and city in said county as assessed in the year _____, and of the aggregate valuation of the real property and personal property in each township and city in said county as equalized by the Board of Commissioners of said county on the _____ day of April _____, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated at _____ this _____ day of _____, _____.

Personal and Real Property - TOTALS

The instructions for completing this form are on the reverse side of page 3.

Page 2 of 9**L-4024****Page 1**Eaton **COUNTY**Statement of acreage and valuation in the year 2022 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Plus Personal Property	
	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Grand Ledge City	2,352.00	303,757,500	303,757,500	13,760,600	13,760,600	317,518,100	317,518,100
Hamlin Township	22,075.00	159,107,800	159,107,800	4,033,800	4,033,800	163,141,600	163,141,600
Kalamo Township	23,506.00	92,391,100	92,391,100	1,688,700	1,688,700	94,079,800	94,079,800
Lansing City	1,834.00	141,165,100	141,165,100	4,146,100	4,146,100	145,311,200	145,311,200
Olivet City	647.00	21,693,924	21,693,924	720,887	720,887	22,414,811	22,414,811
Oneida Township	20,683.00	229,925,326	229,925,326	9,368,000	9,368,000	239,293,326	239,293,326
Pottersville City	1,125.00	67,016,800	67,016,800	3,200,400	3,200,400	70,217,200	70,217,200
Roxand Township	23,338.00	112,526,000	112,526,000	2,123,400	2,123,400	114,649,400	114,649,400
Sunfield Township	22,845.00	123,078,700	123,078,700	3,067,950	3,067,950	126,146,650	126,146,650
Vermontville Township	23,293.00	99,777,300	99,777,300	3,914,300	3,914,300	103,691,600	103,691,600
Totals for County							

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF _____ County,

_____ Michigan, _____, _____

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land in each township and city in the County of _____ and of the value of the real property and of the personal property in each township and city in said county as assessed in the year _____, and of the aggregate valuation of the real property and personal property in each township and city in said county as equalized by the Board of Commissioners of said county on the _____ day of April _____, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated at _____ this _____ day of _____, _____.

Personal and Real Property - TOTALS

The instructions for completing this form are on the reverse side of page 3.

Page 3 of 9**L-4024****Page 1**Eaton **COUNTY**Statement of acreage and valuation in the year 2022 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Plus Personal Property	
	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Walton Township	22,701.00	105,571,136	105,571,136	5,025,982	5,025,982	110,597,118	110,597,118
Windsor Township	22,450.00	356,516,900	356,516,900	16,406,100	16,406,100	372,923,000	372,923,000
Totals for County	370,286.00	4,984,686,218	4,984,734,788	320,487,073	320,487,073	5,305,173,291	5,305,221,861

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF _____ County,

_____ Michigan, _____, _____

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land in each township and city in the County of _____ and of the value of the real property and of the personal property in each township and city in said county as assessed in the year _____, and of the aggregate valuation of the real property and personal property in each township and city in said county as equalized by the Board of Commissioners of said county on the _____ day of April _____, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated at _____ this _____ day of _____, _____.

Equalized Valuations - REALPage 4 of 9**L-4024****Page 2**Eaton **COUNTY**

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2022 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Equalized by County Board of Commissioners						
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Bellevue Township	26,769,546	4,543,116	0	89,964,858	0	0	121,277,520
Benton Township	34,257,235	4,899,500	0	108,617,300	0	0	147,774,035
Brookfield Township	38,247,200	218,561	172,242	53,421,117	0	0	92,059,120
Carmel Township	27,960,570	1,046,850	0	113,099,957	0	0	142,107,377
Charlotte City	0	69,259,100	29,581,800	189,080,500	0	0	287,921,400
Chester Township	46,247,700	235,000	0	52,750,700	0	0	99,233,400
Delta Township	4,136,200	528,110,900	125,821,400	1,080,855,000	0	9,097,900	1,748,021,400
Eaton Rapids City	0	25,013,600	13,321,500	108,717,400	0	0	147,052,500
Eaton Rapids Township	26,935,500	2,733,800	0	167,236,200	0	0	196,905,500
Eaton Township	24,359,250	5,521,200	1,252,700	158,721,800	0	0	189,854,950
Totals for County							

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF _____ County,

_____ Michigan, _____, _____

WE HEREBY CERTIFY that the foregoing is a true statement of the equalized valuations of real property classifications in each township and city in the County of _____ in the year _____, as determined by the Board of Commissioners of said county on the _____ day of April _____, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated at _____ this _____ day of _____, _____.

Equalized Valuations - REALPage 5 of 9**L-4024****Page 2**Eaton **COUNTY**

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2022 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Equalized by County Board of Commissioners						
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Grand Ledge City	0	76,408,900	3,387,800	223,960,800	0	0	303,757,500
Hamlin Township	29,262,200	1,569,600	1,290,300	126,985,700	0	0	159,107,800
Kalamo Township	43,324,100	319,200	0	48,747,800	0	0	92,391,100
Lansing City	0	21,101,300	76,548,500	43,515,300	0	0	141,165,100
Olivet City	0	3,876,654	484,204	17,333,066	0	0	21,693,924
Oneida Township	40,784,900	13,923,700	6,486,100	168,730,626	0	0	229,925,326
Pottersville City	0	9,956,500	10,991,300	46,069,000	0	0	67,016,800
Roxand Township	54,874,100	2,598,100	0	55,053,800	0	0	112,526,000
Sunfield Township	49,617,400	4,091,600	3,664,900	65,704,800	0	0	123,078,700
Vermontville Township	36,385,600	2,798,700	213,600	60,379,400	0	0	99,777,300
Totals for County							

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF _____ County,

_____ Michigan, _____, _____

WE HEREBY CERTIFY that the foregoing is a true statement of the equalized valuations of real property classifications in each township and city in the County of _____ in the year _____, as determined by the Board of Commissioners of said county on the _____ day of April _____, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated at _____ this _____ day of _____, _____.

Equalized Valuations - REAL

Page 6 of 9

L-4024

Page 2

Eaton COUNTY

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2022 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Equalized by County Board of Commissioners						
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Walton Township	28,899,552	1,199,850	920,928	74,550,806	0	0	105,571,136
Windsor Township	21,363,100	34,686,500	14,753,900	285,713,400	0	0	356,516,900
Totals for County	533,424,153	814,112,231	288,891,174	3,339,209,330	0	9,097,900	4,984,734,788

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF _____ County,

_____, Michigan, _____, _____

WE HEREBY CERTIFY that the foregoing is a true statement of the equalized valuations of real property classifications in each township and city in the County of _____ in the year _____, as determined by the Board of Commissioners of said county on the _____ day of April _____, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated at _____ this _____ day of _____, _____.

Assessed Valuations - RealPage 7 of 9**L-4024****Page 3**Eaton **COUNTY**

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2022 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Assessed Valuations Approved by Boards of Review						
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Bellevue Township	26,769,546	4,543,116	0	89,964,858	0	0	121,277,520
Benton Township	34,257,235	4,899,500	0	108,617,300	0	0	147,774,035
Brookfield Township	38,247,200	169,991	172,242	53,421,117	0	0	92,010,550
Carmel Township	27,960,570	1,046,850	0	113,099,957	0	0	142,107,377
Charlotte City	0	69,259,100	29,581,800	189,080,500	0	0	287,921,400
Chester Township	46,247,700	235,000	0	52,750,700	0	0	99,233,400
Delta Township	4,136,200	528,110,900	125,821,400	1,080,855,000	0	9,097,900	1,748,021,400
Eaton Rapids City	0	25,013,600	13,321,500	108,717,400	0	0	147,052,500
Eaton Rapids Township	26,935,500	2,733,800	0	167,236,200	0	0	196,905,500
Eaton Township	24,359,250	5,521,200	1,252,700	158,721,800	0	0	189,854,950
Totals for County							

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF _____ County,

_____ Michigan, _____, _____

WE HEREBY CERTIFY that the foregoing is a true statement of the assessed valuations of real property classifications in each township and city in the County of _____ in the year _____, as determined by the Board of Commissioners of said county on the _____ day of April _____, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated at _____ this _____ day of _____, _____.

Assessed Valuations - RealPage 8 of 9**L-4024****Page 3**Eaton **COUNTY**

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2022 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Assessed Valuations Approved by Boards of Review						
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Kalamo Township	43,324,100	319,200	0	48,747,800	0	0	92,391,100
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Olivet City	0	3,876,654	484,204	17,333,066	0	0	21,693,924
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Sunfield Township	49,617,400	4,091,600	3,664,900	65,704,800	0	0	123,078,700
Vermontville Township	36,385,600	2,798,700	213,600	60,379,400	0	0	99,777,300
Totals for County							

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF _____ County,

_____ Michigan, _____, _____

WE HEREBY CERTIFY that the foregoing is a true statement of the assessed valuations of real property classifications in each township and city in the County of _____ in the year _____, as determined by the Board of Commissioners of said county on the _____ day of April _____, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated at _____ this _____ day of _____, _____.

Assessed Valuations - Real

Page 9 of 9

L-4024

Page 3

Eaton **COUNTY**

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2022 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Assessed Valuations Approved by Boards of Review						
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Windsor Township	21,363,100	34,686,500	14,753,900	285,713,400	0	0	356,516,900
Totals for County	533,424,153	814,063,661	288,891,174	3,339,209,330	0	9,097,900	4,984,686,218

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF _____ County,

_____, Michigan, _____, _____

WE HEREBY CERTIFY that the foregoing is a true statement of the assessed valuations of real property classifications in each township and city in the County of _____ in the year _____, as determined by the Board of Commissioners of said county on the _____ day of April _____, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated at _____ this _____ day of _____, _____.

Eaton County Split/Adj/Combo Fees per Township

• 010 Sunfield	No Fee
• 020 Roxand	\$50 for each New Parcel
• 030 Oneida	No Fee
• 040 Delta	\$100 for 1 st parcel, \$25 addtl
• 050 Vermontville	No Fee
• 060 Chester	No Fee
• 070 Benton	No Fee
• 080 Windsor	\$50
• 081 Dimondale	
• 090 Kalamo	\$50 for each new parcel
• 100 Carmel	*
• 110 Eaton	*
• 120 Eaton Rapids	\$100 for 1 st , \$20 addtl
• 130 Bellevue	*
• 140 Walton	*
• 150 Brookfield	*
• 160 Hamlin	\$25 for 1 st , \$10 addtl
• 200 Charlotte	No Fee
• 300 City Eaton Rapids	No Fee
• 400 Grand Ledge	\$60
• 500 Lansing	Administrative \$150/Plan Bd \$250
• 600 Olivet	No Fee
• 700 Potterville	No Fee

(Ionia Twp – Ionia County charges \$75 for splits & Combos)

(Eagle Twp – Ionia County charges \$100 1st, \$50 2nd)

EATON COUNTY BOARD OF COMMISSIONERS
RESOLUTION PLEDGING FULL FAITH AND CREDIT
TO BENTLEY & DEPUE DRAIN DRAINAGE DISTRICT BONDS

RESOLUTION # _____

Minutes of a regular meeting of the Board of Commissioners of Eaton County, Michigan, held in the County on _____, 2022, at _____m., local time.

PRESENT: Commissioners _____

ABSENT: Commissioners _____

The following resolution was offered by Commissioner _____ and supported by Commissioner: _____:

WHEREAS pursuant to a petition filed with the Drain Commissioner of the County of Eaton, State of Michigan (the "Drain Commissioner"), proceedings have been taken under the provisions of Act 40, Public Acts of Michigan, 1956, as amended (the "Act"), for the making of certain intra-county drain improvements referred to as the Bentley & DePue Drain Maintenance and Improvement Project (the "Project"), which is being undertaken by the Bentley & DePue Drain Drainage District (the "Drainage District") in a Special Assessment District (the "Special Assessment District") established by the Drainage District; and

WHEREAS, the Project is necessary for the protection of the public health, and in order to provide funds to pay the costs of the Project, the Drain Commissioner intends to issue the Drainage District's bonds (the "Bonds"), in one or more series, in an amount not to exceed \$3,760,000 pursuant to the Act; and

WHEREAS, the principal of and interest on the Bonds will be payable from assessments to be made upon public corporations and/or benefited properties in the Special Assessment District; and

WHEREAS, the Eaton County Board of Commissioners (the "Board") may, by resolution adopted by a majority of the members of the Board, pledge the full faith and credit of the County for the prompt payment of the principal of and interest on the Bonds pursuant to Section 276 of the Act; and

WHEREAS, the pledge of the full faith and credit of the County to the Bonds will reduce the cost of financing the Project and will be a benefit to the people of the County.

NOW, THEREFORE, IT IS RESOLVED as follows:

1. The County pledges its full faith and credit for the prompt payment of the principal of and interest on the Bonds in a par amount not to exceed \$3,760,000. The County

shall immediately advance sufficient moneys from County funds, as a first budget obligation, to pay the principal of and interest on any of the Bonds should the Drainage District fail to pay such amounts when due. The County shall, if necessary, levy a tax on all taxable property in the County, to the extent other available funds are insufficient to pay the principal of and interest on the Bonds when due.

2. Should the County advance County funds pursuant to the pledge made in this Resolution, the amounts shall be repaid to the County from assessments or reassessments made upon benefited properties in the Special Assessment District as provided in the Act.

3. The Chairperson of the Board, the County Controller/Administrator, the County Clerk, the County Treasurer and any other official of the County, or any one or more of them ("Authorized Officers"), are authorized and directed to take all actions necessary or desirable for the issuance of the Bonds and to execute any documents or certificates necessary to complete the issuance of the Bonds, including, but not limited to, any applications including the Michigan Department of Treasury, Application for State Treasurer's Approval to Issue Long-Term Securities, any waivers, certificates, receipts, orders, agreements, instruments, and any certificates relating to federal or state securities laws, rules, or regulations and to participate in the preparation of a preliminary official statement and a final official statement for the Bonds and to sign such documents on behalf of the County and give any approvals necessary therefor.

4. Any one of the Authorized Officers is hereby authorized to execute a certificate of the County to comply with the continuing disclosure undertaking of the County with respect to the Bonds pursuant to paragraph (b)(5) of SEC Rule 15c2-12 issued under the Securities Exchange Act of 1934, as amended, and amendments to such certificate from time to time in accordance with the terms of such certificate (the certificate and any amendments thereto are collectively referred to herein as the "Continuing Disclosure Certificate").

5. All resolutions and parts of resolutions are, to the extent of any conflict with this resolution, rescinded to the extent of the conflict.

YEAS: Commissioners _____

NAYS: Commissioners _____

ABSTAIN: Commissioners _____

RESOLUTION DECLARED ADOPTED.

Diana Bosworth, Clerk
County of Eaton

CERTIFICATION

I, Diana Bosworth, the duly qualified and acting Clerk of Eaton County, Michigan (the “County”) do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Commissioners at a meeting held on _____, 2022, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act 267, Public Acts of Michigan, 1976, as amended.

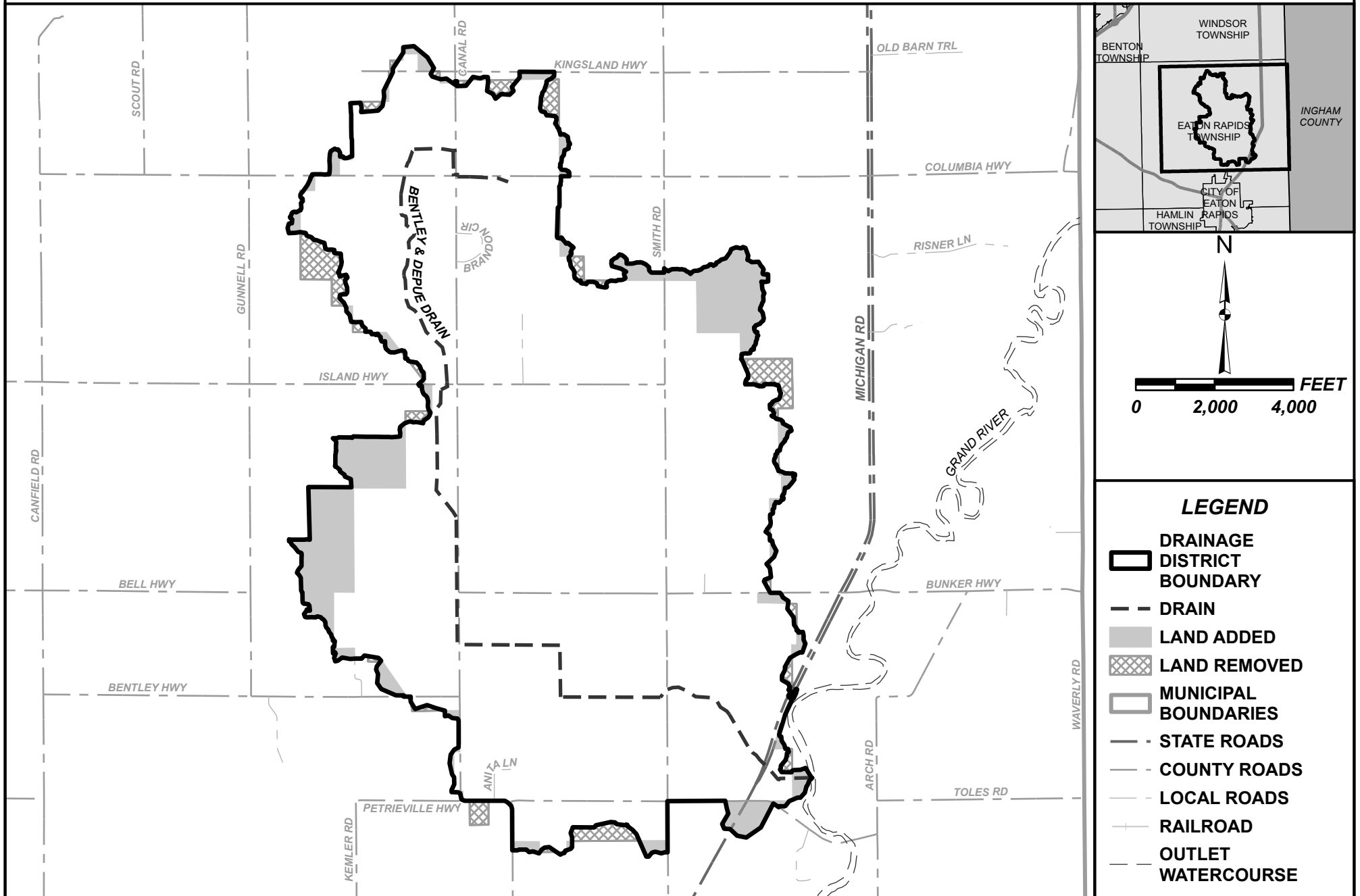
Date: _____, 2022

Diana Bosworth, Clerk
County of Eaton



BENTLEY & DEPUE DRAIN DRAINAGE DISTRICT

EATON COUNTY DRAIN COMMISSIONER - RICHARD WAGNER



WAYS & MEANS COMMITTEE
Positions Update
4/15/2022

<u>DEPARTMENT</u>	<u>POSITION OPENING</u>	<u>STATUS</u>	<u>VACANT</u>	<u>FILLED</u>	<u>WAGE SCALE</u>
Central Dispatch	Public Safety Telecommunicator	Filled	11/19/2021	3/28/2022	Union
	Public Safety Telecommunicator	Filled	1/2/2022	4/4/2022	Union
	Public Safety Telecommunicator	Filled	2/4/2022	4/12/2022	Union
Construction Code	Part-Time Plumbing Inspector	Posted	1/31/2022		Grade 8
	Building Inspector	Posted	2/28/2022		Grade 8
	Mechanical and Plumbing Inspector	Posted	3/16/2022		Grade 8
Controller's Office	Accountant	Filled	1/7/2022	3/28/2022	Grade 7
Parks and Recreation	Part-Time Recreation and Event Coordinator	Filled	3/25/2022	4/25/2022	Grade 4
Physical Plant	Director	Posted	6/30/2022		Grade 11
Public Defender's Office	Assistant Public Defender	Posted	3/18/2022		Grade 10
Sheriff's Office	Deputy	Posted	1/14/2022		Union
	Deputy	Posted	1/13/2022		Union
	Deputy	Posted	3/2/2022		Union
	Deputy	Posted	3/22/2022		Union
	Corrections Deputy	Background	2/6/2022		Union
	Corrections Deputy	Background	3/17/2022		Union
	Jail Health Coordinator	Posted	12/29/2021		Grade 11
	Registered Nurse - Jail	On-Hold	1/8/2019		Grade 9
	Records Clerk	Background	4/26/2022		Union
Trial Court	Animal Control Officer	Filled	10/28/2021	4/4/2022	Union
	Office Manager - Youth Services	Filled	1/31/2022	TBD	Grade 4
	Deputy Juvenile Register	Filled	3/2/2022	3/14/2022	Grade 3

CURRENT POSITION OPENINGS:

Controller's Office	Executive Assistant	Recommended	3/28/2022		Grade 4
Parks and Recreation	Building and Groundskeeper	Recommended	5/6/2022		Grade 2
Sheriff's Office	EMT/Jail Medical Assistant	Recommended	4/1/2022		Grade 5
Technology Services	Technology Field Services Specialist	Recommended	3/18/2022		Grade 8
Trial Court	Youth Specialist	Recommended	3/27/2022		Union

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2022 Through December 31, 2022
ALL COUNTY AND BEDHD ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

Contracts at Renewal	475
Adm Fee	\$64.75
Specific and Aggregate Stop Loss*	\$321.24
Attachment Point	\$14,306.00
TOTAL WORST CASE (MED ONLY)	

* Specific Deductible Is: \$55,000

Fixed Costs	\$2,200,143
Maximum Aggregate Liability:	\$6,795,350
Total Worst Case Medical:	\$8,995,493

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Contracts	QTR Adj	Fixd Costs	Amount Pd	Qtrly Totals
Jan-22	\$347,613	\$144,914	\$204,675	(\$116,041)	\$581,162	472		\$182,187	\$763,349	
Feb-22	\$240,796	\$155,679	\$189,512	(\$93)	\$585,894	478		\$184,503	\$770,397	
Mar-22	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$1,533,746 1st Qtr
Apr-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	
May-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	
Jun-22	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0 2nd Qtr
Jul-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	
Aug-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	
Sep-22	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0 3rd Qtr
Oct-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	
Nov-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	
Dec-22	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0 4th Qtr
Totals	\$588,409	\$300,593	\$394,188	(\$116,134)	\$1,167,056		\$0	\$366,691	\$1,533,746	
% Of Total	38.36%	19.60%	25.70%	-7.57%	76.09%			23.91%	100.00%	

	2022 BUDGET		
	Expected Cost		
	\$7,408,836		
	Comp To Budg		
	Budget	Surp/(Def)	Surp/(Def) YTD
Jan-22	\$617,403	(\$145,946)	(\$145,946)
Feb-22	\$617,403	(\$152,994)	(\$298,940)
Mar-22	\$617,403	\$617,403	\$318,463
Apr-22	\$617,403	\$617,403	\$935,866
May-22	\$617,403	\$617,403	\$1,553,269
Jun-22	\$617,403	\$617,403	\$2,170,672
Jul-22	\$617,403	\$617,403	\$2,788,075
Aug-22	\$617,403	\$617,403	\$3,405,478
Sep-22	\$617,403	\$617,403	\$4,022,881
Oct-22	\$617,403	\$617,403	\$4,640,284
Nov-22	\$617,403	\$617,403	\$5,257,687
Dec-22	\$617,403	\$617,403	\$5,875,090

\$1,533,746

Reconciliation		
County	BEDHD	Total
(\$272,675)	(\$26,265)	(\$298,940)

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2022 Through December 31, 2022
ALL COUNTY ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

Contracts at Renewal	436
Adm Fee	\$64.75
Specific and Aggregate Stop Loss*	\$321.24
Attachment Point	\$14,306.00

* Specific Deductible Is: \$55,000

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-22	\$343,164	\$138,342	\$197,568	(\$116,041)	\$563,033	442		\$170,608	\$733,640	\$1,427,481	1st Qtr
Feb-22	\$198,893	\$144,654	\$177,849	(\$93)	\$521,303	447		\$172,538	\$693,840		
Mar-22	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0		
Apr-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	\$0	2nd Qtr
May-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0		
Jun-22	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0		
Jul-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	\$0	3rd Qtr
Aug-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0		
Sep-22	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0		
Oct-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	\$0	4th Qtr
Nov-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0		
Dec-22	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0		
Totals	\$542,056	\$282,997	\$375,416	(\$116,134)	\$1,084,336		\$0	\$343,145	\$1,427,481		
% Of Total	37.97%	19.82%	26.30%	-8.14%	75.96%			24.04%	100.00%		

	2022 BUDGET		
	Expected Cost		
	\$6,928,836		
	Comp To Budg		Surp/(Def)
	Budget	Surp/(Def)	YTD
Jan-22	\$577,403	(\$156,237)	(\$156,237)
Feb-22	\$577,403	(\$116,437)	(\$272,675)
Mar-22	\$577,403	\$577,403	\$304,728
Apr-22	\$577,403	\$577,403	\$882,131
May-22	\$577,403	\$577,403	\$1,459,534
Jun-22	\$577,403	\$577,403	\$2,036,937
Jul-22	\$577,403	\$577,403	\$2,614,340
Aug-22	\$577,403	\$577,403	\$3,191,743
Sep-22	\$577,403	\$577,403	\$3,769,146
Oct-22	\$577,403	\$577,403	\$4,346,549
Nov-22	\$577,403	\$577,403	\$4,923,952
Dec-22	\$577,403	\$577,403	\$5,501,355

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2022 Through December 31, 2022
EATON COUNTY ACTIVE EMPLOYEES

Worst Case Scenario:

Contracts at Renewal	291
Adm Fee	\$64.75
Specific and Aggregate Stop Loss*	\$321.24
Attachment Point	\$14,306.00

* Specific Deductible Is: \$55,000

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals
Jan-22	\$125,921	\$124,066	\$130,562		\$380,550	293		\$113,095	\$493,645	\$1,026,192 1st Qtr
Feb-22	\$182,611	\$122,153	\$113,144		\$417,908	297		\$114,639	\$532,547	
Mar-22	\$0	\$0	\$0		\$0	0	\$0	\$0	\$0	
Apr-22	\$0	\$0	\$0		\$0	0		\$0	\$0	\$0 2nd Qtr
May-22	\$0	\$0	\$0		\$0	0		\$0	\$0	
Jun-22	\$0	\$0	\$0		\$0	0	\$0	\$0	\$0	
Jul-22	\$0	\$0	\$0		\$0	0		\$0	\$0	\$0 3rd Qtr
Aug-22	\$0	\$0	\$0		\$0	0		\$0	\$0	
Sep-22	\$0	\$0	\$0		\$0	0	\$0	\$0	\$0	
Oct-22	\$0	\$0	\$0		\$0	0		\$0	\$0	\$0 4th Qtr
Nov-22	\$0	\$0	\$0		\$0	0		\$0	\$0	
Dec-22	\$0	\$0	\$0		\$0	0	\$0	\$0	\$0	
Totals	\$308,532	\$246,219	\$243,706	\$0	\$798,458		\$0	\$227,734	\$1,026,192	
% Of Total	30.07%	23.99%	23.75%	0.00%	77.81%			22.19%	100.00%	

	2022 BUDGET		
	Expected Cost \$4,906,586		
	Comp To Budg		
	Budget	Surp/(Def)	Surp/(Def) YTD
Jan-22	\$408,882	(\$84,762)	(\$84,762)
Feb-22	\$408,882	(\$123,665)	(\$208,428)
Mar-22	\$408,882	\$408,882	\$200,454
Apr-22	\$408,882	\$408,882	\$609,337
May-22	\$408,882	\$408,882	\$1,018,219
Jun-22	\$408,882	\$408,882	\$1,427,101
Jul-22	\$408,882	\$408,882	\$1,835,983
Aug-22	\$408,882	\$408,882	\$2,244,865
Sep-22	\$408,882	\$408,882	\$2,653,747
Oct-22	\$408,882	\$408,882	\$3,062,630
Nov-22	\$408,882	\$408,882	\$3,471,512
Dec-22	\$408,882	\$408,882	\$3,880,394

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2022 Through December 31, 2022
EATON COUNTY RETIREES

Worst Case Scenario:

Contracts at Renewal	145
Adm Fee	\$64.75
Specific and Aggregate Stop Loss*	\$321.24
Attachment Point	\$14,306.00

* Specific Deductible Is: \$55,000

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals
Jan-22	\$217,243	\$14,276	\$67,005	(\$116,041)	\$182,483	149		\$57,513	\$239,996	\$401,289 1st Qtr
Feb-22	\$16,281	\$22,501	\$64,705	(\$93)	\$103,395	150		\$57,899	\$161,293	
Mar-22	\$0	\$0	\$0		\$0	0	\$0	\$0	\$0	
Apr-22	\$0	\$0	\$0		\$0	0		\$0	\$0	\$0 2nd Qtr
May-22	\$0	\$0	\$0		\$0	0		\$0	\$0	
Jun-22	\$0	\$0	\$0		\$0	0	\$0	\$0	\$0	
Jul-22	\$0	\$0	\$0		\$0	0		\$0	\$0	\$0 3rd Qtr
Aug-22	\$0	\$0	\$0		\$0	0		\$0	\$0	
Sep-22	\$0	\$0	\$0		\$0	0	\$0	\$0	\$0	
Oct-22	\$0	\$0	\$0		\$0	0		\$0	\$0	\$0 4th Qtr
Nov-22	\$0	\$0	\$0		\$0	0		\$0	\$0	
Dec-22	\$0	\$0	\$0		\$0	0	\$0	\$0	\$0	
Totals	\$233,524	\$36,777	\$131,710	(\$116,134)	\$285,878		\$0	\$115,411	\$401,289	
% Of Total	58.19%	9.16%	32.82%	-28.94%	71.24%			28.76%	100.00%	

	2022 BUDGET		Surp/(Def) YTD
	Expected Cost \$2,022,250		
	Comp To Budg		
	Budget	Surp/(Def)	
Jan-22	\$168,521	(\$71,475)	(\$71,475)
Feb-22	\$168,521	\$7,228	(\$64,247)
Mar-22	\$168,521	\$168,521	\$104,274
Apr-22	\$168,521	\$168,521	\$272,794
May-22	\$168,521	\$168,521	\$441,315
Jun-22	\$168,521	\$168,521	\$609,836
Jul-22	\$168,521	\$168,521	\$778,357
Aug-22	\$168,521	\$168,521	\$946,878
Sep-22	\$168,521	\$168,521	\$1,115,399
Oct-22	\$168,521	\$168,521	\$1,283,919
Nov-22	\$168,521	\$168,521	\$1,452,440
Dec-22	\$168,521	\$168,521	\$1,620,961

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2022 Through December 31, 2022
BEDHD ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

Contracts at Renewal	30
Adm Fee	\$64.75
Specific and Aggregate Stop Loss*	\$321.24
Attachment Point	\$14,306.00

* Specific Deductible Is: \$55,000

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	MI Tax	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals
Jan-22	\$4,450	\$6,572	\$7,107	\$0	\$18,129	\$0	30		\$11,580	\$29,708	\$106,265 1st Qtr
Feb-22	\$41,903	\$11,024	\$11,664	\$0	\$64,591	\$0	31		\$11,966	\$76,557	
Mar-22	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	
Apr-22	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	\$0 2nd Qtr
May-22	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	
Jun-22	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	
Jul-22	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	\$0 3rd Qtr
Aug-22	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	
Sep-22	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	
Oct-22	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	\$0 4th Qtr
Nov-22	\$0.00	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	
Dec-22	\$0.00	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	
Totals	\$46,352.88	\$17,596	\$18,771	\$0	\$82,720	\$0		\$0	\$23,545	\$106,265	
% Of Total	43.62%	16.56%	17.66%	0.00%	77.84%	0.00%			22.16%	100.00%	

2022 BUDGET

**Expected Cost
\$480,000**

Comp To Budg

**Surp/(Def)
YTD**

Budget Surp/(Def)

Jan-22	\$40,000	\$10,292	\$10,292
Feb-22	\$40,000	(\$36,557)	(\$26,265)
Mar-22	\$40,000	\$40,000	\$13,735
Apr-22	\$40,000	\$40,000	\$53,735
May-22	\$40,000	\$40,000	\$93,735
Jun-22	\$40,000	\$40,000	\$133,735
Jul-22	\$40,000	\$40,000	\$173,735
Aug-22	\$40,000	\$40,000	\$213,735
Sep-22	\$40,000	\$40,000	\$253,735
Oct-22	\$40,000	\$40,000	\$293,735
Nov-22	\$40,000	\$40,000	\$333,735
Dec-22	\$40,000	\$40,000	\$373,735

PUBLIC IMPROVEMENT FUND
2021/2022

Ways and Means Committee Meeting
April 15, 2022

	2020/2021	BUDGET	ADJUSTMENTS & RESERVES	ADJUSTED BUDGET	EXPENSES	BALANCE	
0001.01.22	Complex - Roof Maintenance	\$ 5,000		\$ 5,000	\$ 4,814	\$ 186	
0001.02.22	Complex - Control Upgrade	5,000		5,000		5,000	
0001.03.22	Complex - Concrete	5,000		5,000		5,000	
0001.04.22	Complex - Parking Maintenance	5,000		5,000	3,036	1,964	
0001.05.22	Complex - JCI Public Health & Energy		735,000	735,000		735,000	
1033.10.22	Health Dept - Indigent Defense Office Remodel		17,324	17,324	5,225	12,099	
1045.11.22	Courthouse - Domestic Water Heater Replacement		-	-		-	
1025.05.22	Sheriff/Jail - Sewage Grinder Replacement			22,500	21,155	1,345	Completed
	Jail and Youth Facility Security System		2,000,000	2,000,000	394,933	2,000,000	
0822.05.21	Youth Facility - Rooftop Replacements		-	-		-	
1045.06.21	Technology Services - Generator 2019 (CH)	-	-	-		-	
1025.07.21	Sheriff Bldg - Fire Alarm Upgrade Phase II	55,000	156,000	211,000		211,000	
Reserves	Animal Control/Maint. - Parking Lot Paving (3rd of 4 yrs)	20,000	45,000	65,000		65,000	
Reserves	Central Dispatch - Parking Lot Paving (3rd of 4 yrs)	20,000	40,000	60,000		60,000	
Reserves	Health Dept - Window Upgrade (3rd of 5 yrs)	10,000	20,000	30,000		30,000	
Reserves	Courthouse - Chiller Replacement	125,000	(125,000)	-		-	
	TOTAL PROPOSED EXPENDITURES	\$ 250,000	\$ 2,888,324	\$ 3,160,824	429,163	\$ 3,126,594	
	245.901.000.970.000						

Public Improvement Fund (PIF)

1025.07.21	Sheriff Bldg-Fire Alarm Upgrade..... Available.....	211,000.00
	Siemens.....	(67,257.00)
	Centennial Electric.....	(55,900.00)
	Total.....	87,843
0001.01.22	Complex – Roof Maintenance.....Available	5,000.00
	Weathershield.....Repair 2 cupolas on Jail roof.....	(14,078.00)
	Total.....	(9,078.00)
0001.04.22	Complex – Parking Lot Maintenance.....Available.....	5,000.00
	Tomco Asphalt..... Repairing damaged areas.....	(23,000.00)
	Total.....	(18,000.00)
1025.05.22	Sheriff/Jail- Sewage Grinder Replacement.....(second one failed)..	1,345.00
	JWC Environmental..... New replacement.....	(15,157.38)
	Centennial Electric..... install.....	(1,500.00)
	Total.....	(15,313.00)
Utilize the extra funds from the Fire Alarm upgrade	87,843.00 + (42,391.00)....	45,452.00

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 20, 2022

RESOLUTION TO APPROVE PERFORMANCE CONTRACT

Introduced by the Ways and Means Committee

WHEREAS, the Eaton County approved the development of a performance contract with Johnson Controls, Inc., to replace existing facility equipment and improve energy efficiency and reduce energy consumption within the County facilities complex, at its meeting March 16, 2022; and

WHEREAS, the Ways and Means Committee reviewed and is recommending the approval the performance contract for an amount not to exceed, \$12,095,242.

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Eaton County Board of Commissioners is authorized to execute any necessary documents.



Eaton County Energy and Infrastructure Project

Executive Summary

April 15, 2022

In coordination with County staff, Johnson Controls evaluated Eaton County’s infrastructure to determine potential improvements in energy, air quality, costs and overall performance per the Project Development Agreement approved by the Eaton County Commission. We are pleased to provide this Energy and Infrastructure program that aligns with the objectives of the County.

Program Benefits to Eaton County:

- ✓ Improved health, comfort, and air quality
- ✓ Increased infrastructure reliability
- ✓ Reduced costs for energy and operations
- ✓ Reduce risks associated with anticipated labor and material availability
- ✓ Increased budget integrity
- ✓ Coordination and economies of scale for multiple improvements that impact each other
- ✓ Significantly improved environmental impact with reduced carbon footprint

	Courthouse	Jail	Health Clinic	Youth Services	911 Building	551 Building	Maintenance Garage	Animal Control	DHS	Barry/Eaton Health	Dental	Sherriff Storage
Lighting Conversion to LED	X	X	X	X	X	X	X	X	X	X	X	X
Building Envelope	X	X	X	X	X	X	X	X	X	X	X	X
Building Controls	X	X	X	X	X			X				
Chillers	X	X	X									
Furnaces and Condensers				X		X	X					
Boilers			X		X							
Air Handling Unit VFD			X									
Covered Parking/Solar Generation		X	X									
Solar Generation (roof/ground)	X			X								
Rooftop Units				X								
Domestic Hot Water Heater	X											
Air Compressors	X											
Electric Vehicle Charging	X											
Roof Replacement	X											

This \$12,095,242 project will generate significant guaranteed savings over the next 20 years. The project will provide \$4.9 million of improvements related to improved public health, and an additional ~\$7.2 million to replace existing facility equipment in need of replacement, improve energy efficiency and reduce energy consumption.

COUNTY OF EATON
(State of Michigan)

Resolution No. _____

RESOLUTION AUTHORIZING EQUIPMENT LEASE/PURCHASE AGREEMENT

Minutes of a regular meeting of the Board of County Commissioners of the County of Eaton, State of Michigan, held in the Board of Commissioners Room, 1045 Independence Boulevard, Charlotte, MI 48813, on April 20, 2022 at 7:00 p.m., local time.

PRESENT: _____

ABSENT: _____

The following resolution was offered by Member _____ and supported by Member _____:

WHEREAS, the Board of County Commissioners of the County of Eaton (the "County") has determined that it is in the best interest of the County to acquire various energy conservation improvements to certain County facilities (the "Equipment") to be installed by Johnson Controls, Inc. (the "Vendor"), pursuant to an Performance Contract to be entered into between the County and the Vendor; and

WHEREAS, the County has requested and received a proposal from Banc of America Public Capital Corp to finance the Equipment through a tax-exempt equipment lease-purchase agreement; and

WHEREAS, the Board of County Commissioners has determined that it is in the best interest of the County to finance the acquisition and installation of the Equipment by entering into an Equipment Lease/Purchase Agreement (the "Agreement") between the County, as lessee, and Banc of America Public Capital Corp (or one of its affiliates), as lessor (the "Lessor") pursuant to section 11c of the County Board of Commissioners Act, Act 156, Michigan Public Acts of 1851, as amended ("Act 156"); and

WHEREAS, it will be necessary for the County to enter into an Escrow and Account Control Agreement among Lessor, the County, and BOKF, NA, as escrow agent (the "Escrow Agreement") to set forth the terms and conditions for the disbursement of funds from an escrow account to pay for costs of acquisition and installation of the Equipment;

WHEREAS, it is the desire of the Board of County Commissioners to authorize the Authorized Officers (defined herein) to negotiate and finalize the terms of the Agreement and the Escrow Agreement pursuant to Act 156, and authorize County officials to execute certain other documentation and undertake necessary actions relative thereto.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Authorization to Enter into Agreement. The Board of County Commissioners hereby authorizes the execution and delivery of the Agreement in a principal amount not to exceed Six Million Five Hundred Thousand Dollars (\$6,500,000), for a term not to exceed twenty (20) years, at an interest rate not to exceed 4.0% per annum.

2. Selection of Lessor. The proposal of Banc of America Public Capital Corp is hereby determined to produce the highest overall economic benefit to the County.

3. Delegation of Authority; Delivery of Agreement. The Chair of the Board of County Commissioners and the County Administrator/Controller, or either one of them acting alone (each an "Authorized Officer"), are hereby authorized and directed to make all determinations required under Act 156 and as authorized representatives of the County for purposes of the Agreement and the Escrow Agreement until such time as the Board of County Commissioners shall designate any other or different authorized representatives for purposes of the Agreement or the Escrow Agreement. The form, terms and provisions of the Agreement are hereby approved in substantially the form presented at this meeting, with such insertions, omissions and changes as shall be approved by the Authorized Officer executing the same, subject to the parameters set forth in this resolution, the execution of such documents being conclusive evidence of such approval. The Authorized Officers are each hereby authorized and directed to execute the Agreement and any related exhibits attached thereto and such additional documentation as shall be necessary to effectuate the closing of the Agreement.

4. Other Actions Authorized. Any Authorized Officer may take all action necessary or reasonably required by the parties to the Agreement to carry out, give effect to and consummate the transactions contemplated thereby (including the execution and delivery of a Final Acceptance Certificate, the Escrow Agreement, Disbursement Requests and any tax certificate and agreement, as contemplated in the Agreement) and to take all action necessary in conformity therewith, including, without limitation, the execution and delivery of any closing and other documents required to be delivered in connection with the Agreement.

5. Security; Agreement Not Debt. Payments under the Agreement shall be a current operating expense of the County subject to annual appropriations of funds by the Board of County Commissioners. During the term of the Agreement, the County shall be the vested owner of the Equipment and may grant a security interest in the Equipment to the Lessor. Upon the termination of the Agreement and the satisfaction of the obligations of the County, the Lessor shall release any such security interest in the Equipment. The Agreement shall not be subject to the Revised Municipal Finance Act, Act 34, Michigan Public Acts of 2001, as amended ("Act 34"), and shall not be a municipal security or a debt as those terms are defined in Act 34.

6. Tax Covenant. The County hereby covenants that, to the extent permitted by law, it shall take all actions within its control necessary to maintain the exemption of the interest on the obligations under the Agreement from federal income taxation under the Internal Revenue Code of 1986, as amended (the "Code"), including but not limited to, actions relating to the rebate of arbitrage earnings, if applicable, and the expenditure and investment of proceeds of the Agreement and moneys deemed to be proceeds.

7. Rescission. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same hereby are rescinded.

8. Resolution Subject to Michigan Law. The provisions of this resolution are subject to the laws of the State of Michigan.

9. Section Headings. The section headings in this resolution are furnished for convenience of reference only and shall not be considered to be a part of this resolution.

10. Severability. If any section, paragraph, clause or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the other provisions of this resolution.

11. Effective Date of Resolution. This Resolution is determined by the Board of County Commissioners to be immediately necessary for the preservation of the peace, health and safety of the County and shall be in full force and effect from and after its passage.

YEAS: _____

NAYS: _____

ABSTAIN: _____

RESOLUTION DECLARED ADOPTED.

Diana Bosworth, Clerk
County of Eaton

CERTIFICATION

I, Diana Bosworth, the duly qualified and acting Clerk of the County of Eaton, State of Michigan (the "County") do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of County Commissioners at a meeting held on April 20, 2022, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act 267, Public Acts of Michigan, 1976, as amended.

Dated: May __, 2022

Diana Bosworth, Clerk
County of Eaton

Project Cash Flow

Total Project Cost: \$12,095,242
County Contribution: \$5,635,000
Rebates: \$34,272
Total Cost To Finance: \$6,425,970
Rate of Financing: 2.579%
Term of Financing (Years): 20
Energy Escalation: 4.25%
Net Positive Cash Flow: \$182,499

For information purposes only. Contract documents supersede this document.

	Measured Savings		Non-Measured Savings				Total Savings	TELP Payment	Measurement and Verification	Service Agreement	Owner Provided Services	Balance	Cumulative Balance
	Utility Savings	Total	Utility Savings	Service Agreement Savings	Operational and Capital Savings	Total							
Year 1	\$ 214,955	\$ 214,955	\$ 12,969	\$ 26,207	\$ 208,468	\$ 247,644	\$ 462,599	\$ 400,044	\$ 23,068	\$ 26,207	\$ 3,980	\$ 9,300	\$ 9,300
Year 2	\$ 223,181	\$ 223,181	\$ 13,520	\$ 27,779	\$ 208,468	\$ 249,767	\$ 472,948	\$ 407,267	\$ 24,452	\$ 27,779	\$ 4,149	\$ 9,300	\$ 18,600
Year 3	\$ 231,718	\$ 231,718	\$ 14,095	\$ 29,446	\$ 208,468	\$ 252,009	\$ 483,727	\$ 414,736	\$ 25,920	\$ 29,446	\$ 4,325	\$ 9,300	\$ 27,900
Year 4	\$ 240,580	\$ 240,580	\$ 14,694	\$ 31,213	\$ 208,468	\$ 254,375	\$ 494,955	\$ 422,458	\$ 27,475	\$ 31,213	\$ 4,509	\$ 9,300	\$ 37,200
Year 5	\$ 249,774	\$ 249,774	\$ 15,318	\$ 33,086	\$ 208,468	\$ 256,872	\$ 506,646	\$ 430,436	\$ 29,123	\$ 33,086	\$ 4,701	\$ 9,300	\$ 46,500
Year 6	\$ 259,317	\$ 259,317	\$ 15,969	\$ -	\$ 208,468	\$ 224,437	\$ 483,754	\$ 470,513	\$ -	\$ -	\$ 3,940	\$ 9,300	\$ 55,800
Year 7	\$ 269,218	\$ 269,218	\$ 16,648	\$ -	\$ 208,468	\$ 225,116	\$ 494,334	\$ 480,926	\$ -	\$ -	\$ 4,108	\$ 9,300	\$ 65,100
Year 8	\$ 279,491	\$ 279,491	\$ 17,355	\$ -	\$ 208,468	\$ 225,823	\$ 505,315	\$ 491,732	\$ -	\$ -	\$ 4,282	\$ 9,300	\$ 74,400
Year 9	\$ 290,156	\$ 290,156	\$ 18,093	\$ -	\$ 208,468	\$ 226,561	\$ 516,717	\$ 502,952	\$ -	\$ -	\$ 4,464	\$ 9,300	\$ 83,700
Year 10	\$ 301,219	\$ 301,219	\$ 18,862	\$ -	\$ 208,468	\$ 227,330	\$ 528,549	\$ 514,595	\$ -	\$ -	\$ 4,654	\$ 9,300	\$ 93,000
Year 11	\$ 312,697	\$ 312,697	\$ 19,663	\$ -	\$ 8,468	\$ 28,131	\$ 340,829	\$ 326,677	\$ -	\$ -	\$ 4,852	\$ 9,300	\$ 102,300
Year 12	\$ 324,610	\$ 324,610	\$ 20,499	\$ -	\$ 8,468	\$ 28,967	\$ 353,577	\$ 339,219	\$ -	\$ -	\$ 5,058	\$ 9,300	\$ 111,600
Year 13	\$ 336,967	\$ 336,967	\$ 21,370	\$ -	\$ 8,468	\$ 29,838	\$ 366,805	\$ 352,232	\$ -	\$ -	\$ 5,273	\$ 9,300	\$ 120,900
Year 14	\$ 349,792	\$ 349,792	\$ 22,279	\$ -	\$ 8,468	\$ 30,747	\$ 380,538	\$ 365,741	\$ -	\$ -	\$ 5,497	\$ 9,300	\$ 130,200
Year 15	\$ 363,098	\$ 363,098	\$ 23,225	\$ -	\$ 8,468	\$ 31,693	\$ 394,791	\$ 379,760	\$ -	\$ -	\$ 5,731	\$ 9,300	\$ 139,500
Year 16	\$ 376,899	\$ 376,899	\$ 24,213	\$ -	\$ 8,468	\$ 32,681	\$ 409,580	\$ 394,306	\$ -	\$ -	\$ 5,974	\$ 9,300	\$ 148,800
Year 17	\$ 391,220	\$ 391,220	\$ 25,242	\$ -	\$ 8,468	\$ 33,710	\$ 424,930	\$ 409,402	\$ -	\$ -	\$ 6,228	\$ 9,300	\$ 158,100
Year 18	\$ 406,079	\$ 406,079	\$ 26,314	\$ -	\$ 8,468	\$ 34,782	\$ 440,862	\$ 425,069	\$ -	\$ -	\$ 6,493	\$ 9,300	\$ 167,400
Year 19	\$ 421,493	\$ 421,493	\$ 27,433	\$ -	\$ 8,468	\$ 35,901	\$ 457,394	\$ 441,325	\$ -	\$ -	\$ 6,769	\$ 9,300	\$ 176,700
Year 20	\$ 437,485	\$ 437,485	\$ 28,599	\$ -	\$ 8,468	\$ 37,067	\$ 474,552	\$ 461,696	\$ -	\$ -	\$ 7,057	\$ 5,799	\$ 182,499
	\$ 6,279,951	\$ 6,279,951	\$ 396,359	\$ 147,731	\$ 2,169,360	\$ 2,713,450	\$ 8,993,401	\$ 8,431,087	\$ 130,038	\$ 147,731	\$ 102,046	\$ 182,499	

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 20, 2022

RESOLUTION TO APPROVE 2021/2022 BUDGET AMENDMENTS

Introduced by the Ways and Means Committee

WHEREAS, the Eaton County 2021/2022 Appropriations Act of September 15, 2021 states that any amendment to increase a salary and/or a Capital Outlay line-item in excess of \$2,500.00 or any amendment to increase the total budget of any fund or department in excess of \$2,500.00 shall be amended by the Board of Commissioners, except that any amendment to decrease the General Fund Contingency shall be approved by the Board of Commissioners; and

WHEREAS, such amendments are needed in order to comply with the Uniform Budgeting and Accounting Act of 1978, P.A. 621.

NOW, THEREFORE BE IT RESOLVED, that the following budget amendments be approved and added to the 2021/2022 Eaton County Budget:

GENERAL FUND

CONTROLLER'S OFFICE 101.172

Increase	Contractual Services	\$ 25,000
Decrease	Wage and Fringe	\$ 25,000

To increase budget for software system enhancement for onboarding, electronic forms, employee training, notifications, compliance, and education (including cybersecurity), which will interact with the current recruitment system.

SPECIAL REVENUE FUNDS

PUBLIC IMPROVEMENT 245

Increase	Lease Proceeds	\$ 6,460,242
Increase	Transfers-In	\$ 4,900,000
Increase	Capital Outlay	\$11,360,242

To increase total budget for public health and energy performance contract, transfer-in and lease proceeds.

AMERICAN RESCUE PLAN ACT 282

Increase	Federal Grant Revenue	\$ 4,900,000
Increase	Transfers-Out	\$ 4,900,000

To increase total budget for transfer to Public Improvement Fund for County facility equipment replacement and control upgrades.

NEOGOV

Value Proposition

NEOGOV provides a high quality and easy-to-use talent management system to service the public sector market.



ATTRACTION | RECRUITMENT



ONBOARDING

PROBLEM Lack of Hiring Efficiency	SOLUTION NEOGOV Insight	PROBLEM Lack of Onboard Structure	SOLUTION NEOGOV Insight
❌ Slow recruiting/hiring process ❌ Loss of qualified candidates through tedious application process ❌ No or too little data to improve recruitment strategy ❌ Risk of noncompliance with hiring laws	✅ Faster, more effective workflow-driven applicant screening and hiring ✅ Higher applicant retention and conversion rate with online application process ✅ Data-driven decision making through built-in dashboard and reports ✅ Legally defensible hiring process with audit trails	❌ Time-consuming paperwork ❌ Fragmented onboarding process ❌ Compliance risks ❌ Lengthy processes increase costs	✅ Forms completed online and stored electronically ✅ Checklist-driven tasks visible through reporting ✅ Maintain compliance with I9 ✅ Get new hires productive faster and pay less overtime with streamlined onboarding
Total Annual Budget Returned to Distribution Coffers: \$33,000* *Based on 500 employees and 18% turnover		Faster Onboarding Annual Reallocation Opportunity: \$12,000* *Based on 500 employees and 18% turnover	



TRAINING



Other Benefits

PROBLEM Lack of Development	SOLUTION NEOGOV Learn	- Eliminate current electronic and paper workflow processes - eReference check authorization and submission - Background verification authorization and interface to employee verification services - Interactive social collaboration with applicants direct from the NEOGOV system vs email - Ability to begin mentorship before hire for pre-hire questions, answers, updates, easy communication. - One system for workflow from HR to hiring department, benefits and payroll for consistency. - Include standard training, department specific training, including Technology requirements - Ability to create general orientation and/or department specific videos. - Maintain applicant and employee communication history	
❌ Quality training difficult to access ❌ Segmented training from multiple sources ❌ Employee development difficult to manage ❌ Litigation Risk	✅ Assign engaging training from an online library of 300+ courses and create custom courses. ✅ Train employees throughout the employee lifecycle ✅ Nurture a learning mindset that helps employees reach their full potential ✅ Avoid lawsuits and comply with sexual harassment and other training requirements		

RETENTION

Schedule of American Rescue Plan (ARP) Act requests/allocations

4/15/2022

	Requested	No Action	Allocated
Board of Commissioners			
Broadband Survey	52,000		52,000
Broadband access/adoption expansion	-		
Retention and Recruitment program			
Public Safety	750,000		750,000
Non Public Safety (from revenue loss)			
Revenue Loss	10,000,000		6,965,000
FY2021/2022	(1,860,000)		1,860,000
Jail Security	(625,000)		625,000
Non-public safety retention & recruitment	(550,000)		550,000
Public Health and Energy	4,900,000		4,900,000
Controller Administrator			
Additional operational expenditures			
(Employee testing/safety protocols/PPE)	242,000		242,000
Off-schedule payments - Premium Pay	300,000		300,000
Reconsider Additional Personnel requests			
(PA & Trial Court)	175,000	175,000	
County Treasurer			
Foreclosure Prevention Program	250,000	250,000	
Barry-Eaton District Health Department			
Back-up generator	500,000	500,000	
On-site sewage system replacement			
subsidy program	100,000	100,000	
Eaton County Drain Commissioner			
Bentley & DePue contribution	675,000	675,000	
Court Appointed Special Advocates			
Operational grant funding reductions	-		
Healing and Recovery Center			
Additional operational expenditures			
(Employee testing/safety protocols/PPE)	-		
	21,418,266		
	<u>17,944,000</u>	<u>1,700,000</u>	<u>16,244,000</u>
			<u>5,174,266</u>

EATON COUNTY BOARD OF COMMISSIONERS

MARCH 16, 2022

**RESOLUTION TO SUBMIT TO A VOTE OF THE ELECTORATE
TO RENEW THE MILLAGE FOR
COMPREHENSIVE EMERGENCY TELEPHONE SERVICES (9-1-1 SERVICES)**

Introduced by the Ways & Means Committee

WHEREAS, Eaton County desires to continue to operate and maintain county-wide emergency telephone and dispatch services for the benefit of the citizens of the County; and

WHEREAS, 911 emergency telephone and dispatch services are of substantial benefit to the citizens of the County.

NOW, THEREFORE BE IT RESOLVED, the following question be submitted to a vote of the electorate of Eaton County at the primary election to be held August 2, 2022.

**9-1-1 AND CENTRAL DISPATCH MILLAGE
RENEWAL AND RESTORATION QUESTION**

For the purpose of continuing funding for a comprehensive, Countywide Enhanced 9-1-1 Emergency Telephone and Central Dispatch Services, shall the constitutional limitation upon the total amount of taxes which may be assessed in one (1) year upon all taxable real and tangible personal property within the County of Eaton, Michigan, be increased in an amount not to exceed 0.95 mill (\$0.95 on each \$1,000 of taxable value) for a period of five (5) years (2024-2028) inclusive and shall the County levy such millage for said purposes? This is a renewal of a millage expiring in 2023 that has been rolled down over the years to 0.9490 by the Headlee Amendment and a restoration of that millage to the original 0.95 mill, and if approved and levied in its entirety, this millage would raise an estimated \$3,876,978 in 2024 to be distributed to Central Dispatch for countywide 9-1-1 facilities, functions and services as provided in the Eaton County 9-1-1 Service Plan. A small portion of the revenue collected (approximately \$57,341 in 2024) may be required to be distributed to Downtown Development Authorities, Tax Increment Financing Authorities, Local Development Financing Authorities, Corridor Improvement Authorities and Brownfield Redevelopment Financing Authorities established in the cities of Charlotte, Eaton Rapids, Grand Ledge, Potterville, Olivet and Delta Township.

YES ☐]

NO ☐ ; and

BE IT FURTHER RESOLVED, that this question is hereby certified to the County Clerk; and

BE IT FURTHER RESOLVED, that this resolution supersedes and rescinds Resolution #22-3-29; and

BE IT FURTHER RESOLVED, the County Clerk is hereby directed to cause this proposed question to be stated on the August 2, 2022 ballot and to be prepared and distributed in the manner required by law.



Eaton County 9-1-1 Millage

ON THE BALLOT: AUGUST 2ND, 2022

What is the Eaton County 9-1-1 Millage?

The ballot question seeks to continue funding (in place since 1988) of the county 9-1-1 emergency operation and system at its initial rate of 0.9500 of a mill for the next five years, from its current rate of 0.9490 of a mill. The 9-1-1 millage provides funding for the staffing, training, facilities, technology, and equipment needed to answer emergency calls and quickly send the appropriate emergency services.

AGENCIES WE SERVE

Bellevue Fire
Bellevue Police
Benton Twp. EMS
Benton Twp. Fire
Charlotte Fire
Charlotte Police
Delta Twp. EMS
Delta Twp. Fire
Eaton Area EMS
Eaton County Animal Control
Eaton County Emergency
Management
Eaton County Sheriff's Department
Eaton Rapids Fire
Eaton Rapids Police
Eaton Rapids Twp. Fire
Grand Ledge EMS
Grand Ledge Fire
Grand Ledge Police
Hamlin Twp. Fire
Michigan DNR
Michigan State Police
Olivet Fire
Olivet Police
Roxand Fire
Sunfield Fire
Vermontville EMS
Vermontville Fire
Windsor Twp. EMS
Windsor Fire

What services does the 9-1-1 millage support?

- **PROCESSING OF EMERGENCY CALLS:**
 - Eaton County Central Dispatch employees answered 138,922 phone calls and dispatched 89,284 incidents in 2021.
- **NEXT GENERATION 9-1-1:**
 - Eaton County Central Dispatch answered 147 text-to-9-1-1 sessions in 2021. Call when you can, text when you can't.
- **EMERGENCY MEDICAL DISPATCH CERTIFIED:**
 - Every Eaton County Central Dispatch employee is certified in Emergency Medical Dispatch (EMD). As an EMD, they provide pre-arrival instructions on all medical calls. These instructions can include CPR, childbirth, controlling bleeding, monitoring breathing, and much more. In 2021 Eaton County Central dispatch answered 16,318 medical calls.
- **DATA DEVICES (COMPUTERS AND TABLETS):**
 - Eaton County Central Dispatch provides computers or tablets to first responders to share critical information efficiently. There are over 100 devices deployed to police, fire, and EMS agencies in Eaton County.
- **TRAINING FOR DISPATCHERS THAT MEETS OR EXCEEDS STATE STANDARDS:**
 - Eaton County Central Dispatch employees received 1,345.75 hours of training in 2021.
- **EMERGENCY ALERTS AND SMART911 TO HELP KEEP OUR COMMUNITIES SAFE:**
 - Eaton County has a total of 15,292 RAVE Alert subscribers. To subscribe, text EATON to 67283.
- **MAINTAIN ADDRESS AND LOCATION INFORMATION TO HELP FIRST RESPONDERS LOCATE THOSE IN NEED:**
 - Eaton County Central Dispatch issues new addresses that meet the Eaton County Address Ordinance guidelines.

Is this different from the 9-1-1 surcharge? **YES**

The 9-1-1 phone surcharge approved in 2017 is designated by the ballot language to solely pay for the radio system for first responders. The surcharge money cannot be used for the general operations of the 9-1-1, which is funded by the 9-1-1 millage.

QUESTIONS? Contact Kelley Cunningham, 9-1-1 Director:
kcunningham@eatoncounty.org - 517-543-4924

EATON COUNTY BOARD OF COMMISSIONERS

MARCH 16, 2022

**RESOLUTION TO SUBMIT TO A VOTE OF THE ELECTORATE
TO RENEW THE JUVENILE MILLAGE**

Introduced by the Ways and Means Committee

WHEREAS, the Board of Commissioners desires to continue funding to detain and house delinquent juveniles and protective services for abused and neglected children and to continue and improve prevention and treatment programs for such juveniles and children; and

WHEREAS, the Board of Commissioners wants to provide financial stability necessary for sound planning through a continuation millage.

NOW, THEREFORE BE IT RESOLVED, the following question be submitted to a vote of the electorate of Eaton County in the primary election to be held August 2, 2022.

JUVENILE MILLAGE RENEWAL AND RESTORATION QUESTION

Shall the previously voted increase in the tax limitation and levy imposed under the Michigan Constitution by the County of Eaton be renewed in an amount not to exceed 0.35 mill (\$0.35 on each \$1,000 of taxable value) against all taxable real and tangible personal property within the County of Eaton for a period of (5) five years, 2024 to 2028, inclusive, for the purposes of continued funding of detaining and housing Eaton County juveniles who are delinquent, to provide protective services for abused and neglected children, and to operate new and existing prevention and treatment programs for such juveniles and children? This is a renewal of a millage expiring in 2023 that has been rolled down over the years to 0.3496 by the Headlee Amendment and a restoration of that millage to the original 0.35 mill, and if approved and levied in its entirety, this millage will raise an estimated \$1,428,507 for juvenile housing and programs during the first calendar year of the levy based on taxable value. A small portion of the revenue collected (approximately \$21,124 in 2024) may be required to be distributed to Downtown Development Authorities, Tax Increment Financing Authorities, Local Development Financing Authorities, Corridor Improvement Authorities and Brownfield Redevelopment Financing Authorities established in the cities of Charlotte, Eaton Rapids, Grand Ledge, Pottersville, Olivet and Delta Township.

YES [] NO []

BE IT FURTHER RESOLVED, that this question is hereby certified to the County Clerk; and

BE IT FURTHER RESOLVED, that this resolution supersedes and rescinds Resolution #22-3-30;
and

BE IT FURTHER RESOLVED, the County Clerk is hereby directed to cause this proposed question to be stated on the August 2, 2022 ballot and to be prepared and distributed in the manner required by law.



POLICE OFFICERS ASSOCIATION OF MICHIGAN

27056 Joy Road • Redford, Michigan 48239-1949 • 313 937-9000 • FAX 313 937-9165

POLICE OFFICERS ASSOCIATION AND
COMMAND OFFICERS ASSOCIATION OF MICHIGAN

AND

EATON COUNTY BOARD OF COMMISSIONERS

SHERIFF OF EATON COUNTY

(Union's Off the record compensation request)

April 8, 2022

This joint Union request is a voluntary appeal to the Employer for special consideration for all members of the POAM and COAM. This request is being made to remain competitive in the Law Enforcement field regarding recruitment and retainment issues in comparison to the surrounding local labor markets and to attract the best candidates to the Eaton County Sheriff Department so as to continue to provide excellent public safety services. This endeavor is not to be construed as "opening" the current collective bargaining agreement.

The American Rescue Plan Act of 2021 resulted in Eaton County receiving approximately \$21,390,000 dollars. During the last round of collective bargaining extensive discussions were held surrounding the Union's concern for recruitment and retainment matters. The Union stressed the unprecedented anti-law enforcement climate not only locally but statewide and nationwide. The profession has reached a pinnacle of unattractiveness which has created a domino effect regarding recruitment and retainment. For these reasons we implored the Employer to utilize the ARPA funds (\$21,390,000) to incentivize current employees to remain and create more competitive wages both at entry level and top pay to attract the best and brightest to Eaton County. I have attached the Department of the Treasury SLFRF Final Rule Guidance APPENDIX A to assist in applying these funds in relation to our joint request.

Below is the total membership of the POAM and COAM by classifications:

POAM

Sworn Officer=48
Corrections=31
Clerks=14

COAM

Sworn Chief Dep=1
Sworn Captains=2
Sworn Lieutenants=2
Sworn Jail Lieutenant=1
Non-sworn Lieutenant=1
Sworn Road Sergeants=9
Non-sworn Correction Sergeants=5

POAM=Total 93

COAM=Total 21

We are proposing that each sworn member of both the POAM and COAM that worked as a full-time employee in calendar year 2022 receive \$10,000 per member payable in the first pay period in January of 2023 and that non -sworn members of both the POAM and COAM that worked as a full-time employee in calendar year 2022 receive \$5,000 per member payable in the first pay period in January of 2023. And that each clerk member of the POAM CLERK that worked as a full-time employee in calendar year 2022 receive \$1,500 per member payable in the first pay period in January of 2023.

We are proposing that each sworn member of both the POAM and COAM that worked as a full-time employee in calendar year 2023 receive \$10,000 per member payable in the first pay period in January of 2024 and that non -sworn members of both the POAM and COAM that worked as a full-time employee in calendar year 2023 receive \$5,000 per member payable in the first pay period in January of 2024. And that each clerk member of the POAM CLERK that worked as a full-time employee in calendar year 2023 receive \$1,500 per member payable in the first pay period in January of 2024.

Sworn = 63 x \$10,000 x 2 years = \$1,260,000
Non-Sworn = 37 x \$5,000 x 2 years = \$370,000
Clerks = 14 x \$1,500 x 2 years = \$42,000

Total=\$1,672,000

Percentage of ARPA funds = 7.8%

Respectfully,



Gregg Allgeier
Business Agent, POAM



Jon Pignataro
Business Agent, COAM

cc: Rick Buxton, Local President, POA
Elbert Sidel, Local President, COA
Tom Reich, Sheriff of Eaton County
John Fuentes, County Controller

APPENDIX A

Department of the Treasury SLFRF Final Rule guidance

Essential Work:

The interim final rule defined “essential work” as work that (1) is not performed while teleworking from a residence and (2) involves either (i) regular, in-person interactions with patients, the public, or coworkers of the individual that is performing the work or (ii) regular physical handling of items that were handled by, or are to be handled by, patients, the public, or coworkers of the individual that is performing the work. Treasury adopted this definition of essential work to ensure that premium pay is targeted to workers that faced or face heightened risks due to the character of their work during a pandemic.

Treasury is maintaining the definition of “essential work” in the final rule without modification. The test adopted in the interim final rule was designed to compensate workers facing disproportionate risk due to the pandemic. COVID-19 is transmitted through person-to-person interactions, and therefore, workers with regular in-person interactions are the primary group facing increased health risks. Although COVID-19 is not transmitted primarily by people handling items, such work may present increased risk in certain cases, and the final rule maintains the interim final rule’s inclusion of such work in order to give recipient governments the flexibility to include workers performing such work as they determine appropriate. Changing the test as some commenters suggested, e.g., by eliminating the in-person work requirement or allowing recipients to designate which employees are essential, even if not working in person, would no longer focus the program on workers taking on additional health risks and instead allow premium pay to be awarded to individuals who experienced relatively little risk of exposure to COVID-19. To maintain flexibility, Treasury is not defining the term “regular” with regard to in-person interactions, allowing recipients to develop programs based on the specific workforce to be served and local circumstances. Generally speaking, however, recipients are encouraged to consider an eligible worker’s risk of exposure in designing premium pay programs.

Respond To:

As required by the ARPA, the interim final rule required that premium pay programs “respond to” eligible workers performing essential work during the COVID-19 public health 227 emergency. Premium pay responds to eligible workers performing essential work if it prioritizes low- and moderate-income persons, given the significant share of essential workers that are low and moderate-income and may be least able to bear added costs associated with illness. The level of the award limit—up to \$13 per hour not to exceed \$25,000 in aggregate—in the ARPA supports this reasoning. Accordingly, the interim final rule required written justification for how premium pay to certain higher-income workers responds to eligible workers performing essential work: if a recipient (or grantee) uses SLFRF funds to provide premium pay to an employee and the pay or grant would increase a worker’s total pay above 150 percent of their residing state or county’s average annual wage for all occupations, as defined by the BLS Occupational Employment and Wage Statistics, whichever is higher, on an annual basis, then the recipient must provide, whether for themselves or on behalf of a grantee, written justification to Treasury detailing how the award responds to eligible workers performing essential work.

The final rule makes some modifications to the determination of when premium pay “responds to” eligible workers performing essential work during the public health emergency. Under the interim final rule, premium pay was responsive if either the workers’ pay was below a wage threshold or, if the pay was above a wage threshold, the recipient submitted written justification to Treasury explaining how the premium pay was responsive. The final rule retains these two means of establishing premium pay in response to workers performing essential work and adds an additional means of demonstrating that premium pay is responsive. Under the final rule, a recipient may also show that premium pay is responsive by demonstrating that the eligible worker receiving premium pay is not exempt from the FLSA overtime provisions. This change will expand the number of workers eligible to receive premium pay and does not require recipients to provide written justification to Treasury regarding the workers who are not exempt from the FLSA overtime provisions, making the program easier to administer for recipients. Incorporating this change further simplifies application of the final rule for recipients because Treasury understands that most employers, public and private, are familiar with and are routinely required to apply the FLSA. With this addition, the final rule provides that premium pay is responsive to eligible

*Paid leave time (annual leave, PML, vacation, PL etc.) is not considered hours worked.

workers performing essential work during the public health emergency if each eligible worker who receives premium pay falls into one of three categories: (1) the worker's pay is below the wage threshold, (2) the worker is not exempt from the FLSA overtime provisions, or (3) the recipient has submitted a written justification to Treasury.

The final rule makes it clear that written justification to Treasury is not necessary with respect to eligible workers whose pay is less than the wage threshold. Nor is written justification necessary with respect to eligible workers who are not exempt from the FLSA overtime provisions. The written justification is only necessary if the worker's pay (with or without the premium) exceeds the threshold, and the worker is exempt from the FLSA overtime provisions. The final rule also clarifies that a worker's pay exceeds the threshold if either the premium pay increases the worker's total pay above the wage threshold or the worker's total pay was already above the threshold, before receiving premium pay. Treasury has also updated the final rule to clarify that written justification means a brief, written narrative justification of how the premium pay or grant is responsive to workers performing essential work during the public health emergency. This could include a description of the essential workers' duties, health or financial risks faced due to COVID-19, and why the recipient determined that the premium pay was responsive despite the workers' higher income. Recipients should refer to SLFRF program reporting guidance, user guides, and other documentation for further guidance on the form and content of the written justification. Treasury anticipates that recipients will easily be able to satisfy the justification requirement for front-line workers, like nurses.

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE APRIL 15, 2022

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	101	BOARD OF COMMISSIONERS	\$ 319.55
101	131	CIRCUIT COURT	\$ 15,827.14
101	136	DISTRICT COURT	\$ 7,869.27
101	141	FRIEND OF THE COURT	\$ 1,180.00
101	147	COUNTY GUARDIAN	\$ 747.00
101	148	PROBATE COURT	\$ 4,546.05
101	149	JUVENILE COURT	\$ 24,610.00
101	215	COUNTY CLERK	\$ 359.24
101	228	TECHNOLOGY SERVICES	\$ 194.36
101	257	EQUALIZATION	\$ 155.64
101	265	BUILDING AND GROUNDS	\$ 159,934.94
101	267.229	PROSECUTING ATTORNEY	\$ 1,027.33
101	267.232	ECONOMIC CRIME UNIT	\$ 161.63
101	267-234	CHILD SUPPORT	\$ 81.67
101	268	REGISTER OF DEEDS	\$ 176.13
101	301	SHERIFF DEPARTMENT	\$ 15,659.12
101	303	SHERIFF DELTA	\$ 8,645.28
101	351	SHERIFF CORRECTIONS	\$ 15,140.32
101	430	ANIMAL CONTROL	\$ 2,206.31
101	648	MEDICAL EXAMINER	\$ 24,484.22
101	681	VETERANS	\$ 1,962.76
101	721	COMMUNITY DEVELOPMENT	\$ 243.45
101	901	CAPITAL OUTLAY	\$ 2,790.25
208	751	PARKS ADMINISTRATION	\$ 618.00
245	901	PUBLIC IMPROVEMENT	\$ 728.00
249	371	CONSTRUCTION CODE	\$ 130.00
252	299	PUBLIC DEFENDER	\$ 32,881.93
256	268	REGISTER OF DEEDS	\$ 286.22
260	901	CENTRAL DISPATCH -911 SURCHARGE	\$ 812.50
261	325	CENTRAL DISPATCH	\$ 9,260.13
261	327	WIRELESS TRAINING	\$ 1,199.00
261	101-426	EMERGENCY SERVICES	\$ 18.00
261	901	CAPITAL OUTLAY	\$ 635.90
265	301	MICHIGAN JUSTICE TRAINING	\$ 695.00
298	228	COMPUTER FUND	\$ 94,712.00
298	901	COMPUTER FUND CAPITAL	\$ 151,007.83
		GRAND TOTAL	\$ 581,306.17

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE APRIL 15, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	090.004	IMPREST CASH	\$ 4,844.25
101	090.004	PREPAID EXPENSE-TELEPHONE	\$ 1,077.02
101	090.006	PREPAID EXPENSE-POSTAGE/PRESOR	\$ 799.24
101	273	RECEIPTS REFUNDABLE	\$ 11,909.57
101	273.001	RECEIPTS REFUNDABLE - ECU	\$ 142,246.57
101	273.002	RECEIPTS REFUNDABLE - ECU - MDHHS	\$ 16,403.87
101	101.101	BOARD OF COMMISSIONERS	\$ 1,263.33
101	131	CIRCUIT COURT	\$ 3,620.90
101	136	DISTRICT COURT	\$ 3,439.04
101	141	FRIEND OF THE COURT	\$ 937.92
101	148	PROBATE COURT	\$ 262.65
101	149	JUVENILE COURT	\$ 6,757.08
101	151	CIRCUIT COURT PROBATION	\$ 12.24
101	172	CONTROLLER	\$ 5,810.15
101	262	ELECTIONS	\$ 280.89
101	215	COUNTY CLERK	\$ 745.35
101	228	INFORMATION SYSTEMS	\$ 6,651.97
101	253	COUNTY TREASURER	\$ 1,660.09
101	257	EQUALIZATION	\$ 1,899.70
101	265	BUILDING AND GROUNDS	\$ 49,443.47
101	267-229	PROSECUTING ATTORNEY	\$ 9,001.29
101	267-232	ECU	\$ 38,838.10
101	267-234	CHILD SUPPORT	\$ 20.80
101	268	REGISTER OF DEEDS	\$ 59.70
101	275	DRAIN COMMISSION	\$ 9,277.88
101	301	SHERIFF DEPARTMENT	\$ 80,046.24
101	303	SHERIFF DELTA	\$ 16,999.22
101	351	SHERIFF CORRECTIONS	\$ 49,205.16
101	430	ANIMAL CONTROL	\$ 4,652.98
101	681	VETERANS	\$ 360.91
101	721	COMMUNITY DEVELOPMENT	\$ 556.08
101	851	INSURANCE & BONDS	\$ 9,211.00
101	906-131	994.000 PRINCIPAL	\$ 244.56
101		995.000 INTEREST	\$ 52.28
101	906-149	994.000 PRINCIPAL	\$ 1,390.12
101		995.000 INTEREST	\$ 310.64
101	906-228	994.000 PRINCIPAL	\$ 1,568.01
101		995.000 INTEREST	\$ 349.79
101	906-229	994.000 PRINCIPAL	\$ 269.30
101		995.000 INTEREST	\$ 58.70
101	906.257	994.000 PRINCIPAL	\$ 711.94
101		995.000 INTEREST	\$ 157.37
101	906-275	994.000 PRINCIPAL	\$ 1,469.90
101		995.000 INTEREST	\$ 370.29
101	906-301	994.000 PRINCIPAL	\$ 8,531.72
101		995.000 INTEREST	\$ 1,421.68
101	906-303	994.000 PRINCIPAL	\$ 8,262.65
101		995.000 INTEREST	\$ 1,263.06
101	906-351	994.000 PRINCIPAL	\$ 420.22

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE APRIL 15, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	906-351	995.000 INTEREST	\$ 113.79
101	906-430	994.000 PRINCIPAL	\$ 693.38
101		995.000 INTEREST	\$ 140.77
201	449	ROAD COMMISSION	\$ 1,057,675.24
208	751	PARKS ADMINISTRATION	\$ 1,556.45
208	752	FITZGERALD PARKS	\$ 2,700.30
208	753	FOX PARK	\$ 593.00
208	754	BELLEVUE	\$ 51.95
208	755	LINCOLN PARK	\$ 1,723.02
208	906	994.000 PRINCIPAL	\$ 1,268.54
208	906	995.000 INTEREST	\$ 273.56
221	601	HEALTH DEPARTMENT	\$ 502,263.03
228	528	RESOURCE RECOVERY	\$ 2,658.31
228	529	COUNTY PROJECTS	\$ 242.33
228	530	LOCAL UNIT GRANT PROJECTS	\$ 879.22
228	906	994.000 PRINCIPAL	\$ 584.28
228	906	995.000 INTEREST	\$ 106.90
249	371	CONSTRUCTION CODE	\$ 3,360.19
249	906	994.000 PRINCIPAL	\$ 1,364.12
249	906	995.000 INTEREST	\$ 252.76
252	299	PUBLIC DEFENDER	\$ 3,486.75
255	257	REMONUMENTATION	\$ 8,165.00
256	268	REGISTER OF DEEDS - AUTOMATION	\$ 286.57
260	325	911 SURCHARGE	\$ 951.76
261	325	CENTRAL DISPATCH	\$ 26,637.33
261	327	911 WIRELESS TRAINING	\$ 552.12
261	101-426	EMERGENCY SERVICES	\$ 935.39
261	906.994.000	DEBT SERVICE- PRINCIPAL	\$ 2,067.33
261	906.995.000	DEBT SERVICE -INTEREST	\$ 458.18
268	301	BUILDING BRIDGES DOJ GRANT	\$ 18,644.16
272	130-138	PRIORITY COURT	\$ 3,605.00
272	130-140	DRUG COURT-PROGRAM INCOME	\$ 654.09
273	130-138	SOBRIETY COURT	\$ 1,220.00
273	130-140	DRUG COURT - PROGRAM INCOME	\$ 477.86
274	130.138	SWIFT & SURE SANCTIONS	\$ 1,350.00
274	130-140	DRUG COURT PROGRAM INCOME	\$ 26.19
275	130-138	VETERAN'S COURT	\$ 1,645.00
276	130-152	COMMUNITY CORRECTIONS	\$ 322.40
276	130.153	COMMUNITY CORRECTIONS	\$ 3,010.00
276	130.330	DRUNK DRIVE JAIL REDUCTION	\$ 217.50
277	301	SHERIFF DEPARTMENT	\$ 18,952.39
278	130-138	DRUG COURT - GRANT FUNDING	\$ 2,300.00
282	101	AMERICAN RESCUE PLAN ACT	\$ 7,489.48
287	301-428	AREA PLANNER	\$ 7,374.80
292	273	RECEIPTS REFUNDABLE	\$ 825.97
292	130-356	YOUTH FACILITY	\$ 20,542.69
292	130-358	COMMUNITY BASED TREATMENT	\$ 173.12
292	130-360	DAY TREATMENT	\$ 2,636.00

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE APRIL 15, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
292	130-362	IN HOME CARE	\$ 2,011.03
292	130-368	CCF PREVENTION SERVICES	\$ 28,322.94
292	130-650	STATE INSTITUTIONS	\$ 6,907.84
292	906-356	994.000 PRINCIPAL	\$ 550.65
292		995.000 INTEREST	\$ 119.03
292	906-360	994.000 PRINCIPAL	\$ 706.87
292		995.000 INTEREST	\$ 133.64
293	689	SOLDIERS & SAILORS	\$ 1,780.55
298	228	COMPUTER FUND	\$ (29,625.38)
298	901	COMPUTER FUND CAPITAL	\$ 2,035.56
320	906-995	INTEREST	\$ 69,010.53
377	906.994.000	DPW GRND LEDGE PRINCIPAL	\$ 515,000.00
377	906.995.000	DPW GRND LEDGE INTEREST	\$ 23,153.13
377	906.996.001	BOND ISSUANCE COSTS	\$ 125.00
385	994.000	DEBT SERVICE BROOKFILED PRINCIPAL	\$ 155,000.00
385	995.000	DEBT SERVICE BROOKFILED INTEREST	\$ 6,540.63
512	635	MEDICAL CARE FACILITY	\$ 1,899,641.62
515	253	FORECLOSING GVT UNIT	\$ 1,358.25
656	861	EMPLOYER SHARED RETIREMENT	\$ 435,435.72
670	090.000	HEALTH - SELF INSURANCE - PREPAID	\$ 665,155.00
670	851-865	HEALTH INS VISION CLAIMS CURRENT	\$ 3,971.11
670	851-866	REIREES HEALTH INS VISION CLAIMS	\$ 216.32
676	852	RETIREE HEALTH HCSP	\$ 28,213.12
677	871	WORKERS COMPENSATION	\$ 28,804.49
679	853	LIFE & DISABILITY	\$ 2,328.45
680	854	DENTAL INSURANCE	\$ 20,301.24
690	20X0 224.000	DUE TO ROAD COMMISSION	\$ 250.09
690	20X0 225.000	DUE TO SCHOOLS	\$ 1,668.95
690	20X0 226.000	DUE TO TOWNSHIPS	\$ 634.21
690	20X0 230.001	DUE TO EATRAN	\$ 41.67
690	20X0 234.000	DUE TO INTERMEDIATE SCHOOLS	\$ 1,041.15
690	20X0 235.000	DUE TO COMMUNITY COLLEGE	\$ 630.48
690	20X0 275.000	DUE TO TAXPAYERS TAX OVERPAYMENT	\$ 2,069.60
690	20X0 300.000	BONDS PAYABLE	\$ 50,000.00
690	20X0 906.995	INTEREST	\$ 437.33
691	20X1 275.000	DUE TO TAXPAYERS TAX OVERPYMT	\$ 2,880.51
699	20X9.224.000	DUE TO ROAD COMMISSION	\$ 245.67
699	20X9.225.000	DUE TO SCHOOLS	\$ 1,637.83
699	20X9.226.000	DUE TO TOWNSHIPS	\$ 622.37
699	20X9.230.001	DUE TO OTHER GOVERNMENTAL UNIT	\$ 40.94
699	20X9.234.000	DUE TO INTERMEDIATE SCHOOLS	\$ 982.48
699	20X9.235.000	DUE TO COMMUNITY COLLEGE	\$ 623.55
701	226.015	DUE TO TOWNSHIPS WINDSOR TOWNSHIP	\$ 225.66
701	228-006	T/A-DUE TO STATE PROBATE CRT SHA	\$ 1,607.58
701	228-016	T/A-DUE TO STATE PISTOL PERMITS	\$ 11,498.00
701	228-028	T/A-DUE TO STATE PROBATE CRT ORD	\$ 2,599.05
701	228-037	T/A-DUE TO STATE CRIME VICTIMS RIG	\$ 2,077.59
701	228-042	T/A-DUE TO STATE STATE COURT FEES	\$ 1,011.00

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE APRIL 15, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
701	228.044	T/A0DUE TO STATE TSFR TAX	\$ 270,067.50
701	228-046	T/A-DUE TO STATE TRAILER COACH PA	\$ 3,639.00
701	228-055	T/A-DUE TO STATE DNA SPECIMEN FEE	\$ 135.79
701	228-056	T/A-DUE TO STATE ELECTRONIC FILING	\$ 1,950.00
701	228-057	T/A-DUE TO STATE JUROR COMPENSA	\$ 225.00
701	228-058	T/A-DUE TO STATE CIVIL FILING FEE FU	\$ 10,497.00
701	228-059	T/A-DUE TO STATE JUSTICE SYSTEM F	\$ 2,664.32
701	228.064	DUE TO STATE FINGERPRINT - OTHER	\$ 1,948.50
701	230.000	DUE TO OTHER GOVERNMENT UNIT	\$ 73.05
701	271-002	T/A-RESTITUTION PAYABLE PROBATION	\$ 32,705.10
701	271-004	T/A-RESTITUTION PAYABLE JUVENILE	\$ 3,561.81
701	274.001	UNDISTRIBUTED TAX COLLECTION ST/	\$ 3,700,186.75
701	274.010	UNDISTRIBUTED TAX COLLECTIONS GE	\$ 3,979.21
701	300-003	T/A-BONDS PAYABLE DRAIN CONTRAC	\$ 3,000.00
702	221.004	DUE TO CITIES LANSING	\$ 447.81
702	228.002	DUE TO STATE MI WITHHOLDING TAX	\$ 64,319.70
702	229.001	DUE TO FEDERAL GOV'T FED WITHHOL	\$ 150,557.89
702	229-002	T/A-PAYROLL DUE TO FED GOVT SS TA	\$ 106,200.08
702	229-003	T/A-DUE TO FED GOVT MEDICARE TAXE	\$ 24,837.06
702	231.000	T/A - PAYROLL DEDUCTIONS PAYABLE	\$ 16,313.13
702	231-002	T/A-PAYROLL DEDUCTIONS PAYABLE H	\$ 1,566.60
702	231.008	PYRL DEDUCTIONS PBLE FLEXIBLE SPI	\$ 13,621.97
702	231.009	PYRL DEDUCTIONS PBLE DEF COMP	\$ 56,576.17
702	231.010	PAYROLL DEDUCTIONS PAYABLE AMEF	\$ 4,163.76
702	231.011	PYRL DEDUCTION PBLE HEALTH CARE	\$ 24,399.50
702	231.015	PYRL DEDUCTIONS PBLE MERS	\$ 133,413.32
702	258.000	ACCRUED TAXES PAYABLE	\$ 131,037.22
720	301	SHERIFF DEPT DONATIONS	\$ 81.16
767	130-149	DONATIONS-JUV COURT	\$ 10.44
768	130-356	DONATIONS - YOUTH FACILITY	\$ 191.15
801	901	DRAIN FUND	\$ 698,223.07
802	101.000	REVOVLING DRAIN FUND - INVENTORY	\$ 3,603.28
		TOTAL CHECKS	\$ 11,632,874.50
CATEGORY		WIRE TRANSFERS	
OTHER AGENCIES			
PAYROLL AND BENEFITS			\$ 1,753,399.08
DEBT PAYMENTS			
CONSTRUCTION PAYMENTS			
INVESTMENTS			
		TOTAL WIRE TRANSFERS	\$ 1,753,399.08
GRAND TOTAL IMMEDIATE PAYMENTS			\$ 13,386,273.58

Eaton County

Annual Budget by Function Report

Report by: Summary

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Revenue							
105 - Taxes	\$19,969,729.93	\$20,300,188.10	\$21,533,730.21	\$21,995,330.00	\$22,270,633.00	\$275,303.00	1%
110 - Licenses and Permits	\$198,840.25	\$242,815.05	\$247,822.20	\$146,300.00	\$165,300.00	\$19,000.00	13%
115 - Federal Revenue	\$827,940.40	\$3,266,546.13	\$839,885.65	\$789,942.00	\$820,063.00	\$30,121.00	4%
120 - State Revenue	\$4,935,909.13	\$4,314,292.18	\$4,759,184.69	\$4,937,587.00	\$4,890,111.00	(\$47,476.00)	-1%
125 - Local Unit Contributions	\$3,421,895.91	\$3,382,961.04	\$3,510,790.52	\$4,004,177.00	\$4,414,875.00	\$410,698.00	10%
130 - Charges for Services	\$2,721,661.39	\$2,524,959.60	\$2,580,717.43	\$2,788,200.00	\$2,831,950.00	\$43,750.00	2%
135 - Fines and Forfeitures	\$256,128.71	\$178,436.90	\$167,738.34	\$240,200.00	\$241,200.00	\$1,000.00	0%
140 - Interest and Rents	\$523,617.98	\$321,904.76	\$243,742.55	\$243,705.00	\$242,705.00	(\$1,000.00)	0%
145 - Refunds and Reimbursements	\$267,384.41	\$203,780.89	\$317,341.45	\$185,140.00	\$172,525.00	(\$12,615.00)	-7%
155 - Transfers In	\$1,677,478.39	\$1,225,480.13	\$1,766,530.28	\$3,960,757.00	\$984,300.00	(\$2,976,457.00)	-75%
160 - Historical Budget Margin	\$0.00	\$0.00	\$0.00	\$1,412,497.00	\$0.00	(\$1,412,497.00)	-100%
165 - Historical Employment Factor	\$0.00	\$0.00	\$0.00	\$1,080,743.00	\$0.00	(\$1,080,743.00)	-100%
170 - Use of Fund Balance	\$0.00	\$0.00	\$0.00	\$1,975,504.00	\$0.00	(\$1,975,504.00)	-100%
Revenue Totals	\$34,800,586.50	\$35,961,364.78	\$35,967,483.32	\$43,760,082.00	\$37,033,662.00	(\$6,726,420.00)	-15%
Expenditures							
05 - Legislative	\$335,243.74	\$423,363.92	\$272,072.44	\$380,739.00	\$344,256.00	(\$36,483.00)	-10%
10 - Judicial	\$5,233,376.00	\$4,885,703.26	\$5,256,689.87	\$6,006,843.00	\$6,221,057.00	\$214,214.00	4%
15 - General Government	\$8,981,549.85	\$8,757,900.69	\$9,091,447.14	\$10,720,921.00	\$11,443,750.00	\$722,829.00	7%
20 - Public Safety	\$14,334,143.33	\$13,926,266.81	\$15,007,134.85	\$17,475,419.00	\$19,180,898.00	\$1,705,479.00	10%
30 - Health And Welfare	\$1,063,880.03	\$1,210,802.31	\$1,169,330.68	\$1,257,214.00	\$1,280,726.00	\$23,512.00	2%
35 - Recreation and Culture	\$15,000.00	\$15,000.00	\$15,000.00	\$17,000.00	\$17,000.00	\$0.00	0%
40 - Other	\$16,654.00	\$15,989.00	\$7,936.00	\$117,500.00	\$168,000.00	\$50,500.00	43%
45 - Capital Outlay	\$613,050.45	\$720,771.35	\$318,835.13	\$844,124.00	\$1,729,600.00	\$885,476.00	105%
50 - Debt Service	\$181,810.92	\$200,588.34	\$305,785.51	\$495,122.00	\$565,573.00	\$70,451.00	14%
60 - Transfers Out	\$4,174,430.87	\$4,655,217.88	\$5,647,003.39	\$6,065,146.00	\$5,603,415.00	(\$461,731.00)	-8%
65 - Employment Reserve Contingency	\$0.00	\$0.00	\$0.00	\$380,054.00	\$0.00	(\$380,054.00)	-100%
Expenditure Totals	\$34,949,139.19	\$34,811,603.56	\$37,091,235.01	\$43,760,082.00	\$46,554,275.00	\$2,794,193.00	6%
Revenue Grand Totals	\$34,800,586.50	\$35,961,364.78	\$35,967,483.32	\$43,760,082.00	\$37,033,662.00	(\$6,726,420.00)	-15%
Expenditure Grand Totals	\$34,949,139.19	\$34,811,603.56	\$37,091,235.01	\$43,760,082.00	\$46,554,275.00	\$2,794,193.00	6%

Eaton County

Annual Budget by Function Report

Report by: Summary

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Increase (Decrease) in Fund Balance	(\$148,552.69)	\$1,149,761.22	(\$1,123,751.69)	\$0.00	(\$9,520,613.00)	(\$9,520,613.00)	
Increase (Decrease) in Fund Balance	(\$148,552.69)	\$1,149,761.22	(\$1,123,751.69)	\$0.00	(\$9,520,613.00)	(\$9,520,613.00)	
Fund Balance 9/30/2019	\$5,906,406.21						
Fund Balance 9/30/2020		\$7,056,167.43					
Fund Balance 9/30/2021			\$5,932,415.74				
Amended Budget Fund Balance 9/30/2022				\$3,956,911.74			
Projected Budget Fund Balance 9/30/2023					(\$5,563,701.26)		

MULTI-YEAR GENERAL FUND BUDGET PROJECTIONS

4/15/2022

	TREND ANALYSIS 5 YR AVG	ACTUAL 15/16	ACTUAL 16/17	ACTUAL 17/18	ACTUAL 18/19	ACTUAL 19/20	ACTUAL 20/21	AMENDED BUDGET 21/22	PROPOSED BUDGET 22/23	ESTIMATED BUDGET 23/24	ESTIMATED BUDGET 24/25
PROPERTY TAX	103%	17,122,972	17,660,270	18,519,037	19,197,323	19,654,863	20,607,975	21,238,005	21,450,385	22,065,020	22,697,266
OTHER TAXES	107%	758,742	1,262,945	816,381	772,407	645,325	925,755	757,325	820,248	879,855	943,793
LICENSES & PERMITS	101%	216,522	249,632	194,156	198,840	242,815	247,822	146,300	165,300	167,735	170,205
INTERGOVT	101%	2,664,057	2,748,178	3,358,689	3,181,377	5,717,134	3,210,198	1,351,283	3,050,752	3,095,364	3,140,628
STATE REV SHARING	105%	2,216,201	2,237,826	2,260,205	2,270,774	1,774,900	2,317,296	2,356,476	2,500,000	2,636,701	2,780,877
DELTA SHERIFF CONTRACT	102%	3,032,831	3,057,414	3,065,304	3,316,884	3,096,246	3,195,587	3,738,947	4,174,297	4,272,725	4,373,474
COURT FEE	99%	429,880	429,072	447,257	416,711	375,519	386,779	425,000	400,000	397,908	395,826
CHARGES FOR SERVICES	99%	3,048,939	3,057,059	3,049,533	2,721,661	2,494,858	2,556,045	2,788,200	2,831,950	2,802,630	2,773,614
FINES & FORFEITURES	95%	321,143	295,516	295,860	256,129	178,437	167,738	240,200	241,200	229,697	218,743
INTEREST & RENTS	117%	275,060	279,718	326,765	523,618	321,905	243,743	243,705	242,705	282,829	329,586
OTHER REVENUE	112%	188,785	343,219	692,663	267,384	233,883	342,014	185,140	172,525	192,896	215,672
ARPA FUNDING		-	-	-	-	-	-	1,860,000	-	-	-
TRANSFERS-IN		1,210,840	1,599,580	674,048	1,279,275	636,276	1,165,819	2,983,267	142,300	1,061,513	1,062,559
PROCEEDS FROM BORROWING LEASE		-	-	-	-	296,184	310,711	577,500	442,000	464,100	487,305
FUND BALANCE CARRYOVER								-			
TRF-IN DISPATCH		477,933	500,000	549,715	398,203	293,020	290,000	399,990	400,000	412,000	424,360
TOTAL PROJECTED REVENUES		31,963,906	33,720,429	34,249,613	34,800,587	35,961,365	35,967,483	39,291,338	37,033,662	38,960,972	40,013,908
SALARIES	102%	14,720,682	15,037,534	13,941,472	14,442,312	14,023,989	14,844,143	16,390,467	17,004,913	17,259,987	17,518,886
STEP INCREASES		-	-	-	-	-	-	-	-	205,000	209,100
HEALTH INSURANCE	102%	2,832,232	2,838,434	2,695,016	2,686,761	2,893,813	3,049,001	3,452,820	3,472,920	3,542,378	3,613,226
OTHER FRINGES	102%	1,273,638	1,322,536	1,285,287	1,365,918	1,358,534	1,438,744	1,704,274	1,804,440	1,840,529	1,877,339
JAIL MILLAGE POSITIONS TO GF		-	-	-	-	-	-	-	-	161,438	248,259
RETIREMENT	108%	2,199,721	2,325,648	3,328,416	3,785,347	3,349,789	3,567,369	4,648,719	5,712,406	4,906,705	4,913,890
RETIREE'S HEALTH	109%	1,238,304	1,367,220	1,349,619	1,548,794	1,555,427	1,596,532	1,831,293	1,950,629	2,118,066	2,299,875
TOTAL PROJECTED SALARIES & FRINGES		22,264,576	22,891,371	22,599,809	23,829,132	23,181,554	24,495,790	28,027,573	29,945,308	30,034,102	30,680,576
SUPPLIES & OTHER	102%	8,037,510	7,755,709	8,321,641	8,458,376	8,329,719	9,946,377	9,952,012	12,070,859	12,312,276	12,558,522
CHILD CARE FUND	102%	1,099,522	975,148	842,505	1,027,600	1,104,274	655,120	775,000	1,134,647	1,157,340	1,180,487
COMPUTER FUND	103%	701,485	673,494	643,063	809,170	1,074,697	944,328	912,375	1,273,861	1,312,077	1,351,439
PUBLIC IMPROVEMENT	0%	\$230,000	230,000	255,000	30,000	200,000	425,000	1,025,000	250,000	250,000	250,000
ARPA FUNDING		-	-	-	-	-	-	1,860,000	-	-	-
CONTINGENCY	100%	-	-	-	-	-	-	99,500	150,000	150,000	150,000
TOTAL PROJECTED SUPPLIES & OTHER		10,068,517	9,634,351	10,062,209	10,325,146	10,708,690	11,970,825	14,623,887	14,879,367	15,181,693	15,490,448
CAPITAL/CAPITAL LEASE		492,242	542,083	566,396	794,861	921,360	624,621	1,108,622	1,729,600	1,764,192	1,799,476
TOTAL EXPENDITURES		32,825,335	33,067,805	33,228,414	34,949,139	34,811,604	37,091,235	43,760,082	46,554,275	46,979,987	47,970,499
HISTORICAL BUDGET MARGIN											
OPERATING	90.2%	-	-	-	-	-	-	1,412,497	1,621,932	1,654,833	1,688,430
EMPLOYMENT FACTOR	96.1%	-	-	-	-	-	-	1,080,743	1,154,691	1,158,115	1,183,043
EMPLOYMENT CONTINGENCY	-1.4%	-	-	-	-	-	-	(380,054)	(406,058)	(407,262)	(416,029)
PROJECTED SURPLUS (DEFICIT)		(861,428)	652,624	1,021,200	(148,553)	1,149,761	(1,123,752)	(2,355,558)	(7,150,048)	(5,613,330)	(5,501,147)
PROJECTED FUND BALANCE		4,381,135	5,033,759	6,054,958	5,906,406	7,056,167	5,932,415	3,576,857	(3,573,191)	(9,186,520)	(14,687,667)

All Funds

All Funds		<u>2022-2023</u>			<u>2021-2022</u>						
		Total	Total Special	Grand	Total	Total Special	Grand	Increase/ (Decrease)			
<u>Acct #</u>	<u>Description</u>	General Fund	Rev Funds	Total	General Fund	Rev Funds	Total	All Funds	% Change		
701.000	SALARIES - SUPERVISORY	1,739,027	453,133	2,192,160	1,728,127	440,851	2,168,978	23,183	1.1%		
702.000	SALARIES - REGULAR	13,855,367	5,437,470	19,292,837	13,358,551	5,363,970	18,722,521	570,316	3.0%		
702.001	SALARIES - LONGEVITY	121,089	34,890	155,979	124,759	39,174	163,933	(7,954)	-4.9%		
703.000	SALARIES - TEMPORARY	216,670	393,800	610,470	197,540	366,800	564,340	46,130	8.2%		
704.000	SALARIES - OVERTIME	664,290	350,740	1,015,030	564,950	345,740	910,690	104,340	11.5%		
704.001	OVERTIME - SPECIAL OVERTIME	45,000	-	45,000	45,000	-	45,000	-	0.0%		
704.002	OVERTIME - DETECTIVE OVERTIME	105,000	-	105,000	105,000	-	105,000	-	0.0%		
705.000	HOLIDAY PAY	136,000	74,700	210,700	131,000	74,700	205,700	5,000	2.4%		
706.000	SICK PAY	122,470	34,020	156,490	135,540	27,580	163,120	(6,630)	-4.1%		
710.000	SOCIAL SECURITY	1,304,445	519,398	1,823,843	1,256,888	510,406	1,767,294	56,549	3.2%		
711.000	WORKERS COMPENSATION INS	69,496	19,056	88,552	59,843	18,468	78,311	10,241	13.1%		
712.000	UNEMPLOYMENT INSURANCE	1,721	701	2,422	1,653	688	2,341	81	3.5%		
713.000	RETIREMENT	5,712,406	1,450,370	7,162,776	4,648,719	1,176,680	5,825,399	1,337,377	23.0%		
714.000	LIFE & DISABILITY INSURANCE	207,816	76,114	283,930	166,398	62,288	228,686	55,244	24.2%		
715.000	HEALTH INSURANCE	3,426,120	1,578,980	5,005,100	3,413,220	1,460,520	4,873,740	131,360	2.7%		
715.001	HEALTH INSURANCE - WAIVER	46,800	10,800	57,600	39,600	13,200	52,800	4,800	9.1%		
716.000	RETIREEES HEALTH	1,652,720	472,970	2,125,690	1,545,220	498,400	2,043,620	82,070	4.0%		
716.001	RETIREEES HEALTH - HCSP	297,909	118,023	415,932	286,073	111,743	397,816	18,116	4.6%		
717.000	DENTAL	220,962	88,830	309,792	219,492	88,830	308,322	1,470	0.5%		
		29,945,308	11,113,995	41,059,303	28,027,573	10,600,038	38,627,611	2,431,693	6.3%		
		GF	SRF	Total	PY GF	PY SRF	PY Total	GF Difference	SRF Difference	Total Difference	% Inc
57% Salaries		17,004,913	6,778,753	23,783,666	16,390,467	6,658,815	23,049,282	614,446	119,939	734,385	3.19%
12% Health Insurance		3,472,920	1,589,780	5,062,700	3,452,820	1,473,720	4,926,540	20,100	116,060	136,160	2.76%
19% Retirement		5,712,406	1,450,370	7,162,776	4,648,719	1,176,680	5,825,399	1,063,687	273,690	1,337,377	22.96%
7% Retiree's Health		1,950,629	590,993	2,541,622	1,831,293	610,143	2,441,436	119,336	(19,150)	100,186	4.10%
6% Other Fringes		1,804,440	704,099	2,508,539	1,704,274	680,680	2,384,954	100,166	23,419	123,585	5.18%
100% Total Wages/Benefits		29,945,308	11,113,995	41,059,303	28,027,573	10,600,038	38,627,611	1,917,735	513,958	2,431,693	38.19%
<u>Payroll Projection as of:</u>		<u>3/11/2022</u>	<u>4/15/2022</u>								
Salaries		16,928,793	17,004,913								
Health Insurance		3,509,410	3,472,920								
Retirement		5,718,107	5,712,406								
Retiree's Health		1,927,553	1,950,629								
Other Fringes		1,796,267	1,804,440								
Total Wages/Benefits		29,880,130	29,945,308	-	-	-	-	-	-	-	0

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Expenditures							
05 - Legislative							
101.101.000 - Commissioners	335,243.74	423,363.92	272,072.44	380,739.00	344,256.00	(36,483.00)	-10%
05 - Legislative Totals:	335,243.74	423,363.92	272,072.44	380,739.00	344,256.00	(36,483.00)	-10%

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
10 - Judicial							
101.130.131 - Trial Courts - Circuit Court	1,007,925.10	968,485.05	1,021,377.45	1,172,649.00	1,193,434.00	20,785.00	2%
101.130.136 - Trial Courts - District Court	1,510,472.47	1,404,621.18	1,558,879.21	1,696,707.00	1,741,700.00	44,993.00	3%
101.130.141 - Trial Courts - Friend of the Court	1,291,483.60	1,185,181.90	1,293,203.49	1,501,740.00	1,586,564.00	84,824.00	6%
101.130.147 - Trial Courts - County Guardian	60,000.00	60,000.00	10,095.00	61,000.00	15,000.00	(46,000.00)	-75%
101.130.148 - Trial Courts - Probate Court	591,631.78	546,282.77	609,573.88	620,264.00	640,166.00	19,902.00	3%
101.130.149 - Trial Courts - Juvenile Court	766,404.50	717,307.63	761,224.63	947,809.00	1,038,008.00	90,199.00	10%
101.130.151 - Trial Courts - Probation	5,458.55	3,824.73	2,336.21	6,674.00	6,185.00	(489.00)	-7%
101.130.152 - Trial Courts - Community Corrections	-	-	-	-	-	-	
10 - Judicial Totals:	5,233,376.00	4,885,703.26	5,256,689.87	6,006,843.00	6,221,057.00	214,214.00	4%

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
15 - General Government							
101.172.000 - Controllers Office	972,559.75	973,459.60	1,016,096.79	1,243,084.00	1,336,509.00	93,425.00	8%
101.215.215 - County Clerk	666,358.58	598,644.33	615,580.03	736,488.00	765,636.00	29,148.00	4%
101.215.217 - County Clerk - Plat Board	-	-	-	323.00	323.00	-	0%
101.215.262 - County Clerk - Elections	85,050.02	38,610.07	74,964.58	58,100.00	77,200.00	19,100.00	33%
101.228.000 - Technology Services	1,031,223.21	1,083,722.00	1,051,764.31	1,426,898.00	1,403,738.00	(23,160.00)	-2%
101.253.000 - Treasurer	467,357.78	527,443.78	537,770.42	574,214.00	579,681.00	5,467.00	1%
101.257.000 - Equalization	674,303.61	666,162.04	689,412.16	673,765.00	708,715.00	34,950.00	5%
101.261.000 - MSU Extension	150,961.60	132,995.58	139,741.03	143,866.00	149,167.00	5,301.00	4%
101.264.000 - Building Authority	-	-	-	105.00	105.00	-	0%
101.265.000 - Building and Grounds	1,784,605.22	1,680,596.32	1,769,260.79	2,140,478.00	2,586,455.00	445,977.00	21%
101.267.229 - Prosecuting Attorney	1,681,747.22	1,572,412.04	1,595,095.13	1,886,127.00	2,053,148.00	167,021.00	9%
101.267.232 - Prosecuting Attorney - Economic Crime Unit	350,175.78	375,386.59	425,942.24	548,975.00	440,369.00	(108,606.00)	-20%
101.267.234 - Prosecuting Attorney - Child Support	116,297.14	115,316.94	112,046.32	125,724.00	137,974.00	12,250.00	10%
101.267.236 - Prosecuting Attorney - Crime Victims	167,128.05	171,939.75	191,678.90	214,268.00	226,128.00	11,860.00	6%
101.268.000 - Register of Deeds	260,722.79	253,518.71	273,579.25	290,142.00	300,707.00	10,565.00	4%
101.275.000 - Drain Commissioner	573,059.10	567,692.94	598,515.19	658,364.00	677,895.00	19,531.00	3%
15 - General Government Totals:	8,981,549.85	8,757,900.69	9,091,447.14	10,720,921.00	11,443,750.00	722,829.00	7%

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
20 - Public Safety							
101.301.301 - Sheriff - County Patrol	5,288,317.89	5,051,426.04	5,322,315.69	6,120,397.00	6,679,339.00	558,942.00	9%
101.301.303 - Sheriff - Delta	4,117,594.02	3,986,042.15	4,273,956.11	4,851,625.00	5,242,797.00	391,172.00	8%
101.301.304 - Sheriff - Tri-County Metro Narcotics	-	32,559.00	12,041.00	6,000.00	13,050.00	7,050.00	118%
101.301.305 - Sheriff - Windsor	-	113,519.15	122,549.60	137,165.00	144,193.00	7,028.00	5%
101.301.331 - Sheriff - Marine Safety	4,435.33	5,002.74	7,916.22	6,809.00	7,218.00	409.00	6%
101.301.333 - Sheriff - Secondary Road Patrol	181,614.68	187,600.93	221,800.02	246,609.00	241,627.00	(4,982.00)	-2%
101.301.351 - Sheriff - Corrections	4,206,003.40	3,951,375.03	4,439,811.46	5,379,222.00	6,122,998.00	743,776.00	14%
101.301.430 - Sheriff - Animal Control	221,416.79	281,560.30	287,862.91	339,766.00	346,698.00	6,932.00	2%
101.721.000 - Community Development	213,835.22	216,255.47	217,955.84	270,991.00	282,052.00	11,061.00	4%
101.728.000 - Economic Development	100,926.00	100,926.00	100,926.00	116,835.00	100,926.00	(15,909.00)	-14%
20 - Public Safety Totals:	14,334,143.33	13,926,266.81	15,007,134.85	17,475,419.00	19,180,898.00	1,705,479.00	10%

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
30 - Health And Welfare							
101.631.101 - Substance Abuse	177,683.50	285,042.24	230,689.91	230,000.00	240,000.00	10,000.00	4%
101.648.000 - Medical Examiner	264,069.00	275,080.25	286,983.70	320,000.00	315,000.00	(5,000.00)	-2%
101.649.000 - Community Mental Health	463,455.00	482,135.00	473,873.00	477,105.00	490,000.00	12,895.00	3%
101.672.000 - Tri-County Office on Aging	68,011.00	70,052.00	72,154.00	72,154.00	74,319.00	2,165.00	3%
101.681.000 - Veterans	90,661.53	98,492.82	105,630.07	157,955.00	161,407.00	3,452.00	2%
30 - Health And Welfare Totals:	1,063,880.03	1,210,802.31	1,169,330.68	1,257,214.00	1,280,726.00	23,512.00	2%

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
35 - Recreation and Culture							
101.804.000 - Courthouse Square	15,000.00	15,000.00	15,000.00	17,000.00	17,000.00	-	0%
35 - Recreation and Culture Totals:	15,000.00	15,000.00	15,000.00	17,000.00	17,000.00	-	0%

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
40 - Other							
101.851.253 - Insurance and Bonds - Treasurer	16,654.00	15,989.00	7,936.00	18,000.00	18,000.00	-	0%
101.958.000 - Contingency	-	-	-	99,500.00	150,000.00	50,500.00	51%
40 - Other Totals:	16,654.00	15,989.00	7,936.00	117,500.00	168,000.00	50,500.00	43%

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
45 - Capital Outlay							
101.901.101 - Commissioners	58,839.60	18,349.68	81,847.20	200,000.00	200,000.00	-	0%
101.901.131 - Trial Courts - Circuit Court	-	5,109.65	-	-	-	-	
101.901.136 - Trial Courts - District Court	23,146.60	2,800.00	5,986.11	-	23,500.00	23,500.00	
101.901.141 - Trial Courts - Friend of the Court	294.49	539.00	-	6,500.00	-	(6,500.00)	-100%
101.901.148 - Trial Courts - Probate Court	-	20,413.94	-	6,500.00	-	(6,500.00)	-100%
101.901.149 - Trial Courts - Juvenile Court	-	1,079.96	-	-	-	-	
101.901.172 - Controllers Office	-	-	-	6,500.00	-	(6,500.00)	-100%
101.901.215 - County Clerk	1,458.72	-	-	-	7,500.00	7,500.00	
101.901.228 - Technology Services	999.97	-	-	-	77,000.00	77,000.00	
101.901.253 - Treasurer	-	5,120.00	-	-	-	-	
101.901.257 - Equalization	31,533.15	29,866.71	-	-	-	-	
101.901.265 - Building and Grounds	30,949.18	66,762.21	-	127,050.00	5,500.00	(121,550.00)	-96%
101.901.267 - Prosecuting Attorney	6,222.00	52,263.91	2,137.82	574.00	-	(574.00)	-100%
101.901.268 - Register of Deeds	3,564.00	-	-	-	-	-	
101.901.275 - Drain Commissioner	39,703.00	-	-	-	6,500.00	6,500.00	
101.901.301 - Sheriff - County Patrol	191,100.92	214,631.91	95,392.20	182,000.00	993,000.00	811,000.00	446%
101.901.303 - Sheriff - Delta	87,448.11	260,305.55	133,471.80	244,000.00	303,000.00	59,000.00	24%
101.901.331 - Sheriff - Marine Safety	15,649.58	-	-	-	-	-	
101.901.351 - Sheriff - Corrections	99,570.77	13,635.85	-	65,000.00	113,600.00	48,600.00	75%
101.901.430 - Sheriff - Animal Control	22,570.36	29,371.40	-	6,000.00	-	(6,000.00)	-100%
101.901.721 - Community Development	-	521.58	-	-	-	-	
45 - Capital Outlay Totals:	613,050.45	720,771.35	318,835.13	844,124.00	1,729,600.00	885,476.00	105%

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
50 - Debt Service							
101.906.000 - General Debt Service	-	8,702.59	-	77,000.00	120,000.00	43,000.00	56%
101.906.131 - Trial Courts - Circuit Court	3,562.08	3,562.08	3,562.08	3,563.00	3,563.00	-	0%
101.906.149 - Trial Courts - Juvenile Court	12,115.44	12,115.44	12,115.44	12,117.00	16,263.00	4,146.00	34%
101.906.228 - Technology Services	7,474.80	7,474.80	7,474.80	7,475.00	15,245.00	7,770.00	104%
101.906.229 - Prosecuting Attorney	3,936.00	3,936.00	3,936.00	3,937.00	3,937.00	-	0%
101.906.257 - Equalization	2,986.92	6,229.36	10,688.30	10,433.00	13,933.00	3,500.00	34%
101.906.275 - Drain Commissioner	15,952.14	20,814.09	22,082.28	22,083.00	22,083.00	-	0%
101.906.301 - Sheriff - County Patrol	78,387.91	79,392.23	109,965.97	176,272.00	184,442.00	8,170.00	5%
101.906.303 - Sheriff - Delta	52,589.54	45,680.54	119,542.72	161,216.00	161,216.00	-	0%
101.906.305 - Sheriff - Windsor	-	-	-	4,471.00	4,471.00	-	0%
101.906.351 - Sheriff - Corrections	4,806.09	6,408.12	6,408.12	6,409.00	10,409.00	4,000.00	62%
101.906.430 - Sheriff - Animal Control	-	6,273.09	10,009.80	10,146.00	10,011.00	(135.00)	-1%
101.906.681 - Veterans	-	-	-	-	-	-	
50 - Debt Service Totals:	181,810.92	200,588.34	305,785.51	495,122.00	565,573.00	70,451.00	14%

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
60 - Transfers Out							
101.999.101 - Commissioners	4,174,430.87	4,655,217.88	5,647,003.39	6,065,146.00	5,603,415.00	(461,731.00)	-8%
60 - Transfers Out Totals:	4,174,430.87	4,655,217.88	5,647,003.39	6,065,146.00	5,603,415.00	(461,731.00)	-8%
65 - Employment Reserve Contingency							
101.999.101 - Commissioners				380,054.00	-	(380,054.00)	-100%
65 - Employment Reserve Contingency Totals:	-	-	-	380,054.00	-	(380,054.00)	-100%
 Expenditure Grand Totals	 34,949,139.19	 34,811,603.56	 37,091,235.01	 43,760,082.00	 46,554,275.00	 2,794,193.00	 6%
 Revenue Grand Totals	 34,800,586.50	 35,961,364.78	 35,967,483.32	 43,760,082.00	 37,033,662.00	 (6,726,420.00)	 -15%
Expenditure Grand Totals	34,949,139.19	34,811,603.56	37,091,235.01	43,760,082.00	46,554,275.00	2,794,193.00	6%
Net Grand Totals	(148,552.69)	1,149,761.22	(1,123,751.69)	-	(9,520,613.00)	(9,520,613.00)	

Annual Budget by Organization Report

Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 General Fund							
Expenditures							
Department: 101 Commissioners							
Sub-Department: 000 -							
701 Personnel - Wages	\$145,520.11	\$144,460.12	\$145,300.12	\$163,650.00	\$163,650.00	\$0.00	0%
710 Personnel - Fringes	\$38,846.01	\$37,885.22	\$33,018.59	\$37,490.00	\$39,041.00	\$1,551.00	4%
727 - Supplies	\$1,677.11	\$112.90	\$291.45	\$300.00	\$500.00	\$200.00	66%
800 - Other Services And Charges	\$149,200.51	\$110,041.76	\$93,462.28	\$179,299.00	\$141,065.00	(\$38,234.00)	-21%
Sub-Department Total: -	\$335,243.74	\$292,500.00	\$272,072.44	\$380,739.00	\$344,256.00	(\$36,483.00)	-10%
Sub-Department: 426 Emergency Services							
701 Personnel - Wages	\$0.00	\$18,593.98	\$0.00	\$0.00	\$0.00	\$0.00	
710 Personnel - Fringes	\$0.00	\$6,028.78	\$0.00	\$0.00	\$0.00	\$0.00	
727 - Supplies	\$0.00	\$100,823.88	\$0.00	\$0.00	\$0.00	\$0.00	
800 - Other Services And Charges	\$0.00	\$5,417.28	\$0.00	\$0.00	\$0.00	\$0.00	
Sub-Department Total: Emergency Services	\$0.00	\$130,863.92	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department Total: Commissioners	\$335,243.74	\$423,363.92	\$272,072.44	\$380,739.00	\$344,256.00	(\$36,483.00)	-10%
Department: 130 Judicial							
Sub-Department: 131 Circuit Court							
701 Personnel - Wages	\$568,439.31	\$547,069.71	\$568,732.35	\$543,893.00	\$570,690.00	\$26,797.00	5%
710 Personnel - Fringes	\$234,908.96	\$258,074.43	\$265,377.42	\$276,895.00	\$301,250.00	\$24,355.00	9%
727 - Supplies	\$19,149.23	\$19,957.52	\$43,455.30	\$45,100.00	\$36,400.00	(\$8,700.00)	-19%
800 - Other Services And Charges	\$185,427.60	\$143,383.39	\$143,812.38	\$306,761.00	\$285,094.00	(\$21,667.00)	-7%
Sub-Department Total: Circuit Court	\$1,007,925.10	\$968,485.05	\$1,021,377.45	\$1,172,649.00	\$1,193,434.00	\$20,785.00	2%
Sub-Department: 136 District Court							
701 Personnel - Wages	\$906,453.17	\$855,898.95	\$942,880.47	\$963,150.00	\$993,260.00	\$30,110.00	3%
710 Personnel - Fringes	\$463,100.62	\$434,814.43	\$454,093.51	\$525,983.00	\$543,103.00	\$17,120.00	3%
727 - Supplies	\$31,285.16	\$23,644.89	\$57,104.88	\$74,050.00	\$52,900.00	(\$21,150.00)	-29%
800 - Other Services And Charges	\$109,633.52	\$90,262.91	\$104,800.35	\$133,524.00	\$152,437.00	\$18,913.00	14%
Sub-Department Total: District Court	\$1,510,472.47	\$1,404,621.18	\$1,558,879.21	\$1,696,707.00	\$1,741,700.00	\$44,993.00	3%
Sub-Department: 141 Friend of the Court							
701 Personnel - Wages	\$764,073.31	\$682,409.57	\$765,681.94	\$857,240.00	\$883,110.00	\$25,870.00	3%
710 Personnel - Fringes	\$473,059.28	\$472,499.41	\$500,508.19	\$594,793.00	\$645,990.00	\$51,197.00	9%
727 - Supplies	\$16,854.90	\$11,623.24	\$14,012.22	\$19,250.00	\$26,550.00	\$7,300.00	38%
800 - Other Services And Charges	\$37,496.11	\$18,649.68	\$13,001.14	\$30,457.00	\$30,914.00	\$457.00	2%
Sub-Department Total: Friend of the Court	\$1,291,483.60	\$1,185,181.90	\$1,293,203.49	\$1,501,740.00	\$1,586,564.00	\$84,824.00	6%

Annual Budget by Organization Report

Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Estimated	Increase (Decrease)	% Inc (Dec)
Sub-Department: 147 County Guardian							
727 - Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
800 - Other Services And Charges	\$60,000.00	\$60,000.00	\$10,095.00	\$61,000.00	\$15,000.00	(\$46,000.00)	-75%
Sub-Department Total: County Guardian	\$60,000.00	\$60,000.00	\$10,095.00	\$61,000.00	\$15,000.00	(\$46,000.00)	-75%
Sub-Department: 148 Probate Court							
701 Personnel - Wages	\$336,968.05	\$323,136.36	\$363,362.97	\$350,410.00	\$354,510.00	\$4,100.00	1%
710 Personnel - Fringes	\$168,279.93	\$157,668.52	\$170,241.13	\$161,887.00	\$173,019.00	\$11,132.00	7%
727 - Supplies	\$10,466.35	\$7,531.91	\$16,954.44	\$27,625.00	\$11,750.00	(\$15,875.00)	-57%
800 - Other Services And Charges	\$75,917.45	\$57,945.98	\$59,015.34	\$80,342.00	\$100,887.00	\$20,545.00	26%
Sub-Department Total: Probate Court	\$591,631.78	\$546,282.77	\$609,573.88	\$620,264.00	\$640,166.00	\$19,902.00	3%
Sub-Department: 149 Juvenile Court							
701 Personnel - Wages	\$328,106.57	\$321,139.31	\$335,770.17	\$414,727.00	\$435,740.00	\$21,013.00	5%
710 Personnel - Fringes	\$174,869.53	\$168,142.31	\$169,146.62	\$216,988.00	\$256,875.00	\$39,887.00	18%
727 - Supplies	\$12,848.54	\$12,288.62	\$17,069.10	\$22,700.00	\$18,100.00	(\$4,600.00)	-20%
800 - Other Services And Charges	\$250,579.86	\$215,737.39	\$239,238.74	\$293,394.00	\$327,293.00	\$33,899.00	12%
Sub-Department Total: Juvenile Court	\$766,404.50	\$717,307.63	\$761,224.63	\$947,809.00	\$1,038,008.00	\$90,199.00	10%
Sub-Department: 151 Probation							
727 - Supplies	\$1,857.50	\$903.27	\$777.29	\$2,600.00	\$2,000.00	(\$600.00)	-23%
800 - Other Services And Charges	\$3,601.05	\$2,921.46	\$1,558.92	\$4,074.00	\$4,185.00	\$111.00	3%
Sub-Department Total: Probation	\$5,458.55	\$3,824.73	\$2,336.21	\$6,674.00	\$6,185.00	(\$489.00)	-7%
Department Total: Judicial	\$5,233,376.00	\$4,885,703.26	\$5,256,689.87	\$6,006,843.00	\$6,221,057.00	\$214,214.00	4%
Department: 172 Controllors Office							
Sub-Department: 000 -							
701 Personnel - Wages	\$456,157.40	\$473,578.06	\$492,558.34	\$596,820.00	\$617,190.00	\$20,370.00	3%
710 Personnel - Fringes	\$331,652.31	\$331,285.69	\$331,065.18	\$447,104.00	\$468,214.00	\$21,110.00	5%
727 - Supplies	\$25,952.04	\$27,317.98	\$35,474.00	\$31,200.00	\$37,020.00	\$5,820.00	19%
800 - Other Services And Charges	\$158,798.00	\$141,277.87	\$156,999.27	\$167,960.00	\$214,085.00	\$46,125.00	27%
Sub-Department Total: -	\$972,559.75	\$973,459.60	\$1,016,096.79	\$1,243,084.00	\$1,336,509.00	\$93,425.00	8%
Department Total: Controllors Office	\$972,559.75	\$973,459.60	\$1,016,096.79	\$1,243,084.00	\$1,336,509.00	\$93,425.00	8%
Department: 215 County Clerk							
Sub-Department: 215 County Clerk							
701 Personnel - Wages	\$387,289.22	\$337,200.88	\$346,157.97	\$414,510.00	\$428,530.00	\$14,020.00	3%
710 Personnel - Fringes	\$256,415.35	\$238,168.42	\$236,301.46	\$285,236.00	\$295,305.00	\$10,069.00	4%
727 - Supplies	\$10,136.40	\$14,489.04	\$9,426.05	\$11,800.00	\$18,000.00	\$6,200.00	53%

Annual Budget by Organization Report

Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Estimated	Increase (Decrease)	% Inc (Dec)
800 - Other Services And Charges	\$12,517.61	\$8,785.99	\$23,694.55	\$24,942.00	\$23,801.00	(\$1,141.00)	-5%
Sub-Department Total: County Clerk	\$666,358.58	\$598,644.33	\$615,580.03	\$736,488.00	\$765,636.00	\$29,148.00	4%
Sub-Department: 217 Plat Board							
701 Personnel - Wages	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$0.00	0%
710 Personnel - Fringes	\$0.00	\$0.00	\$0.00	\$23.00	\$23.00	\$0.00	0%
Sub-Department Total: Plat Board	\$0.00	\$0.00	\$0.00	\$323.00	\$323.00	\$0.00	0%
Sub-Department: 262 Elections							
701 Personnel - Wages	\$795.00	\$725.00	\$4,511.88	\$1,000.00	\$1,000.00	\$0.00	0%
727 - Supplies	\$1,758.90	\$1,415.99	\$1,154.85	\$3,950.00	\$5,300.00	\$1,350.00	34%
800 - Other Services And Charges	\$82,496.12	\$36,469.08	\$69,297.85	\$53,150.00	\$70,900.00	\$17,750.00	33%
Sub-Department Total: Elections	\$85,050.02	\$38,610.07	\$74,964.58	\$58,100.00	\$77,200.00	\$19,100.00	33%
Department Total: County Clerk	\$751,408.60	\$637,254.40	\$690,544.61	\$794,911.00	\$843,159.00	\$48,248.00	6%
Department: 228 Technology Services							
Sub-Department: 000 -							
701 Personnel - Wages	\$628,554.89	\$665,929.79	\$644,956.87	\$873,360.00	\$864,920.00	(\$8,440.00)	-1%
710 Personnel - Fringes	\$350,700.89	\$378,674.08	\$355,012.54	\$475,864.00	\$456,587.00	(\$19,277.00)	-4%
727 - Supplies	\$7,992.04	\$3,885.88	\$9,690.09	\$21,950.00	\$26,400.00	\$4,450.00	20%
800 - Other Services And Charges	\$43,975.39	\$35,232.25	\$42,104.81	\$55,724.00	\$55,831.00	\$107.00	0%
Sub-Department Total: -	\$1,031,223.21	\$1,083,722.00	\$1,051,764.31	\$1,426,898.00	\$1,403,738.00	(\$23,160.00)	-2%
Department Total: Technology Services	\$1,031,223.21	\$1,083,722.00	\$1,051,764.31	\$1,426,898.00	\$1,403,738.00	(\$23,160.00)	-2%
Department: 253 Treasurer							
701 Personnel - Wages	\$244,590.34	\$252,368.02	\$263,903.20	\$274,030.00	\$278,520.00	\$4,490.00	2%
710 Personnel - Fringes	\$192,906.32	\$193,344.15	\$181,781.06	\$203,435.00	\$203,960.00	\$525.00	0%
727 - Supplies	\$4,582.17	\$13,859.44	\$10,453.11	\$27,075.00	\$27,575.00	\$500.00	2%
800 - Other Services And Charges	\$25,278.95	\$67,872.17	\$81,633.05	\$69,674.00	\$69,626.00	(\$48.00)	0%
Sub-Department Total: -	\$467,357.78	\$527,443.78	\$537,770.42	\$574,214.00	\$579,681.00	\$5,467.00	1%
Department Total: Treasurer	\$467,357.78	\$527,443.78	\$537,770.42	\$574,214.00	\$579,681.00	\$5,467.00	1%
Department: 257 Equalization							
701 Personnel - Wages	\$355,291.02	\$351,000.66	\$373,125.20	\$353,640.00	\$355,350.00	\$1,710.00	0%
710 Personnel - Fringes	\$268,222.16	\$266,040.93	\$268,133.04	\$267,642.00	\$280,877.00	\$13,235.00	5%
727 - Supplies	\$4,296.93	\$3,639.57	\$3,012.86	\$3,250.00	\$18,150.00	\$14,900.00	458%

Annual Budget by Organization Report

Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Estimated	Increase (Decrease)	% Inc (Dec)
800 - Other Services And Charges	\$46,493.50	\$45,480.88	\$45,141.06	\$49,233.00	\$54,338.00	\$5,105.00	10%
Sub-Department Total: -	\$674,303.61	\$666,162.04	\$689,412.16	\$673,765.00	\$708,715.00	\$34,950.00	5%
Department Total: Equalization	\$674,303.61	\$666,162.04	\$689,412.16	\$673,765.00	\$708,715.00	\$34,950.00	5%
Department: 261 MSU Extension							
Sub-Department: 000 -							
701 Personnel - Wages	\$40,558.81	\$27,097.47	\$0.00	\$0.00	\$0.00	\$0.00	
710 Personnel - Fringes	\$34,668.97	\$17,471.82	\$0.00	\$0.00	\$0.00	\$0.00	
727 - Supplies	\$944.90	\$1,014.52	\$0.00	\$500.00	\$500.00	\$0.00	0%
800 - Other Services And Charges	\$74,788.92	\$87,411.77	\$139,741.03	\$143,366.00	\$148,667.00	\$5,301.00	4%
Sub-Department Total: -	\$150,961.60	\$132,995.58	\$139,741.03	\$143,866.00	\$149,167.00	\$5,301.00	4%
Department Total: MSU Extension	\$150,961.60	\$132,995.58	\$139,741.03	\$143,866.00	\$149,167.00	\$5,301.00	4%
Department: 264 Building Authority							
701 Personnel - Wages	\$0.00	\$0.00	\$0.00	\$105.00	\$105.00	\$0.00	0%
800 - Other Services And Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sub-Department Total: -	\$0.00	\$0.00	\$0.00	\$105.00	\$105.00	\$0.00	0%
Department Total: Building Authority	\$0.00	\$0.00	\$0.00	\$105.00	\$105.00	\$0.00	0%
Department: 265 Building and Grounds							
701 Personnel - Wages	\$532,309.53	\$513,726.35	\$549,485.35	\$565,410.00	\$589,340.00	\$23,930.00	4%
710 Personnel - Fringes	\$382,841.74	\$376,080.41	\$386,278.32	\$444,184.00	\$447,989.00	\$3,805.00	1%
727 - Supplies	\$99,587.88	\$104,285.63	\$87,513.72	\$126,040.00	\$135,000.00	\$8,960.00	7%
800 - Other Services And Charges	\$769,866.07	\$686,503.93	\$745,983.40	\$1,004,844.00	\$1,414,126.00	\$409,282.00	41%
Sub-Department Total: -	\$1,784,605.22	\$1,680,596.32	\$1,769,260.79	\$2,140,478.00	\$2,586,455.00	\$445,977.00	21%
Department Total: Building and Grounds	\$1,784,605.22	\$1,680,596.32	\$1,769,260.79	\$2,140,478.00	\$2,586,455.00	\$445,977.00	21%
Department: 267 Prosecuting Attorney							
Sub-Department: 229 Prosecuting Attorney							
701 Personnel - Wages	\$1,042,732.95	\$984,845.45	\$1,024,825.79	\$1,177,720.00	\$1,219,720.00	\$42,000.00	4%
710 Personnel - Fringes	\$564,842.70	\$529,846.55	\$503,699.16	\$609,596.00	\$737,158.00	\$127,562.00	21%
727 - Supplies	\$9,605.58	\$9,750.43	\$7,423.52	\$12,505.00	\$18,500.00	\$5,995.00	48%
800 - Other Services And Charges	\$64,565.99	\$47,969.61	\$59,146.66	\$86,306.00	\$77,770.00	(\$8,536.00)	-10%
Sub-Department Total: Prosecuting Attorney	\$1,681,747.22	\$1,572,412.04	\$1,595,095.13	\$1,886,127.00	\$2,053,148.00	\$167,021.00	9%

Annual Budget by Organization Report

Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Estimated	Increase (Decrease)	% Inc (Dec)
Sub-Department: 232 Economic Crime Unit							
701 Personnel - Wages	\$207,794.31	\$217,642.23	\$254,180.14	\$272,350.00	\$262,570.00	(\$9,780.00)	-4%
710 Personnel - Fringes	\$104,357.95	\$126,110.23	\$132,918.08	\$154,602.00	\$110,595.00	(\$44,007.00)	-28%
727 - Supplies	\$3,834.33	\$1,889.97	\$2,260.11	\$3,100.00	\$4,550.00	\$1,450.00	47%
800 - Other Services And Charges	\$34,189.19	\$29,744.16	\$36,583.91	\$118,923.00	\$62,654.00	(\$56,269.00)	-47%
Sub-Department Total: Economic Crime Unit	\$350,175.78	\$375,386.59	\$425,942.24	\$548,975.00	\$440,369.00	(\$108,606.00)	-20%
Sub-Department: 234 Child Support							
701 Personnel - Wages	\$71,522.21	\$70,932.76	\$77,465.05	\$82,030.00	\$85,230.00	\$3,200.00	4%
710 Personnel - Fringes	\$42,433.98	\$42,242.54	\$33,498.19	\$35,954.00	\$49,483.00	\$13,529.00	38%
727 - Supplies	\$0.00	\$423.96	\$639.86	\$4,721.00	\$1,050.00	(\$3,671.00)	-78%
800 - Other Services And Charges	\$2,340.95	\$1,717.68	\$443.22	\$3,019.00	\$2,211.00	(\$808.00)	-27%
Sub-Department Total: Child Support	\$116,297.14	\$115,316.94	\$112,046.32	\$125,724.00	\$137,974.00	\$12,250.00	10%
Sub-Department: 236 Crime Victims							
701 Personnel - Wages	\$102,786.61	\$97,561.96	\$108,778.60	\$120,840.00	\$125,300.00	\$4,460.00	4%
710 Personnel - Fringes	\$60,995.18	\$71,211.24	\$78,330.07	\$86,390.00	\$93,853.00	\$7,463.00	9%
727 - Supplies	\$1,423.40	\$2,230.72	\$3,267.66	\$3,990.00	\$5,000.00	\$1,010.00	25%
800 - Other Services And Charges	\$1,922.86	\$935.83	\$1,302.57	\$3,048.00	\$1,975.00	(\$1,073.00)	-35%
Sub-Department Total: Crime Victims	\$167,128.05	\$171,939.75	\$191,678.90	\$214,268.00	\$226,128.00	\$11,860.00	6%
Department Total: Prosecuting Attorney	\$2,315,348.19	\$2,235,055.32	\$2,324,762.59	\$2,775,094.00	\$2,857,619.00	\$82,525.00	3%
Department: 268 Register of Deeds							
Sub-Department: 000 -							
701 Personnel - Wages	\$157,187.30	\$150,113.50	\$167,971.33	\$171,950.00	\$174,800.00	\$2,850.00	2%
710 Personnel - Fringes	\$97,685.44	\$98,925.71	\$100,437.23	\$111,024.00	\$119,888.00	\$8,864.00	8%
727 - Supplies	\$2,582.47	\$2,241.57	\$2,435.38	\$3,100.00	\$3,100.00	\$0.00	0%
800 - Other Services And Charges	\$3,267.58	\$2,237.93	\$2,735.31	\$4,068.00	\$2,919.00	(\$1,149.00)	-28%
Sub-Department Total: -	\$260,722.79	\$253,518.71	\$273,579.25	\$290,142.00	\$300,707.00	\$10,565.00	4%
Department Total: Register of Deeds	\$260,722.79	\$253,518.71	\$273,579.25	\$290,142.00	\$300,707.00	\$10,565.00	4%
Department: 275 Drain Commissioner							
701 Personnel - Wages	\$332,121.80	\$334,241.43	\$362,896.88	\$373,730.00	\$389,510.00	\$15,780.00	4%
710 Personnel - Fringes	\$193,789.77	\$188,623.03	\$192,131.08	\$221,496.00	\$222,741.00	\$1,245.00	1%
727 - Supplies	\$12,406.83	\$9,280.61	\$9,026.87	\$12,500.00	\$11,750.00	(\$750.00)	-6%
800 - Other Services And Charges	\$34,740.70	\$35,547.87	\$34,460.36	\$50,638.00	\$53,894.00	\$3,256.00	6%
Sub-Department Total: -	\$573,059.10	\$567,692.94	\$598,515.19	\$658,364.00	\$677,895.00	\$19,531.00	3%
Department Total: Drain Commissioner	\$573,059.10	\$567,692.94	\$598,515.19	\$658,364.00	\$677,895.00	\$19,531.00	3%

Annual Budget by Organization Report

Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Estimated	Increase (Decrease)	% Inc (Dec)
Department: 301 Sheriffs Department							
Sub-Department: 301 County Patrol							
701 Personnel - Wages	\$2,391,056.31	\$2,267,305.38	\$2,345,627.36	\$2,550,601.00	\$2,674,483.00	\$123,882.00	5%
710 Personnel - Fringes	\$1,943,988.64	\$1,804,897.20	\$1,966,455.25	\$2,368,613.00	\$2,733,400.00	\$364,787.00	15%
727 - Supplies	\$116,179.86	\$124,739.48	\$148,029.32	\$266,615.00	\$289,435.00	\$22,820.00	9%
800 - Other Services And Charges	\$837,093.08	\$854,483.98	\$862,203.76	\$934,568.00	\$982,021.00	\$47,453.00	5%
Sub-Department Total: County Patrol	\$5,288,317.89	\$5,051,426.04	\$5,322,315.69	\$6,120,397.00	\$6,679,339.00	\$558,942.00	9%
Sub-Department: 303 Delta							
701 Personnel - Wages	\$2,170,037.06	\$2,117,321.33	\$2,190,875.42	\$2,354,675.00	\$2,402,214.00	\$47,539.00	2%
710 Personnel - Fringes	\$1,531,243.70	\$1,413,461.06	\$1,561,237.34	\$1,880,101.00	\$2,118,476.00	\$238,375.00	13%
727 - Supplies	\$128,762.66	\$168,258.90	\$178,978.65	\$261,305.00	\$320,020.00	\$58,715.00	22%
800 - Other Services And Charges	\$287,550.60	\$287,000.86	\$342,864.70	\$355,544.00	\$402,087.00	\$46,543.00	13%
Sub-Department Total: Delta	\$4,117,594.02	\$3,986,042.15	\$4,273,956.11	\$4,851,625.00	\$5,242,797.00	\$391,172.00	8%
Sub-Department: 304 Tri-County Metro Narcotics							
701 Personnel - Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
710 Personnel - Fringes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
727 - Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
800 - Other Services And Charges	\$0.00	\$32,559.00	\$12,041.00	\$6,000.00	\$13,050.00	\$7,050.00	117%
Sub-Department Total: Tri-County Metro Narcotics	\$0.00	\$32,559.00	\$12,041.00	\$6,000.00	\$13,050.00	\$7,050.00	118%
Sub-Department: 305 Sheriff - Windsor							
701 Personnel - Wages	\$0.00	\$60,961.06	\$63,290.69	\$68,270.00	\$69,520.00	\$1,250.00	2%
710 Personnel - Fringes	\$0.00	\$48,026.09	\$54,284.91	\$63,875.00	\$69,719.00	\$5,844.00	9%
727 - Supplies	\$0.00	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00	0%
800 - Other Services And Charges	\$0.00	\$4,182.00	\$4,624.00	\$4,670.00	\$4,604.00	(\$66.00)	-1%
Sub-Department Total: Sheriff - Windsor	\$0.00	\$113,519.15	\$122,549.60	\$137,165.00	\$144,193.00	\$7,028.00	5%
Sub-Department: 331 Marine Safety							
701 Personnel - Wages	\$2,912.40	\$3,114.57	\$4,064.75	\$3,791.00	\$3,897.00	\$106.00	3%
710 Personnel - Fringes	\$1,516.49	\$1,596.27	\$3,536.06	\$2,418.00	\$2,721.00	\$303.00	13%
727 - Supplies	\$6.44	\$291.90	\$315.41	\$600.00	\$600.00	\$0.00	0%
800 - Other Services And Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sub-Department Total: Marine Safety	\$4,435.33	\$5,002.74	\$7,916.22	\$6,809.00	\$7,218.00	\$409.00	6%
Sub-Department: 333 Secondary Road Patrol							
701 Personnel - Wages	\$106,714.88	\$112,438.16	\$127,813.82	\$127,120.00	\$128,430.00	\$1,310.00	1%
710 Personnel - Fringes	\$45,160.31	\$52,830.61	\$75,346.57	\$91,289.00	\$85,497.00	(\$5,792.00)	-6%
727 - Supplies	\$350.00	\$700.00	\$700.00	\$1,200.00	\$700.00	(\$500.00)	-42%

Annual Budget by Organization Report

Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Estimated	Increase (Decrease)	% Inc (Dec)
800 - Other Services And Charges	\$29,389.49	\$21,632.16	\$17,939.63	\$27,000.00	\$27,000.00	\$0.00	0%
Sub-Department Total: Secondary Road Patrol	\$181,614.68	\$187,600.93	\$221,800.02	\$246,609.00	\$241,627.00	(\$4,982.00)	-2%
Sub-Department: 351 Corrections							
701 Personnel - Wages	\$1,882,089.11	\$1,795,241.67	\$1,998,925.79	\$2,358,793.00	\$2,597,469.00	\$238,676.00	10%
710 Personnel - Fringes	\$1,260,604.86	\$1,246,574.16	\$1,395,408.78	\$1,808,011.00	\$2,238,867.00	\$430,856.00	24%
727 - Supplies	\$108,161.70	\$98,891.61	\$92,767.86	\$159,275.00	\$176,155.00	\$16,880.00	11%
800 - Other Services And Charges	\$955,147.73	\$810,667.59	\$952,709.03	\$1,053,143.00	\$1,110,507.00	\$57,364.00	5%
Sub-Department Total: Corrections	\$4,206,003.40	\$3,951,375.03	\$4,439,811.46	\$5,379,222.00	\$6,122,998.00	\$743,776.00	14%
Sub-Department: 430 Animal Control							
701 Personnel - Wages	\$121,534.63	\$139,484.81	\$149,971.85	\$154,160.00	\$152,963.00	(\$1,197.00)	-1%
710 Personnel - Fringes	\$57,155.86	\$84,790.69	\$88,357.42	\$118,042.00	\$89,182.00	(\$28,860.00)	-24%
727 - Supplies	\$10,702.96	\$14,068.30	\$11,324.31	\$20,550.00	\$58,055.00	\$37,505.00	182%
800 - Other Services And Charges	\$32,023.34	\$43,216.50	\$38,209.33	\$47,014.00	\$46,498.00	(\$516.00)	-1%
Sub-Department Total: Animal Control	\$221,416.79	\$281,560.30	\$287,862.91	\$339,766.00	\$346,698.00	\$6,932.00	2%
Department Total: Sheriffs Department	\$14,019,382.11	\$13,609,085.34	\$14,688,253.01	\$17,087,593.00	\$18,797,920.00	\$1,710,327.00	10%
Department: 631 Substance Abuse							
Sub-Department: 101 Commissioners							
800 - Other Services And Charges	\$177,683.50	\$285,042.24	\$230,689.91	\$230,000.00	\$240,000.00	\$10,000.00	4%
Sub-Department Total: Commissioners	\$177,683.50	\$285,042.24	\$230,689.91	\$230,000.00	\$240,000.00	\$10,000.00	4%
Department Total: Substance Abuse	\$177,683.50	\$285,042.24	\$230,689.91	\$230,000.00	\$240,000.00	\$10,000.00	4%
Department: 648 Medical Examiner							
Sub-Department: 000 -							
727 - Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
800 - Other Services And Charges	\$264,069.00	\$275,080.25	\$286,983.70	\$320,000.00	\$315,000.00	(\$5,000.00)	-2%
Sub-Department Total: -	\$264,069.00	\$275,080.25	\$286,983.70	\$320,000.00	\$315,000.00	(\$5,000.00)	-2%
Department Total: Medical Examiner	\$264,069.00	\$275,080.25	\$286,983.70	\$320,000.00	\$315,000.00	(\$5,000.00)	-2%
Department: 649 Community Mental Health							
800 - Other Services And Charges	\$463,455.00	\$482,135.00	\$473,873.00	\$477,105.00	\$490,000.00	\$12,895.00	3%
Sub-Department Total: -	\$463,455.00	\$482,135.00	\$473,873.00	\$477,105.00	\$490,000.00	\$12,895.00	3%
Department Total: Community Mental Health	\$463,455.00	\$482,135.00	\$473,873.00	\$477,105.00	\$490,000.00	\$12,895.00	3%

Annual Budget by Organization Report

Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Estimated	Increase (Decrease)	% Inc (Dec)
Department: 672 Tri-County Office on Aging							
Sub-Department: 000 -							
701 Personnel - Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
800 - Other Services And Charges	\$68,011.00	\$70,052.00	\$72,154.00	\$72,154.00	\$74,319.00	\$2,165.00	3%
Sub-Department Total: -	\$68,011.00	\$70,052.00	\$72,154.00	\$72,154.00	\$74,319.00	\$2,165.00	3%
Department Total: Tri-County Office on Aging	\$68,011.00	\$70,052.00	\$72,154.00	\$72,154.00	\$74,319.00	\$2,165.00	3%
Department: 681 Veterans							
701 Personnel - Wages	\$52,243.39	\$49,200.94	\$52,991.80	\$54,526.00	\$55,468.00	\$942.00	2%
710 Personnel - Fringes	\$19,785.65	\$18,451.06	\$18,170.17	\$20,776.00	\$22,923.00	\$2,147.00	10%
727 - Supplies	\$637.73	\$180.45	\$239.13	\$2,100.00	\$2,900.00	\$800.00	38%
800 - Other Services And Charges	\$17,994.76	\$20,978.32	\$25,436.13	\$30,553.00	\$30,116.00	(\$437.00)	-1%
Sub-Department Total: -	\$90,661.53	\$88,810.77	\$96,837.23	\$107,955.00	\$111,407.00	\$3,452.00	3%
Sub-Department: 689 Veterans Relief							
701 Personnel - Wages	\$0.00	\$0.00	\$7,400.00	\$16,124.00	\$17,182.00	\$1,058.00	7%
710 Personnel - Fringes	\$0.00	\$0.00	\$1,392.84	\$3,453.00	\$4,184.00	\$731.00	21%
727 - Supplies	\$0.00	\$6,682.05	\$0.00	\$0.00	\$0.00	\$0.00	
800 - Other Services And Charges	\$0.00	\$3,000.00	\$0.00	\$30,423.00	\$28,634.00	(\$1,789.00)	-6%
Sub-Department Total: Veterans Relief	\$0.00	\$9,682.05	\$8,792.84	\$50,000.00	\$50,000.00	\$0.00	0%
Department Total: Veterans	\$90,661.53	\$98,492.82	\$105,630.07	\$157,955.00	\$161,407.00	\$3,452.00	2%
Department: 721 Community Development							
Sub-Department: 000 -							
701 Personnel - Wages	\$106,472.72	\$109,249.64	\$110,637.13	\$130,447.00	\$132,447.00	\$2,000.00	2%
710 Personnel - Fringes	\$92,786.75	\$93,799.66	\$95,486.31	\$120,465.00	\$129,498.00	\$9,033.00	7%
727 - Supplies	\$2,537.52	\$2,236.78	\$1,363.91	\$3,200.00	\$3,200.00	\$0.00	0%
800 - Other Services And Charges	\$12,038.23	\$10,969.39	\$10,468.49	\$16,879.00	\$16,907.00	\$28.00	0%
Sub-Department Total: -	\$213,835.22	\$216,255.47	\$217,955.84	\$270,991.00	\$282,052.00	\$11,061.00	4%
Department Total: Community Development	\$213,835.22	\$216,255.47	\$217,955.84	\$270,991.00	\$282,052.00	\$11,061.00	4%
Department: 728 Economic Development							
800 - Other Services And Charges	\$100,926.00	\$100,926.00	\$100,926.00	\$116,835.00	\$100,926.00	(\$15,909.00)	-14%
Sub-Department Total: -	\$100,926.00	\$100,926.00	\$100,926.00	\$116,835.00	\$100,926.00	(\$15,909.00)	-14%
Department Total: Economic Development	\$100,926.00	\$100,926.00	\$100,926.00	\$116,835.00	\$100,926.00	(\$15,909.00)	-14%

Annual Budget by Organization Report

Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Estimated	Increase (Decrease)	% Inc (Dec)
Department: 804 Courthouse Square							
Sub-Department: 000 -							
800 - Other Services And Charges	\$15,000.00	\$15,000.00	\$15,000.00	\$17,000.00	\$17,000.00	\$0.00	0%
Sub-Department Total: -	\$15,000.00	\$15,000.00	\$15,000.00	\$17,000.00	\$17,000.00	\$0.00	0%
Department Total: Courthouse Square	\$15,000.00	\$15,000.00	\$15,000.00	\$17,000.00	\$17,000.00	\$0.00	0%
Department: 851 Insurance and Bonds							
Sub-Department: 253 Treasurer							
800 - Other Services And Charges	\$16,654.00	\$15,989.00	\$7,936.00	\$18,000.00	\$18,000.00	\$0.00	0%
Sub-Department Total: Treasurer	\$16,654.00	\$15,989.00	\$7,936.00	\$18,000.00	\$18,000.00	\$0.00	0%
Department Total: Insurance and Bonds	\$16,654.00	\$15,989.00	\$7,936.00	\$18,000.00	\$18,000.00	\$0.00	0%
Department: 901 Capital Outlay							
Sub-Department: 101 Commissioners							
901 - Capital Outlay	\$58,839.60	\$18,349.68	\$81,847.20	\$200,000.00	\$200,000.00	\$0.00	0%
Sub-Department Total: Commissioners	\$58,839.60	\$18,349.68	\$81,847.20	\$200,000.00	\$200,000.00	\$0.00	0%
Sub-Department: 131 Circuit Court							
901 - Capital Outlay	\$0.00	\$5,109.65	\$0.00	\$0.00	\$0.00	\$0.00	
Sub-Department Total: Circuit Court	\$0.00	\$5,109.65	\$0.00	\$0.00	\$0.00	\$0.00	+++
Sub-Department: 136 District Court							
901 - Capital Outlay	\$23,146.60	\$2,800.00	\$5,986.11	\$0.00	\$23,500.00	\$23,500.00	
Sub-Department Total: District Court	\$23,146.60	\$2,800.00	\$5,986.11	\$0.00	\$23,500.00	\$23,500.00	+++
Sub-Department: 141 Friend of the Court							
901 - Capital Outlay	\$294.49	\$539.00	\$0.00	\$6,500.00	\$0.00	(\$6,500.00)	-100%
Sub-Department Total: Friend of the Court	\$294.49	\$539.00	\$0.00	\$6,500.00	\$0.00	(\$6,500.00)	-100%
Sub-Department: 148 Probate Court							
901 - Capital Outlay	\$0.00	\$20,413.94	\$0.00	\$6,500.00	\$0.00	(\$6,500.00)	-100%
Sub-Department Total: Probate Court	\$0.00	\$20,413.94	\$0.00	\$6,500.00	\$0.00	(\$6,500.00)	-100%
Sub-Department: 149 Juvenile Court							
901 - Capital Outlay	\$0.00	\$1,079.96	\$0.00	\$0.00	\$0.00	\$0.00	
Sub-Department Total: Juvenile Court	\$0.00	\$1,079.96	\$0.00	\$0.00	\$0.00	\$0.00	+++
Sub-Department: 172 Controllers Office							
901 - Capital Outlay	\$0.00	\$0.00	\$0.00	\$6,500.00	\$0.00	(\$6,500.00)	-100%
Sub-Department Total: Controllers Office	\$0.00	\$0.00	\$0.00	\$6,500.00	\$0.00	(\$6,500.00)	-100%
Sub-Department: 215 County Clerk							
901 - Capital Outlay	\$1,458.72	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00	
Sub-Department Total: County Clerk	\$1,458.72	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00	+++

Annual Budget by Organization Report

Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Estimated	Increase (Decrease)	% Inc (Dec)
Sub-Department: 228 Technology Services							
901 - Capital Outlay	\$999.97	\$0.00	\$0.00	\$0.00	\$77,000.00	\$77,000.00	
Sub-Department Total: Technology Services	\$999.97	\$0.00	\$0.00	\$0.00	\$77,000.00	\$77,000.00	+++
Sub-Department: 253 Treasurer							
901 - Capital Outlay	\$0.00	\$5,120.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sub-Department Total: Treasurer	\$0.00	\$5,120.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Sub-Department: 257 Equalization							
901 - Capital Outlay	\$31,533.15	\$29,866.71	\$0.00	\$0.00	\$0.00	\$0.00	
Sub-Department Total: Equalization	\$31,533.15	\$29,866.71	\$0.00	\$0.00	\$0.00	\$0.00	+++
Sub-Department: 265 Building and Grounds							
901 - Capital Outlay	\$30,949.18	\$66,762.21	\$0.00	\$127,050.00	\$5,500.00	(\$121,550.00)	-96%
Sub-Department Total: Building and Grounds	\$30,949.18	\$66,762.21	\$0.00	\$127,050.00	\$5,500.00	(\$121,550.00)	-96%
Sub-Department: 267 Prosecuting Attorney							
901 - Capital Outlay	\$6,222.00	\$52,263.91	\$2,137.82	\$574.00	\$0.00	(\$574.00)	-100%
Sub-Department Total: Prosecuting Attorney	\$6,222.00	\$52,263.91	\$2,137.82	\$574.00	\$0.00	(\$574.00)	-100%
Sub-Department: 268 Register of Deeds							
901 - Capital Outlay	\$3,564.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sub-Department Total: Register of Deeds	\$3,564.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Sub-Department: 275 Drain Commissioner							
901 - Capital Outlay	\$39,703.00	\$0.00	\$0.00	\$0.00	\$6,500.00	\$6,500.00	
Sub-Department Total: Drain Commissioner	\$39,703.00	\$0.00	\$0.00	\$0.00	\$6,500.00	\$6,500.00	+++
Sub-Department: 301 County Patrol							
901 - Capital Outlay	\$191,100.92	\$214,631.91	\$95,392.20	\$182,000.00	\$993,000.00	\$811,000.00	446%
Sub-Department Total: County Patrol	\$191,100.92	\$214,631.91	\$95,392.20	\$182,000.00	\$993,000.00	\$811,000.00	446%
Sub-Department: 303 Delta							
901 - Capital Outlay	\$87,448.11	\$260,305.55	\$133,471.80	\$244,000.00	\$303,000.00	\$59,000.00	24%
Sub-Department Total: Delta	\$87,448.11	\$260,305.55	\$133,471.80	\$244,000.00	\$303,000.00	\$59,000.00	24%
Sub-Department: 331 Marine Safety							
901 - Capital Outlay	\$15,649.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sub-Department Total: Marine Safety	\$15,649.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Sub-Department: 351 Corrections							
901 - Capital Outlay	\$99,570.77	\$13,635.85	\$0.00	\$65,000.00	\$113,600.00	\$48,600.00	75%
Sub-Department Total: Corrections	\$99,570.77	\$13,635.85	\$0.00	\$65,000.00	\$113,600.00	\$48,600.00	75%
Sub-Department: 430 Animal Control							
901 - Capital Outlay	\$22,570.36	\$29,371.40	\$0.00	\$6,000.00	\$0.00	(\$6,000.00)	-100%
Sub-Department Total: Animal Control	\$22,570.36	\$29,371.40	\$0.00	\$6,000.00	\$0.00	(\$6,000.00)	-100%

Annual Budget by Organization Report

Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Estimated	Increase (Decrease)	% Inc (Dec)
Sub-Department: 721 Community Development							
901 - Capital Outlay	\$0.00	\$521.58	\$0.00	\$0.00	\$0.00	\$0.00	
Sub-Department Total: Community Development	\$0.00	\$521.58	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department Total: Capital Outlay	\$613,050.45	\$720,771.35	\$318,835.13	\$844,124.00	\$1,729,600.00	\$885,476.00	105%
Department: 906 Debt Service							
Sub-Department: 000 -							
906 - Debt Service	\$0.00	\$8,702.59	\$0.00	\$77,000.00	\$120,000.00	\$43,000.00	56%
Sub-Department Total: -	\$0.00	\$8,702.59	\$0.00	\$77,000.00	\$120,000.00	\$43,000.00	56%
Sub-Department: 131 Circuit Court							
906 - Debt Service	\$3,562.08	\$3,562.08	\$3,562.08	\$3,563.00	\$3,563.00	\$0.00	0%
Sub-Department Total: Circuit Court	\$3,562.08	\$3,562.08	\$3,562.08	\$3,563.00	\$3,563.00	\$0.00	0%
Sub-Department: 149 Juvenile Court							
906 - Debt Service	\$12,115.44	\$12,115.44	\$12,115.44	\$12,117.00	\$16,263.00	\$4,146.00	34%
Sub-Department Total: Juvenile Court	\$12,115.44	\$12,115.44	\$12,115.44	\$12,117.00	\$16,263.00	\$4,146.00	34%
Sub-Department: 228 Technology Services							
906 - Debt Service	\$7,474.80	\$7,474.80	\$7,474.80	\$7,475.00	\$15,245.00	\$7,770.00	104%
Sub-Department Total: Technology Services	\$7,474.80	\$7,474.80	\$7,474.80	\$7,475.00	\$15,245.00	\$7,770.00	104%
Sub-Department: 229 Prosecuting Attorney							
906 - Debt Service	\$3,936.00	\$3,936.00	\$3,936.00	\$3,937.00	\$3,937.00	\$0.00	0%
Sub-Department Total: Prosecuting Attorney	\$3,936.00	\$3,936.00	\$3,936.00	\$3,937.00	\$3,937.00	\$0.00	0%
Sub-Department: 257 Equalization							
906 - Debt Service	\$2,986.92	\$6,229.36	\$10,688.30	\$10,433.00	\$13,933.00	\$3,500.00	34%
Sub-Department Total: Equalization	\$2,986.92	\$6,229.36	\$10,688.30	\$10,433.00	\$13,933.00	\$3,500.00	34%
Sub-Department: 275 Drain Commissioner							
906 - Debt Service	\$15,952.14	\$20,814.09	\$22,082.28	\$22,083.00	\$22,083.00	\$0.00	0%
Sub-Department Total: Drain Commissioner	\$15,952.14	\$20,814.09	\$22,082.28	\$22,083.00	\$22,083.00	\$0.00	0%
Sub-Department: 301 County Patrol							
906 - Debt Service	\$78,387.91	\$79,392.23	\$109,965.97	\$176,272.00	\$184,442.00	\$8,170.00	5%
Sub-Department Total: County Patrol	\$78,387.91	\$79,392.23	\$109,965.97	\$176,272.00	\$184,442.00	\$8,170.00	5%
Sub-Department: 303 Delta							
906 - Debt Service	\$52,589.54	\$45,680.54	\$119,542.72	\$161,216.00	\$161,216.00	\$0.00	0%
Sub-Department Total: Delta	\$52,589.54	\$45,680.54	\$119,542.72	\$161,216.00	\$161,216.00	\$0.00	0%
Sub-Department: 305 Sheriff - Windsor							
906 - Debt Service	\$0.00	\$0.00	\$0.00	\$4,471.00	\$4,471.00	\$0.00	0%
Sub-Department Total: Sheriff - Windsor	\$0.00	\$0.00	\$0.00	\$4,471.00	\$4,471.00	\$0.00	0%

Annual Budget by Organization Report

Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Estimated	Increase (Decrease)	% Inc (Dec)
Sub-Department: 351 Corrections							
906 - Debt Service	\$4,806.09	\$6,408.12	\$6,408.12	\$6,409.00	\$10,409.00	\$4,000.00	62%
Sub-Department Total: Corrections	\$4,806.09	\$6,408.12	\$6,408.12	\$6,409.00	\$10,409.00	\$4,000.00	62%
Sub-Department: 430 Animal Control							
906 - Debt Service	\$0.00	\$6,273.09	\$10,009.80	\$10,146.00	\$10,011.00	(\$135.00)	-1%
Sub-Department Total: Animal Control	\$0.00	\$6,273.09	\$10,009.80	\$10,146.00	\$10,011.00	(\$135.00)	-1%
Department Total: Debt Service	\$181,810.92	\$200,588.34	\$305,785.51	\$495,122.00	\$565,573.00	\$70,451.00	14%
Department: 958 Contingency							
Sub-Department: 000 -							
800 - Other Services And Charges	\$0.00	\$0.00	\$0.00	\$479,554.00	\$150,000.00	(\$329,554.00)	-69%
Sub-Department Total: -	\$0.00	\$0.00	\$0.00	\$479,554.00	\$150,000.00	(\$329,554.00)	-69%
Department Total: Contingency	\$0.00	\$0.00	\$0.00	\$479,554.00	\$150,000.00	(\$329,554.00)	-69%
Department: 999 Transfers Out							
Sub-Department: 101 Commissioners							
999 - Transfers Out	\$4,174,430.87	\$4,655,217.88	\$5,647,003.39	\$6,065,146.00	\$5,603,415.00	(\$461,731.00)	-8%
Sub-Department Total: Commissioners	\$4,174,430.87	\$4,655,217.88	\$5,647,003.39	\$6,065,146.00	\$5,603,415.00	(\$461,731.00)	-8%
Department Total: Transfers Out	\$4,174,430.87	\$4,655,217.88	\$5,647,003.39	\$6,065,146.00	\$5,603,415.00	(\$461,731.00)	-8%
Expenditure Totals	\$34,949,139.19	\$34,811,603.56	\$37,091,235.01	\$43,760,082.00	\$46,554,275.00	\$2,794,193.00	6%
Fund Total: General Fund	(\$34,949,139.19)	(\$34,811,603.56)	(\$37,091,235.01)	(\$43,760,082.00)	(\$46,554,275.00)	(\$2,794,193.00)	6%
Revenue Grand Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Expenditure Grand Totals:	\$34,949,139.19	\$34,811,603.56	\$37,091,235.01	\$43,760,082.00	\$46,554,275.00	\$2,794,193.00	6%
Net Grand Totals:	(\$34,949,139.19)	(\$34,811,603.56)	(\$37,091,235.01)	(\$43,760,082.00)	(\$46,554,275.00)	(\$2,794,193.00)	6%

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 260 - Central Dispatch - 911 Surcharge								
REVENUE								
Department 600 - Charge For Services								
Sub-Department 000 - -								
Charges For Services								
260.600.000.600.000	Charge For Services	2,016,874.16	1,998,350.57	1,941,212.09	1,650,000.00	1,650,000.00	.00	
	Charges For Services Totals	\$2,016,874.16	\$1,998,350.57	\$1,941,212.09	\$1,650,000.00	\$1,650,000.00	\$0.00	0%
	Sub-Department 000 - - Totals	\$2,016,874.16	\$1,998,350.57	\$1,941,212.09	\$1,650,000.00	\$1,650,000.00	\$0.00	0%
	Department 600 - Charge For Services Totals	\$2,016,874.16	\$1,998,350.57	\$1,941,212.09	\$1,650,000.00	\$1,650,000.00	\$0.00	0%
Department 960 - Transfers In								
Sub-Department 000 - -								
Other Financing Sources								
260.960.000.695.000	Fund Balance - Carry Over	.00	.00	.00	151,628.00	1,293,128.00	1,141,500.00	753
260.960.000.698.000	Proceeds From Borrowing	5,762,861.00	.00	.00	.00	.00	.00	
	Other Financing Sources Totals	\$5,762,861.00	\$0.00	\$0.00	\$151,628.00	\$1,293,128.00	\$1,141,500.00	753%
	Sub-Department 000 - - Totals	\$5,762,861.00	\$0.00	\$0.00	\$151,628.00	\$1,293,128.00	\$1,141,500.00	753%
	Department 960 - Transfers In Totals	\$5,762,861.00	\$0.00	\$0.00	\$151,628.00	\$1,293,128.00	\$1,141,500.00	753%
	REVENUE TOTALS	\$7,779,735.16	\$1,998,350.57	\$1,941,212.09	\$1,801,628.00	\$2,943,128.00	\$1,141,500.00	63%
EXPENSE								
Department 325 - Central Dispatch								
Sub-Department 000 - -								
Supplies								
260.325.000.727.000	Supplies - Office	.00	.00	117.57	.00	.00	.00	
260.325.000.733.000	Supplies - Other	862.00	1,193.74	2,356.66	1,500.00	1,500.00	.00	
	Supplies Totals	\$862.00	\$1,193.74	\$2,474.23	\$1,500.00	\$1,500.00	\$0.00	0%
	Other Services And Charges							
260.325.000.801.000	Contractual	5,500.00	15,000.00	10,000.00	10,000.00	67,000.00	57,000.00	570
260.325.000.803.000	Legal Services	875.00	.00	.00	.00	.00	.00	
260.325.000.920.100	Utilities Electric	4,275.51	8,650.02	7,656.53	10,000.00	10,000.00	.00	
260.325.000.920.200	Utilities Gas	1,115.60	459.20	.00	1,500.00	2,000.00	500.00	33
260.325.000.930.004	Repairs & Maintenance Equipment	13,190.15	82,987.55	24,389.09	61,000.00	100,000.00	39,000.00	64
260.325.000.940.000	Rentals	10,417.12	8,771.78	7,687.43	7,800.00	7,800.00	.00	
260.325.000.957.000	Training	3,401.11	.00	.00	.00	.00	.00	
	Other Services And Charges Totals	\$38,774.49	\$115,868.55	\$49,733.05	\$90,300.00	\$186,800.00	\$96,500.00	107%
	Sub-Department 000 - - Totals	\$39,636.49	\$117,062.29	\$52,207.28	\$91,800.00	\$188,300.00	\$96,500.00	105%
	Department 325 - Central Dispatch Totals	\$39,636.49	\$117,062.29	\$52,207.28	\$91,800.00	\$188,300.00	\$96,500.00	105%

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 260 - Central Dispatch - 911 Surcharge								
EXPENSE								
Department 901 - Capital Outlay								
Sub-Department 000 - - Capital Outlay								
260.901.000.970.000	Capital Outlay	298,021.78	247,837.86	210,875.40	97,500.00	1,097,500.00	1,000,000.00	1,026
260.901.000.971.000	Construction in Progress	5,762,861.00	.00	.00	.00	.00	.00	
	Capital Outlay Totals	\$6,060,882.78	\$247,837.86	\$210,875.40	\$97,500.00	\$1,097,500.00	\$1,000,000.00	1026%
	Sub-Department 000 - - Totals	\$6,060,882.78	\$247,837.86	\$210,875.40	\$97,500.00	\$1,097,500.00	\$1,000,000.00	1026%
	Department 901 - Capital Outlay Totals	\$6,060,882.78	\$247,837.86	\$210,875.40	\$97,500.00	\$1,097,500.00	\$1,000,000.00	1026%
Department 906 - Debt Service								
Sub-Department 000 - - Debt Service								
260.906.000.994.000	Principal	.00	1,612,327.00	1,245,440.76	1,286,293.00	1,362,368.00	76,075.00	6
260.906.000.995.000	Interest	.00	.00	366,886.24	326,035.00	294,960.00	(31,075.00)	(10)
	Debt Service Totals	\$0.00	\$1,612,327.00	\$1,612,327.00	\$1,612,328.00	\$1,657,328.00	\$45,000.00	3%
	Sub-Department 000 - - Totals	\$0.00	\$1,612,327.00	\$1,612,327.00	\$1,612,328.00	\$1,657,328.00	\$45,000.00	3%
	Department 906 - Debt Service Totals	\$0.00	\$1,612,327.00	\$1,612,327.00	\$1,612,328.00	\$1,657,328.00	\$45,000.00	3%
	EXPENSE TOTALS	\$6,100,519.27	\$1,977,227.15	\$1,875,409.68	\$1,801,628.00	\$2,943,128.00	\$1,141,500.00	63%
Fund 260 - Central Dispatch - 911 Surcharge Totals								
	REVENUE TOTALS	\$7,779,735.16	\$1,998,350.57	\$1,941,212.09	\$1,801,628.00	\$2,943,128.00	\$1,141,500.00	63%
	EXPENSE TOTALS	\$6,100,519.27	\$1,977,227.15	\$1,875,409.68	\$1,801,628.00	\$2,943,128.00	\$1,141,500.00	63%
Fund 260 - Central Dispatch - 911 Surcharge Totals		\$1,679,215.89	\$21,123.42	\$65,802.41	\$0.00	\$0.00	\$0.00	+++

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
REVENUE								
Department 401 - Taxes								
Sub-Department 000 - - Taxes								
261.401.000.404.000	Special Assessments	3,380,718.20	3,502,857.29	3,612,377.23	3,737,964.00	3,775,344.00	37,380.00	1
261.401.000.406.000	Payment in Lieu of Taxes	1,349.62	1,192.54	644.92	1,000.00	1,000.00	.00	
261.401.000.420.000	Delinquent Personal Taxes	1,400.58	3,079.59	5,655.64	1,000.00	1,000.00	.00	
261.401.000.437.000	Industrial Facility Tax	33,757.61	17,321.58	16,844.14	16,805.00	16,973.00	168.00	1
261.401.000.445.000	Interest on Taxes	372.16	154.68	389.73	200.00	200.00	.00	
	Taxes Totals	\$3,417,598.17	\$3,524,605.68	\$3,635,911.66	\$3,756,969.00	\$3,794,517.00	\$37,548.00	1%
	Sub-Department 000 - - Totals	\$3,417,598.17	\$3,524,605.68	\$3,635,911.66	\$3,756,969.00	\$3,794,517.00	\$37,548.00	1%
	Department 401 - Taxes Totals	\$3,417,598.17	\$3,524,605.68	\$3,635,911.66	\$3,756,969.00	\$3,794,517.00	\$37,548.00	1%
Department 501 - Federal Grants								
Sub-Department 000 - - Federal Grants								
261.501.000.506.000	Emergency Services	30,419.00	31,452.67	31,886.00	30,000.00	30,000.00	.00	
	Federal Grants Totals	\$30,419.00	\$31,452.67	\$31,886.00	\$30,000.00	\$30,000.00	\$0.00	0%
	Sub-Department 000 - - Totals	\$30,419.00	\$31,452.67	\$31,886.00	\$30,000.00	\$30,000.00	\$0.00	0%
	Department 501 - Federal Grants Totals	\$30,419.00	\$31,452.67	\$31,886.00	\$30,000.00	\$30,000.00	\$0.00	0%
Department 539 - State Grants								
Sub-Department 000 - - State Grants								
261.539.000.539.000	State Grants	.00	.00	.00	178,950.00	.00	(178,950.00)	(100)
261.539.000.574.010	State Revenue Sharing Wireless E911 - State	286,813.00	273,877.00	273,257.00	275,000.00	275,000.00	.00	
261.539.000.574.015	State Revenue Sharing Wireless E911 - Training	13,472.00	23,055.00	21,784.00	19,600.00	20,000.00	400.00	2
	State Grants Totals	\$300,285.00	\$296,932.00	\$295,041.00	\$473,550.00	\$295,000.00	(\$178,550.00)	(38%)
	Sub-Department 000 - - Totals	\$300,285.00	\$296,932.00	\$295,041.00	\$473,550.00	\$295,000.00	(\$178,550.00)	(38%)
	Department 539 - State Grants Totals	\$300,285.00	\$296,932.00	\$295,041.00	\$473,550.00	\$295,000.00	(\$178,550.00)	(38%)
Department 580 - Local Unit Contributions								
Sub-Department 000 - - Local Unit Contributions								
261.580.000.580.000	Local Unit Contributions	144.48	.00	57,464.34	25,167.00	25,167.00	.00	
	Local Unit Contributions Totals	\$144.48	\$0.00	\$57,464.34	\$25,167.00	\$25,167.00	\$0.00	0%
	Sub-Department 000 - - Totals	\$144.48	\$0.00	\$57,464.34	\$25,167.00	\$25,167.00	\$0.00	0%
	Department 580 - Local Unit Contributions Totals	\$144.48	\$0.00	\$57,464.34	\$25,167.00	\$25,167.00	\$0.00	0%

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
REVENUE								
Department 600 - Charge For Services								
Sub-Department 000 - - Charges For Services								
261.600.000.610.000	Department Fees	200.00	.00	10,000.00	.00	.00	.00	
	Charges For Services Totals	\$200.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	+++
	Sub-Department 000 - - Totals	\$200.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	+++
	Department 600 - Charge For Services Totals	\$200.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	+++
Department 664 - Interest & Rentals								
Sub-Department 000 - - Interest And Rents								
261.664.000.670.000	Rental Income	.00	.00	3,900.00	3,600.00	3,600.00	.00	
	Interest And Rents Totals	\$0.00	\$0.00	\$3,900.00	\$3,600.00	\$3,600.00	\$0.00	0%
	Sub-Department 000 - - Totals	\$0.00	\$0.00	\$3,900.00	\$3,600.00	\$3,600.00	\$0.00	0%
	Department 664 - Interest & Rentals Totals	\$0.00	\$0.00	\$3,900.00	\$3,600.00	\$3,600.00	\$0.00	0%
Department 671 - Other Revenue								
Sub-Department 000 - - Other Revenue								
261.671.000.673.000	Sale of Fixed Assets	.00	846.00	.00	.00	.00	.00	
261.671.000.688.000	Refunds & Reimbursements	13,632.40	.00	.00	.00	.00	.00	
	Other Revenue Totals	\$13,632.40	\$846.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Sub-Department 000 - - Totals	\$13,632.40	\$846.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Department 671 - Other Revenue Totals	\$13,632.40	\$846.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department 960 - Transfers In								
Sub-Department 000 - - Other Financing Sources								
261.960.000.695.000	Fund Balance - Carry Over	.00	.00	.00	702,767.00	305,501.00	(397,266.00)	(57)
261.960.000.698.001	Proceeds From Borrowing - Loans	29,971.80	29,702.40	.00	.00	.00	.00	
	Other Financing Sources Totals	\$29,971.80	\$29,702.40	\$0.00	\$702,767.00	\$305,501.00	(\$397,266.00)	(57%)
	Sub-Department 000 - - Totals	\$29,971.80	\$29,702.40	\$0.00	\$702,767.00	\$305,501.00	(\$397,266.00)	(57%)
	Department 960 - Transfers In Totals	\$29,971.80	\$29,702.40	\$0.00	\$702,767.00	\$305,501.00	(\$397,266.00)	(57%)
	REVENUE TOTALS	\$3,792,250.85	\$3,883,538.75	\$4,034,203.00	\$4,992,053.00	\$4,453,785.00	(\$538,268.00)	(11%)
EXPENSE								
Department 101 - Commissioners								
Sub-Department 426 - Emergency Services Wages								
261.101.426.702.000	Salaries - Regular -	52,666.49	55,909.76	64,435.68	68,560.00	72,580.00	4,020.00	6
261.101.426.702.001	Salaries - Regular Longevity	.00	.00	.00	.00	79.00	79.00	

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 101 - Commissioners								
Sub-Department 426 - Emergency Services								
Wages								
261.101.426.703.000	Salaries - Temporary -	.00	.00	.00	4,800.00	4,800.00	.00	
	Wages Totals	\$52,666.49	\$55,909.76	\$64,435.68	\$73,360.00	\$77,459.00	\$4,099.00	6%
	Fringes							
261.101.426.710.000	Social Security -	3,935.80	4,180.52	4,822.11	5,612.00	5,926.00	314.00	6
261.101.426.711.000	Workers Compensation Ins -	62.57	67.09	81.75	355.00	498.00	143.00	40
261.101.426.712.000	Unemployment Insurance -	16.05	5.53	6.47	8.00	9.00	1.00	13
261.101.426.713.000	Retirement -	20,503.17	20,443.09	22,542.21	27,300.00	30,680.00	3,380.00	12
261.101.426.714.000	Life & Disability Insurance -	419.23	475.21	552.83	686.00	872.00	186.00	27
261.101.426.715.000	Health Insurance -	6,089.70	6,220.38	6,415.20	6,670.00	6,920.00	250.00	4
261.101.426.716.001	Retirees Health Insurance HCSP	2,106.82	2,236.56	1,511.42	1,300.00	1,300.00	.00	
261.101.426.717.000	Dental Insurance -	690.00	765.00	825.00	840.00	840.00	.00	
	Fringes Totals	\$33,823.34	\$34,393.38	\$36,756.99	\$42,771.00	\$47,045.00	\$4,274.00	10%
	Supplies							
261.101.426.727.000	Supplies - Office	996.55	1,070.15	717.72	1,000.00	1,000.00	.00	
261.101.426.728.000	Postage	.00	.00	.00	100.00	50.00	(50.00)	(50)
261.101.426.733.000	Supplies - Other	4,552.88	4,239.94	2,260.55	3,000.00	3,000.00	.00	
261.101.426.740.000	Gas, Oil & Antifreeze	941.00	1,285.39	1,280.62	3,000.00	3,250.00	250.00	8
261.101.426.741.000	Uniforms	374.80	571.69	281.92	600.00	600.00	.00	
	Supplies Totals	\$6,865.23	\$7,167.17	\$4,540.81	\$7,700.00	\$7,900.00	\$200.00	3%
	Other Services And Charges							
261.101.426.801.000	Contractual	.00	.00	1,650.00	3,500.00	3,500.00	.00	
261.101.426.808.000	Memberships & Subscriptions	925.00	710.00	1,310.00	785.00	785.00	.00	
261.101.426.850.000	Telephone	4,020.87	4,059.05	3,373.11	5,700.00	5,700.00	.00	
261.101.426.860.001	Travel Mileage	.00	.00	51.36	200.00	200.00	.00	
261.101.426.860.002	Travel Airfare	735.59	403.20	900.03	1,600.00	1,600.00	.00	
261.101.426.860.003	Travel Lodging	782.40	1,554.48	1,608.28	3,000.00	3,250.00	250.00	8
261.101.426.860.004	Travel Meals	128.00	212.00	450.28	800.00	800.00	.00	
261.101.426.860.005	Travel Other	41.61	367.33	1,571.96	200.00	200.00	.00	
261.101.426.901.000	Printing	477.10	.00	.00	1,000.00	500.00	(500.00)	(50)

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 101 - Commissioners								
Sub-Department 426 - Emergency Services								
Other Services And Charges								
261.101.426.910.002	Property & Liability Insurance Liability Insurance	.00	.00	.00	357.00	355.00	(2.00)	(1)
261.101.426.910.003	Property & Liability Insurance Vehicle Insurance	.00	.00	.00	.00	637.00	637.00	
261.101.426.930.002	Repairs & Maintenance Vehicle	2,996.06	1,856.64	1,554.96	1,000.00	1,600.00	600.00	60
261.101.426.957.000	Training	1,257.70	(195.42)	1,793.00	5,000.00	5,000.00	.00	
	Other Services And Charges Totals	\$11,364.33	\$8,967.28	\$14,262.98	\$23,142.00	\$24,127.00	\$985.00	4%
Sub-Department 426 - Emergency Services Totals		\$104,719.39	\$106,437.59	\$119,996.46	\$146,973.00	\$156,531.00	\$9,558.00	7%
Department 101 - Commissioners Totals		\$104,719.39	\$106,437.59	\$119,996.46	\$146,973.00	\$156,531.00	\$9,558.00	7%
Department 325 - Central Dispatch								
Sub-Department 000 - -								
Wages								
261.325.000.701.000	Salaries Supervisory	73,654.56	71,133.12	71,971.98	79,845.00	81,130.00	1,285.00	2
261.325.000.702.000	Salaries - Regular -	1,046,943.14	1,173,697.11	1,150,594.23	1,228,590.00	1,262,640.00	34,050.00	3
261.325.000.702.001	Salaries - Regular Longevity	9,494.00	10,321.00	11,059.74	10,389.00	8,130.00	(2,259.00)	(22)
261.325.000.703.000	Salaries - Temporary -	.00	.00	3,112.88	10,000.00	10,000.00	.00	
261.325.000.704.000	Salaries - Overtime -	320,876.69	247,573.21	166,671.04	235,000.00	240,000.00	5,000.00	2
261.325.000.705.000	Holiday Pay -	34,203.63	36,699.29	31,286.41	36,000.00	36,000.00	.00	
261.325.000.706.000	Sick Pay -	4,244.52	5,906.77	10,837.07	4,640.00	10,950.00	6,310.00	136
	Wages Totals	\$1,489,416.54	\$1,545,330.50	\$1,445,533.35	\$1,604,464.00	\$1,648,850.00	\$44,386.00	3%
Fringes								
261.325.000.710.000	Social Security -	111,581.71	115,402.15	106,842.95	123,200.00	126,412.00	3,212.00	3
261.325.000.711.000	Workers Compensation Ins -	1,772.69	1,865.05	1,845.89	4,027.00	4,132.00	105.00	3
261.325.000.712.000	Unemployment Insurance -	468.43	153.69	145.60	162.00	166.00	4.00	2
261.325.000.713.000	Retirement -	413,653.98	346,762.58	321,706.82	459,190.00	588,490.00	129,300.00	28
261.325.000.714.000	Life & Disability Insurance -	11,842.24	13,037.05	12,479.87	16,105.00	19,710.00	3,605.00	22
261.325.000.715.000	Health Insurance -	275,917.88	295,593.34	323,826.80	342,050.00	393,550.00	51,500.00	15
261.325.000.715.001	Health Insurance Health Waiver	5,700.00	6,530.00	4,903.33	6,000.00	3,600.00	(2,400.00)	(40)
261.325.000.716.000	Retirees Health Insurance -	125,098.19	124,987.98	113,932.48	191,840.00	201,930.00	10,090.00	5
261.325.000.716.001	Retirees Health Insurance HCSP	18,059.02	22,000.29	23,823.30	27,824.00	29,679.00	1,855.00	7
261.325.000.717.000	Dental Insurance -	15,353.24	17,952.50	19,410.00	21,000.00	21,000.00	.00	
	Fringes Totals	\$979,447.38	\$944,284.63	\$928,917.04	\$1,191,398.00	\$1,388,669.00	\$197,271.00	17%

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 325 - Central Dispatch								
Sub-Department 000 - -								
Supplies								
261.325.000.727.000	Supplies - Office	4,756.74	2,911.90	3,323.29	5,000.00	5,000.00	.00	
261.325.000.728.000	Postage	323.99	444.74	267.24	25,143.00	500.00	(24,643.00)	(98)
261.325.000.733.000	Supplies - Other	12,725.09	12,865.51	3,404.68	17,500.00	18,000.00	500.00	3
261.325.000.740.000	Gas, Oil & Antifreeze	2,368.87	1,676.69	1,283.28	3,000.00	5,000.00	2,000.00	67
261.325.000.741.000	Uniforms	5,378.48	6,282.64	4,835.81	6,500.00	7,000.00	500.00	8
261.325.000.780.000	Books	84.45	89.00	298.64	250.00	250.00	.00	
261.325.000.799.000	Equipment Under 5,000 -	.00	.00	.00	.00	8,300.00	8,300.00	
	<i>Supplies Totals</i>	\$25,637.62	\$24,270.48	\$13,412.94	\$57,393.00	\$44,050.00	(\$13,343.00)	(23%)
	<i>Other Services And Charges</i>							
261.325.000.801.000	Contractual	62,619.49	58,451.12	111,134.12	101,500.00	115,000.00	13,500.00	13
261.325.000.803.000	Legal Services	7,647.89	8,369.25	8,426.25	3,000.00	3,000.00	.00	
261.325.000.806.000	Physician	1,587.00	846.00	1,392.00	1,000.00	1,000.00	.00	
261.325.000.808.000	Memberships & Subscriptions	5,564.59	3,742.13	3,867.34	4,000.00	4,000.00	.00	
261.325.000.850.000	Telephone	108,974.90	126,136.69	118,360.08	125,000.00	73,000.00	(52,000.00)	(42)
261.325.000.860.001	Travel Mileage	201.84	.00	.00	200.00	100.00	(100.00)	(50)
261.325.000.860.002	Travel Airfare	4,234.47	1,665.89	(211.80)	4,000.00	8,000.00	4,000.00	100
261.325.000.860.003	Travel Lodging	10,628.16	3,637.69	817.50	8,000.00	15,000.00	7,000.00	88
261.325.000.860.004	Travel Meals	1,346.00	724.00	198.00	1,000.00	3,000.00	2,000.00	200
261.325.000.860.005	Travel Other	867.27	155.81	49.00	250.00	1,000.00	750.00	300
261.325.000.900.000	Advertising	741.52	6.48	737.00	250.00	500.00	250.00	100
261.325.000.901.000	Printing	354.99	855.56	1,668.47	7,000.00	7,000.00	.00	
261.325.000.910.001	Property & Liability Insurance Property Insurance	7,975.00	8,397.00	8,274.00	7,587.00	8,370.00	783.00	10
261.325.000.910.002	Property & Liability Insurance Liability Insurance	13,772.00	14,019.00	21,291.00	8,164.00	7,562.00	(602.00)	(7)
261.325.000.910.003	Property & Liability Insurance Vehicle Insurance	2,058.00	2,047.00	1,974.00	2,253.00	2,550.00	297.00	13
261.325.000.920.100	Utilities Electric	43,157.21	40,381.96	41,503.56	45,000.00	45,000.00	.00	
261.325.000.920.200	Utilities Gas	3,897.46	6,997.05	3,319.60	7,000.00	7,000.00	.00	
261.325.000.920.300	Utilities Water & Sewer	2,297.52	2,512.38	2,824.55	3,500.00	3,500.00	.00	
261.325.000.930.001	Repairs & Maintenance Building	6,390.37	.00	1,680.00	5,000.00	.00	(5,000.00)	(100)
261.325.000.930.002	Repairs & Maintenance Vehicle	1,107.89	1,729.90	2,840.05	2,000.00	4,000.00	2,000.00	100

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 325 - Central Dispatch								
Sub-Department 000 - -								
Other Services And Charges								
261.325.000.930.003	Repairs & Maintenance Office Equipment	274.99	305.24	574.52	1,000.00	3,000.00	2,000.00	200
261.325.000.930.004	Repairs & Maintenance Equipment	265,300.34	283,940.87	257,291.98	295,000.00	300,000.00	5,000.00	2
261.325.000.940.001	Rentals Equipment	10,380.96	3,033.02	3,072.89	1,500.00	4,000.00	2,500.00	167
261.325.000.957.000	Training	5,477.15	5,335.80	3,014.75	7,500.00	20,000.00	12,500.00	167
	Other Services And Charges Totals	\$566,857.01	\$573,289.84	\$594,098.86	\$640,704.00	\$635,582.00	(\$5,122.00)	(1%)
	Sub-Department 000 - - Totals	\$3,061,358.55	\$3,087,175.45	\$2,981,962.19	\$3,493,959.00	\$3,717,151.00	\$223,192.00	6%
	Department 325 - Central Dispatch Totals	\$3,061,358.55	\$3,087,175.45	\$2,981,962.19	\$3,493,959.00	\$3,717,151.00	\$223,192.00	6%
Department 327 - Dispatch Training								
Sub-Department 000 - -								
Other Services And Charges								
261.327.000.860.001	Travel Mileage	.00	.00	.00	100.00	100.00	.00	
261.327.000.860.003	Travel Lodging	5,263.36	1,482.88	1,846.63	3,500.00	3,500.00	.00	
261.327.000.860.004	Travel Meals	1,708.00	646.00	.00	1,000.00	1,400.00	400.00	40
261.327.000.860.005	Travel Other	36.40	.00	.00	.00	.00	.00	
261.327.000.957.000	Training	12,603.00	9,663.42	11,854.00	15,000.00	15,000.00	.00	
	Other Services And Charges Totals	\$19,610.76	\$11,792.30	\$13,700.63	\$19,600.00	\$20,000.00	\$400.00	2%
	Sub-Department 000 - - Totals	\$19,610.76	\$11,792.30	\$13,700.63	\$19,600.00	\$20,000.00	\$400.00	2%
	Department 327 - Dispatch Training Totals	\$19,610.76	\$11,792.30	\$13,700.63	\$19,600.00	\$20,000.00	\$400.00	2%
Department 401 - Taxes								
Sub-Department 000 - -								
Taxes - Contra Revenues								
261.401.000.402.001	Current Property Tax Valuation Decrease	985.26	3,777.06	1,264.81	1,000.00	1,000.00	.00	
	Taxes - Contra Revenues Totals	\$985.26	\$3,777.06	\$1,264.81	\$1,000.00	\$1,000.00	\$0.00	0%
	Sub-Department 000 - - Totals	\$985.26	\$3,777.06	\$1,264.81	\$1,000.00	\$1,000.00	\$0.00	0%
	Department 401 - Taxes Totals	\$985.26	\$3,777.06	\$1,264.81	\$1,000.00	\$1,000.00	\$0.00	0%
Department 901 - Capital Outlay								
Sub-Department 000 - -								
Capital Outlay								
261.901.000.973.000	Office Equipment	207.99	3,876.70	21,342.66	15,000.00	.00	(15,000.00)	(100)
261.901.000.974.000	Vehicle	29,971.80	29,702.40	.00	.00	.00	.00	
261.901.000.975.000	Equipment	1,048.68	30,717.59	1,000.00	684,550.00	.00	(684,550.00)	(100)

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 901 - Capital Outlay								
Sub-Department 000 - - Capital Outlay								
	Capital Outlay Totals	\$31,228.47	\$64,296.69	\$22,342.66	\$699,550.00	\$0.00	(\$699,550.00)	(100%)
	Sub-Department 000 - - Totals	\$31,228.47	\$64,296.69	\$22,342.66	\$699,550.00	\$0.00	(\$699,550.00)	(100%)
	Department 901 - Capital Outlay Totals	\$31,228.47	\$64,296.69	\$22,342.66	\$699,550.00	\$0.00	(\$699,550.00)	(100%)
Department 906 - Debt Service								
Sub-Department 000 - - Debt Service								
261.906.000.994.000	Principal	2,997.18	9,954.68	11,934.84	11,936.00	52,258.00	40,322.00	338
261.906.000.995.000	Interest	767.28	2,399.84	2,832.48	2,833.00	15,281.00	12,448.00	439
	Debt Service Totals	\$3,764.46	\$12,354.52	\$14,767.32	\$14,769.00	\$67,539.00	\$52,770.00	357%
	Sub-Department 000 - - Totals	\$3,764.46	\$12,354.52	\$14,767.32	\$14,769.00	\$67,539.00	\$52,770.00	357%
	Department 906 - Debt Service Totals	\$3,764.46	\$12,354.52	\$14,767.32	\$14,769.00	\$67,539.00	\$52,770.00	357%
Department 999 - Transfers Out								
Sub-Department 000 - - Transfers Out								
261.999.000.999.101	Transfer Out General Fund	398,203.00	293,020.00	290,000.00	399,990.00	400,000.00	10.00	
261.999.000.999.245	Transfer Out Public Improvement	20,000.00	60,000.00	.00	.00	.00	.00	
261.999.000.999.298	Transfer Out Computer Fund	174,500.00	146,734.00	99,274.00	216,212.00	91,564.00	(124,648.00)	(58)
	Transfers Out Totals	\$592,703.00	\$499,754.00	\$389,274.00	\$616,202.00	\$491,564.00	(\$124,638.00)	(20%)
	Sub-Department 000 - - Totals	\$592,703.00	\$499,754.00	\$389,274.00	\$616,202.00	\$491,564.00	(\$124,638.00)	(20%)
	Department 999 - Transfers Out Totals	\$592,703.00	\$499,754.00	\$389,274.00	\$616,202.00	\$491,564.00	(\$124,638.00)	(20%)
	EXPENSE TOTALS	\$3,814,369.89	\$3,785,587.61	\$3,543,308.07	\$4,992,053.00	\$4,453,785.00	(\$538,268.00)	(11%)
Fund 261 - Central Dispatch Totals								
	REVENUE TOTALS	\$3,792,250.85	\$3,883,538.75	\$4,034,203.00	\$4,992,053.00	\$4,453,785.00	(\$538,268.00)	(11%)
	EXPENSE TOTALS	\$3,814,369.89	\$3,785,587.61	\$3,543,308.07	\$4,992,053.00	\$4,453,785.00	(\$538,268.00)	(11%)
Fund 261 - Central Dispatch Totals		(\$22,119.04)	\$97,951.14	\$490,894.93	\$0.00	\$0.00	\$0.00	+++

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 281 - Jail Millage								
REVENUE								
Department 401 - Taxes								
Sub-Department 000 - - Taxes								
281.401.000.404.000	Special Assessments	2,491,019.09	2,581,016.54	2,661,835.05	2,754,435.00	2,781,979.00	27,544.00	1
281.401.000.406.000	Payment in Lieu of Taxes	994.46	878.73	475.24	500.00	500.00	.00	
281.401.000.420.000	Delinquent Personal Taxes	1,031.85	2,268.84	4,167.43	6,000.00	6,000.00	.00	
281.401.000.437.000	Industrial Facility Tax	24,874.00	12,795.86	12,418.58	12,392.00	12,516.00	124.00	1
281.401.000.445.000	Interest on Taxes	275.48	113.81	287.56	200.00	200.00	.00	
	Taxes Totals	\$2,518,194.88	\$2,597,073.78	\$2,679,183.86	\$2,773,527.00	\$2,801,195.00	\$27,668.00	1%
	Sub-Department 000 - - Totals	\$2,518,194.88	\$2,597,073.78	\$2,679,183.86	\$2,773,527.00	\$2,801,195.00	\$27,668.00	1%
	Department 401 - Taxes Totals	\$2,518,194.88	\$2,597,073.78	\$2,679,183.86	\$2,773,527.00	\$2,801,195.00	\$27,668.00	1%
Department 501 - Federal Grants								
Sub-Department 000 - - Federal Grants								
281.501.000.526.000	SCAAP Grant	5,607.00	3,604.00	.00	.00	.00	.00	
	Federal Grants Totals	\$5,607.00	\$3,604.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Sub-Department 000 - - Totals	\$5,607.00	\$3,604.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Department 501 - Federal Grants Totals	\$5,607.00	\$3,604.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department 671 - Other Revenue								
Sub-Department 000 - - Other Revenue								
281.671.000.688.000	Refunds & Reimbursements	58,000.00	.00	.00	.00	.00	.00	
	Other Revenue Totals	\$58,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Sub-Department 000 - - Totals	\$58,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Department 671 - Other Revenue Totals	\$58,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department 960 - Transfers In								
Sub-Department 000 - - Other Financing Sources								
281.960.000.695.000	Fund Balance - Carry Over	.00	.00	.00	(458,100.00)	(741,135.00)	(283,035.00)	62
	Other Financing Sources Totals	\$0.00	\$0.00	\$0.00	(\$458,100.00)	(\$741,135.00)	(\$283,035.00)	62%
	Sub-Department 000 - - Totals	\$0.00	\$0.00	\$0.00	(\$458,100.00)	(\$741,135.00)	(\$283,035.00)	62%
	Department 960 - Transfers In Totals	\$0.00	\$0.00	\$0.00	(\$458,100.00)	(\$741,135.00)	(\$283,035.00)	62%
	REVENUE TOTALS	\$2,581,801.88	\$2,600,677.78	\$2,679,183.86	\$2,315,427.00	\$2,060,060.00	(\$255,367.00)	(11%)

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 281 - Jail Millage								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 351 - Corrections								
Wages								
281.301.351.702.000	Salaries - Regular -	647,096.56	652,693.12	550,534.23	554,482.00	453,020.00	(101,462.00)	(18)
281.301.351.702.001	Salaries - Regular Longevity	7,417.00	10,208.00	7,207.00	7,667.00	6,039.00	(1,628.00)	(21)
281.301.351.703.000	Salaries - Temporary -	.00	14,092.70	60,784.18	.00	.00	.00	
281.301.351.704.000	Salaries - Overtime -	78,354.88	39,853.89	60,817.63	73,000.00	73,000.00	.00	
281.301.351.705.000	Holiday Pay -	17,399.13	15,856.85	12,322.25	20,000.00	20,000.00	.00	
281.301.351.706.000	Sick Pay -	2,456.19	13,764.03	3,868.85	6,488.00	6,300.00	(188.00)	(3)
	Wages Totals	\$752,723.76	\$746,468.59	\$695,534.14	\$661,637.00	\$558,359.00	(\$103,278.00)	(16%)
Fringes								
281.301.351.710.000	Social Security -	57,286.92	56,738.63	52,787.40	50,706.00	42,806.00	(7,900.00)	(16)
281.301.351.711.000	Workers Compensation Ins -	1,291.10	1,135.56	1,167.01	3,167.00	3,032.00	(135.00)	(4)
281.301.351.712.000	Unemployment Insurance -	253.99	78.62	72.54	76.00	66.00	(10.00)	(13)
281.301.351.713.000	Retirement -	163,518.83	122,114.76	56,747.03	78,200.00	93,110.00	14,910.00	19
281.301.351.714.000	Life & Disability Insurance -	6,096.85	6,584.31	5,687.80	7,559.00	7,831.00	272.00	4
281.301.351.715.000	Health Insurance -	159,008.44	136,242.90	109,951.53	141,860.00	140,850.00	(1,010.00)	(1)
281.301.351.715.001	Health Insurance Health Waiver	3,200.00	3,600.00	2,500.00	1,200.00	1,200.00	.00	
281.301.351.716.000	Retirees Health Insurance -	76,096.55	101,064.51	93,890.29	113,480.00	105,040.00	(8,440.00)	(7)
281.301.351.716.001	Retirees Health Insurance HCSP	9,245.20	8,821.66	8,470.23	9,397.00	7,881.00	(1,516.00)	(16)
281.301.351.717.000	Dental Insurance -	9,076.10	9,741.98	8,490.00	10,920.00	9,240.00	(1,680.00)	(15)
	Fringes Totals	\$485,073.98	\$446,122.93	\$339,763.83	\$416,565.00	\$411,056.00	(\$5,509.00)	(1%)
Supplies								
281.301.351.741.002	Uniforms Clothing Allowance	75.00	75.00	.00	.00	.00	.00	
	Supplies Totals	\$75.00	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Other Services And Charges								
281.301.351.801.000	Contractual	2,135.10	792.88	.00	.00	.00	.00	
281.301.351.910.002	Property & Liability Insurance Liability Insurance	5,667.00	5,772.00	4,026.00	3,219.00	2,561.00	(658.00)	(20)
	Other Services And Charges Totals	\$7,802.10	\$6,564.88	\$4,026.00	\$3,219.00	\$2,561.00	(\$658.00)	(20%)
Sub-Department 351 - Corrections Totals		\$1,245,674.84	\$1,199,231.40	\$1,039,323.97	\$1,081,421.00	\$971,976.00	(\$109,445.00)	(10%)
Department 301 - Sheriffs Department Totals		\$1,245,674.84	\$1,199,231.40	\$1,039,323.97	\$1,081,421.00	\$971,976.00	(\$109,445.00)	(10%)

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 281 - Jail Millage								
EXPENSE								
Department 401 - Taxes								
Sub-Department 000 - -								
Taxes - Contra Revenues								
281.401.000.402.001	Current Property Tax Valuation Decrease	725.96	2,783.13	932.27	2,500.00	2,500.00	.00	
	Taxes - Contra Revenues Totals	\$725.96	\$2,783.13	\$932.27	\$2,500.00	\$2,500.00	\$0.00	0%
	Sub-Department 000 - - Totals	\$725.96	\$2,783.13	\$932.27	\$2,500.00	\$2,500.00	\$0.00	0%
	Department 401 - Taxes Totals	\$725.96	\$2,783.13	\$932.27	\$2,500.00	\$2,500.00	\$0.00	0%
Department 906 - Debt Service								
Sub-Department 000 - -								
Debt Service								
281.906.000.994.000	Principal	208,758.52	25,672.32	.00	34,916.00	.00	(34,916.00)	(100)
281.906.000.995.000	Interest	6,943.56	1,403.47	.00	440.00	.00	(440.00)	(100)
	Debt Service Totals	\$215,702.08	\$27,075.79	\$0.00	\$35,356.00	\$0.00	(\$35,356.00)	(100%)
	Sub-Department 000 - - Totals	\$215,702.08	\$27,075.79	\$0.00	\$35,356.00	\$0.00	(\$35,356.00)	(100%)
	Department 906 - Debt Service Totals	\$215,702.08	\$27,075.79	\$0.00	\$35,356.00	\$0.00	(\$35,356.00)	(100%)
Department 999 - Transfers Out								
Sub-Department 000 - -								
Transfers Out								
281.999.000.999.000	Transfer Out	1,095,018.00	1,206,663.00	1,202,238.00	1,196,150.00	1,085,584.00	(110,566.00)	(9)
281.999.000.999.298	Transfer Out Computer Fund	39,200.00	.00	7,500.00	.00	.00	.00	
	Transfers Out Totals	\$1,134,218.00	\$1,206,663.00	\$1,209,738.00	\$1,196,150.00	\$1,085,584.00	(\$110,566.00)	(9%)
	Sub-Department 000 - - Totals	\$1,134,218.00	\$1,206,663.00	\$1,209,738.00	\$1,196,150.00	\$1,085,584.00	(\$110,566.00)	(9%)
	Department 999 - Transfers Out Totals	\$1,134,218.00	\$1,206,663.00	\$1,209,738.00	\$1,196,150.00	\$1,085,584.00	(\$110,566.00)	(9%)
	EXPENSE TOTALS	\$2,596,320.88	\$2,435,753.32	\$2,249,994.24	\$2,315,427.00	\$2,060,060.00	(\$255,367.00)	(11%)
Fund 281 - Jail Millage Totals								
	REVENUE TOTALS	\$2,581,801.88	\$2,600,677.78	\$2,679,183.86	\$2,315,427.00	\$2,060,060.00	(\$255,367.00)	(11%)
	EXPENSE TOTALS	\$2,596,320.88	\$2,435,753.32	\$2,249,994.24	\$2,315,427.00	\$2,060,060.00	(\$255,367.00)	(11%)
Fund 281 - Jail Millage Totals		(\$14,519.00)	\$164,924.46	\$429,189.62	\$0.00	\$0.00	\$0.00	+++

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 296 - Juvenile Millage								
REVENUE								
Department 401 - Taxes								
Sub-Department 000 - - Taxes								
296.401.000.402.000	Current Property Tax	1,245,424.53	1,290,946.42	1,330,627.51	1,377,020.00	1,390,790.00	13,770.00	1
296.401.000.404.000	Special Assessments	5.28	(515.49)	.00	.00	.00	.00	
296.401.000.406.000	Payment in Lieu of Taxes	497.23	439.37	237.58	500.00	500.00	.00	
296.401.000.420.000	Delinquent Personal Taxes	520.85	1,135.00	2,082.93	500.00	500.00	.00	
296.401.000.437.000	Industrial Facility Tax	12,436.86	6,397.78	6,205.03	6,190.00	6,252.00	62.00	1
296.401.000.445.000	Interest on Taxes	144.12	57.51	143.38	100.00	100.00	.00	
	Taxes Totals	\$1,259,028.87	\$1,298,460.59	\$1,339,296.43	\$1,384,310.00	\$1,398,142.00	\$13,832.00	1%
	Sub-Department 000 - - Totals	\$1,259,028.87	\$1,298,460.59	\$1,339,296.43	\$1,384,310.00	\$1,398,142.00	\$13,832.00	1%
	Department 401 - Taxes Totals	\$1,259,028.87	\$1,298,460.59	\$1,339,296.43	\$1,384,310.00	\$1,398,142.00	\$13,832.00	1%
Department 960 - Transfers In								
Sub-Department 000 - - Other Financing Sources								
296.960.000.695.000	Fund Balance - Carry Over	.00	.00	.00	243,590.00	130,859.00	(112,731.00)	(46)
	Other Financing Sources Totals	\$0.00	\$0.00	\$0.00	\$243,590.00	\$130,859.00	(\$112,731.00)	(46%)
	Sub-Department 000 - - Totals	\$0.00	\$0.00	\$0.00	\$243,590.00	\$130,859.00	(\$112,731.00)	(46%)
	Department 960 - Transfers In Totals	\$0.00	\$0.00	\$0.00	\$243,590.00	\$130,859.00	(\$112,731.00)	(46%)
	REVENUE TOTALS	\$1,259,028.87	\$1,298,460.59	\$1,339,296.43	\$1,627,900.00	\$1,529,001.00	(\$98,899.00)	(6%)
EXPENSE								
Department 130 - Judicial								
Sub-Department 149 - Juvenile Court								
Other Services And Charges								
296.130.149.801.000	Contractual	158,233.61	144,077.67	128,766.25	178,700.00	180,000.00	1,300.00	1
296.130.149.957.000	Training	1,522.25	865.92	.00	2,500.00	2,500.00	.00	
	Other Services And Charges Totals	\$159,755.86	\$144,943.59	\$128,766.25	\$181,200.00	\$182,500.00	\$1,300.00	1%
	Sub-Department 149 - Juvenile Court Totals	\$159,755.86	\$144,943.59	\$128,766.25	\$181,200.00	\$182,500.00	\$1,300.00	1%
	Department 130 - Judicial Totals	\$159,755.86	\$144,943.59	\$128,766.25	\$181,200.00	\$182,500.00	\$1,300.00	1%
Department 401 - Taxes								
Sub-Department 000 - - Taxes - Contra Revenues								
296.401.000.402.001	Current Property Tax Valuation Decrease	362.99	1,391.57	450.91	1,500.00	1,500.00	.00	
	Taxes - Contra Revenues Totals	\$362.99	\$1,391.57	\$450.91	\$1,500.00	\$1,500.00	\$0.00	0%
	Sub-Department 000 - - Totals	\$362.99	\$1,391.57	\$450.91	\$1,500.00	\$1,500.00	\$0.00	0%
	Department 401 - Taxes Totals	\$362.99	\$1,391.57	\$450.91	\$1,500.00	\$1,500.00	\$0.00	0%

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 296 - Juvenile Millage								
EXPENSE								
Department 999 - Transfers Out								
Sub-Department 000 - - Transfers Out								
296.999.000.999.000	Transfer Out	1,071,545.00	943,568.00	1,043,462.00	1,445,200.00	1,345,001.00	(100,199.00)	(7)
	Transfers Out Totals	\$1,071,545.00	\$943,568.00	\$1,043,462.00	\$1,445,200.00	\$1,345,001.00	(\$100,199.00)	(7%)
	Sub-Department 000 - - Totals	\$1,071,545.00	\$943,568.00	\$1,043,462.00	\$1,445,200.00	\$1,345,001.00	(\$100,199.00)	(7%)
	Department 999 - Transfers Out Totals	\$1,071,545.00	\$943,568.00	\$1,043,462.00	\$1,445,200.00	\$1,345,001.00	(\$100,199.00)	(7%)
	EXPENSE TOTALS	\$1,231,663.85	\$1,089,903.16	\$1,172,679.16	\$1,627,900.00	\$1,529,001.00	(\$98,899.00)	(6%)
Fund 296 - Juvenile Millage Totals								
	REVENUE TOTALS	\$1,259,028.87	\$1,298,460.59	\$1,339,296.43	\$1,627,900.00	\$1,529,001.00	(\$98,899.00)	(6%)
	EXPENSE TOTALS	\$1,231,663.85	\$1,089,903.16	\$1,172,679.16	\$1,627,900.00	\$1,529,001.00	(\$98,899.00)	(6%)
Fund 296 - Juvenile Millage Totals		\$27,365.02	\$208,557.43	\$166,617.27	\$0.00	\$0.00	\$0.00	+++
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$15,412,816.76	\$9,781,027.69	\$9,993,895.38	\$10,737,008.00	\$10,985,974.00	\$248,966.00	2%
	EXPENSE GRAND TOTALS	\$13,742,873.89	\$9,288,471.24	\$8,841,391.15	\$10,737,008.00	\$10,985,974.00	\$248,966.00	2%
	Net Grand Totals	\$1,669,942.87	\$492,556.45	\$1,152,504.23	\$0.00	\$0.00	\$0.00	+++

2022/2023 Position Requests

<u>Department</u>	<u>Fund</u>	<u>Position Title</u>	<u>FTE</u>
Central Dispatch	911 Millage	Public Safety Telecommunicator	1.00
	911 Millage	Radio Manager	(1.00)
Physical Plant	General	Custodian	2.00
Prosecutor's Office	General	Assistant Prosecuting Attorney	1.00
		Legal Assistant	2.00
Sheriff's Office	General	Corrections Officer - Utility	1.00
	General	Corrections Sergeant	1.00
	General	Transport (2 Temporary - 20 hrs/wk for 2 years)	
Trial Court	General	Pretrial Services Case Worker - Circuit & District Court	1.00
	General	Deputy Court Clerk - Criminal Division	1.00
Total Position Requests			9.00

Positions in each office are not ranked in order of priority



Position Request Form

SECTION I - POSITION INFORMATION

Position Title: Public Safety Telecommunicator

Department: Eaton County Central Dispatch

Elected Official/Department Head: Kelley Cunningham

☐ New position (provide JAQ and Job Description) ☒ Additional Staff in Existing Classification

☐ Increase Hours – From _____ to _____

☒ Regular Full-Time ☐ Regular Part-Time ☐ Temporary/Seasonal

Number of hours per week: _____

If temporary/seasonal/grant-funded, length of appointment/season _____

(Temporary/seasonal appointments are usually 6 months or less)

SECTION II - BUDGET / POSITION JUSTIFICATION

What is driving the request? (check all that apply)

☒ Improve/Enhance Services	☐ Program Expansion
☐ New Services/Program	☐ Regulatory Compliance
☒ Restore prior year budget reduction	☐ Loss in Revenue if not filled

What is the primary function of the position?

1. Receive all incoming calls from the public requesting Police, Fire, and/or EMS.
2. Provide Emergency Medical Dispatching (EMD) when appropriate.
3. Determine which response agency is responsible for responding to the call for assistance and dispatches the appropriate unit(s).
4. Refer citizens to appropriate agencies or departments when call is not police, fire or EMS related.
5. Provide emergency assistance to callers until responding emergency units arrive and assume control of the situation.
6. Mitigate multiple situations simultaneously.
7. Monitor primary and secondary radio channels.
8. Conserve the knowledge of location and availability of all field units.
9. Maintain, update and apply accurate records by utilizing related information databases.
10. Gather, classify and supplement pertinent information obtained from the caller and enter it into the computer aided dispatch (CAD) system.
11. Operate a CAD console equipped with multiple computer terminals, including mapping and aerial photography.
12. Operate a radio console with multiple radio channels to dispatch police, fire and EMS agencies.
13. Monitor and control a large number of public safety resources throughout Eaton County.
14. Query and enter information (e.g. stolen articles, wanted persons, missing persons, criminal history checks, etc.) through Michigan's Law Enforcement Information Network (LEIN) and National Crime Information Center (NCIC) data files.
15. May perform the duties of a Public Safety Telecommunications Supervisor in the absence of this person.
16. Perform such other related duties as directed by higher authority.

To whom (title) will this employee report? Telecommunicator Supervisor

Why is this position needed?

In 2006, staffing included 19 telecommunicator positions, we currently are down to 14 telecommunicator positions. As call volumes increase throughout the years and new technology emerges, more responsibilities are delegated to the telecommunicators; such as monitoring multiple programs, apps, and systems.

If failure to fill this position may result in loss of funding or revenue, please describe and quantify (to the extent possible) the potential losses.

Overtime cost and employee burnout will continue to be a challenge for our agency.

List Computer Equipment/Office Equipment/Equipment/Other Needs for the position:

☐ Desk Phone	☐ iPad
☐ Cell Phone (Data/No Data)	☐ Desk
☐ Desktop Computer	☐ Chair
☐ Laptop Computer	☐ Radio (communication device)
☒ Other – Specify <u>Nothing new would need to be purchased, we would use an existing CAD position</u>	



Position Request Form

SECTION I - POSITION INFORMATION

Position Title: Custodian (2)

Department: Physical Plant

Elected Official/Department Head: Steve Barnett

☐ New position (provide JAQ and Job Description) ☒ Additional Staff in Existing Classification

☐ Increase Hours – From _____ to _____

☒ Regular Full-Time ☐ Regular Part-Time ☐ Temporary/Seasonal

Number of hours per week: _____

If temporary/seasonal/grant-funded, length of appointment/season _____

(Temporary/seasonal appointments are usually 6 months or less)

SECTION II - BUDGET / POSITION JUSTIFICATION

What is driving the request? (check all that apply)

☒ Improve/Enhance Services	☐ Program Expansion
☐ New Services/Program	☐ Regulatory Compliance
☒ Restore prior year budget reduction	☐ Loss in Revenue if not filled

What is the primary function of the position?

Maintain and improve custodial needs to the Eaton County owned buildings

To whom (title) will this employee report? Physical Plant Director and/or Custodial Supervisor

Why is this position needed?

*2005 staff budget reduced Custodial positions from 6-5

*2017 staff budget reduced Custodial positions from 5-4

Custodial services to Eaton County has been adjusted to address the daily cleaning of only the public areas of the county buildings and public restrooms. Other areas, department offices, window cleaning are now scheduled to meet Physical Plant staffing needs. Noticable degrading of the flooring (carpet) over the past five years has been observed. Departments have added dogs to their available services adding another element to address in cleaning, shredding machines in each office add extra debri to the floors, etc. After the 2017 reduction to staff, three buildings required the same expected cleaning services per their lease agreement resulting in the need to prioritize cleaning within the other locations with two remaining staff members.

Eaton County has added investments in 2021 and 2022 to replacing areas with new carpet flooring. With the current custodial staff numbers, this investment along with the anticipated future requests will have the return on the investment short of expected life duration for the product or normal replacement schedule.

By adding back one position, custodial duties would allow two staff to address the Courthouse cleaning needs instead of one. More frequency to vacuuming of offices, cleaning public windows would be added.

By adding back both positions, the cleaning of County assets would be back to past practices and allow for a more cleanlier environment to staff to work in.

The incorporated procedure of having County employees placing their departmental trash in the hallways at the end of the day would still be expected, this allows the custodians to concentrate the more valuable time to perform their cleaning duties.

Thanks for your consideration.

If failure to fill this position may result in loss of funding or revenue, please describe and quantify (to the extent possible) the potential losses.

Failure to fill these positions will result in the continued degrading conditions of cleanliness to the Eaton County investments.

List Computer Equipment/Office Equipment/Equipment/Other Needs for the position:

☐ Desk Phone

☐ iPad

☐ Cell Phone (Data/No Data)

☐ Desk

☐ Desktop Computer

☐ Chair

☐ Laptop Computer

☐ Radio (communication device)

☐ Other – Specify None required for this position



Position Request Form

SECTION I - POSITION INFORMATION

Position Title: Assistant Prosecuting Attorney

Department: Eaton County Prosecutors Office (2)

Elected Official/Department Head: Doug Lloyd

☐ New position (provide JAQ and Job Description) ☒ Additional Staff in Existing Classification

☐ Increase Hours – From _____ to _____

☐ Regular Full-Time ☒ Regular Part-Time ☐ Temporary/Seasonal

Number of hours per week: 40

If temporary/seasonal/grant-funded, length of appointment/season _____

(Temporary/seasonal appointments are usually 6 months or less)

SECTION II - BUDGET / POSITION JUSTIFICATION

What is driving the request? (check all that apply)

☒ Improve/Enhance Services	☒ Program Expansion
☒ New Services/Program	☐ Regulatory Compliance
☐ Restore prior year budget reduction	☐ Loss in Revenue if not filled

What is the primary function of the position?

Under the direction of the Prosecuting Attorney and the Chief Assistant, reviews and authorizes requests for warrants, determines the appropriate charge and prosecutes criminal cases. Regularly presents criminal cases in the District Court and is assigned Circuit Court cases as well as Probate Court matters. Attempts to resolve and dispose of criminal cases or tries case in court. Will also be responsible for attending first arraignments in District Court. Also responsible for attending review and staffings for District and Circuit Court Specialty Courts.

To whom (title) will this employee report? Prosecuting Attorney

Why is this position needed?

Since 2000, the Eaton County Prosecutor's office has added 2 attorneys. An Economic Crimes Attorney was added in 2003 and funded via grant revenue and currently through program revenue. A Juvenile Attorney was added in 2013. During this 20 year period we have experienced growth in Eaton County, which has included an increase in crime. From 2010 through today, there have been 28 deaths with 37 defendants charged with some form of homicide with 12 of those deaths and 17 of those defendants occurring within the last 3 years. The Prosecutor's Office is in need of additional attorneys to review all of the reports related to these serious crimes. The Prosecuting Attorney is responsible for reviewing all cases because they come to this office first. Cases only move through the court system when it is determined whether charges will be issued. Thorough review is essential in charging decisions and lack of assistant prosecutors may require assessment of which cases are most important to prosecute.

Felony cases are generally those that have the greatest impact on the community. Victims of felonious conduct have suffered the greatest amount of harm, whether financial, emotional, or physical. Their lives have been irrevocably changed, and they need the most support from the Prosecutor's Office. Additionally, defendants in felony cases have the highest possible penalties and therefore the greatest statutory and constitutional protections. As such, felony cases are the most complex, the most involved, and the most important cases seen on a day-to-day basis in the courts. They require the greatest amount of time and the greatest attention to detail. To properly prosecute felony cases requires a balancing act of supporting the victims, ensuring the defendant's rights are protected, and protecting the community.

The Eaton County Prosecutor's Office currently has three attorneys to handle the vast majority of felony cases: a docket attorney each for Judge Cunningham and Judge Maurer and an attorney specializing in intimate partner cases (e.g., intimate-partner CSC, felony domestic violence, strangulation, etc.). A fourth attorney handles the significant economic felonies (e.g., embezzlement over \$20,000, particularly complex check and credit card frauds, some organized retail crime, etc.). However, all other economic crimes are handled by the two docket attorneys, and the docket attorneys also handle their share of CSCs and intimate-partner crimes.

The Eaton County Prosecutor's Office needs additional attorneys capable of handling felony cases to continue upholding these high standards. Cases are becoming more and more complex with numerous types of evidence taking a significant amount of time to review and prepare for trial: bodycam footage, dashcam footage, personal cell phone videos, thousands of pages of phone records/Facebook records/Snapchat records, GPS location data, surveillance video, etc. The increasing demands of the public for transparency and technological evidence, as opposed to just witness testimony, similarly demands our office obtain, review, and prepare that evidence to present to the Court and jury. This takes time, and the docket attorney can only handle so much. The addition of two other attorneys would allow one docket attorney to prepare for trial, review and issue warrants, meet with victims and witnesses, draft motion responses, etc. while the other attorney handles the day-to-day needs of the docket.

Further, under the MIDC requires a public defense attorney be present for first arraignment. Due to that requirement, the Prosecutor believes the people should be represented as well. The Prosecutor believes that in order to serve the citizens of Eaton County effectively a prosecutor must have the time required to effectively review a criminal charge against an individual before charging. In order to be effective, a prosecutor must also be present at first arraignment. It is unfair to the citizens of this county that they pay for a prosecutor but does not have enough staff to give their voice at arraignments. Without a prosecutor present, Judges and magistrates (on counsel from public defenders) have or may lower bonds on serious and violent cases.

With the creation of Specialty Courts, the Prosecutor's Office acts as gate keeper to recommend participation of individuals charged with a crime into those court programs. This requires attorneys to be responsible for the individual Specialty Courts in addition to being docket attorneys.

Specialty Court Programs are as follows:

Circuit Court Drug Court
Veterans' Court
Sobriety Court
Swift and Sure
District Court Specialty Courts: Domestic Violence Court and Sobriety Court

Finally, the Prosecutor must also have the personnel to handle all of the matters that enter the court, making sure that the defendant is treated fairly and that the victim is heard.

If failure to fill this position may result in loss of funding or revenue, please describe and quantify (to the extent possible) the potential losses.

Under the responsibilities listed within this request is the assignment of attorneys to Specialty Courts. With the current case levels, there are concerns as to the availability of my office to provide the gate keeping responsibilities under the grant program requirements. The Elected Prosecutor is responsible for ensuring the fair treatment of defendants and to ensure a victim involved in a court matter is treated with respect. In order to meet this responsibility, attorneys should provide a timely review of cases and determine whether to issue criminal charges. At the end of the day, as cases continue and increase, my core responsibility must rest with those individuals first and the assignment to Specialty Courts may not be possible. This would impact revenue to the court programs if I am unable to send cases through the Specialty Court process. The Specialty Courts provide assistance to individuals going through the court process, so my office has been committed to gate keeping to these programs. We will continue to do whatever we can to maintain the use of these valuable court programs as much as possible. With the increase in caseload, complexity of cases and overall case review, there are concerns as to the level of committed time of attorneys within those programs. At the end of the day, this office's level of participation in the Specialty Courts would need to be determined.

List Computer Equipment/Office Equipment/Equipment/Other Needs for the position:

☒ Desk Phone	☐ iPad
☐ Cell Phone (Data/No Data)	☒ Desk
☐ Desktop Computer	☒ Chair
☒ Laptop Computer	☐ Radio (communication device)
☐ Other – Specify _____	



Position Request Form

SECTION I - POSITION INFORMATION

Position Title: Legal Assistant

Department: Eaton County Prosecutors Office

Elected Official/Department Head: Doug Lloyd

☐ New position (provide JAQ and Job Description) ☒ Additional Staff in Existing Classification

☐ Increase Hours – From _____ to _____

☐ Regular Full-Time ☒ Regular Part-Time ☐ Temporary/Seasonal

Number of hours per week: 40

If temporary/seasonal/grant-funded, length of appointment/season _____

(Temporary/seasonal appointments are usually 6 months or less)

SECTION II - BUDGET / POSITION JUSTIFICATION

What is driving the request? (check all that apply)

☒ Improve/Enhance Services	☐ Program Expansion
☒ New Services/Program	☐ Regulatory Compliance
☐ Restore prior year budget reduction	☐ Loss in Revenue if not filled

What is the primary function of the position?

Under the supervision of the Prosecuting Attorney or Chief Assistant, performs varied secretarial and support functions for the legal staff. Activities include preparing and processing legal documents, preparing and issuing subpoenas, opening and maintaining case files and providing general clerical support such as answering the telephone and opening and routing mail. May be responsible for performing secretarial and clerical functions related to child support enforcement and paternity cases including typing and filing complaints and interviewing clients to obtain necessary background information. Will also be responsible for preparing discovery for first arraignments in District Court due to indigent attorneys being appointed by the county and the defense attorneys requesting that discovery be provided to them for review before arraignment. Under the direction of an assistant prosecutor, is responsible for responding to FOIA requests.

To whom (title) will this employee report? Prosecuting Attorney

Why is this position needed?

Cases are becoming more and more complex with numerous types of evidence such as; bodycam footage, dashcam footage, personal cell phone videos, thousands of pages of phone records/Facebook records/Snapchat records, GPS location data, surveillance video, etc. The increase in the records require additional time for the legal assistants preparation of discovery. The Eaton County Prosecutor's Office has worked to provide discovery expediently and that is becoming increasingly difficult.

With the appearance of the public defender at first arraignment, it would be beneficial for the discovery to be presented to the defense for their review prior to or at the arraignment. With the addition of the position, a legal assistant would be able to gather from the court who is being arraigned on a specific day. Once the legal assistant had knowledge of the individual we could determine if law enforcement has actually provided us the case to the office. If the information has not been provided, the legal assistant would seek to obtain it. The legal assistant would then input all information into our system and would quickly be able to share it with the defense. The defense would be informed of the specifics of each case.

If failure to fill this position may result in loss of funding or revenue, please describe and quantify (to the extent possible) the potential losses.

List Computer Equipment/Office Equipment/Equipment/Other Needs for the position:

☒ Desk Phone	☐ iPad
☐ Cell Phone (Data/No Data)	☐ Desk
☒ Desktop Computer	☒ Chair
☐ Laptop Computer	☐ Radio (communication device)
☐ Other – Specify _____	



Position Request Form

SECTION I - POSITION INFORMATION

Position Title: Utility Deputy

Department: Sheriff's Office Corrections division

Elected Official/Department Head: Sheriff Reich

☐ New position (provide JAQ and Job Description) ☒ Additional Staff in Existing Classification

☐ Increase Hours – From _____ to _____

☐ Regular Full-Time ☐ Regular Part-Time ☐ Temporary/Seasonal

Number of hours per week: _____

If temporary/seasonal/grant-funded, length of appointment/season _____

(Temporary/seasonal appointments are usually 6 months or less)

SECTION II - BUDGET / POSITION JUSTIFICATION

What is driving the request? (check all that apply)

☒ Improve/Enhance Services	☒ Program Expansion
☐ New Services/Program	☐ Regulatory Compliance
☒ Restore prior year budget reduction	☐ Loss in Revenue if not filled

What is the primary function of the position?

The utility Deputy is used in a variety of ways including but not limited to:
Works with QM to order clothing and equipment for Deputies.
Order and maintain cleaning supplies (PPE, hand sanitizer, and other jail cleaning items. etc)
Inmate worker coordinator, to make sure we have a smooth running kitchen, laundry, and cleaning crew in the jail so we keep in compliance with all MDOC guidelines.
Assist with the court officers on Monday, Thursday, and 3rd Friday for heavy court days, or other days as needed.
Works with the PREA coordinator to make sure all aspects of PREA are followed.
Conduct monthly inspections and duties required by both MDOC and PREA so we can pass all inspections.



To whom (title) will this employee report? Corrections Sergeant

Why is this position needed?

Over the past year there has been several changes in both corrections and in the operation of the courts that directly affects the jail and this has put a strain on the court deputies. Polly-com has been used a lot more in corrections and communication with the courts. Before a person can be arraigned they now need to see the public defender by polly-com. This takes time to move the offender and then get them on the polly-com. After they see the public defender they can be arraigned. With the passing of PA393 we now have to have someone arraigned on a misdemeanor charge by 3pm the next day, where as before we had 48 hours to get them arraigned. This will put a strain on our court Deputies. Our court Deputies have told me how much busier they are now compared to the past.

With COVID-19 we have to increase the cleaning of the jail. We use more cleaning supplies now than we have ever used before. Keeping up our supply is critical to keeping the staff and inmates healthy in the jail setting. There has also been added supplies we have had to order such as PPE and special laundry supplies to handle bio hazard materials.

We have several inspections in the jail that happen every year. The two biggest are the MDOC inspection and the PREA inspection. The utility Deputy helps make sure all the monthly requirements for these inspections are done and documented. Passing these inspections is critical to the operation of the Sheriff's Office

This Deputy will assist with transports as well when available. The transports consist of court ordered WRITs, medical runs, prison transports and other transports.

If failure to fill this position may result in loss of funding or revenue, please describe and quantify (to the extent possible) the potential losses.

Currently we have two contracts with the Michigan Department of Corrections (MDOC). These contracts are dependent on us passing both the MDOC inspection and the PREA inspection. If we do not pass either of these inspections we could lose these contracts and the income that comes with them. By having this utility Deputy it will increase our ability to pass these inspections by giving us a Deputy who can dedicate time each week to the tasks required to pass each inspection.

List Computer Equipment/Office Equipment/Equipment/Other Needs for the position:

☐ Desk Phone	☐ iPad
☐ Cell Phone (Data/No Data)	☐ Desk
☐ Desktop Computer	☐ Chair
☐ Laptop Computer	☐ Radio (communication device)
☐ Other – Specify _____	



Position Request Form

SECTION I - POSITION INFORMATION

Position Title: Corrections Sergeant

Department: Sheriff's Office Corrections

Elected Official/Department Head: Sheriff Reich

☐ New position (provide JAQ and Job Description) ☒ Additional Staff in Existing Classification

☐ Increase Hours – From _____ to _____

☒ Regular Full-Time ☐ Regular Part-Time ☐ Temporary/Seasonal

Number of hours per week: _____

If temporary/seasonal/grant-funded, length of appointment/season _____

(Temporary/seasonal appointments are usually 6 months or less)

SECTION II - BUDGET / POSITION JUSTIFICATION

What is driving the request? (check all that apply)

☐ Improve/Enhance Services	☐ Program Expansion
☐ New Services/Program	☐ Regulatory Compliance
☐ Restore prior year budget reduction	☐ Loss in Revenue if not filled

What is the primary function of the position?

Relief Sergeant is responsible for covering any shift when the Sergeant assigned to that shift is not there for any reason. Along with covering a shift when needed this relief Sergeant will be responsible for the supervision of all programs run in the jail, transports, our MDOC contracts and many other administrative responsibilities assigned by the Lieutenant or Captain. This Sergeant will oversee the court Deputies and make sure there is adequate staffing at the courtrooms as required by the judges. There are several days a month where court traffic is extremely high and an extra Deputy is needed. This Sergeant will either assist in that or make sure it is appropriately scheduled.

To whom (title) will this employee report? Corrections Lieutenant

Why is this position needed?

With the increased amount of administrative work required in the jail it has become harder for the Captain and Lieutenant to keep up with the work that needs to be done. The jail runs several programs including RMA, GED program, Moto, Jail Cog, WRAP, CTC, MRT, AA, NA, Church and other programs. All of these programs need to be overseen by a command officer for scheduling and supervision of the programs. We have two contracts with MDOC that require, at times, daily communication with MDOC. MDOC agents need call and need to speak to a command officer for various reasons, including arraignment transport times, lodging instructions, and court information. This is all handled by a Sergeant.

The jail is now responsible for most transports to and from the jail including court ordered WRITs, prison transports and medical transports to local hospitals. There are usually several of these each week. This needs to be supervised by a command officer as they will be scheduling the transports and who will transport them. Public act 394 requires jails and courts to work with each other to allow inmates to be arraigned in other courts. If they are given a bond in another jail we must pick them up and bring them to our jail. This may cause additional transports for the jail staff.

The jail must be staffed with a Sergeant or above at all times. With only one relief sergeant available to help cover all four shifts this is just not possible. The Lieutenant and Captain have been covering many shifts for various reasons. Having another Sergeant will alleviate this so the Captain and Lieutenant can concentrate on their jobs.

If failure to fill this position may result in loss of funding or revenue, please describe and quantify (to the extent possible) the potential losses.

List Computer Equipment/Office Equipment/Equipment/Other Needs for the position:

☒ Desk Phone	☐ iPad
☐ Cell Phone (Data/No Data)	☐ Desk
☒ Desktop Computer	☐ Chair
☐ Laptop Computer	☒ Radio (communication device)
☐ Other – Specify _____	



Position Request Form

SECTION I - POSITION INFORMATION

Position Title: Transport Deputy

Department: Sheriff's Office

Elected Official/Department Head: Sheriff Reich

☒ New position (provide JAQ and Job Description) ☐ Additional Staff in Existing Classification

☐ Increase Hours – From _____ to _____

☐ Regular Full-Time ☐ Regular Part-Time ☒ Temporary/Seasonal

Number of hours per week: _____ 20

If temporary/seasonal/grant-funded, length of appointment/season 2 years

(Temporary/seasonal appointments are usually 6 months or less)

SECTION II - BUDGET / POSITION JUSTIFICATION

What is driving the request? (check all that apply)

☒ Improve/Enhance Services	☐ Program Expansion
☐ New Services/Program	☐ Regulatory Compliance
☐ Restore prior year budget reduction	☐ Loss in Revenue if not filled

What is the primary function of the position?

This Deputy will be responsible for transports including but not limited to court ordered WRITS, warrant transports, medical transports from the jail to local DR. Appointments, transporting inmates from the county jail to prison, or any other criminal or non-criminal transport as needed.

To whom (title) will this employee report? Shift Commander

Why is this position needed?

The Sheriff's Office is responsible for transports to and from the jail including court ordered WRITs, transporting inmates to the state prison and medical transports to local hospitals. There are usually several of these each week. Public act 394 requires jails and courts to work with each other to allow inmates to be arraigned in other courts. If they are given a bond in another jail we must pick them up and bring them to our jail. This may cause additional transports for the Sheriff's Office. The Sheriff's Office is also responsible for many other transports including picking up people who are lodged at different jails on warrants, or transporting people to the hospital who need to be evaluated for mental health reasons.

With all of these transports we do not have enough Deputies working on a shift level in either the corrections division or the patrol division to handle these transports. The only way we are able to get this done is to pay Deputies overtime to complete these transports. Currently our staffing level is not adequate to be able to get this done and cover both the jail or road patrol.

By having temporary staff assigned we will be able to utilize them for the transports and still be able to maintain our staffing levels in both the jail and the road patrol.

If failure to fill this position may result in loss of funding or revenue, please describe and quantify (to the extent possible) the potential losses.

List Computer Equipment/Office Equipment/Equipment/Other Needs for the position:

☐ Desk Phone	☐ iPad
☐ Cell Phone (Data/No Data)	☐ Desk
☐ Desktop Computer	☐ Chair
☐ Laptop Computer	☒ Radio (communication device)
☒ Other – Specify <u>Uniform</u>	



Position Request Form

SECTION I - POSITION INFORMATION

Position Title: Pretrial Services Case Manager

Department: Eaton County Circuit Court

Elected Official/Department Head: Amy Etzel, Trial Court Administrator

☒ New position (provide JAQ and Job Description) ☐ Additional Staff in Existing Classification

☐ Increase Hours – From _____ to _____

☒ Regular Full-Time ☐ Regular Part-Time ☐ Temporary/Seasonal

Number of hours per week: 40

If temporary/seasonal/grant-funded, length of appointment/season _____

(Temporary/seasonal appointments are usually 6 months or less)

SECTION II - BUDGET / POSITION JUSTIFICATION

What is driving the request? (check all that apply)

☒ Improve/Enhance Services	☒ Program Expansion
☒ New Services/Program	☐ Regulatory Compliance
☐ Restore prior year budget reduction	☐ Loss in Revenue if not filled

What is the primary function of the position?

The primary function of the pretrial case manager is dedicated to assisting the Court with monitoring the conditions of release for cases in both Eaton County Circuit Court and Eaton County District Court until there is a resolution of the case. The caseworker will facilitate communication with individuals as needed and assist individuals with the coordination of other conditions of release which may include, next appearance dates, substance use testing, electronic monitoring, and any other conditions imposed by the Court. The case manager is responsible for informing the Court promptly of all violations.

To whom (title) will this employee report? Melanie Achenbach, Director of Community Corrections

Why is this position needed?

Pretrial services are currently provided through the Eaton County District Court Probation Department, which does not coincide with best practices. The number of individuals with pretrial release conditions has continued to gradually increase. The historical increase coupled with the implementation of the Jail Task Force Legislation has the projected outcome of an increased population who would benefit from pretrial services. Felony cases with pretrial release conditions that are bound over to Circuit Court are no longer under the jurisdiction of District Court, and are not monitored by Michigan Department of Corrections until sentenced in Circuit Court. The absence of pretrial services has resulted in a void of aiding individuals on pretrial release to follow their court ordered conditions of release. The pretrial position will ensure due process to those accused of a crime and maintain the integrity of the judicial process.

If failure to fill this position may result in loss of funding or revenue, please describe and quantify (to the extent possible) the potential losses.

List Computer Equipment/Office Equipment/Equipment/Other Needs for the position:

☒ Desk Phone	☐ iPad
☐ Cell Phone (Data/No Data)	☒ Desk
☐ Desktop Computer	☒ Chair
☒ Laptop Computer	☐ Radio (communication device)
☐ Other – Specify _____	



Position Request Form

SECTION I - POSITION INFORMATION

Position Title: Deputy District Court Clerk

Department: Eaton County Trial Court, District Court

Elected Official/Department Head: Amy Etzel, Trial Court Administrator

☐ New position (provide JAQ and Job Description) ☒ Additional Staff in Existing Classification

☐ Increase Hours – From _____ to _____

☒ Regular Full-Time ☐ Regular Part-Time ☐ Temporary/Seasonal

Number of hours per week: 40

If temporary/seasonal/grant-funded, length of appointment/season _____

(Temporary/seasonal appointments are usually 6 months or less)

SECTION II - BUDGET / POSITION JUSTIFICATION

What is driving the request? (check all that apply)

☒ Improve/Enhance Services	☐ Program Expansion
☐ New Services/Program	☐ Regulatory Compliance
☒ Restore prior year budget reduction	☐ Loss in Revenue if not filled

What is the primary function of the position?

This position performs tasks related to the creation and maintenance of court files and maintains the integrity of court records. This includes processing the multitude of court documents filed with the court including: appearances, notices, warrants, motions, orders, bonds and fingerprinting. In addition a clerk performs a variety of support services such as record requests, receiving warrants, warrant recalls, file retention, monitoring phones, compliance with SCAO requirements, updating court forms, entering information into JIS, monitoring the District Court email, JDW compliance, filing and entering tickets, obtaining driving or criminal history record checks, assisting walk-ins to maintain compliance with the Jail Task Force Legislation and other duties as needed. The clerk may also assists other court positions including in District Court departments such as the Civil and Probation Departments.

To whom (title) will this employee report? Kathleen Brooks, Deputy Trial Court Administrator

Why is this position needed?

Past budget constraints resulted in this position becoming vacant and not refilled. This has become an ever increasing need to have additional personnel to assist with the workload and have employees available to maintain the workload when an employee may take an extended leave of absence due to medical reasons and more commonly request to utilize vacation time.

Currently the criminal clerk department has one cashier and two deputy clerks that work under the supervision of the Chief Clerk. Any absence of any position for a limited time creates a void that impacts the entire department and the workload that remains. The need to continue performing and processing tasks in a timely manner becomes impacted by any employee absence. One additional clerk would allow the office to increase their timeliness in performing all required tasks, allow clerks to have opportunities to increase the ability to take earned respite from their positions and create opportunity for a healthier environment to retain employees longer term.

If failure to fill this position may result in loss of funding or revenue, please describe and quantify (to the extent possible) the potential losses.

List Computer Equipment/Office Equipment/Equipment/Other Needs for the position:

☐ Desk Phone	☐ iPad
☐ Cell Phone (Data/No Data)	☐ Desk
☐ Desktop Computer	☐ Chair
☒ Laptop Computer	☐ Radio (communication device)
☐ Other – Specify <u>Office space is already available for this position in the criminal clerks office.</u>	

Eaton County,
Michigan



Year Ended
September 30,
2021

Financial
Statements and
Single Audit Act
Compliance

Rehmann

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EATON COUNTY, MICHIGAN

Table of Contents

	<u>Page</u>
Introductory Section	1
Letter of Transmittal	3
Organizational Chart	5
Principal Officials	6
Financial Section	7
Independent Auditors' Report	9
Management's Discussion and Analysis	13
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position	23
Statement of Activities	24
Fund Financial Statements:	
Balance Sheet – Governmental Funds	28
Reconciliation of Fund Balances of Governmental Funds to Net Position of Governmental Activities	29
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	30
Reconciliation of Net Changes in Fund Balances of Governmental Funds to Change in Net Position of Governmental Activities	31
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
General Fund	32
Child Care Special Revenue Fund	33
Central Dispatch 911 Surcharge Special Revenue Fund	34
American Rescue Plan Act Special Revenue Fund	35
Statement of Net Position – Proprietary Funds	36
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	37
Statement of Cash Flows – Proprietary Funds	38
Statement of Fiduciary Net Position – Fiduciary Funds	40
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	41
Combining Statement of Net Position – Discretely Presented Component Units	42
Combining Statement of Activities – Discretely Presented Component Units	43
Notes to Financial Statements	45
Required Supplementary Information	103
MERS Agent Multiple-Employer Defined Benefit Pension Plan – County:	
Schedule of Changes in the County's Net Pension Liability and Related Ratios	104
Schedule of Contributions	107

EATON COUNTY, MICHIGAN

Table of Contents

	<u>Page</u>
Required Supplementary Information (Concluded)	
MERS Agent Multiple-Employer Defined Benefit Pension Plan – Health and Rehabilitation Services Facility:	
Schedule of Changes in the Facility's Net Pension Liability and Related Ratios	108
Schedule of Contributions	111
MERS Agent Multiple-Employer Defined Benefit Pension Plan – District Health:	
Schedule of Changes in the District's Net Pension Liability and Related Ratios	112
Schedule of Contributions	114
Retiree Healthcare Plan – County:	
Schedule of Changes in the County's Net OPEB Liability and Related Ratios	115
Schedule of Contributions	116
Schedule of Investment Returns	117
Retiree Healthcare Plan – Health and Rehabilitation Services Facility:	
Schedule of Changes in the Facility's Total OPEB Liability and Related Ratios	118
Notes to Required Supplementary Information	119
Combining and Individual Fund Financial Statements and Schedules	123
General Fund:	
Detailed Schedule of Revenues and Other Financing Sources – Budget and Actual	124
Detailed Schedule of Expenditures and Other Financing Uses – Budget and Actual	127
Nonmajor Governmental Funds:	
Combining Balance Sheet	130
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	136
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Special Revenue Funds	142
Nonmajor Enterprise Funds:	
Combining Statement of Net Position	156
Combining Statement of Revenues, Expenses and Changes in Fund Net Position	157
Combining Statement of Cash Flows	159
Internal Service Funds:	
Combining Statement of Net Position	160
Combining Statement of Revenues, Expenses and Changes in Fund Net Position	162
Combining Statement of Cash Flows	164

EATON COUNTY, MICHIGAN

Table of Contents

Page

Combining and Individual Fund Financial Statements and Schedules (Concluded)

Custodial Funds:

Combining Statement of Fiduciary Net Position 166

Combining Statement of Changes in Fiduciary Net Position 168

Discretely Presented Component Units:

Board of Public Works:

Governmental Funds Balance Sheet and Statement of Net Position 170

Reconciliation of Fund Balances of Governmental Funds
to Net Position of Governmental Activities 173

Governmental Fund Revenues, Expenditures and Changes in Fund Balance and
Statement of Activities 174

Reconciliation of Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities 177

Drainage Districts:

Governmental Funds Balance Sheet and Statement of Net Position 178

Reconciliation of Fund Balances of Governmental Funds
to Net Position of Governmental Activities 181

Governmental Fund Revenues, Expenditures and Changes in Fund Balance and
Statement of Activities 182

Reconciliation of Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities 185

District Health Department:

Governmental Funds Balance Sheet and Statement of Net Position 186

Reconciliation of Fund Balances of Governmental Funds
to Net Position of Governmental Activities 187

Governmental Fund Revenues, Expenditures and Changes in Fund Balance and
Statement of Activities 188

Reconciliation of Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities 189

Single Audit Act Compliance 191

Independent Auditors' Report on the Schedule of Expenditures
of Federal Awards Required by the Uniform Guidance 193

Schedule of Expenditures of Federal Awards 195

Notes to Schedule of Expenditures of Federal Awards 198

Independent Auditors' Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards* 199

EATON COUNTY, MICHIGAN

Table of Contents

	<u>Page</u>
Single Audit Act Compliance (Concluded)	
Independent Auditors’ Report on Compliance for Each Major Federal Program and Internal Control over Compliance Required by the Uniform Guidance	201
Schedule of Findings and Questioned Costs	203
Summary Schedule of Prior Audit Findings	206



INTRODUCTORY SECTION

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EATON COUNTY CONTROLLER/ADMINISTRATOR

1045 Independence
Blvd
Charlotte, MI 48813

(517) 543-2122
(517) 543-3331 Fax

John F. Fuentes
CPA
Controller/
Administrator

Connie L. Sobie
Deputy
Controller/
Administrator

Melissa Ballard
Accountant

March 29, 2022

To the Members of the Board of Commissioners:

The Annual Financial Report of Eaton County, Michigan for the fiscal year ended September 30, 2021, is hereby submitted. Responsibility for both the accuracy of the presented information and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the enclosed information is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County. These financial statements have been prepared in accordance with generally accepted accounting principles for local governments as prescribed by the Governmental Accounting Standards Board (GASB). All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

Format

The report is presented in two sections: *Introductory and Financial*. The Introductory section includes this transmittal, an organizational chart, and a list of principal officials. The Financial section includes the independent auditors' report, management's discussion and analysis, the basic financial statements, required supplementary information, and the combining and individual fund financial statements and schedules.

Reporting Entity

The financial reporting entity includes all the funds of the County as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable.

Blended Component Units – although legally separate entities, they are, in substance, part of the primary government's operations and are included as part of the primary government. The following organizations are reported within the combining and individual fund financial statements:

- Eaton County Department of Human Services
- Eaton County Building Authority

Discretely Presented Component Units – are legally separate from the primary government and are reported in separate columns in the combined financial statements to differentiate their financial position and results of operations from those of the primary government. The following are reported as discretely presented component units:

- Eaton County Road Commission
- Eaton County Board of Public Works
- Eaton County Drainage Districts
- Eaton County Land Bank Authority
- Retiree Healthcare Plan

Joint Ventures – are legal entities that result from a contractual arrangement, or interlocal agreement, which is owned, operated, or governed by two or more participants. The following is reported as a discretely presented component unit:

- Barry/Eaton District Health Department

The following **Related Organization** did not meet the financial accountability criteria and has been excluded from the County's financial statements:

- Eaton County Transportation Authority

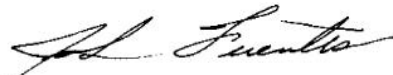
Financial Reporting and Auditing

The County is required to undergo an annual single audit in conformity with the provisions of the Uniform Guidance. Information pertaining to this single audit, including the auditors' reports on the internal control structure and compliance with laws and regulations, the schedule of federal awards and a schedule of findings and questioned costs, is presented in this report.

Independent Audit

The State of Michigan requires that an annual audit of the financial records and transactions of all departments of the County be performed by an independent certified public accountant. In addition, the audit is designed to meet the requirements set forth in the Uniform Guidance. The auditors' report on the financial statements is included in the financial section of the report. The auditors' reports relating specifically to the single audit are presented in this report as well.

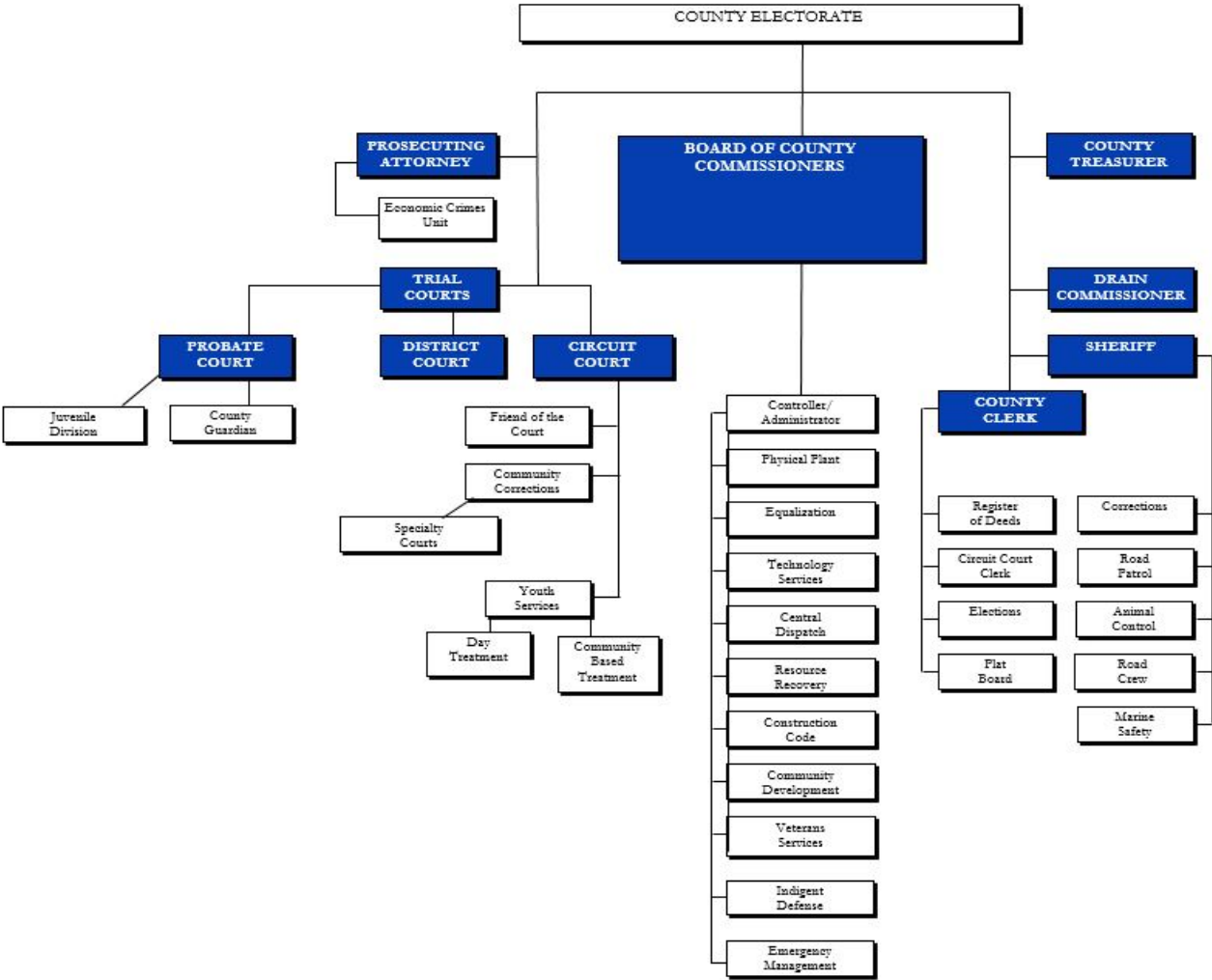
Respectfully submitted,

A handwritten signature in black ink, appearing to read "John Fuentes", written in a cursive style.

John Fuentes
Controller/Administrator

EATON COUNTY, MICHIGAN

Organizational Chart



EATON COUNTY, MICHIGAN

PRINCIPAL OFFICIALS

For the Year Ended September 30, 2021

Board of Commissioners

Tim Barnes	District 1
Blake Mulder	District 2
Terrance Augustine	District 3
Brandon Haskell	District 4
Jeanne Pearl-Wright	District 5
Jane Whitacre	District 6
Mark Mudry	District 7
Joseph C. Brehler	District 8
Brian Droscha	District 9
Dairus Reynnet	District 10
Wayne Ridge	District 11
Brian Lautzenheiser - Vice Chairman	District 12
Jim Mott	District 13
Jeremy Whittum - Chairman	District 14
Barbara A. Rogers	District 15

Tom Reich
County Sheriff

Diana Bosworth
County Clerk/Register of Deeds

Robert A. Robinson
County Treasurer

Douglas R. Lloyd
Prosecuting Attorney

Richard Wagner
Drain Commissioner

John Fuentes, CPA
Controller/Administrator

Connie Sobie
Deputy Controller/Administrator

FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

March 29, 2022

To the Board of Commissioners
Eaton County, Michigan
Charlotte, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Eaton County, Michigan** (the "County"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Eaton County Health and Rehabilitation Services Facility Enterprise fund, which is a major fund and therefore a separate opinion unit that represents 58 percent, 51 percent, and 94 percent, respectively, of the assets and deferred outflows, net position, and revenues of the business-type activities. We also did not audit the financial statements of the Eaton County Road Commission, a component unit of the County that represents 52 percent, 61 percent and 62 percent, respectively, of the assets and deferred outflows, net position, and revenues of the total discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Eaton County Health and Rehabilitation Services Facility and the Eaton County Road Commission, are based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Eaton County Health and Rehabilitation Services Facility and the Eaton County Road Commission were not audited in accordance with *Government Auditing Standards*.



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, based on our audit and the reports of other auditors, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of ***Eaton County, Michigan***, as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the general fund and each major special revenue fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules and the introductory section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2022, on our consideration of **Eaton County, Michigan's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Rehmann Lobson LLC

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MANAGEMENT'S DISCUSSION AND ANALYSIS

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

As management of Eaton County, Michigan, we offer the readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the accompanying basic financial statements.

Financial Highlights

· Total net position	\$ (31,685,243)
· Change in total net position	7,605,036
· Fund balances, governmental funds	16,097,496
· Change in fund balances, governmental funds	(61,924)
· Unassigned fund balance, general fund	6,185,938
· Change in fund balance, general fund	(1,222,308)
· Installment debt outstanding	23,210,532
· Change in installment debt	(6,185,124)

Using this Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the County as a whole (government-wide financial statements) and present a longer-term view of the County's finances. Fund financial statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds.

The remaining statements provide financial information about activities for which the County acts solely as a trustee or custodian for the benefit of those outside of the government. The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Reporting the County as a Whole

The Statement of Net Position and the Statement of Activities. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets, deferred outflows of resources, liabilities and deferred inflows of resources, using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the County's net position and changes in them. One can think of the County's net position as one way to measure the County's financial health. Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating. During 2021, the net position of the County increased by \$7,605,036 compared to a decrease of \$386,756 in 2020. The primary source of the differences in changes in net position relate to changes in the net pension and other postemployment benefit liabilities and related deferred amounts, and the \$10.4 million grant in the Health and Rehabilitation Services Facility.

Governmental activities. All of the County's basic services are considered to be governmental activities, including legislative, judicial, general government, public safety, public works, health and social services, parks, recreation and culture, and other activities. Property taxes, intergovernmental revenue and charges for services finance most of these activities.

Business-type activities. Other functions of the County that are intended to recover all or a significant portion of their costs through user fees and charges are considered to be business-type activities. These include the Eaton County Health and Rehabilitation Services Facility, the jail commissary, delinquent tax collections, home tax exemption audit and the foreclosing government unit.

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

Component units. The County includes five legally separate entities in its financial statements: the Eaton County Road Commission, Board of Public Works, the Eaton County Drainage Districts, the Barry/Eaton District Health Department, and the Eaton County Land Bank. Although legally separate, these "component units" are important because the County is financially accountable for them.

Financial statements for these component units are reported separately from the financial information presented for the primary government itself. The Eaton County Department of Human Services and the Eaton County Building Authority, although also legally separate, function for all practical purposes as departments of the County, and therefore have been included as an integral part of the primary government.

Reporting the County's Most Significant Funds

Fund Financial Statements. The fund financial statements provide detailed information about the most significant funds – not the County as a whole. Some funds are required to be established by State law or bond covenants. However, the County establishes many other funds to help control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants and other money. The County's two primary kinds of funds – governmental and proprietary – use different accounting approaches.

Governmental funds. Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general governmental operations and the basic services it provides.

Governmental fund information helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains numerous individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, child care, central dispatch 911 surcharge, and American Rescue Plan Act funds, each of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements and schedules as identified in the table of contents.

Proprietary funds. The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the county health and rehabilitation services, delinquent tax operations, the jail commissary, home tax exemption audit and the foreclosing governmental unit. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for self-insurance and fringe benefit programs. Because these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the county health and rehabilitation services fund and the delinquent tax revolving fund, both of which are considered to be major funds of the County. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the nonmajor enterprise funds and internal service funds is provided in the form of combining statements elsewhere in this report.

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

Reporting the County's Fiduciary Responsibilities

The County is the trustee, or fiduciary, for certain amounts on behalf of others. Fiduciary funds are used to account for the resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Additional Information

Notes to Financial Statements. The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. This is limited to this management's discussion and analysis and the schedules for the MERS pension and other postemployment benefits plans immediately following the notes to the financial statements. The combining and individual fund financial statements and schedules are presented immediately following the required supplementary information.

Financial Analysis of the County as a Whole

The government-wide financial analysis focuses on the net position and changes in net position of the County's governmental and business-type activities. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the net position of the County was in a deficit primarily a result of the net pension and other postemployment benefit liabilities of \$65,766,186 and \$33,946,509 respectively, at September 30, 2021.

	Net Position					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets						
Current and other assets	\$ 34,206,284	\$ 24,209,024	\$ 26,302,916	\$ 23,085,960	\$ 60,509,200	\$ 47,294,984
Capital assets, net	37,534,822	40,546,803	12,306,892	12,807,296	49,841,714	53,354,099
Total assets	<u>71,741,106</u>	<u>64,755,827</u>	<u>38,609,808</u>	<u>35,893,256</u>	<u>110,350,914</u>	<u>100,649,083</u>
Deferred outflows of resources	<u>13,734,563</u>	<u>11,287,186</u>	<u>875,991</u>	<u>593,870</u>	<u>14,610,554</u>	<u>11,881,056</u>
Liabilities						
Long-term debt						
outstanding	20,694,521	23,292,551	5,347,958	8,961,676	26,042,479	32,254,227
Other liabilities	113,464,332	105,246,176	5,207,768	5,701,876	118,672,100	110,948,052
Total liabilities	<u>134,158,853</u>	<u>128,538,727</u>	<u>10,555,726</u>	<u>14,663,552</u>	<u>144,714,579</u>	<u>143,202,279</u>
Deferred inflows of resources	<u>11,138,175</u>	<u>8,049,279</u>	<u>793,957</u>	<u>568,860</u>	<u>11,932,132</u>	<u>8,618,139</u>
Net position						
Net investment in						
capital assets	19,708,264	20,219,849	9,368,335	8,934,350	29,076,599	29,154,199
Restricted	7,087,790	6,111,817	-	-	7,087,790	6,111,817
Unrestricted (deficit)	(86,617,413)	(86,876,659)	18,767,781	12,320,364	(67,849,632)	(74,556,295)
Total net position	<u>\$ (59,821,359)</u>	<u>\$ (60,544,993)</u>	<u>\$ 28,136,116</u>	<u>\$ 21,254,714</u>	<u>\$ (31,685,243)</u>	<u>\$ (39,290,279)</u>

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

A portion of the County's net position, \$29,076,599, is its investment in capital assets (i.e., land, buildings, vehicles, equipment and infrastructure), net of any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$7,087,790, represents resources that are subject to external restrictions on how they may be used.

The following condensed financial information was derived from the government-wide statement of activities and reflects how the County's net position changed during the fiscal year:

	Change in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program revenues:						
Charges for services	\$ 6,712,623	\$ 6,471,189	\$ 19,843,278	\$ 19,711,419	\$ 26,555,901	\$ 26,182,608
Operating grants	11,436,395	14,075,087	10,366,324	601,882	21,802,719	14,676,969
General revenues:						
Property taxes	29,188,124	27,720,330	477,765	461,606	29,665,889	28,181,936
Grants and contributions not restricted to specific programs	2,745,620	2,142,998	-	-	2,745,620	2,142,998
Unrestricted investment earnings	39,026	128,744	14,321	-	53,347	128,744
Total revenues	<u>50,121,788</u>	<u>50,538,348</u>	<u>30,701,688</u>	<u>20,774,907</u>	<u>80,823,476</u>	<u>71,313,255</u>
Expenses						
Legislative	346,285	456,407	-	-	346,285	456,407
Judicial	6,809,648	6,767,447	-	-	6,809,648	6,767,447
General government	9,633,448	9,837,033	-	-	9,633,448	9,837,033
Public safety	24,003,821	24,735,566	-	-	24,003,821	24,735,566
Public works	485,825	428,766	-	-	485,825	428,766
Health and social services	6,574,797	6,648,613	-	-	6,574,797	6,648,613
Parks, recreation, and culture	803,613	716,118	-	-	803,613	716,118
Other	493,116	395,658	-	-	493,116	395,658
Interest on long-term debt	650,647	658,851	-	-	650,647	658,851
Health and rehabilitation services	-	-	22,436,417	20,639,479	22,436,417	20,639,479
Delinquent tax collections	-	-	70,596	95,231	70,596	95,231
Jail commissary	-	-	110,064	156,458	110,064	156,458
Foreclosing government unit	-	-	800,163	164,384	800,163	164,384
Total expenses	<u>49,801,200</u>	<u>50,644,459</u>	<u>23,417,240</u>	<u>21,055,552</u>	<u>73,218,440</u>	<u>71,700,011</u>
Change in net position, before transfers	320,588	(106,111)	7,284,448	(280,645)	7,605,036	(386,756)
Transfers	<u>403,046</u>	<u>375,184</u>	<u>(403,046)</u>	<u>(375,184)</u>	<u>-</u>	<u>-</u>
Change in net position	<u>723,634</u>	<u>269,073</u>	<u>6,881,402</u>	<u>(655,829)</u>	<u>7,605,036</u>	<u>(386,756)</u>
Net position, beginning of year	(60,544,993)	(60,814,066)	21,254,714	21,910,543	(39,290,279)	(38,903,523)
Net position, end of year	<u>\$ (59,821,359)</u>	<u>\$ (60,544,993)</u>	<u>\$ 28,136,116</u>	<u>\$ 21,254,714</u>	<u>\$ (31,685,243)</u>	<u>\$ (39,290,279)</u>

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

Governmental activities. Governmental activities increased the County's net position by \$723,634. Total governmental revenues was \$50,121,788, compared to \$50,538,348 in the prior year (decrease of \$416,560). The cost of all governmental activities this year was \$49,801,200 compared to \$50,644,459 from the prior year (decrease of \$843,259). Key elements of the overall increase in net position, in addition to those matters discussed previously, are as follows:

- Operating grants decreased by \$2,638,692 which was primarily due to the expiration of CARES Act funding during the fiscal year.
- Property tax revenue increased by \$1,467,794. The increase in property taxes was a result of increases in taxable valuations, property transfers resulting in valuation "uncapping" and new construction.
- Pension and OPEB expense was \$(2,246,391) in the current year, compared to \$3,224,002 in the prior year. This was spread amongst legislative, judicial, general government, public safety, health and social services, and parks, recreation, and culture.

Business-type activities. Business-type activities increased the County's net position by \$6,881,402 for the current year. Key elements of the current year increase are as follows:

- The County Health and Rehabilitation Services Facility reported an increase in net position of \$6,664,659. Additional factors discussing this increase in net position are available in the separately issued report for the Facility.
- The delinquent tax revolving fund reported an increase in net position of \$87,614 as a result of increased interest and penalties collected on delinquent taxes.

Financial Analysis of the County's Funds

As noted earlier, Eaton County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$16,097,496, a decrease of \$61,924 in comparison with the prior year. Of the fund balance amount, \$6,185,938 constitutes unassigned fund balance, which is available for spending at the government's discretion.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$6,185,938, while total fund balance was \$7,591,407. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 17.5 percent of the total general fund expenditures.

The fund balance of the County's general fund decreased by \$1,222,308 during the current fiscal year. This decrease is due to expenditures increasing at a rate of approximately 6.5% which is greater than the County's overall revenue growth of less than 1%. These trends were affected by the County's continuing response to the global COVID-19 pandemic.

The child care fund experienced an increase in fund balance of \$31,579 for the year and reported total fund balance of \$742,010 at September 30, 2021. This was due primarily to appropriations made to fund the planned replacement of the security system within the County Youth Facility which was not commenced during the fiscal year.

The central dispatch 911 surcharge fund experienced an increase in fund balance of \$65,801 for the year and reported total fund balance of \$2,177,951 at September 30, 2021. The 911 surcharges collected \$1,941,212 and incurred debt service expenditures of \$1,612,327 related to the expansion of the communications system.

The American Rescue Plan Act fund experienced no change in fund balance and reported total fund balance of \$0 at September 30, 2021. Federal revenue of \$39,271 was recorded and offset entirely by related expenditures.

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

Proprietary funds. The County's proprietary funds provide the same type of information in the government-wide financial statements, but in more detail.

The Eaton County Health and Rehabilitation Services net position increased during fiscal year 2021, compared to decreases during fiscal years 2020, 2019 and 2018. The net position increased by \$6,664,659 in 2021, compared to the net position decrease of \$863,637 in 2020. This increase in 2021 is largely attributable to increases in current assets related to grant funding in response to COVID-19, and a decrease in total liabilities associated with the forgiveness of the Paycheck Protection Program (PPP) loan.

The Delinquent Tax Revolving Fund net position increased by \$87,614 in 2021, compared to the net position increase of \$263,054 in 2020. This increase in 2021 is largely attributable to increased interest and penalties collected on delinquent taxes.

General Fund Budgetary Highlights

Revenues in the general fund increased by \$2,520,266 from the original budget to the final budget due to an amendment to increase state revenue sharing of \$2,317,284, which was not appropriated by the state at the time of the budget adoption.

Expenditures in the general fund increased by \$880,536 from the original to the final budget related to an amendment to fund an additional contribution of \$1,000,000 to the County's pension unfunded liabilities.

Actual general fund revenues were under the final amended budget by \$58,993. This is primarily due to a combination of increases in property tax revenue and decreases in operating grants.

Actual general fund expenditures were under the final amended budget by \$3,298,667. Several factors contributed to the variance; including approximately \$1,100,000 in unexpended salary and fringe benefit funds associated with staffing vacancies/shortages, approximately \$460,000 in unexpended contractual services due to project delays and interruptions as a result of the ongoing global pandemic and approximately \$240,000 in unexpended vehicle lease debt service, as a result of vehicle acquisition delays.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2021 amounted to \$49,841,714 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, and vehicles and equipment. The net decrease in the County's investment in governmental activities capital assets for the current fiscal year was \$3,011,981. This was due to annual depreciation exceeding current year additions. The County's business-type activities' capital assets decreased by \$500,404. This was due to annual depreciation exceeding current year additions.

Major capital asset events during the current fiscal year included the following:

- Amplification equipment to improve emergency radio reception and transmission within public school facilities in the amount of \$343,383.
- Renovation of County facility for office space for newly created county employee-staffed Public Defender department in the amount of \$161,409.
- Renovation and refinishing to the jail housing shower facilities in the amount of \$141,498.

	Capital Assets (Net of Depreciation)					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 4,018,034	\$ 4,018,034	\$ -	\$ -	\$ 4,018,034	\$ 4,018,034
Construction in progress	176,409	239,199	-	-	176,409	239,199
Buildings and improvements	17,936,820	18,619,467	11,974,512	12,421,634	29,911,332	31,041,101
Vehicles and equipment	15,403,559	17,670,103	332,380	385,662	15,735,939	18,055,765
Total capital assets, net	\$ 37,534,822	\$ 40,546,803	\$ 12,306,892	\$ 12,807,296	\$ 49,841,714	\$ 53,354,099

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

Long-term Debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$9,487,278. This entire amount comprises debt backed by the full faith and credit of the County.

	Long-term Debt					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
General obligation bonds	\$ 6,465,000	\$ 7,450,000	\$ -	\$ -	\$ 6,465,000	\$ 7,450,000
Notes from direct borrowings and direct placements	11,642,188	13,205,014	5,103,344	8,740,642	16,745,532	21,945,656
Compensated absences	2,587,333	2,637,537	244,614	221,034	2,831,947	2,858,571
Total long-term debt	\$ 20,694,521	\$ 23,292,551	\$ 5,347,958	\$ 8,961,676	\$ 26,042,479	\$ 32,254,227

The County's total general obligation debt decreased by \$985,000 (13.2%) during the current fiscal year.

The County has an "AA-" rating for general obligation bonds from Standard & Poor's.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation (i.e., State Equalized Value). The current debt limitation for the County is \$495,765,934, which is significantly in excess of the County's outstanding general obligation debt.

Economic Factors and Next Year's Budget and Rates

The following factors were considered in preparing the County's budget for the 2022 fiscal year:

- Increases in property tax revenue of approximately \$860,000.
- Increases in intergovernmental revenue due to the recognition of \$1,860,000 in American Rescue Plan lost revenue allocation.
- Total salary expenditures increased approximately \$920,000 as a result of contractual and general employee wage increases and the addition of two positions in the Technology Services Department to support increased demand on technology to provide services and support operations county-wide.
- Total required pension fund contributions increased of approximately \$1,189,000 due to statutory and pension plan funding requirements.
- The COVID-19 pandemic has resulted in many unknowns when considering the long-term future economic outlook for the County. However, the County received an allocation through the American Rescue Plan Act to provide funding for revenue lost during the pandemic and for reimbursement of expenditures incurred related to the pandemic through 2024.

Contacting the County's Controller/Administrator

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Eaton County Controller/Administrator, 1045 Independence Boulevard, Charlotte, Michigan 48813.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

EATON COUNTY, MICHIGAN

Statement of Net Position

September 30, 2021

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Totals	
Assets				
Cash and cash equivalents	\$ 27,509,769	\$ 14,170,983	\$ 41,680,752	\$ 22,640,781
Receivables, net	6,525,186	11,949,432	18,474,618	28,571,704
Internal balances	1,112	(1,112)	-	-
Other assets	170,217	183,613	353,830	944,382
Net other postemployment benefit asset	-	-	-	3,327,362
Capital assets not being depreciated	4,194,443	-	4,194,443	27,698,957
Capital assets being depreciated, net	33,340,379	12,306,892	45,647,271	156,383,009
Total assets	71,741,106	38,609,808	110,350,914	239,566,195
Deferred outflows of resources				
Deferred charge on refunding	280,630	83,721	364,351	155,113
Deferred pension amounts	12,186,882	792,270	12,979,152	1,216,678
Deferred other postemployment benefit amounts	1,267,051	-	1,267,051	522,794
Total deferred outflows of resources	13,734,563	875,991	14,610,554	1,894,585
Liabilities				
Accounts payable and accrued liabilities	5,004,372	2,901,651	7,906,023	2,461,014
Interest payable	331,630	23,571	355,201	246,601
Unearned revenue	10,698,181	-	10,698,181	361,699
Long-term debt:				
Due within one year	4,852,851	3,295,680	8,148,531	5,231,344
Due in more than one year	15,841,670	2,052,278	17,893,948	23,879,048
Net pension liability (due in more than one year)	64,651,858	1,114,328	65,766,186	6,777,752
Net other postemployment benefit liability (due in more than one year)	32,778,291	1,168,218	33,946,509	-
Total liabilities	134,158,853	10,555,726	144,714,579	38,957,458
Deferred inflows of resources				
Deferred pension amounts	4,001,161	793,957	4,795,118	509,096
Deferred other postemployment benefit amounts	7,137,014	-	7,137,014	1,635,483
Total deferred inflows of resources	11,138,175	793,957	11,932,132	2,144,579
Net position				
Net investment in capital assets	19,708,264	9,368,335	29,076,599	158,591,985
Restricted for:				
Judicial	260,498	-	260,498	-
Public safety	6,219,751	-	6,219,751	-
Health and social services	332,995	-	332,995	-
Endowments	22,889	-	22,889	-
Other state mandated	251,657	-	251,657	-
Other postemployment benefits	-	-	-	2,214,673
Drainage districts	-	-	-	31,744,690
Unrestricted (deficit)	(86,617,413)	18,767,781	(67,849,632)	7,807,395
Total net position	\$ (59,821,359)	\$ 28,136,116	\$ (31,685,243)	\$ 200,358,743

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

EATON COUNTY, MICHIGAN

Statement of Activities

For the Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenues
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities:					
Legislative	\$ 346,285	\$ -	\$ -	\$ -	\$ (346,285)
Judicial	6,809,648	1,434,786	1,851,900	-	(3,522,962)
General government	9,633,448	1,606,054	1,661,665	-	(6,365,729)
Public safety	24,003,821	3,147,006	5,491,742	-	(15,365,073)
Public works	485,825	-	-	-	(485,825)
Health and social services	6,574,797	367,882	2,431,088	-	(3,775,827)
Parks, recreation and culture	803,613	156,895	-	-	(646,718)
Other	493,116	-	-	-	(493,116)
Interest on long-term debt	650,647	-	-	-	(650,647)
Total governmental activities	49,801,200	6,712,623	11,436,395	-	(31,652,182)
Business-type activities:					
Health and rehabilitation services	22,436,417	18,106,987	10,366,324	-	6,036,894
Delinquent tax collections	70,596	652,205	-	-	581,609
Jail commissary	110,064	123,998	-	-	13,934
Home tax exemption audit	-	3,870	-	-	3,870
Foreclosing government unit	800,163	956,218	-	-	156,055
Total business-type activities	23,417,240	19,843,278	10,366,324	-	6,792,362
Total primary government	\$ 73,218,440	\$ 26,555,901	\$ 21,802,719	\$ -	\$ (24,859,820)
Component units					
Road Commission	\$ 13,292,450	\$ 84,760	\$ 4,469,661	\$ 13,763,075	\$ 5,025,046
Board of Public Works	142,141	-	142,141	-	-
Drainage Districts	5,498,329	256,199	80	6,127,458	885,408
District Health	7,859,379	1,276,525	6,513,641	-	(69,213)
Land Bank	517	-	-	-	(517)
Total component units	\$ 26,792,816	\$ 1,617,484	\$ 11,125,523	\$ 19,890,533	\$ 5,840,724

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EATON COUNTY, MICHIGAN

Statement of Activities

For the Year Ended September 30, 2021

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Totals	
Change in net position				
Net (expense) revenues	\$ (31,652,182)	\$ 6,792,362	\$ (24,859,820)	\$ 5,840,724
General revenues:				
Property taxes	29,188,124	477,765	29,665,889	4,554,261
Grants and contributions not restricted to specific programs	2,745,620	-	2,745,620	-
Unrestricted investment earnings	39,026	14,321	53,347	956
Other	-	-	-	54,358
Transfers - internal activities	403,046	(403,046)	-	-
Total general revenues and transfers	32,375,816	89,040	32,464,856	4,609,575
Change in net position	723,634	6,881,402	7,605,036	10,450,299
Net position, beginning of year	(60,544,993)	21,254,714	(39,290,279)	189,908,444
Net position, end of year	<u>\$ (59,821,359)</u>	<u>\$ 28,136,116</u>	<u>\$ (31,685,243)</u>	<u>\$ 200,358,743</u>

concluded

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

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FUND FINANCIAL STATEMENTS

EATON COUNTY, MICHIGAN

Balance Sheet

Governmental Funds
September 30, 2021

	General Fund	Child Care Fund	Central Dispatch 911 Surcharge	American Rescue Plan Act	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 4,360,510	\$ 440,636	\$ 1,805,887	\$ 10,674,362	\$ 5,900,412	\$ 23,181,807
Receivables:						
Property taxes, net	3,811,226	-	-	-	3,743	3,814,969
Accounts	306,020	89,101	464,153	-	25,261	884,535
Due from other governments	905,563	601,837	-	-	258,130	1,765,530
Prepays	125,249	-	-	-	23,908	149,157
Advances to component unit	60,000	-	-	-	-	60,000
Total assets	<u>\$ 9,568,568</u>	<u>\$ 1,131,574</u>	<u>\$ 2,270,040</u>	<u>\$ 10,674,362</u>	<u>\$ 6,211,454</u>	<u>\$ 29,855,998</u>
Liabilities						
Negative equity in cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 118,403	\$ 118,403
Accounts payable	1,319,111	275,651	92,089	4,500	214,144	1,905,495
Accrued liabilities	254,923	95,006	-	-	230,405	580,334
Due to other governments	57,358	-	-	-	-	57,358
Due to other funds	317,450	18,907	-	-	62,374	398,731
Unearned revenue	28,319	-	-	10,669,862	-	10,698,181
Total liabilities	<u>1,977,161</u>	<u>389,564</u>	<u>92,089</u>	<u>10,674,362</u>	<u>625,326</u>	<u>13,758,502</u>
Fund balances						
Nonspendable	185,249	-	-	-	23,908	209,157
Restricted	-	-	2,177,951	-	5,168,196	7,346,147
Committed	-	742,010	-	-	394,024	1,136,034
Assigned	1,220,220	-	-	-	-	1,220,220
Unassigned	6,185,938	-	-	-	-	6,185,938
Total fund balances	<u>7,591,407</u>	<u>742,010</u>	<u>2,177,951</u>	<u>-</u>	<u>5,586,128</u>	<u>16,097,496</u>
Total liabilities and fund balances	<u>\$ 9,568,568</u>	<u>\$ 1,131,574</u>	<u>\$ 2,270,040</u>	<u>\$ 10,674,362</u>	<u>\$ 6,211,454</u>	<u>\$ 29,855,998</u>

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

EATON COUNTY, MICHIGAN

Reconciliation

Fund Balances of Governmental Funds
to Net Position of Governmental Activities
September 30, 2021

Total fund balances for governmental funds	\$ 16,097,496

Amounts reported for *governmental activities* in the Statement of Net Position are different because:

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

Capital assets not being depreciated	4,194,443
Capital assets being depreciated, net	33,340,379

Certain liabilities, such as bonds payable, are not due and payable in the current period, and therefore are not reported in the funds.

Bonds payable	(6,465,000)
Notes from direct borrowings and direct placements	(11,642,188)
Deferred charge on refunding	280,630
Interest payable	(331,630)
Compensated absences	(2,587,333)

Internal service funds are used by management to charge costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.

	2,406,235

Certain pension and OPEB-related amounts, such as the net pension liability, net other postemployment benefit liability and deferred amounts, are not due and payable in the current period or do not represent current financial resources, and therefore are not reported in the funds.

Net pension liability	(64,651,858)
Deferred outflows related to the net pension liability	12,186,882
Deferred inflows related to the net pension liability	(4,001,161)
Net other postemployment benefit liability	(32,778,291)
Deferred outflows related to the net other postemployment benefit liability	1,267,051
Deferred inflows related to the net other postemployment benefit liability	<u>(7,137,014)</u>

Net position of governmental activities	<u>\$ (59,821,359)</u>

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

EATON COUNTY, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended September 30, 2021

	General Fund	Child Care Fund	Central Dispatch 911 Surcharge	American Rescue Plan Act	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Property taxes	\$ 21,533,731	\$ -	\$ -	\$ -	\$ 7,654,393	\$ 29,188,124
Licenses and permits	247,822	-	-	-	721,568	969,390
Intergovernmental:						
Federal/State	5,599,071	2,063,461	-	39,271	2,360,633	10,062,436
Local	3,567,790	-	-	-	-	3,567,790
Charges for services	2,774,465	-	1,941,212	-	586,091	5,301,768
Fines and forfeitures	174,292	-	-	-	-	174,292
Interest and rents	261,397	-	-	-	3,947	265,344
Other	295,267	143,270	-	-	120,063	558,600
Total revenues	34,453,835	2,206,731	1,941,212	39,271	11,446,695	50,087,744
Expenditures						
Current:						
Legislative	272,072	-	-	-	-	272,072
Judicial	5,314,527	-	-	-	1,682,450	6,996,977
General government	9,091,451	-	-	39,271	110,340	9,241,062
Public safety	15,007,130	-	52,209	-	5,720,194	20,779,533
Public works	470,068	-	-	-	-	470,068
Health and social services	1,987,825	3,855,974	-	-	561,636	6,405,435
Parks, recreation and culture	737,574	-	-	-	-	737,574
Other	489,774	-	-	-	3,342	493,116
Capital outlay	1,276,713	-	210,875	-	-	1,487,588
Debt service:						
Principal	594,374	14,776	1,245,441	-	1,003,946	2,858,537
Interest and fiscal charges	93,708	2,984	366,886	-	184,308	647,886
Total expenditures	35,335,216	3,873,734	1,875,411	39,271	9,266,216	50,389,848
Revenues over (under) expenditures	(881,381)	(1,667,003)	65,801	-	2,180,479	(302,104)
Other financing sources (uses)						
Transfers in	2,194,445	1,698,582	-	-	1,832,594	5,725,621
Transfers out	(2,872,506)	-	-	-	(2,950,069)	(5,822,575)
Proceeds from sale of capital assets	26,423	-	-	-	-	26,423
Issuance of long-term debt	310,711	-	-	-	-	310,711
Total other financing sources (uses)	(340,927)	1,698,582	-	-	(1,117,475)	240,180
Net change in fund balances	(1,222,308)	31,579	65,801	-	1,063,004	(61,924)
Fund balances, beginning of year	8,813,715	710,431	2,112,150	-	4,523,124	16,159,420
Fund balances, end of year	\$ 7,591,407	\$ 742,010	\$ 2,177,951	\$ -	\$ 5,586,128	\$ 16,097,496

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

EATON COUNTY, MICHIGAN

Reconciliation

Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities
For the Year Ended September 30, 2021

Net change in fund balance - total governmental funds	\$ (61,924)

Amounts reported for *governmental activities* in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense.

Purchase of capital assets	1,352,382
Depreciation expense	(4,317,767)
Proceeds from sale of capital assets	(26,423)
Loss on sale of capital assets	(20,173)

Bond proceeds provide current financial resources to the governmental funds in the period issued, but issuing bonds increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Repayment of debt principal	2,858,537
Issuance of long-term installment contracts	(310,711)

Some expenses reported in the Statement of Activities do not require the use current financial resources and therefore are not reported as fund expenditures.

Change in accrued compensated absences	50,204
Amortization of deferred charge on refunding	(47,430)
Change in the net pension liability and related deferred amounts	(835,050)
Change in the net other postemployment benefit liability and related deferred amounts	3,081,441
Change in accrued interest payable	44,669

Internal service funds are used by management to charge costs of certain activities, such as insurance, to individual funds. The change in net position of the internal service funds is reported with governmental activities in the Statement of Activities.

(1,044,121)

Change in net position of governmental activities	<u>\$ 723,634</u>

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

EATON COUNTY, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Property taxes	\$ 21,057,032	\$ 21,057,032	\$ 21,533,731	\$ 476,699
Licenses and permits	180,100	180,100	247,822	67,722
Intergovernmental:				
Federal/State	3,550,395	5,994,124	5,599,071	(395,053)
Local	3,568,874	3,583,874	3,567,790	(16,084)
Charges for services	2,905,975	2,905,975	2,774,465	(131,510)
Fines and forfeitures	266,750	266,750	174,292	(92,458)
Interest and rents	276,605	276,605	261,397	(15,208)
Other	186,831	248,368	295,267	46,899
Total revenues	<u>31,992,562</u>	<u>34,512,828</u>	<u>34,453,835</u>	<u>(58,993)</u>
Expenditures				
Current:				
Legislative	365,026	389,026	272,072	(116,954)
Judicial	5,747,170	5,793,184	5,314,527	(478,657)
General government	9,690,105	9,876,674	9,091,451	(785,223)
Public safety	15,743,380	15,845,012	15,007,130	(837,882)
Public works	425,000	470,069	470,068	(1)
Health and social services	2,021,462	2,081,787	1,987,825	(93,962)
Parks, recreation and culture	779,942	796,942	737,574	(59,368)
Other	651,633	576,153	489,774	(86,379)
Capital outlay	1,583,355	2,058,762	1,276,713	(782,049)
Debt service:				
Principal	631,130	631,338	594,374	(36,964)
Interest and fiscal charges	115,144	114,936	93,708	(21,228)
Total expenditures	<u>37,753,347</u>	<u>38,633,883</u>	<u>35,335,216</u>	<u>(3,298,667)</u>
Revenues under expenditures	<u>(5,760,785)</u>	<u>(4,121,055)</u>	<u>(881,381)</u>	<u>3,239,674</u>
Other financing sources (uses)				
Transfers in	1,802,559	2,177,306	2,194,445	17,139
Transfers out	(1,916,661)	(3,057,382)	(2,872,506)	(184,876)
Proceeds from sale of capital assets	10,000	10,000	26,423	16,423
Issuance of long-term debt	515,000	515,000	310,711	(204,289)
Total other financing sources (uses)	<u>410,898</u>	<u>(355,076)</u>	<u>(340,927)</u>	<u>14,149</u>
Net change in fund balance	<u>(5,349,887)</u>	<u>(4,476,131)</u>	<u>(1,222,308)</u>	<u>3,253,823</u>
Fund balance, beginning of year	<u>8,813,715</u>	<u>8,813,715</u>	<u>8,813,715</u>	<u>-</u>
Fund balance, end of year	<u>\$ 3,463,828</u>	<u>\$ 4,337,584</u>	<u>\$ 7,591,407</u>	<u>\$ 3,253,823</u>

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

EATON COUNTY, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Child Care Special Revenue Fund

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Intergovernmental -				
Federal/State	\$ 2,097,944	\$ 2,097,944	\$ 2,063,461	\$ (34,483)
Other	180,000	180,000	143,270	(36,730)
Total revenues	<u>2,277,944</u>	<u>2,277,944</u>	<u>2,206,731</u>	<u>(71,213)</u>
Expenditures				
Current -				
Health and social services	4,357,606	4,382,606	3,855,974	(526,632)
Debt service:				
Principal	15,084	15,084	14,776	(308)
Interest and fiscal charges	3,836	3,836	2,984	(852)
Total expenditures	<u>4,376,526</u>	<u>4,401,526</u>	<u>3,873,734</u>	<u>(527,792)</u>
Revenues under expenditures	(2,098,582)	(2,123,582)	(1,667,003)	456,579
Other financing sources				
Transfers in	<u>2,098,582</u>	<u>2,098,582</u>	<u>1,698,582</u>	<u>(400,000)</u>
Net change in fund balance	-	(25,000)	31,579	56,579
Fund balance, beginning of year	<u>710,431</u>	<u>710,431</u>	<u>710,431</u>	-
Fund balance, end of year	<u>\$ 710,431</u>	<u>\$ 685,431</u>	<u>\$ 742,010</u>	<u>\$ 56,579</u>

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

EATON COUNTY, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Central Dispatch 911 Surcharge Special Revenue Fund

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Charges for services	\$ 1,649,600	\$ 1,823,700	\$ 1,941,212	\$ 117,512
Expenditures				
Current -				
Public safety	220,222	216,172	52,209	(163,963)
Capital outlay	-	218,150	210,875	(7,275)
Debt service:				
Principal	1,245,441	1,245,441	1,245,441	-
Interest and fiscal charges	366,887	366,887	366,886	(1)
Total expenditures	<u>1,832,550</u>	<u>2,046,650</u>	<u>1,875,411</u>	<u>(171,239)</u>
Net change in fund balance	(182,950)	(222,950)	65,801	288,751
Fund balance, beginning of year	<u>2,112,150</u>	<u>2,112,150</u>	<u>2,112,150</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ 1,929,200</u></u>	<u><u>\$ 1,889,200</u></u>	<u><u>\$ 2,177,951</u></u>	<u><u>\$ 288,751</u></u>

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

EATON COUNTY, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - American Rescue Plan Act Special Revenue Fund

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Intergovernmental -				
Federal/State	\$ -	\$ 50,500	\$ 39,271	\$ (11,229)
Expenditures				
Current -				
General government	-	50,500	39,271	(11,229)
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

EATON COUNTY, MICHIGAN

Statement of Net Position

Proprietary Funds

September 30, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities
	Health and Rehabilitation Services Facility	Delinquent Tax Revolving	Nonmajor Enterprise Funds	Total	Internal Service Funds
Assets					
Current assets:					
Cash and cash equivalents	\$ 2,615,017	\$ 9,831,572	\$ 1,724,394	\$ 14,170,983	\$ 4,446,365
Receivables:					
Property taxes	-	3,560,340	-	3,560,340	-
Accounts, net	6,969,657	598,115	777,437	8,345,209	152
Due from other funds	-	-	-	-	399,843
Prepays	183,613	-	-	183,613	21,060
Total current assets	9,768,287	13,990,027	2,501,831	26,260,145	4,867,420
Noncurrent assets:					
Advances to component unit	-	-	43,883	43,883	-
Buildings	18,936,346	-	-	18,936,346	-
Equipment	2,574,802	-	-	2,574,802	-
Accumulated depreciation	(9,204,256)	-	-	(9,204,256)	-
Total noncurrent assets	12,306,892	-	43,883	12,350,775	-
Total assets	22,075,179	13,990,027	2,545,714	38,610,920	4,867,420
Deferred outflows of resources					
Deferred charge on refunding	83,721	-	-	83,721	-
Deferred pension amounts	792,270	-	-	792,270	-
Total deferred outflows of resources	875,991	-	-	875,991	-
Liabilities					
Current liabilities:					
Accounts payable	364,427	1,632	26,421	392,480	596,098
Accrued liabilities	1,909,956	-	599,215	2,509,171	1,865,087
Due to other funds	-	-	1,112	1,112	-
Interest payable	23,571	-	-	23,571	-
Current portion of:					
Bonds and notes payable	970,000	2,081,066	-	3,051,066	-
Accrued compensated absences	244,614	-	-	244,614	-
Total current liabilities	3,512,568	2,082,698	626,748	6,222,014	2,461,185
Noncurrent liabilities:					
Bonds and notes payable	2,052,278	-	-	2,052,278	-
Net pension liability	1,114,328	-	-	1,114,328	-
Total other postemployment benefit liability	1,168,218	-	-	1,168,218	-
Total noncurrent liabilities	4,334,824	-	-	4,334,824	-
Total liabilities	7,847,392	2,082,698	626,748	10,556,838	2,461,185
Deferred inflows of resources					
Deferred pension amounts	793,957	-	-	793,957	-
Net position					
Net investment in capital assets	9,368,335	-	-	9,368,335	-
Unrestricted	4,941,486	11,907,329	1,918,966	18,767,781	2,406,235
Total net position	\$ 14,309,821	\$ 11,907,329	\$ 1,918,966	\$ 28,136,116	\$ 2,406,235

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

EATON COUNTY, MICHIGAN

Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

For the Year Ended September 30, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities
	Health and Rehabilitation Services Facility	Delinquent Tax Revolving	Nonmajor Enterprise Funds	Total	Internal Service Funds
Operating revenues					
Charges for services	\$ 18,106,987	\$ -	\$ -	\$ 18,106,987	\$ 14,180,503
Interest on taxes	-	438,558	3,870	442,428	-
Sales	-	-	898,835	898,835	-
Administrative fees/penalties	-	213,647	181,381	395,028	-
Other revenues	-	-	-	-	504,034
Total operating revenues	18,106,987	652,205	1,084,086	19,843,278	14,684,537
Operating expenses					
Personal services and benefits	15,731,039	-	168,568	15,899,607	5,537,486
Operating supplies	2,142,422	-	-	2,142,422	-
Contractual services	1,632,663	30,703	145,304	1,808,670	109,343
Insurance and claims	-	-	-	-	10,615,873
Tax tribunal refunds	-	24,108	-	24,108	-
Litigation settlement contingency	-	-	596,355	596,355	-
Depreciation	528,989	-	-	528,989	-
Other	2,305,052	10,882	-	2,315,934	-
Total operating expenses	22,340,165	65,693	910,227	23,316,085	16,262,702
Operating income (loss)	(4,233,178)	586,512	173,859	(3,472,807)	(1,578,165)
Nonoperating revenues (expenses)					
Interest income	-	14,321	-	14,321	34,044
Interest expense	(96,252)	(4,903)	-	(101,155)	-
Grant revenue	10,366,324	-	-	10,366,324	-
Property tax revenue	477,765	-	-	477,765	-
Total nonoperating revenues	10,747,837	9,418	-	10,757,255	34,044
Income (loss) before transfers	6,514,659	595,930	173,859	7,284,448	(1,544,121)
Transfers					
Transfers in	150,000	683,863	-	833,863	1,000,000
Transfers out	-	(1,192,179)	(44,730)	(1,236,909)	(500,000)
Transfers, net	150,000	(508,316)	(44,730)	(403,046)	500,000
Change in net position	6,664,659	87,614	129,129	6,881,402	(1,044,121)
Net position, beginning of year	7,645,162	11,819,715	1,789,837	21,254,714	3,450,356
Net position, end of year	\$ 14,309,821	\$ 11,907,329	\$ 1,918,966	\$ 28,136,116	\$ 2,406,235

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

EATON COUNTY, MICHIGAN

Statement of Cash Flows

Proprietary Funds

For the Year Ended September 30, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities
	Health and Rehabilitation Services Facility	Delinquent Tax Revolving	Nonmajor Enterprise Funds	Total	Internal Service Funds
Cash flows from operating activities					
Cash received from customers	\$ 15,945,906	\$ 6,019,973	\$ 316,504	\$ 22,282,383	\$ -
Cash received from interfund services	-	-	-	-	14,661,023
Delinquent taxes purchased	-	(5,548,113)	-	(5,548,113)	-
Cash paid to/for employees and third parties	(20,869,806)	-	(173,167)	(21,042,973)	(8,187,608)
Cash paid to suppliers	-	-	(130,641)	(130,641)	(7,395,050)
Other receipts	807,960	-	-	807,960	-
Net cash provided by (used in) operating activities	(4,115,940)	471,860	12,696	(3,631,384)	(921,635)
Cash flows from noncapital financing activities					
Transfers in	-	683,863	-	683,863	1,000,000
Transfers out	-	(1,192,179)	(44,730)	(1,236,909)	(500,000)
Tax notes issued	-	3,000,000	-	3,000,000	-
Tax notes redeemed	-	(3,197,736)	-	(3,197,736)	-
Property tax receipts	477,765	-	-	477,765	-
Grant receipts	1,934,451	-	-	1,934,451	-
Interest paid on tax notes / advances	-	(4,903)	-	(4,903)	-
Net cash provided by (used in) noncapital financing activities	2,412,216	(710,955)	(44,730)	1,656,531	500,000
Cash flows from capital and related financing activities					
Transfers in	150,000	-	-	150,000	-
Interest paid on long-term debt	(82,078)	-	-	(82,078)	-
Principal paid on long-term debt	(953,395)	-	-	(953,395)	-
Purchases of capital assets	(28,585)	-	-	(28,585)	-
Net cash used in capital and related financing activities	(914,058)	-	-	(914,058)	-
Cash flows from investing activities					
Interest received	-	14,321	-	14,321	34,044
Net change in cash and cash equivalents	(2,617,782)	(224,774)	(32,034)	(2,874,590)	(387,591)
Cash and cash equivalents, beginning of year	5,232,799	10,056,346	1,756,428	17,045,573	4,833,956
Cash and cash equivalents, end of year	\$ 2,615,017	\$ 9,831,572	\$ 1,724,394	\$ 14,170,983	\$ 4,446,365

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EATON COUNTY, MICHIGAN

Statement of Cash Flows

Proprietary Funds

For the Year Ended September 30, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities
	Health and Rehabilitation Services Facility	Delinquent Tax Revolving	Nonmajor Enterprise Funds	Total	Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities					
Operating income (loss)	\$ (4,233,178)	\$ 586,512	\$ 173,859	\$ (3,472,807)	\$ (1,578,165)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	528,989	-	-	528,989	-
Provision for bad debt	59,355	-	-	59,355	-
Change in operating assets and liabilities that provided (used) cash:					
Taxes receivable	-	(54,518)	-	(54,518)	-
Accounts receivable	(198,244)	(61,766)	(766,952)	(1,026,962)	248
Due from other funds	-	-	-	-	(23,363)
Prepays	(79,710)	-	-	(79,710)	120,995
Accounts payable	86,722	1,632	14,281	102,635	186,952
Accrued liabilities	(34,039)	-	591,756	557,717	371,974
Due to other funds	-	-	(248)	(248)	(276)
Net pension liability	47,810	-	-	47,810	-
Deferred outflows of resources - pension	(301,127)	-	-	(301,127)	-
Deferred inflows of resources - pension	225,097	-	-	225,097	-
Total other postemployment benefit liability	(217,615)	-	-	(217,615)	-
Net cash provided by (used in) operating activities	<u>\$ (4,115,940)</u>	<u>\$ 471,860</u>	<u>\$ 12,696</u>	<u>\$ (3,631,384)</u>	<u>\$ (921,635)</u>

Noncash item: During the year ended September 30, 2021, the Health and Rehabilitation Services Facility recognized \$2,486,167 in grant revenue as a result of the forgiveness of the PPP loan received in prior years.

concluded.

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

EATON COUNTY, MICHIGAN

Statement of Fiduciary Net Position

Fiduciary Funds

September 30, 2021

	Retiree Healthcare Plan	Custodial Funds
Assets		
Cash and cash equivalents	\$ -	\$ 11,154,023
Investments -		
MERS total market portfolio	18,499,303	-
Due from other governments	-	48,509
Total assets	18,499,303	11,202,532
Liabilities		
Undistributed receipts	-	11,168,365
Net position restricted for		
Other postemployment benefits	\$ 18,499,303	\$ 34,167

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

EATON COUNTY, MICHIGAN

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended September 30, 2021

	Retiree Healthcare Plan	Custodial Funds
Additions		
Investment income:		
Interest and dividend income	\$ 6,766,917	\$ -
Investment expenses	(3,412,768)	-
Net investment income	3,354,149	-
Contributions -		
Plan sponsor	1,650,994	-
Collection of taxes for other governments	-	40,444,105
Collection of fees for other governments	-	191,372
Collection from other entities	-	1,349,258
Total additions	5,005,143	41,984,735
Deductions		
Participant benefits	1,560,163	-
Administrative expense	32,212	-
Payment of taxes for other governments	-	40,444,105
Payment of fees for other governments	-	191,372
Payment for other entities	-	1,315,091
Total deductions	1,592,375	41,950,568
Change in net position	3,412,768	34,167
Net position restricted for other postemployment benefits		
Beginning of year	15,086,535	-
End of year	<u>\$ 18,499,303</u>	<u>\$ 34,167</u>

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

EATON COUNTY, MICHIGAN

Combining Statement of Net Position

Discretely Presented Component Units

September 30, 2021

	Road Commission	Board of Public Works	Drainage Districts	District Health	Land Bank	Total
Assets						
Cash and cash equivalents	\$ 10,241,601	\$ -	\$ 14,117,357	\$ 3,527,844	\$ 44,374	\$ 27,931,176
Receivables:						
Accounts, net	3,243	125	-	188,557	-	191,925
Special assessments	-	-	23,725,565	-	-	23,725,565
Leases	-	2,918,178	-	-	-	2,918,178
Due from other governmental units:						
Federal/State	1,322,958	-	-	-	-	1,322,958
Local	413,078	-	-	-	-	413,078
Inventories	612,992	-	105,684	-	-	718,676
Prepaid items	188,440	23,153	-	14,113	-	225,706
Net other postemployment benefit asset	3,327,362	-	-	-	-	3,327,362
Capital assets not being depreciated	24,407,115	-	3,291,842	-	-	27,698,957
Capital assets being depreciated, net	85,424,489	-	70,953,953	4,567	-	156,383,009
Total assets	125,941,278	2,941,456	112,194,401	3,735,081	44,374	244,856,590
Deferred outflows of resources						
Deferred charge on refunding	-	34,597	120,516	-	-	155,113
Deferred pension amounts	-	-	-	1,216,678	-	1,216,678
Deferred other postemployment benefit amounts	522,794	-	-	-	-	522,794
Total deferred outflows of resources	522,794	34,597	120,516	1,216,678	-	1,894,585
Liabilities						
Negative equity in cash and cash equivalents	-	23,153	5,267,242	-	-	5,290,395
Accounts payable	1,253,212	125	630,073	189,366	-	2,072,776
Accrued liabilities	111,437	-	-	172,918	-	284,355
Interest payable	-	-	246,601	-	-	246,601
Unearned revenue	-	-	-	361,699	-	361,699
Advances from primary government	-	-	60,000	-	43,883	103,883
Long-term debt:						
Due within one year	185,601	677,935	4,333,954	33,854	-	5,231,344
Due in more than one year	122,438	2,274,840	21,276,543	205,227	-	23,879,048
Net pension liability (due in more than one year)	-	-	-	6,777,752	-	6,777,752
Total liabilities	1,672,688	2,976,053	31,814,413	7,740,816	43,883	44,247,853
Deferred inflows of resources						
Deferred pension amounts	-	-	-	509,096	-	509,096
Deferred other postemployment benefit amounts	1,635,483	-	-	-	-	1,635,483
Total deferred inflows of resources	1,635,483	-	-	509,096	-	2,144,579
Net position						
Net investment in capital assets	109,831,604	-	48,755,814	4,567	-	158,591,985
Restricted for other postemployment benefits	2,214,673	-	-	-	-	2,214,673
Restricted for drainage districts	-	-	31,744,690	-	-	31,744,690
Unrestricted (deficit)	11,109,624	-	-	(3,302,720)	491	7,807,395
Total net position	\$ 123,155,901	\$ -	\$ 80,500,504	\$ (3,298,153)	\$ 491	\$ 200,358,743

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

EATON COUNTY, MICHIGAN

Combining Statement of Activities

Discretely Presented Component Units
For the Year Ended September 30, 2021

	Road Commission	Board of Public Works	Drainage Districts	District Health	Land Bank	Total
Expenses						
Public works	\$ -	\$ 142,141	\$ 5,498,329	\$ -	\$ -	\$ 5,640,470
Health and social services	-	-	-	7,859,379	-	7,859,379
Highways and streets	13,292,450	-	-	-	-	13,292,450
Land bank	-	-	-	-	517	517
Total expenses	<u>13,292,450</u>	<u>142,141</u>	<u>5,498,329</u>	<u>7,859,379</u>	<u>517</u>	<u>26,792,816</u>
Program revenues						
Charges for services	84,760	-	256,199	1,276,525	-	1,617,484
Operating grants and contributions	4,469,661	142,141	80	6,513,641	-	11,125,523
Capital grants and contributions	13,763,075	-	6,127,458	-	-	19,890,533
Total program revenues	<u>18,317,496</u>	<u>142,141</u>	<u>6,383,737</u>	<u>7,790,166</u>	<u>-</u>	<u>32,633,540</u>
Net program revenues (expense)	<u>5,025,046</u>	<u>-</u>	<u>885,408</u>	<u>(69,213)</u>	<u>(517)</u>	<u>5,840,724</u>
General revenues						
Property taxes	4,554,261	-	-	-	-	4,554,261
Unrestricted investment earnings	945	-	3	-	8	956
Other	53,358	-	-	-	1,000	54,358
Total general revenues	<u>4,608,564</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>1,008</u>	<u>4,609,575</u>
Change in net position	<u>9,633,610</u>	<u>-</u>	<u>885,411</u>	<u>(69,213)</u>	<u>491</u>	<u>10,450,299</u>
Net position, beginning of year	<u>113,522,291</u>	<u>-</u>	<u>79,615,093</u>	<u>(3,228,940)</u>	<u>-</u>	<u>189,908,444</u>
Net position, end of year	<u>\$ 123,155,901</u>	<u>\$ -</u>	<u>\$ 80,500,504</u>	<u>\$ (3,298,153)</u>	<u>\$ 491</u>	<u>\$ 200,358,743</u>

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

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NOTES TO FINANCIAL STATEMENTS

EATON COUNTY, MICHIGAN

Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Eaton County, Michigan (the “County” or “government”) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing U.S. governmental accounting and financial reporting principles. The more significant of the County’s accounting policies are described below.

Reporting Entity

As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government’s operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government.

Blended Component Unit

The **Eaton County Department of Human Services** is governed by a three-member board, which consists of two members appointed by the County Board of Commissioners and one State-appointed member. The Board is responsible for establishing policies and overseeing the local administration of the Department of Human Services and the State of Michigan Social Welfare program. State law requires local activities to be blended with the local primary government even though the employees of the Eaton County Department of Human Services are employees of the State of Michigan and substantially all of the programs are financed through the State. In accordance with State law, the Department of Human Services has been included as a special revenue fund.

The **Eaton County Building Authority** is governed by a three-member Board appointed by the County Board of Commissioners. Although it is legally separate from the County, the Eaton County Building Authority is reported as if it were part of the primary government because its sole purpose is to finance and construct the County’s public buildings.

Discretely Presented Component Units

The **Eaton County Road Commission** is governed by a five-member Board of Road Commissioners that is appointed by the County Board of Commissioners. The Road Commission maintains local, state and federal trunklines in Eaton County with financing primarily from the distribution of gas and weight taxes, federal financial assistance, and contributions from other local governments. The County must authorize all long-term debt issuances of the Road Commission, excluding capital lease purchase agreements. Complete financial statements for the Road Commission may be obtained by contacting the Eaton County Road Commission at 1112 Reynolds Road, Charlotte, Michigan 48813.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

The **Eaton County Board of Public Works (BPW)** is governed by a seven-member Board that consists of six County Board of Commissioners appointees and the Eaton County Drain Commissioner. The BPW Board oversees the operations of the BPW, while establishing policy and administering various public works construction projects and debt service funds under Act 185 of the Public Acts of 1957. The BPW is financially accountable to the County because all general obligation debt issuances require County authorization and are backed by the full faith and credit of the County. The BPW does not issue separate financial statements.

The **Eaton County Drainage Districts** are governed by the Eaton County Drain Commissioner, who is responsible for planning, developing and maintaining surface water drainage systems, while maintaining a file for the financing, construction and maintenance of each County drain. The Drain Commissioner has authority to spend up to \$5,000 per mile on drain maintenance and borrow up to \$300,000 from any source to provide for drain maintenance without Board of Commissioners' approval and without going through the Michigan Municipal Finance Division. The Drain Commissioner has authority to levy special assessments on properties benefitting from maintenance. The Drainage Districts are financially accountable to the County because bond issuances greater than \$300,000 require County authorization and are backed by the full faith and credit of the County. Separate financial statements are not issued for the Drainage Districts.

The **Eaton County Land Bank Authority ("Land Bank")** – The Land Bank was incorporated pursuant to the Michigan Land Bank Fast Track Act (Public Act 258) and an intergovernmental agreement between the Land Bank and the County of Eaton. The Land Bank bylaws state that it is governed by a five-member board, the chair of which is the Eaton County Treasurer; the other four members are comprised of one member of the County Board, one member representing the County's largest city, one member representing the County's largest township, and one member at large, appointed by the County Board. Because the majority members of the Land Bank are appointed by the Eaton County Board of Commissioners, the County exercises effective control over its activities. The Land Bank was incorporated in July 2019. The Land Bank does not issue separate financial statements.

Fiduciary Component Unit

The **Retiree Healthcare Plan ("Plan")** – The Plan is a single-employer defined benefit postemployment healthcare plan that provides health care benefits to certain full-time employees upon retirement, in accordance with labor agreements. The Plan is included as a fiduciary component unit of the County because: (1) the Plan is a legally separate entity; (2) the Board of Commissioners appoints a voting majority of the trustees - in the case of the MERS RHFV the Board of Commissioners is the Fiduciary for the plan with MERS acting as the program administrator; and (3) the County makes contributions to the Plan on behalf of its participants. The Plan provisions are established and may be amended by the Board of Commissioners, subject to the County's various collective bargaining agreements.

Joint Ventures

A joint venture is a legal entity or other organization that results from a contractual arrangement, or interlocal agreement, which is owned, operated or governed by two or more participants. The entity is subject to joint control with financial interest and responsibility by its participants.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

The **Barry/Eaton County District Health Department (DHD)** is a joint venture between Barry and Eaton counties. The DHD was established to provide public health services with a current funding formula of 65 and 35 percent from Eaton and Barry counties, respectively. Due to the treasury function resting with the Eaton County Treasurer, the DHD is presented as a discretely presented component unit of Eaton County. The DHD does not issue separate financial statements.

Related Organization

A related organization is a legal entity for which the government appoints a voting majority of the governing body, but for which it is not financially accountable.

The **Eaton County Transportation Authority** is governed by a three-member board comprised of one Board of Commissioner member and two at-large appointees made by the Board. The Transportation Authority is a legally separate entity established to provide public transportation services to citizens within the County. The County levies and collects a millage for the Transportation Authority, but it does not hold title to the Authority's assets, nor does it have rights or obligations to surpluses or deficits of the Transportation Authority. Accordingly, it is not reported as a component unit of the County.

Jointly Governed Organizations

A jointly governed organization is a regional government or other multi-governmental arrangement that is governed by representatives that create the organization, but that is not a joint venture because the participants do not retain an ongoing financial interest or responsibility.

The **Tri-County Regional Planning Commission** is governed by the political jurisdictions it serves including the cities of Lansing and East Lansing; Delta and Meridian townships; the Michigan Department of Transportation; and the counties, road commissions and transit authorities of Ingham, Eaton and Clinton counties. The Planning Commission adopts a proposed budget during February and submits the budget, thereby requesting a contribution from each governmental unit. Eaton County contributed \$100,926 for the year ended September 30, 2021.

The **Tri-County Office on Aging** is governed by a 13 member board appointed by the Board of Commissioners from the three counties it services – Ingham, Eaton and Clinton. The Office on Aging provides services to older residents of the three counties and receives its operating revenues from fees for services and from federal, state and local sources, of which Eaton County appropriated \$72,154 for the year ended September 30, 2021.

The **Mid-State Health Network** is governed by 24 members from three counties, two from each of the 12 member community mental health service providers. The County's financial responsibility is to pass through to the Commission a portion of the convention and tourism revenues it receives and, if needed, such additional funds based on the ratio of board membership. The County contributed \$230,690 for the year ended September 30, 2021.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

The **CEI-Community Mental Health** is governed by 12 members from the three counties it serves in - Ingham, Eaton and Clinton, of which Eaton County appoints 3 members. The Authority provides comprehensive mental health services to these three counties and receives its operating revenues from fees for services and from federal, state and local sources, of which Eaton County appropriated \$848,418 for the year ended September 30, 2021.

The **Capital Area Michigan Works!** is governed by a 11 member board, of which the County appoints two members. The County has no financial responsibility other than potential liability from appropriated use of funds as the organization's revenue is derived from federal and state grants.

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 non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. *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 or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Governmental fund 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 when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for expenditure-driven grants, which must be collected within one year, and property taxes. Property taxes for the County are levied and payable within the current fiscal year are fully recognized inasmuch as any uncollected taxes are settled with the Delinquent Tax Revolving Fund not later than March 1 of the following fiscal year. While this schedule exceeds the normal availability period for property taxes of sixty days, management believes that fully recognizing property taxes in the year they are intended to finance better reflects the matching concept of generally accepted accounting principles. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, state shared revenues, licenses, 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. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The County reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all the financial resources of the general government, except those accounted for and reported in another fund.

The *child care fund* accounts for the operations of the County's community-based programming and placement costs for youth and funding received from the State of Michigan for these services.

The *central dispatch 911 surcharge fund* accounts for technology and maintenance requirements (including emergency communication infrastructure, towers, radios, facility requirements, mobile computers, wireless redundancy) and funding received for these services.

The *American Rescue Plan Act fund* accounts for the use of American Rescue Plan Act grant funds.

The County reports the following major proprietary funds:

The *health and rehabilitation services facility fund* accounts for the operation of the County's long-term adult care facility.

The *delinquent tax revolving fund* accounts for the annual purchase of delinquent real property taxes from each of the local taxing units within the County, and the ultimate collection from the property owners of the delinquent taxes with penalty and interest.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Additionally, the County reports the following fund types:

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Permanent funds are used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs.

Enterprise funds account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Internal service funds account for the insurance activity of the County provided to other departments and funds on a cost reimbursement basis.

Retiree healthcare trust fund accounts for the accumulated resources for retirement health benefit payments to qualified employees.

Custodial funds account for assets held by the County as a custodian for individuals, private organizations, other governments and/or other funds.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and of the County's internal service fund are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The County is a defendant in litigation related to provisions of the Michigan General Property Tax Act and surplus proceeds generated through the auction of property tax-foreclosed properties under the statute, with similarly situated counties in the state. Proceedings are currently stayed while an appeal pending in the U.S. Circuit Court of Appeals is heard. It is likely that the County may be required to pay surplus proceeds to former owners of property tax-foreclosed properties for the tax-foreclosed property dispositions 2016 through 2019 in the future. Accordingly, the County has estimated a contingent liability of \$596,355, which has been recognized in the Foreclosing Government Unit nonmajor enterprise fund.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Assets, Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and Equity

Deposits and Investments

The County pools cash resources of various funds in order to facilitate the management of cash; however, cash applicable to a particular fund is readily identifiable. Sufficient cash is retained in the pooled cash accounts to meet current operating requirements and excess cash is invested in various interest bearing securities and disclosed as part of the County's investments. Cash equivalents consist of temporary investments in certificates of deposit, with maturities from date of purchase of 90 days or less, investment trust funds, and mutual funds. The investment trust funds have the general characteristics of demand deposit accounts.

Investments are stated at fair value, as described in more detail in Note 3.

State statutes authorize the County to deposit in the accounts of federally insured banks, credit unions and savings and loan associations and to invest in obligations of the U.S. Treasury, certain commercial paper, repurchase agreements, bankers acceptances, and mutual funds composed of otherwise legal investments.

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Advances between funds are offset by nonspendable fund balance in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

Receivables consist of accounts receivable related to charges for services and amounts due from governmental units for various financial assistance programs and State shared revenues. The County has established allowances for doubtful accounts to estimate uncollectible accounts receivable in the general, child care, health and rehabilitation services facility funds and district health department component unit. The County utilizes the direct write-off method for all other funds as past experience indicates the write-off of accounts receivable for these funds are immaterial and do not warrant the use of allowance accounts.

Inventories

The cost of inventory items in governmental funds is recorded as an expenditure at the time of purchase. Inventories of the health and rehabilitation services facility consist of medical supplies, which are stated at the lower of cost determined by the first-in, first-out (FIFO) method or market.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

The cost of inventory items in the Road Commission is recorded as an expenditure when they are used (i.e., consumption method). Inventories of the Road Commission consist of road materials and equipment parts, which are stated at the lower of average cost or market.

Prepays

Certain payments to vendors (particularly for insurance coverage) reflect costs that are applicable to a future period and are recorded as prepaid items.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, drains and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with initial, individual costs of \$5,000 or more (\$200,000 for infrastructure) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition cost at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets of the primary government and Drainage Districts component unit are depreciated using the straight-line method over the following estimated useful lives:

	Years
Building and improvements	5-40
Equipment	3-10
Vehicles	2-5
Infrastructure - drains	40

Capital assets of the Road Commission component unit are depreciated over the estimated useful lives of the assets, using the sum-of-years digits methods for road equipment and the straight-line method for all other capital assets and infrastructure as follows:

	Years
Buildings and improvements	50
Equipment	4-10
Infrastructure:	
Roads	8-30
Bridges	25-50
Traffic signals	15

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to one or more future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County reports deferred outflows of resources for the charge on advance bond refunding reported in the government-wide statement of net position, which results from the difference in the carrying value of refunded debt and its reacquisition price. The County also reports deferred outflows of resources related to the net pension and other postemployment benefit liabilities. A portion of these costs also represent contributions to the pension plan subsequent to the plan measurement date.

Compensated Absences

Eligible employees are permitted to accumulate earned but unused vacation benefits in varying amounts based on length of service and certain other established criteria. Amounts not expected to be liquidated with expendable available financial resources are accrued when incurred in the government-wide and proprietary fund financial statements. A liability is reported in governmental funds only if these amounts have matured, for example, as a result of employee resignations or retirements.

Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pensions and Postemployment Benefits Other than Pensions (OPEB)

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources until that time. The Board of Public Works and Drainage Districts discretely presented component units report unavailable revenues, which arise only under a modified accrual basis of accounting, that are reported as deferred inflows of resources. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The County also reports deferred inflows of resources related to the net pension and other postemployment benefit liabilities.

Fund Equity

Governmental funds report *nonspendable fund balance* for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. *Restricted fund balance* is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. *Committed fund balance* is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, the County Commissioners. A formal resolution of the County Commissioners is required to establish, modify, or rescind a fund balance commitment. The County reports *assigned fund balance* for amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The County Commissioners have delegated the authority to assign fund balance to the Controller/Administrator or his designee. *Unassigned fund balance* is the residual classification for the general fund.

When the government incurs expenditures for purposes for which various fund balances classifications can be used, it is the government's policy to use restricted fund balance first, then committed, assigned and finally unassigned fund balance.

2. BUDGETARY INFORMATION

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general and special revenue funds. All annual appropriations lapse at year-end. The legal level of budgetary control is at the activity level for the general fund and the functional level for the special revenue funds; for control purposes, all budgets are maintained at the activity and account level. Budgetary transfers between funds, amendments to total fund, department or activity budgets, or increases to salary or capital outlay accounts in excess of \$2,500 require Board approval. The Board made several supplemental budgetary appropriations throughout the year that were not considered material.

Prior to May 1 of each year, the County departments working in conjunction with the Controller's Office prepare and submit their proposed budgets, including expenditures and estimated revenues, for the fiscal year commencing the following October 1. Following a public hearing to obtain taxpayer comments, the budgets are legally enacted prior to September 30 through passage of a budget resolution.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Excess of Expenditures over Appropriations in Budgetary Funds

During the year ended September 30, 2021, there were no expenditures incurred in excess of the amounts appropriated.

3. DEPOSITS AND INVESTMENTS

Summary of Deposit and Investment Balances

Following is a reconciliation of deposit and investment balances as of September 30, 2021:

	Primary Government	Component Units	Totals
Financial statements			
Statement of net position:			
Cash and cash equivalents	\$ 41,680,752	\$ 22,640,781	\$ 64,321,533
Statement of fiduciary net position:			
Cash and cash equivalents	11,154,023	-	11,154,023
Investments	18,499,303	-	18,499,303
Total	<u>\$ 71,334,078</u>	<u>\$ 22,640,781</u>	<u>\$ 93,974,859</u>
Deposits and investments			
Bank deposits (checking and savings accounts)			\$ 69,922,454
Certificates of deposit (matures in less than 1 year)			4,238,570
Investments in securities, mutual funds and similar vehicles:			
Retiree healthcare trust fund			18,499,303
Cash on deposit with third party			1,308,791
Cash on hand			<u>5,741</u>
Total			<u>\$ 93,974,859</u>

County's Cash

Custodial Credit Risk - Deposits. For deposits, custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned to the government. As of September 30, 2021, \$71,676,111 of the County's total bank balance of \$77,155,154 was exposed to custodial credit risk as it was uninsured and uncollateralized.

Due to the dollar amounts of cash deposits and the limits of FDIC insurance, the County believes it is impractical to insure all bank deposits. As a result, the County evaluates each financial institution with which it deposits County funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Retirees Healthcare Trust Fund Investments

The retiree healthcare trust fund (the "Fund") investments are maintained separately from the County's cash and investment pool, and are subject to separate investment policies and state statutes. Accordingly, the required disclosures for the Fund's investments are presented separately.

The Public Employee Retirement System Investment Act, Public Act 314 of 1965, as amended, authorizes the fund to invest in stocks, government and corporate securities, mortgages, real estate, and various other investment instruments, subject to certain limitations. The County Treasurer has the responsibility and authority to oversee the investment portfolio. A professional investment manager is contracted to assist in managing the Fund's assets.

The Fund's investments are held in an administered trust account. As of September 30, 2021, the Fund's investments of \$18,499,303 were invested in the Municipal Employees' Retirement System (MERS) total market portfolio.

Credit Risk. As of September 30, 2021, the Fund's investments were not rated.

The County's policy is to comply with Public Act 314 as referenced above; such statute does not provide specific guidelines regarding credit risk.

Custodial Credit Risk. The County does not have a policy regarding custodial credit risk for the Fund's investments. However, while uninsured and unregistered, the Fund's investments are not exposed to custodial credit risk since the securities are held by the counterparty's trust department in the County's name.

Concentration of Credit Risk. At September 30, 2021, the Fund investment portfolio holdings were not concentrated (i.e., no more than 5% of the portfolio in issues of any one entity other than the federal government). The County's policy is to comply with Public Act 314 as referenced above.

Interest Rate Risk. As of September 30, 2021, the Fund's investments were reported at fair value and had no maturity.

Fair Value

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs. These levels are determined by the County's investment manager and are determined at the fund level based on a review of the investment's class, structure, and what kind of securities are held in the funds. The investment manager will request the information from the fund manager, if necessary.

The County's investment in the MERS total market portfolio had a recurring fair value measurement at level 1 as of September 30, 2021.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

4. RECEIVABLES

Receivables as of September 30, 2021 are summarized as follows:

	Governmental Activities	Business-type Activities	Component Units	Amount Not Expected To Be Collected Within One Year
Property taxes	\$ 4,331,489	\$ 3,560,340	\$ -	\$ -
Accounts receivable	884,687	8,545,209	198,154	-
Special assessments	-	-	23,725,565	19,692,513
Leases receivable	-	-	2,918,178	2,274,840
Due from other governments	1,765,530	-	1,736,036	-
Advances to component unit	60,000	43,883	-	103,883
Less: allowance for doubtful accounts	(516,520)	(200,000)	(6,229)	-
	<u>\$ 6,525,186</u>	<u>\$ 11,949,432</u>	<u>\$ 28,571,704</u>	<u>\$ 22,071,236</u>

Leases receivable in the Public Works component unit represents amounts receivable from other local governments for the water and sewer systems constructed for those governments using bonds issued by the County.

5. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund receivables and payables at September 30, 2021 is as follows:

Due to and from primary government funds

	Due from Other Funds	Due to Other Funds
General fund	\$ -	\$ 317,450
Child care fund	-	18,907
Nonmajor governmental funds	-	62,374
Nonmajor enterprise funds	-	1,112
Internal service funds	399,843	-
	<u>\$ 399,843</u>	<u>\$ 399,843</u>

The due from (to) other funds resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Advances to and from component units

	Advances to Component Units	Advances from Primary Government
General fund	\$ 60,000	\$ -
Nonmajor enterprise funds	43,883	-
Drainage districts	-	60,000
Land bank	-	43,883
	<u>\$ 103,883</u>	<u>\$ 103,883</u>

The advance to (from) component units resulted from the time lag between the dates that (1) drain maintenance expenditures occurred prior to a maintenance special assessment being levied, (2) land bank expenditures occurred prior to the receipt of revenue.

For the year ended September 30, 2021, interfund transfers consisted of the following:

	Transfers In	Transfers Out
General fund	\$ 2,194,445	\$ 2,872,506
Child care fund	1,698,582	-
Nonmajor governmental funds	1,832,594	2,950,069
Health and rehabilitation services fund	150,000	-
Delinquent tax revolving fund	683,863	1,192,179
Nonmajor enterprise funds	-	44,730
Internal service funds	1,000,000	500,000
	<u>\$ 7,559,484</u>	<u>\$ 7,559,484</u>

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; (2) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

6. CAPITAL ASSETS

Capital assets activity for the year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Governmental activities					
Capital assets not being depreciated:					
Land	\$ 4,018,034	\$ -	\$ -	\$ -	\$ 4,018,034
Construction in progress	239,199	161,409	-	(224,199)	176,409
	<u>4,257,233</u>	<u>161,409</u>	<u>-</u>	<u>(224,199)</u>	<u>4,194,443</u>
Capital assets being depreciated:					
Buildings & improvements	44,748,039	350,540	-	-	45,098,579
Vehicles & equipment	28,800,727	840,433	(340,686)	224,199	29,524,673
	<u>73,548,766</u>	<u>1,190,973</u>	<u>(340,686)</u>	<u>224,199</u>	<u>74,623,252</u>
Less accumulated depreciation for:					
Buildings & improvements	(26,128,572)	(1,033,187)	-	-	(27,161,759)
Vehicles & equipment	(11,130,624)	(3,284,580)	294,090	-	(14,121,114)
	<u>(37,259,196)</u>	<u>(4,317,767)</u>	<u>294,090</u>	<u>-</u>	<u>(41,282,873)</u>
Total capital assets being depreciated, net	<u>36,289,570</u>	<u>(3,126,794)</u>	<u>(46,596)</u>	<u>224,199</u>	<u>33,340,379</u>
Governmental activities capital assets, net	<u>\$ 40,546,803</u>	<u>\$ (2,965,385)</u>	<u>\$ (46,596)</u>	<u>\$ -</u>	<u>\$ 37,534,822</u>
Business-type activities					
Capital assets being depreciated:					
Buildings & improvements	\$ 18,907,761	\$ 28,585	\$ -	\$ -	\$ 18,936,346
Vehicles & equipment	2,574,802	-	-	-	2,574,802
	<u>21,482,563</u>	<u>28,585</u>	<u>-</u>	<u>-</u>	<u>21,511,148</u>
Less accumulated depreciation for:					
Buildings & improvements	(6,486,127)	(475,707)	-	-	(6,961,834)
Vehicles & equipment	(2,189,140)	(53,282)	-	-	(2,242,422)
	<u>(8,675,267)</u>	<u>(528,989)</u>	<u>-</u>	<u>-</u>	<u>(9,204,256)</u>
Business-type activities capital assets, net	<u>\$ 12,807,296</u>	<u>\$ (500,404)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,306,892</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Depreciation expense was charged to functions/programs of the primary government as follows:

Depreciation of governmental activities by function

General government	\$ 745,515
Public safety	3,201,563
Health and social services	239,931
Parks, recreation and culture	89,176
Judicial	41,582

Total governmental activities \$ 4,317,767

Depreciation expense in business-type activities is allocated entirely to the health and rehabilitation services facility.

Beginning Balance	Additions	Disposals	Transfers	Ending Balance

Component unit - Road Commission

Capital assets not being depreciated:

Land	\$ 243,002	\$ -	\$ -	\$ -	\$ 243,002
Land improvements	788,636	-	(9,534)	-	779,102
Right of ways	23,385,011	-	-	-	23,385,011
	<u>24,416,649</u>	<u>-</u>	<u>(9,534)</u>	<u>-</u>	<u>24,407,115</u>

Capital assets being depreciated:

Buildings & improvements	6,706,610	53,546	-	-	6,760,156
Equipment	9,792,144	883,181	(222,273)	-	10,453,052
Infrastructure	133,373,247	12,826,348	(5,885,188)	-	140,314,407
Depletable assets	50,559	-	-	-	50,559
	<u>149,922,560</u>	<u>13,763,075</u>	<u>(6,107,461)</u>	<u>-</u>	<u>157,578,174</u>

Less accumulated depreciation for:

Buildings & improvements	(2,788,478)	(125,496)	-	-	(2,913,974)
Equipment	(7,795,542)	(748,709)	220,396	-	(8,323,855)
Infrastructure	(60,301,735)	(6,448,750)	5,885,188	-	(60,865,297)
Depletable assets	(50,559)	-	-	-	(50,559)
	<u>(70,936,314)</u>	<u>(7,322,955)</u>	<u>6,105,584</u>	<u>-</u>	<u>(72,153,685)</u>

Total capital assets

being depreciated, net	<u>78,986,246</u>	<u>6,440,120</u>	<u>(1,877)</u>	<u>-</u>	<u>85,424,489</u>

Road Commission

capital assets, net	<u><u>\$ 103,402,895</u></u>	<u><u>\$ 6,440,120</u></u>	<u><u>\$ (11,411)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 109,831,604</u></u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Component unit - Drainage District					
Capital assets not being depreciated:					
Construction in progress	\$ 5,835,755	\$ 2,692,007	\$ -	\$ (5,235,920)	\$ 3,291,842
Capital assets being depreciated:					
Infrastructure	110,998,824	1,125,351	-	5,235,920	117,360,095
Less accumulated depreciation for:					
Infrastructure	(43,642,916)	(2,763,226)	-	-	(46,406,142)
Total capital assets being depreciated, net	67,355,908	(1,637,875)	-	5,235,920	70,953,953
Drainage District capital assets, net	\$ 73,191,663	\$ 1,054,132	\$ -	\$ -	\$ 74,245,795
Component unit - District Health					
Capital assets being depreciated:					
Equipment	\$ 369,180	\$ -	\$ (79,205)	\$ -	\$ 289,975
Less accumulated depreciation for:					
Equipment	(363,091)	(1,522)	79,205		(285,408)
District Health capital assets, net	\$ 6,089	\$ (1,522)	\$ -	\$ -	\$ 4,567

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of September 30, 2021 are summarized as follows:

	Governmental Activities	Business-type Activities	Components Units
Accounts payable	\$ 2,501,593	\$ 392,480	\$ 2,072,776
Accrued liabilities	2,445,421	2,509,171	284,355
Due to other governments	57,358	-	-
Advances from primary government	-	-	103,883
	<u>\$ 5,004,372</u>	<u>\$ 2,901,651</u>	<u>\$ 2,461,014</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

8. LONG-TERM DEBT

General obligation bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the County. These bonds are typically issued as 10-20 year serial bonds with varying amounts of principal maturing each year. General obligation bonds currently outstanding are as follows:

Purpose	Interest Rates	Maturity Date	Amount of Original Issue	Amount Outstanding
Governmental activities				
2008 Dental Clinic	4.00%-4.50%	2028	\$ 900,000	\$ 445,000
2016 Building Authority Refunding Bond	2.282%	2027	8,975,000	6,020,000
				<u>\$ 6,465,000</u>
Component Unit - Public Works				
Grand Ledge Water/Sewer Refunding	2.00%-2.375%	2025	\$ 4,960,000	\$ 2,120,000
Brookfield Water	1.625%	2026	2,860,000	805,000
				<u>\$ 2,925,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending September 30,	Governmental Activities		Component Units	
	Principal	Interest	Principal	Interest
2022	\$ 1,010,000	\$ 156,538	\$ 670,000	\$ 58,820
2023	1,025,000	132,684	685,000	46,002
2024	1,050,000	108,210	695,000	32,378
2025	1,080,000	83,068	710,000	17,740
2026	1,100,000	57,144	165,000	2,114
2027-2028	1,200,000	45,560	-	-
	<u>\$ 6,465,000</u>	<u>\$ 583,204</u>	<u>\$ 2,925,000</u>	<u>\$ 157,054</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

By statute, the government's legal debt limit is restricted to 10% of the equalized value of property in the County. At September 30, 2021, the County's legal debt limit was \$495,765,934.

Notes from direct borrowing and direct placements - governmental activities. The government has entered into long-term installment payment agreements for the upgrade of its communication systems, information technology infrastructure, jail security system and vehicles. Installment obligations currently outstanding are as follows:

Purpose	Interest Rates	Maturity Date	Amount of Original Issue	Amount Outstanding
Governmental activities				
2017 Vehicles	4.95%	07/28/2022	\$ 224,882	\$ 31,665
Lease purchase - Motorola	3.28%	11/15/2027	12,797,861	9,940,093
2018 Vehicles	5.51%	08/01/2023	361,958	99,262
2019 Vehicles	5.06%	01/01/2025	389,954	206,508
2019 Dell Access Interactive	5.40%	12/01/2022	788,821	323,164
2020 IT infrastructure	2.76%	12/01/2023	893,534	537,088
2020 Vehicles	5.09%	12/01/2025	325,886	220,370
2021 Vehicles	3.66%	12/01/2026	310,711	284,038
				<u>\$ 11,642,188</u>

Notes from direct borrowing and direct placements - business-type activities. The government issues general obligation limited tax notes to finance the purchase of delinquent real property taxes receivable from each taxing district in the County. These notes are reported in the delinquent tax revolving enterprise fund as they are expected to be repaid from fund revenues. Each series of delinquent tax notes are subject to variable interest rates which are determined on a weekly basis by the County's remarketing agent using established criteria and legal limitations. Principal and interest payments are predicated upon actual collections of delinquent property taxes, which are subject to collection over a period not to exceed two years. Delinquent tax notes totaling \$1,747,000 from the 2021 Series were outstanding at September 30, 2021, which is expected to be paid in the year ending September 30, 2022. Delinquent tax notes totaling \$334,066 from the 2020 Series were outstanding at September 30, 2021, which is expected to be paid in the year ending September 30, 2022. The 2021 and 2020 delinquent tax notes carry an interest rate of 0.545 percent and 1.40 percent, respectively.

Eaton County Health and Rehabilitation Services has issued Eaton County Building Authority Refunding Bonds, Series 2011, with interest of 3.00 percent. Interest is due and payable on a semiannual basis. These bonds are payable in annual installments of \$585,000, plus interest. These bonds are collateralized by net revenue of the Facility. In addition, Eaton County Health and Rehabilitation Services has issued Eaton County Building Authority Refunding Bonds, Series 2017, with a fixed interest rate of 2.188 percent. Interest is due and payable on a semiannual basis. These bonds are payable in annual installments ranging from \$385,000 to \$425,000, plus interest. These bonds are collateralized by net revenue of the facility. These bonds were utilized to refund the Series 2008 bonds.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Notes from direct borrowings and direct placements currently outstanding are as follows:

Purpose	Interest Rates	Maturity Date	Amount of Original Issue	Amount Outstanding
Business-type activities				
2011 Health and Rehabilitation Services	2.00%-3.00%	2027	\$ 5,545,000	\$ 597,278
2017 Health and Rehabilitation Services	2.19%	2027	3,555,000	2,425,000
Delinquent tax note	1.40%	2022	3,300,000	334,066
Delinquent tax note	0.545%	2022	3,000,000	1,747,000
				<u>\$ 5,103,344</u>

Annual debt service requirements to maturity for notes from direct borrowing and direct placements are as follows:

Year Ending September 30,	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2022	\$ 1,913,453	\$ 404,631	\$ 3,051,066	\$ 70,609
2023	1,902,688	334,544	402,278	44,635
2024	1,721,233	263,030	400,000	36,102
2025	1,528,700	202,745	410,000	27,350
2026	1,500,720	149,012	415,000	18,379
2027-2028	3,075,394	301,001	425,000	9,299
	<u>\$ 11,642,188</u>	<u>\$ 1,654,963</u>	<u>\$ 5,103,344</u>	<u>\$ 206,374</u>

Drain bonds. The Drain Commissioner is authorized under state statutes to issue special assessment bonds for the construction or maintenance of drainage districts. Such bonds are repaid from special assessments levied upon the benefiting property owners. At September 30, 2021, drain bonds totaling \$24,134,000 were outstanding. Drain bonds and notes carry interest at rates ranging from 0.86 percent to 5.25 percent.

Notes from direct borrowing and direct placements - drainage districts. The Drain Commissioner is authorized under state statutes to issue special assessment notes for the construction or maintenance of drainage districts. Such notes are repaid from special assessments levied upon the benefiting property owners. At September 30, 2021, drain notes of \$1,264,000 were outstanding. The drain notes carry an interest rate of 2.98 percent, 1.41 percent, and 0.59 percent.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Annual debt service requirements to maturity for drain bonds and notes from direct borrowing and direct placements are as follows:

Year Ending September 30,	Drain Bonds		Drain Notes	
	Principal	Interest	Principal	Interest
2022	\$ 3,174,000	\$ 755,627	\$ 1,102,000	\$ 6,464
2023	3,118,000	644,220	27,000	5,540
2024	3,013,000	544,916	27,000	4,617
2025	3,033,000	449,054	27,000	3,694
2026	1,423,000	352,129	27,000	2,770
2027-2031	5,680,000	1,124,460	54,000	2,770
2032-2036	3,573,000	437,490	-	-
2037-2041	1,120,000	65,549	-	-
	<u>\$ 24,134,000</u>	<u>\$ 4,373,445</u>	<u>\$ 1,264,000</u>	<u>\$ 25,855</u>

Changes in long-term debt. Long-term debt activity for the year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Primary Government					
Governmental activities					
General obligation bonds	\$ 7,450,000	\$ -	\$ (985,000)	\$ 6,465,000	\$ 1,010,000
Notes from direct borrowings and direct placements -					
Installment contracts	13,205,014	310,711	(1,873,537)	11,642,188	1,913,453
Compensated absences	2,637,537	2,270,829	(2,321,033)	2,587,333	1,929,398
	<u>\$ 23,292,551</u>	<u>\$ 2,581,540</u>	<u>\$ (5,179,570)</u>	<u>\$ 20,694,521</u>	<u>\$ 4,852,851</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Business-type activities					
Notes from direct borrowings and direct placements:					
Series bonds	\$ 3,975,673	\$ -	\$ (953,395)	\$ 3,022,278	\$ 970,000
Delinquent tax notes	2,278,802	3,000,000	(3,197,736)	2,081,066	2,081,066
PPP loan	2,486,167	-	(2,486,167)	-	-
Compensated absences	221,034	226,560	(202,980)	244,614	244,614
	<u>\$ 8,961,676</u>	<u>\$ 3,226,560</u>	<u>\$ (6,840,278)</u>	<u>\$ 5,347,958</u>	<u>\$ 3,295,680</u>
Component Units					
Road Commission					
Compensated absences	<u>\$ 306,988</u>	<u>\$ 186,019</u>	<u>\$ (184,968)</u>	<u>\$ 308,039</u>	<u>\$ 185,601</u>
	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Board of Public Works					
General obligation bonds	\$ 3,585,000	\$ -	\$ (660,000)	\$ 2,925,000	\$ 670,000
Deferred amounts for: Issuance premiums	35,710	-	(7,935)	27,775	7,935
	<u>\$ 3,620,710</u>	<u>\$ -</u>	<u>\$ (667,935)</u>	<u>\$ 2,952,775</u>	<u>\$ 677,935</u>
Drainage Districts					
Drain bonds	\$ 24,230,000	\$ 2,984,000	\$ (3,080,000)	\$ 24,134,000	\$ 3,174,000
Notes from direct borrowings and direct placements:					
Drain notes	516,000	775,000	(27,000)	1,264,000	1,102,000
Deferred amounts for: Issuance premiums	270,451	-	(57,954)	212,497	57,954
	<u>\$ 25,016,451</u>	<u>\$ 3,759,000</u>	<u>\$ (3,164,954)</u>	<u>\$ 25,610,497</u>	<u>\$ 4,333,954</u>
	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
District Health					
Compensated absences	<u>\$ 245,922</u>	<u>\$ 252,070</u>	<u>\$ (258,911)</u>	<u>\$ 239,081</u>	<u>\$ 33,854</u>

For the governmental activities, compensated absences are generally liquidated by the general fund.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

9. RISK MANAGEMENT / SELF-INSURANCE PROGRAMS

The government manages its risk exposures and provides certain employee benefits through a combination of self-insurance programs, risk management pools and commercial insurance and excess coverage policies. All funds and component units of the County participate in these programs except for the Road Commission (see below) and Health and Rehabilitation Services Facility (which carries commercial insurance for workers' compensation, general and automobile liability, motor vehicle physical damage and property damage). For risks that are commercially insured, settlements have not exceeded insurance coverage in any of the past three years. Following is a summary of the self-insurance programs and risk management pool participation.

Workers' compensation. The County maintains a self-insurance program for workers' compensation coverage, which is accounted for in the workers' compensation internal service fund. The program is administered by a third-party administrator who provides claims review and processing services. Premiums are paid into the internal service fund by all other funds based on payrolls and job classifications and are available to pay claims, claim reserves, excess coverage and administrative costs.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. An excess coverage insurance policy covers individual claims in excess of \$275,000 subject to an annual aggregate limit of \$5 million. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay outs and other economic and social factors.

Changes in the balances of estimated liabilities during the past two years are as follows:

	2021	2020
Workers compensation		
Estimated liability, October 1	\$ 78,899	\$ 125,306
Estimated claims incurred, including changes in estimates	23,652	(35,698)
Claim payments	(23,652)	(10,709)
Estimated liability, September 30	<u>\$ 78,899</u>	<u>\$ 78,899</u>

Health insurance. The County maintains a self-insurance program for employee health insurance with Blue Cross Blue Shield (BCBS), which is accounted for in the Health Insurance internal service fund. The program is administered by BCBS. Premiums are paid into the internal service fund by all other funds based on a fixed rate established each year; monies are then advanced to BCBS by the internal service fund to pay claims and administrative costs.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Changes in the balances of estimated liabilities during the past two years are as follows:

	2021	2020
Health insurance		
Estimated liability, October 1	\$ 1,005,376	\$ 996,753
Estimated claims incurred, including changes in estimates	5,115,997	4,124,953
Claim payments	(4,931,017)	(4,116,330)
Estimated liability, September 30	<u>\$ 1,190,356</u>	<u>\$ 1,005,376</u>

Liability insurance. The County participates in the Michigan Municipal Risk Management Authority (MMRMA) for general and automobile liability, motor vehicle physical damage and property damage coverages. The MMRMA provides risk management, underwriting, reinsurance and claim review and processing services for all member governments pursuant to its charter. Under most circumstances, the County's maximum loss retention per occurrence is \$75,000 for general and automobile liability, \$15,000 for motor vehicle physical damage, and \$10,000 for property coverage.

The County makes annual contributions to MMRMA based on actuarial studies using historical data and insurance industry statistics. These contributions are paid from an internal service fund (i.e., the liability insurance fund) using premiums paid into it by other funds of the County. Such contributions as received by MMRMA are allocated between its general and member retention funds. Economic resources in MMRMA's general fund are expended for reinsurance coverage, claim payments and certain general and administrative costs, whereas resources in the member retention fund are used for loss payments and defense costs up to the members' self-insured retention limits along with certain other member specific costs. Accordingly, the County records an asset for its portion of the unexpended member retention fund. At September 30, 2021, the balance of the County's member retention fund was \$1,287,591.

	2021	2020
General liability		
Estimated liability, October 1	\$ 383,118	\$ 371,203
Estimated claims incurred, including changes in estimates	352,279	42,932
Claim payments	(159,652)	(31,017)
Estimated liability, September 30	<u>\$ 575,745</u>	<u>\$ 383,118</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Unemployment. The County is self-insured for unemployment benefits, as accounted for in the unemployment internal service fund. The reserve for unemployment benefits is determined by management based on prior experience. Benefits are expensed when paid, as follows:

	2021	2020
Unemployment compensation		
Estimated liability, October 1	\$ -	\$ -
Estimated claims incurred, including changes in estimates	2,171	23,239
Claim payments	(2,171)	(23,239)
Estimated liability, September 30	<u>\$ -</u>	<u>\$ -</u>

Life and disability insurance. The County maintains a self-insurance program for life and disability coverage. The program is accounted for in the life and disability internal service fund and administered by a third-party administrator who provides claims review and processing services. Premiums for the self-insured program are paid into the internal service fund by all other funds based on actual or illustrated rates. These premiums are available to pay claims and administrative costs.

Changes in the balances of estimated liabilities during the past two years are as follows:

	2021	2020
Life and disability		
Estimated liability, October 1	\$ 11,048	\$ 4,145
Estimated claims incurred, including changes in estimates	102,539	156,511
Claim payments	(107,258)	(149,608)
Estimated liability, September 30	<u>\$ 6,329</u>	<u>\$ 11,048</u>

Dental insurance. The County has a self-insured program for dental coverage. The plan is accounted for in the dental insurance internal service fund. The program is administered by a third-party administrator who provides claims review and processing services. Premiums for the self-insured program are paid into the internal service fund by all other funds based on actual or illustrated rates. These premiums are available to pay claims and administrative costs.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Changes in the balances of claims liabilities during the past two years are as follows:

	2021	2020
Dental		
Estimated liability, October 1	\$ -	\$ 9,114
Estimated claims incurred, including changes in estimates	203,289	153,215
Claim payments	<u>(203,289)</u>	<u>(162,329)</u>
Estimated liability, September 30	<u>\$ -</u>	<u>\$ -</u>

Road Commission. The Road Commission is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries (workers' compensation), as well as medical benefits provided to employees. The Road Commission has purchased commercial insurance for medical benefit claims and participates in the Michigan County Road Commission self-insurance pool for workers' compensation and property liability. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The Michigan County Road Commission self-insurance pool program operates as a common risk-sharing management program for local units' government in Michigan; member premiums are used to purchase commercial excess insurance coverage and to pay member claims in excess of deductible amounts.

10. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and potential adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

11. PROPERTY TAXES

County property taxes are levied on July 1 of each year (the lien date) and are due in full by March 1 of the year following the levy, at which time uncollected taxes became delinquent.

Property taxes are levied on the assessed taxable value of the property as established by local units, accepted by the County and equalized under state statute at approximately 50% of the current estimated market value. The taxable value of real and personal property recognized in the general fund for the 2021 levy was \$3,980,783,956. The general operating tax rate for the 2021 levy was 5.2096 mills. The jail debt, central dispatch and juvenile services levies were based on a 2019 taxable value of \$3,870,844,524 with 0.6993, 0.9490 and 0.3496 mills, respectively, assessed for the year ended September 30, 2021.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Delinquent taxes receivable represent unpaid personal property taxes in the general and special revenue funds and unpaid real property taxes in the delinquent tax revolving funds. By agreement with the various taxing authorities, the County purchases at face value the real property taxes returned delinquent each March 1 and records a corresponding delinquent taxes receivable. These receivables are pledged to a bank for the payment of the notes payable and subsequent collection on the receivable.

12. POSTEMPLOYMENT HEALTHCARE BENEFITS

County

Plan Description. The County's Retiree Healthcare Plan (the "Plan") is a single-employer defined benefit healthcare plan administered by the Retiree Healthcare Board (the "Board"). The Plan was established and may be amended by the County Board of Commissioners, subject to applicable collective bargaining agreements. Eligible retirees are those individuals who meet the requirements to receive MERS retirement benefits. Stand-alone financial statements are not prepared for the Plan.

Benefits Provided. The County provides certain healthcare benefits for employees retiring during or after 1990. Substantially all employees hired prior to January 1, 2006 are eligible for benefits if they reach the age of 55 with at least 25 years of credited service while working for the County, retire due to duty disability as determined by MERS, or meet other criteria as discussed in the personnel policy. The County pays the entire cost of health insurance premiums for the retiree and for his/her spouse as prescribed in the personnel policy. The activity of this program is accounted for in the retirees' health insurance internal service fund.

Effective January 1, 2001, new employees' spouses are no longer eligible for coverage under the plan. Any employees hired after January 1, 2006, are not eligible for County paid retiree health insurance as previously described. Employees are required to contribute 1% of their salary into a Healthcare Savings Plan through Michigan Employees Retirement System. The County will contribute an amount equal to 2% of the employee's salary into their Healthcare Savings Plan for certain represented employee groups. Employees in these certain employee groups may also contribute over and above the mandatory 1%, up to 10%, and the County will match the additional contribution by the employee over the 2% and up to 4%. General (non-represented) employees are required to contribute 1% of their salary into the program. The County will contribute \$50 per period into their Healthcare Savings Plan. General employees may also contribute over and above the mandatory 1%, up to 10%. There is no County matching for General employee additional voluntary contributions. Any money contributed by the employee will remain in the employee's account to use for allowable health related activities upon their retirement or termination of employment. The Healthcare Saving Plan has a vesting policy as described in the personnel policy. County contributions to the plan for the year ended September 30, 2021 were \$328,329.

Contributions. The contribution requirements of the Plan members and the County are established and may be amended by the County Board of Commissioners, in accordance with County policies, union contracts, and Plan provisions. Plan members are not required to contribute to the Plan. Retirees and their beneficiaries are eligible for postemployment healthcare benefits if they qualify under the various contracts. The required contribution is based on projected pay-as-you-go financing requirements.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Plan Membership. At December 31, 2020, the date of the most recent actuarial valuation, plan membership consisted of the following:

Retirees and beneficiaries currently receiving benefits	158
Terminated employees entitled to but not yet receiving benefits	-
Vested and non-vested active participants	<u>97</u>
Total membership	<u>255</u>

Net OPEB Liability of the County. The components of the net OPEB liability of the County at September 30, 2021, were as follows:

Total OPEB liability	\$ 51,277,594
Plan fiduciary net position	<u>18,499,303</u>
County's net OPEB liability	<u>\$ 32,778,291</u>
Plan fiduciary net position as percentage of total OPEB liability	36.08%

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Actuarial Assumptions. The total OPEB liability was determined by an actuarial valuation as of December 31, 2020, rolled forward to September 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.5%
Wage inflation	3.0%
Salary increases	3.0% to 9.7%, including inflation
Investment rate of return	6.25%, net of OPEB plan investment expense
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The mortality tables used were as follows: • Healthy Pre-Retirement Mortality: Sex distinct Pub-2010 General Employees table without adjustment. The base year is 2010 and future mortality improvements are assumed each year using scale MP-2019, as published by the Society of Actuaries. Ninety percent (90%) of active member deaths are assumed to be non-duty deaths and 10% of the deaths are assumed to be duty related. • Healthy Post-Retirement Mortality: Sex distinct Pub-2010 General Healthy Retiree tables scaled by a factor of 106%. The base year is 2010 and future mortality improvements are assumed each year using scale MP-2019, as published by the Society of Actuaries. • Disability Retirement Mortality: Sex distinct PubNS-2010 Disabled tables without adjustment. The base year is 2010 and future mortality improvements are assumed each year using scale MP-2019, as published by the Society of Actuaries.
Healthcare trend rate	Initial trend of 8.25% gradually decreasing to an ultimate trend rate of 3.50% in year 10.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study for MERS for the period from January 1, 2014 to December 31, 2018.

Investment Policy. The plan's policy in regard to the allocation of invested assets is established and may be amended by the Retirement Board. The investment policy has been formulated based on consideration of a wide range of policies and describes the prudent investment process that the Board deems appropriate. The Plan's asset allocation policy as of September 30, 2021 is summarized in the table below.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Long-term Expected Rate of Return. The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These real rates of return 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. For each major asset class that is included in the OPEB plan's MERS target asset allocation as of September 30, 2021, these best estimates of arithmetic returns are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Money-Weighted Rate of Return
Global Equity	60.00%	5.25%	3.15%
Global Fixed Income	20.00%	1.25%	0.25%
Private Assets	20.00%	7.25%	1.45%
	<u>100.00%</u>		<u>4.85%</u>
Inflation			2.50%
Risk adjustment			<u>-1.10%</u>
Investment rate of return			<u><u>6.25%</u></u>

Discount Rate. The discount rate used to measure the total OPEB liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that the County will continue their current contribution history for a period of years. Namely, it was assumed that the County is willing and able to contribute the project benefit payments as they come due, plus an additional contribution towards the recommended contribution at a level approximately equal to the 8-year average of excess contributions over actual benefit payments. In years where no unfunded actuarial accrued liability exists, it is assumed the County will make contributions equal to the projected service cost. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Rate of Return. For the year ended September 30, 2021, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was 22.21%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Method Used to Value Investments. Plan investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price. Investments that do not have an established market are reported at estimated fair values.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Changes in the Net OPEB Liability. The components of the change in the net OPEB liability are summarized as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at September 30, 2020	\$ 53,269,860	\$ 15,086,535	\$ 38,183,325
Changes for the year:			
Service cost	398,765	-	398,765
Interest on total OPEB liability	3,293,073	-	3,293,073
Differences between expected and actual experience	(4,106,968)	-	(4,106,968)
Changes in assumptions	(16,973)	-	(16,973)
Employer contributions	-	1,650,994	(1,650,994)
Net investment income	-	3,354,149	(3,354,149)
Benefit payments	(1,560,163)	(1,560,163)	-
Administrative expense	-	(32,212)	32,212
Net changes	(1,992,266)	3,412,768	(5,405,034)
Balances at September 30, 2021	\$ 51,277,594	\$ 18,499,303	\$ 32,778,291

Changes in assumptions. The December 30, 2020 valuation uses updated mortality tables.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the County, calculated using the discount rate of 6.25%, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1% lower (5.25%) or 1% higher (7.25%) than the current rate:

	1% Decrease (5.25%)	Current Discount Rate (6.25%)	1% Increase (7.25%)
County's net OPEB liability	\$ 39,703,441	\$ 32,778,291	\$ 27,085,723

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate Assumption. The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (7.25% decreasing to 2.50%) or 1% higher (9.25% decreasing to 4.50%) than the current healthcare cost trend rates:

	1% Decrease (7.25% Decreasing to 2.50%)	Healthcare Cost Trend Rates (8.25% Decreasing to 3.50%)	1% Increase (9.25% Decreasing to 4.50%)
County's net OPEB liability	\$ 26,578,236	\$ 32,778,291	\$ 40,329,624

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended September 30, 2021, the County recognized OPEB expense of \$(1,430,446). The County reported deferred outflows/inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ -	\$ 5,302,535	\$ (5,302,535)
Changes in assumptions	1,267,051	67,330	1,199,721
Net difference between projected and actual earnings on OPEB plan investments	-	1,767,149	(1,767,149)
Total	\$ 1,267,051	\$ 7,137,014	\$ (5,869,963)

Amounts reported as deferred outflows/inflows of resources related to the OPEB will be recognized in OPEB expense as follows:

Year Ended September 30,	Amount
2022	\$ (3,257,271)
2023	(1,619,618)
2024	(511,193)
2025	(481,881)
Total	\$ (5,869,963)

EATON COUNTY, MICHIGAN

Notes to Financial Statements

OPEB Plan Fiduciary Net Position. Detailed information about the OPEB plan's fiduciary net position is available in the financial statements for the other postemployment benefit trust fund.

For governmental activities, the net OPEB liability is generally liquidated by the general fund.

Health and Rehabilitation Services Facility

Plan Description. The Facility participates in a defined benefit postemployment plan (the "Plan") that provides retiree medical benefits to certain retirees and their spouses. Employees who retire as a director with at least 25 years of service may become eligible for benefits. Benefit provisions were established by facility management. As of October 1, 2016, the Plan was closed to new entrants. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

Benefits Provided. The Plan provides vision and healthcare benefits for retirees and their spouses. Benefits are provided through a third-party insurer and the cost of the benefits is covered by the plan at a rate of 100 percent for the retiree and 50 percent of the spouse.

Employees Covered by Benefit Terms. As of the September 30, 2021 measurement date, there were four active plan members and three inactive plan members or beneficiaries currently receiving benefits covered by the benefit terms.

Total OPEB Liability. The Facility's total OPEB liability of \$1,168,218 was measured as of September 30, 2021 and was determined by an actuarial valuation as of that date. The actuarially determined contribution for the period ended September 30, 2021 was \$0.

Changes in the total OPEB liability during the measurement year were as follows:

	Total OPEB Liability
Balances at September 30, 2020	<u>\$ 1,385,833</u>
Changes for the year:	
Service cost	28,197
Interest on total OPEB liability	31,385
Effect of economic/demographic gains or losses	(237,039)
Changes in assumptions	(1,675)
Benefit payments	<u>(38,483)</u>
Net changes	<u>(217,615)</u>
Balances at September 30, 2021	<u>\$ 1,168,218</u>

Changes in assumptions. The changes in assumptions include an increase in the inflation assumption from 2.25% to 2.26%, an increase in the assumed salary increase from 1.30% to 5.90%, and an increase in the healthcare trend rate from 4.60% in year 1, to 4.70% in year 10 to 4.90% in year 1 to 4.30% in year 10.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Actuarial Assumptions. The total OPEB liability in the September 30, 2021 actuarial valuation was determined using an inflation assumption of 2.26 percent, assumed salary increases (including inflation) of 5.90 percent, a healthcare cost trend rate of 4.90 percent for 2021, with an ultimate rate of 4.30 percent and using the RP-2010 mortality tables. These assumptions were applied to all periods included in the measurement.

Discount rate. The discount rate used to measure the total OPEB liability was 2.26 percent.

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended September 30, 2021, the Facility recognized OPEB expense of \$179,132. At September 30, 2021, the Facility reported no deferred outflows of resources or deferred inflows of resources related to OPEB.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the Facility, calculated using the discount rate of 2.26%, as well as what the Facility's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (1.26%) or 1% higher (3.26%) than the current rate:

	1% Decrease (1.26%)	Current Discount Rate (2.26%)	1% Increase (3.26%)
Facility's total OPEB liability	\$ 1,353,690	\$ 1,168,218	\$ 1,016,289

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate Assumption. The following presents the total OPEB liability of the Facility, as well as what the Facility's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (3.90% increasing to 3.30%) or 1% higher (5.90% increasing to 5.30%) than the current healthcare cost trend rates:

	1% Decrease (3.90%, Ultimate Rate of 3.30%)	Healthcare Cost Trend Rates (4.90%, Ultimate Rate of 4.30%)	1% Increase (5.90%, Ultimate Rate of 5.30%)
Facility's total OPEB liability	\$ 980,273	\$ 1,168,218	\$ 1,400,620

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Road Commission

Plan Description

Plan Administration. The Road Commission administers the Eaton County Road Commission Retired Employees' Healthcare Plan (Plan), a single-employer defined benefit healthcare plan. The Plan provides health insurance benefits to certain retirees and their beneficiaries, which are advance-funded on a discretionary basis. In accordance with the Road Commission's policy, eligible retirees and their spouses receive healthcare benefits at the age of normal retirement of 59 ½ years.

Management of the Plan is vested in the Road Commission Board, which consists of five members appointed by the Eaton County Board of Commissioners.

Plan Membership. At September 30, 2021, the date of the most recent actuarial valuation, plan membership consisted of the following:

Inactive plan members or beneficiaries	
currently receiving benefit payments	32
Inactive plan members entitled to but not yet	
receiving benefit payments	-
Active plan members	34
Total	<u>66</u>

Benefits Provided. The Plan provides healthcare benefits for retirees and their dependents. Benefits are provided through a third-party insurer, and the cost of benefits is dependent upon the employee's retirement date. The benefit terms are established in the Collective Bargaining Agreement.

Contributions. The Plan was established and is being funded under the authority of the Road Commission and under agreements with unions representing various classes of employees. The Plan's funding policy is that the employer will contribute up to \$300,000 this year, but the recommended contribution for the year is \$0. Currently, benefit payments are made from general operating funds - pay-as-you-go, but due to the plan's funding status in excess of 100%, payments may now be made from the OPEB Trust. There are no long-term contracts for contributions to the plan.

Retirees who retired before March 9, 2004 are subject to no maximum benefit limitations; retirees who retired between March 10, 2004 and September 30, 2015 receive a maximum employer contribution of \$500 per month for one person coverage and \$1,000 per month for two person coverage; and retirees who retire after September 30, 2015 receive a maximum employer contribution of \$550 per month for one person coverage and \$1,100 per month for two person coverage. Also, there may be an additional amount to prefund benefits as determined annually by the Road Commission Board. For the year ended September 30, 2021, the Road Commission contributed \$597,191 to the Plan.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Investments

Investment Policy. The Road Commission's investment policy in regard to the allocation of the Plan's invested assets is established and may be amended by the Road Commission Board. It is the policy of the Road Commission Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans.

The following was the Plan's target asset allocation as of September 30, 2021:

Asset Class	Target Allocation
Global equity	64.00%
Global fixed income	26.00%
Real assets	5.00%
Diversifying strategies	5.00%
Cash	0.00%
	<u>100.0%</u>

Rate of Return. For the year ended September 30, 2021, the annual money-weighted rate of return on investments, net of investment expense, was 17.37 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability (Asset)

The Road Commission's net OPEB liability (asset) was measured as of September 30, 2021, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of September 30, 2021.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Actuarial Assumptions. The total OPEB liability was determined by an actuarial valuation as of September 30, 2021. The total OPEB liability was calculated based on the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	Included in investment rate of return
Salary increases	3.00%
Investment rate of return	5.54% including inflation
20-year Aa Municipal bond rate	2.34%
Healthcare cost trend rates	Pre-65 - 7.50% graded down to 4.50% by 0.25% per year; Medicare eligible - 6.50% graded down to 4.50% by 0.25% per year; Dental and Vision: 4.00%
Mortality	2010 Public general employee and healthy retiree, headcount weighted with improvement scale MP-2021.

Long-term Expected Rate of Return. The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense 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. Best estimates of arithmetic real rates of return for each major asset class included in the target allocation as of September 30, 2021 are summarized in the following table:

Asset Class	Long-term Expected Real Rate of Return
Global equity	6.50%
Global fixed income	3.49%
Real assets	6.40%
Diversifying strategies	3.00%
Cash	0.50%

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Discount Rate. The discount rate used to measure the total OPEB liability was 5.54 percent (a change from 4.45 percent in the prior year). The projection of cash flows used to determine the discount rate assumed that Road Commission advance funding contributions will be \$300,000 per year until fully funded. Based on those assumptions and the plan's current funded status, the retirement plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year that benefit payments were not projected to be covered by the projected assets (the "depletion date"), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. This discount rate is used to determine the total OPEB liability.

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a) - (b)
Balances at September 30, 2020	\$ 4,870,486	\$ 5,905,974	\$ (1,035,488)
Changes for the year:			
Service cost	43,953	-	43,953
Interest	212,081	-	212,081
Differences between expected and actual experience	(449,868)	-	(449,868)
Changes in assumptions	(416,111)	-	(416,111)
Contributions to OPEB Trust - employer	-	300,000	(300,000)
Contributions/benefits paid from general operating funds	-	297,191	(297,191)
Net investment income	-	1,146,081	(1,146,081)
Benefit payments, including refunds	(297,191)	(297,191)	-
Administrative expense	-	(61,343)	61,343
Net changes	(907,136)	1,384,738	(2,291,874)
Balances at September 30, 2021	\$ 3,963,350	\$ 7,290,712	\$ (3,327,362)

Changes in assumptions. The discount rate changed from 4.45% to 5.54%, and medical trend rates were updated.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate. The following presents the net OPEB liability (asset) of the Road Commission, as well as what the Road Commission's net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (4.54 percent) and 1-percentage point higher (6.54 percent) than the current discount rate:

	1% Decrease (4.54%)	Current Discount Rate (5.54%)	1% Increase (6.54%)
Net OPEB liability (asset)	\$ (2,978,708)	\$ (3,327,362)	\$ (3,627,772)

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Healthcare Cost Trend Rates. The following presents the net OPEB liability (asset) of the Road Commission, as well as what the Road Commission's net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower (6.50 percent decreasing to 3.50 percent) and 1-percentage point higher (8.50 percent decreasing to 5.50 percent) than the current healthcare cost trend rates:

	1% Decrease (6.50%, Ultimate Rate of 3.50%)	Healthcare Cost Trend Rates (7.50%, Ultimate Rate of 4.50%)	1% Increase (8.50%, Ultimate Rate of 5.50%)
Net OPEB liability (asset)	\$ (3,355,185)	\$ (3,327,362)	\$ (3,297,362)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended September 30, 2021, the Road Commission recognized OPEB expense of \$237,627. As of September 30, 2021, the Road Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ 123,150	\$ 376,923	\$ (253,773)
Changes in assumptions	399,644	636,604	(236,960)
Net difference between projected and actual earnings on OPEB plan investments	-	621,956	(621,956)
Total	\$ 522,794	\$ 1,635,483	\$ (1,112,689)

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended September 30,	Amount
2022	\$ (219,515)
2023	(235,574)
2024	(314,425)
2025	(339,726)
2026	<u>(3,449)</u>
Total	<u><u>\$ (1,112,689)</u></u>

For required supplementary information (RSI) for the Road Commission's OPEB plan, refer to the separately issued Road Commission's report.

13. PENSION PLANS

County

General Information About the Plan

Plan Description. The County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The County participates in the Municipal Employees Retirement System (MERS) of Michigan. 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 accessing the MERS website at www.mersofmich.com.

Benefits Provided. Pension benefits vary by division/bargaining unit and are calculated as final average compensation (based on a 3 or 5 year period) and multipliers at 2.00%. Participants are considered to be fully vested in the plan after 10 years. Normal retirement age is 60 with early retirement at age 50 with 25 years of service, or age 55 with 15 years of service, depending on division/bargaining unit.

Employees Covered by Benefit Terms. At the December 31, 2020 valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	338
Inactive employees entitled to but not yet receiving benefits	227
Active employees	<u>334</u>
Total membership	<u><u>899</u></u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Contributions. The employer is required to contribute amounts at least equal to the 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. In addition, the employer may establish contribution rates to be paid by its covered employees.

Employer and employee contribution rates, by division/bargaining unit, were as follows for the year ended September 30, 2021:

Division/Bargaining Unit	Employer Contribution	Employee Contribution
01 - NonUnion	10.69%	7.30%
02 - Sheriff Superv.	97.64%	13.50%
10 - Admin Staff	34.71%	9.00%
11 - General Maint	12.50%	5.94%
12 - NonSupervisors	16.52%	10.46%
13 - Dispatch Superv.	41.27%	12.20%
15 - Gen Youth Services	4.69%	1.00%
16 - Animal Control	34.25%	7.30%
20 - Sheriff Non-Superv	20.68%	10.70%
21 - Sheriff Non-Superv	9.71%	10.70%

Net Pension Liability. The County's net pension liability was measured as of December 31, 2020 and the total pension liability used to calculate the net pension liability 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 and administrative expense including inflation

The base mortality tables used are constructed as described below and are based on are amount weighted sex distinct rates:

- Pre-retirement mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 100% of PubG-2010 Employee Mortality Tables for Ages 18-80, and 100% of PubG-2010 Healthy Retiree Tables for ages 81-120
- Non-disabled retired plan members and beneficiaries mortality based on 106% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 106% of PubG-2010 Employee Mortality Tables for Ages 18-49, and 106% of PubG-2010 Healthy Retiree Tables for ages 50-120
- Disables retired plan members mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, and 100% of PubNS-2010 Disabled Retiree Tables for ages 18-120

EATON COUNTY, MICHIGAN

Notes to Financial Statements

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of the most recent actuarial experience study of 2014-2018.

Long-term Expected Rate of Return. 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 table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Global equity	60.0%	5.25%	3.15%
Global fixed income	20.0%	1.25%	0.25%
Private investments	20.0%	7.25%	1.45%
	<u>100.0%</u>		
Inflation			2.50%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return			<u><u>7.60%</u></u>

Discount Rate. The discount rate used to measure the total pension liability as of December 31, 2020 was 7.6%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and 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.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Changes in Net Pension Liability

The components of the change in the net pension liability are summarized as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2019	\$ 160,245,530	\$ 98,158,226	\$ 62,087,304
Changes for the year:			
Service cost	1,928,569	-	1,928,569
Interest	11,871,282	-	11,871,282
Changes in benefits	2,215	-	2,215
Differences between expected and actual experience	811,429	-	811,429
Changes in assumptions	5,676,933	-	5,676,933
Employer contributions	-	4,206,057	(4,206,057)
Employee contributions	-	1,571,650	(1,571,650)
Net investment income	-	12,142,818	(12,142,818)
Benefit payments, including refunds of employee contributions	(10,017,523)	(10,017,523)	-
Administrative expense	-	(194,651)	194,651
Net changes	10,272,905	7,708,351	2,564,554
Balances at December 31, 2020	\$ 170,518,435	\$ 105,866,577	\$ 64,651,858

Changes in assumptions. A 5-year experience study analyzing historical experience from 2013 through 2018 was completed in February 2020. In addition to changes to the economic assumptions which took effect with the fiscal year 2021 contribution rates, the experience study recommended updated demographic assumptions, including adjustments to the following actuarial assumptions: mortality, retirement, disability, and termination rates.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.6%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.6%) or 1% higher (8.6%) than the current rate:

	1% Decrease (6.6%)	Current Discount Rate (7.6%)	1% Increase (8.6%)
County's net pension liability	\$ 84,679,145	\$ 64,651,858	\$ 48,032,711

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Plan financial statements.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended September 30, 2021, the County recognized pension expense of \$6,108,678. The County reported deferred outflows/inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ 663,530	\$ 583,132	\$ 80,398
Changes in assumptions	7,357,779	163,161	7,194,618
Net difference between projected and actual earnings on pension plan investments	-	3,254,868	(3,254,868)
	8,021,309	4,001,161	4,020,148
Contributions subsequent to the measurement date	4,165,573	-	4,165,573
Total	\$ 12,186,882	\$ 4,001,161	\$ 8,185,721

The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending September 30, 2022. Other amounts reported as deferred outflows of resources related to the pension will be recognized in pension expense as follows:

Year Ended September 30,	Amount
2022	\$ 1,849,152
2023	3,490,061
2024	(348,803)
2025	(970,262)
Total	\$ 4,020,148

Payable to the Pension Plan. At September 30, 2021, the County had \$461,462 payable for contributions to the pension plan.

For governmental activities, the net pension liability is generally liquidated by the general fund.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Section 457 Plan

The County also offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all full-time County employees, who may elect to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death, or unforeseeable emergency. The Plan has created a trust for the exclusive benefit of the Plan's participants under the rules provided in Internal Revenue Code Section 401(f). The County did not contribute to the plan during 2021. The County employees made contributions of \$446,108 to the plan for the year ended September 30, 2021.

Health and Rehabilitation Services Facility

General Information About the Plan

Plan Description. The Health and Rehabilitation Services Facility (Facility) defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The Facility participates in the Municipal Employees Retirement System (MERS) of Michigan. 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 accessing the MERS website at www.mersofmich.com.

Benefits Provided. Pension benefits for employees are calculated ranging from 1.2% to 2.5% of the employee's final three- to five-year average salary times the employee's years of service. Normal retirement age is 60 with early retirement at 55 with 15 years of service or 50 with 25 years of service. The vesting period ranges from 6 to 10 years. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. An employee who leaves service may withdraw his or her contributions plus any accumulated interest.

Employees Covered by Benefit Terms. At the December 31, 2020 valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	53
Inactive employees entitled to but not yet receiving benefits	22
Active employees	<u>163</u>
Total membership	<u><u>238</u></u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Contributions. The employer is required to contribute amounts at least equal to the 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. In addition, the employer may establish contribution rates to be paid by its covered employees.

For the year ended September 30, 2021, the average active employee contribution rate was 3.0 percent of annual pay and the Facility's average contribution rate was approximately 4.5 percent of annual payroll.

Net Pension Liability. The Facility's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability 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 and administrative expense including inflation

The mortality table used to project the mortality experience of non-disabled plan members is a 50% Male – 50% Female blend of the following tables: 1. The RP-2014 Healthy Annuitant Mortality Tables, with rates multiplied by 105%, 2. The RP-2014 Employee Mortality Tables, and 3. The RP-2014 Juvenile Mortality Tables. The mortality table used to project the mortality experience of disabled plan members is a 50% Male – 50% Female blend of the RP-2014 Disabled Retiree Mortality Tables.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of the most recent actuarial experience study of 2014-2018.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Long-term Expected Rate of Return. 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 table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Global equity	60.0%	5.25%	3.15%
Global fixed income	20.0%	1.25%	0.25%
Private investments	20.0%	7.25%	1.45%
	<u>100.0%</u>		
Inflation			2.50%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return			<u><u>7.60%</u></u>

Discount Rate. The discount rate used to measure the total pension liability as of December 31, 2020 was 7.6%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and 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.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Changes in Net Pension Liability

The components of the change in the net pension liability are summarized as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2019	\$ 13,408,013	\$ 12,341,495	\$ 1,066,518
Changes for the year:			
Service cost	562,314	-	562,314
Interest	1,016,801	-	1,016,801
Differences between expected and actual experience	106,928	-	106,928
Changes in assumptions	793,962	-	793,962
Employer contributions	-	415,756	(415,756)
Employee contributions	-	253,903	(253,903)
Net investment income	-	1,787,597	(1,787,597)
Benefit payments, including refunds of employee contributions	(620,397)	(620,397)	-
Administrative expense	-	(25,061)	25,061
Net changes	1,859,608	1,811,798	47,810
Balances at December 31, 2020	\$ 15,267,621	\$ 14,153,293	\$ 1,114,328

Changes in assumptions. In 2020, amounts reported as changes of assumptions resulted primarily from a decrease in the assumed rate of return from 7.75% to 7.35%, a decrease in the assumed rate of wage inflation from 3.75% to 3.00%, and a reduction in the discount rate from 8.0% to 7.6%.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the Facility, calculated using the discount rate of 7.6%, as well as what the Facility's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.6%) or 1% higher (8.6%) than the current rate:

	1% Decrease (6.6%)	Current Discount Rate (7.6%)	1% Increase (8.6%)
Facility's net pension liability (asset)	\$ 3,282,187	\$ 1,114,328	\$ (658,295)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Plan financial statements.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended September 30, 2021, the Facility recognized pension expense of \$429,520. The Facility reported deferred outflows/inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ 53,464	\$ 181,309	\$ (127,845)
Changes in assumptions	396,981	-	396,981
Net difference between projected and actual earnings on pension plan investments	-	612,648	(612,648)
	450,445	793,957	(343,512)
Contributions subsequent to the measurement date	341,825	-	341,825
Total	\$ 792,270	\$ 793,957	\$ (1,687)

The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending September 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized in pension expense as follows:

Year Ended September 30,	Amount
2022	\$ 275,603
2023	(71,678)
2024	(339,900)
2025	(207,537)
Total	\$ (343,512)

Payable to the Pension Plan. At September 30, 2021, the Facility reported a payable of \$58,617 for the outstanding amount of contributions to the pension plan required for the year ended September 30, 2021.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

District Health Department

General Information About the Plan

Plan Description. The District Health Department (Department) defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The Department participates in the Municipal Employees Retirement System (MERS) of Michigan. 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 accessing the MERS website at www.mersofmich.com.

Benefits Provided. Pension benefits vary by division/bargaining unit and are calculated as final average compensation (based on a 3 or 5 year period) and multipliers at 2.25%. Participants are considered to be fully vested in the plan after 10 years. Normal retirement age is 60 with early retirement at age 50 with 25 years of service, or age 55 with 15 years of service, depending on division/bargaining unit.

Employees Covered by Benefit Terms. At the December 31, 2020 valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	101
Inactive employees entitled to but not yet receiving benefits	82
Active employees	<u>50</u>
Total membership	<u><u>233</u></u>

Contributions. The employer is required to contribute amounts at least equal to the 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. In addition, the employer may establish contribution rates to be paid by its covered employees.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Employer and employee contribution amounts or rates, by division/bargaining unit, were as follows for the year ended September 30, 2021:

Division/Bargaining Unit	Employer Contribution	Employee Contribution
01 - PERA Unit II	12.44%	12.41%
10 - Non Un Mgmt	38.71%	2.00%
11 - PERA	12.44%	11.03%

Net Pension Liability. The Department's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability 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 and administrative expense including inflation

The base mortality tables used are constructed as described below and are based on amount weighted sex distinct rates:

- Pre-retirement mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 100% of PubG-2010 Employee Mortality Tables for Ages 18-80, and 100% of PubG-2010 Healthy Retiree Tables for ages 81-120
- Non-disabled retired plan members and beneficiaries mortality based on 106% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 106% of PubG-2010 Employee Mortality Tables for Ages 18-49, and 106% of PubG-2010 Healthy Retiree Tables for ages 50-120
- Disabled retired plan members mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, and 100% of PubNS-2010 Disabled Retiree Tables for ages 18-120

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of the most recent actuarial experience study of 2014-2018.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Long-term Expected Rate of Return. 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 table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Global equity	60.0%	5.25%	3.15%
Global fixed income	20.0%	1.25%	0.25%
Private investments	20.0%	7.25%	1.45%
	<u>100.0%</u>		
Inflation			2.50%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return			<u><u>7.60%</u></u>

Discount Rate. The discount rate used to measure the total pension liability as of December 31, 2020 was 7.6%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and 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.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Changes in Net Pension Liability

The components of the change in the net pension liability are summarized as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2019	\$ 21,733,321	\$ 15,552,284	\$ 6,181,037
Changes for the year:			
Service cost	430,282	-	430,282
Interest	1,611,903	-	1,611,903
Changes in benefits	(11,127)	-	(11,127)
Differences between expected and actual experience	295,860	-	295,860
Changes in assumptions	915,694	-	915,694
Employer contributions	-	460,915	(460,915)
Employee contributions	-	304,250	(304,250)
Net investment income	-	1,911,489	(1,911,489)
Benefit payments, including refunds of employee contributions	(1,478,421)	(1,478,421)	-
Administrative expense	-	(30,757)	30,757
Net changes	1,764,191	1,167,476	596,715
Balances at December 31, 2020	\$ 23,497,512	\$ 16,719,760	\$ 6,777,752

Changes in assumptions. A 5-year experience study analyzing historical experience from 2013 through 2018 was completed in February 2020. In addition to changes to the economic assumptions which took effect with the fiscal year 2021 contribution rates, the experience study recommended updated demographic assumptions, including adjustments to the following actuarial assumptions: mortality, retirement, disability, and termination rates.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the Department, calculated using the discount rate of 7.6%, as well as what the Department's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.6%) or 1% higher (8.6%) than the current rate:

	1% Decrease (6.6%)	Current Discount Rate (7.6%)	1% Increase (8.6%)
Department's net pension liability	\$ 9,399,302	\$ 6,777,752	\$ 4,575,602

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Plan financial statements.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended September 30, 2021, the Department recognized pension expense of \$1,291,346. The Department reported deferred outflows/inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ 147,930	\$ -	\$ 147,930
Changes in assumptions	457,847	-	457,847
Net difference between projected and actual earnings on pension plan investments	-	509,096	(509,096)
	605,777	509,096	96,681
Contributions subsequent to the measurement date	610,901	-	610,901
Total	\$ 1,216,678	\$ 509,096	\$ 707,582

The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending September 30, 2022. Other amounts reported as deferred outflows/inflows of resources related to the pension will be recognized in pension expense as follows:

Year Ended September 30,	Amount
2022	\$ 507,621
2023	52,853
2024	(312,234)
2025	(151,559)
Total	\$ 96,681

Payable to the Pension Plan. At September 30, 2021, the Department had \$47,755 payable for contributions to the pension plan.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

14. DEFINED CONTRIBUTION PENSION PLAN - ROAD COMMISSION

The Road Commission provides pension benefits for substantially all of its regular full-time employees through a defined contribution pension plan. The Road Commission is the plan administrator; however, the daily plan administration and operation is provided through the American Funds Group. The Road Commission contributes an amount equal to 12% of each employee's compensation during the plan year, after completion of one year of service. Members do not contribute any annual compensation to this plan. The Road Commission's contributions to the plan for the year ended September 30, 2021 were \$229,323.

15. NET INVESTMENT IN CAPITAL ASSETS

The composition of net investment in capital assets as of September 30, 2021, was as follows:

	Governmental Activities	Business-type Activities	Component Units
Capital assets:			
Capital assets not being depreciated	\$ 4,194,443	\$ -	\$ 27,698,957
Capital assets being depreciated, net	33,340,379	12,306,892	156,383,009
	<u>37,534,822</u>	<u>12,306,892</u>	<u>184,081,966</u>
Related debt:			
Capital related bonds and notes	(6,465,000)	(3,022,278)	(28,323,000)
Bonds payable related to capital lease receivables	-	-	2,925,000
Installment contracts	(11,642,188)	-	-
Deferred charge on refunding	280,630	83,721	155,113
Deferred charge on refunding from bonds payable related to capital lease receivables	-	-	(34,597)
Unamortized premium on capital related bonds	-	-	(212,497)
	<u>(17,826,558)</u>	<u>(2,938,557)</u>	<u>(25,489,981)</u>
Total net investment in capital assets	<u>\$ 19,708,264</u>	<u>\$ 9,368,335</u>	<u>\$ 158,591,985</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

16. COMPONENTS OF FUND BALANCES

Detailed information on fund balances of governmental funds as of September 30, 2021 is as follows:

	General Fund	Child Care Fund	Central Dispatch 911 Surcharge	Nonmajor Governmental Funds	Total
Nonspendable:					
Prepays	\$ 125,249	\$ -	\$ -	\$ 23,908	\$ 149,157
Advances to component units	60,000	-	-	-	60,000
Total nonspendable	185,249	-	-	23,908	209,157
Restricted for:					
Central dispatch	-	-	2,177,951	1,500,386	3,678,337
Judicial	-	-	-	15,000	15,000
Debt service	-	-	-	282,265	282,265
Permanent trusts	-	-	-	22,889	22,889
CDBG housing	-	-	-	332,995	332,995
ROD technology	-	-	-	71,389	71,389
Public safety	-	-	-	2,517,506	2,517,506
Officer training	-	-	-	145,947	145,947
Remonumentation	-	-	-	20,471	20,471
Animal control	-	-	-	13,850	13,850
Indigent defense	-	-	-	245,498	245,498
Total restricted	-	-	2,177,951	5,168,196	7,346,147
Committed for:					
Public safety	-	-	-	3,710	3,710
Child care	-	742,010	-	-	742,010
Solid waste	-	-	-	101,475	101,475
Health and social services	-	-	-	139,889	139,889
Sheriff road crew	-	-	-	16,279	16,279
Concealed pistol licenses	-	-	-	132,671	132,671
Total committed	-	742,010	-	394,024	1,136,034
Assigned for:					
Public improvement	1,195,572	-	-	-	1,195,572
Technology	24,648	-	-	-	24,648
Total assigned	1,220,220	-	-	-	1,220,220
Unassigned	6,185,938	-	-	-	6,185,938
Total fund balances	\$ 7,591,407	\$ 742,010	\$ 2,177,951	\$ 5,586,128	\$ 16,097,496

EATON COUNTY, MICHIGAN

Notes to Financial Statements

17. TAX ABATEMENTS

Industrial property tax abatements are granted in the State of Michigan under Public Act 198, as amended, to promote economic development, creation of jobs, and new or improvement facilities. The industrial facilities tax (IFT) exemption must be approved by both the local unit (after a public hearing is held) and the State of Michigan. IFT exemptions can cover real and/or personal property. By State law, the exemption must be applied for no later than six months after commencement of the project, and must be accompanied by a written agreement between the taxpayer and the local unit. An exemption allows for taxation on IFT property at 50% of the local property tax millage rate for a period of 1 to 12 years. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. Property taxes abated by the County in 2021 amounted to \$135,258.

18. CORONAVIRUS (COVID-19)

In March 2020, the World Health Organization declared the novel coronavirus outbreak (COVID-19) to be a global pandemic. While the pandemic has resulted in an increase in the demands on the County for providing emergency services to its citizens, the Federal Government has also provided significant resources to help mitigate the impacts of COVID-19. The County directly received over \$1.6 million during 2021 from various funding sources to be used to respond to the impacts of the COVID-19 pandemic through the CARES Act and other funding sources. This funding was used to provide relief in multiple areas such as vaccination programs, personal protection equipment (PPE) programs, small business grants, housing assistance, and food and transportation assistance among others.

19. SUBSEQUENT EVENTS

In December 2021, the County issued Church and McClintic Drain Drainage District Bonds, Series 2021, in the amount of \$1,087,000. The bonds bear interest at 2.43%, and final payment is due June 1, 2037.

In February 2022, the County issued Crooked Brook Intercounty Drain Drainage District Bonds, Series 2022, in the amount of \$1,249,000. The bonds bear interest at 2.059%, and final payment is due June 1, 2037.

In February 2022, the County issued Glenn No. 2 Drain Drainage District Bonds, Series 2022, in the amount of \$834,000. The bonds bear interest at 2.55%, and final payment is due June 1, 2042.



REQUIRED SUPPLEMENTARY INFORMATION

EATON COUNTY, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan - County
Schedule of Changes in the County's Net Pension Liability and Related Ratios

	Year Ended September 30			
	2021	2020	2019	2018
Total pension liability				
Service cost	\$ 1,928,569	\$ 1,893,383	\$ 2,405,615	\$ 2,814,290
Interest	11,871,282	11,693,659	11,961,071	11,993,167
Changes in benefit terms	2,215	-	(5,789,913)	(5,257,822)
Differences between expected and actual experience	811,429	109,916	(1,578,253)	(942,832)
Changes of assumptions	5,676,933	6,200,157	(652,644)	-
Benefit payments, including refunds of employee contributions	(10,017,523)	(9,751,251)	(9,113,590)	(8,493,723)
Net change in total pension liability	10,272,905	10,145,864	(2,767,714)	113,080
Total pension liability, beginning of year	160,245,530	150,099,666	152,867,380	152,754,300
Total pension liability, end of year	170,518,435	160,245,530	150,099,666	152,867,380
Plan fiduciary net position				
Employer contributions	4,206,057	4,607,824	4,394,712	7,584,715
Employee contributions	1,571,650	1,662,685	1,821,211	1,943,867
Net investment income (loss)	12,142,818	12,040,150	(3,702,698)	11,264,941
Benefit payments, including refunds of employee contributions	(10,017,523)	(9,751,251)	(9,113,590)	(8,493,723)
Administrative expense	(194,651)	(207,518)	(185,099)	(177,694)
Net change in plan fiduciary net position	7,708,351	8,351,890	(6,785,464)	12,122,106
Plan fiduciary net position, beginning of year	98,158,226	89,806,336	96,591,800	84,469,694
Plan fiduciary net position, end of year	105,866,577	98,158,226	89,806,336	96,591,800
County's net pension liability	\$ 64,651,858	\$ 62,087,304	\$ 60,293,330	\$ 56,275,580
Plan fiduciary net position as a percentage of total pension liability	62.1%	61.3%	59.8%	63.2%
Covered payroll	\$ 16,840,716	\$ 17,346,961	\$ 16,624,887	\$ 17,610,631
County's net pension liability as a percentage of covered payroll	383.9%	357.9%	362.7%	319.6%

See notes to required supplementary information.



Year Ended September 30		
2017	2016	2015
\$ 2,952,935	\$ 2,994,010	\$ 2,744,783
11,628,359	10,779,046	10,297,354
-	-	-
(1,714,439)	2,594,548	-
-	6,193,688	-
(7,981,138)	(7,701,609)	(6,954,516)
4,885,717	14,859,683	6,087,621
147,868,583	133,008,900	126,921,279
152,754,300	147,868,583	133,008,900
2,840,110	4,232,444	2,295,134
1,969,542	2,009,187	1,900,799
8,839,904	(1,200,470)	4,994,651
(7,981,138)	(7,701,609)	(6,954,516)
(174,598)	(176,990)	(183,040)
5,493,820	(2,837,438)	2,053,028
78,975,874	81,813,312	79,760,284
84,469,694	78,975,874	81,813,312
\$ 68,284,606	\$ 68,892,709	\$ 51,195,588
55.3%	53.4%	61.5%
\$ 18,444,571	\$ 18,536,741	\$ 16,927,042
370.2%	371.7%	302.4%

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EATON COUNTY, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan - County
Schedule of Contributions

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution (Deficiency) Excess	Covered Payroll	Contributions as Percentage of Covered Payroll
2021	\$ 3,612,689	\$ 5,273,630	\$ 1,660,941	\$ 18,856,012	28.0%
2020	4,167,495	4,221,300	53,805	17,212,636	24.5%
2019	4,502,720	4,825,245	322,525	17,717,763	27.2%
2018	4,229,217	4,229,217	-	17,535,135	24.1%
2017	2,969,160	7,219,160	4,250,000	18,923,630	38.1%
2016	4,252,006	4,252,006	-	18,574,547	22.9%
2015	2,649,596	2,649,596	-	17,943,906	14.8%

See notes to required supplementary information.

EATON COUNTY, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan -

Health and Rehabilitation Services Facility

Schedule of Changes in the Facility's Net Pension Liability and Related Ratios

	Year Ended September 30			
	2021	2020	2019	2018
Total pension liability				
Service cost	\$ 562,314	\$ 585,330	\$ 595,768	\$ 612,378
Interest	1,016,801	994,930	961,731	907,203
Differences between expected and actual experience	106,928	(309,552)	(554,795)	(302,372)
Changes of assumptions	793,962	281,938	-	-
Benefit payments, including refunds of employee contributions	(620,397)	(577,198)	(587,793)	(466,787)
Net change in total pension liability	<u>1,859,608</u>	<u>975,448</u>	<u>414,911</u>	<u>750,422</u>
Total pension liability, beginning of year	<u>13,408,013</u>	<u>12,432,565</u>	<u>12,017,654</u>	<u>11,267,232</u>
Total pension liability, end of year	<u>15,267,621</u>	<u>13,408,013</u>	<u>12,432,565</u>	<u>12,017,654</u>
Plan fiduciary net position				
Employer contributions	415,756	417,214	456,002	451,825
Employee contributions	253,903	262,933	271,528	268,181
Net investment income (loss)	1,787,597	1,477,611	(447,174)	1,292,379
Benefit payments, including refunds of employee contributions	(620,397)	(577,198)	(587,793)	(466,787)
Administrative expense	(25,061)	(25,473)	(21,803)	(20,401)
Net change in plan fiduciary net position	<u>1,811,798</u>	<u>1,555,087</u>	<u>(329,240)</u>	<u>1,525,197</u>
Plan fiduciary net position, beginning of year	<u>12,341,495</u>	<u>10,786,408</u>	<u>11,115,648</u>	<u>9,590,451</u>
Plan fiduciary net position, end of year	<u>14,153,293</u>	<u>12,341,495</u>	<u>10,786,408</u>	<u>11,115,648</u>
Facility's net pension liability	<u>\$ 1,114,328</u>	<u>\$ 1,066,518</u>	<u>\$ 1,646,157</u>	<u>\$ 902,006</u>
Plan fiduciary net position as a percentage of total pension liability	92.7%	92.0%	86.8%	92.5%
Covered payroll	<u>\$ 8,707,102</u>	<u>\$ 8,401,022</u>	<u>\$ 8,672,329</u>	<u>\$ 8,771,631</u>
Facility's net pension liability as a percentage of covered payroll	12.8%	12.7%	19.0%	10.3%

See notes to required supplementary information.



Year Ended September 30		
2017	2016	2015
\$ 642,065	\$ 589,206	\$ 555,375
834,018	754,946	686,617
(80,340)	(63,415)	-
-	431,055	-
(465,386)	(462,355)	(398,998)
930,357	1,249,437	842,994
10,336,875	9,087,438	8,244,444
11,267,232	10,336,875	9,087,438
442,343	396,548	356,907
278,730	245,016	241,066
973,602	(129,789)	491,649
(465,386)	(462,355)	(398,998)
(19,191)	(18,619)	(18,165)
1,210,098	30,801	672,459
8,380,353	8,349,552	7,677,093
9,590,451	8,380,353	8,349,552
\$ 1,676,781	\$ 1,956,522	\$ 737,886
85.1%	81.1%	91.9%
\$ 9,299,528	\$ 8,198,547	\$ 7,719,600
18.0%	23.9%	9.6%

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EATON COUNTY, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan -
Health and Rehabilitation Services Facility
Schedule of Contributions

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution (Deficiency) Excess	Covered Payroll	Contributions as Percentage of Covered Payroll
2021	\$ 457,599	\$ 457,599	\$ -	\$ 7,976,547	5.7%
2020	417,214	417,214	-	8,707,102	4.8%
2019	421,412	421,412	-	8,772,568	4.8%
2018	459,402	459,402	-	8,672,329	5.3%
2017	448,109	448,109	-	8,771,631	5.1%
2016	420,882	420,882	-	9,299,528	4.5%
2015	384,195	384,195	-	8,198,547	4.7%

See notes to required supplementary information.

EATON COUNTY, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan - District Health

Schedule of Changes in the District's Net Pension Liability and Related Ratios

	Year Ended September 30			
	2021	2020	2019	2018
Total pension liability				
Service cost	\$ 430,282	\$ 296,444	\$ 331,706	\$ 347,436
Interest	1,611,903	1,617,283	1,615,788	1,600,100
Changes in benefit terms	(11,127)	(84,853)	(16,866)	5,121
Differences between expected and actual experience	295,860	(125,235)	(463,927)	(368,056)
Changes of assumptions	915,694	662,230	-	-
Benefit payments, including refunds of employee contributions	(1,478,421)	(1,400,717)	(1,460,059)	(1,301,200)
Net change in total pension liability	<u>1,764,191</u>	<u>965,152</u>	<u>6,642</u>	<u>283,401</u>
Total pension liability, beginning of year	<u>21,733,321</u>	<u>20,768,169</u>	<u>20,761,527</u>	<u>20,478,126</u>
Total pension liability, end of year	<u>23,497,512</u>	<u>21,733,321</u>	<u>20,768,169</u>	<u>20,761,527</u>
Plan fiduciary net position				
Employer contributions	460,915	418,506	453,389	510,469
Employee contributions	304,250	260,386	282,890	288,604
Net investment income (loss)	1,911,489	1,923,852	(596,857)	1,884,313
Benefit payments, including refunds of employee contributions	(1,478,421)	(1,400,717)	(1,460,059)	(1,301,200)
Administrative expense	(30,757)	(33,124)	(30,048)	(29,855)
Net change in plan fiduciary net position	<u>1,167,476</u>	<u>1,168,903</u>	<u>(1,350,685)</u>	<u>1,352,331</u>
Plan fiduciary net position, beginning of year	<u>15,552,284</u>	<u>14,383,381</u>	<u>15,734,066</u>	<u>14,381,735</u>
Plan fiduciary net position, end of year	<u>16,719,760</u>	<u>15,552,284</u>	<u>14,383,381</u>	<u>15,734,066</u>
District's net pension liability	<u>\$ 6,777,752</u>	<u>\$ 6,181,037</u>	<u>\$ 6,384,788</u>	<u>\$ 5,027,461</u>
Plan fiduciary net position as a percentage of total pension liability	71.2%	71.6%	69.3%	75.8%
Covered payroll	<u>\$ 2,795,880</u>	<u>\$ 2,330,330</u>	<u>\$ 2,530,932</u>	<u>\$ 2,603,480</u>
District's net pension liability as a percentage of covered payroll	242.4%	265.2%	252.3%	193.1%

See notes to required supplementary information.



Year Ended September 30		
2017	2016	2015
\$ 386,614	\$ 345,262	\$ 352,453
1,560,837	1,462,130	1,408,014
50,081	(69,189)	-
(220,069)	284,641	-
-	945,293	-
(1,232,976)	(1,169,315)	(1,032,516)
544,487	1,798,822	727,951
19,933,639	18,134,817	17,406,866
20,478,126	19,933,639	18,134,817
784,021	561,235	1,092,352
190,901	187,030	175,161
1,486,296	(206,101)	807,772
(1,232,976)	(1,169,315)	(1,032,516)
(29,416)	(30,066)	(29,793)
1,198,826	(657,217)	1,012,976
13,182,909	13,840,126	12,827,150
14,381,735	13,182,909	13,840,126
\$ 6,096,391	\$ 6,750,730	\$ 4,294,691
70.2%	66.1%	76.3%
\$ 2,660,328	\$ 2,700,051	\$ 2,769,717
229.2%	250.0%	155.1%

EATON COUNTY, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan - District Health
Schedule of Contributions

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution (Deficiency) Excess	Covered Payroll	Contributions as Percentage of Covered Payroll
2021	\$ 457,211	\$ 741,052	\$ 283,841	\$ 2,393,957	31.0%
2020	425,762	425,762	-	2,436,823	17.5%
2019	424,526	424,526	-	2,522,943	16.8%
2018	459,728	459,728	-	2,710,798	17.0%
2017	502,469	502,469	-	2,830,927	17.7%
2016	429,325	429,325	-	2,891,203	14.8%
2015	430,521	801,445	370,924	2,882,202	27.8%

See notes to required supplementary information.

EATON COUNTY, MICHIGAN

Required Supplementary

Retiree Healthcare Plan - County

Schedule of Changes in the County's Net OPEB Liability and Related Ratios

	Year Ended September 30				
	2021	2020	2019	2018	2017
Total OPEB liability					
Service cost	\$ 398,765	\$ 433,428	\$ 558,732	\$ 645,482	\$ 650,485
Interest	3,293,073	3,279,352	3,390,464	3,262,917	3,130,680
Differences between expected and actual experience	(4,106,968)	(5,284,718)	(5,699,117)	(107,134)	(45,536)
Changes of assumptions	(16,973)	3,536,937	(419,558)	-	-
Benefit payments, including refunds of employee contributions	(1,560,163)	(1,896,113)	(1,715,817)	(1,548,406)	(1,509,962)
Net change in total OPEB liability	(1,992,266)	68,886	(3,885,296)	2,252,859	2,225,667
Total OPEB liability, beginning of year	53,269,860	53,200,974	57,086,270	54,833,411	52,607,744
Total OPEB liability, end of year	51,277,594	53,269,860	53,200,974	57,086,270	54,833,411
Plan fiduciary net position					
Employer contributions	1,650,994	1,922,464	2,832,132	1,622,831	1,545,700
Net investment income	3,354,149	1,025,356	227,864	623,697	1,267,932
Benefit payments, including refunds of employee contributions	(1,560,163)	(1,896,113)	(1,715,817)	(1,548,406)	(1,509,962)
Administrative expense	(32,212)	(25,884)	(34,008)	(18,884)	(17,114)
Net change in plan fiduciary net position	3,412,768	1,025,823	1,310,171	679,238	1,286,556
Plan fiduciary net position, beginning of year	15,086,535	14,060,712	12,750,541	12,071,303	10,784,747
Plan fiduciary net position, end of year	18,499,303	15,086,535	14,060,712	12,750,541	12,071,303
County's net OPEB liability	\$ 32,778,291	\$ 38,183,325	\$ 39,140,262	\$ 44,335,729	\$ 42,762,108
Plan fiduciary net position as a percentage of total OPEB liability	36.1%	28.3%	26.4%	22.3%	22.0%
Covered payroll	\$ 6,518,353	\$ 6,901,522	\$ 7,476,278	\$ 8,200,982	\$ 10,405,947
County's net OPEB liability as a percentage of covered payroll	502.9%	553.3%	523.5%	540.6%	410.9%

See notes to required supplementary information.

EATON COUNTY, MICHIGAN

Required Supplementary Information

Retiree Healthcare Plan - County
Schedule of Contributions

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution (Deficiency) Excess	Covered Payroll	Contributions as Percentage of Covered Payroll
2021	\$ 4,032,356	\$ 1,650,994	\$ (2,381,362)	\$ 6,518,353	25.3%
2020	4,210,625	1,922,464	(2,288,161)	6,901,522	27.9%
2019	4,312,583	2,832,132	(1,480,451)	7,476,278	37.9%
2018	4,319,553	1,622,831	(2,696,722)	8,200,982	19.8%
2017	5,041,943	1,545,700	(3,496,243)	10,405,947	14.9%

See notes to required supplementary information.

EATON COUNTY, MICHIGAN

Required Supplementary Information

Retiree Healthcare Plan - County
Schedule of Investment Returns

Fiscal Year Ended September 30,	Annual Return ⁽¹⁾
2021	22.21%
2020	7.29%
2019	1.72%
2018	9.63%
2017	5.06%

⁽¹⁾ Annual money-weighted rate of return, net of investment expenses

See notes to required supplementary information.

EATON COUNTY, MICHIGAN

Required Supplementary Information

Retiree Healthcare Plan - Health and Rehabilitation Services Facility
Schedule of Changes in the Facility's Total OPEB Liability and Related Ratios

	Year Ended September 30			
	2021	2020	2019	2018
Total OPEB liability				
Service cost	\$ 28,197	\$ 18,728	\$ 17,670	\$ 131,414
Interest	31,385	41,632	40,927	45,073
Effect of economic/demographic gains or losses	(237,039)	9,647	16,729	(118,070)
Changes of assumptions	(1,675)	311,986	31,546	3,987
Benefit payments	(38,483)	(36,096)	(37,833)	(40,857)
Net change in total OPEB liability	<u>(217,615)</u>	<u>345,897</u>	<u>69,039</u>	<u>21,547</u>
Total OPEB liability, beginning of year	<u>1,385,833</u>	<u>1,039,936</u>	<u>970,897</u>	<u>949,350</u>
Total OPEB liability, end of year	<u><u>\$ 1,168,218</u></u>	<u><u>\$ 1,385,833</u></u>	<u><u>\$ 1,039,936</u></u>	<u><u>\$ 970,897</u></u>
Covered payroll	<u><u>\$ 399,196</u></u>	<u><u>\$ 551,671</u></u>	<u><u>\$ 499,734</u></u>	<u><u>\$ 502,484</u></u>
Facility's total OPEB liability as a percentage of covered payroll	292.6%	251.2%	208.1%	193.2%

See notes to required supplementary information.

EATON COUNTY, MICHIGAN

Notes to Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plans

Notes to the Schedule of Changes in the Net Pension Liability and Related Ratios

The amounts presented for each fiscal year were determined as of December 31 of the preceding year.

GASB 68 was implemented in fiscal year 2015. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

Assumption changes for 2016. Based on the 2009-2013 Experience Study the following assumptions were changed starting with the December 31, 2015 valuation: (1) mortality table was adjusted to reflect longer lifetimes, (2) assumed annual rate of return of investment return, net of all expenses, was lowered from 8% to 7.75% (3) asset smoothing period was changed from 10 years to 5 years (4) the amortization period was moved to a fixed period amortization for the December 31, 2015 annual valuations.

Changes in benefit terms for 2018. Effective October 1, 2017 the defined benefit pension multiplier was decreased from 2.5% to 2.0% for future service credit for a portion of the employee population.

Changes in benefit terms for 2019. Effective February 1, 2019 the defined benefit multiplier was decreased from 3.2% to 2.0% for future service credit for a portion of the employee population.

Assumption changes for 2019. Revised wages were adjusted by a factor to reflect the changes in definition of compensation which are scheduled to occur during 2019.

Assumption changes for 2020. Amounts reported as changes of assumptions resulted primarily from a decrease in the assumed rate of return from 7.75% to 7.35%, and a decrease in the assumed rate of wage inflation from 3.75% to 3.00%.

Assumption changes for 2021. Amounts reported as changes of assumptions related to updated demographic assumptions, including adjustments to the following actuarial assumptions: mortality, retirement, disability, and termination rates.

EATON COUNTY, MICHIGAN

Notes to Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plans

Notes to Schedule of Contributions

GASB 68 was implemented in fiscal year 2015. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

County. The employer contributions for the fiscal year ended September 30, 2017 include \$4,250,000 contributed by MERS, under the terms of a Settlement Agreement entered into between the County, MERS, and three (3) of the bargaining units representing County employees in 1997.

Valuation Date	Actuarially determined contribution rates are calculated as of the December 31 that is 21 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates (2020, based on the 12/31/2017 actuarial valuation):

Actuarial cost method	Entry-age normal
Amortization method	Level percent of payroll
Remaining amortization period	County: 17-20 years, depending on division/bargaining unit Facility: 20 years District Health: 20 years
Asset valuation method	5-year smooth market
Inflation	2.50%
Salary increases	3.75% in the long-term
Investment rate of return	7.75%, net of investment and administrative expense including inflation
Normal retirement age	Age 60
Mortality	50% Female/50% Male blend of the RP-2014 Healthy Annuitant Mortality Tables with rates multiplied by 105%, the RP-2014 Employee Mortality Tables, and the RP-2014 Juvenile Mortality Tables

Notes to Required Supplementary Information

EATON COUNTY, MICHIGAN

Notes to Required Supplementary Information

Retiree Healthcare Plans

Notes to Schedule of Contributions - County (continued)

Mortality	The mortality tables used were as follows: • Healthy Pre-Retirement Mortality: Sex distinct Pub-2010 General Employees table without adjustment. The base year is 2010 and future mortality improvements are assumed each year using scale MP-2019, as published by the Society of Actuaries. Ninety percent (90%) of active member deaths are assumed to be non-duty deaths and 10% of the deaths are assumed to be duty related. • Healthy Post-Retirement Mortality: Sex distinct Pub-2010 General Healthy Retiree tables scaled by a factor of 106%. The base year is 2010 and future mortality improvements are assumed each year using scale MP-2019, as published by the Society of Actuaries. • Disability Retirement Mortality: Sex distinct PubNS-2010 Disabled tables without adjustment. The base year is 2010 and future mortality improvements are assumed each year using scale MP-2019, as published by the Society of Actuaries.
Health care trend rates	Initial trend of 8.25% gradually decreasing to an ultimate trend rate of 3.50% in year 10.
Aging factors Notes	Based on the 2013 SOA Study "Healthcare Costs - From Birth to Death" There were no benefit changes during the year. New assumptions were reflected in the December 31, 2020 funding valuation, which developed the contribution amount for fiscal year ending September 30, 2022. The new assumptions were also reflected in the development of the Total OPEB Liability as of September 30, 2021.

Notes to Schedule of Investment Returns - County

GASB 74 was implemented in fiscal year 2017. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

**COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND
SCHEDULES**

EATON COUNTY, MICHIGAN

Detailed Schedule of Revenues and Other Financing Sources

Budget and Actual - General Fund

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes:				
Real and personal property taxes	\$ 20,432,953	\$ 20,432,953	\$ 20,607,975	\$ 175,022
Industrial facilities tax	109,079	109,079	77,496	(31,583)
Payments in lieu	5,000	5,000	3,759	(1,241)
Delinquent taxes	5,000	5,000	13,524	8,524
Trailer park taxes	10,000	10,000	9,024	(976)
Real estate transfer tax	450,000	450,000	770,848	320,848
Interest and penalties	45,000	45,000	51,105	6,105
Total taxes	21,057,032	21,057,032	21,533,731	476,699
Licenses and permits:				
Dog licenses	78,000	78,000	133,827	55,827
Pistol permits	600	600	220	(380)
Marriage licenses	16,000	16,000	13,470	(2,530)
Soil erosion	85,500	85,500	100,305	14,805
Total licenses and permits	180,100	180,100	247,822	67,722
Intergovernmental - federal/state:				
ADC incentive	155,000	155,000	138,647	(16,353)
Cooperative reimbursement - Friend of the Court	810,486	816,592	723,707	(92,885)
Personal property tax reimbursement	75,000	75,000	-	(75,000)
Probate judge's salary	151,438	151,438	166,188	14,750
Judicial salary standardization	182,896	182,896	182,896	-
Sheriff road patrol program	85,000	85,000	84,802	(198)
Marine safety program	4,000	4,000	7,900	3,900
Drug case incentive	300	300	351	51
Victims Rights Act	148,000	148,000	149,010	1,010
Veterans services	-	59,635	8,793	(50,842)
Parole violation grant	189,000	189,000	70,993	(118,007)
Diverted felon program	225,000	225,000	232,113	7,113
Assistant juvenile officer grant	52,775	52,775	52,776	1
Convention and tourism	460,000	460,000	461,380	1,380
Liquor license fees	35,000	35,000	30,937	(4,063)
State income tax	-	2,317,284	2,317,296	12
State aid-case flow assistance	20,500	20,500	11,727	(8,773)
State court equity funding	425,000	425,000	386,779	(38,221)
Title IV-E	25,000	55,704	45,017	(10,687)
WRAP housing	486,000	486,000	492,605	6,605
CARES Act	-	30,000	16,122	(13,878)
Miscellaneous	20,000	20,000	19,032	(968)
Total intergovernmental - federal/state	3,550,395	5,994,124	5,599,071	(395,053)

continued...

EATON COUNTY, MICHIGAN

Detailed Schedule of Revenues and Other Financing Sources

Budget and Actual - General Fund

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues (continued)				
Intergovernmental - local:				
Township - planning	\$ 178,555	\$ 178,555	\$ 197,555	\$ 19,000
Township - Sheriff	3,357,319	3,357,319	3,323,735	(33,584)
Prosecuting attorney services	33,000	48,000	46,500	(1,500)
Total intergovernmental - local	<u>3,568,874</u>	<u>3,583,874</u>	<u>3,567,790</u>	<u>(16,084)</u>
Charges for services:				
Court:				
District Court costs	737,000	737,000	481,648	(255,352)
Circuit Court probation	103,900	103,900	101,825	(2,075)
Court filing fees	35,000	35,000	40,596	5,596
Bond costs	-	-	315	315
Jury demand	4,500	4,500	505	(3,995)
Writ of garnishment	92,700	92,700	82,800	(9,900)
Attorney fee reimbursement	51,200	51,200	44,804	(6,396)
SOS reinstatement fee	27,000	27,000	20,617	(6,383)
Probation oversight	150,000	150,000	121,469	(28,531)
Alcohol assessment	24,000	24,000	16,098	(7,902)
Friend of the Court service fees	156,800	156,800	163,880	7,080
Probate court services	45,000	45,000	54,393	9,393
Juvenile court services	5,550	5,550	504	(5,046)
Prosecuting attorney services	81,000	81,000	97,544	16,544
Juvenile court attorney fees	48,000	48,000	36,791	(11,209)
Crime victim assessment	250	250	152	(98)
Inmate medical	7,500	7,500	-	(7,500)
General government:				
County clerk services	205,575	205,575	219,217	13,642
County treasurer services	11,000	11,000	20,866	9,866
Register of deed services	350,000	350,000	602,557	252,557
Drain commission services	60,000	60,000	62,368	2,368
Child care collection fees	35,000	35,000	24,673	(10,327)
Property description services	24,000	24,000	24,459	459
Food stamp fraud	2,000	2,000	788	(1,212)
Community corrections services	-	-	8	8
Sheriff Department:				
Sheriff services	55,000	55,000	38,032	(16,968)
Economic crimes unit	370,000	370,000	279,887	(90,113)
OUIL/Impaired	25,000	25,000	9,889	(15,111)
False alarms	5,000	5,000	13,366	8,366
Abandoned vehicles	3,000	3,000	5,560	2,560
Tether program	10,000	10,000	394	(9,606)
Inmate medical	1,500	1,500	1,133	(367)
Sentenced inmate boarding	25,000	25,000	25,856	856
Boarding of dogs and cats	5,000	5,000	4,100	(900)
Medical Examiner - cremation fees	14,000	14,000	18,550	4,550
Parks and recreation	99,500	99,500	119,729	20,229

continued...

EATON COUNTY, MICHIGAN

Detailed Schedule of Revenues and Other Financing Sources

Budget and Actual - General Fund

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues (concluded)				
Charges for services - concluded:				
Planning aerial photos	\$ -	\$ -	\$ 68	\$ 68
Computer	5,500	5,500	17,511	12,011
Miscellaneous	30,500	30,500	21,513	(8,987)
Total charges for services	<u>2,905,975</u>	<u>2,905,975</u>	<u>2,774,465</u>	<u>(131,510)</u>
Fines and forfeitures:				
Ordinance fines and costs	225,200	225,200	155,433	(69,767)
Handicap parking	50	50	53	3
Bond forfeitures	33,000	33,000	8,912	(24,088)
Dog fines	2,000	2,000	3,394	1,394
Law library	6,500	6,500	6,500	-
Total fines and forfeitures	<u>266,750</u>	<u>266,750</u>	<u>174,292</u>	<u>(92,458)</u>
Interest and rents:				
Interest on investments	20,000	20,000	1,035	(18,965)
Rental fees	256,605	256,605	260,362	3,757
Total interest and rents	<u>276,605</u>	<u>276,605</u>	<u>261,397</u>	<u>(15,208)</u>
Other:				
Reimbursements and refunds	99,436	135,436	148,059	12,623
Restitution	10,000	10,000	12,173	2,173
Parks and recreation	6,000	8,000	2,001	(5,999)
Miscellaneous	71,395	94,932	133,034	38,102
Total other	<u>186,831</u>	<u>248,368</u>	<u>295,267</u>	<u>46,899</u>
Total revenues	<u>31,992,562</u>	<u>34,512,828</u>	<u>34,453,835</u>	<u>(58,993)</u>
Other financing sources				
Transfers in	1,802,559	2,177,306	2,194,445	17,139
Proceeds from sale of capital assets	10,000	10,000	26,423	16,423
Issuance of long-term debt	515,000	515,000	310,711	(204,289)
Total other financing sources	<u>2,327,559</u>	<u>2,702,306</u>	<u>2,531,579</u>	<u>(170,727)</u>
Total revenues and other financing sources	<u>\$ 34,320,121</u>	<u>\$ 37,215,134</u>	<u>\$ 36,985,414</u>	<u>\$ (229,720)</u>

concluded

EATON COUNTY, MICHIGAN

Detailed Schedule of Expenditures and Other Financing Uses

Budget and Actual - General Fund

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Expenditures				
Legislative:				
Board of Commissioners	\$ 365,026	\$ 389,026	\$ 272,072	\$ (116,954)
Judicial:				
Circuit Court	1,112,552	1,181,740	1,021,377	(160,363)
District Court	1,642,663	1,626,475	1,558,880	(67,595)
Friend of the Court	1,454,515	1,462,591	1,351,039	(111,552)
County Guardian	61,000	11,000	10,095	(905)
Probate Court	630,237	644,692	609,575	(35,117)
Juvenile Division	838,579	859,062	761,225	(97,837)
Probation	7,624	7,624	2,336	(5,288)
Total judicial	5,747,170	5,793,184	5,314,527	(478,657)
General government:				
Elections	103,500	133,037	74,965	(58,072)
County Clerk	691,694	691,694	615,580	(76,114)
Plat Board	323	323	-	(323)
Controller	995,337	1,068,689	1,016,097	(52,592)
Child Support	127,698	127,698	112,046	(15,652)
Information Systems	1,168,674	1,168,674	1,051,766	(116,908)
Equalization	729,677	729,677	689,412	(40,265)
Prosecuting Attorney	1,720,571	1,749,241	1,595,095	(154,146)
Building Authority	105	105	-	(105)
Economic Crimes Unit	434,545	447,693	425,944	(21,749)
Register of Deeds	275,928	275,928	273,578	(2,350)
Treasurer	559,175	579,175	537,769	(41,406)
Crime victims	210,912	208,774	191,680	(17,094)
Cooperative Extension	146,295	146,295	139,741	(6,554)
Building and Grounds	1,900,955	1,924,955	1,769,263	(155,692)
Drain Commissioner	624,716	624,716	598,515	(26,201)
Total general government	9,690,105	9,876,674	9,091,451	(785,223)
Public safety:				
Sheriff Department	5,592,950	5,474,076	5,322,304	(151,772)
Sheriff - Corrections	4,853,601	4,943,901	4,439,813	(504,088)
Sheriff - Delta office	4,205,101	4,308,357	4,273,958	(34,399)
Tri-County Metro	170,292	172,802	134,591	(38,211)
Sheriff Road Patrol	210,325	231,365	221,801	(9,564)
Marine Safety	4,845	8,245	7,916	(329)
Community Development	260,753	260,753	217,957	(42,796)
Tri-County Planning	111,271	111,271	100,926	(10,345)
Animal Control	334,242	334,242	287,864	(46,378)
Total public safety	15,743,380	15,845,012	15,007,130	(837,882)

continued...

EATON COUNTY, MICHIGAN

Detailed Schedule of Expenditures and Other Financing Uses

Budget and Actual - General Fund

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Expenditures (concluded)				
Public works:				
Drains at large	\$ 425,000	\$ 470,069	\$ 470,068	\$ (1)
Health and social services:				
Substance abuse	230,000	230,690	230,690	-
Medical examiner	300,000	300,000	286,984	(13,016)
Community Mental Health	473,873	473,873	473,873	-
Tri-County Aging	72,154	72,154	72,154	-
Veterans	109,285	168,920	105,630	(63,290)
Landfill	35,000	35,000	34,914	(86)
Soldiers and Sailors	30,000	30,000	12,430	(17,570)
District health - appropriation	771,150	771,150	771,150	-
Total health and social services	2,021,462	2,081,787	1,987,825	(93,962)
Parks, recreation and culture:				
Courthouse Square Association	15,000	15,000	15,000	-
Parks and recreation	763,942	780,942	722,574	(58,368)
Parks special projects	1,000	1,000	-	(1,000)
Total parks, recreation and culture	779,942	796,942	737,574	(59,368)
Other:				
Computer	497,984	497,984	481,838	(16,146)
Insurance, bonds & contingency	153,649	78,169	7,936	(70,233)
Total other	651,633	576,153	489,774	(86,379)
Capital outlay:				
General	1,139,100	1,514,238	746,497	(767,741)
Computer	444,255	544,524	530,216	(14,308)
Total capital outlay	1,583,355	2,058,762	1,276,713	(782,049)
Debt service:				
Principal	631,130	631,338	594,374	(36,964)
Interest	115,144	114,936	93,708	(21,228)
Total debt service	746,274	746,274	688,082	(58,192)
Total expenditures	37,753,347	38,633,883	35,335,216	(3,298,667)
Other financing uses				
Transfers out	1,916,661	3,057,382	2,872,506	(184,876)
Total expenditures and other financing uses	\$ 39,670,008	\$ 41,691,265	\$ 38,207,722	\$ (3,483,543)

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EATON COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds

September 30, 2021

	Special Revenue Funds				
	Sheriff Road Crew	Solid Waste Ordinance	Central Dispatch Fund	Swift and Sure Sanctions	CDBG Housing Grant
Assets					
Cash and cash equivalents	\$ 13,567	\$ 113,830	\$ 1,553,189	\$ -	\$ 332,995
Receivables:					
Property taxes, net	-	-	1,778	-	-
Accounts	6,400	18,178	-	-	-
Due from other governments	-	-	69,759	16,709	-
Prepays	-	-	23,908	-	-
Total assets	<u>\$ 19,967</u>	<u>\$ 132,008</u>	<u>\$ 1,648,634</u>	<u>\$ 16,709</u>	<u>\$ 332,995</u>
Liabilities					
Negative equity in cash and cash equivalents	\$ -	\$ -	\$ -	\$ 11,386	\$ -
Accounts payable	-	23,855	10,548	2,747	-
Accrued liabilities	3,250	5,152	83,704	396	-
Due to other funds	438	1,526	30,088	55	-
Total liabilities	<u>3,688</u>	<u>30,533</u>	<u>124,340</u>	<u>14,584</u>	<u>-</u>
Fund balances					
Nonspendable	-	-	23,908	-	-
Restricted	-	-	1,500,386	2,125	332,995
Committed	16,279	101,475	-	-	-
Total fund balances	<u>16,279</u>	<u>101,475</u>	<u>1,524,294</u>	<u>2,125</u>	<u>332,995</u>
Total liabilities and fund balances	<u>\$ 19,967</u>	<u>\$ 132,008</u>	<u>\$ 1,648,634</u>	<u>\$ 16,709</u>	<u>\$ 332,995</u>

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2021

Special Revenue Funds							
CDBG CARES Act Funding	Construction Code Enforcement	Remonu- mentation Grant	Register of Deeds Technology	Drug Law Enforcement - Sheriff	Medical Marijuana	S.T.O.P. Grant	Priority Court
\$ -	\$ 669,898	\$ 21,003	\$ 75,093	\$ 21,523	\$ -	\$ 3,937	\$ -
-	-	-	-	-	-	-	-
-	683	-	-	-	-	-	-
-	-	-	-	-	2,923	-	30,009
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 670,581</u>	<u>\$ 21,003</u>	<u>\$ 75,093</u>	<u>\$ 21,523</u>	<u>\$ 2,923</u>	<u>\$ 3,937</u>	<u>\$ 30,009</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,923	\$ -	\$ 23,181
-	1,137	532	3,704	-	-	-	3,360
-	17,829	-	-	-	-	3,417	3,005
-	4,902	-	-	-	-	520	463
-	23,868	532	3,704	-	2,923	3,937	30,009
-	-	-	-	-	-	-	-
-	646,713	20,471	71,389	21,523	-	-	-
-	-	-	-	-	-	-	-
-	646,713	20,471	71,389	21,523	-	-	-
<u>\$ -</u>	<u>\$ 670,581</u>	<u>\$ 21,003</u>	<u>\$ 75,093</u>	<u>\$ 21,523</u>	<u>\$ 2,923</u>	<u>\$ 3,937</u>	<u>\$ 30,009</u>

continued...

EATON COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds

September 30, 2021

	Special Revenue Funds				
	Community Corrections	Homeland Security	Drug Law Enforcement - Prosecutor	District Court Sobriety	Michigan Justice Training
Assets					
Cash and cash equivalents	\$ -	\$ 15,658	\$ 22,167	\$ -	\$ 5,691
Receivables:					
Property taxes, net	-	-	-	-	-
Accounts	-	-	-	-	-
Due from other governments	18,208	33,127	-	5,161	-
Prepays	-	-	-	-	-
Total assets	<u>\$ 18,208</u>	<u>\$ 48,785</u>	<u>\$ 22,167</u>	<u>\$ 5,161</u>	<u>\$ 5,691</u>
Liabilities					
Negative equity in cash and cash equivalents	\$ 13,308	\$ -	\$ -	\$ 4,271	\$ -
Accounts payable	3,718	687	-	890	-
Accrued liabilities	1,048	-	-	-	-
Due to other funds	134	-	-	-	-
Total liabilities	<u>18,208</u>	<u>687</u>	<u>-</u>	<u>5,161</u>	<u>-</u>
Fund balances					
Nonspendable	-	-	-	-	-
Restricted	-	48,098	22,167	-	5,691
Committed	-	-	-	-	-
Total fund balances	<u>-</u>	<u>48,098</u>	<u>22,167</u>	<u>-</u>	<u>5,691</u>
Total liabilities and fund balances	<u>\$ 18,208</u>	<u>\$ 48,785</u>	<u>\$ 22,167</u>	<u>\$ 5,161</u>	<u>\$ 5,691</u>

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2021

Special Revenue Funds						
Concealed Pistol Licenses	Sobriety Court	Department of Human Services	Local Corrections Officer Training	Juvenile Millage	Jail Millage II	Building Bridges Grant
\$ 132,671	\$ -	\$ 140,326	\$ 143,201	\$ 925,640	\$ 938,294	\$ -
-	-	-	-	655	1,310	-
-	-	-	-	-	-	-
-	21,600	-	-	-	-	1,515
-	-	-	-	-	-	-
<u>\$ 132,671</u>	<u>\$ 21,600</u>	<u>\$ 140,326</u>	<u>\$ 143,201</u>	<u>\$ 926,295</u>	<u>\$ 939,604</u>	<u>\$ 1,515</u>
\$ -	\$ 14,856	\$ -	\$ -	\$ -	\$ -	\$ 1,515
-	226	437	-	43,206	-	-
-	2,424	-	2,205	-	46,020	-
-	384	-	740	-	11,197	-
-	17,890	437	2,945	43,206	57,217	1,515
-	-	-	-	-	-	-
-	-	-	140,256	883,089	882,387	-
132,671	3,710	139,889	-	-	-	-
<u>132,671</u>	<u>3,710</u>	<u>139,889</u>	<u>140,256</u>	<u>883,089</u>	<u>882,387</u>	<u>-</u>
<u>\$ 132,671</u>	<u>\$ 21,600</u>	<u>\$ 140,326</u>	<u>\$ 143,201</u>	<u>\$ 926,295</u>	<u>\$ 939,604</u>	<u>\$ 1,515</u>

continued...

EATON COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds

September 30, 2021

	Special Revenue Funds				
	Veterans' Court Grant	Juvenile Court Donations	Youth Facility Donations	Sheriff Donations	Animal Control Donations
Assets					
Cash and cash equivalents	\$ -	\$ 15,000	\$ 1,136	\$ 10,271	\$ 13,850
Receivables:					
Property taxes, net	-	-	-	-	-
Accounts	-	-	-	-	-
Due from other governments	17,279	-	-	-	-
Prepays	-	-	-	-	-
Total assets	<u>\$ 17,279</u>	<u>\$ 15,000</u>	<u>\$ 1,136</u>	<u>\$ 10,271</u>	<u>\$ 13,850</u>
Liabilities					
Negative equity in cash and cash equivalents	\$ 14,825	\$ -	\$ -	\$ -	\$ -
Accounts payable	300	-	18	-	-
Accrued liabilities	1,880	-	-	-	-
Due to other funds	259	-	-	-	-
Total liabilities	<u>17,264</u>	<u>-</u>	<u>18</u>	<u>-</u>	<u>-</u>
Fund balances					
Nonspendable	-	-	-	-	-
Restricted	15	15,000	1,118	10,271	13,850
Committed	-	-	-	-	-
Total fund balances	<u>15</u>	<u>15,000</u>	<u>1,118</u>	<u>10,271</u>	<u>13,850</u>
Total liabilities and fund balances	<u>\$ 17,279</u>	<u>\$ 15,000</u>	<u>\$ 1,136</u>	<u>\$ 10,271</u>	<u>\$ 13,850</u>

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2021

Special Revenue Funds			Debt Service Funds		Permanent Fund	Total
Residential Substance Abuse	Indigent Defense	Enforcement and Education - Byrne JAG	Building Authority Jail	Dental Clinic	Lincoln Brick Trust	
\$ -	\$ 426,318	\$ -	\$ 235,984	\$ 46,281	\$ 22,889	\$ 5,900,412
-	-	-	-	-	-	3,743
-	-	-	-	-	-	25,261
31,230	-	10,610	-	-	-	258,130
-	-	-	-	-	-	23,908
<u>\$ 31,230</u>	<u>\$ 426,318</u>	<u>\$ 10,610</u>	<u>\$ 235,984</u>	<u>\$ 46,281</u>	<u>\$ 22,889</u>	<u>\$ 6,211,454</u>
\$ 21,528	\$ -	\$ 10,610	\$ -	\$ -	\$ -	\$ 118,403
9,702	109,077	-	-	-	-	214,144
-	60,075	-	-	-	-	230,405
-	11,668	-	-	-	-	62,374
<u>31,230</u>	<u>180,820</u>	<u>10,610</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>625,326</u>
-	-	-	-	-	-	23,908
-	245,498	-	235,984	46,281	22,889	5,168,196
-	-	-	-	-	-	394,024
<u>-</u>	<u>245,498</u>	<u>-</u>	<u>235,984</u>	<u>46,281</u>	<u>22,889</u>	<u>5,586,128</u>
<u>\$ 31,230</u>	<u>\$ 426,318</u>	<u>\$ 10,610</u>	<u>\$ 235,984</u>	<u>\$ 46,281</u>	<u>\$ 22,889</u>	<u>\$ 6,211,454</u>

concluded

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended September 30, 2021

	Special Revenue Funds				
	Sheriff Road Crew	Solid Waste Ordinance	Central Dispatch Fund	Swift and Sure Sanctions	CDBG Housing Grant
Revenues					
Property taxes	\$ -	\$ -	\$ 3,635,912	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental - federal/state	-	-	384,391	78,430	100,836
Charges for services	60,600	346,615	10,000	450	2,717
Interest and rents	-	-	3,900	-	-
Other	-	22,260	-	-	-
Total revenues	<u>60,600</u>	<u>368,875</u>	<u>4,034,203</u>	<u>78,880</u>	<u>103,553</u>
Expenditures					
Current:					
Judicial	-	-	-	-	-
General government	-	-	-	-	-
Public safety	83,965	-	3,139,268	79,384	-
Health and social services	-	367,770	-	-	11,949
Other	-	-	-	-	-
Debt service:					
Principal	-	7,011	11,935	-	-
Interest and fiscal charges	-	1,283	2,832	-	-
Total expenditures	<u>83,965</u>	<u>376,064</u>	<u>3,154,035</u>	<u>79,384</u>	<u>11,949</u>
Revenues over (under) expenditures	<u>(23,365)</u>	<u>(7,189)</u>	<u>880,168</u>	<u>(504)</u>	<u>91,604</u>
Other financing sources (uses)					
Transfers in	31,549	11,480	-	-	-
Transfers out	-	(9,698)	(389,274)	-	-
Total other financing sources (uses)	<u>31,549</u>	<u>1,782</u>	<u>(389,274)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>8,184</u>	<u>(5,407)</u>	<u>490,894</u>	<u>(504)</u>	<u>91,604</u>
Fund balances, beginning of year	<u>8,095</u>	<u>106,882</u>	<u>1,033,400</u>	<u>2,629</u>	<u>241,391</u>
Fund balances, end of year	<u>\$ 16,279</u>	<u>\$ 101,475</u>	<u>\$ 1,524,294</u>	<u>\$ 2,125</u>	<u>\$ 332,995</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended September 30, 2021

Special Revenue Funds							
CDBG CARES Act Funding	Construction Code Enforcement	Remonu- mentation Grant	Register of Deeds Technology	Drug Law Enforcement - Sheriff	Medical Marijuana	S.T.O.P. Grant	Priority Court
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	634,517	-	-	-	-	-	-
178,096	-	56,088	-	-	34,178	-	100,555
-	12,129	22,683	113,455	-	-	-	3,249
-	-	-	12	-	-	-	-
-	-	-	-	-	-	-	-
178,096	646,646	78,771	113,467	-	34,178	-	103,804
-	-	-	-	-	-	-	-
-	-	75,293	35,047	-	-	-	-
-	518,471	-	-	-	34,178	101,780	103,804
178,096	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
178,096	518,471	75,293	35,047	-	34,178	101,780	103,804
-	128,175	3,478	78,420	-	-	(101,780)	-
-	-	-	-	-	-	91,380	-
-	(53,392)	-	(30,537)	-	-	-	-
-	(53,392)	-	(30,537)	-	-	91,380	-
-	74,783	3,478	47,883	-	-	(10,400)	-
-	571,930	16,993	23,506	21,523	-	10,400	-
\$ -	\$ 646,713	\$ 20,471	\$ 71,389	\$ 21,523	\$ -	\$ -	\$ -

continued...

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended September 30, 2021

	Special Revenue Funds				
	Community Corrections	Homeland Security	Drug Law Enforcement - Prosecutor	District Court Sobriety	Michigan Justice Training
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental - federal/state	91,091	68,761	-	31,679	6,969
Charges for services	-	-	-	-	-
Interest and rents	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>91,091</u>	<u>68,761</u>	<u>-</u>	<u>31,679</u>	<u>6,969</u>
Expenditures					
Current:					
Judicial	-	-	-	-	-
General government	-	-	-	-	-
Public safety	91,092	70,905	-	31,679	6,778
Health and social services	-	-	-	-	-
Other	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>91,092</u>	<u>70,905</u>	<u>-</u>	<u>31,679</u>	<u>6,778</u>
Revenues over (under) expenditures	<u>(1)</u>	<u>(2,144)</u>	<u>-</u>	<u>-</u>	<u>191</u>
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	(4,470)	-	-	-	-
Total other financing sources (uses)	<u>(4,470)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(4,471)</u>	<u>(2,144)</u>	<u>-</u>	<u>-</u>	<u>191</u>
Fund balances, beginning of year	<u>4,471</u>	<u>50,242</u>	<u>22,167</u>	<u>-</u>	<u>5,500</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ 48,098</u>	<u>\$ 22,167</u>	<u>\$ -</u>	<u>\$ 5,691</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended September 30, 2021

Special Revenue Funds						
Concealed Pistol Licenses	Sobriety Court	Department of Human Services	Local Corrections Officer Training	Juvenile Millage	Jail Millage II	Building Bridges Grant
\$ -	\$ -	\$ -	\$ -	\$ 1,339,297	\$ 2,679,184	\$ -
87,051	-	-	-	-	-	-
-	75,787	-	-	-	-	1,515
-	2,776	-	11,417	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
87,051	78,563	-	11,417	1,339,297	2,679,184	1,515
-	-	-	-	-	-	1,515
-	-	-	-	-	-	-
4,539	80,474	-	41,627	129,216	1,040,255	-
-	-	3,821	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,539	80,474	3,821	41,627	129,216	1,040,255	1,515
82,512	(1,911)	(3,821)	(30,210)	1,210,081	1,638,929	-
-	-	14,000	-	-	-	-
(48,089)	-	-	-	(1,043,462)	(1,209,738)	-
(48,089)	-	14,000	-	(1,043,462)	(1,209,738)	-
34,423	(1,911)	10,179	(30,210)	166,619	429,191	-
98,248	5,621	129,710	170,466	716,470	453,196	-
\$ 132,671	\$ 3,710	\$ 139,889	\$ 140,256	\$ 883,089	\$ 882,387	\$ -

continued...

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended September 30, 2021

	Special Revenue Funds				
	Veterans' Court Grant	Juvenile Court Donations	Youth Facility Donations	Sheriff Donations	Animal Control Donations
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental - federal/state	37,711	-	-	-	-
Charges for services	-	-	-	-	-
Interest and rents	-	3	-	-	-
Other	-	-	3,142	1,907	2,903
Total revenues	<u>37,711</u>	<u>3</u>	<u>3,142</u>	<u>1,907</u>	<u>2,903</u>
Expenditures					
Current:					
Judicial	-	-	-	-	-
General government	-	-	-	-	-
Public safety	37,711	-	-	3,601	-
Health and social services	-	-	-	-	-
Other	-	75	3,267	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>37,711</u>	<u>75</u>	<u>3,267</u>	<u>3,601</u>	<u>-</u>
Revenues over (under) expenditures	<u>-</u>	<u>(72)</u>	<u>(125)</u>	<u>(1,694)</u>	<u>2,903</u>
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>(72)</u>	<u>(125)</u>	<u>(1,694)</u>	<u>2,903</u>
Fund balances, beginning of year	<u>15</u>	<u>15,072</u>	<u>1,243</u>	<u>11,965</u>	<u>10,947</u>
Fund balances, end of year	<u>\$ 15</u>	<u>\$ 15,000</u>	<u>\$ 1,118</u>	<u>\$ 10,271</u>	<u>\$ 13,850</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended September 30, 2021

Special Revenue Funds			Debt Service Funds		Permanent Fund	Total
Residential Substance Abuse	Indigent Defense	Enforcement and Education - Byrne JAG	Building Authority Jail	Dental Clinic	Lincoln Brick Trust	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,654,393
-	-	-	-	-	-	721,568
83,146	1,020,790	10,610	-	-	-	2,360,633
-	-	-	-	-	-	586,091
-	-	-	-	-	32	3,947
-	-	-	-	70,319	19,532	120,063
83,146	1,020,790	10,610	-	70,319	19,564	11,446,695
-	1,680,935	-	-	-	-	1,682,450
-	-	-	-	-	-	110,340
110,857	-	10,610	-	-	-	5,720,194
-	-	-	-	-	-	561,636
-	-	-	-	-	-	3,342
-	-	-	935,000	50,000	-	1,003,946
-	-	-	158,655	21,538	-	184,308
110,857	1,680,935	10,610	1,093,655	71,538	-	9,266,216
(27,711)	(660,145)	-	(1,093,655)	(1,219)	19,564	2,180,479
27,711	454,236	-	1,202,238	-	-	1,832,594
-	(161,409)	-	-	-	-	(2,950,069)
27,711	292,827	-	1,202,238	-	-	(1,117,475)
-	(367,318)	-	108,583	(1,219)	19,564	1,063,004
-	612,816	-	127,401	47,500	3,325	4,523,124
\$ -	\$ 245,498	\$ -	\$ 235,984	\$ 46,281	\$ 22,889	\$ 5,586,128

concluded

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2021

	Sheriff Road Crew			Solid Waste Ordinance		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental - Federal/state	-	-	-	-	-	-
Charges for services	57,000	60,600	3,600	327,010	346,615	19,605
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	36,000	22,260	(13,740)
Total revenues	57,000	60,600	3,600	363,010	368,875	5,865
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	84,079	83,965	(114)	-	-	-
Health and social services	-	-	-	431,930	367,770	(64,160)
Other	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	7,012	7,011	(1)
Interest and fiscal charges	-	-	-	1,283	1,283	-
Total expenditures	84,079	83,965	(114)	440,225	376,064	(64,161)
Revenues over (under) expenditures	(27,079)	(23,365)	3,714	(77,215)	(7,189)	70,026
Other financing sources (uses)						
Transfers in	27,079	31,549	4,470	11,480	11,480	-
Transfers out	-	-	-	(9,698)	(9,698)	-
Total other financing sources (uses)	27,079	31,549	4,470	1,782	1,782	-
Net change in fund balances	-	8,184	8,184	(75,433)	(5,407)	70,026
Fund balances, beginning of year	8,095	8,095	-	106,882	106,882	-
Fund balances, end of year	\$ 8,095	\$ 16,279	\$ 8,184	\$ 31,449	\$ 101,475	\$ 70,026

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2021

Central Dispatch Fund			Swift and Sure Sanctions			CDBG Housing Grant		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ 3,653,411	\$ 3,635,912	\$ (17,499)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
361,556	384,391	22,835	78,435	78,430	(5)	40,000	100,836	60,836
-	10,000	10,000	2,200	450	(1,750)	1,200	2,717	1,517
-	-	-	-	-	-	-	-	-
-	3,900	3,900	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>4,014,967</u>	<u>4,034,203</u>	<u>19,236</u>	<u>80,635</u>	<u>78,880</u>	<u>(1,755)</u>	<u>41,200</u>	<u>103,553</u>	<u>62,353</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,477,247	3,139,268	(337,979)	80,635	79,384	(1,251)	-	-	-
-	-	-	-	-	-	43,406	11,949	(31,457)
-	-	-	-	-	-	-	-	-
11,936	11,935	(1)	-	-	-	-	-	-
2,833	2,832	(1)	-	-	-	-	-	-
<u>3,492,016</u>	<u>3,154,035</u>	<u>(337,981)</u>	<u>80,635</u>	<u>79,384</u>	<u>(1,251)</u>	<u>43,406</u>	<u>11,949</u>	<u>(31,457)</u>
<u>522,951</u>	<u>880,168</u>	<u>357,217</u>	<u>-</u>	<u>(504)</u>	<u>(504)</u>	<u>(2,206)</u>	<u>91,604</u>	<u>93,810</u>
-	-	-	-	-	-	-	-	-
(389,274)	(389,274)	-	-	-	-	-	-	-
<u>(389,274)</u>	<u>(389,274)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
133,677	490,894	357,217	-	(504)	(504)	(2,206)	91,604	93,810
<u>1,033,400</u>	<u>1,033,400</u>	<u>-</u>	<u>2,629</u>	<u>2,629</u>	<u>-</u>	<u>241,391</u>	<u>241,391</u>	<u>-</u>
<u>\$ 1,167,077</u>	<u>\$ 1,524,294</u>	<u>\$ 357,217</u>	<u>\$ 2,629</u>	<u>\$ 2,125</u>	<u>\$ (504)</u>	<u>\$ 239,185</u>	<u>\$ 332,995</u>	<u>\$ 93,810</u>

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EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2021

	CDBG CARES Act Funding			Construction Code Enforcement		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	575,000	634,517	59,517
Intergovernmental - Federal/state	178,100	178,096	(4)	-	-	-
Charges for services	-	-	-	9,000	12,129	3,129
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	178,100	178,096	(4)	584,000	646,646	62,646
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	577,964	518,471	(59,493)
Health and social services	178,100	178,096	(4)	-	-	-
Other	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	178,100	178,096	(4)	577,964	518,471	(59,493)
Revenues over (under) expenditures	-	-	-	6,036	128,175	122,139
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(53,392)	(53,392)	-
Total other financing sources (uses)	-	-	-	(53,392)	(53,392)	-
Net change in fund balances	-	-	-	(47,356)	74,783	122,139
Fund balances, beginning of year	-	-	-	571,930	571,930	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ 524,574	\$ 646,713	\$ 122,139

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2021

Remonumentation Grant			Register of Deeds Technology			Drug Law Enforcement - Sheriff		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
64,300	56,088	(8,212)	-	-	-	-	-	-
17,000	22,683	5,683	80,000	113,455	33,455	-	-	-
-	-	-	-	-	-	4,000	-	(4,000)
-	-	-	50	12	(38)	-	-	-
-	-	-	-	-	-	-	-	-
81,300	78,771	(2,529)	80,050	113,467	33,417	4,000	-	(4,000)
-	-	-	-	-	-	-	-	-
81,300	75,293	(6,007)	37,513	35,047	(2,466)	-	-	-
-	-	-	-	-	-	4,000	-	(4,000)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
81,300	75,293	(6,007)	37,513	35,047	(2,466)	4,000	-	(4,000)
-	3,478	3,478	42,537	78,420	35,883	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(30,537)	(30,537)	-	-	-	-
-	-	-	(30,537)	(30,537)	-	-	-	-
-	3,478	3,478	12,000	47,883	35,883	-	-	-
16,993	16,993	-	23,506	23,506	-	21,523	21,523	-
\$ 16,993	\$ 20,471	\$ 3,478	\$ 35,506	\$ 71,389	\$ 35,883	\$ 21,523	\$ 21,523	\$ -

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EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2021

	Medical Marijuana			S.T.O.P. Grant		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental - Federal/state	34,178	34,178	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	34,178	34,178	-	-	-	-
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	34,178	34,178	-	107,561	101,780	(5,781)
Health and social services	-	-	-	-	-	-
Other	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	34,178	34,178	-	107,561	101,780	(5,781)
Revenues over (under) expenditures	-	-	-	(107,561)	(101,780)	5,781
Other financing sources (uses)						
Transfers in	-	-	-	107,561	91,380	(16,181)
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	107,561	91,380	(16,181)
Net change in fund balances	-	-	-	-	(10,400)	(10,400)
Fund balances, beginning of year	-	-	-	10,400	10,400	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ 10,400	\$ -	\$ (10,400)

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2021

Priority Court			Community Corrections			Homeland Security		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
110,209	100,555	(9,654)	136,259	91,091	(45,168)	127,500	68,761	(58,739)
10,550	3,249	(7,301)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
120,759	103,804	(16,955)	136,259	91,091	(45,168)	127,500	68,761	(58,739)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
120,759	103,804	(16,955)	136,259	91,092	(45,167)	127,500	70,905	(56,595)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
120,759	103,804	(16,955)	136,259	91,092	(45,167)	127,500	70,905	(56,595)
-	-	-	-	(1)	(1)	-	(2,144)	(2,144)
-	-	-	-	-	-	-	-	-
-	-	-	(4,470)	(4,470)	-	-	-	-
-	-	-	(4,470)	(4,470)	-	-	-	-
-	-	-	(4,470)	(4,471)	(1)	-	(2,144)	(2,144)
-	-	-	4,471	4,471	-	50,242	50,242	-
\$ -	\$ -	\$ -	\$ 1	\$ -	\$ (1)	\$ 50,242	\$ 48,098	\$ (2,144)

continued...

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2021

	Drug Law Enforcement - Prosecutor			District Court Sobriety		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental - Federal/state	-	-	-	33,000	31,679	(1,321)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	2,300	-	(2,300)	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>2,300</u>	<u>-</u>	<u>(2,300)</u>	<u>33,000</u>	<u>31,679</u>	<u>(1,321)</u>
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	7,000	-	(7,000)	33,000	31,679	(1,321)
Health and social services	-	-	-	-	-	-
Other	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>7,000</u>	<u>-</u>	<u>(7,000)</u>	<u>33,000</u>	<u>31,679</u>	<u>(1,321)</u>
Revenues over (under) expenditures	<u>(4,700)</u>	<u>-</u>	<u>4,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(1,000)	-	(1,000)	-	-	-
Total other financing sources (uses)	<u>(1,000)</u>	<u>-</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(5,700)</u>	<u>-</u>	<u>5,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	<u>22,167</u>	<u>22,167</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ 16,467</u>	<u>\$ 22,167</u>	<u>\$ 5,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2021

Michigan Justice Training			Concealed Pistol Licenses			Sobriety Court		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	55,000	87,051	32,051	-	-	-
6,500	6,969	469	-	-	-	103,509	75,787	(27,722)
-	-	-	-	-	-	8,715	2,776	(5,939)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,500	6,969	469	55,000	87,051	32,051	112,224	78,563	(33,661)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
9,500	6,778	(2,722)	6,200	4,539	(1,661)	112,224	80,474	(31,750)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
9,500	6,778	(2,722)	6,200	4,539	(1,661)	112,224	80,474	(31,750)
(3,000)	191	3,191	48,800	82,512	33,712	-	(1,911)	(1,911)
-	-	-	-	-	-	-	-	-
-	-	-	(48,089)	(48,089)	-	-	-	-
-	-	-	(48,089)	(48,089)	-	-	-	-
(3,000)	191	3,191	711	34,423	33,712	-	(1,911)	(1,911)
5,500	5,500	-	98,248	98,248	-	5,621	5,621	-
\$ 2,500	\$ 5,691	\$ 3,191	\$ 98,959	\$ 132,671	\$ 33,712	\$ 5,621	\$ 3,710	\$ (1,911)

continued...

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2021

	Department of Human Services			Local Corrections Officer Training		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental - Federal/state	-	-	-	-	-	-
Charges for services	-	-	-	15,000	11,417	(3,583)
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>11,417</u>	<u>(3,583)</u>
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	46,312	41,627	(4,685)
Health and social services	20,000	3,821	(16,179)	-	-	-
Other	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>20,000</u>	<u>3,821</u>	<u>(16,179)</u>	<u>46,312</u>	<u>41,627</u>	<u>(4,685)</u>
Revenues over (under) expenditures	<u>(20,000)</u>	<u>(3,821)</u>	<u>16,179</u>	<u>(31,312)</u>	<u>(30,210)</u>	<u>1,102</u>
Other financing sources (uses)						
Transfers in	14,000	14,000	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>14,000</u>	<u>14,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(6,000)</u>	<u>10,179</u>	<u>16,179</u>	<u>(31,312)</u>	<u>(30,210)</u>	<u>1,102</u>
Fund balances, beginning of year	<u>129,710</u>	<u>129,710</u>	<u>-</u>	<u>170,466</u>	<u>170,466</u>	<u>-</u>
Fund balances, end of year	<u>\$ 123,710</u>	<u>\$ 139,889</u>	<u>\$ 16,179</u>	<u>\$ 139,154</u>	<u>\$ 140,256</u>	<u>\$ 1,102</u>

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2021

Juvenile Millage			Jail Millage II			Building Bridges Grant		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ 1,346,161	\$ 1,339,297	\$ (6,864)	\$ 2,697,219	\$ 2,679,184	\$ (18,035)	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	2,500	-	(2,500)	2,000	1,515	(485)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,346,161</u>	<u>1,339,297</u>	<u>(6,864)</u>	<u>2,699,719</u>	<u>2,679,184</u>	<u>(20,535)</u>	<u>2,000</u>	<u>1,515</u>	<u>(485)</u>
-	-	-	-	-	-	2,000	1,515	(485)
-	-	-	-	-	-	-	-	-
142,958	129,216	(13,742)	1,206,231	1,040,255	(165,976)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	68,122	-	(68,122)	-	-	-
-	-	-	2,581	-	(2,581)	-	-	-
<u>142,958</u>	<u>129,216</u>	<u>(13,742)</u>	<u>1,276,934</u>	<u>1,040,255</u>	<u>(236,679)</u>	<u>2,000</u>	<u>1,515</u>	<u>(485)</u>
<u>1,203,203</u>	<u>1,210,081</u>	<u>6,878</u>	<u>1,422,785</u>	<u>1,638,929</u>	<u>216,144</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
(1,243,462)	(1,043,462)	(200,000)	(1,209,738)	(1,209,738)	-	-	-	-
<u>(1,243,462)</u>	<u>(1,043,462)</u>	<u>(200,000)</u>	<u>(1,209,738)</u>	<u>(1,209,738)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(40,259)	166,619	206,878	213,047	429,191	216,144	-	-	-
<u>716,470</u>	<u>716,470</u>	<u>-</u>	<u>453,196</u>	<u>453,196</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 676,211</u>	<u>\$ 883,089</u>	<u>\$ 206,878</u>	<u>\$ 666,243</u>	<u>\$ 882,387</u>	<u>\$ 216,144</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

continued...

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2021

	Veterans' Court Grant			Juvenile Court Donations		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental - Federal/state	74,112	37,711	(36,401)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	100	3	(97)
Other	-	-	-	900	-	(900)
Total revenues	<u>74,112</u>	<u>37,711</u>	<u>(36,401)</u>	<u>1,000</u>	<u>3</u>	<u>(997)</u>
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	74,112	37,711	(36,401)	-	-	-
Health and social services	-	-	-	-	-	-
Other	-	-	-	1,000	75	(925)
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>74,112</u>	<u>37,711</u>	<u>(36,401)</u>	<u>1,000</u>	<u>75</u>	<u>(925)</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(72)</u>	<u>(72)</u>
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(72)</u>	<u>(72)</u>
Fund balances, beginning of year	<u>15</u>	<u>15</u>	<u>-</u>	<u>15,072</u>	<u>15,072</u>	<u>-</u>
Fund balances, end of year	<u>\$ 15</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ 15,072</u>	<u>\$ 15,000</u>	<u>\$ (72)</u>

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2021

Youth Facility Donations			Sheriff Donations			Animal Control Donations		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,100	3,142	(958)	2,500	1,907	(593)	2,000	2,903	903
4,100	3,142	(958)	2,500	1,907	(593)	2,000	2,903	903
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,000	3,601	(399)	2,000	-	(2,000)
-	-	-	-	-	-	-	-	-
4,100	3,267	(833)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,100	3,267	(833)	4,000	3,601	(399)	2,000	-	(2,000)
-	(125)	(125)	(1,500)	(1,694)	(194)	-	2,903	2,903
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(125)	(125)	(1,500)	(1,694)	(194)	-	2,903	2,903
1,243	1,243	-	11,965	11,965	-	10,947	10,947	-
\$ 1,243	\$ 1,118	\$ (125)	\$ 10,465	\$ 10,271	\$ (194)	\$ 10,947	\$ 13,850	\$ 2,903

continued...

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2021

	Residential Substance Abuse			Indigent Defense		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental - Federal/state	126,500	83,146	(43,354)	1,584,465	1,020,790	(563,675)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>126,500</u>	<u>83,146</u>	<u>(43,354)</u>	<u>1,584,465</u>	<u>1,020,790</u>	<u>(563,675)</u>
Expenditures						
Current:						
Judicial	-	-	-	1,876,701	1,680,935	(195,766)
General government	-	-	-	-	-	-
Public safety	168,665	110,857	(57,808)	-	-	-
Health and social services	-	-	-	-	-	-
Other	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>168,665</u>	<u>110,857</u>	<u>(57,808)</u>	<u>1,876,701</u>	<u>1,680,935</u>	<u>(195,766)</u>
Revenues over (under) expenditures	<u>(42,165)</u>	<u>(27,711)</u>	<u>14,454</u>	<u>(292,236)</u>	<u>(660,145)</u>	<u>(367,909)</u>
Other financing sources (uses)						
Transfers in	42,165	27,711	(14,454)	454,236	454,236	-
Transfers out	-	-	-	(162,000)	(161,409)	(591)
Total other financing sources (uses)	<u>42,165</u>	<u>27,711</u>	<u>(14,454)</u>	<u>292,236</u>	<u>292,827</u>	<u>(591)</u>
Net change in fund balances	-	-	-	-	(367,318)	(367,318)
Fund balances, beginning of year	-	-	-	612,816	612,816	-
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 612,816</u>	<u>\$ 245,498</u>	<u>\$ (367,318)</u>

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2021

Enforcement and Education - Byrne JAG

Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -
-	-	-
10,614	10,610	(4)
-	-	-
-	-	-
-	-	-
-	-	-
<u>10,614</u>	<u>10,610</u>	<u>(4)</u>
-	-	-
-	-	-
10,614	10,610	(4)
-	-	-
-	-	-
-	-	-
-	-	-
<u>10,614</u>	<u>10,610</u>	<u>(4)</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

concluded

EATON COUNTY, MICHIGAN

Combining Statement of Net Position

Nonmajor Enterprise Funds

September 30, 2021

	Business-type Activities - Enterprise Funds			
	Jail Commissary	Home Tax Exemption Audit	Foreclosing Government Unit	Total
Assets				
Current assets:				
Cash and cash equivalents	\$ 93,236	\$ 24,998	\$ 1,606,160	\$ 1,724,394
Accounts receivable	9,745	-	767,692	777,437
Total current assets	102,981	24,998	2,373,852	2,501,831
Noncurrent assets -				
Advances to component unit	-	-	43,883	43,883
Total assets	102,981	24,998	2,417,735	2,545,714
Liabilities				
Current liabilities:				
Accounts payable	-	8,528	17,893	26,421
Accrued liabilities	-	-	599,215	599,215
Due to other funds	-	-	1,112	1,112
Total liabilities	-	8,528	618,220	626,748
Net position				
Unrestricted	\$ 102,981	\$ 16,470	\$ 1,799,515	\$ 1,918,966

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Nonmajor Enterprise Funds

For the Year Ended September 30, 2021

	Business-type Activities - Enterprise Funds			
	Jail Commissary	Home Tax Exemption Audit	Foreclosing Government Unit	Total
Operating revenues				
Interest on taxes	\$ -	\$ 3,870	\$ -	\$ 3,870
Sales	123,998	-	774,837	898,835
Administrative fees/penalties	-	-	181,381	181,381
Total operating revenues	<u>123,998</u>	<u>3,870</u>	<u>956,218</u>	<u>1,084,086</u>
Operating expenses				
Personal services and benefits	74,861	-	93,707	168,568
Contractual services	35,203	-	110,101	145,304
Litigation settlement contingency	-	-	596,355	596,355
Total operating expenses	<u>110,064</u>	<u>-</u>	<u>800,163</u>	<u>910,227</u>
Income before transfers	13,934	3,870	156,055	173,859
Transfers out	<u>(27,000)</u>	<u>(17,730)</u>	<u>-</u>	<u>(44,730)</u>
Change in net position	<u>(13,066)</u>	<u>(13,860)</u>	<u>156,055</u>	<u>129,129</u>
Net position, beginning of year	<u>116,047</u>	<u>30,330</u>	<u>1,643,460</u>	<u>1,789,837</u>
Net position, end of year	<u>\$ 102,981</u>	<u>\$ 16,470</u>	<u>\$ 1,799,515</u>	<u>\$ 1,918,966</u>

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EATON COUNTY, MICHIGAN

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended September 30, 2021

	Business-type Activities - Enterprise Funds			
	Jail Commissary	Home Tax Exemption Audit	Foreclosing Government Unit	Total
Cash flows from operating activities				
Cash received from customers	\$ 124,108	\$ 3,870	\$ 188,526	\$ 316,504
Cash paid to/for employees and third parties	(80,177)	-	(92,990)	(173,167)
Cash paid to suppliers	(35,203)	5,033	(100,471)	(130,641)
Net cash provided by (used in) operating activities	8,728	8,903	(4,935)	12,696
Cash flows from noncapital financing activities				
Transfers out	(27,000)	(17,730)	-	(44,730)
Net change in cash and cash equivalents	(18,272)	(8,827)	(4,935)	(32,034)
Cash and cash equivalents, beginning of year	111,508	33,825	1,611,095	1,756,428
Cash and cash equivalents, end of year	<u>\$ 93,236</u>	<u>\$ 24,998</u>	<u>\$ 1,606,160</u>	<u>\$ 1,724,394</u>
Reconciliation of operating income to net cash provided by (used in) operating activities				
Operating income	\$ 13,934	\$ 3,870	\$ 156,055	\$ 173,859
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:				
Change in operating assets and liabilities that provided (used) cash:				
Accounts receivable	740	-	(767,692)	(766,952)
Accounts payable	-	5,033	9,248	14,281
Accrued liabilities	(5,316)	-	597,072	591,756
Due to other funds	(630)	-	382	(248)
Net cash provided by (used in) operating activities	<u>\$ 8,728</u>	<u>\$ 8,903</u>	<u>\$ (4,935)</u>	<u>\$ 12,696</u>

EATON COUNTY, MICHIGAN

Combining Statement of Net Position

Internal Service Funds

September 30, 2021

	Retirees Health Insurance	Workers' Compensation	Health Insurance	Liability Insurance
Assets				
Current assets:				
Cash and cash equivalents	\$ 25,996	\$ 132,411	\$ 2,182,057	\$ 1,325,386
Accounts receivable	-	1	151	-
Due from other funds	103,022	3,625	-	-
Prepays	-	21,060	-	-
Total assets	<u>129,018</u>	<u>157,097</u>	<u>2,182,208</u>	<u>1,325,386</u>
Liabilities				
Current liabilities:				
Accounts payable	2,025	7,768	249,969	-
Accrued liabilities	-	78,899	1,190,356	575,745
Total liabilities	<u>2,025</u>	<u>86,667</u>	<u>1,440,325</u>	<u>575,745</u>
Net position				
Unrestricted	<u>\$ 126,993</u>	<u>\$ 70,430</u>	<u>\$ 741,883</u>	<u>\$ 749,641</u>

Combining Statement of Net Position

Internal Service Funds
September 30, 2021

Unemployment	Life and Disability	Retirement Stabilization	Dental Insurance	Total
\$ 168,328	\$ 29,751	\$ 375,471	\$ 206,965	\$ 4,446,365
-	-	-	-	152
108	10,451	282,637	-	399,843
-	-	-	-	21,060
<u>168,436</u>	<u>40,202</u>	<u>658,108</u>	<u>206,965</u>	<u>4,867,420</u>
1,811	-	334,525	-	596,098
-	6,329	-	13,758	1,865,087
<u>1,811</u>	<u>6,329</u>	<u>334,525</u>	<u>13,758</u>	<u>2,461,185</u>
<u>\$ 166,625</u>	<u>\$ 33,873</u>	<u>\$ 323,583</u>	<u>\$ 193,207</u>	<u>\$ 2,406,235</u>

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenses and

Changes in Fund Net Position

Internal Service Funds

For the Year Ended September 30, 2021

	Retirees Health Insurance	Workers' Compensation	Health Insurance	Liability Insurance
Operating revenues				
Charges for services	\$ 2,125,637	\$ 61,578	\$ 7,126,880	\$ 49,683
Other revenues	77,688	-	-	426,346
Total operating revenues	<u>2,203,325</u>	<u>61,578</u>	<u>7,126,880</u>	<u>476,029</u>
Operating expenses				
Personal services and benefits	459	-	-	-
Contractual services	38,650	30,543	25,290	8,512
Insurance and claims	2,353,368	148,749	7,550,289	458,758
Total operating expenses	<u>2,392,477</u>	<u>179,292</u>	<u>7,575,579</u>	<u>467,270</u>
Operating income (loss)	(189,152)	(117,714)	(448,699)	8,759
Nonoperating revenues				
Interest income	14	625	-	33,405
Income (loss) before transfers	<u>(189,138)</u>	<u>(117,089)</u>	<u>(448,699)</u>	<u>42,164</u>
Transfers				
Transfers in	-	-	-	-
Transfers out	-	-	-	(500,000)
Transfers, net	<u>-</u>	<u>-</u>	<u>-</u>	<u>(500,000)</u>
Change in net position	(189,138)	(117,089)	(448,699)	(457,836)
Net position, beginning of year	<u>316,131</u>	<u>187,519</u>	<u>1,190,582</u>	<u>1,207,477</u>
Net position, end of year	<u>\$ 126,993</u>	<u>\$ 70,430</u>	<u>\$ 741,883</u>	<u>\$ 749,641</u>

Combining Statement of Revenues, Expenses and

Changes in Fund Net Position

Internal Service Funds

For the Year Ended September 30, 2021

Unemployment	Life and Disability	Retirement Stabilization	Dental Insurance	Total
\$ 1,965	\$ 169,064	\$ 4,375,965	\$ 269,731	\$ 14,180,503
-	-	-	-	504,034
<u>1,965</u>	<u>169,064</u>	<u>4,375,965</u>	<u>269,731</u>	<u>14,684,537</u>
-	63,223	5,274,841	198,963	5,537,486
-	2,021	-	4,327	109,343
<u>2,171</u>	<u>102,538</u>	<u>-</u>	<u>-</u>	<u>10,615,873</u>
<u>2,171</u>	<u>167,782</u>	<u>5,274,841</u>	<u>203,290</u>	<u>16,262,702</u>
(206)	1,282	(898,876)	66,441	(1,578,165)
-	-	-	-	34,044
<u>(206)</u>	<u>1,282</u>	<u>(898,876)</u>	<u>66,441</u>	<u>(1,544,121)</u>
-	-	1,000,000	-	1,000,000
-	-	-	-	(500,000)
-	-	<u>1,000,000</u>	-	<u>500,000</u>
(206)	1,282	101,124	66,441	(1,044,121)
<u>166,831</u>	<u>32,591</u>	<u>222,459</u>	<u>126,766</u>	<u>3,450,356</u>
<u>\$ 166,625</u>	<u>\$ 33,873</u>	<u>\$ 323,583</u>	<u>\$ 193,207</u>	<u>\$ 2,406,235</u>

EATON COUNTY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended September 30, 2021

	Retirees Health Insurance	Workers' Compensation	Health Insurance	Liability Insurance
Cash flows from operating activities				
Cash received from interfund services	\$ 2,215,061	\$ 59,551	\$ 7,126,729	\$ 476,029
Cash paid to/for employees	(2,353,827)	(148,749)	-	-
Cash paid to suppliers	(48,522)	(36,306)	(7,019,545)	(274,643)
Net cash provided by (used in) operating activities	<u>(187,288)</u>	<u>(125,504)</u>	<u>107,184</u>	<u>201,386</u>
Cash flows from noncapital financing activities				
Transfers in	-	-	-	-
Transfers out	-	-	-	(500,000)
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(500,000)</u>
Cash flows from investing activities				
Interest received	14	625	-	33,405
Net change in cash and cash equivalents	<u>(187,274)</u>	<u>(124,879)</u>	<u>107,184</u>	<u>(265,209)</u>
Cash and cash equivalents, beginning of year	<u>213,270</u>	<u>257,290</u>	<u>2,074,873</u>	<u>1,590,595</u>
Cash and cash equivalents, end of year	<u>\$ 25,996</u>	<u>\$ 132,411</u>	<u>\$ 2,182,057</u>	<u>\$ 1,325,386</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ (189,152)	\$ (117,714)	\$ (448,699)	\$ 8,759
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Change in operating assets and liabilities that provided (used) cash:				
Accounts receivable	-	399	(151)	-
Due from other funds	11,736	(2,027)	-	-
Prepays	-	(250)	121,245	-
Accounts payable	(9,872)	(5,912)	249,809	-
Accrued liabilities	-	-	184,980	192,627
Due to other funds	-	-	-	-
Net cash provided by (used in) operating activities	<u>\$ (187,288)</u>	<u>\$ (125,504)</u>	<u>\$ 107,184</u>	<u>\$ 201,386</u>

Combining Statement of Cash Flows

Internal Service Funds
For the Year Ended September 30, 2021

Unemployment	Life and Disability	Retirement Stabilization	Dental Insurance	Total
\$ 1,982	\$ 168,838	\$ 4,343,102	\$ 269,731	\$ 14,661,023
(2,171)	(177,187)	(5,301,470)	(204,204)	(8,187,608)
(16,034)	-	-	-	(7,395,050)
(16,223)	(8,349)	(958,368)	65,527	(921,635)
-	-	1,000,000	-	1,000,000
-	-	-	-	(500,000)
-	-	1,000,000	-	500,000
-	-	-	-	34,044
(16,223)	(8,349)	41,632	65,527	(387,591)
184,551	38,100	333,839	141,438	4,833,956
<u>\$ 168,328</u>	<u>\$ 29,751</u>	<u>\$ 375,471</u>	<u>\$ 206,965</u>	<u>\$ 4,446,365</u>
\$ (206)	\$ 1,282	\$ (898,876)	\$ 66,441	\$ (1,578,165)
-	-	-	-	248
17	(226)	(32,863)	-	(23,363)
-	-	-	-	120,995
(16,034)	(4,410)	(26,629)	-	186,952
-	(4,719)	-	(914)	371,974
-	(276)	-	-	(276)
<u>\$ (16,223)</u>	<u>\$ (8,349)</u>	<u>\$ (958,368)</u>	<u>\$ 65,527</u>	<u>\$ (921,635)</u>

EATON COUNTY, MICHIGAN

Combining Statement of Fiduciary Net Position

Custodial Funds

September 30, 2021

	Tax Collection	Library
Assets		
Cash and cash equivalents	\$ 11,038,446	\$ 67,985
Due from other governments	48,509	-
Total assets	<u>11,086,955</u>	<u>67,985</u>
Liabilities		
Undistributed receipts	<u>11,086,955</u>	<u>67,985</u>
Net position		
Restricted for individuals, organizations and other governments	<u>\$ -</u>	<u>\$ -</u>

Combining Statement of Fiduciary Net Position

Custodial Funds
September 30, 2021

Inmate Trust Account	Friend of the Court	Property Forfeiture Trust	Total
\$ 34,167	\$ 7,217	\$ 6,208	\$ 11,154,023
-	-	-	48,509
34,167	7,217	6,208	11,202,532
-	7,217	6,208	11,168,365
\$ 34,167	\$ -	\$ -	\$ 34,167

EATON COUNTY, MICHIGAN

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

September 30, 2021

	Tax Collection	Library
Additions		
Collection of taxes for other governments	\$ 40,444,105	\$ -
Collection of fees for other governments	-	191,372
Collection from other entities	-	-
Total additions	<u>40,444,105</u>	<u>191,372</u>
Deductions		
Payment of taxes for other governments	40,444,105	-
Payment of fees for other governments	-	191,372
Payment for other entities	-	-
Total deductions	<u>40,444,105</u>	<u>191,372</u>
Change in net position	-	-
Net position, beginning of year	<u>-</u>	<u>-</u>
Net position, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds
September 30, 2021

Inmate Trust Account	Friend of the Court	Property Forfeiture Trust	Total
\$ -	\$ -	\$ -	\$ 40,444,105
-	-	-	191,372
766,413	582,845	-	1,349,258
766,413	582,845	-	41,984,735
-	-	-	40,444,105
-	-	-	191,372
732,246	582,845	-	1,315,091
732,246	582,845	-	41,950,568
34,167	-	-	34,167
-	-	-	-
\$ 34,167	\$ -	\$ -	\$ 34,167

EATON COUNTY, MICHIGAN

Governmental Funds Balance Sheet and Statement of Net Position

Board of Public Works Component Unit

September 30, 2021

	Debt Service Funds		
	Grand Ledge Water System	Brookfield Water/Sewer Systems	Total
Assets			
Accounts receivable	\$ 125	\$ -	\$ 125
Leases receivable	2,113,178	805,000	2,918,178
Prepays	23,153	-	23,153
Total assets	2,136,456	805,000	2,941,456
Deferred outflows of resources			
Deferred charge on refunding	-	-	-
Total assets and deferred outflows of resources	<u>\$ 2,136,456</u>	<u>\$ 805,000</u>	<u>\$ 2,941,456</u>
Liabilities			
Negative equity in cash and cash equivalents	\$ 23,153	\$ -	\$ 23,153
Accounts payable	125	-	125
Long-term debt:			
Due within one year	-	-	-
Due in more than one year	-	-	-
Total liabilities	23,278	-	23,278
Deferred inflows of resources			
Unavailable revenue - leases receivable	2,113,178	805,000	2,918,178
Fund balances			
Unassigned	-	-	-
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,136,456</u>	<u>\$ 805,000</u>	<u>\$ 2,941,456</u>
Net position - unrestricted			

Governmental Funds Balance Sheet and Statement of Net Position

Board of Public Works Component Unit

September 30, 2021

Adjustments	Statement of Net Position
\$ -	\$ 125
-	2,918,178
-	23,153
-	2,941,456
34,597	34,597
34,597	2,976,053
-	23,153
-	125
677,935	677,935
2,274,840	2,274,840
2,952,775	2,976,053
(2,918,178)	-
-	-
\$ -	\$ -

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EATON COUNTY, MICHIGAN

Reconciliation

Fund Balances of Governmental Funds
to Net Position of Governmental Activities
Board of Public Works Component Unit
September 30, 2021

Total fund balances for governmental funds	\$	-

Amounts reported for *governmental activities* in the Statement of Net Position are different because:

The focus of governmental funds is on short-term financing. Accordingly, some assets will not be available to pay for current period expenditures. Those assets (such as certain receivables) are offset by deferred inflows in the governmental funds, and thus are not included in fund balance.

Deferred leases receivable	2,918,178

Certain liabilities, such as bonds payable, are not due and payable in the current period, and therefore are not reported in the funds.

Bonds payable	(2,925,000)
Unamortized bond premium	(27,775)
Unamortized deferred charge on refunding	34,597

Net position of governmental activities	\$	-

EATON COUNTY, MICHIGAN

Governmental Fund Revenues, Expenditures and Changes in Fund Balance and

Statement of Activities

Board of Public Works Component Unit

For the Year Ended September 30, 2021

	Debt Service Funds		
	Grand Ledge Water System	Brookfield Water/Sewer Systems	Total
Revenues			
Intergovernmental - local	\$ 561,656	\$ 169,341	\$ 730,997
Expenditures / expenses			
Debt service:			
Principal	505,000	155,000	660,000
Interest and fiscal charges	56,656	14,341	70,997
Total expenditures/expenses	561,656	169,341	730,997
Net change in fund balance / change in net position	-	-	-
Fund balances / net position, beginning of year	-	-	-
Fund balances / net position, end of year	\$ -	\$ -	\$ -

Governmental Fund Revenues, Expenditures and Changes in Fund Balance and

Statement of Activities
Board of Public Works Component Unit
For the Year Ended September 30, 2021

Adjustments	Statement of Activities
<u>\$ (588,856)</u>	<u>\$ 142,141</u>
(660,000)	-
<u>71,144</u>	<u>142,141</u>
<u>(588,856)</u>	<u>142,141</u>
-	-
<u>-</u>	<u>-</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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EATON COUNTY, MICHIGAN

Reconciliation

Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities
Board of Public Works Component Unit
For the Year Ended September 30, 2021

Net change in fund balance - total governmental funds	\$ -

Amounts reported for *governmental activities* in the Statement of Activities are different because:

Amounts received from local governments for the payment of bond principal is recorded in the funds as revenue, but eliminated for the Statement of Activities.

Collections attributable to bond principal and accrued interest	(588,856)

Bond proceeds provide current financial resources to governmental funds in the period issued, but issuing bonds increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Repayment of debt principal	660,000

Certain expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Change in accrual for interest payable	(69,194)
Amortization of bond premium	7,935
Amortization of deferred charge on refunding	(9,885)

Change in net position of governmental activities	<u><u>\$ -</u></u>

EATON COUNTY, MICHIGAN

Governmental Funds Balance Sheet and Statement of Net Position

Drainage Districts Component Unit
September 30, 2021

	Debt Service Fund	Capital Projects Funds			
	Regular Drain	Regular Drain	Drain Revolving	Narrow Lake Level	Lacey Lake Level
Assets					
Cash and cash equivalents	\$ 5,416,764	\$ 8,689,243	\$ -	\$ 10,999	\$ 351
Special assessments receivable	22,131,886	1,593,679	-	-	-
Due from other funds	6,139	34,000	51,165	-	-
Inventories	-	-	105,684	-	-
Capital assets not being depreciated	-	-	-	-	-
Capital assets being depreciated, net	-	-	-	-	-
Total assets	27,554,789	10,316,922	156,849	10,999	351
Deferred outflows of resources					
Deferred charge on refunding	-	-	-	-	-
Total assets and deferred outflows of resources	\$ 27,554,789	\$ 10,316,922	\$ 156,849	\$ 10,999	\$ 351
Liabilities					
Negative equity in cash and cash equivalents	\$ 5,188,263	\$ -	\$ 78,979	\$ -	\$ -
Accounts payable	-	612,203	17,870	-	-
Interest payable	-	-	-	-	-
Due to other funds	37,115	54,189	-	-	-
Advances from primary government	-	-	60,000	-	-
Long-term debt:					
Due within one year	-	-	-	-	-
Due in more than one year	-	-	-	-	-
Total liabilities	5,225,378	666,392	156,849	-	-
Deferred inflows of resources					
Unavailable revenue - special assessments	22,131,886	1,593,679	-	-	-
Fund balances					
Restricted	197,525	8,056,851	-	10,999	351
Total liabilities, deferred inflows of resources and fund balances	\$ 27,554,789	\$ 10,316,922	\$ 156,849	\$ 10,999	\$ 351
Net position					
Net investment in capital assets					
Restricted					
Total net position					

Governmental Funds Balance Sheet and Statement of Net Position

Drainage Districts Component Unit
September 30, 2021

Total	Adjustments	Statement of Net Position
\$ 14,117,357	\$ -	\$ 14,117,357
23,725,565	-	23,725,565
91,304	(91,304)	-
105,684	-	105,684
-	3,291,842	3,291,842
-	70,953,953	70,953,953
38,039,910	74,154,491	112,194,401
-	120,516	120,516
<u>\$ 38,039,910</u>	<u>74,275,007</u>	<u>112,314,917</u>
\$ 5,267,242	-	5,267,242
630,073	-	630,073
-	246,601	246,601
91,304	(91,304)	-
60,000	-	60,000
-	4,333,954	4,333,954
-	21,276,543	21,276,543
6,048,619	25,765,794	31,814,413
23,725,565	(23,725,565)	-
8,265,726	(8,265,726)	-
<u>\$ 38,039,910</u>		
	48,755,814	48,755,814
	31,744,690	31,744,690
	<u>\$ 80,500,504</u>	<u>\$ 80,500,504</u>

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EATON COUNTY, MICHIGAN

Reconciliation

Fund Balances of Governmental Funds
to Net Position of Governmental Activities
Drainage Districts Component Unit
September 30, 2021

Total fund balances for governmental funds	\$ 8,265,726

Amounts reported for *governmental activities* in the Statement of Net Position are different because:

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

Capital assets not being depreciated	3,291,842
Capital assets being depreciated, net	70,953,953

Because the focus of governmental funds is on short-term financing, some assets will not be available to pay for current expenditures. Those assets (i.e. receivables) are offset by deferred inflows of resources in the governmental funds and, therefore, not included in fund balance.

Deferred special assessments	23,725,565

Certain liabilities, such as bonds payable, are not due and payable in the current period, and therefore are not reported in the funds.

Long-term debt	(25,398,000)
Unamortized premiums	(212,497)
Unamortized deferred charge on refunding	120,516
Interest payable	<u>(246,601)</u>

Net position of governmental activities	<u>\$ 80,500,504</u>

EATON COUNTY, MICHIGAN

Governmental Fund Revenues, Expenditures and Changes in Fund Balance and

Statement of Activities

Drainage Districts Component Unit

For the Year Ended September 30, 2021

	Debt Service Fund	Capital Projects Funds			
	Regular Drain	Regular Drain	Drain Revolving	Narrow Lake Level	Lacey Lake Level
Revenues					
Charges for services	\$ -	\$ 256,199	\$ -	\$ -	\$ -
Special assessments	3,539,383	2,237,781	-	-	-
Interest revenue	3	-	-	-	-
Miscellaneous	-	80	-	-	-
Total revenues	<u>3,539,386</u>	<u>2,494,060</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures / expenses					
Public works	-	-	-	-	-
Capital outlay - construction and maintenance	-	5,843,103	-	-	-
Debt service:					
Principal	3,107,000	-	-	-	-
Interest and fiscal charges	745,785	-	-	-	-
Total expenditures / expenses	<u>3,852,785</u>	<u>5,843,103</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures/expenses	(313,399)	(3,349,043)	-	-	-
Other financing sources					
Issuance of long-term debt	-	3,759,000	-	-	-
Net changes in fund balances/ change in net position	(313,399)	409,957	-	-	-
Fund balances / net position, beginning of year	510,924	7,646,894	-	10,999	351
Fund balances / net position, end of year	<u>\$ 197,525</u>	<u>\$ 8,056,851</u>	<u>\$ -</u>	<u>\$ 10,999</u>	<u>\$ 351</u>

Governmental Fund Revenues, Expenditures and Changes in Fund Balance and

Statement of Activities
Drainage Districts Component Unit
For the Year Ended September 30, 2021

Total	Adjustments	Statement of Activities
\$ 256,199	\$ -	\$ 256,199
5,777,164	350,294	6,127,458
3	-	3
80	-	80
<u>6,033,446</u>	<u>350,294</u>	<u>6,383,740</u>
-	2,763,226	2,763,226
5,843,103	(3,817,358)	2,025,745
3,107,000	(3,107,000)	-
745,785	(36,427)	709,358
<u>9,695,888</u>	<u>(4,197,559)</u>	<u>5,498,329</u>
(3,662,442)	4,547,853	885,411
<u>3,759,000</u>	<u>(3,759,000)</u>	<u>-</u>
96,558	788,853	885,411
<u>8,169,168</u>	<u>71,445,925</u>	<u>79,615,093</u>
<u>\$ 8,265,726</u>	<u>\$ 72,234,778</u>	<u>\$ 80,500,504</u>

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EATON COUNTY, MICHIGAN

Reconciliation

Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities
Drainage Districts Component Unit
For the Year Ended September 30, 2021

Net change in fund balance - total governmental funds	\$ 96,558

Amounts reported for *governmental activities* in the Statement of Activities are different because:

Revenues in the Statement of Activities that do not provide current resources are not reported as revenues in the funds, but rather are deferred to subsequent fiscal years.

Change in deferred special assessments	350,294

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense.

Purchases of capital assets	3,817,358
Depreciation expense	(2,763,226)

Bond proceeds provide current financial resources to the governmental funds in the period issued, but issuing bonds increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Issuance of long-term debt	(3,759,000)
Principal payments on long-term debt	3,107,000

Certain expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Change in accrual for interest payable on long-term debt	11,340
Amortization of bond premium	57,954
Amortization of deferred charge on refunding	(32,867)

Change in net position of governmental activities	\$ 885,411

EATON COUNTY, MICHIGAN

Governmental Funds Balance Sheet and Statement of Net Position

District Health Department Component Unit
September 30, 2021

	General Fund	Adjustments	Statement of Activities
Assets			
Cash and cash equivalents	\$ 3,527,844	\$ -	\$ 3,527,844
Accounts receivable, net	188,557	-	188,557
Prepaid items	14,113	-	14,113
Capital assets being depreciated, net	-	4,567	4,567
Total assets	3,730,514	4,567	3,735,081
Deferred outflows of resources			
Deferred pension amounts	-	1,216,678	1,216,678
Total assets and deferred outflows of resources	\$ 3,730,514	1,221,245	4,951,759
Liabilities			
Accounts payable	\$ 189,366	-	189,366
Accrued liabilities	172,918	-	172,918
Unearned revenue	361,699	-	361,699
Long-term debt:			
Due within one year	-	33,854	33,854
Due in more than one year	-	205,227	205,227
Net pension liability (due in more than one year)	-	6,777,752	6,777,752
Total liabilities	723,983	7,016,833	7,740,816
Deferred inflows of resources			
Deferred pension amounts	-	509,096	509,096
Fund balance			
Nonspendable for prepaids	14,113	(14,113)	-
Unassigned	2,992,418	(2,992,418)	-
Total fund balance	3,006,531	(3,006,531)	-
Total liabilities, deferred inflows of resources and fund balance	\$ 3,730,514		
Net position			
Investment in capital assets		4,567	4,567
Unrestricted (deficit)		(3,302,720)	(3,302,720)
Total net position		\$ (3,298,153)	\$ (3,298,153)

EATON COUNTY, MICHIGAN

Reconciliation

Fund Balances of Governmental Funds
to Net Position of Governmental Activities
District Health Department Component Unit
September 30, 2021

Total fund balances for governmental funds	\$ 3,006,531

Amounts reported for *governmental activities* in the Statement of Net Position are different because:

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

Capital assets being depreciated, net	4,567

Accrued vacation and sick time earned by eligible employees is not payable in the current period and therefore is not reported in the funds. However, these amounts are included in the Statement of Net Position.

	(239,081)

Certain pension-related amounts, such as the net pension liability and deferred amounts, are not due and payable in the current period or do not represent current financial resources, and therefore are not reported in the funds.

Net pension liability	(6,777,752)
Deferred outflows related to the net pension liability	1,216,678
Deferred inflows related to the net pension liability	<u>(509,096)</u>

Net position of governmental activities	<u>\$ (3,298,153)</u>

EATON COUNTY, MICHIGAN

Governmental Fund Revenues, Expenditures and Changes in Fund Balance and

Statement of Activities

District Health Department Component Unit

For the Year Ended September 30, 2021

	General Fund	Adjustments	Statement of Activities
Revenues			
Licenses and permits	\$ 221,126	\$ -	\$ 221,126
Intergovernmental:			
Federal/State	4,909,950	-	4,909,950
Local	1,603,691	-	1,603,691
Charges for services	567,983	-	567,983
Miscellaneous	487,416	-	487,416
Total revenues	7,790,166	-	7,790,166
Expenditures / expenses			
Health and social services	7,314,404	544,975	7,859,379
Net change in fund balance / change in net position	475,762	(544,975)	(69,213)
Fund balance / net position, beginning of year	2,530,769	(5,759,709)	(3,228,940)
Fund balance / net position, end of year	<u>\$ 3,006,531</u>	<u>\$ (6,304,684)</u>	<u>\$ (3,298,153)</u>

EATON COUNTY, MICHIGAN

Reconciliation

Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities
District Health Department Component Unit
For the Year Ended September 30, 2021

Net change in fund balance - total governmental funds	\$ 475,762

Amounts reported for *governmental activities* in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense.

Depreciation expense	(1,522)

Certain expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Change in accrual for accrued compensated absences	6,841
Change in the net pension liability and related deferred amounts	(550,294)
	<u>(543,453)</u>

Change in net position of governmental activities	<u>\$ (69,213)</u>

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SINGLE AUDIT ACT COMPLIANCE

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**INDEPENDENT AUDITORS' REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

March 29, 2022

To the Board of Commissioners
Eaton County, Michigan
Charlotte, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Eaton County, Michigan** (the "County") as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 29, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Rehmann Lobson LLC



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EATON COUNTY, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2021

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Federal Expenditures
U.S. Department of Agriculture				
Child Nutrition Cluster:				
School Breakfast Program	10.553	MDE	230008001	\$ 8,719
National School Lunch Program	10.555	MDE	230008001	13,867
Special Snack Program	10.555	MDE	230008001	3,609
Commodities (non-cash assistance)	10.555	MDE	230008001	2,503
				<u>19,979</u>
Total Child Nutrition Cluster				<u>28,698</u>
Women, Infants and Children	10.557	MDHHS	212MI003W1003	465,408
Women, Infants and Children Breastfeeding	10.557	MDHHS	202MI013W5003	19,794
Women, Infants and Children Breastfeeding	10.557	MDHHS	212MI013W5003	2,894
Women, Infants and Children Breastfeeding	10.557	MDHHS	212MI003W1003	7,693
				<u>495,789</u>
Total U.S. Department of Agriculture				<u>524,487</u>
U.S. Department of Housing and Urban Development				
COVID-19 - CV1 CARES Act County Reimbursement	14.228	MSF	MSC 220022-CV1	<u>178,096</u>
U.S. Department of Justice				
COVID-19 - Emergency Supplemental Funding	16.034	MSP	CESF-2021-04	<u>10,525</u>
Residential Substance Abuse Treatment for State Prisoners	16.593	MSP	MSP#90007-2-19	<u>83,146</u>
Drug Court - Priority	16.738	SCAO	72157-SCAO-2021-21618	100,555
Enhanced Enforcement & Education Overtime	16.738	MSP	2020-DJ-BX-0720	10,610
				<u>111,165</u>
Comprehensive Opioid Abuse Site Based Program	16.838	IIR	2017-AR-BX-K003	<u>1,515</u>
Total U.S. Department of Justice				<u>206,351</u>
U.S. Department of Treasury				
COVID-19 - Coronavirus Relief Fund:				
Public Safety/Public Health Payroll Reimbursement	21.019	MDT	n/a	36,694
CRF Local Health Department Contract Tracing	21.019	MDHHS	20210237	49,400
CRF Local Health Department Testing	21.019	MDHHS	20210237	62,243
Immunizations COVID Response	21.019	MDHHS	20210237	65,502
				<u>213,839</u>
COVID-19 - American Rescue Plan Act	21.027	MDHHS	20210237	<u>39,271</u>
Total U.S. Department of Treasury				<u>253,110</u>

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EATON COUNTY, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2021

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Federal Expenditures
U.S. Environmental Protection Agency				
Clean Water State Revolving Fund Cluster / State				
Drinking Water Revolving Loan Fund Program:				
Operator Certification	66.468	MDEGLE	FS975487-19	\$ 1,094
Revised Total Coliform Rule	66.468	MDEGLE	FS975487-19	5,509
				<u>6,603</u>
U.S. Department of Health and Human Services				
Public Health Emergency Preparedness				
10/1/20-6/30/21	93.069	MDHHS	NU90TP922062	98,961
Public Health Emergency Preparedness				
7/1/21-9/30/21	93.069	MDHHS	NU90TP922062	33,274
				<u>132,235</u>
Tuberculosis Control Program	93.116	MDHHS	NU52PS910173	<u>985</u>
Immunization Action Plan (IAP)	93.268	MDHHS	NH23IP922635	75,180
Immunization Fixed Fees	93.268	MDHHS	NH23IP922635	1,150
COVID-19 Influenza Vaccination Supplemental	93.268	MDHHS	NH23IP922635	62,137
COVID-19 Immunization	93.268	MDHHS	NH23IP922635	632,726
Vaccines (non-cash assistance)	93.268	MDHHS	n/a	235,961
				<u>1,007,154</u>
Epidemiology and Laboratory Capacity Grant:				
COVID-19 - Contract Tracing Testing Coordination	93.323	MDHHS	NU50CK000510	232,712
COVID-19 - Contact Tracing and Wraparound	93.323	MDHHS	NU50CK000510	161,036
COVID-19 - Infection Prevention	93.323	MDHHS	NU50CK000510	90,000
				<u>483,748</u>
Public Health Emergency Preparedness:				
COVID-19 - PHEP COVID-19 Response	93.354	MDHHS	NU90TP922074	<u>1,000</u>
Child Support Enforcement:				
Incentive Payments	93.563	MDHHS	n/a	138,647
Friend of the Court	93.563	MDHHS	CSFOC17-23001	533,961
Prosecuting Attorney	93.563	MDHHS	CSPA17-23002	98,239
				<u>770,847</u>
Foster Care Title IV-E	93.658	MDHHS	E20213962-00	<u>23,363</u>
Medicaid Cluster / Medical Assistance Program:				
CSHC Medicaid Elevated Blood Lead Case	93.778	MDHHS	20200052-00	202
CSHC Medicaid Outreach	93.778	MDHHS	20200052-00	18,774
CSHC Outreach and Advocacy	93.778	MDHHS	20200052-00	41,320
Medicaid Outreach	93.778	MDHHS	20200052-00	2,550
CSHCS Care Coordination Title V/XIX (PCA 88080)	93.778	MDHHS	20200052-00	850
CSHCS Care Coordination Title V/XIX (PCA 88050)	93.778	MDHHS	20200052-00	1,170
CSHCS Care Management Services				
Title V/XIX (PCA 89650)	93.778	MDHHS	20200052-00	101
				<u>64,967</u>

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EATON COUNTY, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2021

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Federal Expenditures
U.S. Department of Health and Human Services (concluded)				
Preventative Health and Health Services Block Grant				
Local Health Department (LHD) Sharing Support	93.991	MDHHS	NB01OT009324	\$ 55,135
Local Health Department (LHD) Sharing Support - 2	93.991	MDHHS	NB01OT009324	13,660
				<u>68,795</u>
Maternal and Child Health Services Block Grant:				
Enabling Services Women - MCH	93.994	MDHHS	B0440141	9,640
Public Health Functions and Infrastructure	93.994	MDHHS	B0440141	58,184
CSHCS Care Coordination Title V (PCA 88070)	93.994	MDHHS	B0440141	1,800
CSHCS Care Coordination Title V (PCA 88040)	93.994	MDHHS	B0440141	4,080
				<u>73,704</u>
Total U.S. Department of Health and Human Services				<u>2,626,798</u>
U.S. Department of Homeland Security				
Boating Safety Financial Assistance	97.012	MDNR	n/a	7,900
Public Assistance	97.036	Direct	045-99045-00	5,417
Emergency Management Preparedness Grant	97.042	MSP	EMC-2021-EP-00003	31,886
Homeland Security Grant Program	97.067	IC	n/a	<u>67,261</u>
Total U.S. Department of Homeland Security				<u>112,464</u>
Total Expenditures of Federal Awards				<u>\$ 3,907,909</u>
				concluded.

See accompanying notes to the schedule of expenditures of federal awards.

EATON COUNTY, MICHIGAN

Notes to Schedule of Expenditures of Federal Awards

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of **Eaton County, Michigan** (the "County") under programs of the federal government for the year ended September 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

The County's reporting entity is defined in Note 1 of the financial statements. The County's financial statement includes the operations of the Eaton County Road Commission discretely presented component unit and the Eaton County Health and Rehabilitation Services Facility enterprise fund, which received federal awards that are not included in the Schedule for the year ended September 30, 2021 as these entities were separately audited.

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

2. DE MINIMIS COST RATE

For purposes of charging indirect costs to federal awards, the County has not elected to use the 10 percent de minimis cost rate as permitted by §200.414 of the Uniform Guidance.

3. PASS-THROUGH AGENCIES

The County receives certain federal grant as subawards from non-federal entities. Pass-through entities, where applicable, have been identified in the Schedule with an abbreviation, defined as follows:

Pass-through Agency Abbreviation	Pass-through Agency Name
IC	Ingham County
IIR	Institute for Intergovernmental Research
MDE	Michigan Department of Education
MDEGLE	Michigan Department of Environment, Great Lakes, and Energy
MDHHS	Michigan Department of Health and Human Services
MDNR	Michigan Department of Natural Resources
MDT	Michigan Department of Treasury
MSF	Michigan Strategic Fund
MSP	Michigan State Police
SCAO	State Court Administrative Office



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

March 29, 2022

To the Board of Commissioners
Eaton County, Michigan
Charlotte, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Eaton County, Michigan** (the "County"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 29, 2022. Our report includes a reference to other auditors who audited the financial statements of the Eaton County Health and Rehabilitation Services Facility enterprise fund and the Eaton County Road Commission discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Eaton County Health and Rehabilitation Services and the Eaton County Road Commission were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

March 29, 2022

To the Board of Commissioners
Eaton County, Michigan
Charlotte, Michigan

Report on Compliance for Each Major Federal Program

We have audited the compliance of **Eaton County, Michigan** (the "County") with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Eaton County Road Commission and the Eaton County Health and Rehabilitation Services Facility enterprise fund, which received federal awards, which are not included in the schedule of expenditures of federal awards for the year ended September 30, 2021. Our audit, described below, did not include the operations of the Eaton County Road Commission because that entity engaged other auditors to perform their financial statement audit and did not meet the threshold for a single audit in accordance with the Uniform Guidance. Additionally, our audit, described below, did not include the operations of the Eaton County Health and Rehabilitation Services Facility enterprise fund because they arranged for a separate audit in accordance with the Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Independent Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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EATON COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2021

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? yes X none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)? yes X no

Identification of major programs:

CFDA Number

21.019
93.268

Name of Federal Program or Cluster

COVID-19 - Coronavirus Relief Fund
Immunization Cooperative Agreements

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X yes no

EATON COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

EATON COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2021

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

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EATON COUNTY, MICHIGAN

Summary Schedule of Prior Audit Findings

For the Year Ended September 30, 2021

None reported.

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