

EATON COUNTY BOARD OF COMMISSIONERS

MEMBERS

Tim Barnes
Blake Mulder
Terrance Augustine
Brandon Haskell
Jeanne Pearl-Wright
Trevor TJ Youngquist
Mark Mudry
Joseph Brehler



MEMBERS

Brian Droscha
Jacob Toomey
Scott Hansen
Brian Lautzenheiser
Jim Mott
Frank Holmes
Barbara Rogers

1045 Independence Blvd, Charlotte, MI 48813

EATON COUNTY BOARD OF COMMISSIONERS/WAYS AND MEANS COMMITTEE

FRIDAY, APRIL 14, 2023, 9:00 A.M.

AGENDA

1. Call to Order.
2. Pledge of Allegiance.
3. Approval of Agenda.
4. Approval of the March 10, 2023 Meeting Minutes.
5. Limited Public Comment.
6. 2021/2022 Audit Update – Nathan Baldermann, Rehmann.
7. Equalization Update.
 - Equalization Report – L4024
 - PA 116 Farmland and Open Space Preservation Program Application Resolutions
8. Human Resources Update.
 - Positions Update
9. Financial Update.
 - 2021/2022 Final Year-End Report
 - Health Insurance Report
 - Child Care Fund Update
 - PA 202 Pension and OPEB Report
 - Health and Rehabilitation Services Financial Status Update
10. MIDC Public Defender Grant Application and Plan.
11. Public Improvement Update.
12. 2022/2023 Budget Amendments.
13. Resolution to Declare National Workers' Memorial Day.
14. Miscellaneous.
15. Bills.
16. 2023/2024 Budget.
 - Reclassification Requests
17. Limited Public Comment.

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

**WAYS AND MEANS
COMMITTEE MEETING**

**FRIDAY, MARCH 10, 2023
9:00 A.M.
MINUTES**

MEMBERS PRESENT: Commissioners Blake Mulder, Terrance Augustine, Joe Brehler, Barbara Rogers, Jeanne Pearl-Wright and Brian Lautzenheiser

MEMBERS ABSENT: Commissioner Brian Droscha

ALSO PRESENT: Commissioners Jim Mott, Trevor Youngquist and Scott Hansen, Physical Plant Director Chad Powers, Controller Connie Sobie and Financial Director Melissa Ballard, Treasurer Bob Robinson, Sheriff Tom Reich, Undersheriff Jeff Cook, Equalization Director Tim Vandermark, Juvenile Division Director Amanda Pollard, Youth Facility Director Jeremy Mulvany, Juvenile Probation Officer Kelly Ward, Juvenile Probation Officer Matt Ottney, Chief Juvenile Probation Officer Kyle Howarth, Deputy Central Dispatch Director Francis D'Huyvetter, Telecommunications Supervisor Jessica Nunham, LCC Representatives Dr. Will Emerson, Ph.D. and Jeff Butcher.

The March 10, 2023 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 Item # 15 Placemaking Plan – Employee Sustainability Steering Committee Proposal report be moved to after item# 20 Commissioner Lautzenheiser moved to approve the agenda as adjusted. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Commissioner Lautzenheiser moved to approve the February 10, 2023 minutes. Commissioner Augustine seconded. Motion carried unanimously.

No public comment

Mr. Vandermark spoke regarding the Appraiser Contract request for proposals. Five proposals were received. Mr. Vandermark recommended the appraiser contract with Kara Dougherty. Commissioner Lautzenheiser moved to approve the appraiser contract with Kara Dougherty. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Ms. Sobie stated the final County audit report will be submitted to the State of Michigan by March 31, 2023 and that the report will be presented to the Board of Commissioners at their April meeting.

Treasurer Robinson presented the Treasurer's Quarterly Investment Report. He discussed the Eaton County Health and Rehabilitation Services pending receivables creating a cash shortfall and the Treasurer meeting the cash flow needs until revenue is received and suggested the need for the Board of Commissioners to approve these requests. Treasurer Robinson will provide updates to the Committee related to upcoming requests. Discussion held.

Treasurer Robinson discussed this being the first time in at least twenty years the County will be self-funding the delinquent tax fund settlements, which results in interest expense savings.

The 2022 Health Insurance calendar year-end report was presented and discussed.

The positions update was presented for review. It was reported the Human Resources Director would begin employment March 13, 2023. Commissioner Brehler moved to approve filling the recommended position vacancies. Commissioner Augustine seconded. Motion carried unanimously.

A proposed Letter of Understanding (LOU) between the County, the Sheriff's Office and the Police Officers Association of Michigan allowing retirees to return to work with the Sheriff's Office was presented. As part of this request, Ms. Sobie recommended that the County make the planned employer contributions to the MERS pension for these positions even though the employee and employer are not required to contribute. Discussion held.

Commissioner Lautzenheiser moved the approval of Letter of Understanding (LOU) including the approval of a resolution allowing Controller Sobie and Chairman Mott to accept any future LOU's received from other unions and to allow the County to make the additional employer MERS contributions for these positions to the Board of Commissioners for approval. Seconded by Commissioner Brehler. Discussion held regarding the Controller's Office providing updates of any future LOUs and those positions filled with a rehired retiree. Motion carried unanimously.

The Child Care Fund update was presented. Juvenile Referee/Director Amanda Pollard highlighted the intensive level of service provided to at-risk youth and funded by the Child Care Fund. Ms. Pollard introduced staff including, Chief Juvenile Probation Officer Kyle Howard, Juvenile Probation Officer Kelly Ward, Juvenile Probation Officer Matt Ottney. All spoke regarding the programming provided within the Juvenile Court and Youth Facility. Discussion held.

Chairman Mulder recessed the meeting for a brief break at 10:12 a.m.

The meeting was reconvened at 10:33 a.m.

Mr. Powers provided updates regarding the progress of the performance improvement and solar project, Health Department renovations, as well as the Jail and Youth Facility security project.

The Performance improvement and solar project update included electric vehicle-charging stations were recently installed in front of the courthouse, along with new HVAC/chillers at the Health Department, Jail and Courthouse. The Youth Facility expansion project design phase contract has been executed. The construction and design firms have met twice with Eaton County's project team representatives to discuss layout and functionality of the new expansion space.

Ms. Sobie presented 2022/23 Budget Amendments. Deputy Central Dispatch Director Francis D'Huyvetter presented Alertus software to streamline notifications and to align with a security and safety plan for the County complex. Alertus integrates with RAVE Panic Button which would be deployed to all county staff, sending critical alerts during an emergency.

Commissioner Lautzenheiser moved to recommend approval of the budget amendment for the Alertus system to the Board of Commissioners as presented. Commissioner Rogers Seconded. Motion carried unanimously.

Telecommunications Supervisor Jessica Nunham was present to discuss the budget amendment proposal for the acquisition of a Facility Canine from Canines for Change. Commissioner Brehler moved to recommend approval of the budget amendment for the Facility Canine proposal to the Board of Commissioners as presented. Commissioner Lautzenheiser seconded. Motion carried unanimously.

The Public Improvement Fund Balance Carryover Budget Amendment related the Johnson Controls project carryover expense to the 2022/2023 budget year. Commissioner Augustine moved to recommend approval of the budget amendment to the Board of Commissioners as presented. Commissioner Lautzenheiser seconded. Motion carried unanimously.

Commissioner Rogers moved the approval of the Resolution Pledging Full Faith and Credit to Cummings Drain Drainage District and the Bank Intercounty Drain Drainage District Bonds. Commissioner Lautzenheiser seconded. Motion carried unanimously.

Ms. Sobie discussed newly proposed National Opioid Settlement participation agreements with Walmart, Teva, CVS and Allergen, in which the County would need to opt-in to participate. Legal counsel has recommended the participation and approval of settlement agreements by the manufacturers. In addition, Ms. Sobie is requesting that the Controller/Administrator or Chairman of the Board of Commissioners be authorized to enter into and sign any future settlements as recommended by legal counsel. Commissioner Lautzenheiser moved to recommend a resolution to allow acceptance of upcoming Walmart, Teva, CVS and Allergen opioid settlements and a resolution to allow acceptance of further settlements on advice of counsel to the Board of Commissioners. Commissioner Brehler seconded. Discussion held. Motion carried unanimously. Future settlement agreements will be provided to the Committee.

Commissioner Lautzenheiser moved to recommend approval of the payment of the claims against the County totaling \$12,770,523.49 to the Board of Commissioners, as presented. Commissioner Rogers seconded. Discussion held. Motion carried unanimously.

The 2023/2024 preliminary personnel expenditures were presented for review. Discussion held.

Ms. Sobie discussed changes to the budget process with respect to presentation of departmental budgets in May. Departments will work with Finance Director Ballard to develop long term budget projections. The Controller's Office will begin working with Facilities Director Chad Powers to develop a Capital Improvement Plan.

Sheriff Reich spoke regarding First Responder paramedic E-unit proposal. Undersheriff Cook provided a detailed presentation regarding the proposal including cost and program plans. Detective Rob Gillentine, and LCC Representatives Dr. William Emerson and Jeff Butcher

spoke regarding the proposal. Commissioner Lautzenheiser moved to recommend approval for a budget amendment totaling \$175,000 for the program to the Board of Commissioners. Commissioner Brehler seconded. Discussion held. Motion carried unanimously.

The Placemaking proposal will be presented at the Board of Commissioners meeting.

No limited public comment.

Chairperson Mulder adjourned the meeting at 12:26 p.m.

The next regularly scheduled meeting of the Ways and Means Committee meeting will be held on Friday, April 14, 2023 at 9:00 a.m. in the Board of Commissioner Room of the Courthouse located at 1045 Independence Blvd, Charlotte, MI 48813.

Blake Mulder, Chairperson

4/11/2023

2023
EATON COUNTY TOTALS
EQUALIZED COMPARISON
BY CLASSIFICATION

<u>Classification</u>	2022	2023	<u>Valuation Change</u>	<u>% Change</u>
Agricultural	533,424,153	559,608,463	26,184,310	4.91%
Commercial	814,112,231	895,328,107	81,215,876	9.98%
Industrial	288,891,174	295,360,926	6,469,752	2.24%
Residential	3,339,209,330	3,690,980,843	351,771,513	10.53%
Developmental	<u>9,097,900</u>	<u>9,798,200</u>	<u>700,300</u>	7.70%
Total Real	4,984,734,788	5,451,076,539	466,341,751	9.36%
Total Personal	320,487,073	317,976,166	-2,510,907	-0.78%
GRAND TOTAL	5,305,221,861	5,769,052,705	463,830,844	8.74%

Personal and Real Property - TOTALS

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

Page 1 of 7**L-4024**Eaton **COUNTY**

04/12/2023 05:01PM

Statement of acreage and valuation in the year 2023 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	139,869,318	139,869,318	10,261,605	10,261,605	150,130,923	150,130,923
Benton Township	22,671.00	167,132,594	167,132,594	5,713,000	5,713,000	172,845,594	172,845,594
Brookfield Township	23,268.00	99,579,976	99,579,976	2,197,863	2,197,863	101,777,839	101,777,839
Carmel Township	21,797.00	150,159,800	150,159,800	5,317,480	5,317,480	155,477,280	155,477,280
Charlotte City	4,124.00	320,615,300	320,615,300	13,360,700	13,360,700	333,976,000	333,976,000
Chester Township	23,072.00	108,683,000	108,683,000	5,435,900	5,435,900	114,118,900	114,118,900
Delta Township	21,276.00	1,904,675,900	1,904,675,900	182,842,100	182,842,100	2,087,518,000	2,087,518,000
Eaton Rapids City	2,369.00	163,801,700	163,801,700	3,755,800	3,755,800	167,557,500	167,557,500
Eaton Rapids Township	21,932.00	213,098,200	213,098,200	6,026,100	6,026,100	219,124,300	219,124,300
Eaton Township	20,590.00	209,970,000	209,970,000	10,379,300	10,379,300	220,349,300	220,349,300
Grand Ledge City	2,351.00	331,000,000	331,000,000	12,907,800	12,907,800	343,907,800	343,907,800
Hamlin Township	22,075.00	179,752,953	179,752,953	3,993,200	3,993,200	183,746,153	183,746,153
Kalamo Township	23,506.00	102,370,500	102,370,500	1,657,100	1,657,100	104,027,600	104,027,600
Lansing City	1,834.00	144,659,300	144,659,300	8,521,700	8,521,700	153,181,000	153,181,000
Olivet City	647.00	24,335,638	24,335,638	703,423	703,423	25,039,061	25,039,061
Oneida Township	20,684.00	251,018,000	251,018,000	10,697,000	10,697,000	261,715,000	261,715,000
Pottersville City	1,856.00	75,467,800	75,467,800	2,347,200	2,347,200	77,815,000	77,815,000
Roxand Township	23,339.00	115,680,300	115,680,300	2,186,700	2,186,700	117,867,000	117,867,000
Totals for County							

Personal and Real Totals

Personal and Real Property - TOTALS

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

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L-4024

Eaton **COUNTY**

Statement of acreage and valuation in the year 2023 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
Sunfield Township	23,332.00	135,889,200	135,889,200	3,420,300	3,420,300	139,309,500	139,309,500
Vermontville Township	23,293.00	110,398,000	110,398,000	4,018,000	4,018,000	114,416,000	114,416,000
Walton Township	22,701.00	115,292,460	115,292,460	4,773,695	4,773,695	120,066,155	120,066,155
Windsor Township	22,450.00	387,626,600	387,626,600	17,460,200	17,460,200	405,086,800	405,086,800
Totals for County	372,630.00	5,451,076,539	5,451,076,539	317,976,166	317,976,166	5,769,052,705	5,769,052,705

Equalized Valuations - REALPage 3 of 7**L-4024**Eaton **COUNTY**

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

Statement of acreage and valuation in the year 2023 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	31,920,540	4,846,828		103,101,950			139,869,318
Benton Township	37,524,500	5,868,700		123,739,394			167,132,594
Brookfield Township	41,270,765	152,802	177,521	57,978,888			99,579,976
Carmel Township	28,931,790	1,123,590		120,104,420			150,159,800
Charlotte City		74,497,100	29,859,100	216,259,100			320,615,300
Chester Township	48,032,900	280,800		60,369,300			108,683,000
Delta Township	4,725,900	587,597,800	129,990,000	1,172,564,000		9,798,200	1,904,675,900
Eaton Rapids City		26,543,000	13,760,100	123,498,600			163,801,700
Eaton Rapids Township	28,859,100	2,984,000		181,255,100			213,098,200
Eaton Township	22,810,900	6,147,850	1,299,150	179,712,100			209,970,000
Grand Ledge City		81,933,000	3,595,400	245,471,600			331,000,000
Hamlin Township	29,559,500	1,767,700	1,492,900	146,932,853			179,752,953
Kalamo Township	45,739,800	337,300		56,293,400			102,370,500
Lansing City		21,516,800	74,796,300	48,346,200			144,659,300
Olivet City		4,149,453	516,551	19,669,634			24,335,638
Oneida Township	41,578,300	15,783,300	6,641,900	187,014,500			251,018,000
Potterville City		10,649,700	12,834,900	51,983,200			75,467,800
Roxand Township	51,315,400	3,022,300		61,342,600			115,680,300
Totals for County							

Real Property Equalized

Eaton

COUNTY

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

Statement of acreage and valuation in the year 2023 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
Sunfield Township	53,491,700	4,796,300	4,068,600	73,532,600			135,889,200
Vermontville Township	40,935,300	3,341,100	234,900	65,886,700			110,398,000
Walton Township	31,162,568	1,374,284	1,038,804	81,716,804			115,292,460
Windsor Township	21,749,500	36,614,400	15,054,800	314,207,900			387,626,600
Totals for County	559,608,463	895,328,107	295,360,926	3,690,980,843	0	9,798,200	5,451,076,539

Real Property Equalized

Assessed Valuations - REALPage 5 of 7**L-4024**Eaton **COUNTY**

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

Statement of acreage and valuation in the year 2023 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	31,920,540	4,846,828		103,101,950			139,869,318
Benton Township	37,524,500	5,868,700		123,739,394			167,132,594
Brookfield Township	41,270,765	152,802	177,521	57,978,888			99,579,976
Carmel Township	28,931,790	1,123,590		120,104,420			150,159,800
Charlotte City		74,497,100	29,859,100	216,259,100			320,615,300
Chester Township	48,032,900	280,800		60,369,300			108,683,000
Delta Township	4,725,900	587,597,800	129,990,000	1,172,564,000		9,798,200	1,904,675,900
Eaton Rapids City		26,543,000	13,760,100	123,498,600			163,801,700
Eaton Rapids Township	28,859,100	2,984,000		181,255,100			213,098,200
Eaton Township	22,810,900	6,147,850	1,299,150	179,712,100			209,970,000
Grand Ledge City		81,933,000	3,595,400	245,471,600			331,000,000
Hamlin Township	29,559,500	1,767,700	1,492,900	146,932,853			179,752,953
Kalamo Township	45,739,800	337,300		56,293,400			102,370,500
Lansing City		21,516,800	74,796,300	48,346,200			144,659,300
Olivet City		4,149,453	516,551	19,669,634			24,335,638
Oneida Township	41,578,300	15,783,300	6,641,900	187,014,500			251,018,000
Potterville City		10,649,700	12,834,900	51,983,200			75,467,800
Roxand Township	51,315,400	3,022,300		61,342,600			115,680,300
Totals for County							

Real Property Assessed

Eaton

COUNTY

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

Statement of acreage and valuation in the year 2023 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
Sunfield Township	53,491,700	4,796,300	4,068,600	73,532,600			135,889,200
Vermontville Township	40,935,300	3,341,100	234,900	65,886,700			110,398,000
Walton Township	31,162,568	1,374,284	1,038,804	81,716,804			115,292,460
Windsor Township	21,749,500	36,614,400	15,054,800	314,207,900			387,626,600
Totals for County	559,608,463	895,328,107	295,360,926	3,690,980,843	0	9,798,200	5,451,076,539

Real Property Assessed

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF _____ COUNTY

WE HEREBY CERTIFY that section one column one is a true statement of the number of acres of land in each township and city in _____ County.

WE FURTHER CERTIFY that section one is a true statement of the value of real property and of the personal property in each township and city in _____ County in the year _____ as assessed and of the valuation of the real property and personal property in each township and city in said county as equalized by the Board of County Commissioners of said county.

WE FURTHER CERTIFY that section two is a true statement of the equalized valuations of real property classifications in each township and city in _____ County in the year _____ as determined by the Board of County Commissioners of said county.

WE FURTHER CERTIFY that section three is a true statement of the assessed valuations, approved by the Board of Review, of real property classifications in each township and city in _____ County in the year _____ as determined by the Board of County Commissioners of said county.

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 of Michigan.

These certifications are made on the _____ day of April _____, at a meeting of said board held pursuant to the provisions of MCL 209.1 - 209.8.

Signed this _____ day of _____, _____.

Chairperson of Board of Commissioners

Equalization Director

Clerk of Board of Commissioners

INSTRUCTIONS FOR COMPLETING THE 608 (L-4024) ASSESSED AND EQUALIZED VALUATIONS WORKSHEET

This form is due on or before the first Monday in May to the State Tax Commission (STC) (MCL 209.5 (2)) by attaching a signed L-4024 into the Michigan Equalization Gateway (MEG) filing cabinet and submitting the L-4024 form in the MEG county portal by following the instructions below.

The MEG system will autogenerate the L-4023 following the successful save and submission of all local uni L-4018 and L-4022AV forms by the county and the acceptance of those forms by Property Services Divisions (PSD) staff. MEG will auto-generate the L-4024 form upon the successful save and submission of the L-4023 form by the county and the acceptance of the L-4023 form by PSD staff. All data on the L-4024 is populated from the previously submitted L-4023, except for the number of acres. Counties must manually enter the assessable acreage for each local unit.

The county must review, in the MEG county portal the L-4024 valuation data for each local unit as well as the county totals. The county shall verify the valuation and acreage data in the MEG county portal then save the L-4024 in the L-4024 form module thereby creating an L-4024 PDF rendering. The county shall print this PDF rendering and present it to your County Board of Commissioners for signing during their equalization session.

MCL 209.5 requires the Equalization Director and the Chairperson and Clerk of the County Board of Commissioners to sign the L-4024. After signing, scan and upload the signed form to the filing cabinet in the MEG county portal. After the paper copy of the L-4024 has been signed, scanned and uploaded to the filing cabinet in MEG, submit the L-4024 in the MEG county portal. Once submitted, the L-4024 report will be locked in MEG. To make subsequent changes please contact the Property Services Division at equalization@michigan.gov.

EATON COUNTY BOARD OF COMMISSIONERS

April 19, 2023

**RESOLUTION FOR A PARTIAL TERMINATION OF A FARMLAND DEVELOPMENT
RIGHTS AGREEMENT
-WITH PRE-EXISTING STRUCTURE-**

At a regular meeting of the Eaton County Board of Commissioners, Eaton County, Michigan, held at the County Courthouse of said County on the 19th day of April, 2023 at 7 o'clock P.M. Eastern Standard Time.

PRESENT: _____

ABSENT: _____

The following resolution was offered by Commissioner _____ and seconded by Commissioner _____.

WHEREAS, on March 27, 2023, Eaton County Clerk received a request from Donald E. and Dorothy I. Hoke for approval to have a certain parcel released from **Farmland Development Rights Agreement number 23-49838-123175** which was executed in accordance with the provisions of PA 116 of 1974, commonly known as the Farmland and Open Space Preservation Act ("The Act"); and

WHEREAS, Eaton County Board of Commissioners has reviewed this request and determined that at least one structure located on the parcel was present prior to the original execution of said agreement; and

WHEREAS, the parcel proposed for release from the agreement exceeds the maximum two acres in size AND applicant provided documentation for larger than two-acre parcel; and

WHEREAS, Eaton County, as zoning authority for Eaton Township, finds that the request for release of the particular parcel is acceptable;

NOW THEREFORE BE IT RESOLVED, by the Eaton County Board of Commissioners as follows:

- (1) That the Eaton County Board of Commissioners hereby approves the request to release the following described piece of property from said Farmland Development Rights Agreement,

A parcel of land in the South ½ of Section 36, T2N, R4W, Eaton Township, Eaton County, Michigan, described as: Beginning at the South ¼ Corner of said Section 36; thence West along the South Section line 575.42 feet; thence N40°13'00"E 405.85 feet;

thence N87°41'22"E 407.70 feet; thence N80°32'21"E 107.97 feet; thence South 344.09 feet to said South line; thence West along said South line 200.50 feet to the point of beginning; said parcel containing 4.73 acres more or less; said parcel subject to a right of way for road purposes along Five Point Highway; said parcel subject to all easements and restrictions if any.

and

(2) That the Eaton County Board of Commissioners hereby certifies that at least one structure located on the certain piece of property was present prior to the original execution of said Farmland Development Rights Agreement.

(3) That the Eaton County Clerk is hereby directed to transmit certified and sealed copies of this resolution to the person making the request and to the Farmland Unit of the MI Dept. of Agriculture.

ADOPTED:

YEAS: _____

NAYS: _____

State of Michigan)
)ss.
County of Eaton)

I, the undersigned, the duly qualified and acting County Clerk for Eaton County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of certain proceedings taken by the Eaton County Board of Commissioners of said County at a regular meeting held on the 19th day of April, 2023.

Signed: _____
Diana Bosworth, County Clerk



EATON COUNTY CONTROLLER/PERSONNEL

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

Connie L. Sobie
Controller/Administrator

Melissa L. Ballard
Finance Director

Ben Dawson
Human Resources Director

SUBJECT: Project Updates from Human Resources

TO: Connie Sobie, Controller/Administrator

CC: Members of the Ways and Means Committee – Blake Mulder, Chairperson; Barbara Rogers Vice Chairperson; Brian Droscha; Brian Lautzenheiser; Terrance Augustine; Jeanne Pearl-Wright; and Joseph Brehler.

Hello Connie and esteemed members of the Ways and Means Committee,

This memo is a brief summary highlighting some of the work that the Controller's Office is doing with the addition of a dedicated Human Resources Director.

PLAN DEVELOPMENT: We have developed a tentative plan and process for rolling out three NEOGOV software programs: Insight/Online Hiring Center Module, Learn Module and eForms Module. The use of these programs is at the center of our strategy for development and implementation of new and streamlined processes that ultimately will help reduce the administrative burdens within the County. We have decided to roll out these modules in three phases. We are using an Executive Task Force (made up of members of the Controller's Office, Technology Services, and Human Resources) to coordinate the rolling out effort.

- **PHASE I:** This phase will be the integration of the ***Insight Module*** into departmental and division level hiring request and candidate processing. We are in the process of developing summarized training materials to be used to deliver director and supervisor level trainings; With a goal to run a pilot on these trainings in the next few weeks, and to have these trainings rolled out to all departments and divisions by June 16, 2023.
- **PHASE II:** This phase will be the integration of the ***Learn Module*** which will allow for rolling out uniform trainings and materials to all staff and ensuring that all applicable training is being completed and cataloging the County's compliance with training obligations. We are in the process of having members of our Executive Task Force trained by NEOGOV staff on how to use and implement the Learn Module.
- **PHASE III:** This phase will be the integration of the ***eForm Module*** which will be used to standardize processes related to personnel and reporting even further. This will allow the County to digitize forms and access those records electronically using the interface available through NEOGOV. This module will not be scheduled until after progress in Phases I and II can be assessed.

TRAINING DEVELOPMENT: We are working as part of our Phase II preparation to develop a number of trainings that either use existing trainings available through NEOGOV or work in partnership with departments within the County to create our own plans customized to match our needs. Some initial topics identified that we will want to develop trainings for are:

- Safety and Security/Active Shooter;
- Cyber Security;
- Emergency Weather Events;

- Blood Pathogen;
- OSHA Safety;
- New/Refresher Training for Supervisors;
- Sexual Harassment and Professional Conduct.

GUIDELINES AND HELP AIDS: We are working on identifying and developing materials to help supervisors in managing their day-to-day operations. See below for a list of recently developed and still developing materials:

Recently Developed

- One-page benefit summary sheets for each benefit group/bargaining group. These summaries are an aid that can be used going forward when recruiting new employees/on-boarding new employee.
- Performance Management Tools – Guidance.
- Managing and Eliminating Common Biases in Operations.
- Interviewing Directions and Overcoming Common Biases.

Still Developing

- Personnel File Management and Sharing Requirements – Guidance.
- General Guidance on Background Checks.
- Performance Improvement Plans – Templates Forms.

ONGOING OPERATIONAL SUPPORT: The work mentioned above is being performed while still providing operational support to all departments in a range of categories such as hiring, recruitment, reclassification, discipline, internal investigations, and more.

This memo is not meant to be an exhaustive list of all that is going on, but is meant to serve as a brief summary and to share the positive direction and the exciting work that the Controller's Office is doing under Connie's leadership and vision.

I will be available for questions at the Ways and Means Committee meeting on Friday, April 14, 2023.

Best regards,

Ben Dawson

Signed Electronically 4/11/23

Ben Dawson
Human Resources Director

WAYS & MEANS COMMITTEE
Positions Update
4/14/2023

<u>DEPARTMENT</u>	<u>POSITION OPENING</u>	<u>STATUS</u>	<u>VACANT</u>	<u>REASON</u>	<u>FILLED</u>	<u>WAGE SCALE</u>
Central Dispatch	Public Safety Telecommunicator	Filled	12/7/2022	Resigned Other	4/3/2023	Union
	Public Safety Telecommunicator	Interviewing	2/15/2023	New		Union
Construction Code	Part-Time Plumbing Inspector	On Hold	1/31/2022	Retirement		Grade 8
	Building Inspector	On Hold	2/28/2022	Promotion		Grade 8
	Mechanical and Plumbing Inspector	On Hold	3/16/2022	New Position		Grade 8
Drain Commissioner	Drain Inspector	Filled	11/4/2022	Other	4/17/2023	Grade 8
Physical Plant	Custodian	Filled	3/31/2023	Retirement	4/10/2023	Union
Public Defender's Office	Senior Assistant Public Defender	Posted	12/2/2022	Resigned Other		Grade 13
Resource Recovery	Coordinator	On Hold	1/25/2023	Resigned Other Agency		Grade 8
Sheriff's Office	Deputy	Academy (Exp Grad. 5/2023)	3/22/2022	Resigned Personal		Union
	Deputy	Academy (Exp Grad. 9/2023)	7/28/2022	Resigned Other Agency		Union
	Deputy	Academy (Exp Grad. 9/2023)	8/12/2022	Retirement		Union
	Deputy - Detective Assignment	Posted	8/12/2022	Retirement		Union
	Deputy	Filled - Rehired Retiree	9/14/2022	Resigned Other Agency	3/27/2023	Union
	Deputy	Posted	9/24/2022	Resigned Personal		Union
	Deputy	Posted	9/30/2022	Other		Union
	Deputy	Posted	11/9/2022	Resigned Other Employment		Union
	Deputy	Posted	8/29/2022	Resigned Other		Union
	Deputy	Posted	11/16/2022	Waverly School Contract		Union
	Deputy	Posted	12/29/2022	Resigned Other Agency		Union
	Deputy	Posted	1/31/2023	Retirement		Union
	Deputy	Posted	12/19/2022	Resigned Other Agency		Union
	Deputy	Posted	1/31/2023	Retirement		Union
	Corrections Deputy	Filled	10/20/2022	Resigned Other	4/10/2023	Union
	Corrections Deputy	Filled	10/28/2022	Resigned Other Employment	4/24/2023	Union
Trial Court	Youth Specialist	Filled	10/14/2022	Resigned Other Employment	3/9/2023	Union
	Youth Specialist - Part Time	Internal Posting	8/26/2022	Resigned Relocated		Union
	Community Based Treatment Specialist	Program Temporarily Closed	8/27/2022	Internal Transfer/Promotion		Grade 3
	Community Based Treatment Specialist	Program Temporarily Closed	8/27/2022	Internal Transfer-Youth Specialist		Grade 3
	Community Based Treatment Specialist	Program Temporarily Closed	8/31/2022	Internal Transfer-Youth Specialist		Grade 3
	Day Treatment Specialist	Internal Posting	5/13/2022	Transferred to Youth Specialist		Grade 3
	Part-Time District Court Probation Officer	Interviewing	3/9/2023	Resigned Relocated Out of State		Grade 7
	Deputy District Court Clerk	Filled	3/31/2023	Retirement	4/17/2023	Grade 4
	Cook - Youth Facility	Filled	3/16/2023	Resigned Other	4/12/2023	Grade 2
	Youth Specialist	Filled	3/15/2023	Resigned Personal	3/27/2023	Union

CURRENT POSITION OPENINGS:

Drain Commissioner	Soil Erosion Enforcement Officer	Recommended	3/31/2023	Deceased		Grade 6
Sheriff's Office	Records Clerk	Recommended	3/15/2023	Resigned Other		Union
	Visitation Receptionist	Recommended	3/31/2023	Resigned Other Employment		Union
	EMT/Jail Medical Assistant	Recommended	3/1/2023	Resigned Personal		Grade 5
	Corrections Deputy	Recommended	3/23/2023	Resigned Other		Union
Treasurer's Office	Deputy Treasurer II	Recommended	3/23/2023	Resigned Other		Grade 3



EATON COUNTY CONTROLLER/PERSONNEL

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Connie L. Sobie
Controller/Administrator

Melissa L. Ballard
Finance Director

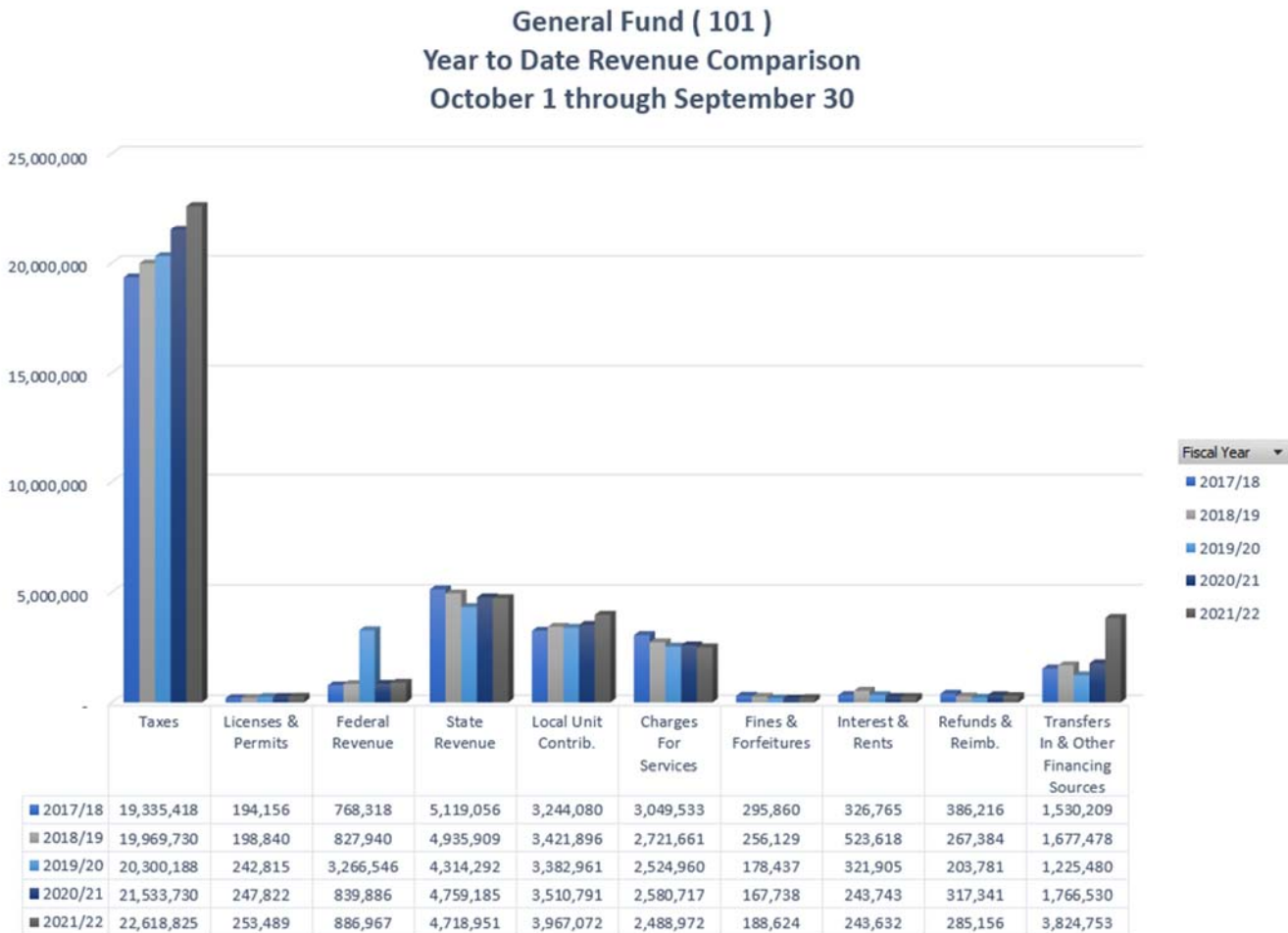
Ben Dawson
Human Resources Director

To: Ways and Means Committee
From: Melissa Ballard, Finance Director
Subject: Fiscal Year 2021/22 Audit Updates
Date: April 14th, 2023

Attached are the audited financial reports for fiscal year 2021/22. This memorandum is a summary intended to highlight significant items as well as to provide context to the audit report presented to the Ways and Means Committee on April 14th, 2023.

Revenues

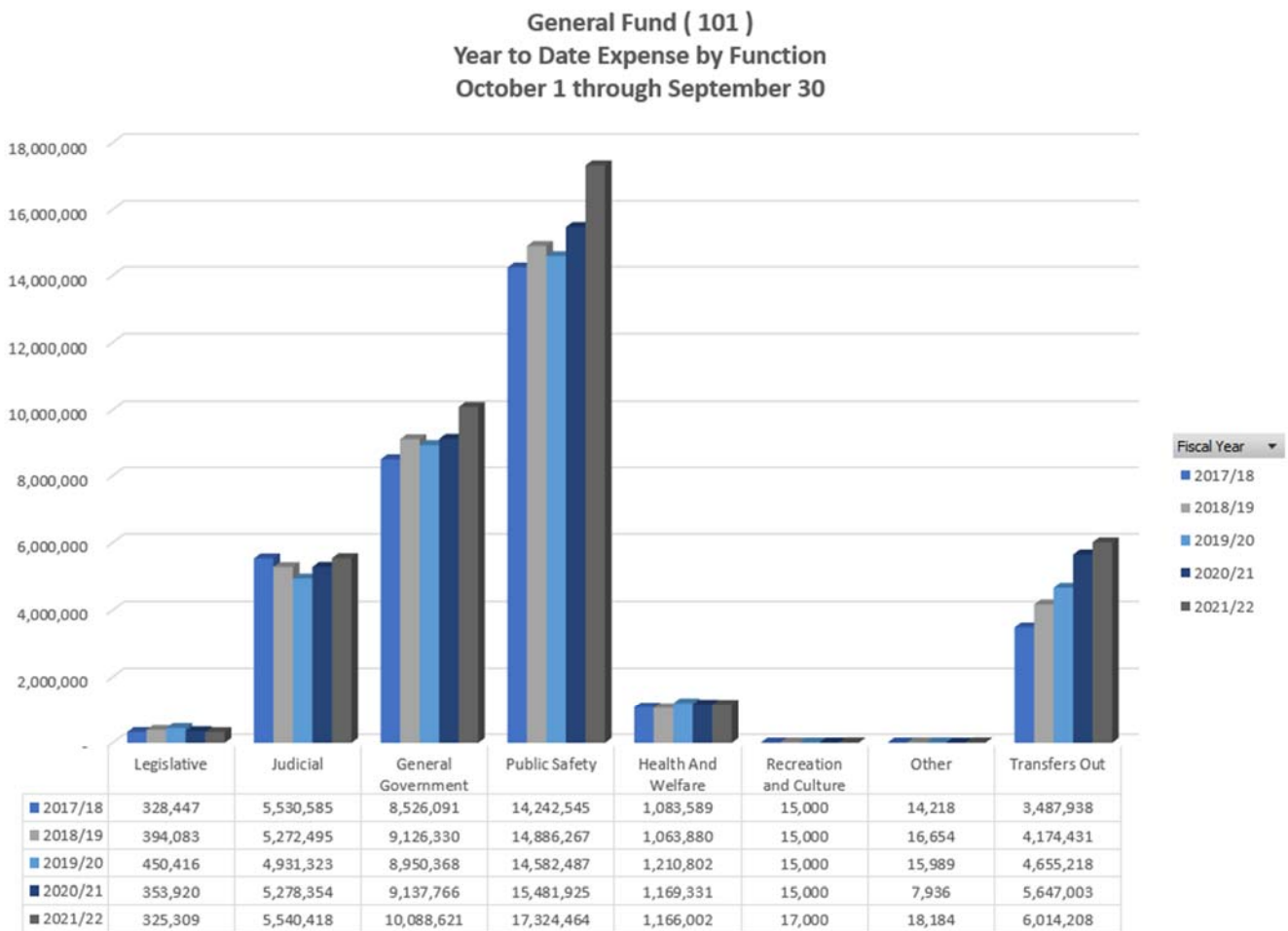
Below is an illustration of the County's major revenue sources for the General Fund (101) over the last five fiscal years.



As illustrated above, the County General Fund utilizes one major source of revenue, tax revenue. This increased in excess of \$1,000,000 over the prior fiscal year, due to increases in taxable values from the sale of property. Additionally, there was an increase of more than \$2,000,000 over prior fiscal year in Transfers-In and Other Financing Sources. This is from the recognition and use of American Rescue Plan (ARP) monies for provisions of government services as approved by the Board.

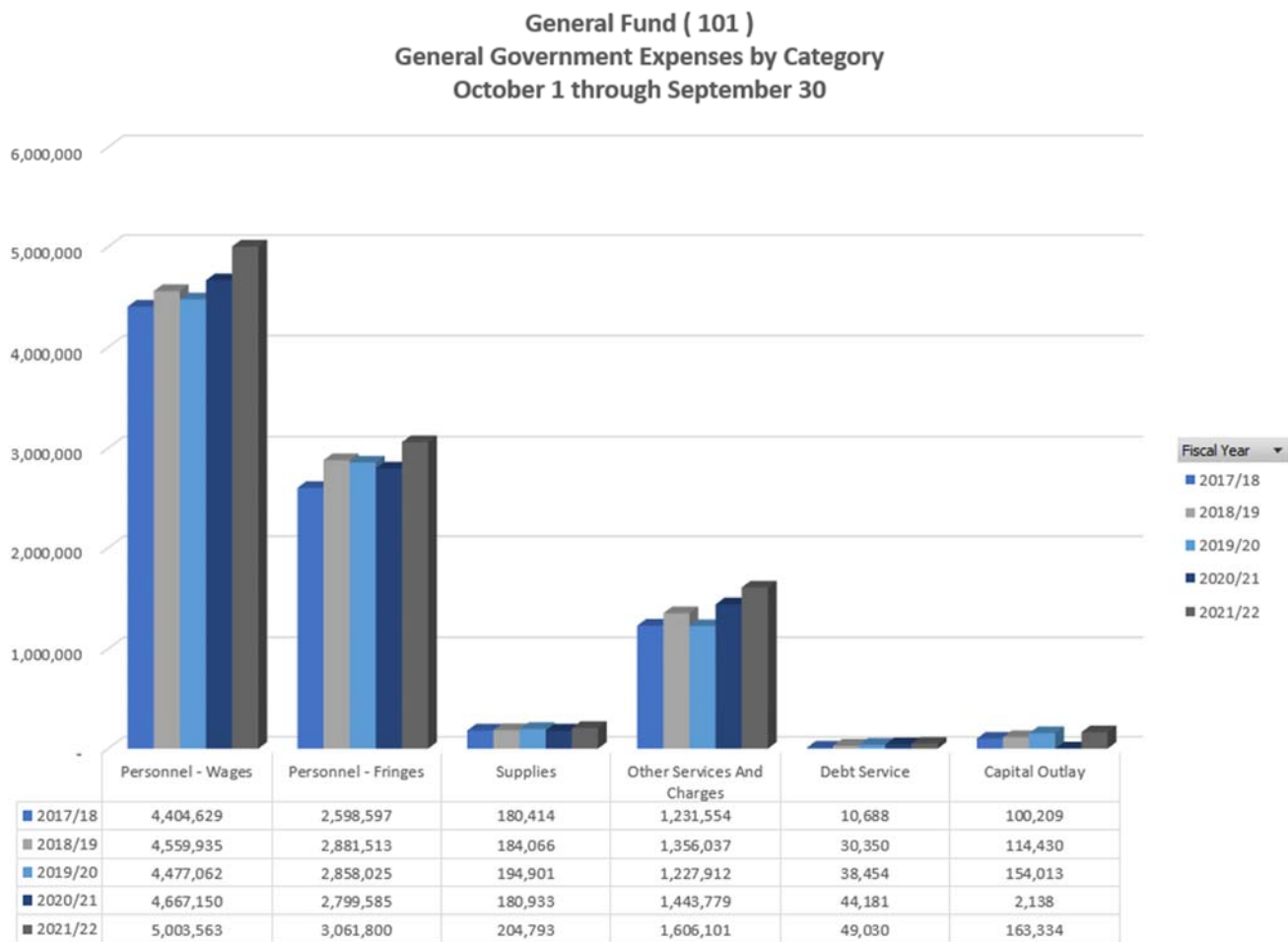
Expenditures

Below is an illustration of the County's major expense categories for the General Fund (101) over the last five fiscal years.



Almost all expense functions increased from prior fiscal year. Of note were increases to General Government and Public Safety. Below are tables illustrating these functions in greater detail due to the size and complexity of the amounts.

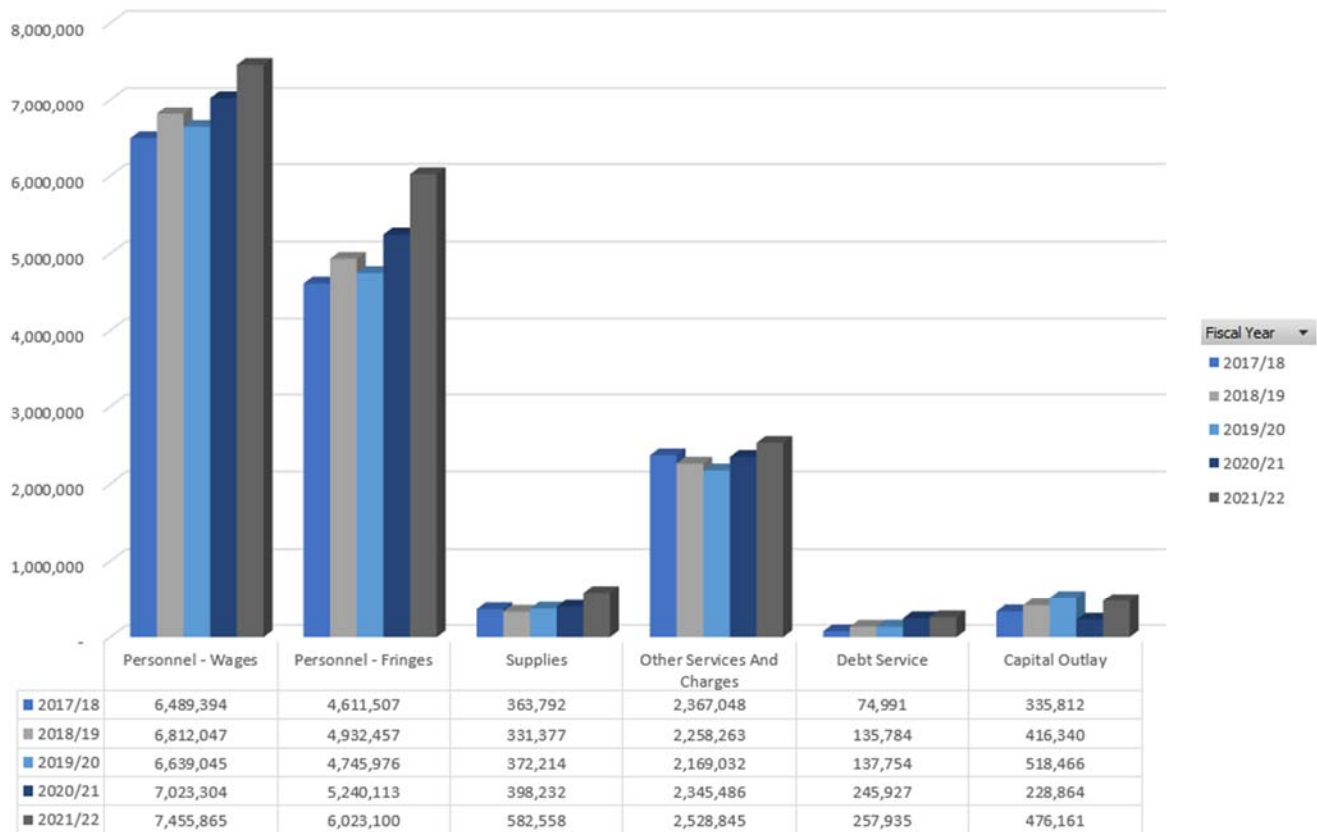
General Government includes the following departments: Controller's Office, County Clerk, Technology Services, Treasurer's Office, Equalization, Building and Grounds, Prosecuting Attorney, Drain Commissioner, MSU Extension, and Register of Deeds.



As you can see on the above illustration, salaries and fringes increased proportionately over prior fiscal years. This is due to three additional Full Time Equivalents allocated to the General Government category in fiscal year 2021/22. Also of note, there was a significant drop in capital outlay in fiscal year 2020/21 due to supply chain shortages. This has returned to pre-pandemic levels for the current fiscal year.

Public Safety includes the following departments: County Patrol, Delta Patrol, Tri-County Metro, Windsor Patrol, Waverly School Patrol, Marine Safety, Secondary Road Patrol, Animal Control, Corrections, Community Development, and Economic Development.

**General Fund (101)
Public Safety Expense by Category
October 1 through September 30**



As you can see in the above illustration, there was a significant increase in fringe costs over the prior fiscal years. This is due to increased costs for retirement and health insurance. Similar to expenses in the general government category, capital outlay experienced a significant drop in fiscal year 2020/21 due to supply chain shortages. This has returned to pre-pandemic levels for the current fiscal year.

Other highlights for fiscal year 2021/22

In addition to all of the important General Fund items for the fiscal year, several funds had notable outflows that are highlighted below.

American Rescue Act Fund (282) – the American Rescue Plan (ARP) expended more than \$6,500,000 during fiscal year 2021/22. More than \$2,600,000 was for a capital investment in public health and energy, a project with Johnson Controls. Additionally, \$625,000 was allocated to the Jail Security Project. These two projects result in more than \$3,000,000 in investments in one-time capital projects to improve security and infrastructure within the County complex. In addition to this investment in capital, the County also prioritized

investments in it's human capital by offering a hiring and recruitment premium to employees. This investment from the ARP fund resulted in premium wages of \$718,000 paid to current and new employees. A full breakdown of expenditures and obligation amounts are included in the attached statements.

Health Insurance Fund (670) – Health insurance expenses significantly exceeded estimates by the County's insurance provider for the fiscal year. The County was able to identify and utilize ARP funds of more than \$400,000 based on COVID-19 related health insurance expenses. A more detailed breakdown of expenses and revenues relating to health insurance is included in the attached statements.

Retiree's Health Insurance Trust Fund (736) – The Retiree's Health Insurance Trust Fund experienced a significant loss of investment valuation due to market fluctuations. This trust is managed by the Treasurer's Office and held in a trust investment account at the County's retirement fiduciary Municipal Employees' Retirement System (MERS). It does not typically experience such significant market fluctuation.

Items identified in the County's Audit

Note Disclosure - Budgetary Information

Excess of Expenditures over Appropriations in Budgetary Funds – The County received a disclosure in the notes to the financial statements regarding several funds that had expenditures over what was budgeted. All of these overages relate to the reclassification or recognition of lease items due to the implementation of GASB87.

Audit Findings

001 - Material Audit Adjustments – Auditors identified material adjustments to the County's general ledger. Adjustments were required to correct a significant number of accounts and funds. The County agreed with all of the proposed audit adjustments.

In order to prevent this from occurring in future fiscal years, the Controller/Administrator has requested that the audit team from Rehmann perform a comprehensive review of the County's year-end procedures and specific guidance related to GASB updates. This has tentatively been scheduled for June, 2023 and is an exciting opportunity to improve practices and procedures.

002 - Independent Approval for Journal Entries - Health Department – Auditors identified multiple journal entries without proper approval or documentation. The Health Department instituted procedural changes related to this item which have been approved by the Auditors.

While this finding does not relate directly to County operations, the County has taken the opportunity to review current procedures to ensure appropriate compliance.

003 - Accurate Pension Census Data - Health Department – Auditors identified several individuals with incorrect beneficiary information related to MERS actuarial census data. The data is provided to the actuary directly through the MERS system. Employees and retirees are responsible for updating this information directly with MERS.

While this finding does not relate directly to County operations, the County has requested several custom payroll reports of our financial management software in order to seamlessly export data in the necessary format for integration into outside software.

004 - Expenditure Estimates Charged to Federal Programs – Auditors identified expenses that were charged to the ARP fund as estimated costs rather than actual expenses.

This finding is due to health insurance and workers compensation expenses charged to the ARP grant as estimated amounts based on the guidance that management had at the time. New information regarding the program was being released and amended more quickly than ever historically done before, especially for such a significant funding source. On the whole, this was an isolated incident, and one that the County recognizes as an error. As this is a current and significant funding source for the County, this has already been corrected for the current fiscal year.

Recommendations from Auditors

Bank Reconciliations – The auditors performed significant testing on the internal controls over bank reconciliations. In the course of their testing they discovered that not all bank reconciliations were being fully documented. Based on auditor recommendations, the Treasurer's Office has developed and implemented a standardized form for all bank reconciliations. These forms have already made a positive impact by streamlining the review process with consistently presented information across multiple departments.

Final Thoughts

While this audit resulted in findings and note disclosures, the Controller/Administrator and I are utilizing these results of the County's financial statements as an opportunity for evaluation of the financial reporting, policies, procedures and internal controls as we move into future years.

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2021/22
through September 30, 2022

	Adopted Budget	Amended Budget	Year to Date	Budget Less Year to Date	% of Budget	Prior Year to Date	Change from Prior Year
Revenue							
Taxes	21,995,330	21,995,330	22,618,825	(623,495)	102.83%	21,533,730	1,085,095
Licenses and Permits	146,300	146,300	253,489	(107,189)	173.27%	247,822	5,667
Federal Revenue	2,649,942	842,592	886,967	(44,375)	105.27%	839,886	47,081
State Revenue	4,937,587	5,027,457	4,718,951	308,506	93.86%	4,759,185	(40,234)
Local Unit Contributions	4,004,177	4,004,177	3,967,072	37,105	99.07%	3,510,791	456,281
Charges for Services	2,788,200	2,788,200	2,488,972	299,228	89.27%	2,580,717	(91,746)
Fines and Forfeitures	240,200	240,200	188,624	51,576	78.53%	167,738	20,886
Interest and Rents	243,705	243,705	243,632	73	99.97%	243,743	(110)
Refunds and Reimbursements	158,140	185,140	285,156	(100,016)	154.02%	317,341	(32,186)
Transfers In and Other Financing Sources	5,708,353	8,434,351	3,824,753	4,609,598	45.35%	1,766,530	2,058,223
Total Revenue	42,871,934	43,907,452	39,476,440	4,431,012	89.91%	35,967,483	3,508,957

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2021/22
through September 30, 2022

	Adopted Budget	Amended Budget	Year to Date	Budget Less Year to Date	% of Budget	Prior Year to Date	Change from Prior Year
Expense							
Legislative	700,739	500,672	325,309	175,363	64.97%	353,920	(28,610)
Judicial	5,962,523	5,994,029	5,540,418	453,611	92.43%	5,278,354	262,065
General Government	10,776,226	10,990,800	10,088,621	902,179	91.79%	9,137,766	950,855
Public Safety	18,330,933	18,523,693	17,324,464	1,199,229	93.53%	15,481,925	1,842,539
Health and Welfare	1,257,214	1,257,214	1,166,002	91,212	92.74%	1,169,331	(3,329)
Recreation and Culture	17,000	17,000	17,000	-	100.00%	15,000	2,000
Other	548,054	497,738	18,184	479,554	3.65%	7,936	10,248
Transfers Out	5,279,245	6,126,306	6,014,208	112,098	98.17%	5,647,003	367,205
Total Expense	42,871,934	43,907,452	40,494,207	3,413,245	92.23%	37,091,235	3,402,972

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2021/22
through September 30, 2022

	Adopted Budget	Amended Budget	Year to Date	Budget Less Year to Date	% of Budget	Prior Year to Date	Change from Prior Year
Expense							
Personnel - Wages	16,432,157	16,326,007	15,681,907	644,100	96.05%	14,866,999	814,908
Personnel - Fringes	11,637,129	11,527,893	10,789,315	738,578	93.59%	9,651,647	1,137,668
Supplies	1,136,595	1,138,605	943,379	195,226	82.85%	729,069	214,310
Other Services and Charges	7,042,136	7,454,395	6,067,553	1,386,842	81.40%	5,571,897	495,656
Debt Service	495,122	495,122	325,060	170,062	65.65%	305,786	19,275
Capital Outlay	849,550	839,124	672,786	166,338	80.18%	318,835	353,951
Transfers Out	5,279,245	6,126,306	6,014,208	112,098	98.17%	5,647,003	367,205
Total Expense	42,871,934	43,907,452	40,494,207	3,413,245	92.23%	37,091,235	3,402,972

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2021/22
through September 30, 2022

Fund Balance Projection	Projected as of Budget Adoption	Projected as of Final Amended Budget	Audited Financial Statements
Fund Balance as of 9/30/2021	5,932,417.56	5,932,417.56	5,932,417.56
Total Revenues	42,871,934.00	43,907,452.00	39,476,440.43
Total Expenses	42,871,934.00	43,907,452.00	40,494,206.99
Change in Fund Balance	742,071.00	707,071.00	(1,017,766.56)
Ending Fund Balance 9/30/2022	5,190,346.56	6,639,488.56	4,914,651.00

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2021/22
through September 30, 2022

	Adopted Budget	Amended Budget	Year to Date	Budget Less Year to Date	% of Budget	Prior Year to Date	Change from Prior Year
Expense							
Legislative							
101.101.00 Board of Commissioners	700,739	500,672	325,309	175,363	64.97%	353,920	(28,610)
Total Legislative	700,739	500,672	325,309	175,363	64.97%	353,920	(28,610)
Judicial							
101.281.31 Circuit Court	1,176,512	1,158,672	1,077,842	80,830	93.02%	1,024,940	52,902
101.281.36 District Court	1,696,707	1,679,067	1,577,980	101,087	93.98%	1,564,865	13,114
101.281.41 Friend of the Court	1,508,240	1,488,940	1,381,067	107,873	92.76%	1,293,203	87,864
101.281.47 County Guardian	61,000	61,000	7,722	53,278	12.66%	10,095	(2,373)
101.281.48 Probate Court	626,764	626,764	581,993	44,771	92.86%	609,574	(27,581)
101.281.49 Juvenile Court	886,626	972,912	911,160	61,752	93.65%	773,340	137,820
101.281.50 Probation	6,674	6,674	2,654	4,020	39.76%	2,336	317
Total Judicial	5,962,523	5,994,029	5,540,418	453,611	92.43%	5,278,354	262,065

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2021/22
through September 30, 2022

Expense	Adopted Budget	Amended Budget	Year to Date	Budget Less Year to Date	% of Budget	Prior Year to Date	Change from Prior Year
General Government							
101.172.00 Controller's Office	1,249,584	1,249,584	1,209,443	40,141	96.79%	1,016,097	193,346
101.215.00 County Clerk	736,488	733,120	684,673	48,447	93.39%	615,580	69,093
101.215.07 County Clerk - Elections	58,100	65,750	55,311	10,439	84.12%	74,965	(19,654)
101.215.09 County Clerk - Plat Board	323	323	-	323	0.00%	-	-
101.228.00 Technology Services	1,434,373	1,472,768	1,197,060	275,708	81.28%	1,059,239	137,821
101.253.00 Treasurer	574,214	574,030	527,734	46,296	91.93%	537,770	(10,037)
101.257.00 Equalization	684,198	684,198	655,053	29,145	95.74%	700,100	(45,047)
101.265.00 Building and Grounds	2,197,528	2,268,328	1,979,827	288,501	87.28%	1,769,261	210,566
101.273.00 Building Authority	105	105	-	105	0.00%	-	-
101.296.29 Prosecuting Attorney	1,894,859	1,969,803	1,888,177	81,626	95.86%	1,601,169	287,009
101.296.32 PA - ECU	494,827	515,013	472,636	42,377	91.77%	425,942	46,694
101.296.34 PA - Child Support	121,503	124,721	119,755	4,966	96.02%	112,046	7,709
101.296.35 PA - Crime Victims	214,268	214,268	208,027	6,241	97.09%	191,679	16,348
101.442.00 Drain Commissioner	681,848	681,413	655,465	25,948	96.19%	620,597	34,867
101.710.00 MSU Extension	143,866	143,866	142,388	1,478	98.97%	139,741	2,647
101.711.00 Register of Deeds	290,142	293,510	293,072	438	99.85%	273,579	19,493
Total General Government	10,776,226	10,990,800	10,088,621	902,179	91.79%	9,137,766	950,855

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2021/22
through September 30, 2022

Expense	Adopted Budget	Amended Budget	Year to Date	Budget Less Year to Date	% of Budget	Prior Year to Date	Change from Prior Year
Public Safety							
101.301.01 Sheriff - County Patrol	6,478,669	6,511,754	6,064,617	447,137	93.13%	5,527,674	536,944
101.301.03 Sheriff - Delta	5,256,841	5,317,413	5,060,617	256,796	95.17%	4,526,971	533,646
101.301.04 Sheriff - Tri-County Metro	6,000	12,893	12,893	-	100.00%	12,041	852
101.301.05 Sheriff - Windsor	141,636	141,636	130,588	11,048	92.20%	122,550	8,038
101.301.06 Sheriff - Waverly Schools	-	-	-	-		-	-
101.301.17 Sheriff - Marine Safety	6,809	6,809	5,762	1,047	84.62%	7,916	(2,154)
101.301.33 Sheriff - Secondary Road	246,609	277,719	227,180	50,539	81.80%	221,800	5,380
101.301.43 Sheriff - Animal Control	355,912	355,912	268,527	87,385	75.45%	297,873	(29,346)
101.301.51 Sheriff - Corrections	5,450,631	5,461,481	5,172,546	288,935	94.71%	4,446,220	726,327
101.721.00 Community Development	270,991	321,241	280,809	40,432	87.41%	217,956	62,853
101.728.00 Economic Development	116,835	116,835	100,926	15,909	86.38%	100,926	-
Total Public Safety	18,330,933	18,523,693	17,324,464	1,199,229	93.53%	15,481,925	1,842,539
Health and Welfare							
101.631.00 Substance Abuse	230,000	230,000	219,774	10,226	95.55%	230,690	(10,916)
101.648.00 Medical Examiner	320,000	320,000	267,510	52,490	83.60%	286,984	(19,474)
101.649.00 Community Mental Health	477,105	477,105	477,105	-	100.00%	473,873	3,232
101.672.00 Tri-County Office on Aging	72,154	72,154	72,154	-	100.00%	72,154	-
101.689.00 Veterans	107,955	107,955	105,521	2,434	97.75%	96,837	8,684
101.689.89 Veterans - Veterans Relief	50,000	50,000	23,938	26,062	47.88%	8,793	15,146
Total Health and Welfare	1,257,214	1,257,214	1,166,002	91,212	92.74%	1,169,331	(3,329)

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2021/22
through September 30, 2022

	Adopted Budget	Amended Budget	Year to Date	Budget Less Year to Date	% of Budget	Prior Year to Date	Change from Prior Year
Expense							
Recreation and Culture							
101.804.00 Courthouse Square	17,000	17,000	17,000	-	100.00%	15,000	2,000
Total Recreation and Culture	17,000	17,000	17,000	-	100.00%	15,000	2,000
Other							
101.851.25 Insurance and Bonds	18,000	18,184	18,184	-	100.00%	7,936	10,248
101.958.00 Contingency	530,054	479,554	-	479,554	0.00%	-	-
Total Other	548,054	497,738	18,184	479,554	3.65%	7,936	10,248
Transfers Out	5,279,245	6,126,306	6,014,208	112,098	98.17%	5,647,003	367,205
Total Expense	42,871,934	43,907,452	40,494,207	3,413,245	92.23%	37,091,235	3,402,972

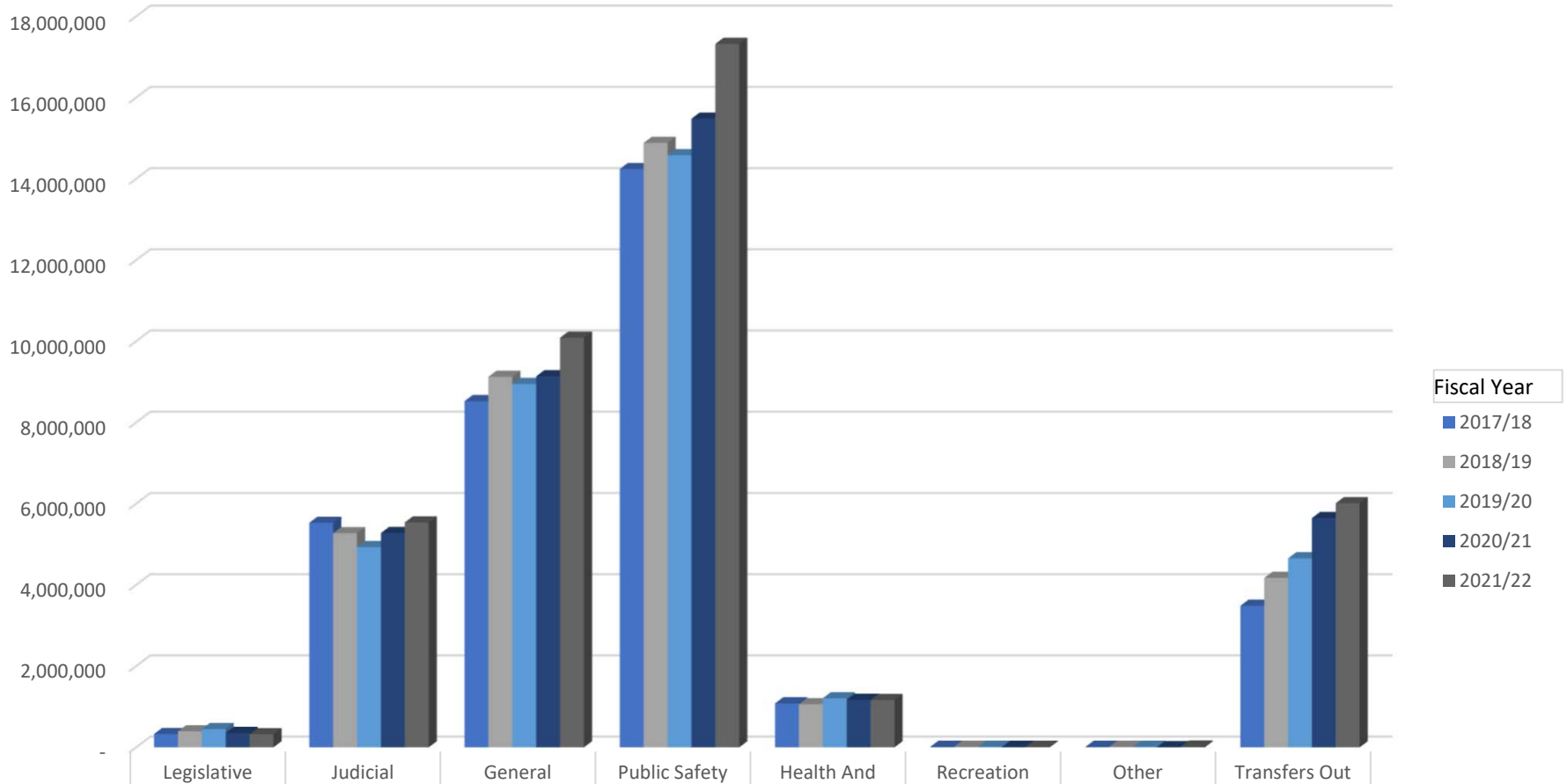
General Fund (101)

Year to Date Revenue Comparison

October 1 through September 30

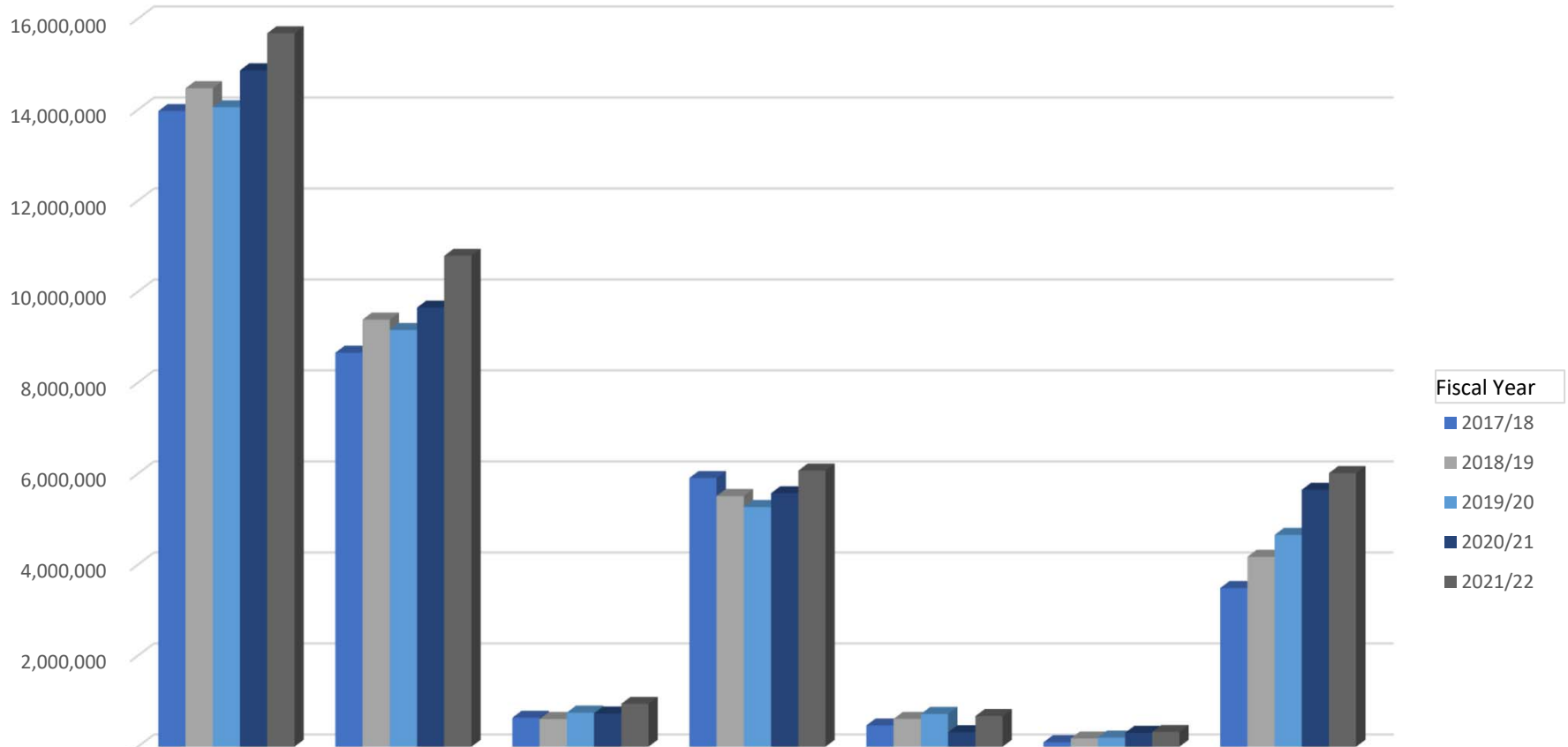


General Fund (101)
Year to Date Expense by Function
October 1 through September 30



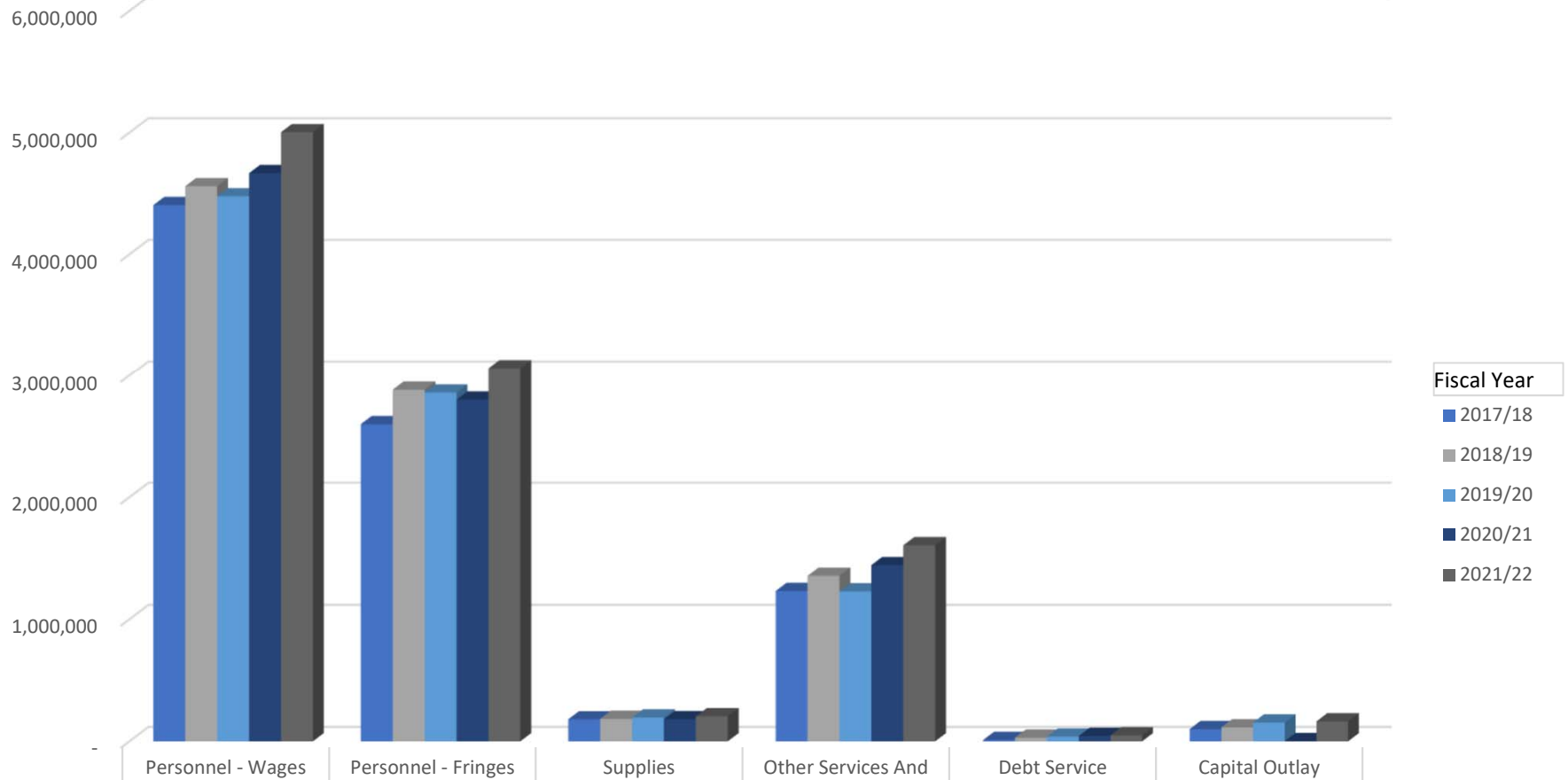
	Legislative	Judicial	General Government	Public Safety	Health And Welfare	Recreation and Culture	Other	Transfers Out
2017/18	328,447	5,530,585	8,526,091	14,242,545	1,083,589	15,000	14,218	3,487,938
2018/19	394,083	5,272,495	9,126,330	14,886,267	1,063,880	15,000	16,654	4,174,431
2019/20	450,416	4,931,323	8,950,368	14,582,487	1,210,802	15,000	15,989	4,655,218
2020/21	353,920	5,278,354	9,137,766	15,481,925	1,169,331	15,000	7,936	5,647,003
2021/22	325,309	5,540,418	10,088,621	17,324,464	1,166,002	17,000	18,184	6,014,208

General Fund (101)
Year to Date Expenditure Comparison
October 1 through September 30



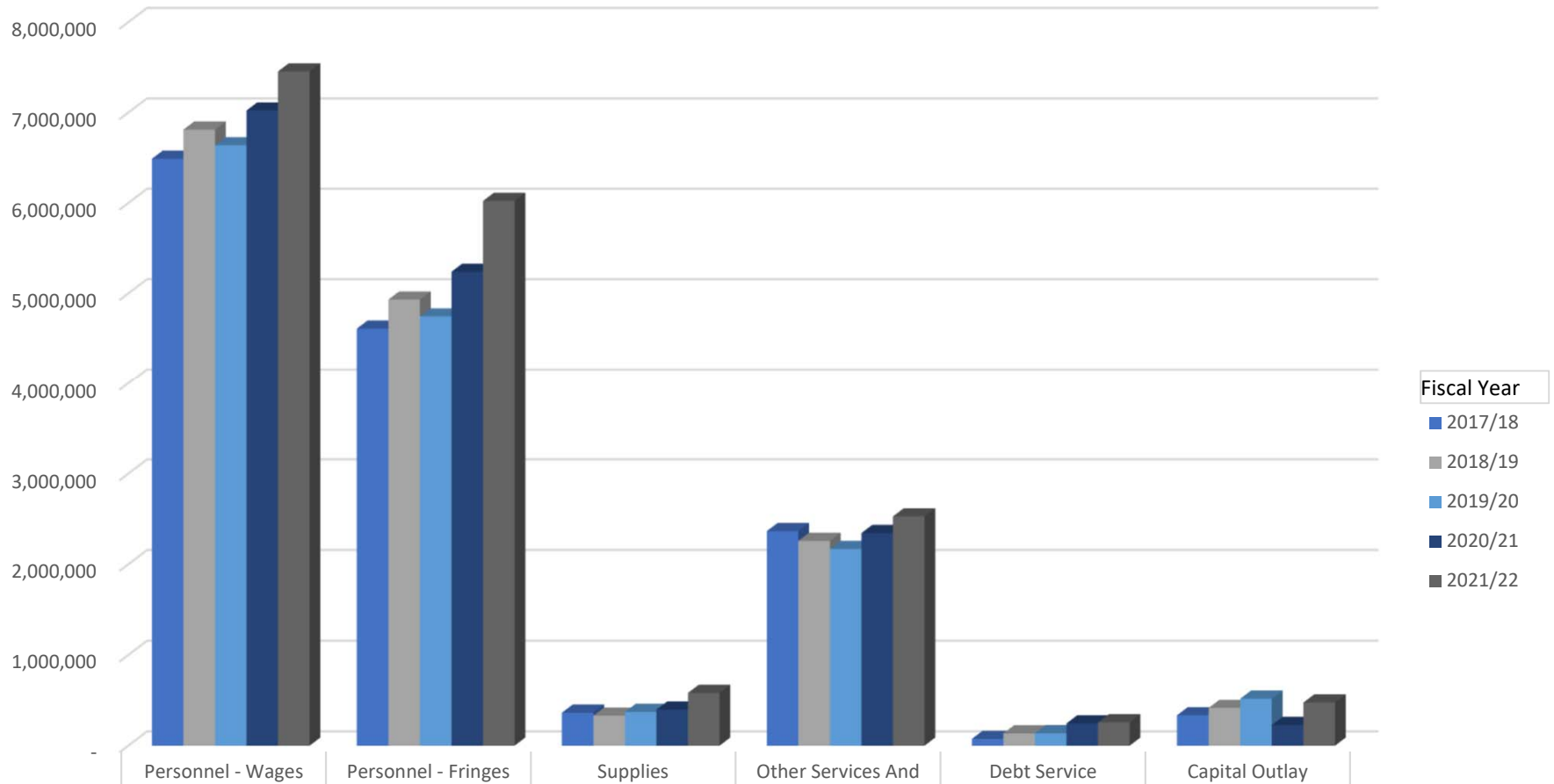
	Personnel - Wages	Personnel - Fringes	Supplies	Other Services And Charges	Capital Outlay	Debt Service	Transfers Out
2017/18	13,972,158	8,658,337	637,433	5,906,152	469,085	97,311	3,487,938
2018/19	14,472,935	9,386,819	610,219	5,509,874	613,050	181,811	4,174,431
2019/20	14,057,331	9,157,565	750,849	5,269,281	720,771	200,588	4,655,218
2020/21	14,866,999	9,651,647	729,069	5,571,897	318,835	305,786	5,647,003
2021/22	15,681,907	10,789,315	943,379	6,067,553	672,786	325,060	6,014,208

General Fund (101)
General Government Expenses by Category
October 1 through September 30



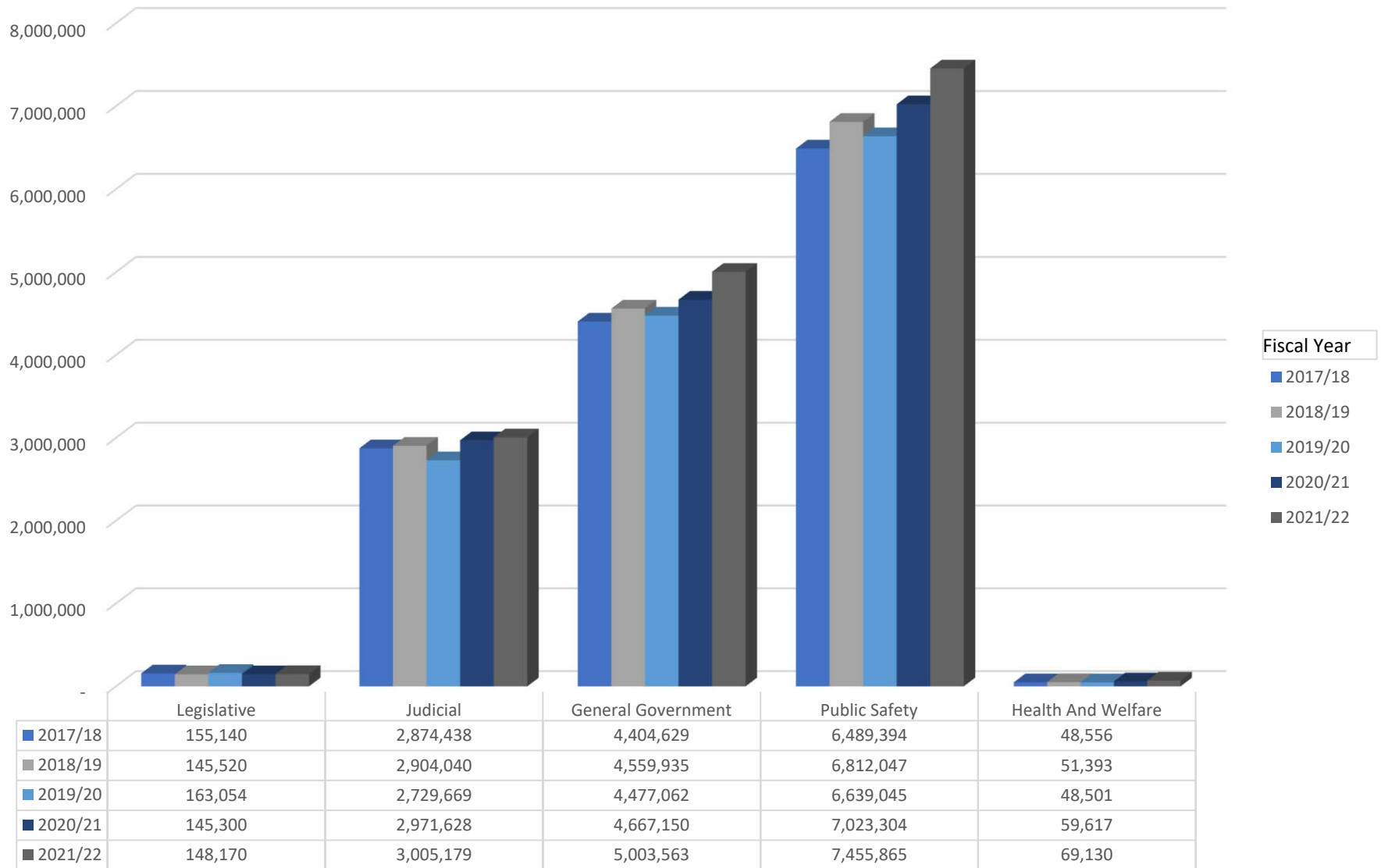
	Personnel - Wages	Personnel - Fringes	Supplies	Other Services And Charges	Debt Service	Capital Outlay
2017/18	4,404,629	2,598,597	180,414	1,231,554	10,688	100,209
2018/19	4,559,935	2,881,513	184,066	1,356,037	30,350	114,430
2019/20	4,477,062	2,858,025	194,901	1,227,912	38,454	154,013
2020/21	4,667,150	2,799,585	180,933	1,443,779	44,181	2,138
2021/22	5,003,563	3,061,800	204,793	1,606,101	49,030	163,334

General Fund (101)
Public Safety Expense by Category
October 1 through September 30

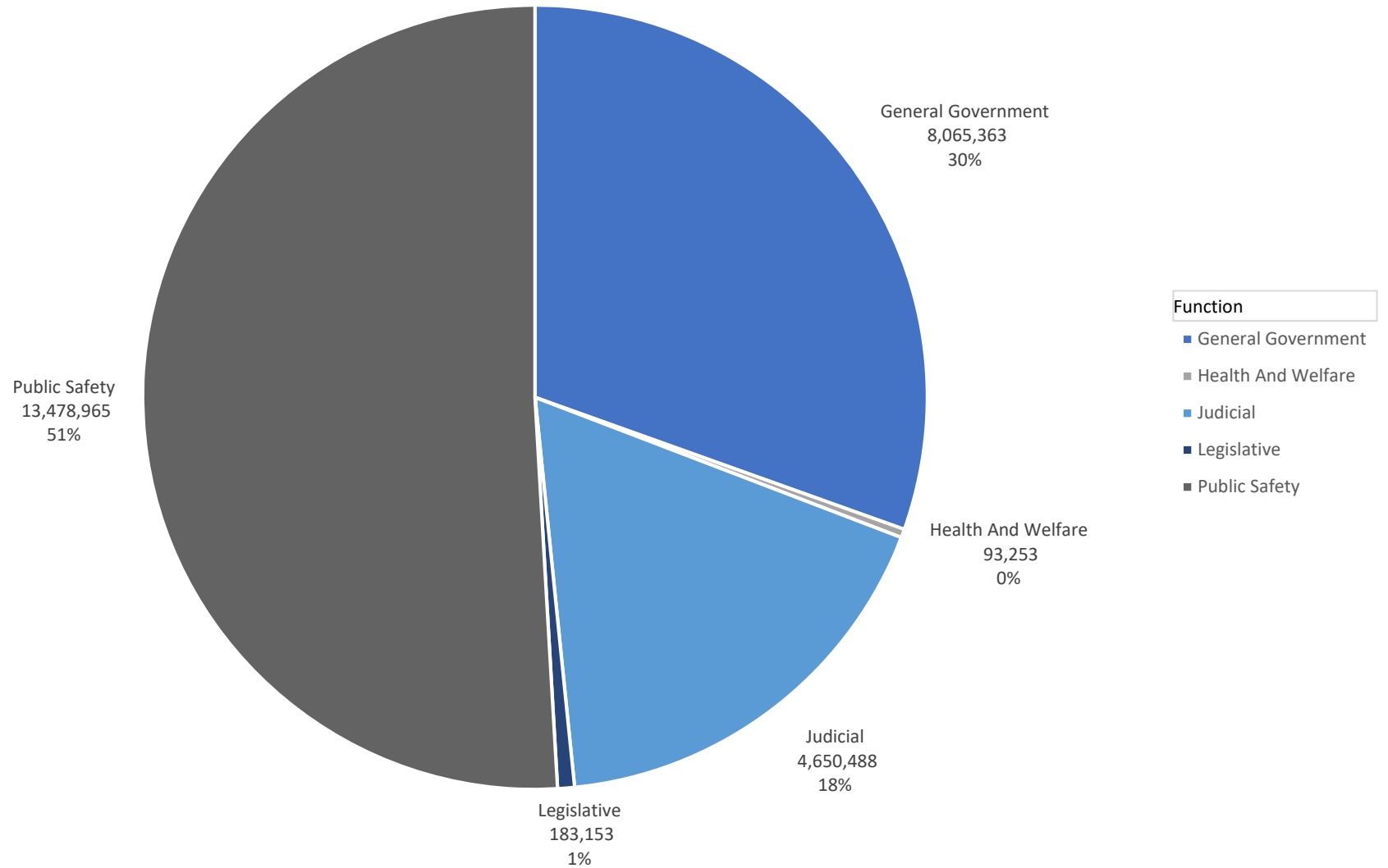


Fiscal Year	Personnel - Wages	Personnel - Fringes	Supplies	Other Services And Charges	Debt Service	Capital Outlay
2017/18	6,489,394	4,611,507	363,792	2,367,048	74,991	335,812
2018/19	6,812,047	4,932,457	331,377	2,258,263	135,784	416,340
2019/20	6,639,045	4,745,976	372,214	2,169,032	137,754	518,466
2020/21	7,023,304	5,240,113	398,232	2,345,486	245,927	228,864
2021/22	7,455,865	6,023,100	582,558	2,528,845	257,935	476,161

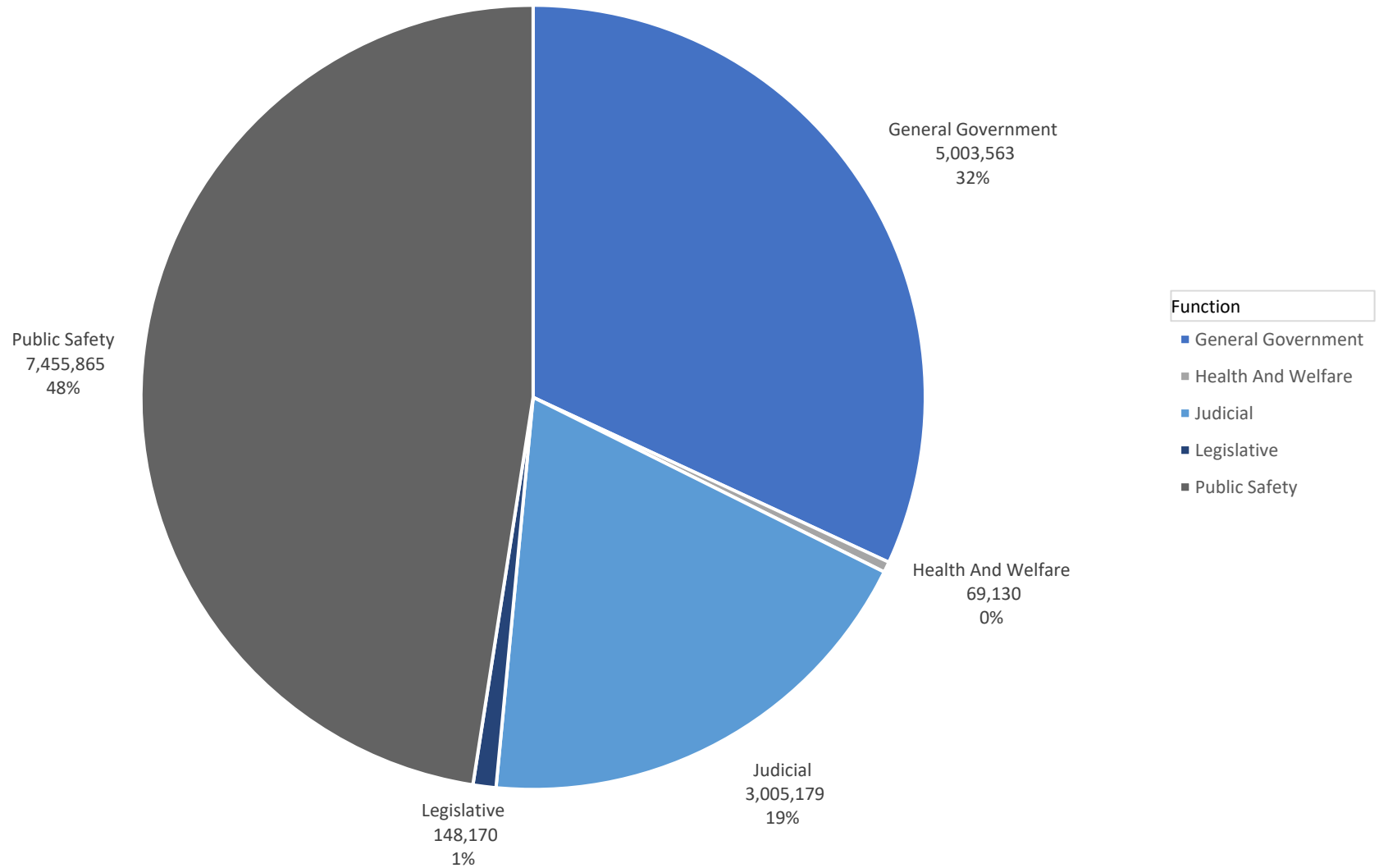
General Fund (101)
Wages by Function
October 1 through September 30



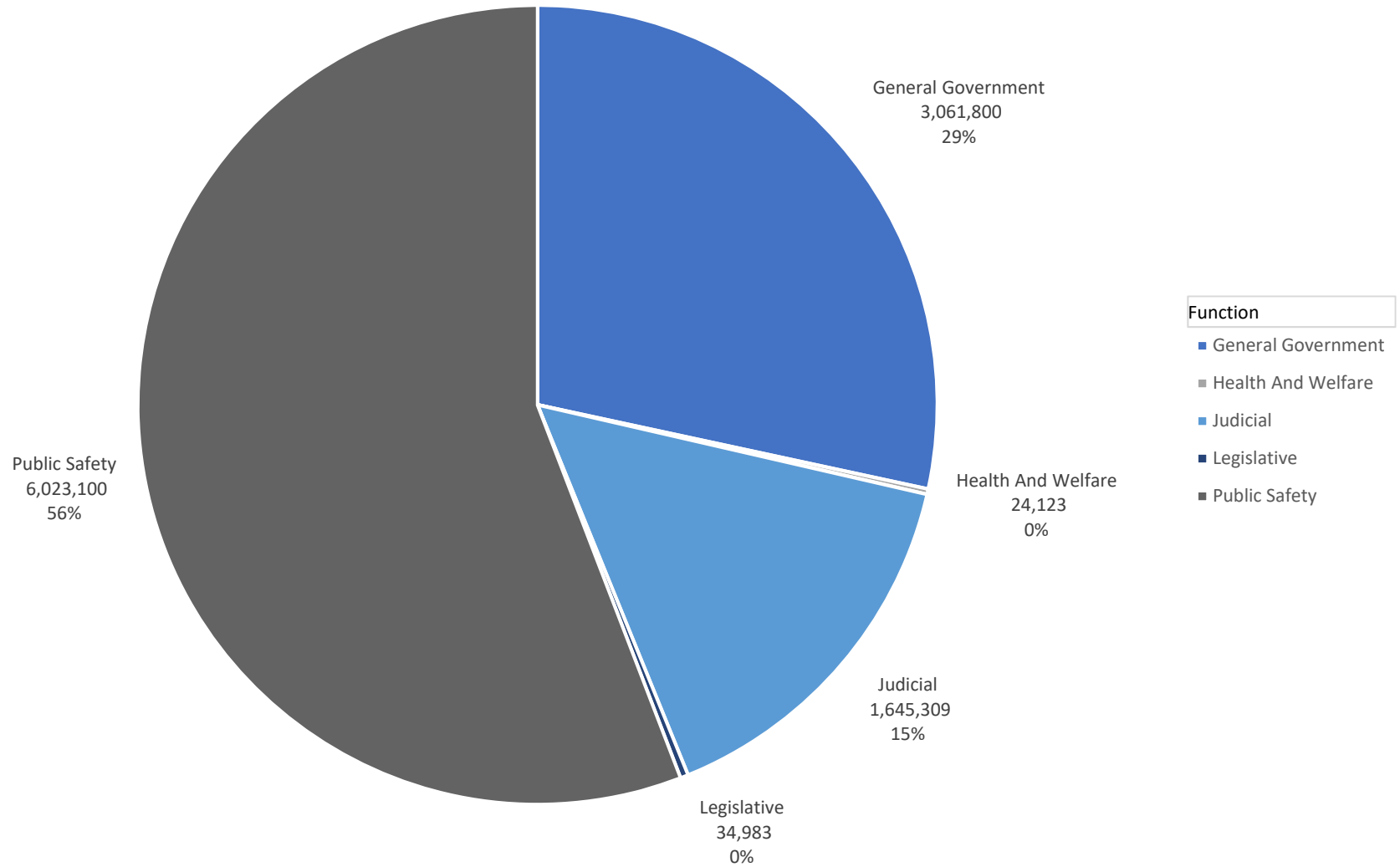
General Fund (101)
Personnel by Function
October 1, 2021 through September 30, 2022



General Fund (101)
Wages by Function
October 1, 2021 through September 30, 2022



**General Fund (101)
Fringes by Function
October 1, 2021 through September 30, 2022**



Eaton County
Fiscal Year 2021/22
through September 30, 2022

	Revenues				Expenditures				Fund Balance			
	Original Budget	Adjusted Budget	Actual	% of Budget	Original Budget	Adjusted Budget	Actual	% of Budget	Beginning Fund Balance	Change in Fund Balance	Ending Fund Balance	% Change in Fund Balance
Special Purpose Restricted Funds (Special Revenue)												
208 Parks & Recreation	1,044,252	1,044,252	957,959	91.74%	1,044,252	1,044,252	682,463	65.35%	188,703	275,495	464,198	145.99%
211 Parks - Special Projects	1,000	1,000	-	0.00%	1,000	1,000	-	0.00%	15,004	-	15,004	0.00%
215 Friend of the Court	65,714	65,714	53,284	81.08%	65,714	65,714	54,954	83.63%	14,874	(1,670)	13,204	-11.23%
223 Comprehensive Plan	69,000	69,000	9,000	13.04%	69,000	69,000	11,131	16.13%	102,525	(2,131)	100,393	-2.08%
225 Public Improvement	500,000	14,521,066	11,385,327	78.41%	500,000	14,521,066	8,798,483	60.59%	1,195,572	2,586,844	3,782,416	216.37%
226 Computer Fund	1,831,867	1,898,119	1,873,466	98.70%	1,831,867	1,898,119	1,647,523	86.80%	24,648	225,944	250,591	916.69%
227 Sanitary Landfill	35,000	38,817	38,817	100.00%	35,000	38,817	38,817	100.00%	2,249	0	2,250	0.00%
228 Solid Waste Ordinance	455,100	464,600	430,077	92.57%	455,100	464,600	400,367	86.17%	101,474	29,710	131,184	29.28%
234 Planning Aerial Photos	-	-	180		-	-	-		620	180	800	28.98%
236 CDGB - Housing Grant	43,193	103,580	98,058	94.67%	43,193	103,580	103,576	100.00%	332,995	(5,518)	327,477	-1.66%
245 Remonumentation	81,300	82,981	74,406	89.67%	81,300	82,981	82,980	100.00%	20,471	(8,574)	11,897	-41.88%
249 Code Enforcement	688,617	727,317	749,058	102.99%	688,617	727,317	628,542	86.42%	646,712	120,516	767,228	18.64%
256 Register of Deeds - Automation	80,800	80,800	93,590	115.83%	80,800	80,800	65,871	81.52%	71,389	27,720	99,109	38.83%
259 Michigan Justice Training	5,000	7,185	7,890	109.81%	5,000	7,185	7,185	100.00%	5,691	705	6,396	12.39%
260 Indigent Defense	1,977,470	1,977,470	1,869,710	94.55%	1,977,470	1,977,470	1,865,079	94.32%	245,499	4,631	250,130	1.89%
261 Central Dispatch	4,807,503	5,073,137	4,371,991	86.18%	4,807,503	5,073,137	4,068,557	80.20%	1,524,294	303,433	1,827,728	19.91%
263 Concealed Pistol Licenses	56,617	56,617	65,762	116.15%	56,617	56,617	54,219	95.76%	132,671	11,543	144,214	8.70%
264 Local Corrections Officer Train	46,312	46,312	10,135	21.89%	46,312	46,312	11,956	25.82%	140,257	(1,820)	138,436	-1.30%
265 Drug Law Enforcement - Sheriff	4,000	4,000	2,031	50.77%	4,000	4,000	-	0.00%	21,523	2,031	23,554	9.44%
266 Drug Law Enforcement - Prosecut.	8,000	8,000	-	0.00%	8,000	8,000	-	0.00%	22,167	-	22,167	0.00%
269 County Law Library	6,500	6,500	6,500	100.00%	6,500	6,500	6,500	100.00%	24	-	24	0.00%
272 Priority Court	122,286	123,930	118,792	95.85%	122,286	123,930	118,792	95.85%	-	-	-	
273 Sobriety Court	116,231	116,231	86,019	74.01%	116,231	116,231	89,217	76.76%	3,711	(3,198)	514	-86.16%
274 Swift & Sure Sanctions	75,957	75,957	60,239	79.31%	75,957	75,957	59,470	78.29%	2,126	769	2,896	36.19%
275 Veterans Court	75,178	75,178	45,187	60.11%	75,178	75,178	45,187	60.11%	16	-	16	0.00%
276 Community Corrections	122,662	122,662	100,419	81.87%	122,662	122,662	100,419	81.87%	-	-	-	
277 Residential Substance Abuse Trea	168,665	168,665	108,264	64.19%	168,665	168,665	108,264	64.19%	-	-	-	
278 District Court - Sobriety	31,000	33,000	32,977	99.93%	31,000	33,000	32,977	99.93%	-	-	-	
279 School Violence Prevention	-	146,250	26,479	18.11%	-	146,250	26,479	18.11%	-	-	-	
280 Enforce. & Education - Byrne JAG	-	11,840	7,405	62.54%	-	11,840	7,405	62.54%	-	-	-	
281 Building Bridges DOJ Grant	-	93,750	71,297	76.05%	-	93,750	71,297	76.05%	-	-	-	
282 American Rescue Plan Act	-	9,521,000	6,816,080	71.59%	-	9,521,000	6,772,845	71.14%	-	43,235	43,235	
284 Opioid Settlement	-	-	-		-	-	-		-	-	-	
285 OHSP Enforcement Grant	-	8,561	7,144	83.45%	-	8,561	7,144	83.45%	-	-	-	
286 Road Crew	61,649	61,649	78,899	127.98%	61,649	61,649	51,356	83.30%	16,280	27,543	43,824	169.18%
287 Homeland Security	127,500	127,500	97,561	76.52%	127,500	127,500	93,999	73.72%	48,099	3,562	51,661	7.41%
288 Medical Marihuana	-	36,248	32,175	88.76%	-	36,248	32,175	88.76%	-	-	-	
290 Dept of Health & Human Services	14,000	14,000	14,000	100.00%	14,000	14,000	5,579	39.85%	139,889	8,421	148,310	6.02%
292 Child Care Fund	4,782,764	5,307,764	4,237,348	79.83%	4,782,764	5,307,764	4,489,643	84.59%	742,010	(252,295)	489,715	-34.00%
293 Soldiers & Sailors	30,000	30,000	15,000	50.00%	30,000	30,000	12,831	42.77%	54,769	2,169	56,938	3.96%
296 Juvenile Millage	1,627,900	1,644,783	1,388,012	84.39%	1,627,900	1,644,783	1,477,625	89.84%	883,088	(89,614)	793,475	-10.15%
297 Central Dispatch - 911 Surcharge	1,801,628	1,801,628	1,973,056	109.52%	1,801,628	1,801,628	1,773,627	98.45%	2,177,951	199,429	2,377,381	9.16%
299 Jail Millage	2,315,427	2,349,733	2,782,127	118.40%	2,315,427	2,349,733	2,286,206	97.30%	882,387	495,921	1,378,308	56.20%
706 Donations - Juvenile Court	1,000	1,000	245	24.53%	1,000	1,000	95	9.53%	15,000	150	15,150	1.00%
707 Donations - Youth Facility	4,100	4,100	4,468	108.98%	4,100	4,100	3,710	90.49%	1,118	758	1,876	67.80%
718 Donations - Animal Control	2,000	2,000	2,242	112.10%	2,000	2,000	-	0.00%	13,850	2,242	16,092	16.19%

Eaton County
Fiscal Year 2021/22
through September 30, 2022

	Revenues				Expenditures				Fund Balance			
	Original Budget	Adjusted Budget	Actual	% of Budget	Original Budget	Adjusted Budget	Actual	% of Budget	Beginning Fund Balance	Change in Fund Balance	Ending Fund Balance	% Change in Fund Balance
720 Donations - Sheriff's Department	2,500	2,500	3,533	141.32%	2,500	2,500	2,987	119.48%	10,271	546	10,817	5.32%
765 Donations - Lincoln Brick Park	100	100	20,062	20061.60%	100	100	-	0.00%	22,889	20,062	42,950	87.65%
Total Special Purpose Restricted Funds	23,289,792	48,156,496	40,226,273		23,289,792	48,156,496	36,197,533		9,822,815	4,028,740	13,851,555	
Debt Service Funds												
366 Building Authority - Jail	1,196,150	1,196,150	1,196,150	100.00%	1,196,150	1,196,150	1,092,317	91.32%	235,984	103,833	339,817	44.00%
377 DPW - Grand Ledge Debt - NV	561,556	561,556	561,556	100.00%	561,556	561,556	561,556	100.00%	-	-	-	
385 Brookfield Debt - NV	166,822	166,822	166,822	100.00%	166,822	166,822	166,822	100.00%	-	-	-	
387 Dental Clinic - NV	74,663	74,663	70,320	94.18%	74,663	74,663	74,163	99.33%	46,281	(3,843)	42,438	-8.30%
851 Drain Debt Service	3,865,300	5,090,300	4,946,271	97.17%	3,865,300	5,090,300	5,066,928	99.54%	197,522	(120,657)	76,866	-61.09%
Total Debt Service Funds	5,864,491	7,089,491	6,941,119		5,864,491	7,089,491	6,961,786		479,787	(20,667)	459,120	
Non-Budgeted Funds												
510 Home Tax Exemption Audit	-	-	2,753		-	-	8,772		16,469	(6,020)	10,449	-36.55%
513 Foreclosing Governmental Unit	-	-	416,533		-	-	299,048		1,799,516	117,485	1,917,001	6.53%
516 Delinquent Tax Revolving Fund	-	-	687,251		-	-	543,112		10,260,766	144,139	10,404,905	1.40%
550 Land Bank	-	-	1,867		-	-	2,358		491	(491)	-	-100.00%
595 Commissary	-	-	104,550		-	-	7,955		102,981	96,596	199,577	93.80%
690 20X0 Delinquent Tax Fund	-	-	181,086		-	-	154,746		432,121	26,340	458,461	6.10%
691 20X1 Delinquent Tax Fund	-	-	428,169		-	-	170,718		5,976	257,451	263,427	4308.08%
692 20X2 Delinquent Tax Fund	-	-	5,828		-	-	-		-	5,828	5,828	
696 20X6 Delinquent Tax Fund	-	-	-		-	-	-		34	-	34	0.00%
698 20X8 Delinquent Tax Fund	-	-	6,584		-	-	646,927		640,343	(640,343)	-	-100.00%
699 20X9 Delinquent Tax Fund	-	-	72,625		-	-	2,819		568,086	69,805	637,891	12.29%
801 Drain	-	-	12,574,837		-	-	6,969,737		8,056,851	5,605,100	13,661,951	69.57%
841 Lake Level Fund	-	-	-		-	-	-		351	-	351	0.00%
842 Lake Level Revolving Fund	-	-	-		-	-	-		10,999	-	10,999	0.00%
Total Debt Service Funds	-	-	14,482,083		-	-	8,806,192		21,894,983	5,675,891	27,570,874	
Internal Service Funds (Non-Budgeted)												
656 Retirement	-	-	5,553,270		-	-	5,735,576		323,583	(182,306)	141,277	-56.34%
670 Health - Self Insurance	-	-	7,708,688		-	-	8,130,714		741,883	(422,026)	319,858	-56.89%
675 General Liability - MMRMA	-	-	390,798		-	-	725,690		749,641	(334,892)	414,749	-44.67%
676 Retirees Health - Self Insurance	-	-	2,634,532		-	-	2,533,681		126,993	100,851	227,844	79.41%
677 Workers Compensation	-	-	202,358		-	-	198,738		70,429	3,620	74,049	5.14%
678 Unemployment Insurance	-	-	2,115		-	-	103,041		166,625	(100,926)	65,699	-60.57%
679 Life & Disability	-	-	212,046		-	-	216,048		33,873	(4,001)	29,871	-11.81%
680 Insurance - Dental	-	-	280,940		-	-	384,460		193,207	(103,521)	89,686	-53.58%
736 Public Employee Health Care Fund	-	-	(636,026)		-	-	1,758,570		18,499,303	(2,394,596)	16,104,708	-12.94%
Total Debt Service Funds	-	-	16,348,722		-	-	19,786,519		20,905,538	(3,437,796)	17,467,742	

Project	Obligation Amount	FY2021	FY2022	Total	Remaining
1.02 - COVID Testing	70,000.00	22,870.00	39,110.00	61,980.00	8,020.00
1.04 - Prevention	650,500.00	10,321.40	483,424.15	493,745.55	156,754.45
1.05 - PPE	12,500.00	1,580.06	8,739.68	10,319.74	2,180.26
1.07 - Capital Investments - Public Health & Energy	4,900,000.00	-	2,653,903.40	2,653,903.40	2,246,096.60
1.08 - Isolation/Quarantine Costs	9,000.00	-	3,404.76	3,404.76	5,595.24
4.01 - Union Premium Pay	300,000.00	-	279,459.40	279,459.40	20,540.60
4.01 - Hiring & Recruitment Premium - Public Safety Only	550,000.00	-	320,116.97	320,116.97	229,883.03
5.17 - Broadband	52,000.00	4,500.00	46,000.00	50,500.00	1,500.00
6.01 - Revenue Replacement	8,625,000.00	-	1,860,000.00	1,860,000.00	6,765,000.00
6.01 - Hiring & Recruitment Premium - General Emp	750,000.00	-	453,686.27	453,686.27	296,313.73
6.01 - Jail Security Project	625,000.00	-	625,000.00	625,000.00	-
Total	16,544,000.00	39,271.46	6,772,844.63	6,812,116.09	9,731,883.91
Amount Provided from ARPA Grant	21,418,266.00				
Interest Revenue	43,235.47				
Unallocated as of Audited 9/30/2022 Statements	4,917,501.47				

All County and Barry Eaton District Health Department Active Employees and Retirees

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Eaton County
Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
All County and Barry Eaton District Health Department Active Employees and Retirees

Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Contracts (# of Lives)	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life
Jan, 2023	139,886	144,947	206,273	-	491,106	483		130,260	621,366		1,286
Feb, 2023	229,998	162,321	223,256	-	615,575	480		129,451	745,026		1,552
Mar, 2023	-	-	-	-	-		-	-	-	1,366,392	
Apr, 2023	-	-	-	-	-			-	-		
May, 2023	-	-	-	-	-			-	-		
Jun, 2023	-	-	-	-	-		-	-	-	-	
Jul, 2023	-	-	-	-	-			-	-		
Aug, 2023	-	-	-	-	-			-	-		
Sep, 2023	-	-	-	-	-		-	-	-	-	
Oct, 2023	-	-	-	-	-			-	-		
Nov, 2023	-	-	-	-	-			-	-		
Dec, 2023	-	-	-	-	-		-	-	-	-	
Totals	369,883	307,268	429,529	-	1,106,681		-	259,711	1,366,392	1,366,392	2,838
% of Totals	27.07%	22.49%	31.44%	0.00%	80.99%		0.00%	19.01%			

Eaton County
Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
All County Active Employees

Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Contracts (# of Lives)	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life
Jan, 2023	93,139	109,782	119,800	-	322,721	285		76,862	399,583		1,402
Feb, 2023	187,052	125,597	152,919		465,568	284		76,592	542,160		1,909
Mar, 2023					-				-	941,743	
Apr, 2023					-				-		
May, 2023					-				-		
Jun, 2023					-				-	-	
Jul, 2023					-				-		
Aug, 2023					-				-		
Sep, 2023					-				-	-	
Oct, 2023					-				-		
Nov, 2023					-				-		
Dec, 2023					-				-	-	
Totals	280,191	235,379	272,720	-	788,289		-	153,454	941,743	941,743	3,310
% of Totals	29.75%	24.99%	28.96%	0.00%	83.71%		0.00%	16.29%			

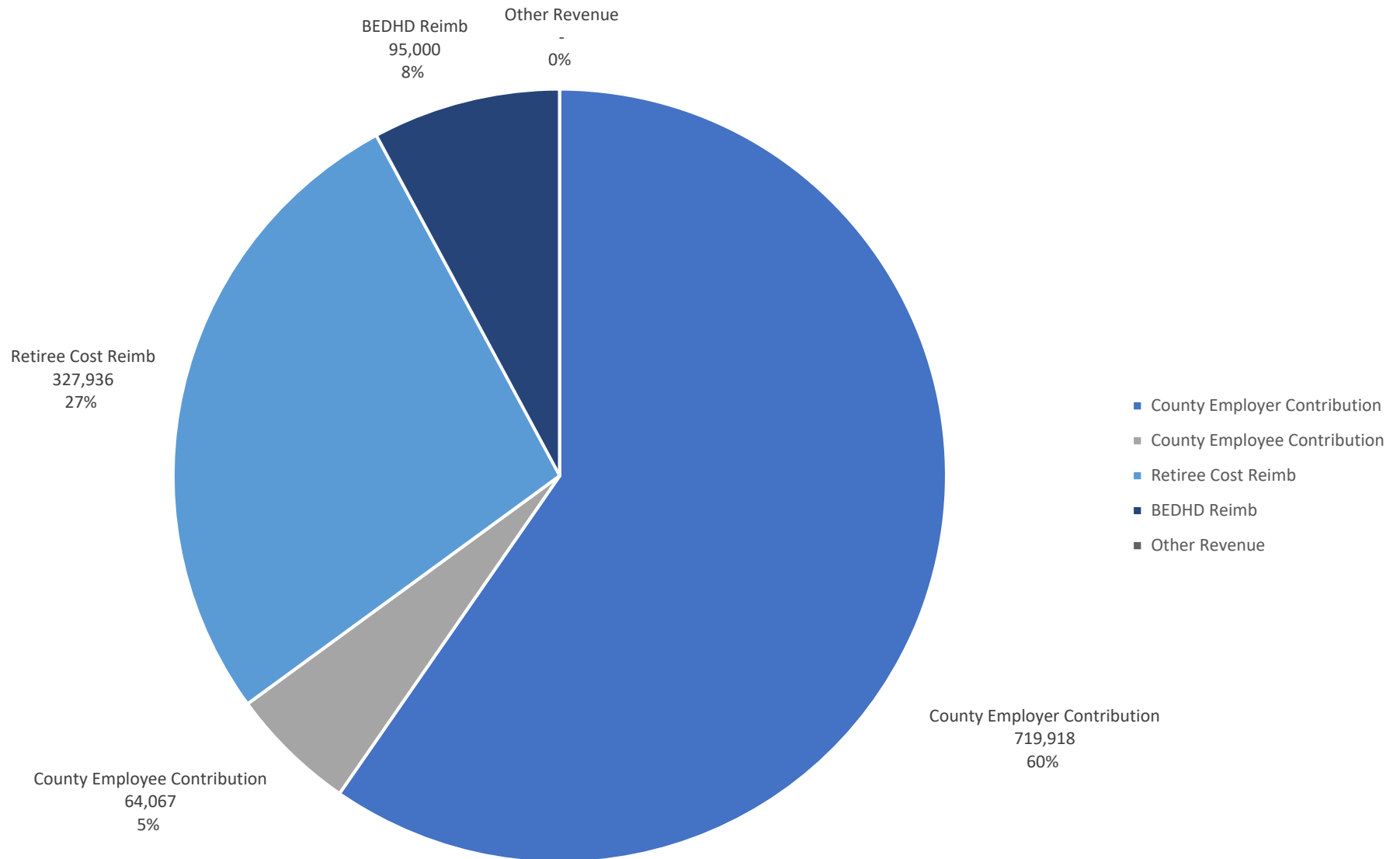
Eaton County
Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
All County Retirees

Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Contracts (# of Lives)	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life
Jan, 2023	24,549	18,976	78,577	-	122,102	152		40,993	163,095		1,073
Feb, 2023	37,197	27,099	59,551	-	123,848	152		40,993	164,841		1,084
Mar, 2023					-				-	327,936	
Apr, 2023					-				-		
May, 2023					-				-		
Jun, 2023					-				-	-	
Jul, 2023					-				-		
Aug, 2023					-				-		
Sep, 2023					-				-	-	
Oct, 2023					-				-		
Nov, 2023					-				-		
Dec, 2023					-				-	-	
Totals	61,747	46,076	138,127	-	245,950		-	81,986	327,936	327,936	2,157
% of Totals	18.83%	14.05%	42.12%	0.00%	75.00%		0.00%	25.00%			

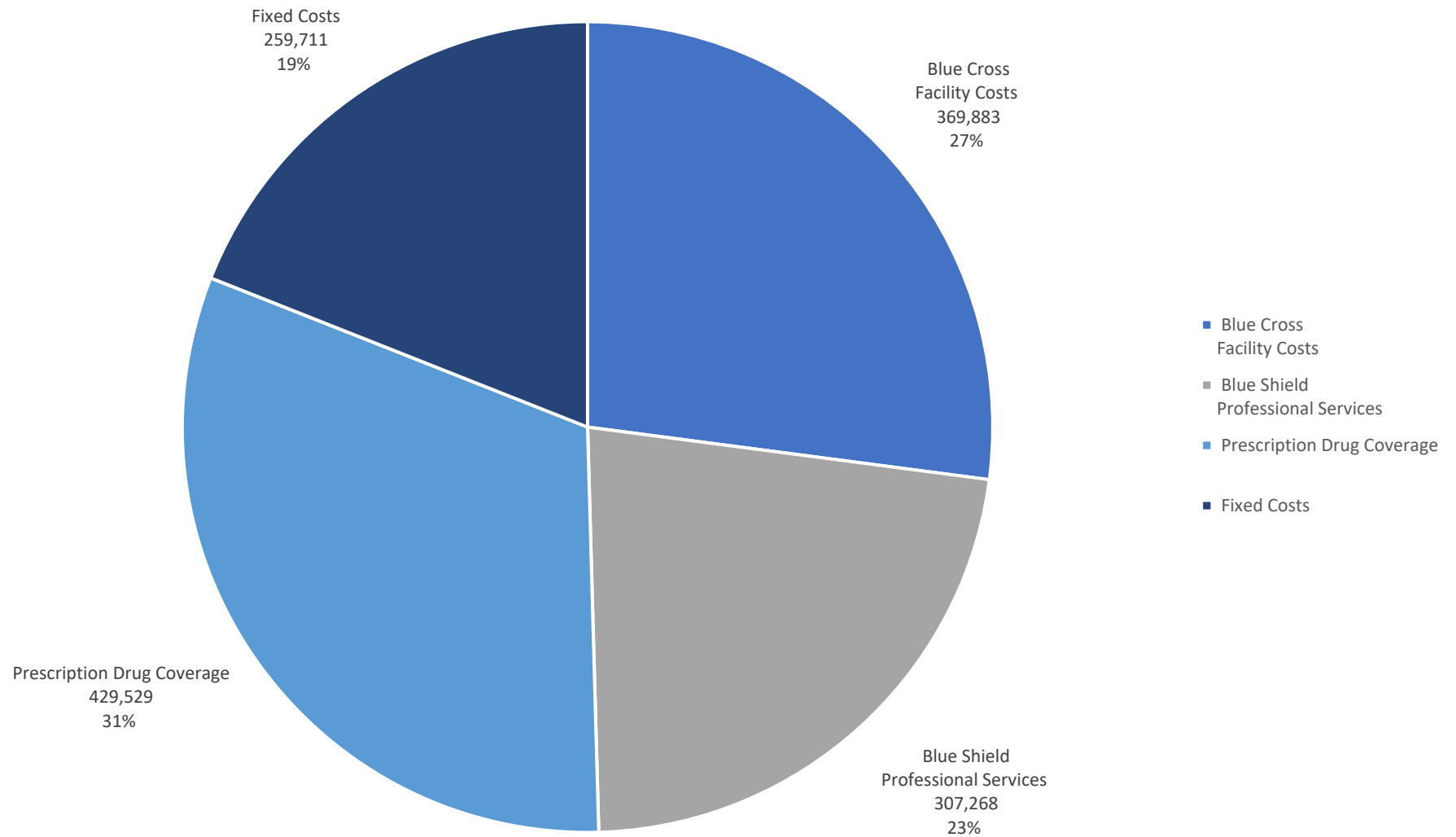
Eaton County
Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
Barry Eaton District Health Department Active Employees and Retirees

Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Contracts (# of Lives)	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life
Jan, 2023	22,198	16,189	7,896	-	46,283	46		12,406	58,688		1,276
Feb, 2023	5,748	9,625	10,786	-	26,159	44		11,866	38,025		864
Mar, 2023					-				-	96,714	
Apr, 2023					-				-		
May, 2023					-				-		
Jun, 2023					-				-	-	
Jul, 2023					-				-		
Aug, 2023					-				-		
Sep, 2023					-				-	-	
Oct, 2023					-				-		
Nov, 2023					-				-		
Dec, 2023					-				-	-	
Totals	27,946	25,814	18,682	-	72,442		-	24,272	96,714	96,714	2,149
% of Totals	28.90%	26.69%	19.32%	0.00%	74.90%		0.00%	25.10%			

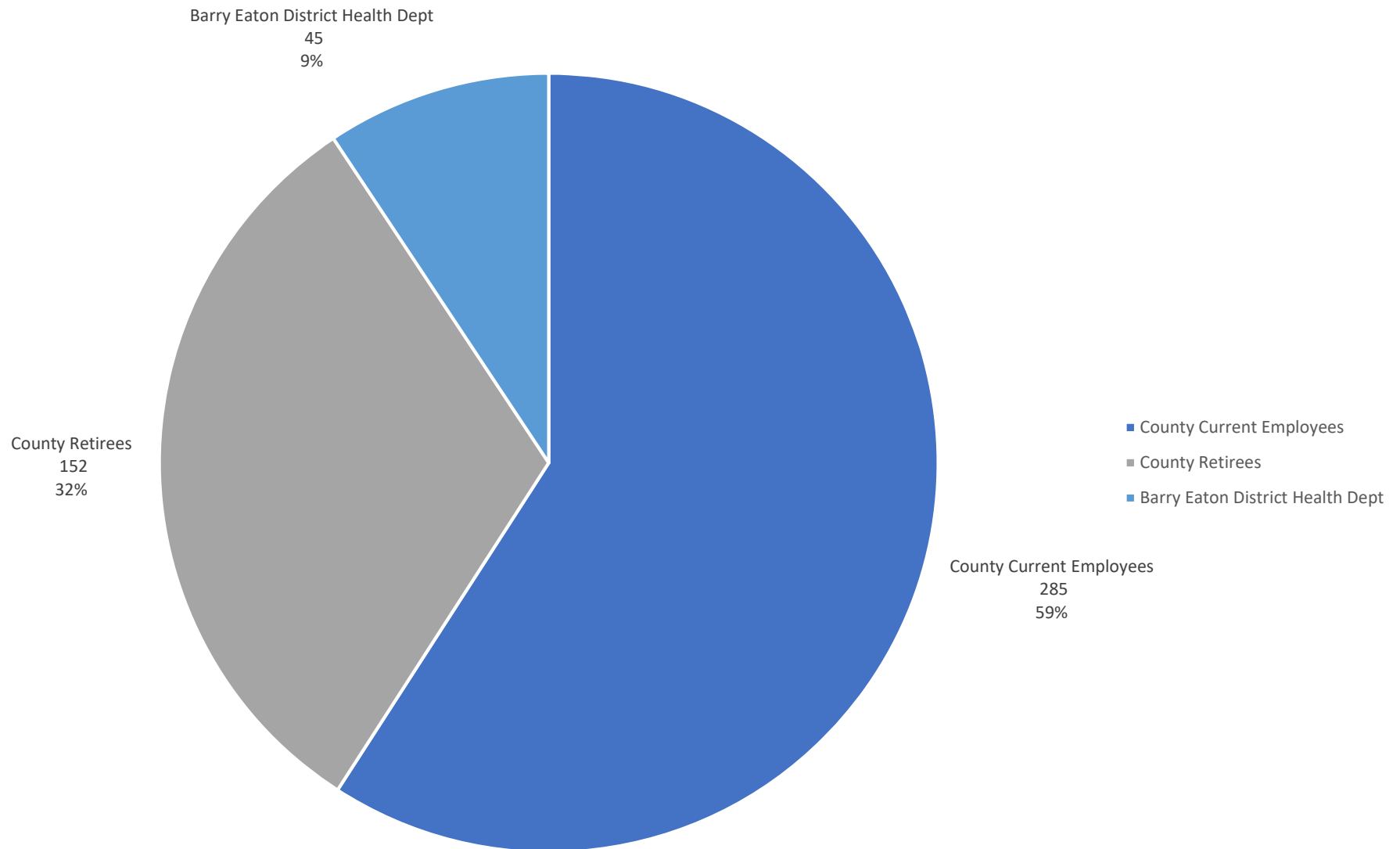
Health Insurance Contribution Sources Calendar Year 2023



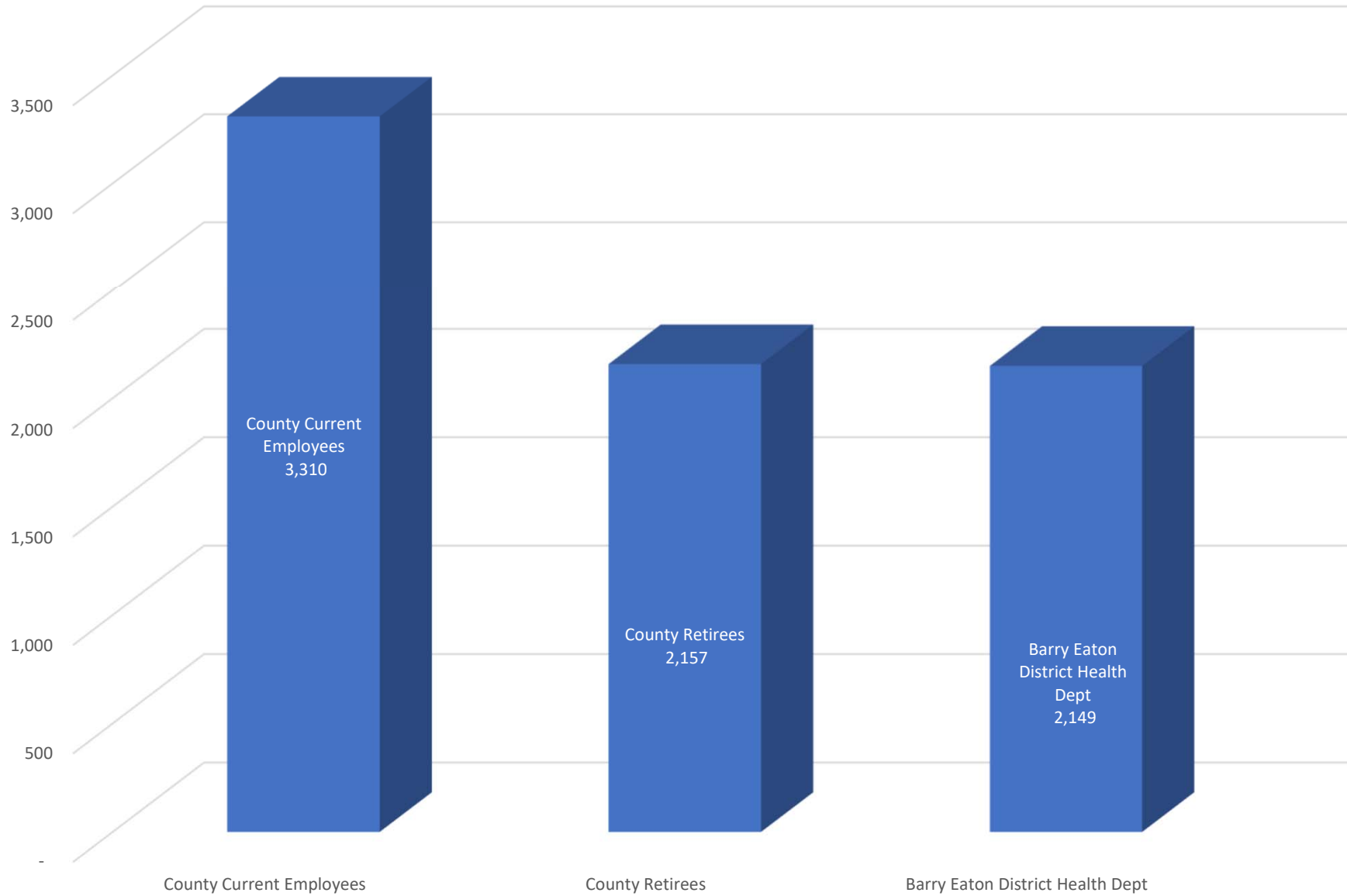
Health Insurance Expenses Calendar Year 2023



Calendar Year 2023
Average # of Lives Covered



Calendar Year 2023
Average Cost Per Life Covered



2022-2023 BUDGET

AS OF JANUARY, 2023

	2022/2023 AMENDED BUDGET	2022/2023 YEAR TO DATE	2022/2023 ESTIMATED	FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
CHILD CARE GRANT	\$ 2,342,352	\$ 593,568	\$ 1,859,824	\$ (482,528)
RAISE THE AGE GRANT	750,000	46,689	742,470	(7,530)
USDA FOOD PROGRAM	50,000	11,012	33,037	(16,963)
PARENT & GOVT REIMBURSEMENT	70,000	11,052	33,156	(36,844)
OTHER COUNTY REIMBURSEMENT	10,000	30,075	90,225	80,225
PROGRAM REIMBURSEMENTS	110,000	16,452	49,355	(60,645)
FUND BALANCE-CARRYOVER	-	-	-	-
TRANSFERS IN - GENERAL FUND (101)	1,188,849	594,425	1,188,849	-
TRANSFERS IN - JUVENILE MILLAGE (296)	1,290,713	645,357	1,290,713	-
TOTAL REVENUES	\$ 5,811,914	\$ 1,948,628	\$ 5,287,628	\$ (524,286)
<u>EXPENSES</u>				
YOUTH FACILITY	\$ 2,110,161	\$ 589,731	\$ 2,025,259	\$ 84,902
COMMUNITY BASED TREATMENT	448,386	39,929	137,125	311,261
DAY TREATMENT PROGRAM	872,737	195,528	671,485	201,252
IN-HOME CARE	368,986	131,546	451,756	(82,770)
RAISE THE AGE PROGRAM	750,000	21,102	742,470	7,530
OUT OF HOME PLACEMENT	4,900	-	-	4,900
INELIGIBLE FOR REIMBURSEMENT	82,867	8,684	26,052	56,815
INSTITUTIONAL CARE	204,000	42,662	95,116	108,884
STATE/COUNTY WARD CHARGEBACKS	500,000	131,621	390,582	109,418
PREVENTION PROGRAMS	469,877	71,006	434,022	35,855
TOTAL EXPENSES	\$ 5,811,914	\$ 1,231,809	\$ 4,973,867	\$ 838,047
EXCESS REVENUE OVER EXPENSE	\$ -	\$ 716,820	\$ 313,761	\$ 313,761
9/30/20 FUND BALANCE	\$ 710,430			
9/30/21 FUND BALANCE	\$ 742,010			
9/30/22 FUND BALANCE	\$ 489,715			
PROJECTED 9/30/23 FUND BALANCE			\$ 803,476	

2022/2023 ESTIMATED CHILD CARE PLACEMENT DAYS & COST												PAY PERIODS	7.6
												MONTH	4
												QTR	2

MONTH	FAMILY FOSTER CARE	PRIVATE AGENCY FOSTER CARE	INDEPENDENT LIVING	OTHER COUNTY/OUT OF STATE	YOUTH FACILITY DETENTION/ RESIDENTIAL	COMMUNITY BASED TREATMENT	DAY TREATMENT	IN-HOME CARE	RAISE THE AGE PROGRAM	INELIGIBLE FOR REIMB	STATE/COUNTY WARD CHARGEBACKS	CHILD PLACEMENT DAYS
OCTOBER	-	-	-	-	317	-	245	465	186	-	557	1,770
NOVEMBER	-	-	-	31	221	-	225	420	210	-	478	1,585
DECEMBER	-	-	-	30	244	-	266	527	279	-	482	1,828
JANUARY	-	-	-	31	316	-	240	372	289	-	441	1,689
FEBRUARY	-	-	-			-			-	-		-
MARCH	-	-	-			-			-	-		-
APRIL	-	-	-			-			-	-		-
MAY	-	-	-			-			-	-		-
JUNE	-	-	-			-			-	-		-
JULY	-	-	-			-			-	-		-
AUGUST	-	-	-			-			-	-		-
SEPTEMBER	-	-	-			-			-	-		-

DAYS YTD	0	0	0	92	1,098	0	976	1,784	964	0	1,958	6,872
COST YTD	\$0.00	\$0.00	\$0.00	\$ 42,662.46	\$ 589,730.73	\$ 39,929.03	\$ 195,528.25	\$ 131,545.70	\$21,102.32	\$ 8,684.05	\$131,620.77	\$1,160,803.31
COST PER DAY	\$0.00	\$0.00	\$0.00	\$463.72	\$537.10	\$0.00	\$200.34	\$73.74	\$21.89	\$0.00	\$134.44	\$168.92
COUNTY COST PER DAY	\$0.00	\$0.00	\$0.00	\$231.86	\$268.55	\$0.00	\$100.17	\$36.87	\$10.95	\$0.00	\$67.22	\$0.00

PROJECTED DAYS	0	0	0	276	3,294	0	2,928	5,352	2,892	0	5,874	20,616
PROJECTED COST	\$0.00	\$0.00	\$0.00	\$95,116.30	\$2,025,259.48	\$137,124.70	\$671,485.17	\$451,755.63	\$742,469.81	\$26,052.15	\$ 390,581.96	\$4,539,845.20

ORIGINAL BUDGET	\$	4,900	\$	-	\$	-	\$	204,000	\$	2,110,161	\$	448,386	\$	872,737	\$	368,986	\$	750,000	\$	82,867	\$	500,000	\$	5,342,037
CURRENT BUDGET		4,900		-		-		204,000		2,110,161		448,386		872,737		368,986		750,000		82,867		500,000		5,342,037
PROJECTED COST		-		-		-		95,116		2,025,259		137,125		671,485		451,756		742,470		26,052		390,582		4,539,845
FAVORABLE (UNFAVORABLE)		4,900		-		-		108,884		84,902		311,261		201,252		(82,770)		7,530		56,815		109,418		802,192

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23
Detention Occupancy %	69%	62%	72%	87%								
Treatment Occupancy %	67%	38%	35%	51%								
Community Based Treatment%	0%	0%	0%	0%								
Day Treatment Occupancy %	58%	66%	70%	63%								

Days Expensed to date	91	91	0	61	91	91	91	91	91
Total Annual Days	365	365	365	136	365	365	365	365	365
	25%	25%	0%	45%	25%	25%	25%	25%	25%

2022/2023 ESTIMATED STATEWARD/COUNTY CHILD CARE PLACEMENT DAYS & COST

MONTH

4

MONTH			COUNTY BOARD AND CARE	STATEWARD BOARD AND CARE	Government Benefits			TOTAL STATEWARD PLACEMENT DAYS
OCTOBER			305	252				557
NOVEMBER			321	157				478
DECEMBER			391	91				482
JANUARY			269	172				441
FEBRUARY								-
MARCH								-
APRIL								-
MAY								-
JUNE								-
JULY								-
AUGUST								-
SEPTEMBER								-
DAYS YTD		-	1,286	672	-	-		1,958
COST YTD	\$	-	\$ 124,778.13	\$ 9,153.32	\$ (2,310.68)	\$ -	\$	131,620.77
COST PER DAY	\$	-	\$ 194.06	\$ 27.24	\$ -	\$ -	\$	134.44
CHARGEBACK RATE	\$	-	\$ 97.03	\$ 13.62	\$ -	\$ -	\$	67.22
PROJECTED DAYS		-	3,858	2,016	-	-		5,874
PROJECTED COST	\$	-	\$ 370,276.56	\$ 27,162.29	\$ (6,856.90)	\$ -	\$	390,581.96
OCTOBER			37,062.71	3,041.64	(529.84)			39,574.51
NOVEMBER			30,541.53	1,894.99	(918.48)			31,518.04
DECEMBER			27,037.20	1,759.77	(312.13)			28,484.84
JANUARY			30,136.69	2,456.92	(550.23)			32,043.38
FEBRUARY								-
MARCH								-
APRIL								-
MAY								-
JUNE								-
JULY								-
AUGUST								-
SEPTEMBER								-
COST YTD	\$	-	\$ 124,778.13	\$ 9,153.32	\$ (2,310.68)	\$ -	\$	131,620.77

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	
Enter Six-Digit Municode	230000	
Unit Type	County	
Fiscal Year End Month	September	
Fiscal Year (four-digit year only, e.g. 2019)	2022	
Contact Name (Chief Administrative Officer)	Connie Sobie	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	csobie@eatoncounty.org	
Contact Telephone Number	517-543-2175	
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	117,118,838	16,187,759			
5	Enter retirement pension system's liabilities (total pension liability ending)	Most Recent Audit Report	180,371,674	17,075,684			
6	Funded ratio	Calculated	64.9%	94.8%			
7	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	4,579,587	645,537			
8	Governmental Fund Revenues	Most Recent Audit Report	59,277,554	59,277,554			
9	All systems combined ADC/Governmental fund revenues	Calculated	8.8%	8.8%			
10	Membership						
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report	346	179			
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report	88	21			
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	349	56			
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	14.13%	14.13%			
16	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	9.96%	9.96%			
17	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	9.11%	9.11%			
18	Actuarial Assumptions						
19	Actuarial assumed rate of investment return	Actuarial Funding Valuation used in Most Recent Audit Report	7.00%	7.00%			
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	17	17			
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	108,259,619	14,858,327			
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	188,764,349	18,003,326			
26	Funded ratio using uniform assumptions	Calculated	57.4%	82.5%			
27	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	7,125,756	824,436			
28	All systems combined ADC/Governmental fund revenues	Calculated	13.4%	13.4%			
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.

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		

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.

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		

[illegible]

The Protecting Local Government Retirement and Benefits Act (PA 202 of 2017) Health Care (OPEB) 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)	2022	
Contact Name (Chief Administrative Officer)	Connie Sobie	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	csobie@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
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.

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.

Medical Care Facility Cash Flow

Negative Balance as of 04-12-23 (\$179,819)

			<u>Projected</u>		
<u>Item</u>	<u>Date</u>	<u>Expenses</u>	<u>Income</u>	<u>Balance</u>	
Payroll	4/14/2023	(\$500,000)		(\$679,819)	
General Vendor	4/12/2023	(\$445,390)		(\$1,125,209)	
Medicaid reimbursement	4/21/2023		\$700,000	(\$425,209)	
Bond payment	5/1/2023	(\$412,000)		(\$837,209)	
				(\$837,209)	
Balance				(\$837,209)	Negative Balance
Projected monthly shortfall					\$300,000
Shortfall by end of 2022/23 budget year					\$1,200,000

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 19, 2023

**RESOLUTION TO AUTHORIZE APPLICATION FOR INDIGENT DEFENSE
GRANT**

Introduced by the Ways & Means Committee

WHEREAS, the County adopted a compliance plan as required by the Michigan Indigent Defense Commission Act established the Michigan Indigent Defense Commission (MIDC), PA 93 of 2013, on November 15, 2017; and

WHEREAS, the Michigan Indigent Defense Commission has Indigent Defense Grant funds available; and

WHEREAS, Eaton County has operated a Public Defender's Office under MIDC since 2020; and

WHEREAS, the grant funding request in an amount not to exceed \$3,000,000, with a County match based on state guidance for the award period of October 1, 2023 through September 30, 2024.

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners authorize the Public Defender's Office to submit the Indigent Defense grant application; and

BE IT FURTHER RESOLVED, that if the County's participation in the grant is discontinued or requires additional County General Fund contribution, the continuation of the grant funded positions will be reviewed by the appropriate committees to determine the necessity of General Fund commitment; and

BE IT FURTHER RESOLVED, that the Controller be authorized to approve any necessary budget amendments to increase expenditures and increase grant revenue if the grant is approved by the State of Michigan; and

BE IT FURTHER RESOLVED, that the Chairperson of the Board of Commissioners be authorized to sign any necessary documents.

PUBLIC IMPROVEMENT FUND
2022/2023

Ways and Means Committee Meeting
April 14, 2023

			ADJUSTMENTS	ADJUSTED		
	2022/2023	BUDGET	& RESERVES	BUDGET	EXPENSES	BALANCE
0001.01.23	Complex - Roof Maintenance	\$ 5,000		\$ 5,000		\$ 5,000
0001.02.23	Complex - Control Upgrade	5,000		5,000		\$ 5,000
0001.03.23	Complex - Concrete	5,000		5,000		\$ 5,000
0001.04.23	Complex - Parking Maintenance	5,000		5,000		\$ 5,000
0756.04.23	Animal Control/Maint. - Parking Lot Paving	20,000	65,000	85,000		\$ 85,000
0911.04.23	Central Dispatch - Parking Lot Paving	20,000	60,000	80,000		\$ 80,000
1033.05.23	Health Dept Clinic Renovation	200,000	296,833	496,833	226,585	\$ 270,248
0001.05.22	Complex - JCI Public Health & Energy		4,414,794	3,679,946	2,943,094	\$ 736,852
1025.04.22	Sheriff Bldg - Fire Alarm Upgrade Phase II		160,600	160,600		\$ 160,600
	Jail & Youth Facility Security System		975,966	\$ 975,966	911,752	\$ 64,214
1045.06.21	Technology Services - Generator 2019 (CH)	-	-	-		\$ -
Reserves	Health Dept - Window Upgrade (4th of 5 yrs)	10,000	30,000	40,000		\$ 40,000
	TOTAL PROPOSED EXPENDITURES	\$ 270,000	\$ 6,003,193	\$ 5,538,345	4,081,432	\$ 1,456,913
	225.101.00.970.000					

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 19, 2023

RESOLUTION TO APPROVE 2022/2023 BUDGET AMENDMENTS

Introduced by the Ways and Means Committee

WHEREAS, the Eaton County 2022/2023 Appropriations Act of September 21, 2022 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 2022/2023 Eaton County Budget:

SPECIAL REVENUE FUNDS

CENTRAL DISPATCH - 261

Increase	Capital Outlay	\$ 24,150
Increase	Fund Balance Carryover	\$ 24,150

To increase total budget to purchase and implement Critical Incident Response Mapping Technology to improve emergency preparedness in the County Complex as described in the request recommended by the Public Safety Committee.

CENTRAL DISPATCH 911 SURCHARGE - 297

Increase	Capital Outlay	\$ 98,860
Increase	Fund Balance Carryover	\$ 98,860

To increase total budget to purchase and implement equipment to improve in-building radio signal strength for Pottersville Middle and High Schools as described in the request recommended by the Public Safety Committee.

EATON COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO DECLARE NATIONAL WORKERS' MEMORIAL DAY

APRIL 19, 2023

Introduced by Ways and Means Committee

WHEREAS, Every year on April 28, communities and worksites around the world honor friends, family members, and colleagues who have been killed or injured on the job; and

WHEREAS, In 2021, The Federal Bureau of Labor Statistics estimated that 5,190 workers were killed by traumatic injuries on the job. On average, nearly 100 workers died every week, at roughly 14 workplace deaths a day; and

WHEREAS, In 2021, 140 workers were lost through fatal workplace accidents in Michigan; and

WHEREAS, It is appropriate to honor the memory of the courageous and dedicated members of Michigan's labor force who have been injured or disabled or have died as a result of workplace accidents; and

WHEREAS, We remember those who have died in workplace catastrophes, suffered occupational-related diseases, or have been injured due to dangerous conditions; and

WHEREAS, Recognition of the integrity of Michigan's workforce and its achievements on behalf of the economic growth of our state is necessary; and

WHEREAS, Eaton County wishes to pay tribute to the workers who have died or been injured or disabled in workplace accidents. We honor the contributions of Michigan's workforce and call for increased workplace safety;

WHEREAS, Eaton County renews our efforts to seek stronger workplace safety and health protections, better standards and enforcement, and fair and just compensation; and by rededicating ourselves to improving safety and health in every county workplace.

NOW, THEREFORE, BE IT RESOLVED, That the Eaton County Board of Commissioners does hereby proclaim, April 28th, as *WORKERS' MEMORIAL DAY* in Eaton County and ask all citizens to recognize and honor all workers killed, injured and disabled on the job, thank them for their service and offer sympathy to their families and loved ones and to respect today's workers by providing safe workplaces.

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 19, 2023

**RESOLUTION TO APPROVE TITLE IV-D COOPERATIVE
REIMBURSEMENT APPLICATIONS**

Introduced by the Ways and Means Committee

WHEREAS, the Friend of the Court and Prosecuting Attorney have participated in the Title IV-D Cooperative Reimbursement Program with the State of Michigan Department of Human Services in previous years; and,

WHEREAS, the grant applications for the 2024-2028 fiscal years are being prepared in an amount not to exceed \$1,800,000 for the Friend of the Court and \$400,000 for the Prosecuting Attorney, for each fiscal year covered by the application.

NOW, THEREFORE, BE IT RESOLVED, that the Department of Human Services Title IV-D Cooperative Reimbursement grant applications are authorized for submission; and

BE IT FURTHER RESOLVED, that the Controller be authorized to approve any necessary budget amendments to increase expenditures and increase grant revenue if the grant is approved by the State of Michigan Department of Human Services; and

BE IT FURTHER RESOLVED, that the Chairperson of the County Board of Commissioners is hereby authorized to execute said agreements on behalf of the County Board of Commissioners upon approval by the State.

Eaton County Payment Report

For the month of April, 2023

Board Payments on 04/19/2023

Organization	Organization Description	# of Payments	Amount to be Paid
General Fund			
101.101.00	Board of Commissioners	2	207.00
101.172.00	Controller's Office	2	66.66
101.215.00	County Clerk	2	161.66
101.228.00	Technology Services	1	2,086.56
101.257.00	Equalization	1	4,345.00
101.265.00	Building & Grounds	33	16,684.63
101.281.31	Judicial - Circuit Court	13	17,147.12
101.281.36	Judicial - District Court	8	4,581.82
101.281.41	Judicial - Friend of the Court	4	863.00
101.281.48	Judicial - Probate Court	43	3,862.00
101.281.49	Judicial - Juvenile Court	86	14,277.43
101.296.29	Prosecutor	20	1,559.14
101.296.32	Prosecutor - Economic Crimes	1	45.00
101.296.35	Prosecutor - Crime Victims	2	92.60
101.301.01	Sheriff	23	7,859.89
101.301.03	Sheriff - Delta	24	12,896.32
101.301.43	Sheriff - Animal Control	11	2,931.03
101.301.51	Sheriff - Corrections	40	27,789.85
101.648.00	Medical Examiner	2	25,649.30
101.689.00	Veteran Services	21	5,501.09
101.721.00	Community Development	15	589.21
101.728.00	Economic Development	1	25,231.50
General Fund Totals		355	174,427.81
208	Parks & Recreation	15	2,005.66
223	Comprehensive Plan	1	3,957.50
225	Public Improvement	5	325,922.38
226	Computer Fund	19	68,665.38
249	Construction Code	3	227.50
260	Indigent Defense	21	13,835.31
261	Central Dispatch	13	19,776.28
264	Local Corrections Officer Training	1	1,690.00
292	Child Care Fund	1	2,759.49
297	911 Surcharge	1	7,193.00
Total Payments		435	620,460.31

Eaton County Payment Report

For the month of April, 2023

Immediate Payments from 03/01/2023 to 03/31/2023

Organization	Organization Description	# of Payments	Amount Paid
General Fund			
101	General Fund	262	246,466.45
101.101.00	Board of Commissioners	4	1,346.25
101.172.00	Controller's Office	8	1,105.15
101.215.00	County Clerk	3	710.33
101.215.07	County Clerk - Elections	4	381.05
101.228.00	Technology Services	7	4,116.04
101.253.00	Treasurer	7	1,694.41
101.257.00	Equalization	10	1,465.73
101.265.00	Building & Grounds	33	30,275.31
101.281.31	Judicial - Circuit Court	165	5,337.10
101.281.36	Judicial - District Court	8	2,016.20
101.281.41	Judicial - Friend of the Court	2	1,077.41
101.281.48	Judicial - Probate Court	3	301.88
101.281.49	Judicial - Juvenile Court	18	3,567.17
101.281.50	Judicial - Circuit Court Probation	2	144.89
101.296.29	Prosecutor	8	5,204.25
101.296.32	Prosecutor - Economic Crimes	6	1,737.99
101.296.34	Prosecutor - Child Support	1	45.59
101.301.01	Sheriff	24	52,467.67
101.301.03	Sheriff - Delta	8	4,942.41
101.301.43	Sheriff - Animal Control	6	2,213.77
101.301.51	Sheriff - Corrections	14	48,149.14
101.442.00	Drain	33	8,504.07
101.689.00	Veteran Services	1	14.00
101.689.89	Veteran Services Grant	2	72.02
101.711.00	Register of Deeds	2	180.50
101.721.00	Community Development	11	1,171.28
General Fund Totals		652	424,708.06
208	Parks & Recreation	53	7,006.69
225	Public Improvement	1	493,210.15
226	Computer Fund	2	9,569.88
228	Solid Waste Ordinance	8	1,711.93
245	Remonumentation	4	4,224.24
249	Construction Code	14	5,190.04
260	Indigent Defense	6	722.41
261	Central Dispatch	33	19,384.20
264	Local Corrections Officer Training	1	150.00
272	Adult Circuit Drug Court	4	1,837.00

Eaton County Payment Report

For the month of April, 2023

Immediate Payments from 03/01/2023 to 03/31/2023

Organization	Organization Description	# of Payments	Amount Paid
274	Swift & Sure Sanctions	4	609.50
275	Veteran's Court	3	1,325.00
276	Community Corrections	4	3,758.61
277	Residential Substance Abuse Treatment	3	9,939.41
278	Hybrid Sobriety Court	3	1,600.00
287	Homeland Security	8	28,375.08
290	MDHHS	3	163.30
292	Child Care Fund	55	67,015.49
293	Soldiers & Sailors	8	1,200.00
296	Juvenile Millage	2	1,508.70
297	911 Surcharge	7	13,235.03
513	Foreclosing Governmental Unit	6	3,437.48
516	Delinquent Tax Revolving	1	5,000.00
670	Health Insurance	12	6,105.85
676	Retiree's Health Insurance	2	(482.74)
677	Workers Compensation	7	22,111.82
678	Unemployment	2	(0.16)
679	Life & Disability Insurance	4	771.84
680	Dental Insurance	7	15,432.30
690	20X0 Delinquent Tax	2	60,146.80
691	20X1 Delinquent Tax	6	18,840.87
692	20X2 Delinquent Tax	10	1,831.14
699	20X9 Delinquent Tax	1	47.76
701	Trust & Agency	168	71,795.72
704	Trust & Agency - Payroll	27	9,603.41
706	Donations - Juvenile Court	1	25.00
720	Donations - Sheriff	3	320.98
801	Drain	83	777,489.63
802	Drain Revolving	1	8,833.62
Total Payments		1,221	2,097,756.04

Eaton County Payment Report

For the month of April, 2023

Electronic Payments from 03/01/2023 to 03/31/2023

Organization	Organization Description	# of Payments	Amount Paid
General Fund			
101	General Fund	5	31,930.22
101.101.00	Board of Commissioners	2	(1,169.45)
101.172.00	Controller's Office	5	699.00
101.215.07	County Clerk - Elections	1	69.97
101.228.00	Technology Services	6	1,907.44
101.253.00	Treasurer	2	38.97
101.257.00	Equalization	4	1,175.39
101.265.00	Building & Grounds	5	950.28
101.281.31	Judicial - Circuit Court	4	361.45
101.281.36	Judicial - District Court	5	1,430.00
101.281.48	Judicial - Probate Court	2	380.00
101.281.49	Judicial - Juvenile Court	6	2,594.55
101.296.29	Prosecutor	5	1,253.93
101.296.32	Prosecutor - Economic Crimes	2	1,384.72
101.301.01	Sheriff	37	29,157.04
101.301.03	Sheriff - Delta	25	24,081.23
101.301.43	Sheriff - Animal Control	4	1,848.59
101.301.51	Sheriff - Corrections	25	11,235.51
101.442.00	Drain	8	4,355.36
101.689.00	Veteran Services	4	370.44
General Fund Totals		157	114,054.64
201	Road Commission	7	775,967.07
208	Parks & Recreation	10	2,365.96
221	Barry-Eaton Health Department	7	557,500.50
226	Computer Fund	13	1,689.09
228	Solid Waste Ordinance	5	727.47
249	Construction Code	6	2,983.83
261	Central Dispatch	24	7,614.79
264	Local Corrections Officer Training	2	1,506.06
272	Adult Circuit Drug Court	1	185.30
273	DWI Sobriety Court	3	340.38
275	Veteran's Court	2	264.50
276	Community Corrections	1	185.30
278	Hybrid Sobriety Court	1	185.30
287	Homeland Security	11	3,978.26
292	Child Care Fund	78	5,090.19
377	DPW - Grand Ledge	3	543,128.13
385	DPW - Brookfield	2	165,281.25

Eaton County Payment Report

For the month of April, 2023

Electronic Payments from 03/01/2023 to 03/31/2023

Organization	Organization Description	# of Payments	Amount Paid
512	Medical Care Facility	5	2,359,875.76
516	Delinquent Tax Revolving	1	454.70
595	Commissary	1	329.98
656	Retirement	1	512,932.40
670	Health Insurance	1	423,420.00
676	Retiree's Health Insurance	5	41,265.28
679	Life & Disability Insurance	1	2,238.15
690	20X0 Delinquent Tax	2	15,058.80
691	20X1 Delinquent Tax	3	36,575.01
701	Trust & Agency	5	567,207.50
704	Trust & Agency - Payroll	60	919,764.65
706	Donations - Juvenile Court	2	70.77
707	Donations - Youth Facility	3	94.40
Total Payments		423	7,062,335.42

Board Payments on 04/19/2023	620,460.31
Immediate Payments from 03/01/2023 to 03/31/2023	2,097,756.04
Electronic Payments from 03/01/2023 to 03/31/2023	7,062,335.42
Employee Payroll - see attached report	2,497,686.65
Total	12,278,238.42

Payment Type	Board
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
101.101.00	31100 - FOSTER SWIFT COLLINS & SMITH PC	90.00
	6630 - COHL, STOKER & TOSKEY PC	117.00
101.101.00 Total		207.00
101.172.00	61429 - MDK RECYCLING LLC	66.66
101.172.00 Total		66.66
101.215.00	61429 - MDK RECYCLING LLC	161.66
101.215.00 Total		161.66
101.228.00	30731 - HAWORTH INC	2,086.56
101.228.00 Total		2,086.56
101.257.00	52699 - COSTAR REALTY INFORMATION INC	4,345.00
101.257.00 Total		4,345.00
101.265.00	10454 - EATON COUNTY ROAD COMMISSION	985.22
	11887 - BYRUM ACE HARDWARE #3 INC	392.06
	22638 - CINTAS FIRST AID & SAFETY	713.64
	28662 - LANSING SANITARY SUPPLY INC	591.49
	37999 - KENDALL ELECTRIC INC	260.87
	38620 - OVERHEAD DOOR CO OF LANSING	737.53
	41798 - ETNA SUPPLY	2,006.00
	45072 - CARL V RECK JEWELER	20.00
	46772 - GUNTHORPE MECHANICAL	450.00
	47518 - THE SHERWIN-WILLIAMS COMPANY	441.80
	5217 - DORNBOS SIGN INC	56.15
	53588 - LANSING GLASS COMPANY	1,072.00
	57203 - GRAINGER	610.20
	61113 - SAHR BUILDING SUPPLY LANSING	5,458.82
	61281 - HOMETOWN LUMBER & HARDWARE	672.64
	61644 - SWANSON MECHANICAL SERVICE LLC	394.91
	61698 - AMERICAN FIRE PROTECTION	1,450.27
	62410 - CAPITOL LOCK & SAFE INC	167.50
	62463 - NAPA AUTO PARTS	203.53
101.265.00 Total		16,684.63
101.281.31	1632 - THOMSON WEST	1,105.00
	49311 - KELLY M FLETCHER	420.00
	53423 - TYLER TECHNOLOGIES INC	11,888.38
	53454 - WALSH, SUSAN K	1,817.50
	60345 - DAWN M TUCKER-DAVIS	760.78
	61645 - HICKS MILLBROOK & CWAYNA PLLC	300.00
	9877 - AMBROSE, RONALD D.	855.46
101.281.31 Total		17,147.12
101.281.36	1632 - THOMSON WEST	880.75
	319 - ADE INCORPORATED	1,200.00
	39045 - PRINTLINK INC	1,971.07
	42954 - J-AD GRAPHICS	160.00

Payment Type	Board
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
101.281.36	60133 - 7C LINGO	170.00
	60847 - MARIA C COX	200.00
101.281.36 Total		4,581.82
101.281.41	1632 - THOMSON WEST	663.00
	61429 - MDK RECYCLING LLC	100.00
	60847 - MARIA C COX	100.00
101.281.41 Total		863.00
101.281.48	12614 - KAFANTARIS, ELIAS GEORGOIJ	375.00
	1632 - THOMSON WEST	442.00
	49428 - KLAVERSKI LAW PLLC	1,775.00
	61603 - LAW OFFICE OF STEPHANIE CARDENAS PLC	110.00
	8517 - LAW OFFICE OF BRIAN T RICHARDS	160.00
	62469 - GORMLEY LAW OFFICES PLC	1,000.00
101.281.48 Total		3,862.00
101.281.49	1322 - ANDERSON, STULL & ASSOCIATES PLLC	3,475.00
	1632 - THOMSON WEST	659.75
	43767 - HEATHER M BOYER	1,525.00
	47973 - MELANIE L B WANDJI, ATTORNEY & COUNSELOR	2,875.00
	50686 - THE WOOLLEY LAW FIRM PLLC	700.00
	51671 - NICOL LAW PLLC	1,667.68
	61355 - ABMD LAW	1,100.00
	62023 - ADDISON FAMILY LAW PLLC	350.00
	62027 - LAFAVE SMITH, DENISE M	1,925.00
101.281.49 Total		14,277.43
101.296.29	10468 - EATON COUNTY CIVIL DIVISION	255.44
	42754 - APPLE GROVE VETERINARY CARE	650.40
	49567 - JUDICIAL SERVICES GROUP LTD	34.82
	50471 - DANIEL PETERS PROCESS SERVICE	65.00
	60863 - G & L PROCESS SERVICE INC	357.88
	61429 - MDK RECYCLING LLC	66.66
	62374 - SHELDON CIVIL PROCESS SERVICE LLC	42.94
	62503 - COUNTY OF NEWAYGO	26.00
	62492 - WEST MICHIGAN PROCESS SERVICE LLC	60.00
101.296.29 Total		1,559.14
101.296.32	61429 - MDK RECYCLING LLC	45.00
101.296.32 Total		45.00
101.296.35	42954 - J-AD GRAPHICS	92.60
101.296.35 Total		92.60
101.301.01	11887 - BYRUM ACE HARDWARE #3 INC	11.36
	1222 - MILLERS AMERI-CAN RENTALS INC	117.00
	23811 - IMPACT SOLUTIONS	396.92
	26415 - KELLER THOMA, PC	651.75
	27872 - NYE UNIFORM COMPANY	58.60

Payment Type	Board
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
101.301.01	32035 - MICHIGAN SHERIFF'S ASSOCIATION	50.38
	3328 - INSTY PRINTS DOWNTOWN	45.27
	39533 - DELTA COLLEGE	250.00
	405 - OAKLAND COMMUNITY COLLEGE	750.00
	43755 - ULINE INC	42.64
	50440 - ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER PC	437.00
	50591 - KIESLER POLICE SUPPLY INC	2,746.66
	50986 - FORESIGHT SUPERSIGN	56.62
	52505 - MID MICHIGAN GLASSWORKS	50.00
	60333 - CENTRALSQUARE TECHNOLOGIES	402.03
	61198 - GREAT LAKES INTERIORS & DESIGN	193.00
	6130 - GORDON FOOD SERVICE	45.66
	62474 - DUROTECH TOWING LLC	250.00
	62487 - LEADSONLNE LLC	1,305.00
101.301.01 Total		7,859.89
101.301.03	1999 - DELTA CHARTER TOWNSHIP	2,374.05
	23811 - IMPACT SOLUTIONS	396.92
	24839 - JOHNSON ROBERTS & ASSOC INC	192.50
	27872 - NYE UNIFORM COMPANY	2,141.10
	32035 - MICHIGAN SHERIFF'S ASSOCIATION	50.38
	3328 - INSTY PRINTS DOWNTOWN	116.91
	38405 - LETAVIS ENTERPRISES INC	108.00
	405 - OAKLAND COMMUNITY COLLEGE	1,500.00
	43755 - ULINE INC	42.64
	50591 - KIESLER POLICE SUPPLY INC	2,746.66
	50986 - FORESIGHT SUPERSIGN	153.24
	60333 - CENTRALSQUARE TECHNOLOGIES	402.04
	62181 - ROBERT LAMSON, LLC	930.00
	50908 - MACKELLAR SCREENWORKS	383.00
	62487 - LEADSONLNE LLC	1,305.00
	60122 - AUTO VALUE GRAND LEDGE	53.88
101.301.03 Total		12,896.32
101.301.43	14758 - CAREY L FRYE	125.00
	19843 - AIRGAS USA LLC	91.07
	28662 - LANSING SANITARY SUPPLY INC	159.50
	42753 - FRONTIER DISTRIBUTING INC	692.00
	42922 - COVETRUS NORTH AMERICA	555.13
	61488 - JESSICA L LINDAHL PARLING	833.33
	6505 - CAPITAL AREA HUMANE SOCIETY	475.00
101.301.43 Total		2,931.03
101.301.51	11468 - BLACK CREEK INTEGRATED SYSTEMS	314.00
	23811 - IMPACT SOLUTIONS	396.93
	24839 - JOHNSON ROBERTS & ASSOC INC	175.00

Payment Type	Board
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
101.301.51	27872 - NYE UNIFORM COMPANY	174.10
	28662 - LANSING SANITARY SUPPLY INC	2,099.51
	31374 - COY, TED G	2,850.00
	32035 - MICHIGAN SHERIFF'S ASSOCIATION	50.39
	40600 - CANTEEN SERVICES INC	641.97
	42535 - MCKESSON MEDICAL SURGICAL GOVERNMENT	936.49
	4356 - STERICYCLE, INC.	2,225.04
	47289 - LANGUAGE LINE SERVICE	26.25
	49777 - TRIDENTCARE	504.75
	50591 - KIESLER POLICE SUPPLY INC	2,746.68
	50986 - FORESIGHT SUPERSIGN	56.64
	51681 - SPARROW MEDICAL SUPPLY	34.99
	51701 - CHARM TEX INC	1,896.70
	60333 - CENTRALSQUARE TECHNOLOGIES	1,102.50
	6130 - GORDON FOOD SERVICE	45.66
	62181 - ROBERT LAMSON, LLC	465.00
	62370 - LINDENMEYR MUNROE	2,432.10
	62482 - OKEMOS ALLERGY CENTER PC	10.00
	60954 - EDWARD W SPARROW HOSPITAL ASSOC	8,605.15
101.301.51 Total		27,789.85
101.648.00	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	24,538.00
	62219 - PREFERRED REMOVAL SERVICES INC	1,111.30
101.648.00 Total		25,649.30
101.689.00	40710 - PRAY FUNERAL HOME INC	900.00
	52598 - MINER W ROTH	73.47
	60131 - DAVID A PETERSON	27.62
	Temporary Vendor(s)	4,500.00
101.689.00 Total		5,501.09
101.721.00	34205 - PORTER, LYNESS BRUCE	65.72
	34986 - MICHIGAN ASSOCIATION OF PLANNING	165.00
	40066 - MICHAEL HOSEY	59.83
	45678 - BRIAN D ROSS	74.89
	49518 - LAWITZKE, LISA	65.07
	53497 - CATTRON, TIMOTHY D	67.03
	61429 - MDK RECYCLING LLC	32.50
	61653 - ZACHARY DILLINGER	59.17
101.721.00 Total		589.21
101.728.00	51148 - TRI-COUNTY REGIONAL PLANNING COMM	25,231.50
101.728.00 Total		25,231.50
208	26329 - 4IMPRINT INC	358.18
	48247 - SOLDAN'S FEEDS & PET SUPPLIES	26.44
	60223 - FAMILY FARM AND HOME	154.98
	61995 - CALEDONIA FARMERS ELEVATOR	711.60

Payment Type	Board
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
208	62022 - HUTSON INC OF MICHIGAN	420.37
	62044 - GRAND LEDGE ACE HARDWARE	334.09
208 Total		2,005.66
223	36968 - ROWE PROFESSIONAL SERVICES COMPANY	3,957.50
223 Total		3,957.50
225	15630 - FERGUSON ENTERPRISES,INC #934	181.32
	51682 - VANGUARD FIRE AND SECURITY SYTEMS INC	19,553.52
	61112 - NIELSEN COMMERCIAL CONSTRUCTION COMPANY INC	119,911.35
	62250 - ACCURATE CONTROL INC	186,276.19
225 Total		325,922.38
226	18889 - CDW GOVERNMENT LLC	15,772.45
	32480 - SERVICE EXPRESS INC	306.00
	51408 - APPLIED INNOVATION	1,240.00
	52018 - IDENTISYS INC	96.97
	62453 - PEOPLE DRIVEN TECHNOLOGY INC	25,151.66
	62470 - VARTEC LLC	11,883.00
	62493 - ALCOGARE LLC	14,215.30
226 Total		68,665.38
249	61429 - MDK RECYCLING LLC	32.50
	6630 - COHL, STOKER & TOSKEY PC	195.00
249 Total		227.50
260	1632 - THOMSON WEST	618.79
	3328 - INSTY PRINTS DOWNTOWN	24.80
	49311 - KELLY M FLETCHER	1,370.00
	51678 - TRANSUNION RISK AND	159.00
	53943 - VINCENT & PIERCE PLLC	2,506.96
	60494 - BASIGA LAW FIRM, PC	267.60
	61363 - MICHELLE L SHANNON	500.00
	61371 - CRIMINAL DEFENSE ATTORNEYS OF MICHIGAN	420.00
	61429 - MDK RECYCLING LLC	65.00
	61867 - THE LAW OFFICE OF REID FELSING PLC	5,760.00
	62505 - BERRY LAW OFFICES PLC	2,143.16
260 Total		13,835.31
261	22638 - CINTAS FIRST AID & SAFETY	127.80
	23402 - MACNLOW ASSOCIATES	699.00
	3328 - INSTY PRINTS DOWNTOWN	996.95
	45098 - BIDDLE CONSULTING GROUP INC	2,995.00
	47289 - LANGUAGE LINE SERVICE	27.30
	51081 - RAVE MOBILE SAFETY	500.00
	5112 - MICHIGAN CHAPTER OF APCO	600.00
	60330 - SECUR ALARM SYSTEMS INC	103.00
	60391 - POWERDMS INC	1,167.24
	62446 - X-CHAIR LLC	1,559.99

Payment Type	Board
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
261	62480 - CANINES FOR CHANGE	11,000.00
261 Total		19,776.28
264	62198 - DEWOLF AND ASSOCIATES	1,690.00
264 Total		1,690.00
292	6630 - COHL, STOKER & TOSKEY PC	2,759.49
292 Total		2,759.49
297	5165 - MOTOROLA SOLUTIONS INC	7,193.00
297 Total		7,193.00
Grand Total		620,460.31

Payment Type	Immediate
Payment Month/Year	2023 3

Report Org Set	Vendor	Total Payments
101	10469 - EATON COUNTY REGISTER OF DEEDS	120.00
	3019 - VILLAGE OF BELLEVUE	4,806.08
	32007 - MICHIGAN MUNICIPAL RISK	182,206.25
	351 - STATE OF MICHIGAN	31,744.28
	51402 - RENT A CENTER	190.00
	51917 - MDHHS	5,084.00
	51982 - FAHEY SCHULTZ BURZYCH RHODES PLC	1,928.30
	52265 - MEIJER-DELTA	50.00
	824 - AT&T	967.66
	9131 - SPICER GROUP INC.	9,649.00
	Temporary Vendor(s)	9,720.88
101 Total		246,466.45
101.101.00	6630 - COHL, STOKER & TOSKEY PC	131.25
	7572 - MICHIGAN ASSOCIATION OF COUNTIES	1,215.00
101.101.00 Total		1,346.25
101.172.00	19842 - BESCO WATER TREATMENT	8.00
	39808 - THE WATER STORE INC	58.95
	51408 - APPLIED INNOVATION	202.24
	53704 - STAPLES ADVANTAGE	143.66
	60829 - VERIZON WIRELESS	287.30
	7572 - MICHIGAN ASSOCIATION OF COUNTIES	405.00
101.172.00 Total		1,105.15
101.215.00	351 - STATE OF MICHIGAN	378.57
	39045 - PRINTLINK INC	230.81
	51408 - APPLIED INNOVATION	100.95
101.215.00 Total		710.33
101.215.07	60829 - VERIZON WIRELESS	381.05
101.215.07 Total		381.05
101.228.00	51408 - APPLIED INNOVATION	77.03
	5928 - CITY OF CHARLOTTE	323.20
	60829 - VERIZON WIRELESS	1,450.41
	6659 - CONSUMERS ENERGY	2,265.40
101.228.00 Total		4,116.04
101.253.00	48851 - GOVERNMENTAL PRODUCTS INC	171.00
	51252 - AUTOMATED BUSINESS EQUIPMENT	1,100.00
	51408 - APPLIED INNOVATION	150.27
	53704 - STAPLES ADVANTAGE	129.10
	60829 - VERIZON WIRELESS	144.04
101.253.00 Total		1,694.41
101.257.00	33786 - MID-MICH ASSOC OF ASSESSING OFF	60.00
	40997 - USA TODAY NETWORK	565.13
	42102 - THE COUNTY JOURNAL INC	395.08
	51408 - APPLIED INNOVATION	320.66

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
101.257.00	53704 - STAPLES ADVANTAGE	52.84
	60829 - VERIZON WIRELESS	72.02
101.257.00 Total		1,465.73
101.265.00	21095 - UNITED PARCEL SERVICE	10.28
	39597 - BOBCAT OF LANSING	703.30
	45670 - ROSE PEST SOLUTIONS	430.00
	50220 - SCHULTZ INC	1,500.00
	51408 - APPLIED INNOVATION	20.31
	5928 - CITY OF CHARLOTTE	3,432.85
	60425 - REPUBLIC SERVICES #249	1,124.07
	60829 - VERIZON WIRELESS	116.81
	6659 - CONSUMERS ENERGY	22,937.69
101.265.00 Total		30,275.31
101.281.31	351 - STATE OF MICHIGAN	378.57
	50292 - SIDESTREETS DELICATESSEN	61.10
	51408 - APPLIED INNOVATION	597.21
	53704 - STAPLES ADVANTAGE	420.83
	60829 - VERIZON WIRELESS	294.16
	Temporary Vendor(s)	3,585.23
101.281.31 Total		5,337.10
101.281.36	351 - STATE OF MICHIGAN	378.57
	51408 - APPLIED INNOVATION	710.13
	53704 - STAPLES ADVANTAGE	375.24
	60829 - VERIZON WIRELESS	552.26
101.281.36 Total		2,016.20
101.281.41	51408 - APPLIED INNOVATION	88.81
	53704 - STAPLES ADVANTAGE	988.60
101.281.41 Total		1,077.41
101.281.48	51408 - APPLIED INNOVATION	192.12
	53704 - STAPLES ADVANTAGE	109.76
101.281.48 Total		301.88
101.281.49	10490 - EATRAN	36.00
	19842 - BESCO WATER TREATMENT	86.00
	28606 - REDWOOD TOXICOLOGY LABORATORY	111.37
	351 - STATE OF MICHIGAN	378.57
	40997 - USA TODAY NETWORK	63.50
	46615 - MICHIGAN PROBATE AND JUVENILE REGISTERS'	75.00
	47973 - MELANIE L B WANDJI, ATTORNEY & COUNSELOR	650.00
	49796 - HOMEWARD BOUND THERAPEUTIC	300.00
	51408 - APPLIED INNOVATION	200.83
	5928 - CITY OF CHARLOTTE	390.95
	60829 - VERIZON WIRELESS	444.28
	62435 - 3RD MILLENNIUM CLASSROOMS	120.00

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
101.281.49	6659 - CONSUMERS ENERGY	710.67
101.281.49 Total		3,567.17
101.281.50	51408 - APPLIED INNOVATION	20.24
	53704 - STAPLES ADVANTAGE	124.65
101.281.50 Total		144.89
101.296.29	1632 - THOMSON WEST	604.00
	351 - STATE OF MICHIGAN	378.57
	51408 - APPLIED INNOVATION	151.41
	53704 - STAPLES ADVANTAGE	216.13
	60829 - VERIZON WIRELESS	328.14
	7212 - MALTBY, JAMES	3,526.00
101.296.29 Total		5,204.25
101.296.32	24465 - ACD.NET	997.50
	38900 - PITNEY BOWES BANK INC PURCHASE POWER	525.82
	51408 - APPLIED INNOVATION	64.67
	51678 - TRANSUNION RISK AND	150.00
101.296.32 Total		1,737.99
101.296.34	53704 - STAPLES ADVANTAGE	45.59
101.296.34 Total		45.59
101.301.01	10453 - EATON COUNTY CLERK	10.00
	32511 - CENTURYLINK	4.69
	351 - STATE OF MICHIGAN	388.57
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	792.00
	50440 - ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER PC	76.00
	50832 - CLASSIC COFFEE COMPANY	107.50
	51408 - APPLIED INNOVATION	545.81
	53704 - STAPLES ADVANTAGE	219.85
	5928 - CITY OF CHARLOTTE	12,878.28
	60829 - VERIZON WIRELESS	2,041.74
	6659 - CONSUMERS ENERGY	35,203.23
	62474 - DUROTECH TOWING LLC	200.00
101.301.01 Total		52,467.67
101.301.03	24465 - ACD.NET	1,919.35
	50832 - CLASSIC COFFEE COMPANY	86.00
	51408 - APPLIED INNOVATION	476.14
	53704 - STAPLES ADVANTAGE	418.66
	60829 - VERIZON WIRELESS	1,940.55
	6659 - CONSUMERS ENERGY	101.71
101.301.03 Total		4,942.41
101.301.43	51408 - APPLIED INNOVATION	73.99
	5928 - CITY OF CHARLOTTE	318.71
	60829 - VERIZON WIRELESS	242.99
	6659 - CONSUMERS ENERGY	1,578.08

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
101.301.43 Total		2,213.77
101.301.51	40600 - CANTEEN SERVICES INC	43,533.52
	48590 - POTTERVILLE PHARMACY INC	2,701.65
	50832 - CLASSIC COFFEE COMPANY	107.50
	51408 - APPLIED INNOVATION	30.00
	60829 - VERIZON WIRELESS	748.76
	62013 - HELLMUTH OBATA & KASSABAUM INC	1,027.71
101.301.51 Total		48,149.14
101.442.00	49404 - TRACTOR SUPPLY CREDIT PLAN	340.88
	51408 - APPLIED INNOVATION	104.00
	51982 - FAHEY SCHULTZ BURZYCH RHODES PLC	483.00
	60811 - LAND & RESOURCE ENGINEERING - LRE	772.45
	60829 - VERIZON WIRELESS	728.24
	62412 - PROFESSIONAL INVESTIGATIONS GROUP LLC	3,762.00
	9131 - SPICER GROUP INC.	1,110.50
	62475 - JENNA BURZAN	601.50
	62477 - SARAH LARKIN	601.50
101.442.00 Total		8,504.07
101.689.00	51408 - APPLIED INNOVATION	14.00
101.689.00 Total		14.00
101.689.89	60829 - VERIZON WIRELESS	72.02
101.689.89 Total		72.02
101.711.00	51408 - APPLIED INNOVATION	96.12
	53704 - STAPLES ADVANTAGE	84.38
101.711.00 Total		180.50
101.721.00	3252 - MICHIGAN ECONOMIC DEVELOPERS ASSOCIATION	135.00
	42102 - THE COUNTY JOURNAL INC	250.74
	42954 - J-AD GRAPHICS	61.15
	51408 - APPLIED INNOVATION	165.02
	53704 - STAPLES ADVANTAGE	263.77
	60829 - VERIZON WIRELESS	237.10
	6630 - COHL, STOKER & TOSKEY PC	58.50
101.721.00 Total		1,171.28
208	1222 - MILLERS AMERI-CAN RENTALS INC	120.00
	16947 - LOWE'S COMPANIES, INC.	809.45
	17305 - CITY OF GRAND LEDGE	291.09
	24431 - MENARDS - LANSING WEST	535.04
	351 - STATE OF MICHIGAN	75.00
	38923 - ALTOGAS INC	83.42
	39808 - THE WATER STORE INC	22.75
	39835 - COMCAST CABLE COMMUNICATIONS MANAGEMENT LLC	217.31
	41798 - ETNA SUPPLY	206.86
	47928 - FRONTIER	115.16

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
208	51408 - APPLIED INNOVATION	115.89
	57282 - WASTE MANAGEMENT OF MICHIGAN	165.27
	60004 - COMCAST CORPORATION	183.52
	60223 - FAMILY FARM AND HOME	420.24
	60829 - VERIZON WIRELESS	546.18
	61615 - BECKETT & RAEDER INC	1,360.00
	62022 - HUTSON INC OF MICHIGAN	199.98
	62044 - GRAND LEDGE ACE HARDWARE	118.48
	6659 - CONSUMERS ENERGY	648.11
	824 - AT&T	222.94
	60088 - EATON COUNTY COMMUNITY DEVELOPMENT	550.00
208 Total		7,006.69
225	24826 - JOHNSON CONTROLS INC	493,210.15
225 Total		493,210.15
226	60829 - VERIZON WIRELESS	9,569.88
226 Total		9,569.88
228	51408 - APPLIED INNOVATION	20.56
	57282 - WASTE MANAGEMENT OF MICHIGAN	164.34
	60829 - VERIZON WIRELESS	165.06
	61814 - BRUCE BUTLER	728.62
	6630 - COHL, STOKER & TOSKEY PC	585.00
	6659 - CONSUMERS ENERGY	48.35
228 Total		1,711.93
245	40434 - POLARIS SURVEYING CO	4,224.24
245 Total		4,224.24
249	39812 - CODE OFFICIALS CONF OF MICH	490.00
	51408 - APPLIED INNOVATION	7.00
	60829 - VERIZON WIRELESS	144.04
	61098 - MARK MEACHUM	2,397.50
	61457 - GREGORY LYNN SPARKS	210.00
	62461 - MICHIGAN CHAPTER IAEI	190.00
	6630 - COHL, STOKER & TOSKEY PC	1,209.00
	53961 - BILLY DEE RICHARDSON	542.50
249 Total		5,190.04
260	19842 - BESCO WATER TREATMENT	88.50
	51408 - APPLIED INNOVATION	170.67
	60829 - VERIZON WIRELESS	463.24
260 Total		722.41
261	18094 - LANSING BOARD OF WATER & LIGHT	174.90
	22638 - CINTAS FIRST AID & SAFETY	96.02
	32511 - CENTURYLINK	84.74
	351 - STATE OF MICHIGAN	378.58
	39808 - THE WATER STORE INC	126.50

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
261	47289 - LANGUAGE LINE SERVICE	41.11
	49526 - PRIORITY DISPATCH CORP	365.00
	51408 - APPLIED INNOVATION	256.93
	51516 - SUBURBAN PROPANE LP	48.00
	52576 - AT&T MOBILITY NATIONAL	481.86
	5928 - CITY OF CHARLOTTE	754.12
	60513 - CITY OF FARMINGTON HILLS	825.00
	60829 - VERIZON WIRELESS	10.04
	61372 - SCRIPPS MEDIA INC	3,918.59
	61744 - NETSOURCE ONE INC	36.00
	6659 - CONSUMERS ENERGY	5,285.97
	824 - AT&T	2,890.84
	62446 - X-CHAIR LLC	110.00
	62473 - SUCCESS 9-1-1 LLC	3,500.00
261 Total		19,384.20
264	32007 - MICHIGAN MUNICIPAL RISK	150.00
264 Total		150.00
272	154 - PREVENTION & TRAINING SERVICES INC	350.00
	5089 - REALITY COUNSELING SERVICES	745.00
	60641 - WAI-IAM INC	532.00
	61508 - COGNITIVE CONSULTANTS	210.00
272 Total		1,837.00
274	154 - PREVENTION & TRAINING SERVICES INC	300.00
	28606 - REDWOOD TOXICOLOGY LABORATORY	19.50
	5089 - REALITY COUNSELING SERVICES	80.00
	61508 - COGNITIVE CONSULTANTS	210.00
274 Total		609.50
275	154 - PREVENTION & TRAINING SERVICES INC	235.00
	5089 - REALITY COUNSELING SERVICES	990.00
	61508 - COGNITIVE CONSULTANTS	100.00
275 Total		1,325.00
276	5089 - REALITY COUNSELING SERVICES	1,855.00
	51408 - APPLIED INNOVATION	103.61
	61508 - COGNITIVE CONSULTANTS	1,400.00
	62094 - INTRINSIC CHANGE CONSULTING LLC	400.00
276 Total		3,758.61
277	48590 - POTTERVILLE PHARMACY INC	727.40
	61552 - PINNACLE RECOVERY GROUP	7,812.01
	62300 - DR LIZ PC	1,400.00
277 Total		9,939.41
278	154 - PREVENTION & TRAINING SERVICES INC	665.00
	5089 - REALITY COUNSELING SERVICES	935.00
278 Total		1,600.00

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
287	45483 - EMPLOYMENT GROUP INC	3,538.08
	60513 - CITY OF FARMINGTON HILLS	6,675.00
	62431 - RESCUE TRAINING ASSOCIATES INC	2,250.00
	62424 - DEWPOINT INC	15,912.00
287 Total		28,375.08
290	19933 - EVELAND, THOMAS	54.65
	39472 - PETERS, LEONARD M.	53.34
	62152 - LEEANNA KAY OLSON-VICKERY	55.31
290 Total		163.30
292	10473 - EATON RESA	8,539.47
	10490 - EATRAN	36.00
	154 - PREVENTION & TRAINING SERVICES INC	20.00
	18562 - GOODWILL INDUSTRIES OF	48.93
	21730 - KOSTKA, RONALD	382.50
	28606 - REDWOOD TOXICOLOGY LABORATORY	445.48
	31833 - JUVENILE JUSTICE ASSOC OF MICH	90.00
	351 - STATE OF MICHIGAN	32,043.38
	4010 - BOB BARKER COMPANY	508.86
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	292.00
	49620 - CEDAR CREST DAIRY INC	432.74
	49678 - WOW BUSINESS	94.70
	5089 - REALITY COUNSELING SERVICES	80.00
	51408 - APPLIED INNOVATION	178.23
	5928 - CITY OF CHARLOTTE	1,563.81
	60829 - VERIZON WIRELESS	1,302.67
	61056 - JEREMY MULVANY, AGENT	25.00
	61127 - CENTRAL PHARMACY CHARLOTTE	1,782.13
	6130 - GORDON FOOD SERVICE	6,552.51
	61508 - COGNITIVE CONSULTANTS	3,833.34
	62013 - HELLMUTH OBATA & KASSABAUM INC	342.57
	62232 - RITE OF PASSAGE INC	4,669.47
	62423 - TOTAL COURT SERVICES	909.00
	6659 - CONSUMERS ENERGY	2,842.70
292 Total		67,015.49
293	50704 - CARPENTER, JANET	150.00
	51510 - LARRY C CHURCHILL	150.00
	51511 - GRINSTERN, MARY	150.00
	51765 - CUDNEY, WILLIAM G	150.00
	60632 - MAY SEDELMAIER	150.00
	60820 - BERNICE J BEAIRD	150.00
	61636 - JOHN MALCOLM	150.00
	62264 - STEVEN ROOSA	150.00
293 Total		1,200.00

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
296	38673 - HOUSING SERVICES MID MICHIGAN	1,508.70
296 Total		1,508.70
297	18094 - LANSING BOARD OF WATER & LIGHT	325.04
	38222 - CHROUCH COMMUNICATIONS INC	1,426.00
	51516 - SUBURBAN PROPANE LP	57.95
	60829 - VERIZON WIRELESS	11,034.24
	61318 - TRI-COUNTY ELECTRIC COOPERATIVE HOMEWORKS	391.80
297 Total		13,235.03
513	10454 - EATON COUNTY ROAD COMMISSION	(23.94)
	52628 - CLARK HILL PLLC	3,389.40
	60829 - VERIZON WIRELESS	72.02
513 Total		3,437.48
516	38673 - HOUSING SERVICES MID MICHIGAN	5,000.00
516 Total		5,000.00
670	53464 - FIRST AMERICAN ADMINISTRATORS	5,936.41
	62475 - JENNA BURZAN	84.72
	62477 - SARAH LARKIN	84.72
670 Total		6,105.85
676	62475 - JENNA BURZAN	(241.37)
	62477 - SARAH LARKIN	(241.37)
676 Total		(482.74)
677	1829 - ASU RISK MANAGEMENT	14,886.96
	60134 - GEORGE B FORD AGENCY INC	7,229.00
	62475 - JENNA BURZAN	(2.07)
	62477 - SARAH LARKIN	(2.07)
677 Total		22,111.82
678	62475 - JENNA BURZAN	(0.08)
	62477 - SARAH LARKIN	(0.08)
678 Total		(0.16)
679	62475 - JENNA BURZAN	385.92
	62477 - SARAH LARKIN	385.92
679 Total		771.84
680	8252 - DELTA DENTAL	15,420.30
	62475 - JENNA BURZAN	6.00
	62477 - SARAH LARKIN	6.00
680 Total		15,432.30
690	10454 - EATON COUNTY ROAD COMMISSION	3.35
	10463 - EATON COUNTY TREASURER	60,143.45
690 Total		60,146.80
691	10454 - EATON COUNTY ROAD COMMISSION	3.38
	10463 - EATON COUNTY TREASURER	14,021.15
	1999 - DELTA CHARTER TOWNSHIP	1,200.00
	3604 - EATON RAPIDS TOWNSHIP	3,076.67

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
691	Temporary Vendor(s)	539.67
691 Total		18,840.87
692	10454 - EATON COUNTY ROAD COMMISSION	109.89
	10473 - EATON RESA	274.18
	10490 - EATRAN	18.31
	37615 - HAMLIN TOWNSHIP	152.64
	40295 - EATON RAPIDS PUBLIC SCHOOLS	585.59
	53526 - EATON RAPIDS AREA DISTRICT LIBRARY	72.62
	Temporary Vendor(s)	617.91
692 Total		1,831.14
699	10454 - EATON COUNTY ROAD COMMISSION	47.76
699 Total		47.76
701	10454 - EATON COUNTY ROAD COMMISSION	22.50
	10464 - EATON COUNTY FRIEND OF COURT	732.00
	31326 - HOLT SCHOOL DISTRICT	100.00
	31365 - CITY OF EATON RAPIDS	783.63
	32531 - EATON COUNTY SHERIFF DEPT	62.50
	351 - STATE OF MICHIGAN	32,857.46
	41775 - AUTO MART INC	200.00
	42102 - THE COUNTY JOURNAL INC	256.40
	4331 - BROOKFIELD TOWNSHIP TREASURER	110.00
	44084 - CARMEL TOWNSHIP	50.00
	44685 - AUTOMOTIVE FINANCE CORPORATION	150.00
	46340 - EASTBROOK HOMES INC	100.00
	47241 - LANSING POLICE DEPARTMENT	62.50
	47399 - WALMART	126.25
	51943 - INDEPENDENCE COMMONS	20.00
	52265 - MEIJER-DELTA	25.00
	52639 - PHIL WIPPEL, TRUSTEE	625.00
	52678 - AUTO OWNERS INSURANCE	20.00
	52759 - SMITH, PHYLLIS	14.29
	52762 - DAVIDSON, DALE	14.29
	52763 - STANLEY ANDERSON	14.28
	52764 - KUHN, DENNIS AND CINDY	14.28
	52765 - IDE, VICTOR	14.29
	52767 - AUTO OWNERS INSURANCE	40.00
	52770 - KOSBAR, DONNA	14.28
	52771 - FORD, LAVEVIA	14.28
	52773 - WADE, GARY & ROSEMARY	14.29
	52774 - WARD, DAWN	14.30
	52776 - KLEIN, SANDY	14.28
	52964 - BIBBS, RENA	129.96
	53006 - GILBERT, ERIC & SANDY	14.28

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
	53007 - CONKLIN, KIM	14.28
	53015 - NEVINS, GERALD	14.29
	53158 - HARTFORD INSURANCE	600.00
	53428 - KEEBLER, JACKIE	60.00
	53443 - LAKE TRUST CREDIT UNION	478.00
	53449 - MICHIGAN DEPARTMENT OF	56.00
	53461 - MEIJER 194/CHECK CONNECTION	212.00
	53489 - LEEK, TAWANA	20.00
	53622 - CHASE, SHAWN LYNN	60.00
	53690 - EUGENE A KENNEY	25.00
	5928 - CITY OF CHARLOTTE	500.00
	60223 - FAMILY FARM AND HOME	18.75
	60256 - STATE FARM AUTO CLAIMS	55.23
	60277 - STACIE CREAPEAU	50.00
	60323 - ASHLEY DODSON	5.00
	60338 - VILLAGE OF DANSVILLE	100.00
	60435 - CONSUMERS ENERGY	50.00
	60455 - CAROL ANN PRESTON	42.50
	60456 - KERRY LEE RASMUSSEN	42.50
	60469 - PROGRESSIVE	50.24
	60672 - VICTORIA SINGLETERRY	15.00
	60758 - ROBERT VANAKEN	15.38
	60839 - MICHIGAN DEPARTMENT OF TREASURY	6,900.00
	60858 - TERESE MARIE HUNSBERGER	14.29
	61080 - STANLEY MILTON HERRIFF	25.00
	61120 - THERESA CAROLINE PITTINGTON	300.00
	61272 - WENDYS RESTAURANT	119.25
	61509 - CONSUMERS PROFESSIONAL CREDIT UNION	50.00
	61561 - YORK RISK SERVICES	300.00
	61590 - LIBERTY MUTUAL GROUP CLAIM - #037873961-01	520.00
	61601 - DEPARTMENT OF TREASURY	100.00
	61825 - ADMIRAL #145 LANSING	59.47
	61880 - AARON ALGRIM	33.33
	61881 - WALTER EIFERT	33.34
	61882 - THEODORE GRAHAM	33.33
	62008 - LEIGH TYLER	30.00
	62020 - UNION BANK	18.75
	62052 - MAPLE HILL CEMETARY	75.00
	62209 - CYGNUS HOMES SERVICES LLC	75.00
	62227 - SAMANTHA NEWTON	40.00
	62273 - MMLWCF	75.00
	62274 - AFNI SUBROGATION DEPT	150.00
	62315 - DON HAGA	30.00

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
	62319 - CUB SCOUTS PACK 657	43.75
	62320 - AYODELE GREENRIDGE	75.00
	62336 - TOOLING CONCEPTS	300.00
	62343 - RICHARD KIBBLE	40.00
	62377 - LIONS CLUB	43.75
	62381 - MEEMIC WINSTON INSURANCE	110.02
	62398 - OLIVET FIRST ASSEMBLY OF GOD	40.23
	62399 - TINA REGAN	200.00
	62422 - ALEXANDRA MINICH	12.50
	Temporary Vendor(s)	22,096.93
	62466 - SAMUEL NAKFOOR	18.31
	62467 - KAREN HAMILTON	18.30
	60412 - NUBIA JOHNSON TAYLOR	102.20
	62475 - JENNA BURZAN	-
	62477 - SARAH LARKIN	-
	9983902 - PORTLAND FEDERAL CREDIT UNION	50.00
	62481 - BANK OF AMERICA	316.00
	60292 - MARK CLINTON FRIAR	16.88
	60293 - BRAD OTIS EWING	16.88
	53280 - SIGNET JEWELERS	158.70
	61592 - LIBERTY MUTUAL GROUP	40.00
701 Total		71,795.72
704	18285 - ALIVE	1,227.40
	28694 - LAFCU	380.00
	49807 - STENGER & STENGER PC	734.97
	51301 - EATON COMMUNITY BANK	76.00
	53286 - POLICE OFFICERS ASSOCIATION	5,866.54
	53458 - VELO LAW OFFICE	28.71
	61226 - WELTMAN, WEINBERG & REIS CO., LPA	811.41
	6560 - UNION OF OPERATING ENGINEERS	441.96
	6567 - CAPITOL CITY LABOR PROGRAM INC	95.22
	6568 - GOVERNMENTAL EMPLOYEES LABOR	172.56
	62475 - JENNA BURZAN	(115.68)
	62477 - SARAH LARKIN	(115.68)
704 Total		9,603.41
706	47346 - EATON COUNTY JUVENILE COURT	25.00
706 Total		25.00
720	60829 - VERIZON WIRELESS	80.98
	62364 - JOSHUA GAINES	240.00
720 Total		320.98
801	10469 - EATON COUNTY REGISTER OF DEEDS	90.00
	12412 - JACKSON DIRT WORKS INC	308,893.50
	18094 - LANSING BOARD OF WATER & LIGHT	252.62

Payment Type	Immediate
Payment Month/Year	2023 3

Report Org Set	Vendor	Total Payments
801	25637 - J SEBASTIAN TRUCKING & EXCAVATING INC	6,958.00
	33986 - CEI - CIVIL ENGINEERS INC	34,642.00
	35605 - ST REGIS CULVERT INC	1,846.04
	3731 - ADVANCED DRAINAGE SYSTEMS INC	57,280.22
	40997 - USA TODAY NETWORK	743.65
	41207 - ROOTER EXPRESS	4,230.00
	42102 - THE COUNTY JOURNAL INC	225.54
	50930 - MWT LLC	30,458.25
	51786 - COUNTY OF INGHAM	679.30
	51982 - FAHEY SCHULTZ BURZYCH RHODES PLC	4,366.07
	52628 - CLARK HILL PLLC	1,339.50
	5928 - CITY OF CHARLOTTE	50.00
	60039 - M&K Jetting and Televising, LLC	6,730.00
	60390 - BENDZINSKI & CO MUNICIPAL FINANCE ADVISORS	10,400.00
	60648 - EJ USA INC	225.53
	60657 - HUBBELL ROTH & CLARK INC	23,397.03
	60811 - LAND & RESOURCE ENGINEERING - LRE	67,210.78
	61925 - KEPITIS FARMS LLC	5,200.00
	62192 - XACT EXCAVATING	4,636.05
	62257 - REIMOLD PRINTING CORPORATION	2,365.89
	7293 - MEAD BROS. EXCAVATING, INC.	147,674.16
	9131 - SPICER GROUP INC.	56,209.50
	62433 - BELL TITLE AGENCY	736.00
	62454 - CHIRCO TITLE AGENCY INC	650.00
801 Total		777,489.63
802	3731 - ADVANCED DRAINAGE SYSTEMS INC	8,833.62
802 Total		8,833.62
Grand Total		2,097,756.04

Payment Type	EFT
Payment Month/Year	2023 3

Report Org Set	Vendor	Total Payments
101	21572 - U S POSTAL SERVICE	17,000.00
	5165 - MOTOROLA SOLUTIONS INC	525.00
	60445 - ENTERPRISE FM TRUST	14,005.22
	6659 - CONSUMERS ENERGY	400.00
101 Total		31,930.22
101.101.00	43126 - WEX BANK	(364.83)
	47698 - PNC BANK	(804.62)
101.101.00 Total		(1,169.45)
101.172.00	48961 - AMAZON.COM LLC	504.00
	62258 - 12TWENTY INC	195.00
101.172.00 Total		699.00
101.215.07	49678 - WOW BUSINESS	69.97
101.215.07 Total		69.97
101.228.00	43126 - WEX BANK	109.05
	4635 - CRYSTAL MOUNTAIN RESORT & SPA	191.66
	48961 - AMAZON.COM LLC	78.99
	60445 - ENTERPRISE FM TRUST	1,527.74
101.228.00 Total		1,907.44
101.253.00	40997 - USA TODAY NETWORK	11.99
	48961 - AMAZON.COM LLC	26.98
101.253.00 Total		38.97
101.257.00	43126 - WEX BANK	60.41
	60445 - ENTERPRISE FM TRUST	1,114.98
101.257.00 Total		1,175.39
101.265.00	43126 - WEX BANK	599.69
	48961 - AMAZON.COM LLC	334.59
	60445 - ENTERPRISE FM TRUST	16.00
101.265.00 Total		950.28
101.281.31	15518 - CAPITAL ONE	23.65
	60445 - ENTERPRISE FM TRUST	337.80
101.281.31 Total		361.45
101.281.36	17556 - AMWAY GRAND PLAZA HOTEL	734.72
	48961 - AMAZON.COM LLC	155.88
	60441 - INTUIT INC	168.80
	62396 - HOLIDAY INN GRAND RAPIDS DOWNTOWN	370.60
101.281.36 Total		1,430.00
101.281.48	2854 - LANSING COMMUNITY COLLEGE	380.00
101.281.48 Total		380.00
101.281.49	15518 - CAPITAL ONE	20.02
	43126 - WEX BANK	272.87
	60445 - ENTERPRISE FM TRUST	2,225.86
	62471 - MICHIGAN NEWSPAPERS	75.80
101.281.49 Total		2,594.55

Payment Type	EFT
Payment Month/Year	2023 3

Report Org Set	Vendor	Total Payments
101.296.29	15518 - CAPITAL ONE	11.00
	43126 - WEX BANK	126.57
	60445 - ENTERPRISE FM TRUST	1,116.36
101.296.29 Total		1,253.93
101.296.32	15518 - CAPITAL ONE	51.20
	61119 - MICHIGAN RETAILERS SERVICES INC	1,333.52
101.296.32 Total		1,384.72
101.301.01	15518 - CAPITAL ONE	84.80
	17556 - AMWAY GRAND PLAZA HOTEL	32.00
	22457 - FBI NATIONAL ASSOCIATES INC	50.00
	25259 - NATIONAL SHERIFFS' ASSOCIATION	265.20
	351 - STATE OF MICHIGAN	68.00
	43126 - WEX BANK	7,618.02
	45072 - CARL V RECK JEWELER	30.00
	45282 - COTTAGE INN PIZZA OF CHARLOTTE	245.61
	48547 - KENDALL HUNT PUBLISHING COMPANY	281.42
	48961 - AMAZON.COM LLC	967.16
	60445 - ENTERPRISE FM TRUST	17,293.18
	60719 - JETS PIZZA OF CHARLOTTE	82.10
	61119 - MICHIGAN RETAILERS SERVICES INC	236.79
	62148 - HILTON GARDEN INN	551.58
	62372 - ILLINOIS STATE TOLL HIGHWAY AUTHORITY	16.66
	62472 - LACROSSE FOOTWEAR INC	201.40
	61582 - EMBASSY SUITES - SCHAUMBURG	1,133.12
101.301.01 Total		29,157.04
101.301.03	25259 - NATIONAL SHERIFFS' ASSOCIATION	265.20
	43126 - WEX BANK	8,168.34
	45282 - COTTAGE INN PIZZA OF CHARLOTTE	240.42
	48961 - AMAZON.COM LLC	671.92
	60115 - CHEWY INC	250.72
	60445 - ENTERPRISE FM TRUST	12,136.69
	62148 - HILTON GARDEN INN	1,103.16
	62372 - ILLINOIS STATE TOLL HIGHWAY AUTHORITY	16.66
	61582 - EMBASSY SUITES - SCHAUMBURG	1,133.12
	53940 - HOMEFRONT PROTECTIVE GROUP INC	95.00
101.301.03 Total		24,081.23
101.301.43	43126 - WEX BANK	779.22
	60445 - ENTERPRISE FM TRUST	1,069.37
101.301.43 Total		1,848.59
101.301.51	14216 - HITCHES AND MORE INC	60.00
	15518 - CAPITAL ONE	94.47
	25259 - NATIONAL SHERIFFS' ASSOCIATION	265.20
	26616 - WALMART SUPERCENTER	21.85

Payment Type	EFT
Payment Month/Year	2023 3

Report Org Set	Vendor	Total Payments
101.301.51	351 - STATE OF MICHIGAN	145.73
	43126 - WEX BANK	1,110.38
	45072 - CARL V RECK JEWELER	30.00
	45282 - COTTAGE INN PIZZA OF CHARLOTTE	310.29
	48961 - AMAZON.COM LLC	327.49
	49678 - WOW BUSINESS	303.62
	53589 - BLUE CROSS BLUE SHIELD OF	6,819.95
	60445 - ENTERPRISE FM TRUST	1,704.27
	61122 - CVS/PHARMACY	25.58
	62372 - ILLINOIS STATE TOLL HIGHWAY AUTHORITY	16.68
101.301.51 Total		11,235.51
101.442.00	33459 - GRAND TRAVERSE RESORT AND SPA LLC	579.00
	43126 - WEX BANK	541.20
	60445 - ENTERPRISE FM TRUST	3,105.17
	61456 - CAR WASH PARTNERS INC	29.99
	62478 - COASTAL OFFICE SYSTEMS AND	100.00
101.442.00 Total		4,355.36
101.689.00	43126 - WEX BANK	41.37
	60445 - ENTERPRISE FM TRUST	329.07
101.689.00 Total		370.44
201	10454 - EATON COUNTY ROAD COMMISSION	775,967.07
201 Total		775,967.07
208	1860 - CITY OF LANSING	26.00
	43126 - WEX BANK	93.18
	48961 - AMAZON.COM LLC	151.13
	60445 - ENTERPRISE FM TRUST	1,867.94
	61725 - OPENEDGE	227.71
208 Total		2,365.96
221	2693 - BARRY-EATON DIST. HEALTH DEPT.	557,500.50
221 Total		557,500.50
226	12670 - IMAGIN	350.00
	48961 - AMAZON.COM LLC	1,146.92
	60173 - GODADDY.COM LLC	32.17
	61705 - ZOOM VIDEO COMMUNICATIONS INC	100.00
	62217 - AJ TEK CORPORATION	60.00
226 Total		1,689.09
228	15518 - CAPITAL ONE	24.15
	43126 - WEX BANK	53.16
	60445 - ENTERPRISE FM TRUST	650.16
228 Total		727.47
249	43126 - WEX BANK	743.48
	60445 - ENTERPRISE FM TRUST	2,075.64
	62436 - SHERATON GRAND RAPIDS	129.71

Payment Type	EFT
Payment Month/Year	2023 3

Report Org Set	Vendor	Total Payments
249	52749 - METROPOLITAN MECHANICAL INSPECTORS ASSOCIATION	35.00
249 Total		2,983.83
261	15518 - CAPITAL ONE	268.15
	40997 - USA TODAY NETWORK	11.98
	43126 - WEX BANK	343.56
	44915 - UNITED STATES POSTAL SERVICE	16.30
	48961 - AMAZON.COM LLC	793.74
	49678 - WOW BUSINESS	560.52
	60445 - ENTERPRISE FM TRUST	3,831.14
	61102 - INTERNATIONAL ASSOCIATION OF	299.00
	61705 - ZOOM VIDEO COMMUNICATIONS INC	299.80
	62462 - SIGNATURE COINS	1,038.00
	62459 - GRFLY LLC	152.60
261 Total		7,614.79
264	60313 - EXPEDIA	402.90
	62148 - HILTON GARDEN INN	1,103.16
264 Total		1,506.06
272	62396 - HOLIDAY INN GRAND RAPIDS DOWNTOWN	185.30
272 Total		185.30
273	15518 - CAPITAL ONE	48.44
	48961 - AMAZON.COM LLC	13.99
	62396 - HOLIDAY INN GRAND RAPIDS DOWNTOWN	277.95
273 Total		340.38
275	48961 - AMAZON.COM LLC	79.20
	62396 - HOLIDAY INN GRAND RAPIDS DOWNTOWN	185.30
275 Total		264.50
276	62396 - HOLIDAY INN GRAND RAPIDS DOWNTOWN	185.30
276 Total		185.30
278	62396 - HOLIDAY INN GRAND RAPIDS DOWNTOWN	185.30
278 Total		185.30
287	351 - STATE OF MICHIGAN	3,200.00
	61648 - DELTA BY MARRIOTT MUSKEGON DOWNTOWN	778.26
287 Total		3,978.26
292	15518 - CAPITAL ONE	1,032.99
	43126 - WEX BANK	590.93
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	100.00
	48961 - AMAZON.COM LLC	1,055.61
	49042 - SUBWAY	13.71
	60445 - ENTERPRISE FM TRUST	1,805.89
	61390 - SHIPT INC	440.15
	62130 - MICHIGAN GOVERNMENT FINANCE O INDIGO TRAVERSE CITY	(20.40)
	9982739 - REIDYS PIZZA	71.31
292 Total		5,090.19

Payment Type	EFT
Payment Month/Year	2023 3

Report Org Set	Vendor	Total Payments
377	61084 - THE HUNTINGTON NATIONAL BANK	543,128.13
377 Total		543,128.13
385	61086 - THE BANK OF NEW YORK MELLON N A	165,281.25
385 Total		165,281.25
512	10466 - EATON COUNTY HEALTH AND	2,359,875.76
512 Total		2,359,875.76
516	60625 - RADISSON PLAZA HOTEL	454.70
516 Total		454.70
595	48961 - AMAZON.COM LLC	329.98
595 Total		329.98
656	14286 - MERS	512,932.40
656 Total		512,932.40
670	53589 - BLUE CROSS BLUE SHIELD OF	423,420.00
670 Total		423,420.00
676	14286 - MERS	41,265.28
676 Total		41,265.28
679	33191 - STANDARD INSURANCE CO.	2,238.15
679 Total		2,238.15
690	61085 - PNC BANK N A	15,058.80
690 Total		15,058.80
691	47698 - PNC BANK	36,513.90
	52337 - STEP FORWARD MICHIGAN /	61.11
691 Total		36,575.01
701	351 - STATE OF MICHIGAN	567,207.50
701 Total		567,207.50
704	14286 - MERS	172,191.15
	15860 - CITISTREET INVESTMENT SERV	1,054.75
	1860 - CITY OF LANSING	475.57
	24909 - AMERICAN FIDELITY ASSURANCE CO	13,441.43
	33191 - STANDARD INSURANCE CO.	56,178.78
	351 - STATE OF MICHIGAN	96,647.87
	47051 - UNITED STATES TREASURY	566,415.41
	51691 - TEXAS LIFE INSURANCE COMPANY	2,564.90
	62366 - ASSURITY LIFE INSURANCE COMPANY	10,542.24
	62465 - COLLECTION SERVICES CENTER	252.55
704 Total		919,764.65
706	15518 - CAPITAL ONE	70.77
706 Total		70.77
707	15518 - CAPITAL ONE	32.61
	61390 - SHIPT INC	61.79
707 Total		94.40
Grand Total		7,062,335.42

Payroll History Total

Hours Description	Hours	Gross	Withholdings and Deductions	Gross Base	Benefits	Amount
210 Regular - Regular	64,950.2500	1,729,042.59	Gross	2,497,686.65	Community Blue 12	88,756.49
211 Bldg Closure - County/Court Closure Non MERS	614.7500	16,549.69	Federal	195,548.01	Community Blue 12 Elected	1,307.88
212 Bldg Closure - County/Court Closure	1,472.3500	38,160.49	FICA	150,189.89	Community Blue 6	253,313.30
213 LWOP - Leave without Pay	78.4563	.00	Local Taxes	792.16	Community Blue 6 Elected	12,234.48
215 Hourly Temp - Temporary Hourly	3,618.7500	67,810.89	Medicare	35,124.89	Dental Insurance	13,983.00
217 Funeral - Regular	184.0000	4,400.96	Michigan State Taxes	89,794.97	Dental Insurance Elected	450.00
218 Holiday Temp - Temporary Holiday	29.2500	521.82	Accident Policy - Emp Pd Pre Tax	138.30	HCSP Flat - Elected Officials	800.00
219 Holiday - Holiday - Non Union	1,574.3600	40,902.38	Alive Wellness	1,166.00	Health Care Savings - Additional	4,624.88
220 Sick - Sick Leave	1,542.2937	39,928.49	Alive Wellness - Elected	61.40	Health Care Savings - Flat Rate	25,400.00
221 Sick FMLA - Sick Leave FMLA	84.1606	2,188.46	Assurity Accident Fund	1,654.44	Health Care Savings Program	10,101.33
230 Annual - Annual Leave	2,813.6250	74,813.27	Assurity Critical Illness	1,429.23	Health Care Savings Program	339.07
231 Annual FMLA - Annual Leave FMLA	128.2894	2,739.18	Assurity Whole Life	2,999.61	Life & Disability	28,770.26
240 Personal - Personal Leave	504.0000	15,504.76	Cancer Employee Paid After Tax	82.80	Life & Disability - Elected	881.75
245 Other - Other Leave	109.5000	3,436.58	Cancer Employee Paid Before Tx	330.32	MESC - Unemployment	240.28
250 Comp Used - Comp Used	488.8750	13,611.82	Cap City Labor-Animal Officer	142.83	Retire - Administrative	123,373.58
251 Comp FMLA - Comp Used FMLA	45.0700	959.08	CB6 Pre-Tax Elected	1,460.08	Retire - Administrative Comm	1,852.64
270 Overtime - Overtime	2,302.5000	98,765.98	Command Unit Union	114.00	Retire - Administrative Elected	17,383.86
275 Overtime ST - Overtime - Straight Time	6.5000	214.62	Withholding		Retire - Animal Control	5,486.96
277 OT Base Pay - Overtime - Part of Base Pay	228.0000	8,897.94	Community Blue 6 - Post-Tax	932.86	Retire - Command	259,522.78
280 Training - FTO Training Hours (1.5x)	7.0000	294.42	Community Blue 6 - Pre Tax	29,285.53	Retire - Dispatch Non Sup	20,761.79
281 Training CD - FTO Training (3x)	35.0000	2,727.51	Critical Illness	60.68	Retire - Dispatch Supervisor	33,272.15
282 Training WK - FTO Training Weekly Reporting	9.0000	276.48	Dependent Care Flex - Elected	416.66	Retire - General	151,666.48
283 K9 Unit - Canine Unit Pay	(2.0000)	(50.69)	Dependent Care Flex Plan	624.98	Retire - Maintenance	9,524.17
284 On Call PA - On Call - Prosecutor	13.0000	1,792.23	Eaton County Labor Council	380.00	Retire - Sheriff Non Sup	89,133.24
285 On Call - On Call Hours	107.5000	2,001.35	Friend of Court - Iowa	505.10	Retire - Sheriff Non312	47,179.09
286 Des Staff CT - Designated Staff Comp Time ST	6.0000	.00	Friend of the Court	6,852.90	Retire - Youth Facility	1,998.12
			Garnishment	28.71	Retirees Health - Commissioners	297.75
			Garnishment	1,213.34	Retirees Health - Elected	5,565.38
			Garnishment	1,065.20	Retirees Health Care	198,260.58
			Govt. Employees Labor Council	172.56	W/C - General Emp - Commissioner	42.42
			HCSP Additional Elected	1,109.28	W/C General Emp - Elected	165.81
			HCSP PreTax Contribution	650.39	W/C General Employees	4,242.93
			Health Care Savings - Additional	18,230.53	W/C Public Safety	5,150.39
			Health Care Savings - Elected	527.72	W/C Public Safety - Elected	56.62
					Total	\$1,416,139.46
					Direct Deposits	Amount
					Adventure Credit Union	741.62
					Advia Credit Union	1,200.00
					Ally Bank	180.00
					American 1 Credit Union	4,717.89
					American Express National Bank	300.00

287 Des Staff PD - Designated Staff Pay ST	5.0000	106.40	Health Care Savings Program	15,671.89	1,534,346.85	Astera Credit Union	15,378.89
288 Shift Sup - Alternate Shift Supervisor OT	37.0000	1,181.04	Life Ins - Employee Paid	1,061.04	.00	Bank of America N.a.	2,000.00
290 Transcripts - Transcripts	.0000	2,816.35	Long Term Disability-Emp Paid	788.24	.00	Bank of America, Na	20,081.92
298 Sup Temp - Temporary Supervisor	6.2500	163.81	Medical Flex Plan	7,252.32	.00	Branch Banking and Trust Marylan	6,232.44
299 Temp Sup OT - Temporary Supervisor OT	(3.7500)	(159.24)	Medical Flex Plan - Elected	654.16	.00	Capital Area School Employee CU	57,117.08
310 Reimb OT - Reimbursed Wages - Overtime	79.0000	3,368.94	MERS Admin Deferred	26,274.60	291,939.21	Capital National Bank	6,215.39
330 Detective OT - Detective Overtime	73.5000	3,450.85	MERS Admin Deferred - Elected	3,702.18	41,135.44	Capital One NA	2,901.46
340 CO Backfill - Corrections Officers Backfill OT	363.0000	15,157.40	MERS Admin Deferred Commissioner	394.55	4,383.92	Citizens Bank Na	230.00
345 Holiday OT - Holiday Overtime	21.0000	1,139.08	MERS Animal Control Deferred	1,050.77	14,393.96	Clearwater CU	2,415.36
350 Holiday - Holiday Pay	553.5000	14,897.62	MERS Command Deferred	24,655.73	182,634.99	Comerica Bank	9,979.10
355 Reimb HOT - Reimbursed OT - Holiday OT	4.0000	236.24	MERS Deputies Def (1/1/98)	32,594.96	304,624.71	Commercial Bank	13,650.86
375 Unsched OT - On Call	45.5000	2,367.59	MERS Disp Sup Deferred	5,615.93	46,032.33	Community Choice CU	930.00
410 Sup Regular - Supervisory Regular	2,642.5000	123,146.38	MERS Dispatcher Deferred	8,679.81	82,980.76	Consumers Credit Union	14,932.66
412 Sup Closure - Supervisory County/Court Closure	100.0000	4,179.65	MERS General	459.36	6,292.80	Consumers Professional CU	3,764.45
415 Sup Per Diem - Supervisory Per Diem	.0000	4,850.00	MERS General Deferred	66,886.58	916,250.99	Cornerstone Community Financial	6,389.17
419 Sup Holiday - Supervisory Holiday - Non Union	96.0000	4,026.24	MERS Maint. Deferred	2,914.60	49,068.42	CP Federal Credit Union	7,231.78
420 Sup Sick - Supervisory Sick Leave	11.0000	433.70	MERS Non312 (1/1/98)	26,981.09	252,160.76	DFCU Financial	8,808.53
430 Sup Annual - Supervisory Annual Leave	212.5000	8,928.79	MERS Youth Serv Deferred	447.66	44,768.45	Dow Chemical Employees CU	6,117.70
500 Other Pay - Other Pay	.0000	340.00	Police Officers Association of Probate Judge Retirement	3,932.74	.00	Eaton Community Bank	59,731.42
510 ARPA Prem - Temp	.0000	4,500.00	Def.	2,109.50	14,063.28	Eaton Community Bk	11,976.42
550 Mileage - Mileage - Taxable	.0000	1,016.34	Standard - PostTax % - General	6,867.23	126,604.84	Fifth Third Bank Cincin	6,560.63
560 Mile NonTax - Mileage - Non Taxable	.0000	1,874.47	Standard - PostTax Flat - Elect	400.00	.00	Fifth Third Bank Cincinnati	76,919.56
580 Meals - Meal Reimbursement	.0000	2,172.96	Standard - PostTax Flat - Gen	20,313.83	.00	First Nat'l Bank Howell	2,507.63
590 Other Travel - Other Travel Reimbursement	.0000	87.80	Standard - PreTax % - Comm	879.23	976.92	Flagstar Bank, Fsb	8,854.56
600 Disability - Disability Pay	.0000	5,343.72	Standard - PreTax % - General	7,776.97	62,085.66	Flint Area School Employees CU	5,655.04
610 Dis. MERS - Disability Pay - MERS Supplement	.0000	2,721.18	Standard - PreTax Flat - Comm	1,180.00	.00	Grand Trunk Employees FCU	8,824.53
			Standard - PreTax Flat - Elected	1,970.00	.00	Greenstate Credit Union	3,098.80
			Standard - PreTax Flat - General	16,791.52	.00	Hastings City Bank	6,857.47
			Texas Life Ins - Emp Pd	1,282.63	.00	Honors Credit Union	3,709.88
			Union Dues - Command	1,013.60	.00	Horizon Bk	3,709.73
			Union Dues - Disp Sup	274.80	.00	Huntington National Bank	16,744.97
			Union Dues - Dispatcher Non Sup	645.40	.00	Huntington National BK	73,435.79
			Union of Operating Engineers	441.96	.00	Independent Bank	117,223.00
			Net	<u>\$1,662,636.40</u>		Independent BK	1,914.84
						Isabella Community CU	750.00
						Journey Federal Credit Union	10,596.11
						JP Morgan Case Bank	5,740.25
						JP Morgan Chase Bank	30,666.51
						JPMorgan Chase	5,134.91
						Kalsee Credit Union	676.50
						Kellogg Federal Credit Union	18,604.46
						KeyBank National Association	2,567.51
						LAFCU	167,071.11

660 WC Hrly - Work Comp	72.0000	2,274.84
Hourly Compensation		
720 Sick Retire - Payout - Sick	244.6500	7,657.55
Leave Retirement		
730 Ann. Payout - Payout -	422.1868	10,536.13
Annual Leave		
750 Comp Term - Payout -	147.3000	3,665.31
Comp Leave Termination		
755 Comp Payout - Payout -	808.6250	23,884.07
Comp Leave		
810 Waiver - Health Insurance	.0000	4,866.67
Waiver		
830 Cleaning - Cleaning	.0000	86.30
Allowance		
840 Clothing - Clothing	.0000	75.49
Reimbursement		
860 Phone - Telephone Stipend	.0000	70.00
880 Longevity - Longevity	.0000	292.60
920 E-Sick - Earned Sick Leave	2,896.4255	.00
921 Sick Lost - Sick Leave	440.4551	.00
Hours Lost		
930 E-Annual - Earned Annual	5,106.2874	.00
Leave		
931 Annual Lost - Annual Leave	104.2750	.00
Hours Lost		
940 E-Personal - Earned	42.0000	.00
Personal Leave		
950 E-Comp - Earned Comp	1,023.7500	.00
Hours		
951 E-Comp K9 - Earned Comp	(50.0000)	.00
Canine Unit		
955 E-Comp ST - Earned Comp	8.0000	.00
Straight Time		
957 E-Comp Hol - Earned	42.0000	.00
Comp Holiday ST		
959 E-Comp FTO - Earned	27.0000	.00
Comp FTO (1.5x)		
Salary - Salary	.0000	70,440.08
Total	96,531.4348	\$2,497,686.65

Lake Michigan Credit Union	11,371.13
Lake Trust	52,315.55
Lake Trust Credit Union	70,874.59
Lake Trust CU	5,361.56
M & T Bank NY	4,259.88
Marshall Community Credit Union	12,459.71
Mercantile BK of Michigan	5,063.48
Michigan Schools and Government C	1,425.00
MSU Federal Credit Union	444,350.02
Navy Federal Credit Union	25,866.54
Omni Community Credit Union	1,500.00
PNC Bank	4,898.06
PNC Bank, Ohio	91,246.93
Portland Federal Credit Union	35,262.34
Preferred Credit Union	7,388.12
Sutton Bank	929.88
The Bankcorp Bank	2,078.09
The Dart Bank	7,562.71
The Northern Trust Company	52.54
The State Bank	789.38
Thornapple Valley Credit Union	4,839.54
Union Bank	7,741.53
University of Michigan CU	740.03
USAA Federal Savings Bank	6,832.83
Veridian Credit Union	300.00
Wells Fargo Bank, Na	5,483.60
Wildfire Credit Union	4,378.92
Total	\$1,656,419.89
Check	\$6,216.51

**NEW POSITION AND RECLASSIFICATION REQUESTS
FISCAL YEAR 2023/2024**

**DEPARTMENT /
DIVISION**

POSITION TITLE

Reclassification Requests for Consultant Review

215.00	County Clerk	Chief Deputy Clerk/Elections Specialist
228.00	Tech Services	GIS Administrator
265.00	Physical Plant	Administrative Assistant
281.31	Trial Courts	Administrative Assistant/Jury Coordinator
281.60	Youth Facility	Treatment Specialist(s)
281.60	Youth Facility	Senior Treatment Specialist
299.00	Public Defender	Legal Assistant II
325.00	Central Dispatch	Clerk/Receptionist
325.00	Central Dispatch	Executive Assistant
371.00	Construction Code	Administrative Assistant/Zoning Enforcement Officer

Department wide or Multi-Departmental Classification Review

Trial Courts, Prosecutor, Public Defender	Attorney Evaluation	
528.00	Resource Recovery	Resource Recovery Restructure - Review of All Positions

New Position Classification Evaluation Requests

101.26	Emergency Services	Emergency Management Specialist
281.31	Trial Courts	Pre-Trial Services Probation Officer
301.01	Sheriff's Department	Public Information Officer
751.00	Parks Department	Parks Maintenance Supervisor

Eaton County,
Michigan



Year Ended
September 30,
2022

Financial
Statements and
Single Audit Act
Compliance

Rehmann

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EATON COUNTY, MICHIGAN

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INTRODUCTORY SECTION

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EATON COUNTY CONTROLLER/ADMINISTRATOR

1045 Independence Blvd
Charlotte, MI 48813

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

Connie L. Sobie
*Controller/
Administrator*

Melissa Ballard
Finance Director

March 24, 2023

To the Members of the Board of Commissioners:

The Annual Financial Report of Eaton County, Michigan for the fiscal year ended September 30, 2022, 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 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 governments 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.

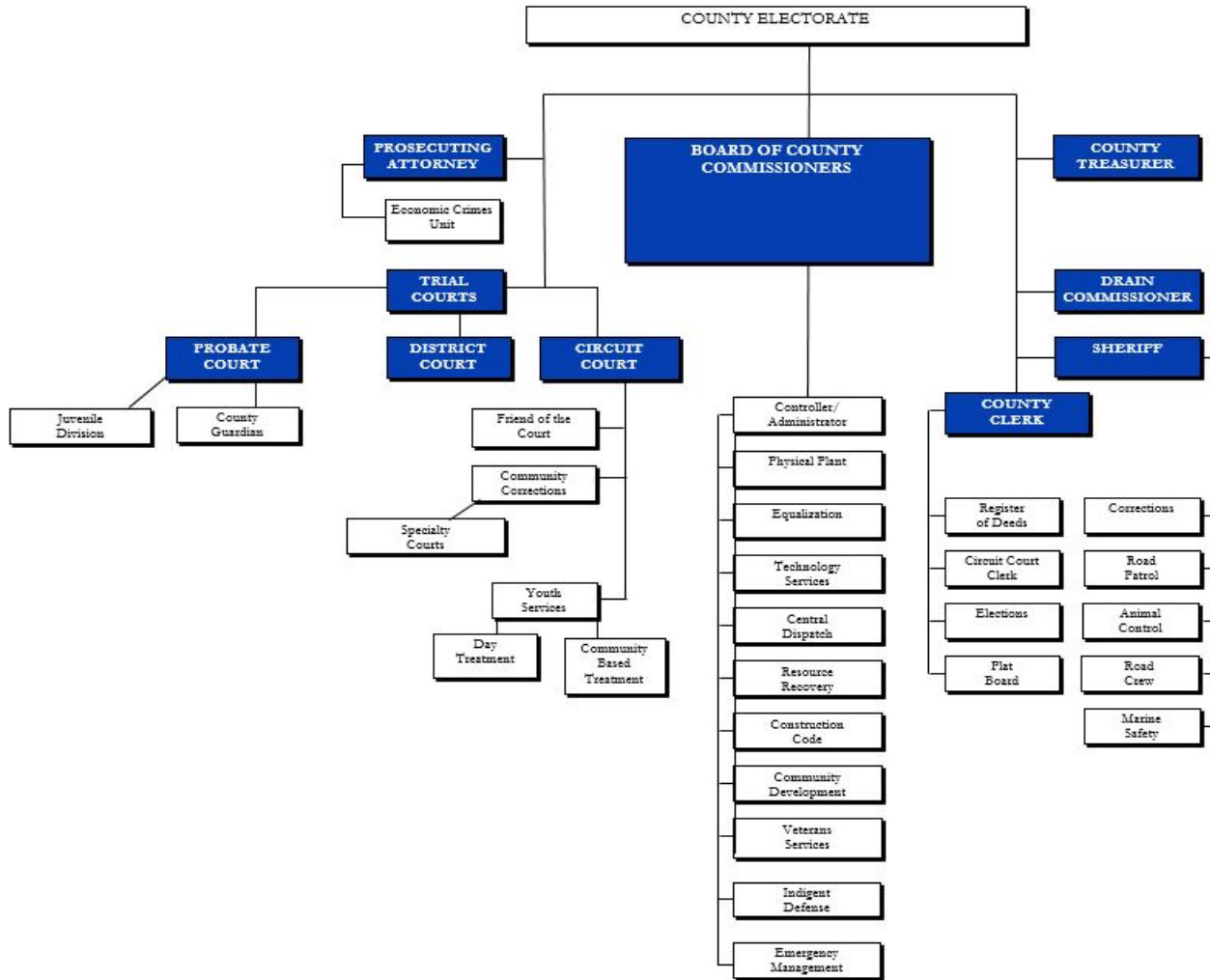
Respectfully submitted,

A handwritten signature in cursive script that reads "Connie L. Sobie".

Connie L. Sobie
Controller/Administrator

EATON COUNTY, MICHIGAN

Organizational Chart



EATON COUNTY, MICHIGAN

PRINCIPAL OFFICIALS

For the Year Ended September 30, 2022

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

Connie L. Sobie
Controller/Administrator

FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

March 24, 2023

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

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditors, the accompanying financial statements referred to above 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 the County, as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparisons for the general fund and the major special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the following entities, which represent the indicated percentages of the total business-type activities and total aggregate discretely presented component units, respectively:

	Percent of Assets and Deferred Outflows	Percent of Revenues	Percent of Net Position
Eaton County Health and Rehabilitation			
Services Facility Enterprise fund (a major fund)	56.3%	94.1%	48.0%
Eaton County Road Commission	51.3%	52.1%	60.3%

Those statements were audited by other auditors whose reports thereon were furnished to us, and our opinions, insofar as they relate to the amounts included for the above entities, are based solely on the reports of the other auditors.



Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Independent Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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*.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Independent Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the schedules for the pension and other postemployment benefit plans, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is 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. The 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.

Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the introductory section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2023, on our consideration of the County'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 solely 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 effectiveness of the County's 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.

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

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, 2022. 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	\$ (29,404,816)
· Change in total net position	2,280,427
· Fund balances, governmental funds	19,208,463
· Change in fund balances, governmental funds	3,110,967
· Unassigned fund balance, general fund	5,418,777
· Change in fund balance, general fund	2,069,062
· Installment debt outstanding	25,447,789
· Change in installment debt	3,079,100

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.

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 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 \$64,140,761 and \$38,639,509 respectively, at September 30, 2022.

	Net Position					
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets						
Current and other assets	\$ 40,721,433	\$ 34,206,284	\$ 23,426,138	\$ 26,302,916	\$ 64,147,571	\$ 60,509,200
Capital assets, net	43,642,394	38,070,502	11,826,124	12,306,892	55,468,518	50,377,394
Total assets	84,363,827	72,276,786	35,252,262	38,609,808	119,616,089	110,886,594
Deferred outflows of resources	16,668,810	13,734,563	956,365	875,991	17,625,175	14,610,554
Liabilities						
Long-term debt	23,616,944	19,852,678	4,572,497	5,347,958	28,189,441	25,200,636
Other liabilities	122,209,710	114,841,855	3,508,508	5,207,768	125,718,218	120,049,623
Total liabilities	145,826,654	134,694,533	8,081,005	10,555,726	153,907,659	145,250,259
Deferred inflows of resources	11,347,976	11,138,175	1,390,445	793,957	12,738,421	11,932,132
Net position						
Net investment in capital assets	21,121,277	19,708,264	9,851,259	9,368,335	30,972,536	29,076,599
Restricted	8,197,246	7,087,790	-	-	8,197,246	7,087,790
Unrestricted (deficit)	(85,460,516)	(86,617,413)	16,885,918	18,767,781	(68,574,598)	(67,849,632)
Total net position	\$ (56,141,993)	\$ (59,821,359)	\$ 26,737,177	\$ 28,136,116	\$ (29,404,816)	\$ (31,685,243)

A portion of the County's net position, \$30,972,536, 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.

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

An additional portion of the County's net position, \$8,197,246, 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	
	2022	2021	2022	2021	2022	2021
Revenues						
Program revenues:						
Charges for services	\$ 6,733,054	\$ 6,712,623	\$ 18,792,991	\$ 19,843,278	\$ 25,526,045	\$ 26,555,901
Operating grants and contributions	12,394,377	11,436,395	1,821,155	10,366,324	14,215,532	21,802,719
General revenues:						
Property taxes	30,551,517	29,188,124	488,785	477,765	31,040,302	29,665,889
Grants and contributions not restricted to specific programs	9,540,636	2,745,620	-	-	9,540,636	2,745,620
Unrestricted investment earnings	89,722	39,026	164,469	14,321	254,191	53,347
Gain on sale of capital assets	74,281	-	-	-	74,281	-
Total revenues	<u>59,383,587</u>	<u>50,121,788</u>	<u>21,267,400</u>	<u>30,701,688</u>	<u>80,650,987</u>	<u>80,823,476</u>
Expenses						
Legislative	325,952	346,285	-	-	325,952	346,285
Judicial	7,536,237	6,809,648	-	-	7,536,237	6,809,648
General government	12,037,344	9,633,448	-	-	12,037,344	9,633,448
Public safety	27,197,105	24,003,821	-	-	27,197,105	24,003,821
Public works	483,511	485,825	-	-	483,511	485,825
Health and social services	6,642,505	6,574,797	-	-	6,642,505	6,574,797
Parks, recreation, and culture	729,548	803,613	-	-	729,548	803,613
Other	419,186	493,116	-	-	419,186	493,116
Interest on long-term debt	704,676	650,647	-	-	704,676	650,647
Health and rehabilitation services	-	-	21,630,909	22,436,417	21,630,909	22,436,417
Delinquent tax collections	-	-	361,436	70,596	361,436	70,596
Jail commissary	-	-	3,104	110,064	3,104	110,064
Foreclosing government unit	-	-	299,047	800,163	299,047	800,163
Total expenses	<u>56,076,064</u>	<u>49,801,200</u>	<u>22,294,496</u>	<u>23,417,240</u>	<u>78,370,560</u>	<u>73,218,440</u>
Change in net position, before transfers	3,307,523	320,588	(1,027,096)	7,284,448	2,280,427	7,605,036
Transfers	<u>371,843</u>	<u>403,046</u>	<u>(371,843)</u>	<u>(403,046)</u>	<u>-</u>	<u>-</u>
Change in net position	<u>3,679,366</u>	<u>723,634</u>	<u>(1,398,939)</u>	<u>6,881,402</u>	<u>2,280,427</u>	<u>7,605,036</u>
Net position, beginning 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>
Net position, end of year	<u>\$ (56,141,993)</u>	<u>\$ (59,821,359)</u>	<u>\$ 26,737,177</u>	<u>\$ 28,136,116</u>	<u>\$ (29,404,816)</u>	<u>\$ (31,685,243)</u>

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

Governmental activities. Governmental activities increased the County's net position by \$3,679,366. Total governmental revenues were \$59,383,587, compared to \$50,121,788 in the prior year (increase of \$9,261,799). The cost of all governmental activities this year was \$56,076,064 compared to \$49,801,200 from the prior year (increase of \$6,274,864). Key elements of the overall increase in net position, in addition to those matters discussed previously, are as follows:

- Grants and contributions not restricted to specific programs increased by \$6,795,016 which was primarily due to the utilization of the American Rescue Plan Act funds.
- Property tax revenue increased by \$1,363,393. The increase in property taxes was a result of inflation of 5% and values increasing faster than anticipated, along with an increase in new construction.
- Pension and OPEB expense was \$(148,534) in the current year, compared to \$(2,246,391) 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 decreased the County's net position by \$1,398,939 for the current year. Key elements of the current year decrease are as follows:

- The County Health and Rehabilitation Services Facility reported a decrease in net position of \$1,470,219. Additional factors discussing this decrease in net position are available in the separately issued report for the Facility.
- The delinquent tax revolving fund reported a decrease in net position of \$136,781 as a result of a large Michigan Tax Tribunal determination.

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 \$19,208,463, an increase of \$3,110,967 in comparison with the prior year. Of the fund balance amount, \$5,418,777 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 \$5,418,777, while total fund balance was \$9,660,469. 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 11.5 percent of the total general fund expenditures.

The fund balance of the County's general fund increased by \$2,069,062 during the current fiscal year. This increase is due to the recognition of proceeds from borrowing related to the public health and energy capital expenditures.

The fund balance of the County's American Rescue Plan Act fund increased by \$43,235 during the current fiscal year. This increase is due to interest income.

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 decreased during fiscal year 2022, compared to an increase in fiscal year 2021. The net position decreased by \$1,470,219 in 2022, compared to the net position increase of \$6,664,659 in 2021. This decrease in 2022 is largely attributable to a decrease in current assets related to grant funds in response to COVID-19.

The Delinquent Tax Revolving Fund net position decreased by \$136,781 in 2022, compared to the net position increase of \$87,614 in 2021. This decrease in 2022 is largely attributable to a large Michigan Tax Tribunal determination.

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

General Fund Budgetary Highlights

Revenues in the general fund decreased by \$1,690,480 from the original budget to the final budget due to an amendment to decrease the general fund revenues and to allocate them to a fund specifically established for the American Rescue Plan Act.

Expenditures in the general fund increased by \$14,328,780 from the original to the final budget related to the public health and energy project that commenced in May 2022.

Actual general fund revenues were over the final amended budget by \$82,246. This is primarily due to tax revenues over the final budget estimate.

Actual general fund expenditures were under the final amended budget by \$9,665,038. Several factors contributed to the variance; including capital expenditures not completed as of year-end, in addition to cost savings related to unfilled allocated personnel positions.

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, 2022 amounted to \$55,468,518 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, buildings and improvements, vehicles and equipment, and leases. The net increase in the County's investment in governmental activities capital assets for the current fiscal year was \$5,571,892. This was due to current year additions exceeding the annual depreciation/amortization expense. The County's business-type activities' capital assets decreased by \$480,768. This was due to annual depreciation exceeding current year additions.

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

- The installation of the solar array system and the building efficiency improvements.
- The replacement of the security systems in the Youth Facility building and in the County jail.

	Capital Assets (Net of Depreciation/Amortization)					
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 4,018,034	\$ 4,018,034	\$ -	\$ -	\$ 4,018,034	\$ 4,018,034
Construction in progress	8,719,920	176,409	-	-	8,719,920	176,409
Buildings and improvements	17,111,475	17,936,820	11,535,030	11,974,512	28,646,505	29,911,332
Vehicles and equipment	12,139,248	14,457,386	291,094	332,380	12,430,342	14,789,766
Leased vehicles	1,116,195	934,650	-	-	1,116,195	934,650
Leased cell tower	121,717	125,098	-	-	121,717	125,098
Leased land	415,805	422,105	-	-	415,805	422,105
Total capital assets, net	\$ 43,642,394	\$ 38,070,502	\$ 11,826,124	\$ 12,306,892	\$ 55,468,518	\$ 50,377,394

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 \$5,455,000. This entire amount comprises debt backed by the full faith and credit of the County.

	Long-term Debt					
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
General obligation bonds	\$ 5,455,000	\$ 6,465,000	\$ -	\$ -	\$ 5,455,000	\$ 6,465,000
Notes from direct borrowings and direct placements	15,642,789	10,800,345	4,350,000	5,103,344	19,992,789	15,903,689
Compensated absences	2,519,155	2,587,333	222,497	244,614	2,741,652	2,831,947
Total long-term debt	\$ 23,616,944	\$ 19,852,678	\$ 4,572,497	\$ 5,347,958	\$ 28,189,441	\$ 25,200,636

The County's total general obligation debt decreased by \$1,010,000 (15.6%) 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 \$530,522,186, 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 2023 fiscal year:

- Increases in intergovernmental revenue due to the recognition of \$3,480,000 in American Rescue Plan lost revenue allocation.
- Increases in property tax revenue of approximately \$1,800,000.
- Total salary expenditures increased approximately \$560,000 as a result of both represented and non-represented employee wage increases.
- Total required pension fund contributions increased of approximately \$980,000 due to statutory and pension plan funding requirements. The total retiree health OPEB contributions increased by approximately \$100,000 due to the increase in the self-funding costs of the retiree healthcare.
- At the time of the budget adoption, the County had completed the application process for the expansion of the County Youth Facility, but the funding was not included in the adopted budget due to the timing of the grant award approval.

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, 2022

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Totals	
Assets				
Cash and cash equivalents	\$ 17,285,607	\$ 12,062,550	\$ 29,348,157	\$ 30,823,257
Restricted cash and cash equivalents	14,743,330	-	14,743,330	-
Receivables, net	7,785,963	10,502,054	18,288,017	32,409,835
Internal balances	430	(430)	-	-
Other assets	906,103	861,964	1,768,067	824,562
Net other postemployment benefit asset	-	-	-	2,787,794
Capital assets not being depreciated/amortized	12,737,954	-	12,737,954	30,222,579
Capital assets being depreciated/amortized, net	30,904,440	11,826,124	42,730,564	159,395,501
Total assets	84,363,827	35,252,262	119,616,089	256,463,528
Deferred outflows of resources				
Deferred charge on refunding	233,200	65,135	298,335	112,361
Deferred pension amounts	14,050,774	891,230	14,942,004	1,797,848
Deferred other postemployment benefit amounts	2,384,836	-	2,384,836	1,032,704
Total deferred outflows of resources	16,668,810	956,365	17,625,175	2,942,913
Liabilities				
Accounts payable and accrued liabilities	4,522,216	1,784,703	6,306,919	3,752,750
Interest payable	349,753	18,598	368,351	292,509
Unearned revenue	14,606,150	-	14,606,150	490,963
Leases payable:				
Due within one year	387,432	-	387,432	51,796
Due in more than one year	1,269,096	-	1,269,096	407,612
Long-term debt:				
Due within one year	4,528,882	2,922,497	7,451,379	4,501,893
Due in more than one year	19,088,062	1,650,000	20,738,062	26,628,095
Net pension liability (due in more than one year)	63,252,836	887,925	64,140,761	5,608,453
Net other postemployment benefit liability (due in more than one year)	37,822,227	817,282	38,639,509	-
Total liabilities	145,826,654	8,081,005	153,907,659	41,734,071
Deferred inflows of resources				
Deferred pension amounts	8,787,972	1,390,445	10,178,417	1,278,242
Deferred other postemployment benefit amounts	1,538,432	-	1,538,432	1,153,424
Deferred lease amounts	1,021,572	-	1,021,572	471,694
Total deferred inflows of resources	11,347,976	1,390,445	12,738,421	2,903,360
Net position				
Net investment in capital assets	21,121,277	9,851,259	30,972,536	160,892,778
Restricted for:				
Judicial	265,279	-	265,279	-
Public safety	7,257,108	-	7,257,108	-
Debt service	32,502	-	32,502	-
Health and social services	327,477	-	327,477	-
Endowments	42,950	-	42,950	-
Other state mandated	271,930	-	271,930	-
Other postemployment benefits	-	-	-	2,667,074
Drainage districts	-	-	-	40,238,003
Unrestricted (deficit)	(85,460,516)	16,885,918	(68,574,598)	10,971,155
Total net position	\$ (56,141,993)	\$ 26,737,177	\$ (29,404,816)	\$ 214,769,010

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

EATON COUNTY, MICHIGAN

Statement of Activities

For the Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenues
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities:					
Legislative	\$ 325,952	\$ -	\$ -	\$ -	\$ (325,952)
Judicial	7,536,237	1,435,012	2,323,486	-	(3,777,739)
General government	12,037,344	1,499,805	1,600,755	-	(8,936,784)
Public safety	27,197,105	3,271,530	6,078,538	-	(17,847,037)
Public works	483,511	-	-	-	(483,511)
Health and social services	6,642,505	385,879	2,391,598	-	(3,865,028)
Parks, recreation and culture	729,548	140,828	-	-	(588,720)
Other	419,186	-	-	-	(419,186)
Interest on long-term debt	704,676	-	-	-	(704,676)
Total governmental activities	56,076,064	6,733,054	12,394,377	-	(36,948,633)
Business-type activities:					
Health and rehabilitation services	21,630,909	17,546,679	1,821,155	-	(2,263,075)
Delinquent tax collections	361,436	722,478	-	-	361,042
Jail commissary	3,104	104,550	-	-	101,446
Home tax exemption audit	-	2,751	-	-	2,751
Foreclosing government unit	299,047	416,533	-	-	117,486
Total business-type activities	22,294,496	18,792,991	1,821,155	-	(1,680,350)
Total primary government	<u>\$ 78,370,560</u>	<u>\$ 25,526,045</u>	<u>\$ 14,215,532</u>	<u>\$ -</u>	<u>\$ (38,628,983)</u>
Component units					
Road Commission	\$ 15,748,369	\$ 115,716	\$ 6,563,311	\$ 10,414,648	\$ 1,345,306
Board of Public Works	60,328	-	60,328	-	-
Drainage Districts	5,645,028	824,594	31,481	12,059,908	7,270,955
District Health	6,711,305	813,120	6,539,745	-	641,560
Land Bank	2,358	-	-	-	(2,358)
Total component units	<u>\$ 28,167,388</u>	<u>\$ 1,753,430</u>	<u>\$ 13,194,865</u>	<u>\$ 22,474,556</u>	<u>\$ 9,255,463</u>

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EATON COUNTY, MICHIGAN

Statement of Activities

For the Year Ended September 30, 2022

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Totals	
Change in net position				
Net (expense) revenues	\$ (36,948,633)	\$ (1,680,350)	\$ (38,628,983)	\$ 9,255,463
General revenues:				
Property taxes	30,551,517	488,785	31,040,302	4,658,336
Grants and contributions not restricted to specific programs	9,540,636	-	9,540,636	-
Unrestricted investment earnings	89,722	164,469	254,191	91,714
Other	-	-	-	404,754
Gain on sale of capital assets	74,281	-	74,281	-
Transfers - internal activities	371,843	(371,843)	-	-
Total general revenues and transfers	40,627,999	281,411	40,909,410	5,154,804
Change in net position	3,679,366	(1,398,939)	2,280,427	14,410,267
Net position, beginning of year	(59,821,359)	28,136,116	(31,685,243)	200,358,743
Net position, end of year	<u>\$ (56,141,993)</u>	<u>\$ 26,737,177</u>	<u>\$ (29,404,816)</u>	<u>\$ 214,769,010</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, 2022

	General Fund	American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	\$ 6,056,656	\$ -	\$ 8,568,806	\$ 14,625,462
Restricted cash and cash equivalents	-	14,743,330	-	14,743,330
Receivables:				
Property taxes, net	4,288,676	-	4,577	4,293,253
Accounts	386,285	-	576,193	962,478
Due from other governments	416,480	-	1,032,180	1,448,660
Leases	525,714	-	495,858	1,021,572
Prepays	148,684	-	20,395	169,079
Advances to component unit	60,000	-	-	60,000
Total assets	\$ 11,882,495	\$ 14,743,330	\$ 10,698,009	\$ 37,323,834
Liabilities				
Negative equity in cash and cash equivalents	\$ -	\$ -	\$ 256,887	\$ 256,887
Accounts payable	1,240,867	-	311,685	1,552,552
Accrued liabilities	286,525	93,945	101,462	481,932
Due to other governments	57,358	-	-	57,358
Due to other funds	111,562	-	27,358	138,920
Unearned revenue	-	14,606,150	-	14,606,150
Total liabilities	1,696,312	14,700,095	697,392	17,093,799
Deferred inflows of resources				
Deferred lease amounts	525,714	-	495,858	1,021,572
Fund balances				
Nonspendable	208,684	-	20,395	229,079
Restricted	-	-	8,527,475	8,527,475
Committed	-	43,235	956,889	1,000,124
Assigned	4,033,008	-	-	4,033,008
Unassigned	5,418,777	-	-	5,418,777
Total fund balances	9,660,469	43,235	9,504,759	19,208,463
Total liabilities, deferred inflows of resources and fund balances	\$ 11,882,495	\$ 14,743,330	\$ 10,698,009	\$ 37,323,834

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, 2022

Total fund balances for governmental funds	\$ 19,208,463

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/amortized	12,737,954
Capital assets being depreciated/amortized, net	30,904,440

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

Bonds payable	(5,455,000)
Notes from direct borrowings and direct placements	(15,642,789)
Deferred charge on refunding	233,200
Leases payable	(1,656,528)
Interest payable	(349,753)
Compensated absences	(2,519,155)

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.

	1,363,032

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	(63,252,836)
Deferred outflows related to the net pension liability	14,050,774
Deferred inflows related to the net pension liability	(8,787,972)
Net other postemployment benefit liability	(37,822,227)
Deferred outflows related to the net other postemployment benefit liability	2,384,836
Deferred inflows related to the net other postemployment benefit liability	(1,538,432)

Net position of governmental activities	<u>\$ (56,141,993)</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, 2022

	General Fund	American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Property taxes	\$ 22,558,302	\$ -	\$ 7,932,692	\$ 30,490,994
Licenses and permits	253,490	-	795,131	1,048,621
Intergovernmental:				
Federal/State	5,666,443	6,772,845	5,115,977	17,555,265
Local	4,005,072	-	-	4,005,072
Charges for services	2,663,898	-	2,555,533	5,219,431
Fines and forfeitures	195,124	-	2,031	197,155
Interest and rents	270,154	43,235	4,953	318,342
Other	210,150	-	232,524	442,674
Total revenues	35,822,633	6,816,080	16,638,841	59,277,554
Expenditures				
Current:				
Legislative	325,310	-	-	325,310
Judicial	5,543,992	-	1,924,052	7,468,044
General government	9,876,253	1,150,517	104,351	11,131,121
Public safety	16,590,377	-	6,073,988	22,664,365
Public works	474,187	-	-	474,187
Health and social services	2,011,898	-	4,357,571	6,369,469
Parks, recreation and culture	681,171	-	-	681,171
Other	415,380	-	3,806	419,186
Capital outlay	10,357,790	-	210,970	10,568,760
Debt service:				
Principal	331,507	-	2,296,291	2,627,798
Lease principal	327,638	-	63,208	390,846
Interest and fiscal charges	48,011	-	486,782	534,793
Total expenditures	46,983,514	1,150,517	15,521,019	63,655,050
Revenues over (under) expenditures	(11,160,881)	5,665,563	1,117,822	(4,377,496)
Other financing sources (uses)				
Issuance of long-term debt	6,460,242	-	-	6,460,242
Issuance of long-term leases	427,876	-	137,645	565,521
Proceeds from sale of capital assets	74,281	-	-	74,281
Transfers in	8,656,324	-	3,660,183	12,316,507
Transfers out	(2,388,780)	(5,622,328)	(3,916,980)	(11,928,088)
Total other financing sources (uses)	13,229,943	(5,622,328)	(119,152)	7,488,463
Net change in fund balances	2,069,062	43,235	998,670	3,110,967
Fund balances, beginning of year	7,591,407	-	8,506,089	16,097,496
Fund balances, end of year	\$ 9,660,469	\$ 43,235	\$ 9,504,759	\$ 19,208,463

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, 2022

Net change in fund balance - total governmental funds \$ 3,110,967

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/amortization expense.

Capital assets purchased/constructed	9,996,037
Depreciation/amortization expense	(4,424,145)
Proceeds from sale of capital assets	(74,281)
Gain on sale of capital assets	74,281

Bond and lease proceeds provide current financial resources to the governmental funds in the period issued, but issuing bonds and leases increases long-term liabilities in the Statement of Net Position. Repayment of bond and lease 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	2,627,798
Issuance of long-term installment purchase agreements	(6,460,242)
Principal payments on long-term leases	390,846
Issuance of long-term leases	(565,521)

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

Change in accrued compensated absences	68,178
Amortization of deferred charge on refunding	(47,430)
Change in the net pension liability and related deferred amounts	(1,523,897)
Change in the net other postemployment benefit liability and related deferred amounts	1,672,431
Change in accrued interest payable	(122,453)

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.

(1,043,203)

Change in net position of governmental activities

\$ 3,679,366

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, 2022

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Property taxes	\$ 21,995,330	\$ 21,995,330	\$ 22,558,302	\$ 562,972
Licenses and permits	146,300	146,300	253,490	107,190
Intergovernmental:				
Federal/State	7,687,529	5,970,049	5,666,443	(303,606)
Local	4,042,177	4,042,177	4,005,072	(37,105)
Charges for services	2,947,600	2,947,600	2,663,898	(283,702)
Fines and forfeitures	246,700	246,700	195,124	(51,576)
Interest and rents	261,355	261,355	270,154	8,799
Other	103,876	130,876	210,150	79,274
Total revenues	37,430,867	35,740,387	35,822,633	82,246
Expenditures				
Current:				
Legislative	353,739	380,739	325,310	(55,429)
Judicial	5,999,557	6,011,397	5,543,992	(467,405)
General government	10,662,748	10,774,353	9,876,253	(898,100)
Public safety	17,475,419	17,574,173	16,590,377	(983,796)
Public works	425,000	474,188	474,187	(1)
Health and social services	2,116,464	2,120,281	2,011,898	(108,383)
Parks, recreation and culture	1,046,054	1,043,960	681,171	(362,789)
Other	956,274	905,958	415,380	(490,578)
Capital outlay	2,409,390	16,486,282	10,357,790	(6,128,492)
Debt service:				
Principal	318,757	331,508	331,507	(1)
Lease principal	430,005	431,876	327,638	(104,238)
Interest and fiscal charges	126,365	113,837	48,011	(65,826)
Total expenditures	42,319,772	56,648,552	46,983,514	(9,665,038)
Revenues under expenditures	(4,888,905)	(20,908,165)	(11,160,881)	9,747,284
Other financing sources (uses)				
Issuance of long-term debt	-	6,460,242	6,460,242	-
Issuance of long-term leases	577,500	577,500	427,876	(149,624)
Proceeds from sale of capital assets	10,000	10,000	74,281	64,281
Transfers in	2,112,833	10,897,145	8,656,324	(2,240,821)
Transfers out	(1,765,935)	(2,500,877)	(2,388,780)	(112,097)
Total other financing sources (uses)	934,398	15,444,010	13,229,943	(2,214,067)
Net change in fund balance	(3,954,507)	(5,464,155)	2,069,062	7,533,217
Fund balance, beginning of year	7,591,407	7,591,407	7,591,407	-
Fund balance, end of year	\$ 3,636,900	\$ 2,127,252	\$ 9,660,469	\$ 7,533,217

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, 2022

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Intergovernmental -				
Federal/State	\$ -	\$ 9,521,000	\$ 6,772,845	\$ (2,748,155)
Interest and rents	-	-	43,235	43,235
Total revenues	-	9,521,000	6,816,080	(2,704,920)
Expenditures				
Current -				
General government	-	1,496,000	1,150,517	(345,483)
Revenues over expenditures	-	8,025,000	5,665,563	(2,359,437)
Other financing uses				
Transfers out	-	(8,025,000)	(5,622,328)	(2,402,672)
Net change in fund balance	-	-	43,235	(4,762,109)
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,235</u>	<u>\$ 43,235</u>

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

EATON COUNTY, MICHIGAN

Statement of Net Position

Proprietary Funds

September 30, 2022

	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	\$ 295,584	\$ 10,072,106	\$ 2,670,712	\$ 13,038,402	\$ 2,917,032
Receivables:					
Property taxes	-	3,614,364	-	3,614,364	-
Accounts, net	6,435,271	394,078	16,181	6,845,530	-
Due from other funds	-	-	-	-	139,350
Prepays	861,964	-	-	861,964	737,024
Total current assets	7,592,819	14,080,548	2,686,893	24,360,260	3,793,406
Noncurrent assets:					
Advances to component unit	-	-	42,160	42,160	-
Buildings	18,955,239	-	-	18,955,239	-
Equipment	2,577,118	-	-	2,577,118	-
Accumulated depreciation	(9,706,233)	-	-	(9,706,233)	-
Total noncurrent assets	11,826,124	-	42,160	11,868,284	-
Total assets	19,418,943	14,080,548	2,729,053	36,228,544	3,793,406
Deferred outflows of resources					
Deferred charge on refunding	65,135	-	-	65,135	-
Deferred pension amounts	891,230	-	-	891,230	-
Total deferred outflows of resources	956,365	-	-	956,365	-
Liabilities					
Current liabilities:					
Negative equity in cash and cash equivalents	975,852	-	-	975,852	-
Accounts payable	425,206	-	1,090	426,296	624,706
Accrued liabilities	757,901	-	600,506	1,358,407	1,805,668
Due to other funds	-	-	430	430	-
Interest payable	18,598	-	-	18,598	-
Current portion of:					
Bonds and notes payable	390,000	2,310,000	-	2,700,000	-
Accrued compensated absences	222,497	-	-	222,497	-
Total current liabilities	2,790,054	2,310,000	602,026	5,702,080	2,430,374
Noncurrent liabilities:					
Bonds and notes payable	1,650,000	-	-	1,650,000	-
Net pension liability	887,925	-	-	887,925	-
Total other postemployment benefit liability	817,282	-	-	817,282	-
Total noncurrent liabilities	3,355,207	-	-	3,355,207	-
Total liabilities	6,145,261	2,310,000	602,026	9,057,287	2,430,374
Deferred inflows of resources					
Deferred pension amounts	1,390,445	-	-	1,390,445	-
Net position					
Net investment in capital assets	9,851,259	-	-	9,851,259	-
Unrestricted	2,988,343	11,770,548	2,127,027	16,885,918	1,363,032
Total net position	\$ 12,839,602	\$ 11,770,548	\$ 2,127,027	\$ 26,737,177	\$ 1,363,032

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, 2022

	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	\$ 17,546,679	\$ -	\$ -	\$ 17,546,679	\$ 15,755,810
Interest on taxes	-	508,175	2,751	510,926	-
Sales	-	-	368,604	368,604	-
Administrative fees/penalties	-	214,303	152,479	366,782	-
Other revenues	-	-	-	-	413,758
Total operating revenues	17,546,679	722,478	523,834	18,792,991	16,169,568
Operating expenses					
Personal services and benefits	15,784,578	-	98,920	15,883,498	5,894,317
Operating supplies	1,751,137	-	-	1,751,137	-
Contractual services	977,861	24,167	86,867	1,088,895	92,027
Insurance and claims	-	-	-	-	11,241,603
Tax tribunal refunds	-	306,853	-	306,853	-
Litigation settlement contingency	-	-	116,364	116,364	-
Depreciation	527,063	-	-	527,063	-
Other	2,458,380	726	-	2,459,106	-
Total operating expenses	21,499,019	331,746	302,151	22,132,916	17,227,947
Operating income (loss)	(3,952,340)	390,732	221,683	(3,339,925)	(1,058,379)
Nonoperating revenues (expenses)					
Interest income	154,071	10,398	-	164,469	31,752
Interest expense	(71,899)	(29,690)	-	(101,589)	-
Provision for bad debts	(59,991)	-	-	(59,991)	-
Grant revenue	1,821,155	-	-	1,821,155	-
Property tax revenue	488,785	-	-	488,785	-
Total nonoperating revenues (expenses)	2,332,121	(19,292)	-	2,312,829	31,752
Income (loss) before transfers	(1,620,219)	371,440	221,683	(1,027,096)	(1,026,627)
Transfers					
Transfers in	150,000	645,984	-	795,984	783,424
Transfers out	-	(1,154,205)	(13,622)	(1,167,827)	(800,000)
Transfers, net	150,000	(508,221)	(13,622)	(371,843)	(16,576)
Change in net position	(1,470,219)	(136,781)	208,061	(1,398,939)	(1,043,203)
Net position, beginning of year	14,309,821	11,907,329	1,918,966	28,136,116	2,406,235
Net position, end of year	\$ 12,839,602	\$ 11,770,548	\$ 2,127,027	\$ 26,737,177	\$ 1,363,032

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, 2022

	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					
Receipts from customers	\$ 15,139,649	\$ 5,698,583	\$ 1,286,813	\$ 22,125,045	\$ -
Receipts from (payments for) interfund services	-	-	-	-	16,430,212
Delinquent taxes purchased	-	(5,159,470)	-	(5,159,470)	-
Payments to/for employees and third parties	(19,781,832)	-	(213,993)	(19,995,825)	(8,591,293)
Payments to suppliers	-	-	(112,880)	(112,880)	(9,383,428)
Other payments	(814,285)	-	-	(814,285)	-
Net cash provided by (used in) operating activities	(5,456,468)	539,113	959,940	(3,957,415)	(1,544,509)
Cash flows from noncapital financing activities					
Transfers in	-	645,984	-	645,984	783,424
Transfers out	-	(1,154,205)	(13,622)	(1,167,827)	(800,000)
Tax notes issued	-	3,250,000	-	3,250,000	-
Tax notes redeemed	-	(3,021,066)	-	(3,021,066)	-
Property tax receipts	488,785	-	-	488,785	-
Grant receipts	3,431,038	-	-	3,431,038	-
Interest paid on tax notes / advances	-	(29,690)	-	(29,690)	-
Net cash provided by (used in) noncapital financing activities	3,919,823	(308,977)	(13,622)	3,597,224	(16,576)
Cash flows from capital and related financing activities					
Transfers in	150,000	-	-	150,000	-
Principal paid on long-term debt	(982,278)	-	-	(982,278)	-
Interest paid on long-term debt	(58,286)	-	-	(58,286)	-
Purchases of capital assets	(46,295)	-	-	(46,295)	-
Net cash used in capital and related financing activities	(936,859)	-	-	(936,859)	-
Cash flows from investing activities					
Interest income on COVID-19 related funding	154,016	-	-	154,016	-
Interest received	55	10,398	-	10,453	31,752
Net cash provided by investing activities	154,071	10,398	-	164,469	31,752
Net change in cash and cash equivalents	(2,319,433)	240,534	946,318	(1,132,581)	(1,529,333)
Cash and cash equivalents, beginning of year	2,615,017	9,831,572	1,724,394	14,170,983	4,446,365
Cash and cash equivalents, end of year	\$ 295,584	\$ 10,072,106	\$ 2,670,712	\$ 13,038,402	\$ 2,917,032

continued...

EATON COUNTY, MICHIGAN

Statement of Cash Flows

Proprietary Funds

For the Year Ended September 30, 2022

	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)	\$ (3,952,340)	\$ 390,732	\$ 221,683	\$ (3,339,925)	\$ (1,058,379)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	527,063	-	-	527,063	-
Provision for bad debt	(59,991)	-	-	(59,991)	-
Change in operating assets and liabilities that provided (used) cash:					
Taxes receivable	-	(54,024)	-	(54,024)	-
Accounts receivable	(1,075,497)	204,037	761,256	(110,204)	152
Due from other funds	-	-	-	-	260,493
Prepays	(678,351)	-	-	(678,351)	(715,964)
Advances to component unit	-	-	1,723	1,723	-
Accounts payable	60,779	(1,632)	(25,331)	33,816	28,608
Accrued liabilities	(1,174,172)	-	1,291	(1,172,881)	(59,419)
Due to other funds	975,852	-	(682)	975,170	-
Net pension liability	(226,403)	-	-	(226,403)	-
Deferred outflows of resources - pension	(98,960)	-	-	(98,960)	-
Deferred inflows of resources - pension	596,488	-	-	596,488	-
Total other postemployment benefit liability	(350,936)	-	-	(350,936)	-
Net cash provided by (used in) operating activities	<u>\$ (5,456,468)</u>	<u>\$ 539,113</u>	<u>\$ 959,940</u>	<u>\$ (3,957,415)</u>	<u>\$ (1,544,509)</u>

concluded.

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

EATON COUNTY, MICHIGAN

Statement of Fiduciary Net Position

Fiduciary Funds

September 30, 2022

	Retiree Healthcare Plan	Custodial Funds
Assets		
Cash and cash equivalents	\$ -	\$ 8,422,142
Investments -		
MERS total market portfolio	16,104,708	-
Due from other governments	-	144,776
Total assets	16,104,708	8,566,918
Liabilities		
Undistributed receipts	-	8,543,336
Net position		
Restricted for other postemployment benefits	16,104,708	-
Restricted for individuals, organizations, and other governments	-	23,582
Total net position	<u>\$ 16,104,708</u>	<u>\$ 23,582</u>

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, 2022

	Retiree Healthcare Plan	Custodial Funds
Additions		
Investment income (loss):		
Net change in fair value of investments	\$ (2,497,711)	\$ -
Investment expenses	(36,817)	-
Net investment loss	(2,534,528)	-
Contributions -		
Plan sponsor	1,898,503	-
Collection of taxes for other governments	-	39,043,781
Collection of fees for other governments	-	196,264
Collection from other entities	-	1,324,236
Total additions (net of investment loss)	(636,025)	40,564,281
Deductions		
Participant benefits	1,752,598	-
Administrative expense	5,972	-
Payment of taxes for other governments	-	39,043,781
Payment of fees for other governments	-	196,264
Payment for other entities	-	1,334,821
Total deductions	1,758,570	40,574,866
Change in net position	(2,394,595)	(10,585)
Net position, beginning of year	18,499,303	34,167
Net position, end of year	\$ 16,104,708	\$ 23,582

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, 2022

	Road Commission	Board of Public Works	Drainage Districts	District Health	Land Bank	Total
Assets						
Cash and cash equivalents	\$ 12,658,105	\$ -	\$ 14,860,366	\$ 3,280,754	\$ 42,160	\$ 30,841,385
Receivables:						
Accounts, net	18,194	250	-	256,265	-	274,709
Special assessments	-	-	26,780,345	-	-	26,780,345
Installment sales	-	2,250,128	-	-	-	2,250,128
Leases	-	-	-	471,694	-	471,694
Due from other governmental units:						
Federal/State	2,518,031	-	-	-	-	2,518,031
Local	114,928	-	-	-	-	114,928
Inventories	579,632	-	33,700	-	-	613,332
Prepaid items	178,120	17,878	-	15,232	-	211,230
Net other postemployment benefit asset	2,787,794	-	-	-	-	2,787,794
Capital assets not being depreciated/amortized	24,407,115	-	5,815,464	-	-	30,222,579
Capital assets being depreciated/amortized, net	88,907,599	-	70,034,542	453,360	-	159,395,501
Total assets	132,169,518	2,268,256	117,524,417	4,477,305	42,160	256,481,656
Deferred outflows of resources						
Deferred charge on refunding	-	24,712	87,649	-	-	112,361
Deferred pension amounts	-	-	-	1,797,848	-	1,797,848
Deferred other postemployment benefit amounts	1,032,704	-	-	-	-	1,032,704
Total deferred outflows of resources	1,032,704	24,712	87,649	1,797,848	-	2,942,913
Liabilities						
Negative equity in cash and cash equivalents	-	18,128	-	-	-	18,128
Accounts payable	2,038,810	-	1,083,899	200,527	-	3,323,236
Accrued liabilities	120,357	-	-	206,997	-	327,354
Interest payable	-	-	292,509	-	-	292,509
Unearned revenue	-	-	-	490,963	-	490,963
Advances from primary government	-	-	60,000	-	42,160	102,160
Leases payable:						
Due within one year	-	-	-	51,796	-	51,796
Due in more than one year	-	-	-	407,612	-	407,612
Long-term debt:						
Due within one year	171,890	692,935	3,605,954	31,114	-	4,501,893
Due in more than one year	114,253	1,581,905	24,747,589	184,348	-	26,628,095
Net pension liability (due in more than one year)	-	-	-	5,608,453	-	5,608,453
Total liabilities	2,445,310	2,292,968	29,789,951	7,181,810	42,160	41,752,199
Deferred inflows of resources						
Deferred pension amounts	-	-	-	1,278,242	-	1,278,242
Deferred other postemployment benefit amounts	1,153,424	-	-	-	-	1,153,424
Deferred lease amounts	-	-	-	471,694	-	471,694
Total deferred inflows of resources	1,153,424	-	-	1,749,936	-	2,903,360
Net position						
Net investment in capital assets	113,314,714	-	47,584,112	(6,048)	-	160,892,778
Restricted for other postemployment benefits	2,667,074	-	-	-	-	2,667,074
Restricted for drainage districts	-	-	40,238,003	-	-	40,238,003
Unrestricted (deficit)	13,621,700	-	-	(2,650,545)	-	10,971,155
Total net position	\$ 129,603,488	\$ -	\$ 87,822,115	\$ (2,656,593)	\$ -	\$ 214,769,010

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, 2022

	Road Commission	Board of Public Works	Drainage Districts	District Health	Land Bank	Total
Expenses						
Public works	\$ -	\$ 60,328	\$ 5,645,028	\$ -	\$ -	\$ 5,705,356
Health and social services	-	-	-	6,711,305	-	6,711,305
Highways and streets	15,748,369	-	-	-	-	15,748,369
Land bank	-	-	-	-	2,358	2,358
Total expenses	<u>15,748,369</u>	<u>60,328</u>	<u>5,645,028</u>	<u>6,711,305</u>	<u>2,358</u>	<u>28,167,388</u>
Program revenues						
Charges for services	115,716	-	824,594	813,120	-	1,753,430
Operating grants and contributions	6,563,311	60,328	31,481	6,539,745	-	13,194,865
Capital grants and contributions	10,414,648	-	12,059,908	-	-	22,474,556
Total program revenues	<u>17,093,675</u>	<u>60,328</u>	<u>12,915,983</u>	<u>7,352,865</u>	<u>-</u>	<u>37,422,851</u>
Net program revenues (expense)	<u>1,345,306</u>	<u>-</u>	<u>7,270,955</u>	<u>641,560</u>	<u>(2,358)</u>	<u>9,255,463</u>
General revenues						
Property taxes	4,658,308	-	-	-	28	4,658,336
Unrestricted investment earnings	40,942	-	50,656	-	116	91,714
Other	403,031	-	-	-	1,723	404,754
Total general revenues	<u>5,102,281</u>	<u>-</u>	<u>50,656</u>	<u>-</u>	<u>1,867</u>	<u>5,154,804</u>
Change in net position	<u>6,447,587</u>	<u>-</u>	<u>7,321,611</u>	<u>641,560</u>	<u>(491)</u>	<u>14,410,267</u>
Net position, beginning 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>
Net position, end of year	<u>\$ 129,603,488</u>	<u>\$ -</u>	<u>\$ 87,822,115</u>	<u>\$ (2,656,593)</u>	<u>\$ -</u>	<u>\$ 214,769,010</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 installment 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") 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") 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.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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.

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, 2022.

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, 2022.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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 \$219,744 for the year ended September 30, 2022.

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 \$866,892 for the year ended September 30, 2022.

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.

EATON COUNTY, MICHIGAN

Notes to 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.

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 *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.

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.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Leases

Lessee. The County is a lessee for noncancellable leases of vehicles, a cell tower, land, and a building. The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments. The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price (if applicable) that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lessor. The County is a lessor for noncancellable leases of buildings, a cell tower, and land. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts. The County uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable if certain changes occur that are expected to significantly affect the amount of the lease receivable.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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.

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 operating parts, supplies, and road materials, which are stated at average cost determined on a first in, first out method, except for road materials, which are determined on the average cost method and are not in excess of fair value.

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/ amortized 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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

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 assets 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, proprietary fund, and component unit statements 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 assets/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.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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.

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, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) 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. In addition, the County reports deferred inflows of resources related to the net pension and other postemployment benefit assets/liabilities. Finally, the statement of net position and governmental funds balance sheets report deferred inflows related to leases. The amounts are deferred and amortized over the remaining life of the lease.

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.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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.

Excess of Expenditures over Appropriations in Budgetary Funds

During the year ended September 30, 2022, the County had incurred expenditures in budgetary funds which were in excess of the amounts budgeted as follows:

	Amended Budget	Actual	Variance
Nonmajor special revenue funds			
Central Dispatch -			
Capital outlay	\$ 32,183	\$ 38,105	\$ 5,922
Construction Code Enforcement -			
Capital outlay	-	99,540	99,540
Solid Waste Ordinance -			
Debt service -			
Lease principal	7,012	8,553	1,541
Sheriff Donations -			
Public safety	2,500	2,987	487
Child Care Fund -			
Debt service -			
Lease principal	15,091	16,928	1,837
Central Dispatch 911 Surcharge -			
Debt service -			
Lease principal	-	3,696	3,696

EATON COUNTY, MICHIGAN

Notes to Financial Statements

3. DEPOSITS AND INVESTMENTS

Summary of Deposit and Investment Balances

Following is a reconciliation of deposit and investment balances as of September 30, 2022:

	Primary Government	Component Units	Totals
Financial statements			
Statement of net position:			
Cash and cash equivalents	\$ 29,348,157	\$ 30,823,257	\$ 60,171,414
Restricted cash and cash equivalents	14,743,330	-	14,743,330
Statement of fiduciary net position:			
Cash and cash equivalents	8,422,142	-	8,422,142
Investments	16,104,708	-	16,104,708
Total	<u>\$ 68,618,337</u>	<u>\$ 30,823,257</u>	<u>\$ 99,441,594</u>
Deposits and investments			
Bank deposits (checking and savings accounts)			\$ 77,893,494
Certificates of deposit (matures in less than 1 year)			4,249,894
Investments in securities, mutual funds and similar vehicles:			
Retiree healthcare trust fund			16,104,708
Cash on deposit with third party			1,187,857
Cash on hand			5,641
Total			<u>\$ 99,441,594</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, 2022, \$79,023,311 of the County's total bank balance of \$84,905,765 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, 2022, the Fund's investments of \$16,104,708 were invested in the Municipal Employees' Retirement System (MERS) total market portfolio.

Credit Risk. As of September 30, 2022, 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, 2022, 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, 2022, 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, 2022.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

4. RECEIVABLES

Receivables as of September 30, 2022 are summarized as follows:

	Governmental Activities	Business-type Activities	Component Units	Amount Not Expected To Be Collected Within One Year
Property taxes	\$ 4,592,785	\$ 3,614,364	\$ -	\$ -
Accounts receivable	962,478	7,105,530	280,938	-
Special assessments	-	-	26,780,345	22,282,904
Installment sales agreements	-	-	2,250,128	1,581,905
Due from other governments	1,448,660	-	2,632,959	-
Leases	1,021,572	-	471,694	1,271,066
Advances to component unit	60,000	42,160	-	102,160
Less: allowance for doubtful accounts	(299,532)	(260,000)	(6,229)	-
	<u>\$ 7,785,963</u>	<u>\$ 10,502,054</u>	<u>\$ 32,409,835</u>	<u>\$ 25,238,035</u>

Installment sales agreements 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, 2022 is as follows:

Due to and from primary government funds

	Due from Other Funds	Due to Other Funds
General fund	\$ -	\$ 111,562
Nonmajor governmental funds	-	27,358
Nonmajor enterprise funds	-	430
Internal service funds	139,350	-
	<u>\$ 139,350</u>	<u>\$ 139,350</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	42,160	-
Drainage districts	-	60,000
Land bank	-	42,160
	<u>\$ 102,160</u>	<u>\$ 102,160</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, 2022, interfund transfers consisted of the following:

	Transfers In	Transfers Out
General fund	\$ 8,656,324	\$ 2,388,780
American Rescue Plan Act fund	-	5,622,328
Nonmajor governmental funds	3,660,183	3,916,980
Health and rehabilitation services fund	150,000	-
Delinquent tax revolving fund	645,984	1,154,205
Nonmajor enterprise funds	-	13,622
Internal service funds	783,424	800,000
	<u>\$ 13,895,915</u>	<u>\$ 13,895,915</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.

During the fiscal year, transfers were used to recognize American Rescue Plan expenditures in the funds where they originally were incurred, while recognizing the revenue in the required restricted fund.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

6. CAPITAL ASSETS

Capital assets activity for the year ended September 30, 2022 was as follows:

	Beginning Balance*	Additions	Disposals	Transfers	Ending Balance
Governmental activities					
Capital assets not being depreciated/amortized:					
Land	\$ 4,018,034	\$ -	\$ -	\$ -	\$ 4,018,034
Construction in progress	176,409	8,704,920	-	(161,409)	8,719,920
	<u>4,194,443</u>	<u>8,704,920</u>	<u>-</u>	<u>(161,409)</u>	<u>12,737,954</u>
Capital assets, being depreciated/amortized:					
Buildings & improvements	45,098,579	86,124	-	161,409	45,346,112
Vehicles & equipment	27,964,678	639,472	(238,268)	-	28,365,882
Leased vehicles	934,650	565,521	-	-	1,500,171
Leased cell tower	125,098	-	-	-	125,098
Leased land	422,105	-	-	-	422,105
	<u>74,545,110</u>	<u>1,291,117</u>	<u>(238,268)</u>	<u>161,409</u>	<u>75,759,368</u>
Less accumulated depreciation/amortization for:					
Buildings & improvements	(27,161,759)	(1,072,878)	-	-	(28,234,637)
Vehicles & equipment	(13,507,292)	(2,957,610)	238,268	-	(16,226,634)
Leased vehicles	-	(383,976)	-	-	(383,976)
Leased cell tower	-	(3,381)	-	-	(3,381)
Leased land	-	(6,300)	-	-	(6,300)
	<u>(40,669,051)</u>	<u>(4,424,145)</u>	<u>238,268</u>	<u>-</u>	<u>(44,854,928)</u>
Total capital assets being depreciated/amortized, net	<u>33,876,059</u>	<u>(3,133,028)</u>	<u>-</u>	<u>161,409</u>	<u>30,904,440</u>
Governmental activities					
capital assets, net	<u>\$ 38,070,502</u>	<u>\$ 5,571,892</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,642,394</u>

* The County implemented the provisions of GASB Statement No. 87, *Leases*, in the current year. In accordance with this Statement, leased assets have been added to the beginning balances shown above and a corresponding lease payable has been recorded for the same amount.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Business-type activities					
Capital assets being depreciated:					
Buildings & improvements	\$ 18,936,346	\$ 37,696	\$ (18,803)	\$ -	\$ 18,955,239
Vehicles & equipment	2,574,802	8,599	(6,283)	-	2,577,118
	<u>21,511,148</u>	<u>46,295</u>	<u>(25,086)</u>	<u>-</u>	<u>21,532,357</u>
Less accumulated depreciation for:					
Buildings & improvements	(6,961,834)	(477,178)	18,803	-	(7,420,209)
Vehicles & equipment	(2,242,422)	(49,885)	6,283	-	(2,286,024)
	<u>(9,204,256)</u>	<u>(527,063)</u>	<u>25,086</u>	<u>-</u>	<u>(9,706,233)</u>
Business-type activities capital assets, net	<u>\$ 12,306,892</u>	<u>\$ (480,768)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,826,124</u>

At September 30, 2022, the County's commitments with contractors for active construction projects was approximately \$5.4 million attributable to governmental activities.

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

Depreciation/amortization of governmental activities by function

General government	\$ 791,742
Public safety	3,271,631
Health and social services	250,895
Parks, recreation and culture	64,472
Judicial	<u>45,405</u>
Total governmental activities	<u>\$ 4,424,145</u>

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Component unit - Road Commission					
Capital assets not being depreciated:					
Land	\$ 243,002	\$ -	\$ -	\$ -	\$ 243,002
Land improvements	779,102	-	-	-	779,102
Right of ways	23,385,011	-	-	-	23,385,011
	<u>24,407,115</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,407,115</u>
Capital assets being depreciated:					
Buildings & improvements	6,760,156	60,987	-	-	6,821,143
Equipment	10,453,052	605,985	(224,595)	-	10,834,442
Infrastructure	140,314,407	10,414,648	(7,812,663)	-	142,916,392
Depletable assets	50,559	-	-	-	50,559
	<u>157,578,174</u>	<u>11,081,620</u>	<u>(8,037,258)</u>	<u>-</u>	<u>160,622,536</u>
Less accumulated depreciation for:					
Buildings & improvements	(2,913,974)	(125,354)	-	-	(3,039,328)
Equipment	(8,323,855)	(701,028)	137,464	-	(8,887,419)
Infrastructure	(60,865,297)	(6,684,997)	7,812,663	-	(59,737,631)
Depletable assets	(50,559)	-	-	-	(50,559)
	<u>(72,153,685)</u>	<u>(7,511,379)</u>	<u>7,950,127</u>	<u>-</u>	<u>(71,714,937)</u>
Total capital assets being depreciated, net	<u>85,424,489</u>	<u>3,570,241</u>	<u>(87,131)</u>	<u>-</u>	<u>88,907,599</u>
Road Commission					
capital assets, net	<u>\$ 109,831,604</u>	<u>\$ 3,570,241</u>	<u>\$ (87,131)</u>	<u>\$ -</u>	<u>\$ 113,314,714</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	\$ 3,291,842	\$ 4,059,926	\$ -	\$ (1,536,304)	\$ 5,815,464
Capital assets being depreciated:					
Infrastructure	117,360,095	466,543	-	1,536,304	119,362,942
Less accumulated depreciation for:					
Infrastructure	(46,406,142)	(2,922,258)	-	-	(49,328,400)
Total capital assets being depreciated, net	70,953,953	(2,455,715)	-	1,536,304	70,034,542
Drainage District capital assets, net	\$ 74,245,795	\$ 1,604,211	\$ -	\$ -	\$ 75,850,006
	Beginning Balance*	Additions	Disposals	Transfers	Ending Balance
Component unit - District Health					
Capital assets being depreciated/amortized:					
Equipment	\$ 289,975	\$ -	\$ -	\$ -	\$ 289,975
Leased building	509,052	-	-	-	509,052
	799,027	-	-	-	799,027
Less accumulated depreciation/amortization for:					
Equipment	(285,408)	(1,522)	-	-	(286,930)
Leased building	-	(58,737)	-	-	(58,737)
	(285,408)	(60,259)	-	-	(345,667)
District Health capital assets, net	\$ 513,619	\$ (60,259)	\$ -	\$ -	\$ 453,360

* The County implemented the provisions of GASB Statement No. 87, *Leases*, in the current year. In accordance with this Statement, leased assets have been added to the beginning balances shown above and a corresponding lease payable has been recorded for the same amount.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of September 30, 2022 are summarized as follows:

	Governmental Activities	Business-type Activities	Components Units
Accounts payable	\$ 2,177,258	\$ 426,296	\$ 3,323,236
Accrued liabilities	2,287,600	1,358,407	327,354
Due to other governments	57,358	-	-
Advances from primary government	-	-	102,160
	<u>\$ 4,522,216</u>	<u>\$ 1,784,703</u>	<u>\$ 3,752,750</u>

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	\$ 390,000
2016 Building Authority Refunding Bond	2.282%	2027	8,975,000	5,065,000
				<u>\$ 5,455,000</u>
Component Unit - Public Works				
Grand Ledge Water/Sewer Refunding	2.00%-2.375%	2025	\$ 4,960,000	\$ 1,605,000
Brookfield Water	1.625%	2026	2,860,000	650,000
				<u>\$ 2,255,000</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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
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	1,125,000	30,600	-	-
2028	75,000	45,560	-	-
	<u>\$ 5,455,000</u>	<u>\$ 457,266</u>	<u>\$ 2,255,000</u>	<u>\$ 98,234</u>

By statute, the government's legal debt limit is restricted to 10% of the equalized value of property in the County. At September 30, 2022, the County's legal debt limit was \$530,522,186.

Installment purchase agreements - governmental activities. The government has entered into long-term installment payment agreements for the upgrade of its communication systems, information technology infrastructure, and improvements to infrastructure for energy efficiency. Installment obligations currently outstanding are as follows:

Purpose	Interest Rates	Maturity Date	Amount of Original Issue	Amount Outstanding
Governmental activities				
Lease purchase - Motorola	3.28%	11/15/2027	\$ 12,797,861	\$ 8,653,802
2019 Dell Access Interactive	5.40%	12/01/2022	788,821	165,837
2020 IT infrastructure	2.76%	12/01/2023	893,534	362,908
2022 Energy & infrastructure	2.58%	05/01/2042	6,460,242	<u>6,460,242</u>
				<u>\$ 15,642,789</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 \$359,000 from the 2021 Series were outstanding at September 30, 2022, which is expected to be paid in the year ending September 30, 2023. Delinquent tax notes totaling \$1,951,000 from the 2022 Series were outstanding at September 30, 2022, which is expected to be paid in the year ending September 30, 2023. The 2021 and 2022 delinquent tax notes carry an interest rate of 0.545 percent and 1.342 percent, respectively.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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.

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				
2017 Health and Rehabilitation Services	2.188%	2027	\$ 3,555,000	\$ 2,040,000
2021 Series delinquent tax note	0.545%	2023	3,000,000	359,000
2022 Series delinquent tax note	1.342%	2023	3,250,000	1,951,000
				<u>\$ 4,350,000</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
2023	\$ 1,673,304	\$ 302,829	\$ 2,700,000	\$ 44,635
2024	1,786,001	506,830	400,000	36,102
2025	1,652,268	355,944	410,000	27,350
2026	1,712,202	303,399	415,000	18,379
2027	1,807,696	248,982	425,000	9,299
2028-2032	3,313,822	668,534	-	-
2033-2037	1,458,333	396,354	-	-
2038-2042	2,239,163	207,024	-	-
	<u>\$ 15,642,789</u>	<u>\$ 2,989,896</u>	<u>\$ 4,350,000</u>	<u>\$ 135,765</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, 2022, drain bonds totaling \$28,037,000 were outstanding. Drain bonds and notes carry interest at rates ranging from 0.86 percent to 5.25 percent.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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, 2022, drain notes of \$162,000 were outstanding. The drain notes carry an interest rate of 2.98 percent.

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
2023	\$ 3,521,000	\$ 873,169	\$ 27,000	\$ 5,540
2024	3,419,000	757,433	27,000	4,617
2025	3,439,000	587,360	27,000	3,694
2026	1,829,000	536,224	27,000	2,770
2027	1,743,000	478,009	27,000	1,847
2028-2032	7,122,000	1,639,234	27,000	923
2033-2037	5,280,000	727,089	-	-
2038-2041	1,684,000	152,832	-	-
	<u>\$ 28,037,000</u>	<u>\$ 5,751,350</u>	<u>\$ 162,000</u>	<u>\$ 19,391</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Changes in long-term debt. Long-term debt activity for the year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Primary Government					
Governmental activities					
General obligation bonds	\$ 6,465,000	\$ -	\$ (1,010,000)	\$ 5,455,000	\$ 1,025,000
Notes from direct borrowings and direct placements:					
Installment purchase agreements	10,800,345	6,460,242	(1,617,798)	15,642,789	1,673,304
Compensated absences	2,587,333	2,208,675	(2,276,853)	2,519,155	1,830,578
	<u>\$ 19,852,678</u>	<u>\$ 8,668,917</u>	<u>\$ (4,904,651)</u>	<u>\$ 23,616,944</u>	<u>\$ 4,528,882</u>
Business-type activities					
Notes from direct borrowings and direct placements:					
Series bonds	\$ 3,022,278	\$ -	\$ (982,278)	\$ 2,040,000	\$ 390,000
Delinquent tax notes	2,081,066	3,250,000	(3,021,066)	2,310,000	2,310,000
Compensated absences	244,614	250,729	(272,846)	222,497	222,497
	<u>\$ 5,347,958</u>	<u>\$ 3,500,729</u>	<u>\$ (4,276,190)</u>	<u>\$ 4,572,497</u>	<u>\$ 2,922,497</u>
Component Units					
Road Commission					
Compensated absences	<u>\$ 308,039</u>	<u>\$ 163,147</u>	<u>\$ (185,043)</u>	<u>\$ 286,143</u>	<u>\$ 171,890</u>
Board of Public Works					
General obligation bonds	\$ 2,925,000	\$ -	\$ (670,000)	\$ 2,255,000	\$ 685,000
Deferred amounts for - Issuance premiums	27,775	-	(7,935)	19,840	7,935
	<u>\$ 2,952,775</u>	<u>\$ -</u>	<u>\$ (677,935)</u>	<u>\$ 2,274,840</u>	<u>\$ 692,935</u>
Drainage Districts					
Drain bonds	\$ 24,134,000	\$ 7,077,000	\$ (3,174,000)	\$ 28,037,000	\$ 3,521,000
Notes from direct borrowings and direct placements	1,264,000	-	(1,102,000)	162,000	27,000
Deferred amounts for - Issuance premiums	212,497	-	(57,954)	154,543	57,954
	<u>\$ 25,610,497</u>	<u>\$ 7,077,000</u>	<u>\$ (4,333,954)</u>	<u>\$ 28,353,543</u>	<u>\$ 3,605,954</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
District Health					
Compensated absences	\$ 239,081	\$ 245,058	\$ (268,677)	\$ 215,462	\$ 31,114

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

9. LEASES

Lessee - The County is involved in 80 agreements as a lessee that qualify as long-term lease agreements. Below is a summary of the nature of these agreements. The agreements qualify as an intangible, right-to-use assets and not financed purchases, as the County will not own the assets at the end of the contract terms and the noncancelable term of the agreements surpasses one year.

Remaining Term of Agreements

Asset Type	
Vehicles	1-5 years
Building	8 years
Cell tower	37 years
Land	66 years

The assets acquired through the lease are summarized as follows:

	Governmental Activities	Component Units
Vehicles	\$ 1,500,171	\$ -
Building	-	509,052
Cell tower	125,098	-
Land	422,105	-
Less accumulated amortization	(393,657)	(58,737)
Net book value	\$ 1,653,717	\$ 450,315

EATON COUNTY, MICHIGAN

Notes to Financial Statements

The net present value of future minimum payments as of September 30, 2022, were as follows:

Year Ending September 30,	Governmental Activities		Component Units	
	Principal	Interest	Principal	Interest
2023	\$ 387,432	\$ 52,960	\$ 51,796	\$ 18,524
2024	289,556	35,779	54,041	16,279
2025	229,243	23,238	56,383	13,937
2026	149,069	13,839	58,826	11,493
2027	64,641	7,372	61,375	8,944
2028-2032	13,627	29,523	176,987	10,531
2033-2037	18,636	27,782	-	-
2038-2042	26,345	25,565	-	-
2043-2047	33,516	22,581	-	-
2048-2052	43,731	18,920	-	-
2053-2057	53,814	14,258	-	-
2058-2062	37,287	9,969	-	-
2063-2067	38,390	8,743	-	-
2068-2072	47,173	7,465	-	-
2073-2077	57,440	5,903	-	-
2078-2082	69,423	4,007	-	-
2083-2087	83,402	1,724	-	-
2088	13,803	35	-	-
Totals	\$ 1,656,528	\$ 309,663	\$ 459,408	\$ 79,708

Lease liability activity for the year ended September 30, 2022 was as follows:

	Beginning Balance *	Additions	Deductions	Ending Balance	Due Within One Year
Governmental activities					
Leases payable	\$ 1,481,853	\$ 565,521	\$ (390,846)	\$ 1,656,528	\$ 387,432
Component Units					
District Health					
Leases payable	\$ 509,052	\$ -	\$ (49,644)	\$ 459,408	\$ 51,796

* The County implemented the provisions of GASB Statement No. 87, *Leases*, in the current year. In accordance with this Statement, leases payable have been added to the beginning balances shown above and a corresponding lease asset has been recorded for the same amount.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Lessor - The County is involved in four agreements as a lessor that qualify as long-term lease agreements. Below is a summary of these agreements. These agreements qualify as long-term lease agreements as the County will not surrender control of the assets at the end of the term and the noncancelable term of the agreements surpasses one year. Total lease revenue for the year ended September 30, 2022 was \$215,945.

Remaining Term of Agreements

Asset Type

Buildings	5 - 8 years
Building & improvements	8 years
Cell towers	12 years

Lease receivable activity for the year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance
Governmental activities				
Leases receivable	\$ 1,189,600	\$ -	\$ (168,028)	\$ 1,021,572
Component Units				
District Health				
Leases receivable	\$ 519,611	\$ -	\$ (47,917)	\$ 471,694

10. RISK MANAGEMENT / SELF-INSURANCE PROGRAMS

The County 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.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

	2022	2021
Workers compensation		
Estimated liability, October 1	\$ 78,899	\$ 78,899
Estimated claims incurred, including changes in estimates	(6,815)	23,652
Claim payments	<u>(35,101)</u>	<u>(23,652)</u>
Estimated liability, September 30	<u><u>\$ 36,983</u></u>	<u><u>\$ 78,899</u></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.

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

	2022	2021
Health insurance		
Estimated liability, October 1	\$ 1,190,356	\$ 1,005,376
Estimated claims incurred, including changes in estimates	5,512,694	5,115,997
Claim payments	<u>(5,576,915)</u>	<u>(4,931,017)</u>
Estimated liability, September 30	<u><u>\$ 1,126,135</u></u>	<u><u>\$ 1,190,356</u></u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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, 2022, the balance of the County's member retention fund was \$1,168,357.

	2022	2021
General liability		
Estimated liability, October 1	\$ 575,745	\$ 383,118
Estimated claims incurred, including changes in estimates	123,231	352,279
Claim payments	(71,503)	(159,652)
Estimated liability, September 30	<u>\$ 627,473</u>	<u>\$ 575,745</u>

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:

	2022	2021
Unemployment compensation		
Estimated liability, October 1	\$ -	\$ -
Estimated claims incurred, including changes in estimates	3,041	2,171
Claim payments	(3,041)	(2,171)
Estimated liability, September 30	<u>\$ -</u>	<u>\$ -</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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:

	2022	2021
Life and disability		
Estimated liability, October 1	\$ 6,329	\$ 11,048
Estimated claims incurred, including changes in estimates	216,047	102,539
Claim payments	<u>(221,371)</u>	<u>(107,258)</u>
Estimated liability, September 30	<u><u>\$ 1,005</u></u>	<u><u>\$ 6,329</u></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.

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

	2022	2021
Dental		
Estimated liability, October 1	\$ -	\$ -
Estimated claims incurred, including changes in estimates	184,460	203,289
Claim payments	<u>(184,460)</u>	<u>(203,289)</u>
Estimated liability, September 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Road Commission. The Road Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 1982, the Michigan County Road Commission Self-Insurance Pool (MCRCSIP) was established by the road commissions in the State of Michigan as a public entity risk pool to operate a common risk management and insurance program for road commissions. The Road Commission pays annual premiums to MCRCSIP for its general insurance coverage, including coverage and services for general liability, auto liability, property, stop loss protection, claims administration, and risk management and loss control. The agreement for formation of the MCRCSIP provides the MCRCSIP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$100,000 for each insured event. The Road Commission has not been informed of any special assessments being required.

Also, the Road Commission participates in the County Road Association Self-Insurance Fund (CRASIF), a public entity risk pool established for worker's compensation insurance to operate a common risk management and insurance program for road commissions. The Road Commission pays quarterly premiums to CRASIF for its workers' compensation insurance coverage. The agreement for formation of the CRASIF provides the CRASIF will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain limits. The Road Commission has not been informed of any special assessments being required.

The Road Commission continues to carry commercial insurance for employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

11. 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.

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 \$599,462, which has been recognized in the Foreclosing Government Unit nonmajor enterprise fund.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

12. 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 2022 levy was \$4,202,349,701. The general operating tax rate for the 2022 levy was 5.2096 mills. The jail debt, central dispatch, juvenile services, and health and rehabilitation services facility levies were based on a 2021 taxable value of \$3,944,090,713 with 0.6993, 0.9490, 0.3496, and 0.1248 mills, respectively, assessed for the year ended September 30, 2022.

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.

13. 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.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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, a defined contribution OPEB 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, 2022 were \$377,218.

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.

Plan Membership. At December 31, 2021, the date of the most recent actuarial valuation, plan membership consisted of the following:

Retirees and beneficiaries currently receiving benefits	156
Vested and non-vested active participants	<u>87</u>
Total membership	<u><u>243</u></u>

Net OPEB Liability of the County. The components of the net OPEB liability of the County at September 30, 2022, were as follows:

Total OPEB liability	\$ 53,926,935
Plan fiduciary net position	<u>16,104,708</u>
County's net OPEB liability	<u><u>\$ 37,822,227</u></u>
Plan fiduciary net position as percentage of total OPEB liability	29.86%

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Actuarial Assumptions. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to September 30, 2022, 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	Pre-65: Initial trend of 7.50% gradually decreasing to an ultimate rate of 3.50% in year 12. Post 65: Initial trend of 6.25% gradually decreasing to an ultimate trend rate of 3.50% in year 12.

The actuarial assumptions used in the December 31, 2021 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, 2022 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, 2022, 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%	4.50%	2.70%
Global Fixed Income	20.00%	2.00%	0.40%
Private Investments	20.00%	7.00%	1.40%
	<u>100.00%</u>		4.50%
Inflation			2.50%
Risk adjustment			<u>-0.75%</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 11-year average of excess contributions over actual benefit payments. In years where no unfunded actuarial accrued liability exists, the total contributions will be equal to the projected service cost. Based on those assumptions, the OPEB 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Rate of Return. For the year ended September 30, 2022, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was -13.47%. 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, 2021	\$ 51,277,594	\$ 18,499,303	\$ 32,778,291
Changes for the year:			
Service cost	360,864	-	360,864
Interest on total OPEB liability	3,161,358	-	3,161,358
Differences between expected and actual experience	(303,420)	-	(303,420)
Changes in assumptions	1,183,137	-	1,183,137
Employer contributions	-	1,898,503	(1,898,503)
Net investment loss	-	(2,497,711)	2,497,711
Benefit payments	(1,752,598)	(1,752,598)	-
Administrative expense	-	(42,789)	42,789
Net changes	2,649,341	(2,394,595)	5,043,936
Balances at September 30, 2022	\$ 53,926,935	\$ 16,104,708	\$ 37,822,227

Changes in assumptions. The changes in assumptions include updated healthcare cost trend rates.

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	\$ 44,911,828	\$ 37,822,227	\$ 31,984,455

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 (5.25% decreasing to 2.50%) or 1% higher (7.25% decreasing to 4.50%) than the current healthcare cost trend rates:

	1% Decrease (5.25% Decreasing to 2.50%)	Healthcare Cost Trend Rates (6.25% Decreasing to 3.50%)	1% Increase (7.25% Decreasing to 4.50%)
County's net OPEB liability	\$ 31,496,449	\$ 37,822,227	\$ 45,495,177

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

For the year ended September 30, 2022, the County recognized OPEB expense of \$226,072. 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	\$ -	\$ 1,533,669	\$ (1,533,669)
Changes in assumptions	849,461	4,763	844,698
Net difference between projected and actual earnings on OPEB plan investments	1,535,375	-	1,535,375
Total	\$ 2,384,836	\$ 1,538,432	\$ 846,404

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
2023	\$ (541,861)
2024	407,288
2025	249,547
2026	731,430
Total	\$ 846,404

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, 2022 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 \$817,282 was measured as of September 30, 2022 and was determined by an actuarial valuation as of that date. The actuarially determined contribution for the period ended September 30, 2022 was \$48,076.

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

	Total OPEB Liability
Balances at September 30, 2021	<u>\$ 1,168,218</u>
Changes for the year:	
Service cost	28,919
Interest on total OPEB liability	26,687
Effect of economic/demographic gains or losses	(165,214)
Changes in assumptions	(208,528)
Benefit payments	<u>(32,800)</u>
Net changes	<u>(350,936)</u>
Balances at September 30, 2022	<u>\$ 817,282</u>

Changes in assumptions. The changes in assumptions include an increase in the inflation assumption from 2.26% to 4.02%, an increase in the assumed salary increase from 5.90% to 8.70%, and an increase in the healthcare trend rate from 4.90% in year 1, to 4.30% in year 10 to 4.70% in year 1 to 4.20% in year 10.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Actuarial Assumptions. The total OPEB liability in the September 30, 2022 actuarial valuation was determined using an inflation assumption of 4.02%, assumed salary increases (including inflation) of 8.70%, a healthcare cost trend rate of 4.70% for 2022, with an ultimate rate of 4.20% 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 4.02%.

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

For the year ended September 30, 2022, the Facility recognized OPEB expense of \$318,136. At September 30, 2022, 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 4.02%, as well as what the Facility's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.02%) or 1% higher (5.02%) than the current rate:

	1% Decrease (3.02%)	Current Discount Rate (4.02%)	1% Increase (5.02%)
Facility's total OPEB liability	\$ 927,287	\$ 817,282	\$ 725,457

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 (3.70% decreasing to 3.20%) or 1% higher (5.70% decreasing to 5.20%) than the current healthcare cost trend rates:

	1% Decrease (3.70%, Ultimate Rate of 3.20%)	Healthcare Cost Trend Rates (4.70%, Ultimate Rate of 4.20%)	1% Increase (5.70%, Ultimate Rate of 5.20%)
Facility's total OPEB liability	\$ 712,826	\$ 817,282	\$ 942,428

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Road Commission

Plan Description

Plan Administration. The Road Commission administers the Eaton County Road Commission Other Post-Employment Benefit 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 with 10 years of service.

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, the Plan membership consisted of the following:

Inactive plan members or beneficiaries	
currently receiving benefit payments	32
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.

Retirees who retired before March 9, 2004, are subject to no maximum benefit limitations; retirees who retired between March 9, 2004, and October 1, 2015, receive 4% of the health insurance premium up to 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 October 1, 2015, receive a maximum employer contribution of \$550 per month for one person coverage, and \$1,100 per month for two person coverage reduced by 4% for each year of service at retirement that is less than 25 years. The Road Commission may prefund benefits as determined annually by the Road Commission Board.

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 not make contributions to the OPEB Trust for the foreseeable future, and thus, 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.

The Road Commission may prefund benefits as determined annually by the Road Commission Board. For the year ended September 30, 2022, the Road Commission contributed \$331,590 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, 2022:

Asset Class	Target Allocation
Global equity	64.00%
Global fixed income	26.00%
Private investments	5.00%
Diversifying strategies	5.00%
	<u>100.0%</u>

Rate of Return. For the year ended September 30, 2022, the annual money-weighted rate of return on investments, net of investment expense, was -16.73 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, 2022, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of September 30, 2021, and rolled forward to September 30, 2022.

Actuarial Assumptions. 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	7.45% including inflation
20-year Aa Municipal bond rate	4.77%
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: 3.00%
Mortality	2010 Public general employee and healthy retiree, headcount weighted with improvement scale MP-2021.

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 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, 2022, along with the Plan's target asset allocation as of September 30, 2022, are summarized in the following table:

Asset Class	Long-term Expected Real Rate of Return
Global equity	9.00%
Global fixed income	4.70%
Private investments	6.40%
Diversifying strategies	3.00%

Discount Rate. The discount rate used to measure the total OPEB liability was 7.45 percent (a change from 5.54 percent in the prior year). The projection of cash flows used to determine the discount rate indicates that the retirement plan's fiduciary net position should be sufficient to make all projected future benefit payments of current plan members, therefore, there is no crossover point or depletion date. Projected benefits were discounted at a discount rate equal to the long-term rate of return, plus inflation, as shown above.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Asset (a) - (b)
Balances at September 30, 2021	\$ 3,963,350	\$ 7,290,712	\$ (3,327,362)
Changes for the year:			
Service cost	33,664	-	33,664
Interest	214,327	-	214,327
Differences between expected and actual experience	(87,141)	-	(87,141)
Changes in assumptions	(521,720)	-	(521,720)
Contributions to OPEB Trust - employer	-	75,000	(75,000)
Contributions/benefits paid from general operating funds	-	256,590	(256,590)
Net investment loss	-	(1,166,517)	1,166,517
Benefit payments, including refunds	(256,590)	(256,590)	-
Administrative expense	-	(65,511)	65,511
Net changes	(617,460)	(1,157,028)	539,568
Balances at September 30, 2022	\$ 3,345,890	\$ 6,133,684	\$ (2,787,794)

Changes in assumptions. The discount rate changed from 5.54% to 7.45%.

Sensitivity of the Net OPEB Asset to Changes in the Discount Rate. The following presents the net OPEB asset of the Road Commission, as well as what the Road Commission's net OPEB asset would be if it were calculated using a discount rate that is 1-percentage point lower (6.45 percent) and 1-percentage point higher (8.45 percent) than the current discount rate:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
Net OPEB asset	\$ (2,532,384)	\$ (2,787,794)	\$ (3,010,498)

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Sensitivity of the Net OPEB Asset to Changes in the Healthcare Cost Trend Rates. The following presents the net OPEB asset of the Road Commission, as well as what the Road Commission's net OPEB 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 asset	\$ (2,813,434)	\$ (2,787,794)	\$ (2,760,258)

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

For the year ended September 30, 2022, the Road Commission recognized OPEB expense of \$120,811. As of September 30, 2022, 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	\$ 86,716	\$ 346,519	\$ (259,803)
Changes in assumptions	157,436	806,905	(649,469)
Net difference between projected and actual earnings on OPEB plan investments	788,552	-	788,552
Total	\$ 1,032,704	\$ 1,153,424	\$ (120,720)

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
2023	\$ (46,204)
2024	(125,055)
2025	(150,356)
2026	200,895
Total	\$ (120,720)

For required supplementary information (RSI) for the Road Commission's OPEB plan, refer to the separately issued Road Commission's report.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

14. 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 2.25%. 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, 2021 valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	349
Inactive employees entitled to but not yet receiving benefits	236
Active employees	<u>346</u>
Total membership	<u><u>931</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 rates, by division/bargaining unit, were as follows for the year ended September 30, 2022:

Division/Bargaining Unit	Employer Contribution	Employee Contribution
01 - NonUnion	13.50%	7.30%
02 - Sheriff Superv.	123.45%	13.50%
10 - Admin Staff	39.82%	9.00%
11 - General Maint	18.09%	5.94%
12 - NonSupervisors	21.81%	10.46%
13 - Dispatch Superv.	49.58%	12.20%
15 - Gen Youth Services	5.02%	1.00%
16 - Animal Control	35.10%	7.30%
20 - Sheriff Non-Superv 312	25.57%	10.70%
21 - Sheriff Non-Superv 312	12.70%	10.70%

Net Pension Liability. The County's net pension liability was measured as of December 31, 2021, 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, 2021 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	7.00%, 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, 2021 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%	4.50%	2.70%
Global fixed income	20.0%	2.00%	0.40%
Private investments	20.0%	7.00%	1.40%
	<u>100.0%</u>		
Inflation			2.50%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return			<u><u>7.25%</u></u>

Discount Rate. The discount rate used to measure the total pension liability as of December 31, 2021 was 7.25% (down from 7.60% at December 31, 2020). 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, 2020	<u>\$ 170,518,435</u>	<u>\$ 105,866,577</u>	<u>\$ 64,651,858</u>
Changes for the year:			
Service cost	2,107,851	-	2,107,851
Interest	12,636,398	-	12,636,398
Differences between expected and actual experience	(892,145)	-	(892,145)
Changes in assumptions	6,609,039	-	6,609,039
Employer contributions	-	5,630,369	(5,630,369)
Employee contributions	-	1,650,776	(1,650,776)
Net investment income	-	14,748,211	(14,748,211)
Benefit payments, including refunds of employee contributions	(10,607,904)	(10,607,904)	-
Administrative expense	-	(169,191)	169,191
Net changes	<u>9,853,239</u>	<u>11,252,261</u>	<u>(1,399,022)</u>
Balances at December 31, 2021	<u>\$ 180,371,674</u>	<u>\$ 117,118,838</u>	<u>\$ 63,252,836</u>

Changes in assumptions. In 2022, amounts reported as changes of assumptions resulted from a decrease in the assumed rate of return from 7.35% to 7.00%.

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 7.25%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County's net pension liability	\$ 84,849,089	\$ 63,252,836	\$ 45,430,358

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, 2022, the County recognized pension expense of \$7,260,987. 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	\$ 433,194	\$ 669,109	\$ (235,915)
Changes in assumptions	9,345,286	-	9,345,286
Net difference between projected and actual earnings on pension plan investments	-	8,118,863	(8,118,863)
	9,778,480	8,787,972	990,508
Contributions subsequent to the measurement date	4,272,294	-	4,272,294
Total	\$ 14,050,774	\$ 8,787,972	\$ 5,262,802

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, 2023. 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
2023	\$ 3,552,246
2024	(286,618)
2025	(908,079)
2026	(1,367,041)
Total	\$ 990,508

Payable to the Pension Plan. At September 30, 2022, the County had \$807,499 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 2022. The County employees made contributions of \$527,631 to the plan for the year ended September 30, 2022.

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, 2021 valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	56
Inactive employees entitled to but not yet receiving benefits	591
Active employees	<u>179</u>
Total membership	<u><u>826</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.

For the year ended September 30, 2022, the average active employee contribution rate was 3.0% of annual pay and the Facility's average contribution rate was approximately 5.0% of annual payroll.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Net Pension Liability. The Facility's net pension liability was measured as of December 31, 2021, 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, 2021 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	7.00%, 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, 2021 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%	4.50%	2.70%
Global fixed income	20.0%	2.00%	0.40%
Private investments	20.0%	7.00%	1.40%
	<u>100.0%</u>		
Inflation			2.50%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return			<u>7.25%</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Discount Rate. The discount rate used to measure the total pension liability as of December 31, 2021 was 7.25% (down from 7.60% at December 31, 2020). 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.

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, 2020	\$ 15,267,621	\$ 14,153,293	\$ 1,114,328
Changes for the year:			
Service cost	703,705	-	703,705
Interest	1,163,289	-	1,163,289
Differences between expected and actual experience	(184,944)	-	(184,944)
Changes in assumptions	752,087	-	752,087
Employer contributions	-	473,466	(473,466)
Employee contributions	-	281,609	(281,609)
Net investment income	-	1,928,258	(1,928,258)
Benefit payments, including refunds of employee contributions	(626,074)	(626,074)	-
Administrative expense	-	(22,793)	22,793
Net changes	1,808,063	2,034,466	(226,403)
Balances at December 31, 2021	\$ 17,075,684	\$ 16,187,759	\$ 887,925

Changes in assumptions. In 2022, amounts reported as changes of assumptions resulted from a decrease in the assumed rate of return from 7.35% to 7.00%.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of the Facility, calculated using the discount rate of 7.25%, as well as what the Facility's net pension liability (asset) would be if it were calculated using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Facility's net pension liability (asset)	\$ 3,357,894	\$ 887,925	\$ (1,128,912)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Plan financial statements.

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended September 30, 2022, the Facility recognized pension expense of \$917,955. 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	\$ -	\$ 225,941	\$ (225,941)
Changes in assumptions	376,043	-	376,043
Net difference between projected and actual earnings on pension plan investments	-	1,164,504	(1,164,504)
	376,043	1,390,445	(1,014,402)
Contributions subsequent to the measurement date	515,187	-	515,187
Total	\$ 891,230	\$ 1,390,445	\$ (499,215)

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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, 2023. 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
2023	\$ 42,179
2024	(509,614)
2025	(377,250)
2026	<u>(169,717)</u>
Total	<u><u>\$ (1,014,402)</u></u>

Payable to the Pension Plan. At September 30, 2022, the Facility reported a payable of \$108,383 for the outstanding amount of contributions to the pension plan required for the year ended September 30, 2022.

District Health Department

General Information About the Plan

Plan Description. The District Health Department's (the "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 2.50%. Participants are considered to be fully vested in the plan after 6 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, 2021 valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	109
Inactive employees entitled to but not yet receiving benefits	78
Active employees	<u>40</u>
Total membership	<u><u>227</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 amounts or rates, by division/bargaining unit, were as follows for the year ended September 30, 2022:

Division/Bargaining Unit	Employer Contribution	Employee Contribution	Status
01 - PERA Unit II	\$23,213/month	0.00%	Closed
10 - Non Un Mgmt	57.81%	2.00%	Open

For PERA Unit II, employees not eligible to participate in the closed defined benefit plan instead participate in the MERS defined contribution plan. For the year ended September 30, 2022, employer and employee contributions were \$67,995 and \$56,060, respectively.

Net Pension Liability. The Department's net pension liability was measured as of December 31, 2021, 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, 2021 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	7.00%, 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, 2021 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%	4.50%	2.70%
Global fixed income	20.0%	2.00%	0.40%
Private investments	20.0%	7.00%	1.40%
	<u>100.0%</u>		
Inflation			2.50%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return			<u><u>7.25%</u></u>

Discount Rate. The discount rate used to measure the total pension liability as of December 31, 2021 was 7.25% (down from 7.60% at December 31, 2020). 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, 2020	\$ 23,497,512	\$ 16,719,760	\$ 6,777,752
Changes for the year:			
Service cost	289,317	-	289,317
Interest	1,732,584	-	1,732,584
Changes in benefits	(988,916)	-	(988,916)
Differences between expected and actual experience	264,568	-	264,568
Changes in assumptions	862,393	-	862,393
Employer contributions	-	765,831	(765,831)
Employee contributions	-	261,489	(261,489)
Net investment income	-	2,328,633	(2,328,633)
Benefit payments, including refunds of employee contributions	(1,690,020)	(1,690,020)	-
Administrative expense	-	(26,708)	26,708
Net changes	469,926	1,639,225	(1,169,299)
Balances at December 31, 2021	\$ 23,967,438	\$ 18,358,985	\$ 5,608,453

Changes in assumptions. In 2022, amounts reported as changes of assumptions resulted from a decrease in the assumed rate of return from 7.35% to 7.00%.

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 7.25%, as well as what the Department's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Department's net pension liability	\$ 8,148,023	\$ 5,608,453	\$ 3,473,669

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, 2022, the Department recognized pension expense of \$407,975. 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	\$ 132,284	\$ -	\$ 132,284
Changes in assumptions	431,196	-	431,196
Net difference between projected and actual earnings on pension plan investments	-	1,278,242	(1,278,242)
	563,480	1,278,242	(714,762)
Contributions subsequent to the measurement date	1,234,368	-	1,234,368
Total	\$ 1,797,848	\$ 1,278,242	\$ 519,606

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, 2023. 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
2023	\$ 399,507
2024	(529,060)
2025	(368,385)
2026	(216,824)
Total	\$ (714,762)

Payable to the Pension Plan. At September 30, 2022, the Department had \$48,019 payable for contributions to the pension plan.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

15. DEFINED CONTRIBUTION PENSION PLAN - ROAD COMMISSION

The Road Commission provides pension benefits for substantially all of its full-time employees through a defined contribution plan, called the Eaton County Road Commission Money Purchase Plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Employees are eligible to participate after reaching the age of 18 and completing one year of service. Vesting is 100% on entry. The plan requires the Road Commission to contribute, on behalf of each covered employee, 12% of the employees' covered compensation. There is no contribution requirement of the plan members. Plan provisions and contribution requirements are established and may be amended by the Board of the Road Commission.

The Road Commission's contributions to the plan were \$228,887 for the year ended September 30, 2022.

16. NET INVESTMENT IN CAPITAL ASSETS

The composition of net investment in capital assets as of September 30, 2022, was as follows:

	Governmental Activities	Business-type Activities	Component Units
Capital assets:			
Capital assets not being depreciated/amortized	\$ 12,737,954	\$ -	\$ 30,222,579
Capital assets being depreciated/amortized, net	30,904,440	11,826,124	159,395,501
	<u>43,642,394</u>	<u>11,826,124</u>	<u>189,618,080</u>
Related debt:			
Bonds and notes payable	5,455,000	2,040,000	30,454,000
Leases payable	1,656,528	-	459,408
Premium on bonds payable	-	-	174,383
Deferred charge on refunding	(233,200)	(65,135)	(112,361)
Amounts related to installment sales receivables	-	-	(2,250,128)
Installment purchase agreements	15,642,789	-	-
	<u>22,521,117</u>	<u>1,974,865</u>	<u>28,725,302</u>
Net investment in capital assets	<u><u>\$ 21,121,277</u></u>	<u><u>\$ 9,851,259</u></u>	<u><u>\$ 160,892,778</u></u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

17. COMPONENTS OF FUND BALANCES

Detailed information on fund balances of governmental funds as of September 30, 2022 is as follows:

	General Fund	American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total
Nonspendable:				
Prepays	\$ 148,684	\$ -	\$ 20,395	\$ 169,079
Advances to component units	60,000	-	-	60,000
Total nonspendable	208,684		20,395	229,079
Restricted for:				
Central dispatch	-	-	4,201,755	4,201,755
Judicial	-	-	15,149	15,149
Debt service	-	-	382,255	382,255
Permanent trusts	-	-	42,950	42,950
CDBG housing	-	-	327,477	327,477
ROD technology	-	-	82,939	82,939
Public safety	-	-	3,051,999	3,051,999
Officer training	-	-	144,833	144,833
Remonumentation	-	-	11,896	11,896
Animal control	-	-	16,092	16,092
Indigent defense	-	-	250,130	250,130
Total restricted	-	-	8,527,475	8,527,475
Committed for:				
ARPA	-	43,235	-	43,235
Public safety	-	-	514	514
Child care	-	-	489,715	489,715
Solid waste	-	-	131,184	131,184
Health and social services	-	-	147,438	147,438
Sheriff road crew	-	-	43,824	43,824
Concealed pistol licenses	-	-	144,214	144,214
Total committed	-	43,235	956,889	1,000,124
Assigned for:				
Public improvement	3,782,416	-	-	3,782,416
Technology	250,592	-	-	250,592
Total assigned	4,033,008	-	-	4,033,008
Unassigned	5,418,777	-	-	5,418,777
Total fund balances	\$ 9,660,469	\$ 43,235	\$ 9,504,759	\$ 19,208,463

EATON COUNTY, MICHIGAN

Notes to Financial Statements

18. 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 2022 amounted to \$133,322.

19. 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 to provide services to its patrons, the Federal Government has also provided significant resources to help mitigate the impacts of COVID-19. Over the past two years, the County has been awarded funds from various sources to be used to respond to the impacts of the COVID-19 pandemic. Of the amount awarded, approximately \$8.4 million was expended and recognized as revenue during the current fiscal year. With these additional Federal resources, at this time management does not believe that the negative financial impact of the pandemic, if any, would be material to the County.

20. SUBSEQUENT EVENTS

In December 2022, the County issued Cooper, Frost and Reynolds Consolidated Drain Drainage District Bonds, Series 2022, in the amount of \$3,540,000. The bonds bear interest at 4.25 - 5.00%, and final payment is due June 1, 2043.

In March 2023, the County issued Watson and Watson Drain Drainage District Bonds, Series 2023, in the amount of \$882,000. The bonds bear interest at 3.80%, and final payment is due June 1, 2038.

Opioid Settlement

The County is part of a \$26 billion nationwide settlement reached in July 2021 to resolve all opioids litigation brought by states and local political subdivisions against the three largest pharmaceutical distributions: McKesson, Cardinal Health, and AmerisourceBergen and manufacturer Janssen Pharmaceuticals, Inc. and its parent company Johnson & Johnson. The term of the settlement varies by entity; however, the County expects to receive payments over 18 years from the distributors. As of September 30, 2022, the amount to be allocated to and collected by the County was not able to be determined, and as such no amounts have been reported related to the settlement in the financial statements.



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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,			
	2022	2021	2020	2019
Total pension liability				
Service cost	\$ 2,107,851	\$ 1,928,569	\$ 1,893,383	\$ 2,405,615
Interest	12,636,398	11,871,282	11,693,659	11,961,071
Changes in benefit terms	-	2,215	-	(5,789,913)
Differences between expected and actual experience	(892,145)	811,429	109,916	(1,578,253)
Changes of assumptions	6,609,039	5,676,933	6,200,157	(652,644)
Benefit payments, including refunds of employee contributions	(10,607,904)	(10,017,523)	(9,751,251)	(9,113,590)
Net change in total pension liability	<u>9,853,239</u>	<u>10,272,905</u>	<u>10,145,864</u>	<u>(2,767,714)</u>
Total pension liability, beginning of year	<u>170,518,435</u>	<u>160,245,530</u>	<u>150,099,666</u>	<u>152,867,380</u>
Total pension liability, end of year	<u>180,371,674</u>	<u>170,518,435</u>	<u>160,245,530</u>	<u>150,099,666</u>
Plan fiduciary net position				
Employer contributions	5,630,369	4,206,057	4,607,824	4,394,712
Employee contributions	1,650,776	1,571,650	1,662,685	1,821,211
Net investment income (loss)	14,748,211	12,142,818	12,040,150	(3,702,698)
Benefit payments, including refunds of employee contributions	(10,607,904)	(10,017,523)	(9,751,251)	(9,113,590)
Administrative expense	(169,191)	(194,651)	(207,518)	(185,099)
Net change in plan fiduciary net position	<u>11,252,261</u>	<u>7,708,351</u>	<u>8,351,890</u>	<u>(6,785,464)</u>
Plan fiduciary net position, beginning of year	<u>105,866,577</u>	<u>98,158,226</u>	<u>89,806,336</u>	<u>96,591,800</u>
Plan fiduciary net position, end of year	<u>117,118,838</u>	<u>105,866,577</u>	<u>98,158,226</u>	<u>89,806,336</u>
County's net pension liability	<u>\$ 63,252,836</u>	<u>\$ 64,651,858</u>	<u>\$ 62,087,304</u>	<u>\$ 60,293,330</u>
Plan fiduciary net position as a percentage of total pension liability	64.9%	62.1%	61.3%	59.8%
Covered payroll	<u>\$ 18,224,349</u>	<u>\$ 16,840,716</u>	<u>\$ 17,346,961</u>	<u>\$ 16,624,887</u>
County's net pension liability as a percentage of covered payroll	347.1%	383.9%	357.9%	362.7%

See notes to required supplementary information.



Year Ended September 30,			
2018	2017	2016	2015
\$ 2,814,290	\$ 2,952,935	\$ 2,994,010	\$ 2,744,783
11,993,167	11,628,359	10,779,046	10,297,354
(5,257,822)	-	-	-
(942,832)	(1,714,439)	2,594,548	-
-	-	6,193,688	-
(8,493,723)	(7,981,138)	(7,701,609)	(6,954,516)
113,080	4,885,717	14,859,683	6,087,621
152,754,300	147,868,583	133,008,900	126,921,279
152,867,380	152,754,300	147,868,583	133,008,900
7,584,715	2,840,110	4,232,444	2,295,134
1,943,867	1,969,542	2,009,187	1,900,799
11,264,941	8,839,904	(1,200,470)	4,994,651
(8,493,723)	(7,981,138)	(7,701,609)	(6,954,516)
(177,694)	(174,598)	(176,990)	(183,040)
12,122,106	5,493,820	(2,837,438)	2,053,028
84,469,694	78,975,874	81,813,312	79,760,284
96,591,800	84,469,694	78,975,874	81,813,312
\$ 56,275,580	\$ 68,284,606	\$ 68,892,709	\$ 51,195,588
63.2%	55.3%	53.4%	61.5%
\$ 17,610,631	\$ 18,444,571	\$ 18,536,741	\$ 16,927,042
319.6%	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
2022	\$ 4,579,587	\$ 5,737,098	\$ 1,157,511	\$ 19,607,491	29.3%
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,			
	2022	2021	2020	2019
Total pension liability				
Service cost	\$ 703,705	\$ 562,314	\$ 585,330	\$ 595,768
Interest	1,163,289	1,016,801	994,930	961,731
Changes in benefit terms	-	-	-	-
Differences between expected and actual experience	(184,944)	106,928	(309,552)	(554,795)
Changes of assumptions	752,087	793,962	281,938	-
Benefit payments, including refunds of employee contributions	(626,074)	(620,397)	(577,198)	(587,793)
Net change in total pension liability	<u>1,808,063</u>	<u>1,859,608</u>	<u>975,448</u>	<u>414,911</u>
Total pension liability, beginning of year	<u>15,267,621</u>	<u>13,408,013</u>	<u>12,432,565</u>	<u>12,017,654</u>
Total pension liability, end of year	<u>17,075,684</u>	<u>15,267,621</u>	<u>13,408,013</u>	<u>12,432,565</u>
Plan fiduciary net position				
Employer contributions	473,466	415,756	417,214	456,002
Employee contributions	281,609	253,903	262,933	271,528
Net investment income (loss)	1,928,258	1,787,597	1,477,611	(447,174)
Benefit payments, including refunds of employee contributions	(626,074)	(620,397)	(577,198)	(587,793)
Administrative expense	(22,793)	(25,061)	(25,473)	(21,803)
Net change in plan fiduciary net position	<u>2,034,466</u>	<u>1,811,798</u>	<u>1,555,087</u>	<u>(329,240)</u>
Plan fiduciary net position, beginning of year	<u>14,153,293</u>	<u>12,341,495</u>	<u>10,786,408</u>	<u>11,115,648</u>
Plan fiduciary net position, end of year	<u>16,187,759</u>	<u>14,153,293</u>	<u>12,341,495</u>	<u>10,786,408</u>
Facility's net pension liability	<u>\$ 887,925</u>	<u>\$ 1,114,328</u>	<u>\$ 1,066,518</u>	<u>\$ 1,646,157</u>
Plan fiduciary net position as a percentage of total pension liability	94.8%	92.7%	92.0%	86.8%
Covered payroll	<u>\$ 9,102,502</u>	<u>\$ 8,707,102</u>	<u>\$ 8,401,022</u>	<u>\$ 8,672,329</u>
Facility's net pension liability as a percentage of covered payroll	9.8%	12.8%	12.7%	19.0%

See notes to required supplementary information.



Year Ended September 30,			
2018	2017	2016	2015
\$ 612,378	\$ 642,065	\$ 589,206	\$ 555,375
907,203	834,018	754,946	686,617
-	(80,340)	(63,415)	-
(302,372)	-	431,055	-
-	-	-	-
(466,787)	(465,386)	(462,355)	(398,998)
750,422	930,357	1,249,437	842,994
11,267,232	10,336,875	9,087,438	8,244,444
12,017,654	11,267,232	10,336,875	9,087,438
451,825	442,343	396,548	356,907
268,181	278,730	245,016	241,066
1,292,379	973,602	(129,789)	491,649
(466,787)	(465,386)	(462,355)	(398,998)
(20,401)	(19,191)	(18,619)	(18,165)
1,525,197	1,210,098	30,801	672,459
9,590,451	8,380,353	8,349,552	7,677,093
11,115,648	9,590,451	8,380,353	8,349,552
\$ 902,006	\$ 1,676,781	\$ 1,956,522	\$ 737,886
92.5%	85.1%	81.1%	91.9%
\$ 8,771,631	\$ 9,299,528	\$ 8,198,547	\$ 7,719,600
10.3%	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
2022	\$ 645,537	\$ 645,537	\$ -	\$ 9,946,998	6.5%
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,			
	2022	2021	2020	2019
Total pension liability				
Service cost	\$ 289,317	\$ 430,282	\$ 296,444	\$ 331,706
Interest	1,732,584	1,611,903	1,617,283	1,615,788
Changes in benefit terms	(988,916)	(11,127)	(84,853)	(16,866)
Differences between expected and actual experience	264,568	295,860	(125,235)	(463,927)
Changes of assumptions	862,393	915,694	662,230	-
Benefit payments, including refunds of employee contributions	(1,690,020)	(1,478,421)	(1,400,717)	(1,460,059)
Net change in total pension liability	<u>469,926</u>	<u>1,764,191</u>	<u>965,152</u>	<u>6,642</u>
Total pension liability, beginning of year	<u>23,497,512</u>	<u>21,733,321</u>	<u>20,768,169</u>	<u>20,761,527</u>
Total pension liability, end of year	<u>23,967,438</u>	<u>23,497,512</u>	<u>21,733,321</u>	<u>20,768,169</u>
Plan fiduciary net position				
Employer contributions	765,831	460,915	418,506	453,389
Employee contributions	261,489	304,250	260,386	282,890
Net investment income (loss)	2,328,633	1,911,489	1,923,852	(596,857)
Benefit payments, including refunds of employee contributions	(1,690,020)	(1,478,421)	(1,400,717)	(1,460,059)
Administrative expense	(26,708)	(30,757)	(33,124)	(30,048)
Net change in plan fiduciary net position	<u>1,639,225</u>	<u>1,167,476</u>	<u>1,168,903</u>	<u>(1,350,685)</u>
Plan fiduciary net position, beginning of year	<u>16,719,760</u>	<u>15,552,284</u>	<u>14,383,381</u>	<u>15,734,066</u>
Plan fiduciary net position, end of year	<u>18,358,985</u>	<u>16,719,760</u>	<u>15,552,284</u>	<u>14,383,381</u>
District's net pension liability	<u>\$ 5,608,453</u>	<u>\$ 6,777,752</u>	<u>\$ 6,181,037</u>	<u>\$ 6,384,788</u>
Plan fiduciary net position as a percentage of total pension liability	76.6%	71.2%	71.6%	69.3%
Covered payroll	<u>\$ 1,852,964</u>	<u>\$ 2,795,880</u>	<u>\$ 2,330,330</u>	<u>\$ 2,530,932</u>
District's net pension liability as a percentage of covered payroll	302.7%	242.4%	265.2%	252.3%

See notes to required supplementary information.



Year Ended September 30,			
2018	2017	2016	2015
\$ 347,436	\$ 386,614	\$ 345,262	\$ 352,453
1,600,100	1,560,837	1,462,130	1,408,014
5,121	50,081	(69,189)	-
(368,056)	(220,069)	284,641	-
-	-	945,293	-
<u>(1,301,200)</u>	<u>(1,232,976)</u>	<u>(1,169,315)</u>	<u>(1,032,516)</u>
283,401	544,487	1,798,822	727,951
<u>20,478,126</u>	<u>19,933,639</u>	<u>18,134,817</u>	<u>17,406,866</u>
<u>20,761,527</u>	<u>20,478,126</u>	<u>19,933,639</u>	<u>18,134,817</u>
510,469	784,021	561,235	1,092,352
288,604	190,901	187,030	175,161
1,884,313	1,486,296	(206,101)	807,772
(1,301,200)	(1,232,976)	(1,169,315)	(1,032,516)
<u>(29,855)</u>	<u>(29,416)</u>	<u>(30,066)</u>	<u>(29,793)</u>
1,352,331	1,198,826	(657,217)	1,012,976
<u>14,381,735</u>	<u>13,182,909</u>	<u>13,840,126</u>	<u>12,827,150</u>
<u>15,734,066</u>	<u>14,381,735</u>	<u>13,182,909</u>	<u>13,840,126</u>
<u>\$ 5,027,461</u>	<u>\$ 6,096,391</u>	<u>\$ 6,750,730</u>	<u>\$ 4,294,691</u>
75.8%	70.2%	66.1%	76.3%
<u>\$ 2,603,480</u>	<u>\$ 2,660,328</u>	<u>\$ 2,700,051</u>	<u>\$ 2,769,717</u>
193.1%	229.2%	250.0%	155.1%

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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
2022	\$ 565,831	\$ 1,389,297	\$ 823,466	\$ 794,660	174.8%
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			
	2022	2021	2020	2019
Total OPEB liability				
Service cost	\$ 360,864	\$ 398,765	\$ 433,428	\$ 558,732
Interest	3,161,358	3,293,073	3,279,352	3,390,464
Differences between expected and actual experience	(303,420)	(4,106,968)	(5,284,718)	(5,699,117)
Changes of assumptions	1,183,137	(16,973)	3,536,937	(419,558)
Benefit payments, including refunds of employee contributions	(1,752,598)	(1,560,163)	(1,896,113)	(1,715,817)
Net change in total OPEB liability	<u>2,649,341</u>	<u>(1,992,266)</u>	<u>68,886</u>	<u>(3,885,296)</u>
Total OPEB liability, beginning of year	<u>51,277,594</u>	<u>53,269,860</u>	<u>53,200,974</u>	<u>57,086,270</u>
Total OPEB liability, end of year	<u>53,926,935</u>	<u>51,277,594</u>	<u>53,269,860</u>	<u>53,200,974</u>
Plan fiduciary net position				
Employer contributions	1,898,503	1,650,994	1,922,464	2,832,132
Net investment income (loss)	(2,497,711)	3,354,149	1,025,356	227,864
Benefit payments, including refunds of employee contributions	(1,752,598)	(1,560,163)	(1,896,113)	(1,715,817)
Administrative expense	(42,789)	(32,212)	(25,884)	(34,008)
Net change in plan fiduciary net position	<u>(2,394,595)</u>	<u>3,412,768</u>	<u>1,025,823</u>	<u>1,310,171</u>
Plan fiduciary net position, beginning of year	<u>18,499,303</u>	<u>15,086,535</u>	<u>14,060,712</u>	<u>12,750,541</u>
Plan fiduciary net position, end of year	<u>16,104,708</u>	<u>18,499,303</u>	<u>15,086,535</u>	<u>14,060,712</u>
County's net OPEB liability	<u>\$ 37,822,227</u>	<u>\$ 32,778,291</u>	<u>\$ 38,183,325</u>	<u>\$ 39,140,262</u>
Plan fiduciary net position as a percentage of total OPEB liability	29.9%	36.1%	28.3%	26.4%
Covered payroll	<u>\$ 6,217,398</u>	<u>\$ 6,518,353</u>	<u>\$ 6,901,522</u>	<u>\$ 7,476,278</u>
County's net OPEB liability as a percentage of covered payroll	608.3%	502.9%	553.3%	523.5%

See notes to required supplementary information.

Year Ended September 30

2018 **2017**

\$ 645,482 \$ 650,485
3,262,917 3,130,680

(107,134) (45,536)
- -

(1,548,406) (1,509,962)
2,252,859 2,225,667

54,833,411 52,607,744

57,086,270 54,833,411

1,622,831 1,545,700
623,697 1,267,932

(1,548,406) (1,509,962)
(18,884) (17,114)
679,238 1,286,556

12,071,303 10,784,747

12,750,541 12,071,303

\$ 44,335,729 \$ 42,762,108

22.3% 22.0%

\$ 8,200,982 \$ 10,405,947

540.6% 410.9%

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
2022	\$ 3,718,652	\$ 1,898,503	\$ (1,820,149)	\$ 6,217,398	30.5%
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⁾
2022	-13.47%
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,		
	2022	2021	2020
Total OPEB liability			
Service cost	\$ 28,919	\$ 28,197	\$ 18,728
Interest	26,687	31,385	41,632
Effect of economic/demographic gains or losses	(165,214)	(237,039)	9,647
Changes of assumptions	(208,528)	(1,675)	311,986
Benefit payments	(32,800)	(38,483)	(36,096)
Net change in total OPEB liability	(350,936)	(217,615)	345,897
Total OPEB liability, beginning of year	1,168,218	1,385,833	1,039,936
Total OPEB liability, end of year	<u>\$ 817,282</u>	<u>\$ 1,168,218</u>	<u>\$ 1,385,833</u>
Covered payroll	<u>\$ 438,257</u>	<u>\$ 399,196</u>	<u>\$ 551,671</u>
Facility's total OPEB liability as a percentage of covered payroll	186.5%	292.6%	251.2%

See notes to required supplementary information.

Year Ended September 30,			
2019		2018	
\$	17,670	\$	131,414
	40,927		45,073
	16,729		(118,070)
	31,546		3,987
	(37,833)		(40,857)
	69,039		21,547
	970,897		949,350
\$	1,039,936	\$	970,897
\$	499,734	\$	502,484
	208.1%		193.2%

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.

Assumption changes for 2022. Amounts reported as changes of assumptions resulted from a decrease in the assumed rate of return from 7.35% to 7.00%.

Changes in benefit terms for 2022. Effective July 1, 2021 the District Health Department's PERA Unit was closed to new hires and employee contributions decreased from 21.42% in 2020 to 0% in 2021.

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 (2022, based on the 12/31/2019 actuarial valuation):

Actuarial cost method	Entry-age normal
Amortization method	Level percent of payroll
Remaining amortization period	County: 17-19 years, depending on division/bargaining unit Facility: 17 years District Health: 19 years
Asset valuation method	5-year smooth market
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
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

EATON COUNTY, MICHIGAN

Notes to Required Supplementary Information

Retiree Healthcare Plans

Notes to the Schedule of Changes in the Net OPEB Liability and Related Ratios

GASB 74 was implemented in fiscal year 2017. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

GASB 75 was implemented in fiscal year 2018. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

Assumption changes for 2019 - County. Increase in the discount rate from 6.0% to 6.25%.

Assumption changes for 2020 - County. Based on the 2014-2018 experience study the following assumptions were changed starting with the September 30, 2020 valuation. The adopted changes are summarized as follows: 3.0 percent to 9.7 percent wage inflation assumption, sex distinct Pub-2010 mortality tables, updated retirement rates, updated separation rates.

Assumption changes for 2020 - Facility. The changes in assumptions include a decrease in the inflation assumption from 4.00 percent to 2.25 percent and a decrease in the assumed salary increase from 1.60 percent to 1.30 percent.

Assumption changes for 2021 - County. The December 30, 2020 valuation uses updated mortality tables.

Assumption changes for 2021 - Facility. The changes in assumptions include an increase in the inflation assumption from 2.25 percent to 2.26 percent, an increase in the assumed salary increase from 1.30 percent to 5.90 percent, and an increase in the healthcare trend rate from 4.60 percent in year 1, to 4.70 percent.

Assumption changes for 2022 - County. The December 30, 2021 valuation includes updated healthcare cost trend rates.

Assumption changes for 2022 - Facility. The changes in assumptions include an increase in the inflation assumption from 2.26 percent to 4.02 percent, an increase in the assumed salary increase from 5.90 percent to 8.70 percent, and an increase in the healthcare trend rate from 4.90 percent in year 1, to 4.30 percent in year 10 to 4.70 percent in year 1 to 4.20 percent in year 10.

Notes to Required Supplementary Information

GASB 74 was implemented in fiscal year 2017. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

Methods and assumptions used to determine contribution rates:

Retiree Healthcare Plans

The mortality tables used were as follows:

- Based on the 2013 SOA Study "Healthcare Costs - From Birth to Death"
There were no benefit changes during the year.

EATON COUNTY, MICHIGAN

Notes to Required Supplementary Information

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, 2022

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes:				
Real and personal property taxes	\$ 21,238,005	\$ 21,238,005	\$ 21,629,339	\$ 391,334
Industrial facilities tax	92,325	92,325	99,788	7,463
Payments in lieu	5,000	5,000	12,105	7,105
Delinquent taxes	5,000	5,000	11,582	6,582
Trailer park taxes	10,000	10,000	9,037	(963)
Real estate transfer tax	600,000	600,000	738,378	138,378
Redemptions	-	-	6,345	6,345
Interest and penalties	45,000	45,000	51,728	6,728
Total taxes	21,995,330	21,995,330	22,558,302	562,972
Licenses and permits:				
Dog licenses	46,000	46,000	119,069	73,069
Pistol permits	800	800	80	(720)
Marriage licenses	14,000	14,000	13,749	(251)
Soil erosion	85,500	85,500	120,592	35,092
Total licenses and permits	146,300	146,300	253,490	107,190
Intergovernmental - federal/state:				
ADC incentive	150,000	150,000	134,168	(15,832)
Cooperative reimbursement - Friend of the Court	680,192	680,192	763,499	83,307
Personal property tax reimbursement	-	-	60,523	60,523
Probate judge's salary	151,440	151,440	159,932	8,492
Judicial salary standardization	182,896	182,896	182,896	-
Sheriff road patrol program	85,000	124,620	124,620	-
Marine safety program	4,000	4,000	5,762	1,762
Drug case incentive	300	300	472	172
Victims Rights Act	145,000	145,000	146,990	1,990
Veterans services	50,000	50,000	23,938	(26,062)
Parole violation grant	175,000	175,000	17,016	(157,984)
Diverted felon program	200,000	200,000	256,144	56,144
Assistant juvenile officer grant	52,775	52,775	52,776	1
Convention and tourism	460,000	460,000	441,266	(18,734)
Liquor license fees	35,000	35,000	36,057	1,057
State income tax	2,356,476	2,356,476	2,363,429	6,953
State aid-case flow assistance	15,700	15,700	11,185	(4,515)
State court equity funding	425,000	425,000	378,784	(46,216)
Title IV-E	55,750	55,750	37,230	(18,520)
WRAP housing	485,000	485,000	352,189	(132,811)
CARES Act	1,860,000	52,650	30,622	(22,028)
Bullet proof vest program	-	-	4,237	4,237
Disaster reimbursement	-	-	857	857
Miscellaneous	118,000	168,250	81,851	(86,399)
Total intergovernmental - federal/state	7,687,529	5,970,049	5,666,443	(303,606)

continued...

EATON COUNTY, MICHIGAN

Detailed Schedule of Revenues and Other Financing Sources

Budget and Actual - General Fund

For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues (continued)				
Intergovernmental - local:				
Township - planning	\$ 128,101	\$ 128,101	\$ 118,555	\$ (9,546)
Township - Sheriff	3,884,076	3,884,076	3,858,060	(26,016)
Prosecuting attorney services	30,000	30,000	28,457	(1,543)
Total intergovernmental - local	4,042,177	4,042,177	4,005,072	(37,105)
Charges for services:				
Court:				
District Court costs	680,000	680,000	511,381	(168,619)
Circuit Court probation	100,900	100,900	119,871	18,971
Court filing fees	33,000	33,000	44,058	11,058
Bond costs	-	-	1,310	1,310
Jury demand	3,500	3,500	357	(3,143)
Writ of garnishment	92,500	92,500	71,235	(21,265)
Attorney fee reimbursement	53,000	53,000	32,745	(20,255)
SOS reinstatement fee	26,000	26,000	10,860	(15,140)
Probation oversight	140,000	140,000	79,118	(60,882)
Alcohol assessment	22,000	22,000	12,372	(9,628)
Friend of the Court service fees	158,550	158,550	128,010	(30,540)
Probate court services	44,000	44,000	53,096	9,096
Juvenile court services	5,050	5,050	743	(4,307)
Prosecuting attorney services	91,000	91,000	136,150	45,150
Juvenile court attorney fees	45,000	45,000	42,347	(2,653)
Crime victim assessment	200	200	142	(58)
Inmate medical	1,500	1,500	-	(1,500)
General government:				
County clerk services	203,450	203,450	243,857	40,407
County treasurer services	11,000	11,000	19,427	8,427
Register of deed services	550,000	550,000	494,136	(55,864)
Drain commission services	60,000	60,000	67,894	7,894
Child care collection fees	30,000	30,000	20,843	(9,157)
Property description services	24,000	24,000	24,975	975
Food stamp fraud	1,000	1,000	1,005	5
Sheriff Department:				
Sheriff services	45,000	45,000	31,184	(13,816)
Economic crimes unit	292,000	292,000	297,075	5,075
OUIL/Impaired	25,000	25,000	14,447	(10,553)
False alarms	5,000	5,000	16,363	11,363
Abandoned vehicles	3,500	3,500	4,575	1,075
Tether program	10,000	10,000	1,678	(8,322)
Inmate medical	1,500	1,500	775	(725)
Sentenced inmate boarding	40,000	40,000	21,812	(18,188)
Boarding of dogs and cats	5,000	5,000	2,053	(2,947)
Handicap parking tickets	50	50	-	(50)
Medical Examiner - cremation fees	14,000	14,000	18,545	4,545
Parks and recreation	95,900	95,900	120,115	24,215

continued...

EATON COUNTY, MICHIGAN

Detailed Schedule of Revenues and Other Financing Sources

Budget and Actual - General Fund

For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues (concluded)				
Charges for services - concluded:				
Planning aerial photos	\$ -	\$ -	\$ 180	\$ 180
Computer	5,500	5,500	1,349	(4,151)
Miscellaneous	29,500	29,500	17,815	(11,685)
Total charges for services	<u>2,947,600</u>	<u>2,947,600</u>	<u>2,663,898</u>	<u>(283,702)</u>
Fines and forfeitures:				
Ordinance fines and costs	210,200	210,200	135,350	(74,850)
Bond forfeitures	28,000	28,000	49,367	21,367
Dog fines	2,000	2,000	3,907	1,907
Law library	6,500	6,500	6,500	-
Total fines and forfeitures	<u>246,700</u>	<u>246,700</u>	<u>195,124</u>	<u>(51,576)</u>
Interest and rents:				
Interest on investments	1,000	1,000	9,782	8,782
Rental fees	260,355	260,355	260,372	17
Total interest and rents	<u>261,355</u>	<u>261,355</u>	<u>270,154</u>	<u>8,799</u>
Other:				
Reimbursements and refunds	83,736	83,736	96,070	12,334
Restitution	10,000	10,000	1,844	(8,156)
Parks and recreation	2,000	2,000	1,700	(300)
Miscellaneous	8,140	35,140	110,536	75,396
Total other	<u>103,876</u>	<u>130,876</u>	<u>210,150</u>	<u>79,274</u>
Total revenues	<u>37,430,867</u>	<u>35,740,387</u>	<u>35,822,633</u>	<u>82,246</u>
Other financing sources				
Issuance of long-term debt	-	6,460,242	6,460,242	-
Issuance of long-term leases	577,500	577,500	427,876	(149,624)
Proceeds from sale of capital assets	10,000	10,000	74,281	64,281
Transfers in	2,112,833	10,897,145	8,656,324	(2,240,821)
Total other financing sources	<u>2,700,333</u>	<u>17,944,887</u>	<u>15,618,723</u>	<u>(2,326,164)</u>
Total revenues and other financing sources	<u>\$ 40,131,200</u>	<u>\$ 53,685,274</u>	<u>\$ 51,441,356</u>	<u>\$ (2,243,918)</u>

concluded

EATON COUNTY, MICHIGAN

Detailed Schedule of Expenditures and Other Financing Uses

Budget and Actual - General Fund

For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Expenditures				
Legislative:				
Board of Commissioners	\$ 353,739	\$ 380,739	\$ 325,310	\$ (55,429)
Judicial:				
Circuit Court	1,172,949	1,155,109	1,074,383	(80,726)
District Court	1,696,707	1,679,067	1,577,982	(101,085)
Friend of the Court	1,567,454	1,548,154	1,429,541	(118,613)
County Guardian	61,000	61,000	7,722	(53,278)
Probate Court	620,264	620,264	575,511	(44,753)
Juvenile Division	874,509	941,129	876,199	(64,930)
Probation	6,674	6,674	2,654	(4,020)
Total judicial	5,999,557	6,011,397	5,543,992	(467,405)
General government:				
Elections	58,100	65,750	55,310	(10,440)
County Clerk	736,488	733,120	684,672	(48,448)
Plat Board	323	323	-	(323)
Controller	1,243,084	1,243,084	1,202,960	(40,124)
Child Support	121,503	124,721	119,757	(4,964)
Information Systems	1,426,898	1,426,898	1,146,300	(280,598)
Equalization	673,765	673,765	644,620	(29,145)
Prosecuting Attorney	1,884,922	1,965,292	1,884,315	(80,977)
Building Authority	105	105	-	(105)
Economic Crimes Unit	494,827	515,013	472,636	(42,377)
Register of Deeds	290,142	293,510	293,072	(438)
Treasurer	574,214	574,030	527,734	(46,296)
Crime victims	214,268	214,268	208,028	(6,240)
Cooperative Extension	143,866	143,866	142,388	(1,478)
Building and Grounds	2,140,478	2,141,278	1,861,078	(280,200)
Drain Commissioner	659,765	659,330	633,383	(25,947)
Total general government	10,662,748	10,774,353	9,876,253	(898,100)
Public safety:				
Sheriff Department	6,120,397	6,118,378	5,758,602	(359,776)
Sheriff - Corrections	5,379,222	5,395,072	5,166,136	(228,936)
Sheriff - Delta office	4,851,625	4,848,295	4,648,963	(199,332)
Tri-County Metro	143,165	150,058	143,481	(6,577)
Sheriff Road Patrol	246,609	277,719	227,180	(50,539)
Marine Safety	6,809	6,809	5,762	(1,047)
Community Development	270,991	321,241	280,811	(40,430)
Tri-County Planning	116,835	116,835	100,926	(15,909)
Animal Control	339,766	339,766	258,516	(81,250)
Total public safety	17,475,419	17,574,173	16,590,377	(983,796)

continued...

EATON COUNTY, MICHIGAN

Detailed Schedule of Expenditures and Other Financing Uses

Budget and Actual - General Fund

For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Expenditures (concluded)				
Public works:				
Drains at large	\$ 425,000	\$ 474,188	\$ 474,187	\$ (1)
Health and social services:				
Substance abuse	230,000	230,000	219,774	(10,226)
Medical examiner	320,000	320,000	267,510	(52,490)
Community Mental Health	477,105	477,105	477,105	-
Tri-County Aging	72,154	72,154	72,154	-
Veterans	157,955	157,955	129,457	(28,498)
Landfill	35,000	38,817	38,817	-
Soldiers and Sailors	30,000	30,000	12,831	(17,169)
District health - appropriation	794,250	794,250	794,250	-
Total health and social services	2,116,464	2,120,281	2,011,898	(108,383)
Parks, recreation and culture:				
Courthouse Square Association	17,000	17,000	17,000	-
Parks and recreation	1,028,054	1,025,960	664,171	(361,789)
Parks special projects	1,000	1,000	-	(1,000)
Total parks, recreation and culture	1,046,054	1,043,960	681,171	(362,789)
Other:				
Computer	408,220	408,220	397,196	(11,024)
Insurance, bonds & contingency	548,054	497,738	18,184	(479,554)
Total other	956,274	905,958	415,380	(490,578)
Capital outlay:				
General	1,349,550	15,360,190	9,471,269	(5,888,921)
Computer	1,059,840	1,126,092	886,521	(239,571)
Total capital outlay	2,409,390	16,486,282	10,357,790	(6,128,492)
Debt service:				
Principal	318,757	331,508	331,507	(1)
Lease principal	430,005	431,876	327,638	(104,238)
Interest	126,365	113,837	48,011	(65,826)
Total debt service	875,127	877,221	707,156	(170,065)
Total expenditures	42,319,772	56,648,552	46,983,514	(9,665,038)
Other financing uses				
Transfers out	1,765,935	2,500,877	2,388,780	(112,097)
Total expenditures and other financing uses	\$ 44,085,707	\$ 59,149,429	\$ 49,372,294	\$ (9,777,135)
				concluded

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EATON COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds

September 30, 2022

	Special Revenue Funds				
	Sheriff Road Crew	Solid Waste Ordinance	Central Dispatch Fund	Swift and Sure Sanctions	CDBG Housing Grant
Assets					
Cash and cash equivalents	\$ 36,797	\$ 146,824	\$ 1,790,638	\$ -	\$ 327,477
Receivables:					
Property taxes, net	-	-	2,174	-	-
Accounts	8,400	3,826	-	-	-
Due from other governments	-	-	83,779	19,374	-
Leases	-	-	36,450	-	-
Prepays	-	-	3,354	-	-
Total assets	<u>\$ 45,197</u>	<u>\$ 150,650</u>	<u>\$ 1,916,395</u>	<u>\$ 19,374</u>	<u>\$ 327,477</u>
Liabilities					
Negative equity in cash and cash equivalents	\$ -	\$ -	\$ -	\$ 15,136	\$ -
Accounts payable	-	16,912	17,331	575	-
Accrued liabilities	1,193	1,961	24,585	675	-
Due to other funds	180	593	10,301	93	-
Total liabilities	<u>1,373</u>	<u>19,466</u>	<u>52,217</u>	<u>16,479</u>	<u>-</u>
Deferred inflows of resources					
Deferred lease amounts	-	-	36,450	-	-
Fund balances					
Nonspendable	-	-	3,354	-	-
Restricted	-	-	1,824,374	2,895	327,477
Committed	43,824	131,184	-	-	-
Total fund balances	<u>43,824</u>	<u>131,184</u>	<u>1,827,728</u>	<u>2,895</u>	<u>327,477</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 45,197</u>	<u>\$ 150,650</u>	<u>\$ 1,916,395</u>	<u>\$ 19,374</u>	<u>\$ 327,477</u>

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2022

Special Revenue Funds							
OHSP Traffic Enforcement	Construction Code Enforcement	Remonu- mentation Grant	Register of Deeds Technology	Drug Law Enforcement - Sheriff	Medical Marijuana	School Violence Prevention	Priority Court
\$ -	\$ 777,580	\$ 26,143	\$ 83,435	\$ 23,554	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	1,217	14	70	-	-	-	-
5,512	-	-	-	-	1,478	26,480	22,102
-	-	-	-	-	-	-	-
-	-	-	16,170	-	-	-	-
<u>\$ 5,512</u>	<u>\$ 778,797</u>	<u>\$ 26,157</u>	<u>\$ 99,675</u>	<u>\$ 23,554</u>	<u>\$ 1,478</u>	<u>\$ 26,480</u>	<u>\$ 22,102</u>
\$ 5,512	\$ -	\$ -	\$ -	\$ -	\$ 1,478	\$ 9,659	\$ 21,155
-	4,952	14,261	566	-	-	16,821	175
-	5,446	-	-	-	-	-	657
-	1,171	-	-	-	-	-	115
<u>5,512</u>	<u>11,569</u>	<u>14,261</u>	<u>566</u>	<u>-</u>	<u>1,478</u>	<u>26,480</u>	<u>22,102</u>
-	-	-	-	-	-	-	-
-	-	-	16,170	-	-	-	-
-	767,228	11,896	82,939	23,554	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>767,228</u>	<u>11,896</u>	<u>99,109</u>	<u>23,554</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 5,512</u>	<u>\$ 778,797</u>	<u>\$ 26,157</u>	<u>\$ 99,675</u>	<u>\$ 23,554</u>	<u>\$ 1,478</u>	<u>\$ 26,480</u>	<u>\$ 22,102</u>

continued...

EATON COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds

September 30, 2022

	Special Revenue Funds				
	Community Corrections	Homeland Security	Drug Law Enforcement - Prosecutor	District Court Sobriety	Michigan Justice Training
Assets					
Cash and cash equivalents	\$ -	\$ -	\$ 22,167	\$ -	\$ 7,786
Receivables:					
Property taxes, net	-	-	-	-	-
Accounts	-	-	-	-	-
Due from other governments	12,814	53,571	-	16,841	-
Leases	-	-	-	-	-
Prepays	-	-	-	-	-
Total assets	<u>\$ 12,814</u>	<u>\$ 53,571</u>	<u>\$ 22,167</u>	<u>\$ 16,841</u>	<u>\$ 7,786</u>
Liabilities					
Negative equity in cash and cash equivalents	\$ 8,321	\$ 1,081	\$ -	\$ 10,346	\$ -
Accounts payable	4,061	829	-	6,495	1,390
Accrued liabilities	383	-	-	-	-
Due to other funds	49	-	-	-	-
Total liabilities	<u>12,814</u>	<u>1,910</u>	<u>-</u>	<u>16,841</u>	<u>1,390</u>
Deferred inflows of resources					
Deferred lease amounts	-	-	-	-	-
Fund balances					
Nonspendable	-	-	-	-	-
Restricted	-	51,661	22,167	-	6,396
Committed	-	-	-	-	-
Total fund balances	<u>-</u>	<u>51,661</u>	<u>22,167</u>	<u>-</u>	<u>6,396</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 12,814</u>	<u>\$ 53,571</u>	<u>\$ 22,167</u>	<u>\$ 16,841</u>	<u>\$ 7,786</u>

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2022

Special Revenue Funds							
Concealed Pistol Licenses	Sobriety Court	Department of Human Services	Local Corrections Officer Training	Juvenile Millage	Jail Millage II	Building Bridges Grant	Veterans' Court Grant
\$ 145,018	\$ -	\$ 147,438	\$ 138,919	\$ 827,873	\$ 1,384,942	\$ -	\$ -
-	-	-	-	801	1,602	-	-
-	-	-	-	-	-	-	-
-	22,744	-	-	-	5,547	33,320	14,038
-	-	-	-	-	-	-	-
-	-	871	-	-	-	-	-
<u>\$ 145,018</u>	<u>\$ 22,744</u>	<u>\$ 148,309</u>	<u>\$ 138,919</u>	<u>\$ 828,674</u>	<u>\$ 1,392,091</u>	<u>\$ 33,320</u>	<u>\$ 14,038</u>
\$ -	\$ 20,746	\$ -	\$ -	\$ -	\$ -	\$ 27,214	\$ 12,423
804	404	-	-	35,199	1,220	6,106	1,100
-	928	-	426	-	9,728	-	438
-	152	-	56	-	2,834	-	60
<u>804</u>	<u>22,230</u>	<u>-</u>	<u>482</u>	<u>35,199</u>	<u>13,782</u>	<u>33,320</u>	<u>14,021</u>
-	-	-	-	-	-	-	-
-	-	871	-	-	-	-	-
-	-	-	138,437	793,475	1,378,309	-	17
<u>144,214</u>	<u>514</u>	<u>147,438</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>144,214</u>	<u>514</u>	<u>148,309</u>	<u>138,437</u>	<u>793,475</u>	<u>1,378,309</u>	<u>-</u>	<u>17</u>
<u>\$ 145,018</u>	<u>\$ 22,744</u>	<u>\$ 148,309</u>	<u>\$ 138,919</u>	<u>\$ 828,674</u>	<u>\$ 1,392,091</u>	<u>\$ 33,320</u>	<u>\$ 14,038</u>

continued...

EATON COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2022

	Special Revenue Funds				
	Juvenile Court Donations	Youth Facility Donations	Sheriff Donations	Animal Control Donations	Residential Substance Abuse
Assets					
Cash and cash equivalents	\$ 15,149	\$ 1,876	\$ 10,817	\$ 16,092	\$ -
Receivables:					
Property taxes, net	-	-	-	-	-
Accounts	-	-	-	-	-
Due from other governments	-	-	-	-	21,187
Leases	-	-	-	-	-
Prepays	-	-	-	-	-
Total assets	<u>\$ 15,149</u>	<u>\$ 1,876</u>	<u>\$ 10,817</u>	<u>\$ 16,092</u>	<u>\$ 21,187</u>
Liabilities					
Negative equity in cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 19,712
Accounts payable	-	-	-	-	1,475
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,187</u>
Deferred inflows of resources					
Deferred lease amounts	-	-	-	-	-
Fund balances					
Nonspendable	-	-	-	-	-
Restricted	15,149	1,876	10,817	16,092	-
Committed	-	-	-	-	-
Total fund balances	<u>15,149</u>	<u>1,876</u>	<u>10,817</u>	<u>16,092</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,149</u>	<u>\$ 1,876</u>	<u>\$ 10,817</u>	<u>\$ 16,092</u>	<u>\$ 21,187</u>

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2022

Special Revenue Funds				Debt Service Funds		Permanent Fund	Total
Indigent Defense	Enforcement and Education - Byrne JAG	Child Care Fund	Central Dispatch 911 Surcharge	Building Authority Jail	Dental Clinic	Lincoln Brick Trust	
\$ 316,763	\$ -	\$ -	\$ 1,896,313	\$ 339,817	\$ 42,438	\$ 42,950	\$ 8,568,806
-	-	-	-	-	-	-	4,577
-	-	80,874	481,792	-	-	-	576,193
-	7,405	685,988	-	-	-	-	1,032,180
-	-	-	-	-	459,408	-	495,858
-	-	-	-	-	-	-	20,395
<u>\$ 316,763</u>	<u>\$ 7,405</u>	<u>\$ 766,862</u>	<u>\$ 2,378,105</u>	<u>\$ 339,817</u>	<u>\$ 501,846</u>	<u>\$ 42,950</u>	<u>\$ 10,698,009</u>
\$ -	\$ 5,248	\$ 98,856	\$ -	\$ -	\$ -	\$ -	\$ 256,887
38,812	-	141,473	724	-	-	-	311,685
23,378	1,361	30,303	-	-	-	-	101,462
4,443	796	6,515	-	-	-	-	27,358
<u>66,633</u>	<u>7,405</u>	<u>277,147</u>	<u>724</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>697,392</u>
-	-	-	-	-	459,408	-	495,858
-	-	-	-	-	-	-	20,395
250,130	-	-	2,377,381	339,817	42,438	42,950	8,527,475
-	-	489,715	-	-	-	-	956,889
<u>250,130</u>	<u>-</u>	<u>489,715</u>	<u>2,377,381</u>	<u>339,817</u>	<u>42,438</u>	<u>42,950</u>	<u>9,504,759</u>
<u>\$ 316,763</u>	<u>\$ 7,405</u>	<u>\$ 766,862</u>	<u>\$ 2,378,105</u>	<u>\$ 339,817</u>	<u>\$ 501,846</u>	<u>\$ 42,950</u>	<u>\$ 10,698,009</u>

concluded

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended September 30, 2022

	Special Revenue Funds				
	Sheriff Road Crew	Solid Waste Ordinance	Central Dispatch Fund	Swift and Sure Sanctions	CDBG Housing Grant
Revenues					
Property taxes	\$ -	\$ -	\$ 3,768,100	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental - federal/state	-	-	562,187	58,829	94,861
Charges for services	62,250	364,137	-	1,410	3,197
Fines and forfeitures	-	-	-	-	-
Interest and rents	-	-	3,600	-	-
Other	-	20,790	-	-	-
Total revenues	62,250	384,927	4,333,887	60,239	98,058
Expenditures					
Current:					
Judicial	-	-	-	-	-
General government	-	-	-	-	-
Public safety	51,354	-	3,394,303	59,469	-
Health and social services	-	376,968	-	-	103,576
Other	-	-	-	-	-
Capital outlay	-	-	38,105	-	-
Debt service:					
Principal	-	-	-	-	-
Lease principal	-	8,553	18,892	-	-
Interest and fiscal charges	-	1,283	1,056	-	-
Total expenditures	51,354	386,804	3,452,356	59,469	103,576
Revenues over (under) expenditures	10,896	(1,877)	881,531	770	(5,518)
Other financing sources (uses)					
Issuance of long-term leases	-	-	38,105	-	-
Transfers in	16,649	45,150	-	-	-
Transfers out	-	(13,564)	(616,202)	-	-
Total other financing sources (uses)	16,649	31,586	(578,097)	-	-
Net change in fund balances	27,545	29,709	303,434	770	(5,518)
Fund balances, beginning of year	16,279	101,475	1,524,294	2,125	332,995
Fund balances, end of year	\$ 43,824	\$ 131,184	\$ 1,827,728	\$ 2,895	\$ 327,477

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended September 30, 2022

Special Revenue Funds							
OHSP Traffic Enforcement	Construction Code Enforcement	Remonu- mentation Grant	Register of Deeds Technology	Drug Law Enforcement - Sheriff	Medical Marijuana	School Violence Prevention	Priority Court
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	729,369	-	-	-	-	-	-
7,144	-	55,788	-	-	32,175	26,480	113,627
-	19,689	18,618	93,115	-	-	-	5,165
-	-	-	-	2,031	-	-	-
-	-	-	475	-	-	-	-
-	-	-	-	-	-	-	-
7,144	749,058	74,406	93,590	2,031	32,175	26,480	118,792
-	-	-	-	-	-	-	-
-	-	82,981	21,370	-	-	-	-
7,144	523,970	-	-	-	32,175	26,480	118,792
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	99,540	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	15,139	-	-	-	-	-	-
-	1,030	-	-	-	-	-	-
7,144	639,679	82,981	21,370	-	32,175	26,480	118,792
-	109,379	(8,575)	72,220	2,031	-	-	-
-	99,540	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(88,404)	-	(44,500)	-	-	-	-
-	11,136	-	(44,500)	-	-	-	-
-	120,515	(8,575)	27,720	2,031	-	-	-
-	646,713	20,471	71,389	21,523	-	-	-
\$ -	\$ 767,228	\$ 11,896	\$ 99,109	\$ 23,554	\$ -	\$ -	\$ -

continued...

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended September 30, 2022

	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	100,419	97,561	-	32,977	7,890
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest and rents	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>100,419</u>	<u>97,561</u>	<u>-</u>	<u>32,977</u>	<u>7,890</u>
Expenditures					
Current:					
Judicial	-	-	-	-	-
General government	-	-	-	-	-
Public safety	100,419	93,998	-	32,977	7,185
Health and social services	-	-	-	-	-
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Lease principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>100,419</u>	<u>93,998</u>	<u>-</u>	<u>32,977</u>	<u>7,185</u>
Revenues over (under) expenditures	<u>-</u>	<u>3,563</u>	<u>-</u>	<u>-</u>	<u>705</u>
Other financing sources (uses)					
Issuance of long-term leases	-	-	-	-	-
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>3,563</u>	<u>-</u>	<u>-</u>	<u>705</u>
Fund balances, beginning of year	<u>-</u>	<u>48,098</u>	<u>22,167</u>	<u>-</u>	<u>5,691</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ 51,661</u>	<u>\$ 22,167</u>	<u>\$ -</u>	<u>\$ 6,396</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended September 30, 2022

Special Revenue Funds							
Concealed Pistol Licenses	Sobriety Court	Department of Human Services	Local Corrections Officer Training	Juvenile Millage	Jail Millage II	Building Bridges Grant	Veterans' Court Grant
\$ -	\$ -	\$ -	\$ -	\$ 1,388,012	\$ 2,776,580	\$ -	\$ -
65,762	-	-	-	-	-	-	-
-	81,258	-	-	-	5,547	71,297	45,187
-	4,761	-	10,135	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
65,762	86,019	-	10,135	1,388,012	2,782,127	71,297	45,187
-	-	-	-	-	-	71,297	-
-	-	-	-	-	-	-	-
3,952	89,215	-	11,954	182,426	1,090,055	-	45,185
-	-	5,580	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,952	89,215	5,580	11,954	182,426	1,090,055	71,297	45,185
61,810	(3,196)	(5,580)	(1,819)	1,205,586	1,692,072	-	2
-	-	-	-	-	-	-	-
-	-	14,000	-	-	-	-	-
(50,267)	-	-	-	(1,295,200)	(1,196,150)	-	-
(50,267)	-	14,000	-	(1,295,200)	(1,196,150)	-	-
11,543	(3,196)	8,420	(1,819)	(89,614)	495,922	-	2
132,671	3,710	139,889	140,256	883,089	882,387	-	15
\$ 144,214	\$ 514	\$ 148,309	\$ 138,437	\$ 793,475	\$ 1,378,309	\$ -	\$ 17

continued...

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended September 30, 2022

	Special Revenue Funds				
	Juvenile Court Donations	Youth Facility Donations	Sheriff Donations	Animal Control Donations	Residential Substance Abuse
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental - federal/state	-	-	-	-	81,201
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest and rents	60	-	-	-	-
Other	185	4,468	3,533	2,242	-
Total revenues	<u>245</u>	<u>4,468</u>	<u>3,533</u>	<u>2,242</u>	<u>81,201</u>
Expenditures					
Current:					
Judicial	-	-	-	-	-
General government	-	-	-	-	-
Public safety	-	-	2,987	-	108,264
Health and social services	-	-	-	-	-
Other	96	3,710	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Lease principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>96</u>	<u>3,710</u>	<u>2,987</u>	<u>-</u>	<u>108,264</u>
Revenues over (under) expenditures	<u>149</u>	<u>758</u>	<u>546</u>	<u>2,242</u>	<u>(27,063)</u>
Other financing sources (uses)					
Issuance of long-term leases	-	-	-	-	-
Transfers in	-	-	-	-	27,063
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,063</u>
Net change in fund balances	<u>149</u>	<u>758</u>	<u>546</u>	<u>2,242</u>	<u>-</u>
Fund balances, beginning of year	<u>15,000</u>	<u>1,118</u>	<u>10,271</u>	<u>13,850</u>	<u>-</u>
Fund balances, end of year	<u>\$ 15,149</u>	<u>\$ 1,876</u>	<u>\$ 10,817</u>	<u>\$ 16,092</u>	<u>\$ -</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended September 30, 2022

Special Revenue Funds				Debt Service Funds		Permanent Fund	Total
Indigent Defense	Enforcement and Education - Byrne JAG	Child Care Fund	Central Dispatch 911 Surcharge	Building Authority Jail	Dental Clinic	Lincoln Brick Trust	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,932,692
-	-	-	-	-	-	-	795,131
1,428,239	7,405	2,205,905	-	-	-	-	5,115,977
-	-	-	1,973,056	-	-	-	2,555,533
-	-	-	-	-	-	-	2,031
-	-	-	-	-	-	818	4,953
500	-	111,243	-	-	70,320	19,243	232,524
<u>1,428,739</u>	<u>7,405</u>	<u>2,317,148</u>	<u>1,973,056</u>	<u>-</u>	<u>70,320</u>	<u>20,061</u>	<u>16,638,841</u>
1,852,755	-	-	-	-	-	-	1,924,052
-	-	-	-	-	-	-	104,351
-	7,405	-	84,279	-	-	-	6,073,988
-	-	3,871,447	-	-	-	-	4,357,571
-	-	-	-	-	-	-	3,806
-	-	-	73,325	-	-	-	210,970
-	-	-	1,286,291	955,000	55,000	-	2,296,291
-	-	16,928	3,696	-	-	-	63,208
-	-	898	326,035	137,317	19,163	-	486,782
<u>1,852,755</u>	<u>7,405</u>	<u>3,889,273</u>	<u>1,773,626</u>	<u>1,092,317</u>	<u>74,163</u>	<u>-</u>	<u>15,521,019</u>
<u>(424,016)</u>	<u>-</u>	<u>(1,572,125)</u>	<u>199,430</u>	<u>(1,092,317)</u>	<u>(3,843)</u>	<u>20,061</u>	<u>1,117,822</u>
-	-	-	-	-	-	-	137,645
440,971	-	1,920,200	-	1,196,150	-	-	3,660,183
<u>(12,323)</u>	<u>-</u>	<u>(600,370)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,916,980)</u>
<u>428,648</u>	<u>-</u>	<u>1,319,830</u>	<u>-</u>	<u>1,196,150</u>	<u>-</u>	<u>-</u>	<u>(119,152)</u>
4,632	-	(252,295)	199,430	103,833	(3,843)	20,061	998,670
<u>245,498</u>	<u>-</u>	<u>742,010</u>	<u>2,177,951</u>	<u>235,984</u>	<u>46,281</u>	<u>22,889</u>	<u>8,506,089</u>
<u>\$ 250,130</u>	<u>\$ -</u>	<u>\$ 489,715</u>	<u>\$ 2,377,381</u>	<u>\$ 339,817</u>	<u>\$ 42,438</u>	<u>\$ 42,950</u>	<u>\$ 9,504,759</u>

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, 2022

	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	45,000	62,250	17,250	342,000	364,137	22,137
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	36,000	20,790	(15,210)
Total revenues	45,000	62,250	17,250	378,000	384,927	6,927
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	61,649	51,354	(10,295)	-	-	-
Health and social services	-	-	-	442,741	376,968	(65,773)
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Lease principal	-	-	-	7,012	8,553	1,541
Interest and fiscal charges	-	-	-	1,283	1,283	-
Total expenditures	61,649	51,354	(10,295)	451,036	386,804	(64,232)
Revenues over (under) expenditures	(16,649)	10,896	27,545	(73,036)	(1,877)	71,159
Other financing sources (uses)						
Issuance of long-term leases	-	-	-	-	-	-
Transfers in	16,649	16,649	-	45,150	45,150	-
Transfers out	-	-	-	(13,564)	(13,564)	-
Total other financing sources (uses)	16,649	16,649	-	31,586	31,586	-
Net change in fund balances	-	27,545	27,545	(41,450)	29,709	71,159
Fund balances, beginning of year	16,279	16,279	-	101,475	101,475	-
Fund balances, end of year	\$ 16,279	\$ 43,824	\$ 27,545	\$ 60,025	\$ 131,184	\$ 71,159

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

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
\$ 3,756,969	\$ 3,768,100	\$ 11,131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
528,717	562,187	33,470	73,757	58,829	(14,928)	94,860	94,861	1
-	-	-	2,200	1,410	(790)	3,397	3,197	(200)
-	-	-	-	-	-	-	-	-
3,600	3,600	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,289,286	4,333,887	44,601	75,957	60,239	(15,718)	98,257	98,058	(199)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,404,804	3,394,303	(1,010,501)	75,957	59,469	(16,488)	-	-	-
-	-	-	-	-	-	103,580	103,576	(4)
-	-	-	-	-	-	-	-	-
32,183	38,105	5,922	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
18,892	18,892	-	-	-	-	-	-	-
1,056	1,056	-	-	-	-	-	-	-
4,456,935	3,452,356	(1,004,579)	75,957	59,469	(16,488)	103,580	103,576	(4)
(167,649)	881,531	1,049,180	-	770	770	(5,323)	(5,518)	(195)
32,183	38,105	5,922	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(616,202)	(616,202)	-	-	-	-	-	-	-
(584,019)	(578,097)	5,922	-	-	-	-	-	-
(751,668)	303,434	1,055,102	-	770	770	(5,323)	(5,518)	(195)
1,524,294	1,524,294	-	2,125	2,125	-	332,995	332,995	-
\$ 772,626	\$ 1,827,728	\$ 1,055,102	\$ 2,125	\$ 2,895	\$ 770	\$ 327,672	\$ 327,477	\$ (195)

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, 2022

	OHSP Traffic Enforcement			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	-	-	-	565,000	729,369	164,369
Intergovernmental - Federal/state	8,561	7,144	(1,417)	-	-	-
Charges for services	-	-	-	21,400	19,689	(1,711)
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	8,561	7,144	(1,417)	586,400	749,058	162,658
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	8,561	7,144	(1,417)	622,744	523,970	(98,774)
Health and social services	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	99,540	99,540
Debt service:						
Principal	-	-	-	-	-	-
Lease principal	-	-	-	15,139	15,139	-
Interest and fiscal charges	-	-	-	1,030	1,030	-
Total expenditures	8,561	7,144	(1,417)	638,913	639,679	766
Revenues over (under) expenditures	-	-	-	(52,513)	109,379	161,892
Other financing sources (uses)						
Issuance of long-term leases	-	-	-	-	99,540	99,540
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(88,404)	(88,404)	-
Total other financing sources (uses)	-	-	-	(88,404)	11,136	99,540
Net change in fund balances	-	-	-	(140,917)	120,515	261,432
Fund balances, beginning of year	-	-	-	646,713	646,713	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ 505,796	\$ 767,228	\$ 261,432

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

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	55,788	(8,512)	-	-	-	-	-	-
18,618	18,618	-	85,000	93,115	8,115	-	-	-
-	-	-	-	-	-	4,000	2,031	(1,969)
-	-	-	50	475	425	-	-	-
-	-	-	-	-	-	-	-	-
82,918	74,406	(8,512)	85,050	93,590	8,540	4,000	2,031	(1,969)
-	-	-	-	-	-	-	-	-
82,981	82,981	-	36,300	21,370	(14,930)	-	-	-
-	-	-	-	-	-	4,000	-	(4,000)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
82,981	82,981	-	36,300	21,370	(14,930)	4,000	-	(4,000)
(63)	(8,575)	(8,512)	48,750	72,220	23,470	-	2,031	2,031
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(44,500)	(44,500)	-	-	-	-
-	-	-	(44,500)	(44,500)	-	-	-	-
(63)	(8,575)	(8,512)	4,250	27,720	23,470	-	2,031	2,031
20,471	20,471	-	71,389	71,389	-	21,523	21,523	-
\$ 20,408	\$ 11,896	\$ (8,512)	\$ 75,639	\$ 99,109	\$ 23,470	\$ 21,523	\$ 23,554	\$ 2,031

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, 2022

	Medical Marijuana			School Violence Prevention		
	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	36,248	32,175	(4,073)	146,250	26,480	(119,770)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	36,248	32,175	(4,073)	146,250	26,480	(119,770)
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	36,248	32,175	(4,073)	146,250	26,480	(119,770)
Health and social services	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Lease principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	36,248	32,175	(4,073)	146,250	26,480	(119,770)
Revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Issuance of long-term leases	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
113,630	113,627	(3)	122,662	100,419	(22,243)	127,500	97,561	(29,939)
10,300	5,165	(5,135)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
123,930	118,792	(5,138)	122,662	100,419	(22,243)	127,500	97,561	(29,939)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
123,930	118,792	(5,138)	122,662	100,419	(22,243)	127,500	93,998	(33,502)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
123,930	118,792	(5,138)	122,662	100,419	(22,243)	127,500	93,998	(33,502)
-	-	-	-	-	-	-	3,563	3,563
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	3,563	3,563
-	-	-	-	-	-	48,098	48,098	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,098	\$ 51,661	\$ 3,563

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, 2022

	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	32,977	(23)
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>32,977</u>	<u>(23)</u>
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	7,000	-	(7,000)	33,000	32,977	(23)
Health and social services	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Lease principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>7,000</u>	<u>-</u>	<u>(7,000)</u>	<u>33,000</u>	<u>32,977</u>	<u>(23)</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)						
Issuance of long-term leases	-	-	-	-	-	-
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, 2022

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	65,762	10,762	-	-	-
7,185	7,890	705	-	-	-	107,516	81,258	(26,258)
-	-	-	-	-	-	8,715	4,761	(3,954)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,185	7,890	705	55,000	65,762	10,762	116,231	86,019	(30,212)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,185	7,185	-	6,350	3,952	(2,398)	116,231	89,215	(27,016)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,185	7,185	-	6,350	3,952	(2,398)	116,231	89,215	(27,016)
-	705	705	48,650	61,810	13,160	-	(3,196)	(3,196)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(50,267)	(50,267)	-	-	-	-
-	-	-	(50,267)	(50,267)	-	-	-	-
-	705	705	(1,617)	11,543	13,160	-	(3,196)	(3,196)
5,691	5,691	-	132,671	132,671	-	3,710	3,710	-
\$ 5,691	\$ 6,396	\$ 705	\$ 131,054	\$ 144,214	\$ 13,160	\$ 3,710	\$ 514	\$ (3,196)

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, 2022

	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	10,135	(4,865)
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	-	-	-	15,000	10,135	(4,865)
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	46,312	11,954	(34,358)
Health and social services	14,000	5,580	(8,420)	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Lease principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	14,000	5,580	(8,420)	46,312	11,954	(34,358)
Revenues over (under) expenditures	(14,000)	(5,580)	8,420	(31,312)	(1,819)	29,493
Other financing sources (uses)						
Issuance of long-term leases	-	-	-	-	-	-
Transfers in	14,000	14,000	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	14,000	14,000	-	-	-	-
Net change in fund balances	-	8,420	8,420	(31,312)	(1,819)	29,493
Fund balances, beginning of year	139,889	139,889	-	140,256	140,256	-
Fund balances, end of year	<u>\$ 139,889</u>	<u>\$ 148,309</u>	<u>\$ 8,420</u>	<u>\$ 108,944</u>	<u>\$ 138,437</u>	<u>\$ 29,493</u>

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

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
\$ 1,384,310	\$ 1,388,012	\$ 3,702	\$ 2,773,562	\$ 2,776,580	\$ 3,018	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	5,547	5,547	93,750	71,297	(22,453)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,384,310	1,388,012	3,702	2,773,562	2,782,127	8,565	93,750	71,297	(22,453)
-	-	-	-	-	-	93,750	71,297	(22,453)
-	-	-	-	-	-	-	-	-
199,583	182,426	(17,157)	1,118,227	1,090,055	(28,172)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	34,916	-	(34,916)	-	-	-
-	-	-	440	-	(440)	-	-	-
199,583	182,426	(17,157)	1,153,583	1,090,055	(63,528)	93,750	71,297	(22,453)
1,184,727	1,205,586	20,859	1,619,979	1,692,072	72,093	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(1,445,200)	(1,295,200)	(150,000)	(1,196,150)	(1,196,150)	-	-	-	-
(1,445,200)	(1,295,200)	(150,000)	(1,196,150)	(1,196,150)	-	-	-	-
(260,473)	(89,614)	170,859	423,829	495,922	72,093	-	-	-
883,089	883,089	-	882,387	882,387	-	-	-	-
\$ 622,616	\$ 793,475	\$ 170,859	\$ 1,306,216	\$ 1,378,309	\$ 72,093	\$ -	\$ -	\$ -

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, 2022

	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	75,178	45,187	(29,991)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	100	60	(40)
Other	-	-	-	900	185	(715)
Total revenues	75,178	45,187	(29,991)	1,000	245	(755)
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	75,178	45,185	(29,993)	-	-	-
Health and social services	-	-	-	-	-	-
Other	-	-	-	1,000	96	(904)
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Lease principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	75,178	45,185	(29,993)	1,000	96	(904)
Revenues over (under) expenditures	-	2	2	-	149	149
Other financing sources (uses)						
Issuance of long-term leases	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	-	2	2	-	149	149
Fund balances, beginning of year	15	15	-	15,000	15,000	-
Fund balances, end of year	\$ 15	\$ 17	\$ 2	\$ 15,000	\$ 15,149	\$ 149

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

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	4,468	368	2,500	3,533	1,033	2,000	2,242	242
4,100	4,468	368	2,500	3,533	1,033	2,000	2,242	242
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,500	2,987	487	2,000	-	(2,000)
-	-	-	-	-	-	-	-	-
4,100	3,710	(390)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,100	3,710	(390)	2,500	2,987	487	2,000	-	(2,000)
-	758	758	-	546	546	-	2,242	2,242
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	758	758	-	546	546	-	2,242	2,242
1,118	1,118	-	10,271	10,271	-	13,850	13,850	-
\$ 1,118	\$ 1,876	\$ 758	\$ 10,271	\$ 10,817	\$ 546	\$ 13,850	\$ 16,092	\$ 2,242

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, 2022

	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	81,201	(45,299)	1,536,499	1,428,239	(108,260)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	500	500
Total revenues	<u>126,500</u>	<u>81,201</u>	<u>(45,299)</u>	<u>1,536,499</u>	<u>1,428,739</u>	<u>(107,760)</u>
Expenditures						
Current:						
Judicial	-	-	-	1,952,850	1,852,755	(100,095)
General government	-	-	-	-	-	-
Public safety	168,665	108,264	(60,401)	-	-	-
Health and social services	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Lease principal	-	-	-	7,700	-	(7,700)
Interest and fiscal charges	-	-	-	1,100	-	(1,100)
Total expenditures	<u>168,665</u>	<u>108,264</u>	<u>(60,401)</u>	<u>1,961,650</u>	<u>1,852,755</u>	<u>(108,895)</u>
Revenues over (under) expenditures	<u>(42,165)</u>	<u>(27,063)</u>	<u>15,102</u>	<u>(425,151)</u>	<u>(424,016)</u>	<u>1,135</u>
Other financing sources (uses)						
Issuance of long-term leases	-	-	-	-	-	-
Transfers in	42,165	27,063	(15,102)	440,971	440,971	-
Transfers out	-	-	-	(15,820)	(12,323)	(3,497)
Total other financing sources (uses)	<u>42,165</u>	<u>27,063</u>	<u>(15,102)</u>	<u>425,151</u>	<u>428,648</u>	<u>3,497</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,632</u>	<u>(4,632)</u>
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>245,498</u>	<u>245,498</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 245,498</u>	<u>\$ 250,130</u>	<u>\$ (4,632)</u>

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

Enforcement and Education - Byrne JAG			Child Care Fund			Central Dispatch 911 Surcharge		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
11,840	7,405	(4,435)	2,182,564	2,205,905	23,341	-	-	-
-	-	-	-	-	-	1,650,000	1,973,056	323,056
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	180,000	111,243	(68,757)	-	-	-
11,840	7,405	(4,435)	2,362,564	2,317,148	(45,416)	1,650,000	1,973,056	323,056
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,840	7,405	(4,435)	-	-	-	91,800	84,279	(7,521)
-	-	-	4,689,270	3,871,447	(817,823)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	97,500	73,325	(24,175)
-	-	-	-	-	-	1,286,293	1,286,291	(2)
-	-	-	15,091	16,928	1,837	-	3,696	3,696
-	-	-	3,033	898	(2,135)	326,035	326,035	-
11,840	7,405	(4,435)	4,707,394	3,889,273	(818,121)	1,801,628	1,773,626	(28,002)
-	-	-	(2,344,830)	(1,572,125)	772,705	(151,628)	199,430	351,058
-	-	-	-	-	-	-	-	-
-	-	-	2,220,200	1,920,200	(300,000)	-	-	-
-	-	-	(600,370)	(600,370)	-	-	-	-
-	-	-	1,619,830	1,319,830	(300,000)	-	-	-
-	-	-	(725,000)	(252,295)	472,705	(151,628)	199,430	351,058
-	-	-	742,010	742,010	-	2,177,951	2,177,951	-
\$ -	\$ -	\$ -	\$ 17,010	\$ 489,715	\$ 472,705	\$ 2,026,323	\$ 2,377,381	\$ 351,058

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EATON COUNTY, MICHIGAN

Combining Statement of Net Position

Nonmajor Enterprise Funds

September 30, 2022

	Business-type Activities - Enterprise Funds			
	Jail Commissary	Home Tax Exemption Audit	Foreclosing Government Unit	Total
Assets				
Current assets:				
Cash and cash equivalents	\$ 183,396	\$ 10,449	\$ 2,476,867	\$ 2,670,712
Accounts receivable	16,181	-	-	16,181
Total current assets	199,577	10,449	2,476,867	2,686,893
Noncurrent assets -				
Advances to component unit	-	-	42,160	42,160
Total assets	199,577	10,449	2,519,027	2,729,053
Liabilities				
Current liabilities:				
Accounts payable	-	-	1,090	1,090
Accrued liabilities	-	-	600,506	600,506
Due to other funds	-	-	430	430
Total liabilities	-	-	602,026	602,026
Net position				
Unrestricted	\$ 199,577	\$ 10,449	\$ 1,917,001	\$ 2,127,027

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Nonmajor Enterprise Funds

For the Year Ended September 30, 2022

	Business-type Activities - Enterprise Funds			
	Jail Commissary	Home Tax Exemption Audit	Foreclosing Government Unit	Total
Operating revenues				
Interest on taxes	\$ -	\$ 2,751	\$ -	\$ 2,751
Sales	104,550	-	264,054	368,604
Administrative fees/penalties	-	-	152,479	152,479
Total operating revenues	<u>104,550</u>	<u>2,751</u>	<u>416,533</u>	<u>523,834</u>
Operating expenses				
Personal services and benefits	-	-	98,920	98,920
Contractual services	3,104	-	83,763	86,867
Litigation settlement contingency	-	-	116,364	116,364
Total operating expenses	<u>3,104</u>	<u>-</u>	<u>299,047</u>	<u>302,151</u>
Income before transfers	101,446	2,751	117,486	221,683
Transfers out	<u>(4,850)</u>	<u>(8,772)</u>	<u>-</u>	<u>(13,622)</u>
Change in net position	96,596	(6,021)	117,486	208,061
Net position, beginning of year	<u>102,981</u>	<u>16,470</u>	<u>1,799,515</u>	<u>1,918,966</u>
Net position, end of year	<u>\$ 199,577</u>	<u>\$ 10,449</u>	<u>\$ 1,917,001</u>	<u>\$ 2,127,027</u>

EATON COUNTY, MICHIGAN

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended September 30, 2022

	Business-type Activities - Enterprise Funds			
	Jail Commissary	Home Tax Exemption Audit	Foreclosing Government Unit	Total
Cash flows from operating activities				
Cash received from customers	\$ 98,114	\$ 2,751	\$ 1,185,948	\$ 1,286,813
Cash paid to/for employees and third parties	-	-	(213,993)	(213,993)
Cash paid to suppliers	(3,104)	(8,528)	(101,248)	(112,880)
Net cash provided by (used in) operating activities	95,010	(5,777)	870,707	959,940
Cash flows from noncapital financing activities				
Transfers out	(4,850)	(8,772)	-	(13,622)
Net change in cash and cash equivalents	90,160	(14,549)	870,707	946,318
Cash and cash equivalents, beginning of year	93,236	24,998	1,606,160	1,724,394
Cash and cash equivalents, end of year	<u>\$ 183,396</u>	<u>\$ 10,449</u>	<u>\$ 2,476,867</u>	<u>\$ 2,670,712</u>
Reconciliation of operating income to net cash provided by (used in) operating activities				
Operating income	\$ 101,446	\$ 2,751	\$ 117,486	\$ 221,683
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	(6,436)	-	767,692	761,256
Advances to component unit	-	-	1,723	1,723
Accounts payable	-	(8,528)	(16,803)	(25,331)
Accrued liabilities	-	-	1,291	1,291
Due to other funds	-	-	(682)	(682)
Net cash provided by (used in) operating activities	<u>\$ 95,010</u>	<u>\$ (5,777)</u>	<u>\$ 870,707</u>	<u>\$ 959,940</u>

EATON COUNTY, MICHIGAN

Combining Statement of Net Position

Internal Service Funds

September 30, 2022

	Retirees Health Insurance	Workers' Compensation	Health Insurance	Liability Insurance
Assets				
Current assets:				
Cash and cash equivalents	\$ 197,351	\$ 108,513	\$ 714,194	\$ 1,042,222
Due from other funds	34,751	1,183	-	-
Prepays	-	5,225	731,799	-
Total assets	<u>232,102</u>	<u>114,921</u>	<u>1,445,993</u>	<u>1,042,222</u>
Liabilities				
Current liabilities:				
Accounts payable	4,258	3,892	-	-
Accrued liabilities	-	36,983	1,126,135	627,473
Total liabilities	<u>4,258</u>	<u>40,875</u>	<u>1,126,135</u>	<u>627,473</u>
Net position				
Unrestricted	<u>\$ 227,844</u>	<u>\$ 74,046</u>	<u>\$ 319,858</u>	<u>\$ 414,749</u>

Combining Statement of Net Position

Internal Service Funds
September 30, 2022

Unemployment	Life and Disability	Retirement Stabilization	Dental Insurance	Total
\$ 65,717	\$ 27,433	\$ 657,843	\$ 103,759	\$ 2,917,032
36	3,444	99,936	-	139,350
-	-	-	-	737,024
65,753	30,877	757,779	103,759	3,793,406
54	-	616,502	-	624,706
-	1,005	-	14,072	1,805,668
54	1,005	616,502	14,072	2,430,374
<u>\$ 65,699</u>	<u>\$ 29,872</u>	<u>\$ 141,277</u>	<u>\$ 89,687</u>	<u>\$ 1,363,032</u>

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenses and

Changes in Fund Net Position

Internal Service Funds

For the Year Ended September 30, 2022

	Retirees Health Insurance	Workers' Compensation	Health Insurance	Liability Insurance
Operating revenues				
Charges for services	\$ 2,256,677	\$ 135,491	\$ 7,291,501	\$ 23,770
Other revenues	77,688	-	-	336,070
Total operating revenues	<u>2,334,365</u>	<u>135,491</u>	<u>7,291,501</u>	<u>359,840</u>
Operating expenses				
Personal services and benefits	459	-	-	-
Contractual services	22,400	22,800	2,250	18,399
Insurance and claims	2,510,822	175,939	8,128,463	207,291
Total operating expenses	<u>2,533,681</u>	<u>198,739</u>	<u>8,130,713</u>	<u>225,690</u>
Operating income (loss)	(199,316)	(63,248)	(839,212)	134,150
Nonoperating revenues				
Interest income	167	627	-	30,958
Income (loss) before transfers	<u>(199,149)</u>	<u>(62,621)</u>	<u>(839,212)</u>	<u>165,108</u>
Transfers				
Transfers in	300,000	66,237	417,187	-
Transfers out	-	-	-	(500,000)
Transfers, net	<u>300,000</u>	<u>66,237</u>	<u>417,187</u>	<u>(500,000)</u>
Change in net position	100,851	3,616	(422,025)	(334,892)
Net position, beginning of year	<u>126,993</u>	<u>70,430</u>	<u>741,883</u>	<u>749,641</u>
Net position, end of year	<u>\$ 227,844</u>	<u>\$ 74,046</u>	<u>\$ 319,858</u>	<u>\$ 414,749</u>

Combining Statement of Revenues, Expenses and

Changes in Fund Net Position

Internal Service Funds

For the Year Ended September 30, 2022

Unemployment	Life and Disability	Retirement Stabilization	Dental Insurance	Total
\$ 2,115	\$ 212,046	\$ 5,553,270	\$ 280,940	\$ 15,755,810
-	-	-	-	413,758
<u>2,115</u>	<u>212,046</u>	<u>5,553,270</u>	<u>280,940</u>	<u>16,169,568</u>
-	-	5,735,576	158,282	5,894,317
-	-	-	26,178	92,027
<u>3,041</u>	<u>216,047</u>	<u>-</u>	<u>-</u>	<u>11,241,603</u>
<u>3,041</u>	<u>216,047</u>	<u>5,735,576</u>	<u>184,460</u>	<u>17,227,947</u>
(926)	(4,001)	(182,306)	96,480	(1,058,379)
-	-	-	-	31,752
<u>(926)</u>	<u>(4,001)</u>	<u>(182,306)</u>	<u>96,480</u>	<u>(1,026,627)</u>
-	-	-	-	783,424
<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>	<u>(800,000)</u>
<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>	<u>(16,576)</u>
(100,926)	(4,001)	(182,306)	(103,520)	(1,043,203)
<u>166,625</u>	<u>33,873</u>	<u>323,583</u>	<u>193,207</u>	<u>2,406,235</u>
<u>\$ 65,699</u>	<u>\$ 29,872</u>	<u>\$ 141,277</u>	<u>\$ 89,687</u>	<u>\$ 1,363,032</u>

EATON COUNTY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended September 30, 2022

	Retirees Health Insurance	Workers' Compensation	Health Insurance	Liability Insurance
Cash flows from operating activities				
Cash received from interfund services	\$ 2,402,636	\$ 137,933	\$ 7,291,652	\$ 359,840
Cash paid to/for employees	(2,511,281)	(217,855)	-	-
Cash paid to suppliers	(20,167)	(10,840)	(9,176,702)	(173,962)
Net cash provided by (used in) operating activities	<u>(128,812)</u>	<u>(90,762)</u>	<u>(1,885,050)</u>	<u>185,878</u>
Cash flows from noncapital financing activities				
Transfers in	300,000	66,237	417,187	-
Transfers out	-	-	-	(500,000)
Net cash provided by (used in) noncapital financing activities	<u>300,000</u>	<u>66,237</u>	<u>417,187</u>	<u>(500,000)</u>
Cash flows from investing activities				
Interest received	<u>167</u>	<u>627</u>	<u>-</u>	<u>30,958</u>
Net change in cash and cash equivalents	<u>171,355</u>	<u>(23,898)</u>	<u>(1,467,863)</u>	<u>(283,164)</u>
Cash and cash equivalents, beginning of year	<u>25,996</u>	<u>132,411</u>	<u>2,182,057</u>	<u>1,325,386</u>
Cash and cash equivalents, end of year	<u><u>\$ 197,351</u></u>	<u><u>\$ 108,513</u></u>	<u><u>\$ 714,194</u></u>	<u><u>\$ 1,042,222</u></u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ (199,316)	\$ (63,248)	\$ (839,212)	\$ 134,150
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	-	1	151	-
Due from other funds	68,271	2,442	-	-
Prepays	-	15,835	(731,799)	-
Accounts payable	2,233	(3,876)	(249,969)	-
Accrued liabilities	-	(41,916)	(64,221)	51,728
Net cash provided by (used in) operating activities	<u><u>\$ (128,812)</u></u>	<u><u>\$ (90,762)</u></u>	<u><u>\$ (1,885,050)</u></u>	<u><u>\$ 185,878</u></u>

Combining Statement of Cash Flows

Internal Service Funds
For the Year Ended September 30, 2022

Unemployment	Life and Disability	Retirement Stabilization	Dental Insurance	Total
\$ 2,187	\$ 219,053	\$ 5,735,971	\$ 280,940	\$ 16,430,212
(3,041)	(221,371)	(5,453,599)	(184,146)	(8,591,293)
(1,757)	-	-	-	(9,383,428)
(2,611)	(2,318)	282,372	96,794	(1,544,509)
-	-	-	-	783,424
(100,000)	-	-	(200,000)	(800,000)
(100,000)	-	-	(200,000)	(16,576)
-	-	-	-	31,752
(102,611)	(2,318)	282,372	(103,206)	(1,529,333)
168,328	29,751	375,471	206,965	4,446,365
\$ 65,717	\$ 27,433	\$ 657,843	\$ 103,759	\$ 2,917,032
\$ (926)	\$ (4,001)	\$ (182,306)	\$ 96,480	\$ (1,058,379)
-	-	-	-	152
72	7,007	182,701	-	260,493
-	-	-	-	(715,964)
(1,757)	-	281,977	-	28,608
-	(5,324)	-	314	(59,419)
\$ (2,611)	\$ (2,318)	\$ 282,372	\$ 96,794	\$ (1,544,509)

EATON COUNTY, MICHIGAN

Combining Statement of Fiduciary Net Position

Custodial Funds

September 30, 2022

	Tax Collection	Library
Assets		
Cash and cash equivalents	\$ 8,329,486	\$ 54,302
Due from other governments	144,776	-
Total assets	8,474,262	54,302
Liabilities		
Undistributed receipts	8,474,262	54,302
Net position		
Restricted for individuals, organizations and other governments	\$ -	\$ -

Combining Statement of Fiduciary Net Position

Custodial Funds
September 30, 2022

Inmate Trust Account	Friend of the Court	Property Forfeiture Trust	Total
\$ 23,582	\$ 8,564	\$ 6,208	\$ 8,422,142
-	-	-	144,776
23,582	8,564	6,208	8,566,918
-	8,564	6,208	8,543,336
\$ 23,582	\$ -	\$ -	\$ 23,582

EATON COUNTY, MICHIGAN

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

September 30, 2022

	Tax Collection	Library
Additions		
Collection of taxes for other governments	\$ 39,043,781	\$ -
Collection of fees for other governments	-	196,264
Collection from other entities	-	-
Total additions	39,043,781	196,264
Deductions		
Payment of taxes for other governments	39,043,781	-
Payment of fees for other governments	-	196,264
Payment for other entities	-	-
Total deductions	39,043,781	196,264
Change in net position	-	-
Net position, beginning of year	-	-
Net position, end of year	\$ -	\$ -

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds
September 30, 2022

Inmate Trust Account	Friend of the Court	Property Forfeiture Trust	Total
\$ -	\$ -	\$ -	\$ 39,043,781
-	-	-	196,264
641,173	683,063	-	1,324,236
641,173	683,063	-	40,564,281
-	-	-	39,043,781
-	-	-	196,264
651,758	683,063	-	1,334,821
651,758	683,063	-	40,574,866
(10,585)	-	-	(10,585)
34,167	-	-	34,167
\$ 23,582	\$ -	\$ -	\$ 23,582

EATON COUNTY, MICHIGAN

Governmental Funds Balance Sheet and Statement of Net Position

Board of Public Works Component Unit

September 30, 2022

	Debt Service Funds		
	Grand Ledge Water System	Brookfield Water/Sewer Systems	Total
Assets			
Accounts receivable	\$ 250	\$ -	\$ 250
Installment sales receivable	1,600,128	650,000	2,250,128
Prepays	17,878	-	17,878
Total assets	1,618,256	650,000	2,268,256
Deferred outflows of resources			
Deferred charge on refunding	-	-	-
Total assets and deferred outflows of resources	<u>\$ 1,618,256</u>	<u>\$ 650,000</u>	<u>\$ 2,268,256</u>
Liabilities			
Negative equity in cash and cash equivalents	\$ 18,128	\$ -	\$ 18,128
Long-term debt:			
Due within one year	-	-	-
Due in more than one year	-	-	-
Total liabilities	18,128	-	18,128
Deferred inflows of resources			
Unavailable revenue - installment sales	1,600,128	650,000	2,250,128
Fund balances			
Unassigned	-	-	-
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,618,256</u>	<u>\$ 650,000</u>	<u>\$ 2,268,256</u>
Net position - unrestricted			

Governmental Funds Balance Sheet and Statement of Net Position

Board of Public Works Component Unit

September 30, 2022

Adjustments	Statement of Net Position
\$ -	\$ 250
-	2,250,128
-	17,878
-	2,268,256
24,712	24,712
24,712	2,292,968
-	18,128
692,935	692,935
1,581,905	1,581,905
2,274,840	2,292,968
(2,250,128)	-
-	-
\$ -	\$ -

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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, 2022

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 installment sales receivable	2,250,128

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	(2,255,000)
Unamortized bond premium	(19,840)
Unamortized deferred charge on refunding	24,712

Net position of governmental activities	<u><u>\$ -</u></u>

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, 2022

	Debt Service Funds		
	Grand Ledge Water System	Brookfield Water/Sewer Systems	Total
Revenues			
Intergovernmental - local	\$ 561,556	\$ 166,822	\$ 728,378
Expenditures / expenses			
Debt service:			
Principal	515,000	155,000	670,000
Interest and fiscal charges	46,556	11,822	58,378
Total expenditures/expenses	561,556	166,822	728,378
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, 2022

Adjustments	Statement of Activities
<u>\$ (668,050)</u>	<u>\$ 60,328</u>
(670,000)	-
<u>1,950</u>	<u>60,328</u>
<u>(668,050)</u>	<u>60,328</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, 2022

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	(668,050)

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	670,000

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.

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, 2022

	Debt Service Fund	Capital Projects Funds			
	Regular Drain	Regular Drain	Drain Revolving	Narrow Lake Level	Lacey Lake Level
Assets					
Cash and cash equivalents	\$ 107,841	\$ 14,754,157	\$ -	\$ 10,999	\$ 351
Special assessments receivable	25,062,919	1,717,426	-	-	-
Due from other funds	6,139	34,000	40,287	-	-
Inventories	-	-	33,700	-	-
Capital assets not being depreciated	-	-	-	-	-
Capital assets being depreciated, net	-	-	-	-	-
Total assets	25,176,899	16,505,583	73,987	10,999	351
Deferred outflows of resources					
Deferred charge on refunding	-	-	-	-	-
Total assets and deferred outflows of resources	\$ 25,176,899	\$ 16,505,583	\$ 73,987	\$ 10,999	\$ 351
Liabilities					
Negative equity in cash and cash equivalents	\$ -	\$ -	\$ 12,982	\$ -	\$ -
Accounts payable	-	1,082,894	1,005	-	-
Interest payable	-	-	-	-	-
Due to other funds	37,115	43,311	-	-	-
Advances from primary government	-	-	60,000	-	-
Long-term debt:					
Due within one year	-	-	-	-	-
Due in more than one year	-	-	-	-	-
Total liabilities	37,115	1,126,205	73,987	-	-
Deferred inflows of resources					
Unavailable revenue - special assessments	25,062,919	1,717,426	-	-	-
Fund balances					
Restricted	76,865	13,661,952	-	10,999	351
Total liabilities, deferred inflows of resources and fund balances	\$ 25,176,899	\$ 16,505,583	\$ 73,987	\$ 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, 2022

Total	Adjustments	Statement of Net Position
\$ 14,873,348	\$ -	\$ 14,873,348
26,780,345	-	26,780,345
80,426	(80,426)	-
33,700	-	33,700
-	5,815,464	5,815,464
-	70,034,542	70,034,542
41,767,819	75,769,580	117,537,399
-	87,649	87,649
<u>\$ 41,767,819</u>	<u>75,857,229</u>	<u>117,625,048</u>
\$ 12,982	-	12,982
1,083,899	-	1,083,899
-	292,509	292,509
80,426	(80,426)	-
60,000	-	60,000
-	3,605,954	3,605,954
-	24,747,589	24,747,589
1,237,307	28,565,626	29,802,933
26,780,345	(26,780,345)	-
13,750,167	(13,750,167)	-
<u>\$ 41,767,819</u>		
	47,584,112	47,584,112
	40,238,003	40,238,003
	<u>\$ 87,822,115</u>	<u>\$ 87,822,115</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, 2022

Total fund balances for governmental funds	\$ 13,750,167

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	5,815,464
Capital assets being depreciated, net	70,034,542

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	26,780,345

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	(28,199,000)
Unamortized premiums	(154,543)
Unamortized deferred charge on refunding	87,649
Interest payable	<u>(292,509)</u>

Net position of governmental activities	<u>\$ 87,822,115</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, 2022

	Debt Service Fund	Capital Projects Funds			
	Regular Drain	Regular Drain	Drain Revolving	Narrow Lake Level	Lacey Lake Level
Revenues					
Charges for services	\$ -	\$ 824,594	\$ -	\$ -	\$ -
Special assessments	4,363,840	4,641,288	-	-	-
Interest revenue	50,656	-	-	-	-
Miscellaneous	-	31,481	-	-	-
Total revenues	<u>4,414,496</u>	<u>5,497,363</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures / expenses					
Public works	-	-	-	-	-
Capital outlay - construction and maintenance	-	6,936,312	-	-	-
Debt service:					
Principal	4,276,000	-	-	-	-
Interest and fiscal charges	259,156	32,950	-	-	-
Total expenditures / expenses	<u>4,535,156</u>	<u>6,969,262</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures/expenses	(120,660)	(1,471,899)	-	-	-
Other financing sources					
Issuance of long-term debt	-	7,077,000	-	-	-
Net changes in fund balances/ change in net position	(120,660)	5,605,101	-	-	-
Fund balances / net position, beginning of year	197,525	8,056,851	-	10,999	351
Fund balances / net position, end of year	<u>\$ 76,865</u>	<u>\$ 13,661,952</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, 2022

Total	Adjustments	Statement of Activities
\$ 824,594	\$ -	\$ 824,594
9,005,128	3,054,780	12,059,908
50,656	-	50,656
31,481	-	31,481
<u>9,911,859</u>	<u>3,054,780</u>	<u>12,966,639</u>
-	2,922,258	2,922,258
6,936,312	(4,526,469)	2,409,843
4,276,000	(4,276,000)	-
292,106	20,821	312,927
<u>11,504,418</u>	<u>(5,859,390)</u>	<u>5,645,028</u>
(1,592,559)	8,914,170	7,321,611
<u>7,077,000</u>	<u>(7,077,000)</u>	<u>-</u>
5,484,441	1,837,170	7,321,611
<u>8,265,726</u>	<u>72,234,778</u>	<u>80,500,504</u>
<u>\$ 13,750,167</u>	<u>\$ 74,071,948</u>	<u>\$ 87,822,115</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, 2022

Net change in fund balance - total governmental funds	\$ 5,484,441

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	3,054,780

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	4,526,469
Depreciation expense	(2,922,258)

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	(7,077,000)
Principal payments on long-term debt	4,276,000

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	(45,908)
Amortization of bond premium	57,954
Amortization of deferred charge on refunding	(32,867)

Change in net position of governmental activities	<u>\$ 7,321,611</u>

EATON COUNTY, MICHIGAN

Governmental Funds Balance Sheet and Statement of Net Position

District Health Department Component Unit

September 30, 2022

	General Fund	Adjustments	Statement of Activities
Assets			
Cash and cash equivalents	\$ 3,280,754	\$ -	\$ 3,280,754
Accounts receivable, net	256,265	-	256,265
Leases receivable	471,694	-	471,694
Prepaid items	15,232	-	15,232
Capital assets being depreciated/amortized, net	-	453,360	453,360
Total assets	4,023,945	453,360	4,477,305
Deferred outflows of resources			
Deferred pension amounts	-	1,797,848	1,797,848
Total assets and deferred outflows of resources	\$ 4,023,945	2,251,208	6,275,153
Liabilities			
Accounts payable	\$ 200,527	-	200,527
Accrued liabilities	206,997	-	206,997
Unearned revenue	490,963	-	490,963
Leases payable:			
Due within one year	-	51,796	51,796
Due in more than one year	-	407,612	407,612
Long-term debt:			
Due within one year	-	31,114	31,114
Due in more than one year	-	184,348	184,348
Net pension liability (due in more than one year)	-	5,608,453	5,608,453
Total liabilities	898,487	6,283,323	7,181,810
Deferred inflows of resources			
Deferred pension amounts	-	1,278,242	1,278,242
Deferred lease amounts	471,694	-	471,694
Total deferred inflows of resources	471,694	1,278,242	1,749,936
Fund balance			
Nonspendable for prepaids	15,232	(15,232)	-
Unassigned	2,638,532	(2,638,532)	-
Total fund balance	2,653,764	(2,653,764)	-
Total liabilities, deferred inflows of resources and fund balance	\$ 4,023,945		
Net position			
Investment in capital assets		(6,048)	(6,048)
Unrestricted (deficit)		(2,650,545)	(2,650,545)
Total net position		\$ (2,656,593)	\$ (2,656,593)

EATON COUNTY, MICHIGAN

Reconciliation

Fund Balances of Governmental Funds
to Net Position of Governmental Activities
District Health Department Component Unit
September 30, 2022

Total fund balances for governmental funds	\$ 2,653,764

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/amortized, net	453,360

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

Leases payable	(459,408)

Accrued compensated absences	(215,462)

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	(5,608,453)

Deferred outflows related to the net pension liability	1,797,848

Deferred inflows related to the net pension liability	(1,278,242)

Net position of governmental activities	<u>\$ (2,656,593)</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, 2022

	General Fund	Adjustments	Statement of Activities
Revenues			
Licenses and permits	\$ 188,743	\$ -	\$ 188,743
Intergovernmental:			
Federal/State	4,863,795	-	4,863,795
Local	1,675,950	-	1,675,950
Charges for services	511,897	-	511,897
Miscellaneous	112,480	-	112,480
Total revenues	<u>7,352,865</u>	<u>-</u>	<u>7,352,865</u>
Expenditures / expenses			
Health and social services	7,655,988	(944,683)	6,711,305
Debt service -			
Lease principal	49,644	(49,644)	-
Total expenditures / expenses	<u>7,705,632</u>	<u>(994,327)</u>	<u>6,711,305</u>
Net change in fund balance / change in net position	(352,767)	994,327	641,560
Fund balance / net position, beginning of year	<u>3,006,531</u>	<u>(6,304,684)</u>	<u>(3,298,153)</u>
Fund balance / net position, end of year	<u>\$ 2,653,764</u>	<u>\$ (5,310,357)</u>	<u>\$ (2,656,593)</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, 2022

Net change in fund balance - total governmental funds	\$ (352,767)

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/amortization expense.

Depreciation/amortization expense	(60,259)

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

Principal payments on long-term leases	49,644

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	23,619

Change in the net pension liability and related deferred amounts	981,323

Change in net position of governmental activities	<u>\$ 641,560</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 24, 2023

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 24, 2023, 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, 2022

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Agriculture					
Child Nutrition Cluster:					
School Breakfast Program	10.553	MDE	230008001	\$ -	\$ 9,929
National School Lunch Program	10.555	MDE	230008001	-	19,161
Special Snack Program	10.555	MDE	230008001	-	3,236
Supply Chain Assistance Program	10.555	MDE	230008001	-	9,384
Commodities (non-cash assistance)	10.555	MDE	230008001	-	5,208
				-	36,989
Total Child Nutrition Cluster				-	46,918
Women, Infants and Children	10.557	MDHHS	222MI003W1003	-	505,570
Women, Infants and Children Breastfeeding	10.557	MDHHS	212MI013W5003	-	15,191
Women, Infants and Children Breastfeeding	10.557	MDHHS	212MI013W5003	-	2,534
Women, Infants and Children Breastfeeding	10.557	MDHHS	222MI013W5003	-	5,064
Women, Infants and Children Breastfeeding	10.557	MDHHS	222MI003W1003	-	7,595
				-	535,954
Total U.S. Department of Agriculture				-	582,872
U.S. Department of Justice					
COVID-19 - Emergency Supplemental Funding Program	16.034	MSP	CESF-2021-04	-	21,945
COVID-19 - Emergency Supplemental Funding Program	16.034	MSP	CESF-2022-04	-	8,677
				-	30,622
Residential Substance Abuse Treatment for State Prisoners	16.593	MSP	MSP#90007-2-19	-	81,201
State Criminal Alien Assistance Program	16.606	Direct	15PBJ21RR05225SCAA	-	5,547
Bulletproof Vest Partnership Program	16.607	Direct	n/a	-	4,237
Public Safety Partnership and Community Policing Grants - School Violence Prevention Program	16.710	Direct	15JCOPS-21-GG-03765-SSIX	19,860	19,860
Edward Byrne Memorial Justice Assistance Grant Program:					
Drug Court - Adult Circuit Drug Court	16.738	SCAO	25302 - ACDC FY2022	-	113,627
Enhanced Enforcement & Education Overtime	16.738	MSP	15PBJA-21-GG-01575-JAGX	-	7,405
				-	121,032
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	IIR	2017-AR-BX-K003	-	71,297
Total U.S. Department of Justice				19,860	333,796
U.S. Department of Transportation					
Highway Safety Cluster - State and Community Highway Safety	20.600	MSP	PT-22-07	-	7,144
Interagency Hazardous Materials Public Sector Training and Planning Grants					
Hazardous Materials Emergency Preparedness	20.703	MSP	n/a	-	450
Total U.S. Department of Transportation				-	7,594
U.S. Department of Treasury					
COVID-19 - State and Local Fiscal Recovery Funds (CSLFRF)	21.027	Direct	n/a	-	6,772,845

continued...

EATON COUNTY, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2022

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Environmental Protection Agency					
Clean Water State Revolving Fund Cluster / State					
Drinking Water Revolving Loan Fund Program:					
Operator Certification	66.468	EGLE	FS975487-19	\$ -	\$ 1,094
Capacity Development	66.468	EGLE	FS975487-19	-	150
Revised Total Coliform Rule	66.468	EGLE	FS975487-19	-	6,134
				-	
Total U.S. Environmental Protection Agency				-	7,378
U.S. Department of Health and Human Services					
Tuberculosis Control Program	93.116	MDHHS	NU52PS910173	-	4,359
Immunization Cooperative Agreements:					
Immunization Action Plan (IAP)	93.268	MDHHS	NH23IP922635	-	75,180
Immunization Fixed Fees	93.268	MDHHS	NH23IP922635	-	2,600
CSHC Vaccine Initiative	93.268	MDHHS	NH23IP922635	-	9,917
COVID-19 Immunization	93.268	MDHHS	NH23IP922635	-	882,389
Vaccines (non-cash assistance)	93.268	MDHHS	n/a	-	241,103
				-	1,211,189
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):					
COVID-19 - Contact Tracing, Investigation, Testing					
Coordination, Monitoring and Wrap Around	93.323	MDHHS	NU50CK000510	-	516,095
COVID-19 - Infection Prevention	93.323	MDHHS	NU50CK000510	-	90,000
Reopening Schools HRA	93.323	MDHHS	NU50CK000510	-	92,270
				-	698,365
Public Health Emergency Response: Cooperative Agreement for					
Emergency Response: Public Health Crisis Response					
COVID-19 - Workforce Development	93.354	MDHHS	NU90TP922186	-	7,484
Activities to Support State, Tribal, Local and Territorial (STLT)					
Health Department Response to Public Health or Healthcare Crises					
COVID-19 - National Initiative to Address COVID-19 Health Disparities					
Among Populations at High-Risk and Underserved, Including					
Racial and Ethnic Minority Populations and Rural Communities	93.391	MCRH	CDC-RFA-OT21-2103	-	79,715
Child Support Enforcement:					
Incentive Payments	93.563	MDHHS	n/a	-	134,168
Friend of the Court	93.563	MDHHS	CSFOC17-23001	-	573,413
Prosecuting Attorney	93.563	MDHHS	CSPA17-23002	-	101,535
				-	809,116
Foster Care Title IV-E	93.658	MDHHS	E20213962-00	-	23,938
Medicaid Cluster / Medical Assistance Program:					
CSHC Medicaid Elevated Blood Lead Case	93.778	MDHHS	2205MI5MAP	-	806
CSHC Medicaid Outreach	93.778	MDHHS	2205MI5ADM	-	21,338
CSHC Outreach and Advocacy	93.778	MDHHS	2205MI5ADM	-	41,320
Medicaid Outreach	93.778	MDHHS	2205MI5ADM	-	3,573
CSHCS Care Coordination Title V/XIX (PCA 88080)	93.778	MDHHS	2205MI5MAP	-	1,000
CSHCS Care Coordination Title V/XIX (PCA 88050)	93.778	MDHHS	2205MI5MAP	-	1,770
CSHCS Care Management Services					
Title V/XIX (PCA 89650)	93.778	MDHHS	2205MI5MAP	-	806
				-	70,613

continued...

EATON COUNTY, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2022

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Health and Human Services (concluded)					
Public Health Emergency Preparedness:					
10/1/2021-6/30/2022	93.889	MDHHS	U3REP190584	\$ -	\$ 99,821
7/1/2022-9/30/2022	93.889	MDHHS	U3REP190584	-	33,374
				-	133,195
Preventative Health and Health Services Block Grant					
Local Health Department (LHD) Sharing Support	93.991	MDHHS	NB01OT009428	-	55,135
Maternal and Child Health Services Block Grant:					
MCH - All Other	93.994	MDHHS	B0445223	-	67,824
CSHCS Care Coordination Title V (PCA 88070)	93.994	MDHHS	B0445223	-	2,700
CSHCS Care Coordination Title V (PCA 88040)	93.994	MDHHS	B0445223	-	7,200
CSHCS Care Management Services					
Title V/XIX (PCA 89650)	93.994	MDHHS	B0445223	-	403
				-	78,127
Total U.S. Department of Health and Human Services				-	3,171,236
U.S. Department of Homeland Security					
Boating Safety Financial Assistance	97.012	MDNR	70Z02322MO000978	-	5,762
Emergency Management Preparedness Grant	97.042	MSP	EMC-2021-EP-00006	-	16,619
COVID-19 - Emergency Management Performance Grant					
American Rescue Plan Act	97.042	MSP	EMC-2022-EP-00001	-	44,120
				-	60,739
Homeland Security Grant Program	97.067	IC	n/a	-	97,111
Total U.S. Department of Homeland Security				-	163,612
Total Expenditures of Federal Awards				\$ 19,860	\$ 11,039,333

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, 2022. 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, 2022 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
MCRH	Michigan Center for Rural Health
MDE	Michigan Department of Education
EGLE	Michigan Department of Energy, Great Lakes, and Environment
MDHHS	Michigan Department of Health and Human Services
MDNR	Michigan Department of Natural Resources
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 24, 2023

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, 2022, 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 24, 2023. 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*.

Report on 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.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.



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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2022-002 and -003 to be significant deficiencies.

Report on 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*.

Eaton County, Michigan's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.

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



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

March 24, 2023

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of **Eaton County, Michigan** (the "County") with the types of compliance requirements identified as subject to audit 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, 2022. 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, 2022. Our audit, described below, did not include the operations of the Eaton County Road Commission and the Eaton County Health and Rehabilitation Services Facility enterprise fund because these entities engaged other auditors to perform their financial statement audits and did not meet the threshold for a single audit in accordance with Uniform Guidance.

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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Independent Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.



Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Independent Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-004. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Independent Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-004 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, 2022

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? X yes no

Significant deficiency(ies) identified? X yes 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? X yes none reported

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)? X yes no

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Type of Report</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds	Unmodified
93.563	Child Support Enforcement	Unmodified

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, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS

2022-001 – Material Audit Adjustments

Finding Type. Material Weakness in Internal Controls over Financial Reporting.

Criteria. Management is responsible for maintaining its accounting records in accordance with generally accepted accounting principles (GAAP).

Condition. During our audit, we identified and proposed material adjustments (which were approved and posted by management) to adjust the County's general ledger to the appropriate balances. Adjustments were required to correct cash, accounts payable, accrued liabilities, unearned revenue, and the related federal revenue, interest revenue, capital outlay expenditures, litigation settlement contingency expenses, proceeds from long-term debt, and transfers in/out. Below is a table that summarizes the effect of those adjustments:

	Initially over(under)stated by:			
	Assets and Deferred Outflows of Resources	Liabilities and Deferred Inflows of Resources	Revenues, Transfers In and Proceeds	Expenses/ Expenditures and Transfers Out
General fund	\$ (2,011,113)	\$ 52,284	\$ (1,305,007)	\$ 758,390
Health Insurance fund	2,193	-	2,193	-
Workers' Compensation fund	(58,763)	-	(58,763)	-
American Rescue Plan Act fund	(108,854)	(108,854)	108,854	108,854
Foreclosing government unit	-	(65,826)	-	(65,826)

Cause. This condition was the result of a lack of management oversight. Internal controls did not detect all adjustments necessary to properly record year-end balances.

Effect. As a result of this condition, the County's accounting records were initially misstated by amounts that were material to the financial statements.

Recommendation. For the current year, no further action is required as the adjustments have been posted. In future periods, we recommend that management implement procedures to ensure that all general ledger accounts are appropriately reconciled and adjusted at year end.

View of Responsible Officials. Management recognizes and agrees with the recommendations of the auditors. Year-end procedures will be revised, and additional procedures will be developed and implemented in coordination with appropriate staff, department heads, and elected officials to ensure all general ledger accounts are appropriately reconciled and adjusted at year end. Management will also revise procedures to monitor changing or developing program guidance.

Responsible Official. Connie Sobie, Controller/Administrator

Estimated Completion Date. September 30, 2023

EATON COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS (Continued)

2022-002 – Independent Approval for Journal Entries - District Health Department

Finding Type. Significant Deficiency in Internal Control over Financial Reporting.

Criteria. Management is responsible for establishing effective internal controls to safeguard the Department's assets, and to prevent or detect misstatements to the financial statements. Journal entries, while an essential part of any accounting system, represent an opportunity to enter information into the Department's records in a way that bypasses normal internal controls. Accordingly, the Department should have a system in place to ensure that all journal entries and similar adjustments made to the Department's accounting records are reviewed and approved by an appropriate member of management, independent of the preparer.

Condition. The Department did not conduct independent review and approval of journal entries during the fiscal year under audit. Of the five selected for testing, five were missing evidence of approval as required by the Department's policies.

Cause. This condition appears to be the result of the Department not adhering to established internal control policies and procedures.

Effect. As a result of this condition, the Department is exposed to increased risk that misstatements, whether caused by error or fraud, could occur and not be detected by management on a timely basis.

Recommendation. The Department should evaluate its processes and procedures to ensure that all journal entries have documented evidence of review and approval.

View of Responsible Officials. Management recognizes and agrees with the recommendations of the auditors. The Department has implemented changes to the journal entry review and approval process.

Responsible Official. Colette Scrimger, Health Officer

Estimated Completion Date. September 30, 2023.

EATON COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS (Concluded)

2022-003 - Accurate Pension Census Data - District Health Department

Finding Type. Significant Deficiency in Internal Control over Financial Reporting.

Criteria. The Department maintains pension plans. For presentation in the financial statements, actuarial valuations are required to be prepared. These valuations are prepared by third parties based on census data provided by the Department. The integrity of the census data is imperative to ensure accuracy of the final actuarial reports.

Condition. During our testing of new retirees, new active members, and new deferred members, participant date of birth, beneficiary gender, and beneficiary date of birth were not consistent with retiree and personnel files.

Cause. The condition above appears to be caused by a lack of detailed review of the census data prior to submission to the Department's actuaries.

Effect. As a result of this condition, the census information used to calculate the net pension liabilities was not accurate, which could affect the reasonableness of those estimates.

Recommendation. Accurate reporting of census information is important given its impact on the underlying valuations. We recommend that the Department maintain the complete census, and implement a review process to determine that census data submitted to the actuary is accurate and complete.

View of Responsible Officials. While management agrees the identified issue could cause significant deficiencies, the discrepancies identified are not under the control of management but under the control of the retirement fiduciary, Municipal Employees' Retirement System (MERS). All beneficiary data is collected and maintained by MERS without input or consideration from the Health Department.

Responsible Official. Colette Scrimger, Health Officer

Estimated Completion Date. September 30, 2023.

EATON COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2022

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2022-04 – Expenditure Estimates Charged to Federal Programs

Finding Type. Immaterial Noncompliance; Significant Deficiency in Internal Control over Compliance (Allowable Costs/Cost Principles, and Reporting)

Program. COVID-19 - State and Local Fiscal Recovery Funds (CSLFRF); U.S. Department of Treasury; Assistance Listing Number 21.027

Criteria. A recipient of federal awards is expected to charge costs to the program that represent the actual amounts expended, rather than an estimate of costs incurred.

Condition. Health insurance and workers compensation expenditures charged to the program were based on an estimate of the claims related to COVID-19 incurred, rather than the actual amount of claims that were paid out.

Cause. This condition appears to have been the result of the County charging costs to federal programs that were not properly supported using actual amounts incurred.

Effect. As a result of this condition, the County was exposed to an increased risk that costs charged to the grant program were not fully compliant with the applicable grant requirements.

Questioned Costs. No costs were required to be questioned as a result of this finding, inasmuch as the County recorded an adjustment to correct the expenditures.

Recommendation. We recommend that the County implement a process to ensure that only actual expenditures incurred are charged to federal programs.

View of Responsible Officials. The County will continue to utilize, and not deviate from, existing procedures that rely on the reporting of actual expenditures for all federal awards. The use of estimates was utilized in one program, the American Rescue Plan, based on management's misinterpretation of interim guidance.

Responsible Official. Connie Sobie, Controller/Administrator

Estimated Completion Date. September 30, 2023.

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EATON COUNTY, MICHIGAN

Summary Schedule of Prior Audit Findings

For the Year Ended September 30, 2022

None reported.

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INDEPENDENT AUDITORS' COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

March 24, 2023

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, 2022, and have issued our report thereon dated March 24, 2023. 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 23, 2022, 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 24, 2023. In addition, we noted a certain other matter which is included in Attachment A to this letter.

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 and in our meeting about planning matters on November 30, 2022.

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.

Significant Risks Identified

We have identified the risks of management override of internal control and revenue recognition as significant risks, and have obtained an understanding of the County's related controls, including control activities, relevant to such risks.

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.

The County changed accounting policies related to the accounting for leases by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 87, *Leases*.

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 insurance claims incurred but not reported is based on information provided by the entity's third party administrators and subsequent claims activity.
- Management's estimate of the discount rate used for leases, the lease term and lease payments/receipts is based on the County's incremental borrowing rate and consideration of the noncancelable period of the lease and reasonably certain lease options.
- The assumptions used in the actuarial valuations of the 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. The material misstatements detected as a result of audit procedures and corrected by management are described in the Schedule of Findings and Questioned Costs issued in connection with the Single Audit.

The schedule of adjustments passed is included with management's written representations in Attachment C 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 C 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 B 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 - Comments and Recommendations

For the September 30, 2022 Audit

During our audit, we became aware of a certain other matter that is an opportunity for strengthening internal control and/or improving operating efficiency. This memorandum summarizes our comment and recommendation regarding this matter. Our consideration of the County's internal control over financial reporting is described in our report, dated March 24, 2023, issued in accordance with *Government Auditing Standards*. This memorandum does not affect that report or our report dated March 24, 2023, on the financial statements of ***Eaton County, Michigan***.

Bank Reconciliations

The County is responsible for establishing effective internal controls to safeguard the County's assets and to prevent or detect misstatements to the financial statements. It was noted that bank reconciliations are not being formally documented for certain bank accounts held by the County. We recommend that management works with the staff to enforce that the County's policies for cash reconciliations are being followed, and during their review process, management is ensuring that a reconciliation is being performed for each account.

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EATON COUNTY, MICHIGAN

Attachment B – Upcoming Changes in Accounting Standards / Regulations

For the September 30, 2022 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 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 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 99 ■ Omnibus 2022

Effective 06/15/2023 (your FY 2023)

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 B – Upcoming Changes in Accounting Standards / Regulations

For the September 30, 2022 Audit

GASB 100 ■ Accounting Changes and Error Corrections

Effective 06/15/2024 (your FY 2024)

This standard clarifies the presentation and disclosure requirements for prior period adjustments to beginning net position. We do not expect this standard to have any significant effect on the County.

GASB 101 ■ Compensated Absences

Effective 12/15/2024 (your FY 2025)

This standard revises the liability governments record for compensated absences payable to include any sick, vacation, personal time, or other PTO reasonably expected to be used by employees or paid out to them at termination.

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EATON COUNTY, MICHIGAN

Attachment C – Management Representations

For the September 30, 2022 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

Connie L. Sobie
Controller/Administrator

Melissa L. Ballard
Finance Director

Ben Dawson
Human Resources Director

March 24, 2023

Rehmann Robson
675 Robinson Road
Jackson, Michigan 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, 2022, 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 the 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 24, 2023:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 23, 2022, 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. There were no omissions from the participants' data provided to the single-employer OPEB Plan's actuary for the purpose of determining the actuarial present value of the Plan's benefit obligations and the other actuarially determined amounts in the financial statements.
26. The single-employer OPEB Plan's administrator agrees with the actuarial methods and assumptions and methods used by the actuary for funding purposes and for determining the Plan's benefit obligations and has no knowledge or belief that such methods or assumptions are inappropriate in the circumstances. We did not give any, nor cause any, instructions to be given to the Plan's actuary with respect to the values of amounts derived, and we are not aware of any matters that have impacted the independence or objectivity of the Plan's actuary.
27. The following have been properly recorded and disclosed in the financial statements:
 - a. The actuarial methods or assumptions used in calculating amounts recorded or disclosures in the financial statements.
 - b. Changes in the single-employer OPEB Plan's provisions between the actuarial valuation date and the date of this letter.
28. All required filings of the single-employer OPEB Plan's documents with the appropriate agencies have been made.
29. The single-employer OPEB Plan (and the trust established by the Plan) is qualified under the appropriate section of the internal revenue code and we intend to continue as a qualified plan (and trust). The Plan sponsor has operated the Plan in a manner that did not jeopardize this tax status.
30. The single-employer OPEB Plan has complied with the Department of Labor's regulations concerning the timely remittance of participants' contributions to trusts containing assets of the Plan.
31. The single-employer OPEB Plan's management has obtained and reviewed the relevant service auditor's SOC-1 reports and management is performing the applicable user control.
32. 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 to provide services to its patrons, the Federal Government has also provided significant resources to help mitigate the impacts of COVID-19. Over the past two years, the County has been awarded funds from various sources to be used to respond to the impacts of the COVID-19 pandemic. Of the amount awarded, approximately \$8.4 million was expended and recognized as revenue during the current fiscal year. With these additional Federal resources, at this time management does not believe that the negative financial impact of the pandemic, if any, would be material to the County.

Information Provided

33. 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.

34. All transactions have been recorded in the accounting records and are reflected in the financial statements.
35. 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.
36. 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.
37. 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.
38. 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.
39. 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.
40. We have a process to track the status of audit findings and recommendations.
41. 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.
42. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
43. We have disclosed to you all known actual or possible and claims whose effects should be considered when preparing the financial statements.
44. 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.
45. We have disclosed to you all communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
46. The County has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
47. We have disclosed to you all guarantees, whether written or oral, under which the County is contingently liable.
48. 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.
49. 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.

50. The County 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.
51. 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.
52. 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

53. 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

54. 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)

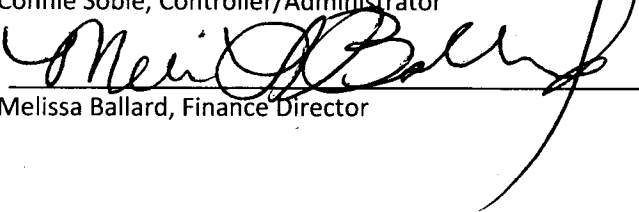
55. With respect to federal awards, we represent the following to you:
 - j. We are responsible for understanding and complying with and have complied with the requirements of the Uniform Guidance.
 - k. We are responsible for the preparation and presentation of the schedule of expenditures of federal 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 have monitored subrecipients to determine if they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of the Uniform Guidance.

- dd. We have issued management decisions timely after the receipt of subrecipients' auditor reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and have ensured that the subrecipients have taken the appropriate and timely corrective action on findings.
- ee. We have considered the results of subrecipients' audits and have made any necessary adjustments to our own books and records.
- ff. 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.
- gg. 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.
- hh. 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.
- ii. The reporting package does not contain protected personally identifiable information.
- jj. 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.
- kk. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- ll. 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.



Connie Sobie, Controller/Administrator



Melissa Ballard, Finance Director

EATON COUNTY, MICHIGAN

Schedule of Adjustments Passed (SOAP)
For the September 30, 2022 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
General fund					
State revenue over accrual	\$ (33,868)	\$ -	\$ -	\$ (33,868)	\$ -
Misstatement as a percentage of total assets and deferred outflows - governmental activities	0.0%	0.0%	0.0%	0.0%	0.0%



EATON COUNTY CONTROLLER/PERSONNEL

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

Connie L. Sobie
Controller/Administrator

Melissa L. Ballard
Finance Director

Ben Dawson
Human Resources Director

CORRECTIVE ACTION PLAN

Pursuant to federal regulations, Uniform Administrative Requirements Section 200.511, the following are the findings as noted in the County of Eaton's Single Audit report for the year ended September 30, 2022, and corrective actions to be completed.

Finding: 2022-001 – Material Audit Adjustments

Auditor Description of Condition and Effect: During our audit, we identified and proposed material adjustments (which were approved and posted by management) to adjust the County's general ledger to the appropriate balances. Adjustments were required to correct cash, accounts payable, accrued liabilities, unearned revenue, and the related federal revenue, interest revenue, capital outlay expenditures, litigation settlement contingency expenses, proceeds from long-term debt, and transfers in/out. As a result of this condition, the County's accounting records were initially misstated by amounts that were material to the financial statements.

Auditor Recommendation: For the current year, no further action is required as the adjustments have been posted. In future periods, we recommend that management implement procedures to ensure that all general ledger accounts are appropriately reconciled and adjusted at year end.

Corrective Action: Management recognizes and agrees with the recommendations of the auditors. Year-end procedures will be revised, and additional procedures will be developed and implemented in coordination with appropriate staff, department heads, and elected officials to ensure all general ledger accounts are appropriately reconciled and adjusted at year end. Management will also revise procedures to monitor changing or developing program guidance.

Responsible Person: Connie Sobie, Controller/Administrator

Anticipated Completion Date: September 30, 2023

Finding: 2022-002 – Independent Approval for Journal Entries - District Health Department

Auditor Description of Condition and Effect: The Department did not conduct independent review and approval of journal entries during the fiscal year under audit. Of the five selected for testing, five were missing evidence of approval as required by the Department's policies. As a result of this condition, the Department is exposed to increased risk that misstatements, whether caused by error or fraud, could occur and not be detected by management on a timely basis.

Auditor Recommendation: The Department should evaluate its processes and procedures to ensure that all journal entries have documented evidence of review and approval.

Corrective Action: Management recognizes and agrees with the recommendations of the auditors. The Department has implemented changes to the journal entry review and approval process.

Responsible Person: Colette Scrimger, Health Officer

Anticipated Completion Date: September 30, 2023

Finding: 2022-003 - Accurate Pension Census Data - District Health Department

Auditor Description of Condition and Effect: During our testing of new retirees, new active members, and new deferred members, participant date of birth, beneficiary gender, and beneficiary date of birth were not consistent with retiree and personnel files. As a result of this condition, the census information used to calculate the net pension liabilities was not accurate, which could affect the reasonableness of those estimates.

Auditor Recommendation: Accurate reporting of census information is important given its impact on the underlying valuations. We recommend that the Department maintain the complete census and implement a review process to determine that census data submitted to the actuary is accurate and complete.

Corrective Action: While management agrees the identified issue could cause significant deficiencies, the discrepancies identified are not under the control of management but under the control of the retirement fiduciary, Municipal Employees' Retirement System (MERS). All beneficiary data is collected and maintained by MERS without input or consideration from the Health Department.

Responsible Person: Colette Scrimger, Health Officer

Anticipated Completion Date: September 30, 2023

Finding: 2022-04 – Expenditure Estimates Charged to Federal Programs

Auditor Description of Condition and Effect: Health insurance and workers compensation expenditures charged to the program were based on an estimate of the claims related to COVID-19 incurred, rather than the actual amount of claims that were paid out. As a result of this condition, the County was exposed to an increased risk that costs charged to the grant program were not fully compliant with the applicable grant requirements.

Auditor Recommendation: We recommend that the County implement a process to ensure that only actual expenditures incurred are charged to federal programs.

Corrective Action: The County will continue to utilize, and not deviate from, existing procedures that rely on the reporting of actual expenditures for all federal awards. The use of estimates was utilized in one program, the American Rescue Plan, based on management's misinterpretation of interim guidance.

Responsible Person: Connie Sobie, Controller/Administrator

Anticipated Completion Date: September 30, 2023